

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, 2014**

Description of the Office of the State Auditor

The mission of the Office of the State Auditor 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 150 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 700 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, 2014**



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

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February 12, 2015

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The Honorable Daniel R. Levinson, Inspector General
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U.S. Department of Health and Human Services
330 Independence Avenue S.W.
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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, 2014.

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, 2014, 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:

- Minnesota Management & Budget 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 Health and Human Services* - 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, 2014, 483 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.

* When the Memorandum was signed, the U.S. Department of Agriculture was the cognizant agency for the State of Minnesota; now the U.S. Department of Health and Human Services is.

Audits expected and audits received, by type, are:

	Total	Received	Failed to Report	Not Received in Time for Publication
Cities	54	54	-	-
Counties	82	82	-	-
Nonprofit Agencies	68	49	13	6
Other Governmental Agencies	28	23	2	3
Regional Development Commissions	5	5	-	-
Schools and Related Agencies	239	239	-	-
Tribal Governments	7	6	-	1
Totals	483	458	15	10
 Percent	 100%	 95%	 3%	 2%

Significant Items

To be included in this report, financial statements must have been received by February 5, 2015. 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 5, 2014, 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. Fifteen entities failed to report in compliance with these requirements. An additional ten reports were not received in time for this publication, reflecting the fact that entities (other than schools) with fiscal years ending between May 6 and July 1, 2014, 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, 2013, and June 30, 2014. 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 administering agency type--direct federal or passed through the state or other agency.
- Exhibit 3 Expenditures of Federal Awards by Subrecipient Entity
Exhibit 3 is a summary of expenditures of federal awards by subrecipient entity and 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 identified 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. Nonfederal crosscutting findings are non-monetary and do 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. Federal crosscutting findings are non-monetary and do 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 posted on the Office of the State Auditor's website (www.auditor.state.mn.us) and will be distributed to:

- U.S. Department of Health and Human Services, the cognizant agency for the State of Minnesota;
- Minnesota Management & Budget;
- Office of the Legislative Auditor;
- Any other agencies that request a copy.

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, 2014:

Year	Cities	Counties	Nonprofit Agencies	Other Governments	Regional Development Commissions	Schools and Related Agencies	Tribal Governments	Total
2014	54	82	49	23	5	239	6	458
2013	68	83	52	21	3	247	3	477
2012	81	86	53	20	5	247	6	498
2011	106	86	67	35	8	286	8	596
2010	94	85	60	32	6	347	3	627
2009	66	84	61	26	4	207	4	452
2008	57	74	54	18	6	201	4	414
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

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	
2014	\$ 673	\$ 1,473	\$ 182	\$ 2,328
2013	985	1,537	246	2,768
2012	1,027	1,679	310	3,016
2011	1,034	2,139	163	3,336
2010	614	2,476	135	3,225
2009	588	1,569	86	2,244
2008	504	1,238	82	1,824
2007	764	1,226	99	2,089
2006	531	1,147	86	1,764
2005	620	1,166	73	1,859

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

June 30	Amount
2014	\$ 428,749
2013	88,352
2012	882,149
2011	414,066
2010	430,960
2009	767,712
2008	75,895
2007	550,025
2006	595,758
2005	538,301

Acknowledgment

The preparation of this report on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2014, was accomplished through the effort of the Single Audit Division and the cooperation of various federal, state, and local agencies. I hereby acknowledge those local entities that submitted their annual reports in a timely manner.

Sincerely,

/s/Rebecca Otto

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, 2014**

Exhibit 1

Administering Agency Name of Entity	CFDA Number	Reason	Dollar Amount
CITY OF MINNEAPOLIS			
MN AIDS PROJECT	14.241	Grant Compliance	92,500
HENNEPIN COUNTY			
MN AIDS PROJECT	93.914	Grant Compliance	109,400
MN - DEPARTMENT OF EDUCATION			
DUGSI ACADEMY CHARTER SCHOOL	10.555	Expenditures	7,515
HIGHER GROUND ACADEMY	10.555	Grant Compliance	16,986
ISD 0077 MANKATO	10.555	Grant Compliance	44
ISD 0204 KASSON-MANTORVILLE	10.555	Expenditures	969
ISD 0281 ROBBINSDALE	84.010	Grant Compliance	87,267
ISD 0623 ROSEVILLE	10.553	Grant Administration	10
ISD 0623 ROSEVILLE	10.555	Grant Administration	348
ISD 0623 ROSEVILLE	84.027	Expenditures	2,859
ISD 0717 JORDAN	10.555	Grant Compliance	225
ISD 0840 ST JAMES	10.555	Grant Compliance	70
ISD 2899 PLAINVIEW-ELGIN-MILLVILL	10.555	Grant Compliance	329
			116,622
MN - DEPARTMENT OF HUMAN SERVICES			
NORMAN COUNTY	93.778	Grant Reporting	16,018
WRIGHT COUNTY	93.558	Grant Compliance	2,573
			18,591
MN - DEPARTMENT OF TRANSPORTATION			
CHISHOLM HIBBING AIRPORT COMMI	20.106	Cash Management	62,827
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
CITY OF ST PAUL	14.256	Grant Compliance	28,809
Total Questioned Costs			428,749

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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 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, 2014

Exhibit 2

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
10.000	171,075	---	314,586	485,661
10.025	27,102	---	---	27,102
10.069	13,231	---	---	13,231
10.415	2,384,367	---	---	2,384,367
10.433	25,447	---	31,038	56,485
10.446	185,398	---	50,390	235,788
10.550	---	21,315	---	21,315
10.551	---	51,537	67,792	119,329
10.553	113,089	35,080,821	---	35,193,910
10.555	311,292	147,874,787	---	148,186,079
10.556	---	112,619	---	112,619
10.557	---	27,548,755	3,634,766	31,183,521
10.558	30,417	21,040,442	23,475	21,094,334
10.559	---	5,590,084	26,126	5,616,210
10.561	---	39,362,281	179,804	39,542,085
10.565	90,304	6,996,167	---	7,086,471
10.567	1,246,241	82,075	---	1,328,316
10.568	---	1,130,441	33,422	1,163,863
10.569	---	15,729,316	1,039,752	16,769,068
10.572	---	23,286	---	23,286
10.574	4,361	3,000	---	7,361
10.575	30,581	---	---	30,581
10.576	---	4,387	---	4,387
10.580	---	621,464	124,655	746,119
10.582	2,465	2,498,001	---	2,500,466
10.592	---	3,228	---	3,228
10.664	318,694	358,818	---	677,512
10.665	---	6,883,936	119,258	7,003,194
10.674	11,440	78,881	---	90,321
10.687 ARRA	53,237	---	---	53,237
10.760	5,802,238	---	---	5,802,238
10.761	---	---	241,541	241,541
10.766	3,544,602	---	---	3,544,602
10.767	315,212	---	---	315,212
10.769	99,990	---	---	99,990
10.770	---	---	722,111	722,111
10.781 ARRA	636,415	---	---	636,415
10.787 ARRA	21,265,534	---	---	21,265,534
10.854	2,000	---	---	2,000
10.855	---	104,561	---	104,561

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, 2014

Exhibit 2
(Continued)

CFDA Number	Direct Federal	Pass Through		Total
		State	Other Agency	
10.862	9,162	---	---	9,162
10.870	254,000	---	---	254,000
10.913	1,802,376	---	---	1,802,376
10.923	494,234	21,597	---	515,831
11.300	2,225,025	---	---	2,225,025
11.302	1,655,168	---	11,396	1,666,564
11.303	117,448	---	11,724	129,172
11.307	6,680,643	678,190	---	7,358,833
11.419	16,797	33,943	---	50,740
11.555	---	---	273,149	273,149
11.557 ARRA	694,018	---	4,731	698,749
12.000	454,424	---	---	454,424
12.401	---	120	---	120
14.103	400,998	---	---	400,998
14.169	54,314	---	55,724	110,038
14.181	80,103	---	22,197	102,300
14.191	96,619	---	---	96,619
14.195	300,587	---	---	300,587
14.218	35,513,005	16,076	4,363,447	39,892,528
14.219	---	---	75,000	75,000
14.228	---	7,835,064	6,174,504	14,009,568
14.231	2,364,894	855,935	689,231	3,910,060
14.235	5,953,213	72,629	259,662	6,285,504
14.238	4,159,395	42,283	189,021	4,390,699
14.239	6,842,944	---	4,531,966	11,374,910
14.241	1,041,980	---	1,086,017	2,127,997
14.249	---	---	66,470	66,470
14.250	81,340	---	---	81,340
14.252	---	---	104,192	104,192
14.256	3,577,054	---	---	3,577,054
14.256 ARRA	2,425,997	---	888,758	3,314,755
14.257	---	100,244	---	100,244
14.257 ARRA	---	---	62,246	62,246
14.267	1,004,462	---	70,155	1,074,617
14.323	---	17,204	7,873	25,077
14.401	7,340	---	88,926	96,266
14.703	1,932,959	---	1,251,449	3,184,408
14.850	430,293	---	---	430,293
14.856	---	---	326,120	326,120
14.862	1,312,491	---	---	1,312,491

State of Minnesota
Office of the State Auditor
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Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2014

Exhibit 2
(Continued)

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
14.867	5,013,697	---	---	5,013,697
14.870	---	---	59,360	59,360
14.871	69,055,226	---	769,907	69,825,133
14.872	420,380	---	7,394	427,774
14.879	118,808	---	---	118,808
14.882 ARRA	1,582,708	---	---	1,582,708
14.900	1,107,603	177,511	372,570	1,657,684
14.901	2,557	---	---	2,557
14.905	2,023,927	---	116,283	2,140,210
14.913	528,234	---	---	528,234
14.914	616,291	150,340	---	766,631
15.021	2,272,429	---	---	2,272,429
15.022	29,825,269	---	---	29,825,269
15.023	9,500	---	---	9,500
15.024	517,732	---	---	517,732
15.030	222,116	---	---	222,116
15.033	2,298,853	---	---	2,298,853
15.035	570,408	---	---	570,408
15.036	31,890	---	---	31,890
15.039	---	---	142,836	142,836
15.040	615,476	---	---	615,476
15.042	6,054,232	---	---	6,054,232
15.043	307,686	---	---	307,686
15.044	1,173,131	---	---	1,173,131
15.046	518,526	---	---	518,526
15.047	381,967	---	---	381,967
15.048	898,675	---	---	898,675
15.062	110,188	---	---	110,188
15.108	273,413	---	---	273,413
15.130	608,498	---	136,228	744,726
15.141	119,974	---	---	119,974
15.151	123,955	---	---	123,955
15.226	1,753,656	---	---	1,753,656
15.228	28,963	---	---	28,963
15.230	8,682	---	---	8,682
15.231	85,260	---	---	85,260
15.608	21,934	649	---	22,583
15.611	5,784	1,846	---	7,630
15.634	---	6,000	---	6,000
15.639	142,280	---	---	142,280

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, 2014

Exhibit 2
(Continued)

CFDA Number	Audited Award Expenditure Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
15.655	54,698	---	25,000	79,698
15.662	---	17,815	---	17,815
15.904	153,807	100,028	---	253,835
15.941	80,000	---	---	80,000
16.004	6,829	11,487	---	18,316
16.012	83,257	---	---	83,257
16.014	75,263	---	---	75,263
16.111	---	---	554	554
16.320	364,411	---	---	364,411
16.523	---	396,505	48,750	445,255
16.524	61,705	---	---	61,705
16.527	403,367	---	---	403,367
16.528	103,088	---	---	103,088
16.540	90,511	142,587	---	233,098
16.541	1,408,655	---	---	1,408,655
16.543	---	---	73,123	73,123
16.544	206,263	---	---	206,263
16.548	---	26,379	---	26,379
16.560	172,602	---	---	172,602
16.575	---	257,000	---	257,000
16.579	60,770	---	182,966	243,736
16.582	47,913	---	---	47,913
16.585	311,785	14,648	---	326,433
16.587	1,852,122	---	---	1,852,122
16.588	90,323	554,259	1,713	646,295
16.588 ARRA	---	54,427	---	54,427
16.590	546,389	---	---	546,389
16.592	6,227	---	---	6,227
16.593	---	8,883	---	8,883
16.595	32,858	---	---	32,858
16.596	99,380	---	---	99,380
16.606	578,324	---	---	578,324
16.607	141,880	8,348	104,291	254,519
16.608	663,067	---	---	663,067
16.609	23,650	---	---	23,650
16.616	18,307	---	---	18,307
16.710	2,475,286	171,118	109,581	2,755,985
16.710 ARRA	545,331	---	---	545,331
16.726	273,952	---	156,421	430,373
16.727	---	18,330	5,319	23,649

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Exhibit 2
(Continued)

Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2014

CFDA Number	Audited Award Expenditure Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
16.731	363,083	---	---	363,083
16.735	34,296	---	---	34,296
16.736	114,093	---	---	114,093
16.738	1,523,627	1,266,581	769,512	3,559,720
16.738 ARRA	---	90,490	---	90,490
16.741	84,786	---	---	84,786
16.742	35,080	32,332	---	67,412
16.750	60,375	---	---	60,375
16.753	11,313	---	---	11,313
16.758	---	---	9,000	9,000
16.803	---	1,132	---	1,132
16.803 ARRA	---	10,270	---	10,270
16.804	717,988	---	---	717,988
16.804 ARRA	54,811	---	59,301	114,112
16.805	161,770	---	---	161,770
16.810 ARRA	---	---	71,125	71,125
16.812	106,478	114,696	---	221,174
16.819	18,202	---	---	18,202
16.922	96,633	---	---	96,633
17.207	---	470,791	---	470,791
17.225	---	40,493	---	40,493
17.225 ARRA	---	36	---	36
17.235	---	1,500,521	438,247	1,938,768
17.245	---	14,696	---	14,696
17.258	---	5,419,232	194,303	5,613,535
17.259	---	6,148,012	516,649	6,664,661
17.260	---	191,278	37,175	228,453
17.265	489,183	---	---	489,183
17.266	---	---	17,002	17,002
17.267	---	263,429	---	263,429
17.274	598,027	---	---	598,027
17.275 ARRA	---	84,933	---	84,933
17.277	---	752,587	74,821	827,408
17.278	---	5,969,048	324,426	6,293,474
17.720	38,000	---	---	38,000
19.510	475,720	---	1,029,294	1,505,014
20.106	---	22,515,225	---	22,515,225
20.200	---	300,318	---	300,318
20.205	6,995,727	133,717,020	150	140,712,897
20.215	75,195	---	---	75,195

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

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2014**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
20.219	---	854,353	---	854,353
20.317	---	30,508	---	30,508
20.319	---	21,502,143	---	21,502,143
20.500	126,122,843	130,000	4,004,614	130,257,457
20.500 ARRA	52,217	---	---	52,217
20.505	---	4,054,721	14,000	4,068,721
20.507	53,984,216	---	15,099,235	69,083,451
20.507 ARRA	729	---	---	729
20.509	1,025,519	9,946,911	236,251	11,208,681
20.509 ARRA	---	38,630	---	38,630
20.514	216,673	---	---	216,673
20.516	1,169,463	749,294	271,666	2,190,423
20.519	637,773	---	---	637,773
20.521	415,324	384,044	---	799,368
20.522	1,827,828	---	1,182,960	3,010,788
20.523	41,744	---	---	41,744
20.525	312,955	---	---	312,955
20.600	119,345	1,800,695	216,420	2,136,460
20.601	---	40,200	8,981	49,181
20.602	---	25,532	---	25,532
20.608	---	2,029,265	206,936	2,236,201
20.609	---	22,147	4,086	26,233
20.610	---	17,500	---	17,500
20.616	---	57,139	2,029	59,168
20.703	---	317,022	---	317,022
20.932 ARRA	---	3,942,075	---	3,942,075
20.933	---	159,679	7,443,335	7,603,014
21.000	23,280	---	5,212,879	5,236,159
21.009	26,817	---	---	26,817
21.020	34,168	---	---	34,168
30.009	78,000	---	---	78,000
45.024	11,250	---	---	11,250
45.025	3,188	61,968	---	65,156
45.308	19,277	---	---	19,277
45.310	67,915	196,357	---	264,272
45.313	92,323	---	---	92,323
47.076	---	---	160,223	160,223
64.009	21,596	---	---	21,596
64.024	88,912	---	---	88,912
64.033	1,759	---	---	1,759

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Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2014

Exhibit 2
(Continued)

CFDA Number	Audited Award Expenditure Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
64.101	16,388	---	---	16,388
66.001	90,864	---	---	90,864
66.032	16,223	---	---	16,223
66.035	48,178	---	---	48,178
66.038	157,380	---	---	157,380
66.041	218,936	---	---	218,936
66.202	---	---	112,274	112,274
66.458	440	---	62,102,837	62,103,277
66.460	4,216	338,761	18,484	361,461
66.463	2,210	---	---	2,210
66.468	---	1,007,951	15,620,051	16,628,002
66.469	149,605	262,200	---	411,805
66.472	---	5,826	---	5,826
66.473	87,798	---	---	87,798
66.605	2,647,796	---	---	2,647,796
66.715	2,672	---	---	2,672
66.817	215,582	---	---	215,582
66.818	1,079,617	---	---	1,079,617
66.926	94,619	---	28,677	123,296
81.041 ARRA	---	5,400	---	5,400
81.042	1,456	4,541,584	8,092	4,551,132
81.042 ARRA	1,402	1,545,550	---	1,546,952
81.087	484,602	---	---	484,602
81.117	---	3,593	---	3,593
81.128	---	45,447	106,756	152,203
81.128 ARRA	738,323	---	9,053	747,376
81.129	---	44,995	---	44,995
84.000	---	---	129,441	129,441
84.002	---	3,608,922	180,133	3,789,055
84.010	801,367	140,205,452	200,867	141,207,686
84.011	---	1,420,981	23,000	1,443,981
84.013	---	423,802	---	423,802
84.027	1,212,340	164,326,193	8,856,399	174,394,932
84.027 ARRA	---	198,000	---	198,000
84.031	---	---	189,971	189,971
84.041	17,491,184	---	---	17,491,184
84.048	---	5,411,230	1,569,816	6,981,046
84.048 ARRA	---	---	29,144	29,144
84.060	3,327,669	70,562	7,924	3,406,155
84.126	---	367,600	---	367,600

State of Minnesota
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Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2014

Exhibit 2
(Continued)

CFDA Number	Audited Award Expenditure Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
84.165	672,613	---	---	672,613
84.173	---	6,256,734	351,647	6,608,381
84.181	13,183	5,982,099	364,948	6,360,230
84.184	---	---	162,098	162,098
84.186	80	---	---	80
84.196	---	548,001	---	548,001
84.215	1,763,592	---	136,547	1,900,139
84.224	---	19,500	---	19,500
84.235	48,250	---	---	48,250
84.243	---	---	7,740	7,740
84.250	800,186	---	---	800,186
84.287	---	8,163,644	576,530	8,740,174
84.299	949,782	---	52,315	1,002,097
84.323	---	862,010	---	862,010
84.326	---	123,684	99,764	223,448
84.327	263,500	---	61,273	324,773
84.328 ARRA	1,138,952	---	---	1,138,952
84.334	---	828,080	26,987	855,067
84.336	81,001	---	---	81,001
84.351	239,379	---	---	239,379
84.353	---	---	6,685	6,685
84.358	246,850	520,869	---	767,719
84.361	---	10,000	---	10,000
84.363	478,868	---	---	478,868
84.365	32,607	7,599,687	4,866	7,637,160
84.366	64,947	1,188,501	---	1,253,448
84.367	75,017	25,480,686	---	25,555,703
84.374	---	223,174	816,179	1,039,353
84.377	---	4,286,539	---	4,286,539
84.378	16,883	5,902	---	22,785
84.384 ARRA	---	107	---	107
84.388	---	261,595	---	261,595
84.388 ARRA	---	1,498,891	---	1,498,891
84.391 ARRA	---	4,530	---	4,530
84.395	---	17,554	---	17,554
84.396 ARRA	---	---	667,866	667,866
84.401	---	35,567	---	35,567
84.404	6,968	---	---	6,968
84.410	---	37,998	---	37,998
84.411	---	---	1,189,700	1,189,700

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Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2014**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
84.412	---	1,792,838	643,547	2,436,385
84.412 ARRA	---	132,130	---	132,130
90.401	---	1,360,520	---	1,360,520
93.004	213,448	---	---	213,448
93.008	11,478	---	129,292	140,770
93.015	111,588	---	---	111,588
93.043	8,926	271,011	94,409	374,346
93.044	---	6,331,552	381,320	6,712,872
93.045	---	7,139,132	3,364,066	10,503,198
93.047	388,841	---	---	388,841
93.048	27,717	730,495	---	758,212
93.051	---	170,323	---	170,323
93.052	46,998	1,707,942	543,805	2,298,745
93.053	158,266	1,474,562	1,167,825	2,800,653
93.054	67,780	---	---	67,780
93.069	71,550	5,132,638	512,369	5,716,557
93.071	---	45,000	---	45,000
93.072	---	19,544	---	19,544
93.074	4,092	5,686	---	9,778
93.086	---	---	89,493	89,493
93.087	32,579	---	---	32,579
93.090	---	517,883	---	517,883
93.103	273,320	---	---	273,320
93.110	81,750	---	16,241	97,991
93.116	---	56,606	29,650	86,256
93.127	---	126,675	---	126,675
93.134	174,766	---	---	174,766
93.150	---	816,908	---	816,908
93.153	---	---	263,766	263,766
93.161	---	176,982	---	176,982
93.184	---	---	37,947	37,947
93.210	24,200,131	---	---	24,200,131
93.217	3,118,097	---	135,827	3,253,924
93.224	2,094,171	---	---	2,094,171
93.235	---	161,146	44,518	205,664
93.237	2,947,031	---	---	2,947,031
93.243	584,778	867,094	7,827	1,459,699
93.247	---	---	24,758	24,758
93.251	---	139,400	17,650	157,050
93.253	427,749	---	---	427,749

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Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2014

Exhibit 2
(Continued)

CFDA Number	Audited Award Expenditure Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
93.268	4,069	728,073	50,293	782,435
93.276	1,204,533	---	209,834	1,414,367
93.283	337,814	243,097	457,654	1,038,565
93.284	70,840	---	---	70,840
93.297	---	---	297,437	297,437
93.307	---	---	104,176	104,176
93.361	---	---	129,395	129,395
93.394	---	---	12,374	12,374
93.395	---	---	269,682	269,682
93.398	290,097	---	---	290,097
93.441	19,896,490	---	---	19,896,490
93.445	89,110	---	---	89,110
93.500	---	18,172	---	18,172
93.501	2,402	---	---	2,402
93.504	79,531	---	---	79,531
93.505	---	5,159,377	769,551	5,928,928
93.507	195,641	35,920	---	231,561
93.508	426,084	---	---	426,084
93.510	3,847,736	---	---	3,847,736
93.525	---	110,098	38,421	148,519
93.527	77,738	---	---	77,738
93.531	1,387,566	2,294,587	931,316	4,613,469
93.536	23,611	37,500	---	61,111
93.546	131,630	---	---	131,630
93.550	666,726	141,775	58,987	867,488
93.556	105,088	2,704,607	8,546	2,818,241
93.557	456,200	---	40,436	496,636
93.558	5,322,806	80,132,246	3,043,217	88,498,269
93.563	1,070,805	92,176,853	3,447	93,251,105
93.564	---	238,148	---	238,148
93.566	---	923,459	11,961	935,420
93.568	57,409	52,714,262	30,966	52,802,637
93.569	---	5,677,732	---	5,677,732
93.575	453,791	10,179,157	259,645	10,892,593
93.576	288,974	47,917	---	336,891
93.590	---	864,003	2,443	866,446
93.594	451,613	---	---	451,613
93.596	389,655	92,474	---	482,129
93.599	---	387,917	---	387,917
93.600	87,448,272	67,796	---	87,516,068

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, 2014

Exhibit 2
(Continued)

CFDA Number	Audited Award Expenditure Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
93.602	69,400	---	---	69,400
93.605	417,383	---	5,649	423,032
93.610	---	---	27,075	27,075
93.612	813,143	---	570	813,713
93.621	---	217,023	---	217,023
93.623	447,706	---	---	447,706
93.631	10,000	---	---	10,000
93.645	46,443	987,751	89,000	1,123,194
93.652	292,451	---	---	292,451
93.658	138,216	28,224,427	700	28,363,343
93.659	---	2,046,531	---	2,046,531
93.667	---	30,691,421	21,190	30,712,611
93.669	---	7,715	---	7,715
93.670	90,623	---	---	90,623
93.671	143,232	20,000	---	163,232
93.674	---	1,811,808	---	1,811,808
93.714 ARRA	---	40,084	---	40,084
93.719 ARRA	---	691,621	428,468	1,120,089
93.722 ARRA	22,751	---	---	22,751
93.727 ARRA	---	---	418,977	418,977
93.736	---	11,725	---	11,725
93.744	---	717	---	717
93.767	---	38,090	---	38,090
93.773	---	---	12,000	12,000
93.778	---	136,275,731	748,345	137,024,076
93.779	---	220,385	---	220,385
93.791	---	305,287	---	305,287
93.822	---	---	10,000	10,000
93.837	---	---	47,481	47,481
93.838	---	---	44,180	44,180
93.839	---	---	32,319	32,319
93.847	---	---	30,719	30,719
93.853	---	---	1,177	1,177
93.855	---	---	2,777	2,777
93.859	---	---	219	219
93.865	---	---	31,919	31,919
93.887	60,442	---	---	60,442
93.889	---	1,324,826	15,292	1,340,118
93.912	40,585	---	49,511	90,096
93.914	5,950,260	---	494,462	6,444,722

**State of Minnesota
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Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2014**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
93.917	---	1,374,400	661,505	2,035,905
93.919	162,813	1,128	---	163,941
93.924	73,409	---	---	73,409
93.926	924,915	---	1,700	926,615
93.933	490,653	---	---	490,653
93.939	175,586	---	---	175,586
93.940	---	929,048	---	929,048
93.943	156,911	---	---	156,911
93.958	116,249	2,488,581	7,090	2,611,920
93.959	548,639	4,531,347	108,503	5,188,489
93.977	---	302,524	---	302,524
93.988	100,810	---	---	100,810
93.991	---	212,667	---	212,667
93.993	---	---	51,160	51,160
93.994	---	5,755,407	990,420	6,745,827
94.002	555,999	---	---	555,999
94.006	---	---	456,885	456,885
94.011	1,299,099	---	---	1,299,099
94.013	290,813	---	---	290,813
94.016	604,348	---	---	604,348
94.018	---	346,470	---	346,470
94.019	---	---	322,217	322,217
96.001	---	624	---	624
96.008	400	---	---	400
97.010	---	---	36,203	36,203
97.012	---	1,337,360	---	1,337,360
97.024	148,572	---	173,968	322,540
97.036	2,126,729	11,768,063	---	13,894,792
97.039	390,864	345,587	---	736,451
97.041	---	10,000	---	10,000
97.042	---	2,945,168	---	2,945,168
97.044	2,665,590	---	---	2,665,590
97.045	---	37,881	---	37,881
97.047	---	316,941	---	316,941
97.052	---	47,999	---	47,999
97.055	---	93,774	22,329	116,103
97.056	198	1,189,109	34,204	1,223,511
97.067	40,669	14,558,713	1,286,546	15,885,928
97.075	---	679,196	---	679,196
97.078	---	191,678	---	191,678

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Exhibit 2
(Continued)

Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2014

<u>CFDA Number</u>	<u>Audited Award Expenditure Amounts</u>			<u>Total</u>
	<u>Direct Federal</u>	<u>Pass Through</u>		
		<u>State</u>	<u>Other Agency</u>	
97.083	482,536	---	---	482,536
97.090	19,557	---	---	19,557
97.113 ARRA	---	135,571	---	135,571
	<u>673,122,250</u>	<u>1,472,709,966</u>	<u>181,756,505</u>	<u>2,327,588,721</u>

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 of entity—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 shows whether 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.

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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, 2014

Exhibit 3

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES						
	CITY OF ALBERT LEA	3,237	1,192,913	---	1,196,150	Yes
	CITY OF ALEXANDRIA	---	553,768	---	553,768	Yes
	CITY OF AUSTIN	---	1,310,289	---	1,310,289	Yes
	CITY OF BENSON	2,000	562,785	35,174	599,959	Yes
	CITY OF BLOOMINGTON	4,893,609	4,782,695	404,469	10,080,773	Yes
	CITY OF BRAINERD	63,030	664,339	---	727,369	Yes
	CITY OF BROOKLYN CENTER	36,595	43,370	1,479,832	1,559,797	Yes
	CITY OF BROOKLYN PARK	319,844	160,714	4,680,530	5,161,088	Yes
	CITY OF CROOKSTON	---	1,892,983	---	1,892,983	Yes
	CITY OF DARWIN	---	588,474	401,342	989,816	Yes
	CITY OF DULUTH	5,845,672	8,775,164	1,056,387	15,677,223	Yes
	CITY OF EAST GRAND FORKS	2,027,661	41,711	---	2,069,372	Yes
	CITY OF ELBOW LAKE	---	2,312	673,594	675,906	Yes
	CITY OF FAIRMONT	650,131	4,003,258	8,664,674	13,318,063	Yes
	CITY OF FOSSTON	---	488,649	579,221	1,067,870	Yes
	CITY OF GLENWOOD	---	443,828	207,023	650,851	Yes
	CITY OF GONVICK	323,023	593,435	---	916,458	Yes
	CITY OF GRAND RAPIDS	---	610,704	---	610,704	Yes
	CITY OF GRANITE FALLS	773,104	23,932	---	797,036	Yes
	CITY OF HANOVER	---	777,572	---	777,572	Yes
	CITY OF JACKSON	91,200	90,642	1,401,304	1,583,146	Yes
	CITY OF KARLSTAD	---	3,000	1,862,083	1,865,083	Yes
	CITY OF LANCASTER	510,000	11,726	---	521,726	Yes
	CITY OF LONG PRAIRIE	113,640	187,425	381,236	682,301	Yes
	CITY OF LUVERNE	99,990	643,149	---	743,139	Yes
	CITY OF MANKATO	3,061,865	1,413,699	350,644	4,826,208	Yes
	CITY OF MAPLE GROVE	118,921	945,283	1,237,091	2,301,295	Yes
	CITY OF MAPLE LAKE	---	3,252	1,146,816	1,150,068	Yes
	CITY OF MINNEAPOLIS	24,483,682	18,475,934	3,854,616	46,814,232	Yes
	CITY OF MOORHEAD	1,113,741	669,177	7,150	1,790,068	Yes
	CITY OF MORRIS	62,056	887,154	2,220	951,430	Yes
	CITY OF NEW ULM	543,699	1,927,651	---	2,471,350	Yes
	CITY OF OLIVIA	448,684	3,722	1,595,710	2,048,116	Yes
	CITY OF OSAKIS	1,325,499	34,988	---	1,360,487	Yes
	CITY OF PARK RAPIDS	---	1,703,991	958,948	2,662,939	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2014**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES (continued)						
	CITY OF PAYNESVILLE	---	1,672	2,179,776	2,181,448	Yes
	CITY OF PERHAM	2,024,071	2,488	2,452,575	4,479,134	Yes
	CITY OF PIPESTONE	45,461	506,227	---	551,688	Yes
	CITY OF PLYMOUTH	2,253,097	303,981	43,392	2,600,470	Yes
	CITY OF PRINCETON	1,003,779	180,272	---	1,184,051	Yes
	CITY OF RICHFIELD	2,130,568	313,538	233,061	2,677,167	Yes
	CITY OF RICHMOND	---	2,520	789,471	791,991	Yes
	CITY OF ROCHESTER	2,773,651	4,453,267	34,204	7,261,122	Yes
	CITY OF ST CLOUD	1,048,416	1,565,763	171,414	2,785,593	Yes
	CITY OF ST PAUL	14,670,816	8,729,189	1,578,396	24,978,401	Yes
	CITY OF ST PAUL PARK	1,722	20,104	950,839	972,665	Yes
	CITY OF THIEF RIVER FALLS	3,065	2,841,816	4,731	2,849,612	Yes
	CITY OF VIRGINIA	184,936	79,045	3,395,116	3,659,097	Yes
	CITY OF WADENA	---	515,595	487,795	1,003,390	Yes
	CITY OF WARREN	---	357,759	415,837	773,596	Yes
	CITY OF WATERVILLE	---	1,744	722,111	723,855	Yes
	CITY OF WENDELL	722,634	514,000	---	1,236,634	Yes
	CITY OF WHEATON	317,212	186,131	244,127	747,470	Yes
	CITY OF WORTHINGTON	1,798,788	1,192,253	---	2,991,041	Yes
	TOTAL	75,889,099	76,281,052	44,682,909	196,853,060	
COUNTIES						
	AITKIN COUNTY	90,323	1,632,575	141,256	1,864,154	Yes
	ANOKA COUNTY	2,232,711	41,280,234	1,277,432	44,790,377	Yes
	BECKER COUNTY	361,965	4,137,292	19,917	4,519,174	Yes
	BELTRAMI COUNTY	181,069	11,513,263	426,372	12,120,704	Yes
	BENTON COUNTY	4,490	5,340,347	---	5,344,837	Yes
	BIG STONE COUNTY	---	696,359	2,535	698,894	Yes
	BLUE EARTH COUNTY	145,025	4,975,604	5,319	5,125,948	Yes
	BROWN COUNTY	115,388	1,861,456	240,385	2,217,229	Yes
	CARLTON COUNTY	585,886	6,277,517	416,530	7,279,933	Yes
	CARVER COUNTY	701,886	6,070,500	286,455	7,058,841	Yes
	CASS COUNTY	447,788	4,090,260	32,401	4,570,449	Yes
	CHIPPEWA COUNTY	---	1,782,567	---	1,782,567	Yes
	CHISAGO COUNTY	1,758	3,087,267	236,251	3,325,276	Yes
	CLAY COUNTY	96,565	5,452,377	80,658	5,629,600	Yes
	CLEARWATER COUNTY	5,137	1,541,280	249,512	1,795,929	Yes

State of Minnesota
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Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2014

Exhibit 3
(Continued)

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	COOK COUNTY	350,483	3,711,922	122,227	4,184,632	Yes
	COTTONWOOD COUNTY	---	1,047,997	31,256	1,079,253	Yes
	CROW WING COUNTY	---	5,591,619	866	5,592,485	Yes
	DAKOTA COUNTY	5,298,854	34,889,128	691,939	40,879,921	Yes
	DODGE COUNTY	5,841	3,402,889	43,985	3,452,715	Yes
	DOUGLAS COUNTY	---	2,288,644	567,721	2,856,365	Yes
	FILLMORE COUNTY	---	2,009,456	71,097	2,080,553	Yes
	FREEBORN COUNTY	8,610	3,441,262	---	3,449,872	Yes
	GOODHUE COUNTY	37,189	3,648,685	5,497	3,691,371	Yes
	GRANT COUNTY	---	828,593	29,757	858,350	Yes
	HENNEPIN COUNTY	25,272,636	142,776,235	24,799,082	192,847,953	Yes
	HOUSTON COUNTY	97,571	4,627,488	19,724	4,744,783	Yes
	HUBBARD COUNTY	3,426	2,349,533	163,442	2,516,401	Yes
	ISANTI COUNTY	---	3,801,172	28,458	3,829,630	Yes
	ITASCA COUNTY	1,008,269	5,685,118	362,978	7,056,365	Yes
	JACKSON COUNTY	---	961,207	---	961,207	Yes
	KANABEC COUNTY	113,518	2,070,232	220,160	2,403,910	Yes
	KANDIYOHI COUNTY	156,936	4,937,483	---	5,094,419	Yes
	KITTSOON COUNTY	---	1,778,786	4,000	1,782,786	Yes
	KOOCHICHING COUNTY	264,072	1,704,500	97,779	2,066,351	Yes
	LAC QUI PARLE COUNTY	---	537,502	1,319	538,821	Yes
	LAKE COUNTY	15,360,529	4,174,633	79,895	19,615,057	Yes
	LAKE OF THE WOODS COUNTY	---	631,839	---	631,839	Yes
	LE SUEUR COUNTY	---	1,383,321	256,281	1,639,602	Yes
	LYON COUNTY	823	2,523,572	11,761	2,536,156	Yes
	MAHNOMEN COUNTY	59,185	863,298	22,367	944,850	Yes
	MARSHALL COUNTY	---	1,384,338	21,207	1,405,545	Yes
	MARTIN COUNTY	---	716,449	564	717,013	Yes
	MC LEOD COUNTY	4,457	2,909,840	402,473	3,316,770	Yes
	MEEKER COUNTY	---	1,769,166	330,070	2,099,236	Yes
	MILLE LACS COUNTY	---	2,436,725	236,383	2,673,108	Yes
	MORRISON COUNTY	153,004	3,723,509	50,175	3,926,688	Yes
	MOWER COUNTY	114,216	5,505,686	107,456	5,727,358	Yes
	MURRAY COUNTY	---	1,424,392	24,078	1,448,470	Yes
	NICOLLET COUNTY	---	3,796,076	195,068	3,991,144	Yes
	NOBLES COUNTY	1,940	1,507,796	---	1,509,736	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2014**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	NORMAN COUNTY	---	834,296	26,640	860,936	Yes
	OLMSTED COUNTY	712,350	13,896,518	453,873	15,062,741	Yes
	OTTER TAIL COUNTY	---	4,977,870	137,647	5,115,517	Yes
	PENNINGTON COUNTY	---	1,416,340	30,648	1,446,988	Yes
	PINE COUNTY	17,559	3,938,654	348,011	4,304,224	Yes
	POLK COUNTY	---	5,381,897	943,964	6,325,861	Yes
	POPE COUNTY	---	1,047,993	151,412	1,199,405	Yes
	RAMSEY COUNTY	3,264,690	70,443,078	2,272,234	75,980,002	Yes
	RENVILLE COUNTY	149,947	1,922,351	175,453	2,247,751	Yes
	RICE COUNTY	1,763,115	4,085,949	1,427,829	7,276,893	Yes
	ROCK COUNTY	---	1,853,787	40,763	1,894,550	Yes
	ROSEAU COUNTY	---	2,029,633	24,105	2,053,738	Yes
	SCOTT COUNTY	226,356	10,303,970	471,125	11,001,451	Yes
	SHERBURNE COUNTY	126,388	5,108,688	10,838	5,245,914	Yes
	SIBLEY COUNTY	129,213	1,487,124	163,476	1,779,813	Yes
	ST LOUIS COUNTY	3,010,197	32,989,641	1,880,822	37,880,660	Yes
	STEARNS COUNTY	443,079	12,087,003	69,714	12,599,796	Yes
	STEELE COUNTY	7,080	2,928,752	---	2,935,832	Yes
	STEVENS COUNTY	---	741,221	---	741,221	Yes
	SWIFT COUNTY	1,331	1,641,658	98,177	1,741,166	Yes
	TODD COUNTY	2,318	2,499,175	590,779	3,092,272	Yes
	TRAVERSE COUNTY	---	639,750	549	640,299	Yes
	WABASHA COUNTY	1,558	1,413,430	10,421	1,425,409	Yes
	WADENA COUNTY	103,404	2,049,012	480,970	2,633,386	Yes
	WASECA COUNTY	---	1,919,776	---	1,919,776	Yes
	WASHINGTON COUNTY	642,911	13,808,348	---	14,451,259	Yes
	WATONWAN COUNTY	---	1,426,164	---	1,426,164	Yes
	WILKIN COUNTY	116,864	633,682	113,149	863,695	Yes
	WINONA COUNTY	113,264	3,617,771	38,646	3,769,681	Yes
	WRIGHT COUNTY	24,541	10,419,711	2,314	10,446,566	Yes
	YELLOW MEDICINE COUNTY	90,843	2,108,557	31,489	2,230,889	Yes
	TOTAL	64,228,558	586,230,788	42,409,136	692,868,482	
NONPROFIT AGENCIES						
	ADULTS & CHILDRENS ALLIANCE INC	---	3,332,497	---	3,332,497	Yes
	AMHERST H. WILDER FOUNDATION	2,237,675	574,434	203,403	3,015,512	Yes
	ANOKA COUNTY COMM ACTION PROG INC	3,864,948	3,723,252	570,713	8,158,913	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2014**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	ARROWHEAD ECON OPPORTUNITY AGCY	3,532,314	6,264,098	1,908,125	11,704,537	Yes
	BI-COUNTY COMM ACTION COUNCIL	3,526,485	1,291,149	24,027	4,841,661	Yes
	CAP OF SUBURBAN HENNEPIN	---	1,932,899	537,825	2,470,724	Yes
	CAP RAMSEY & WASHINGTON COUNTIES	9,598,374	16,449,205	---	26,047,579	Yes
	CATHOLIC CHARITIES OF THE ARCHDIOCESE	1,802,067	676,436	1,294,922	3,773,425	Yes
	CENTRACARE HLTH SYS/ST CLOUD HOSPITAL	Report not received in time for this publication.				
	CENTRAL MN COUNCIL ON AGING	---	3,203,536	---	3,203,536	Yes
	CENTRAL MN JOBS AND TRAINING	Report not received in time for this publication.				
	CHILD CARE AND NUTRITION INC	---	4,781,620	---	4,781,620	Yes
	CHILD CARE AWARE OF MINNESOTA	---	2,422,432	---	2,422,432	Yes
	CHILD CARE CHOICES INC	4,000	6,904,026	---	6,908,026	Yes
	CHILD CARE RESOURCE & REFERRAL INC	Report not filed within single audit deadline.				
	CHILDREN'S HEALTH CARE	1,409,302	616,612	1,150,289	3,176,203	Yes
	CORNERSTONE ADVOCACY SERVICE	Report not filed within single audit deadline.				
	EMERGE COMMUNITY DEVELOPMENT	746,617	409,786	1,179,155	2,335,558	Yes
	GREATER MPLS COUNCIL OF CHURCHES	14,206	847,601	256,942	1,118,749	Yes
	HEARTLAND COMMUNITY ACTION AGCY	2,159,764	3,161,751	50,781	5,372,296	Yes
	HIRED	Report not received in time for this publication.				
	HMONG AMERICAN PARTNERSHIP	Report not filed within single audit deadline.				
	HUNGER SOLUTIONS MINNESOTA	---	983,720	---	983,720	Yes
	INTER-COUNTY COMMUNITY COUNCIL	1,183,744	1,952,470	332,184	3,468,398	Yes
	KOOTASCA COMM ACTION INC	Report not filed within single audit deadline.				
	LAKES & PINES COMM ACT COUNCIL	3,337,420	2,466,188	274	5,803,882	Yes
	LUTHERAN SOCIAL SERVICE OF MN	3,770,061	2,760,295	5,595,154	12,125,510	Yes
	MAHUBE-OTWA COMMUNITY ACTION PRTNESHIP	3,900,056	2,597,802	368,777	6,866,635	Yes
	MAYO FOUNDATION FOR MEDICAL EDUCATION	Report not filed within single audit deadline.				
	METRO AREA AGENCY ON AGING	---	8,200,782	---	8,200,782	Yes
	METRO CENTER FOR INDEPENDENT LIVING	Report not filed within single audit deadline.				
	MN AIDS PROJECT	332,497	509,966	1,713,866	2,556,329	Yes
	MN LICENSED FAMILY CHILD CARE ASSN, INC	Report not filed within single audit deadline.				
	MN RIVER AREA AGENCY ON AGING	Report not received in time for this publication.				
	MN RURAL WATER ASSOCIATION	---	653,563	668,401	1,321,964	Yes
	MN VALLEY ACTION COUNCIL	2,777,494	9,690,753	1,072,946	13,541,193	Yes
	MPLS AMERICAN INDIAN CENTER, INC	1,093,032	292,573	---	1,385,605	Yes
	NORTHWEST COMMUNITY ACTION INC	2,483,567	1,902,314	113,704	4,499,585	Yes
	NW PRIVATE INDUSTRY COUNCIL	Report not received in time for this publication.				

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**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2014**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	PACER CENTER, INC	1,659,983	1,087,781	161,037	2,908,801	Yes
	PARENTS IN COMMUNITY ACTION INC	17,490,964	1,209,691	---	18,700,655	Yes
	PLANNED PARENTHOOD OF MN ND & SD	2,797,686	68,865	---	2,866,551	Yes
	PRAIRIE FIVE COMM ACT CNL	1,373,090	1,770,144	422,258	3,565,492	Yes
	PRIME PROVIDERS INC	Report not filed within single audit deadline.				
	PROVIDERS CHOICE INC	Report not filed within single audit deadline.				
	RESOURCE INC	Report not filed within single audit deadline.				
	RURAL MN CEP INC	4,549,491	4,070,752	459,563	9,079,806	Yes
	SCOPE RESOURCE CENTER, INC (PARENT PROVI	---	968,214	---	968,214	Yes
	SCOTT CARVER DAKOTA CAP AGENCY INC	2,715,820	7,771,331	17,716	10,504,867	Yes
	SE MN AREA AGENCY ON AGING	---	2,106,845	---	2,106,845	Yes
	SECOND HARVEST HEARTLAND	---	22,430,627	39,885	22,470,512	Yes
	SECOND HARVEST NORTHERN LAKES FOOD BA	---	604,029	1,073,174	1,677,203	Yes
	SEMCAC INC	2,089,443	5,665,402	977,631	8,732,476	Yes
	ST STEPHEN'S HUMAN SERVICES	Report not received in time for this publication.				
	STARBASE MINNESOTA INC	Report not received in time for this publication.				
	SUSTAINABLE RESOURCES CENTER	Report not filed within single audit deadline.				
	SW MN HOUSING PARTNERSHIP	92,441	87,489	4,301,747	4,481,677	Yes
	SW MN OPPORTUNITY COUNCIL	1,024,595	1,409,203	132,813	2,566,611	Yes
	SW MN PIC	773,315	909,742	---	1,683,057	Yes
	THREE RIVERS COMMUNITY ACTION, INC	4,487,425	2,909,430	565,464	7,962,319	Yes
	TRI-COUNTY ACTION PROGRAM, INC	1,759	2,794,309	31,616	2,827,684	Yes
	TRI-COUNTY COMMUNITY ACTION, INC.	3,872,291	1,070,945	---	4,943,236	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	10,414,757	3,799,361	228,426	14,442,544	Yes
	TUBMAN	Report not filed within single audit deadline.				
	WEST CENTRAL MN COMMUNITIES ACTION	2,044,642	1,657,224	51,967	3,753,833	Yes
	WESTERN COMMUNITY ACTION INC	1,544,951	1,724,417	105,210	3,374,578	Yes
	WRIGHT COUNTY COMMUNITY ACTION	1,635,653	1,077,635	29,128	2,742,416	Yes
	YMCA OF THE GREATER TWIN CITIES	206,263	1,122,771	299,838	1,628,872	Yes
	TOTAL	106,548,192	154,917,967	25,938,961	287,405,120	
OTHER GOVERNMENTAL AGENCIES						
	AITKIN-ITASCA-KOOCHICHING CHS	---	669,276	13,132	682,408	Yes
	BEMIDJI REGIONAL AIRPORT	---	663,943	---	663,943	Yes
	BROWN NICOLLET HUMAN SERVICE BOARD	2,500	509,921	---	512,421	Yes
	CARLTON COOK LAKE ST LOUIS CO HL BD	---	3,585,925	---	3,585,925	Yes
	CHISHOLM HIBBING AIRPORT COMMISSION	---	591,571	---	591,571	Yes

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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
OTHER GOVERNMENTAL AGENCIES (continued)						
	COUNTRYSIDE PUBLIC HEALTH SERVICE	---	719,036	48,124	767,160	Yes
	DAKOTA CO COMMUNITY DEVELOPMENT AGENCY	Report not received in time for this publication.				
	DULUTH AIRPORT AUTHORITY	---	6,156,814	---	6,156,814	Yes
	DULUTH TRANSIT AUTHORITY	6,283,961	144,037	---	6,427,998	Yes
	HORIZON COMMUNITY HEALTH BOARD	---	724,759	---	724,759	Yes
	HUMAN SERVICES OF FARIBAUT & MARTIN COUNTY	---	2,757,270	---	2,757,270	Yes
	MEEKER-MCLEOD-SIBLEY CHS	102,940	1,225,438	---	1,328,378	Yes
	MINNEAPOLIS PARK & RECREATION BOARD	---	2,444,091	29,000	2,473,091	Yes
	MN VALLEY TRANSIT AUTHORITY	Report not filed within single audit deadline.				
	NE MN OFFICE OF JOB TRAINING	Report not received in time for this publication.				
	NORMAN MAHONOMEN PUBLIC HEALTH	---	3,400	507,605	511,005	Yes
	NORTH COUNTRY CHS	---	1,635,801	---	1,635,801	Yes
	PACT FOR FAMILIES COLLABORATIVE	---	478,208	162,098	640,306	Yes
	POLK NORMAN MAHONOMEN CHB	---	920,108	---	920,108	Yes
	QUIN COUNTY COMMUNITY HEALTH SERVICE	---	753,445	---	753,445	Yes
	RAINBOW RIDER	---	558,726	---	558,726	Yes
	RAMSEY COUNTY REGIONAL RAILROAD AUTHORITY	---	26,363,072	3,317,040	29,680,112	Yes
	SE MN MULTI COUNTY HRA	2,251,043	6,007	---	2,257,050	Yes
	SOUTHWEST HEALTH & HUMAN SERVICES	---	5,323,822	4,000	5,327,822	Yes
	ST CLOUD METROPOLITAN TRANSIT COMMUNITY	2,591,607	163,572	75,000	2,830,179	Yes
	STEARNS-BENTON EMPLOYMENT TRAINING COUNCIL	Report not received in time for this publication.				
	THREE RIVERS PARK DISTRICT	---	553,176	---	553,176	Yes
	WESTERN LAKE SUPERIOR SANITARY DISTRICT	Report not filed within single audit deadline.				
	TOTAL	<u>11,232,051</u>	<u>56,951,418</u>	<u>4,155,999</u>	<u>72,339,468</u>	
REGIONAL DEVELOPMENT COMMISSIONS						
	ARROWHEAD REGIONAL DEVELOPMENT COMMUNITY	2,320,041	2,795,994	---	5,116,035	Yes
	METROPOLITAN COUNCIL	229,776,993	5,453,328	46,857,646	282,087,967	Yes
	NW REGIONAL DEVELOPMENT COMMISSION	2,562,635	2,563,392	14,000	5,140,027	Yes
	REGION 5 DEVELOPMENT COMMUNITY	1,708,851	4,550	---	1,713,401	Yes
	UPPER MN VALLEY REGIONAL DEVELOPMENT COMMUNITY	1,279,215	86,921	---	1,366,136	Yes
	TOTAL	<u>237,647,735</u>	<u>10,904,185</u>	<u>46,871,646</u>	<u>295,423,566</u>	
SCHOOLS AND RELATED AGENCIES						
	ACADEMIA CESAR CHAVEZ CHARTER SCHOOL	---	572,876	100,488	673,364	Yes
	AREA SPECIFIC COOPERATIVE - E. GRAND FORKS	---	1,274,690	---	1,274,690	Yes
	ATHLOS LEADERSHIP ACADEMY	---	766,573	---	766,573	Yes
	BEMIDJI REGIONAL INTERDISTRICT COUNCIL	---	2,003,531	---	2,003,531	Yes

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**Summary of Expenditures of Federal Awards by Entity
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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)						
	BENTON-STEARNES EDUCATION DISTRICT	---	2,636,428	22,436	2,658,864	Yes
	BEST ACADEMY	---	690,612	---	690,612	Yes
	COMMUNITY OF PEACE ACADEMY	---	538,626	---	538,626	Yes
	COMMUNITY SCHOOL OF EXCELLENCE	---	1,221,767	---	1,221,767	Yes
	DUGSI ACADEMY CHARTER SCHOOL	---	568,099	---	568,099	Yes
	DULUTH PUBLIC SCHOOLS ACADEMY	---	946,034	---	946,034	Yes
	EXCELL ACADEMY FOR HIGHER LEARNING	---	538,025	---	538,025	Yes
	FERGUS FALLS AREA SPEC ED COOP	---	1,314,528	---	1,314,528	Yes
	FRESHWATER EDUCATION DISTRICT	---	2,135,329	---	2,135,329	Yes
	GLOBAL ACADEMY CHARTER SCHOOL	---	596,865	---	596,865	Yes
	GOODHUE COUNTY EDUCATION DISTRICT	---	1,673,609	---	1,673,609	Yes
	HARVEST PREPARATORY SCHOOL	---	529,431	---	529,431	Yes
	HIAWATHA ACADEMIES	---	877,295	---	877,295	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	---	2,687,196	15,087	2,702,283	Yes
	HIGHER GROUND ACADEMY	---	961,190	---	961,190	Yes
	HMONG COLLEGE PREP ACADEMY	---	1,497,356	450,188	1,947,544	Yes
	HOPE COMMUNITY ACADEMY	---	625,322	---	625,322	Yes
	INTERMEDIATE SCHOOL DISTRICT 287	---	917,756	20,188	937,944	Yes
	INTERMEDIATE SCHOOL DISTRICT 916	---	617,425	160,223	777,648	Yes
	ISD 0001 AITKIN	---	777,727	40,742	818,469	Yes
	ISD 0004 MCGREGOR	---	504,376	---	504,376	Yes
	ISD 0011 ANOKA-HENNEPIN	90,859	21,556,610	6,405	21,653,874	Yes
	ISD 0012 CENTENNIAL	17,578	3,092,069	5,369	3,115,016	Yes
	ISD 0013 COLUMBIA HEIGHTS	---	3,869,181	8,016	3,877,197	Yes
	ISD 0014 FRIDLEY	280,093	2,423,502	---	2,703,595	Yes
	ISD 0015 ST FRANCIS	22,379	2,728,954	11,959	2,763,292	Yes
	ISD 0016 SPRING LAKE PARK	---	2,965,581	6,803	2,972,384	Yes
	ISD 0022 DETROIT LAKES	86,978	2,014,990	2,443	2,104,411	Yes
	ISD 0023 FRAZEE - VERGAS	---	869,739	---	869,739	Yes
	ISD 0025 PINE POINT (PONSFORD)	412,760	138,789	9,192	560,741	Yes
	ISD 0031 BEMIDJI	284,787	5,567,737	77,496	5,930,020	Yes
	ISD 0032 BLACKDUCK	48,096	525,228	8,492	581,816	Yes
	ISD 0036 KELLIHER	438,491	350,820	5,200	794,511	Yes
	ISD 0038 RED LAKE	8,175,899	3,663,568	70,301	11,909,768	Yes
	ISD 0047 SAUK RAPIDS - RICE	---	1,356,245	245,733	1,601,978	Yes
	ISD 0051 FOLEY	---	716,185	161,046	877,231	Yes

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**Summary of Expenditures of Federal Awards by Entity
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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)						
	ISD 0077 MANKATO	---	5,151,324	43,158	5,194,482	Yes
	ISD 0088 NEW ULM	---	872,739	---	872,739	Yes
	ISD 0093 CARLTON	78,453	426,564	13,920	518,937	Yes
	ISD 0094 CLOQUET	441,278	1,811,017	4,798	2,257,093	Yes
	ISD 0108 CENTRAL (NORWOOD-YG AMERICA)	---	297,809	227,475	525,284	Yes
	ISD 0110 WACONIA	---	1,146,688	8,956	1,155,644	Yes
	ISD 0111 WATERTOWN - MAYER	---	832,823	10,467	843,290	Yes
	ISD 0112 EASTERN CARVER CO (CHASKA)	---	3,937,390	30,505	3,967,895	Yes
	ISD 0113 WALKER-HACKENSACK-AKELEY	295,812	859,967	5,419	1,161,198	Yes
	ISD 0115 CASS LAKE - BENA	3,812,986	1,212,835	5,817	5,031,638	Yes
	ISD 0118 NORTHLAND COMMUNITY (REMER)	22,601	648,152	---	670,753	Yes
	ISD 0129 MONTEVIDEO	---	585,591	187,501	773,092	Yes
	ISD 0138 NORTH BRANCH	---	854,299	55,813	910,112	Yes
	ISD 0152 MOORHEAD	47,610	4,484,479	3,843	4,535,932	Yes
	ISD 0162 BAGLEY	247,825	838,973	2,695	1,089,493	Yes
	ISD 0177 WINDOM	---	578,346	143,692	722,038	Yes
	ISD 0181 BRAINERD	---	6,150,503	---	6,150,503	Yes
	ISD 0182 CROSBY - IRLINGTON	---	747,413	50,082	797,495	Yes
	ISD 0186 PEQUOT LAKES	---	592,030	48,587	640,617	Yes
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	---	7,503,478	69,852	7,573,330	Yes
	ISD 0192 FARMINGTON	---	2,427,876	12,705	2,440,581	Yes
	ISD 0194 LAKEVILLE	---	3,519,291	53,400	3,572,691	Yes
	ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN	53,420	12,069,578	---	12,122,998	Yes
	ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN	682,963	3,295,761	9,709	3,988,433	Yes
	ISD 0199 INVER GROVE HEIGHTS	10,501	2,342,548	9,796	2,362,845	Yes
	ISD 0200 HASTINGS	---	2,312,195	6,533	2,318,728	Yes
	ISD 0204 KASSON-MANTORVILLE	---	432,391	88,881	521,272	Yes
	ISD 0206 ALEXANDRIA	---	3,227,595	---	3,227,595	Yes
	ISD 0241 ALBERT LEA	---	2,592,644	27,109	2,619,753	Yes
	ISD 0256 RED WING	30,819	1,003,051	236,762	1,270,632	Yes
	ISD 0270 HOPKINS	---	4,638,360	38,360	4,676,720	Yes
	ISD 0271 BLOOMINGTON	24,425	7,319,423	46,453	7,390,301	Yes
	ISD 0272 EDEN PRAIRIE	---	3,932,897	100,613	4,033,510	Yes
	ISD 0273 EDINA	---	2,233,550	13,500	2,247,050	Yes
	ISD 0276 MINNETONKA	---	2,717,328	51,036	2,768,364	Yes
	ISD 0277 WESTONKA	---	1,056,247	17,752	1,073,999	Yes

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**Summary of Expenditures of Federal Awards by Entity
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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)						
	ISD 0278 ORONO	---	964,270	6,894	971,164	Yes
	ISD 0279 OSSEO AREA	27,942	14,975,180	103,440	15,106,562	Yes
	ISD 0280 RICHFIELD	---	4,455,155	20,165	4,475,320	Yes
	ISD 0281 ROBBINSDALE	111,094	10,391,463	77,922	10,580,479	Yes
	ISD 0282 ST ANTHONY-NEW BRIGHTON	---	657,661	---	657,661	Yes
	ISD 0283 ST LOUIS PARK	344,566	3,028,588	697,829	4,070,983	Yes
	ISD 0284 WAYZATA	69,649	4,292,473	---	4,362,122	Yes
	ISD 0286 BROOKLYN CENTER	35,456	2,615,678	52,495	2,703,629	Yes
	ISD 0309 PARK RAPIDS	29,739	1,323,611	7,000	1,360,350	Yes
	ISD 0314 BRAHAM	---	459,578	103,282	562,860	Yes
	ISD 0316 GREENWAY (COLERAINE)	31,960	729,734	289,215	1,050,909	Yes
	ISD 0317 DEER RIVER	513,621	1,246,680	10,606	1,770,907	Yes
	ISD 0318 GRAND RAPIDS	83,097	3,632,023	159,583	3,874,703	Yes
	ISD 0319 NASHWAUK-KEEWATIN	27,031	609,056	8,002	644,089	Yes
	ISD 0332 MORA	---	1,083,067	---	1,083,067	Yes
	ISD 0345 NEW LONDON-SPICER	---	656,253	---	656,253	Yes
	ISD 0347 WILLMAR	---	4,264,031	862,550	5,126,581	Yes
	ISD 0361 INTERNATIONAL FALLS	25,568	587,983	209,159	822,710	Yes
	ISD 0381 LAKE SUPERIOR (TWO HARBORS)	---	866,066	14,108	880,174	Yes
	ISD 0413 MARSHALL	---	1,405,838	---	1,405,838	Yes
	ISD 0423 HUTCHINSON	---	1,569,197	---	1,569,197	Yes
	ISD 0432 MAHNOMEN	1,365,456	703,361	6,320	2,075,137	Yes
	ISD 0435 WAUBUN	1,135,095	928,532	4,400	2,068,027	Yes
	ISD 0463 EDEN VALLEY-WATKINS	---	443,219	176,166	619,385	Yes
	ISD 0465 LITCHFIELD	---	659,760	132,201	791,961	Yes
	ISD 0466 DASSEL-COKATO	---	779,543	200,378	979,921	Yes
	ISD 0477 PRINCETON	---	1,160,478	189,253	1,349,731	Yes
	ISD 0480 ONAMIA	324,340	1,981,346	6,145	2,311,831	Yes
	ISD 0482 LITTLE FALLS	---	1,900,103	11,642	1,911,745	Yes
	ISD 0484 PIERZ	---	442,072	60,465	502,537	Yes
	ISD 0492 AUSTIN	---	4,311,658	23,593	4,335,251	Yes
	ISD 0508 ST PETER	---	896,804	---	896,804	Yes
	ISD 0518 WORTHINGTON	---	3,069,053	---	3,069,053	Yes
	ISD 0533 DOVER-EYOTA	361	460,301	120,741	581,403	Yes
	ISD 0534 STEWARTVILLE	---	533,688	---	533,688	Yes
	ISD 0535 ROCHESTER	---	11,618,875	46,244	11,665,119	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)						
	ISD 0544 FERGUS FALLS	---	1,062,574	---	1,062,574	Yes
	ISD 0548 PELICAN RAPIDS	---	939,864	---	939,864	Yes
	ISD 0549 PERHAM - DENT	---	690,045	27,414	717,459	Yes
	ISD 0564 THIEF RIVER FALLS	131,630	1,284,886	51,950	1,468,466	Yes
	ISD 0578 PINE CITY	---	833,897	24,057	857,954	Yes
	ISD 0593 CROOKSTON	---	992,043	22,756	1,014,799	Yes
	ISD 0595 EAST GRAND FORKS	---	637,686	4,853	642,539	Yes
	ISD 0621 MOUNDS VIEW	29,221	5,452,568	177,316	5,659,105	Yes
	ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE	40,635	8,327,213	62,866	8,430,714	Yes
	ISD 0623 ROSEVILLE	---	4,281,707	15,774	4,297,481	Yes
	ISD 0624 WHITE BEAR LAKE	---	4,499,991	137,381	4,637,372	Yes
	ISD 0625 ST PAUL	1,242,609	64,199,303	1,249,028	66,690,940	Yes
	ISD 0656 FARIBAULT	---	3,658,161	33,705	3,691,866	Yes
	ISD 0659 NORTHFIELD	---	1,917,519	11,839	1,929,358	Yes
	ISD 0682 ROSEAU	25,407	630,048	11,380	666,835	Yes
	ISD 0690 WARROAD	46,719	649,982	14,630	711,331	Yes
	ISD 0695 CHISHOLM	4,000	628,267	---	632,267	Yes
	ISD 0700 HERMANTOWN	---	890,424	9,480	899,904	Yes
	ISD 0701 HIBBING	12,518	1,703,845	1,800	1,718,163	Yes
	ISD 0704 PROCTOR	---	1,661,628	5,620	1,667,248	Yes
	ISD 0706 VIRGINIA	31,960	822,424	268,868	1,123,252	Yes
	ISD 0707 NETT LAKE	704,071	98,609	22,057	824,737	Yes
	ISD 0709 DULUTH	1,945,511	9,776,214	13,218	11,734,943	Yes
	ISD 0712 MOUNTAIN IRON - BUHL	22,339	497,723	97,938	618,000	Yes
	ISD 0716 BELLE PLAINE	---	357,640	326,369	684,009	Yes
	ISD 0717 JORDAN	---	844,797	8,094	852,891	Yes
	ISD 0719 PRIOR LAKE - SAVAGE	10,958	2,128,843	10,978	2,150,779	Yes
	ISD 0720 SHAKOPEE	30,819	3,607,003	13,575	3,651,397	Yes
	ISD 0721 NEW PRAGUE	---	1,240,525	2,104	1,242,629	Yes
	ISD 0726 BECKER	---	585,172	163,698	748,870	Yes
	ISD 0727 BIG LAKE	---	951,294	255,344	1,206,638	Yes
	ISD 0728 ELK RIVER	318,479	4,982,674	40,406	5,341,559	Yes
	ISD 0740 MELROSE	---	756,905	30,926	787,831	Yes
	ISD 0742 ST CLOUD	16,883	8,802,249	89,931	8,909,063	Yes
	ISD 0743 SAUK CENTRE	---	581,365	23,002	604,367	Yes
	ISD 0745 ALBANY	---	553,848	28,911	582,759	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)						
	ISD 0748 SARTELL - ST STEPHEN	---	758,427	164,285	922,712	Yes
	ISD 0750 ROCORI AREA SCHOOLS	10,000	676,681	232,561	919,242	Yes
	ISD 0761 OWATONNA	---	2,913,156	30,400	2,943,556	Yes
	ISD 0813 LAKE CITY	---	435,041	131,137	566,178	Yes
	ISD 0821 MENAUGA	---	548,153	21,356	569,509	Yes
	ISD 0829 WASECA	---	1,194,836	---	1,194,836	Yes
	ISD 0831 FOREST LAKE	16,349	3,284,234	15,427	3,316,010	Yes
	ISD 0832 MAHTOMEDI	---	907,225	7,574	914,799	Yes
	ISD 0833 SO WASHINGTON COUNTY	---	6,886,117	19,978	6,906,095	Yes
	ISD 0834 STILLWATER	352,396	3,445,974	33,308	3,831,678	Yes
	ISD 0840 ST JAMES	---	1,318,478	32,639	1,351,117	Yes
	ISD 0858 ST CHARLES	---	484,278	105,504	589,782	Yes
	ISD 0861 WINONA	---	2,215,718	14,648	2,230,366	Yes
	ISD 0876 ANNANDALE	---	538,678	137,965	676,643	Yes
	ISD 0877 BUFFALO-HANOVER-MONTROSE	---	2,639,883	22,678	2,662,561	Yes
	ISD 0879 DELANO	---	384,201	222,653	606,854	Yes
	ISD 0882 MONTICELLO	---	3,901,038	---	3,901,038	Yes
	ISD 0883 ROCKFORD	---	423,232	109,979	533,211	Yes
	ISD 0885 ST MICHAEL-ALBERTVILLE	---	984,534	---	984,534	Yes
	ISD 0911 CAMBRIDGE-ISANTI	---	1,777,753	499,869	2,277,622	Yes
	ISD 0912 MILACA	---	974,512	175,582	1,150,094	Yes
	ISD 2125 TRITON (DODGE CENTER)	---	480,236	48,996	529,232	Yes
	ISD 2135 MAPLE RIVER	---	544,083	---	544,083	Yes
	ISD 2142 ST LOUIS COUNTY	168,086	1,281,798	372,092	1,821,976	Yes
	ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN	---	635,278	---	635,278	Yes
	ISD 2144 CHISAGO LAKES (LINDSTROM)	---	899,056	---	899,056	Yes
	ISD 2149 MINNEWASKA AREA	3,130	866,330	---	869,460	Yes
	ISD 2154 EVELETH-GILBERT	---	442,677	168,121	610,798	Yes
	ISD 2155 WADENA-DEER CREEK	---	904,108	19,787	923,895	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	---	857,133	---	857,133	Yes
	ISD 2165 HINCKLEY-FINLAYSON	76,364	736,025	---	812,389	Yes
	ISD 2168 NRHEG (NEW RICHLAND)	---	629,341	---	629,341	Yes
	ISD 2170 STAPLES - MOTLEY	---	1,251,096	37,177	1,288,273	Yes
	ISD 2174 PINE RIVER - BACKUS	---	837,926	6,183	844,109	Yes
	ISD 2176 WARREN-ALVARADO-OSLO	634,100	225,230	963	860,293	Yes
	ISD 2184 LUVERNE	---	472,625	177,626	650,251	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2014**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 2190 YELLOW MEDICINE EAST	106,491	511,466	---	617,957	Yes
	ISD 2198 FILLMORE CENTRAL (PRESTON)	15,598	585,847	---	601,445	Yes
	ISD 2310 SIBLEY EAST (ARLINGTON)	---	606,885	---	606,885	Yes
	ISD 2364 BELGRADE-BROOTEN-ELROSA	---	489,160	107,008	596,168	Yes
	ISD 2396 ATWATER-COSMOS-GROVE CITY	---	375,166	196,494	571,660	Yes
	ISD 2534 BOLD (Bird Island/Olivia/Lk Lillian)	---	607,871	110,021	717,892	Yes
	ISD 2580 EAST CENTRAL SCHOOLS	70,894	629,589	12,204	712,687	Yes
	ISD 2689 PIPESTONE AREA	---	674,660	148,414	823,074	Yes
	ISD 2711 MESABI EAST (AURORA)	---	768,129	261,294	1,029,423	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	---	970,792	---	970,792	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	---	1,068,109	20,539	1,088,648	Yes
	ISD 2853 LAC QUI PARLE VALLEY	3,420	424,795	166,343	594,558	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	803,595	188,997	992,592	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	---	754,371	---	754,371	Yes
	ISD 2895 JACKSON COUNTY CENTRAL	---	507,827	118,920	626,747	Yes
	ISD 2897 REDWOOD FALLS	156,873	542,434	229,984	929,291	Yes
	ISD 2899 PLAINVIEW-ELGIN-MILLVILLE	---	585,940	---	585,940	Yes
	ISD 2904 TRACY	---	528,760	90,144	618,904	Yes
	ISD 2905 TRI-CITY UNITED	---	1,328,140	---	1,328,140	Yes
	ITASCA AREA SCHOOLS COLLABORATIVE	---	220,230	643,547	863,777	Yes
	LAKES COUNTRY SERVICE COOPERATIVE	---	635,039	---	635,039	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	2,350,279	50,241	2,400,520	Yes
	METRO TWIN CITIES AREA SERVICE COOP	---	3,344,712	---	3,344,712	Yes
	MID STATE EDUCATION DISTRICT	---	809,477	---	809,477	Yes
	MIDWEST SPECIAL ED COOP	---	740,576	---	740,576	Yes
	MN INTERNATIONAL MIDDLE SCHOOL	---	536,693	---	536,693	Yes
	MN TRANSITIONS CHARTER SCHOOL	405,812	1,333,007	---	1,738,819	Yes
	MN VALLEY EDUCATION DISTRICT	---	1,244,314	4,014	1,248,328	Yes
	NATIONAL JOINT POWERS ALLIANCE	---	895,124	---	895,124	Yes
	NAYTAHWAUSH COMMUNITY SCHOOL	666,523	504,558	---	1,171,081	Yes
	NEW DISCOVERIES MONTESSORI ACADEMY	21,942	652,467	---	674,409	Yes
	NEW MILLENNIUM ACADEMY	442	679,758	---	680,200	Yes
	NOBLE ACADEMY	---	629,371	---	629,371	Yes
	NORTHEAST SERVICE COOP	6,161,470	731,003	---	6,892,473	Yes
	NORTHLAND LEARNING CTR, VIRGINIA	---	2,386,503	54,062	2,440,565	Yes
	NORTHWEST SERVICE COOPERATIVE	---	811,724	---	811,724	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2014**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	PARTNERSHIP ACADEMY CHARTER SCHOOL	---	436,907	365,991	802,898	Yes
	PRAIRIE SEEDS ACADEMY	---	842,277	---	842,277	Yes
	RESOURCE TRAINING AND SOLUTIONS	---	1,170,431	---	1,170,431	Yes
	RIVER BEND EDUCATION DISTRICT	---	1,521,093	---	1,521,093	Yes
	RUM RIVER SPECIAL EDUCATION COOP	---	2,173,869	---	2,173,869	Yes
	SOJOURNER TRUTH ACADEMY	---	805,204	---	805,204	Yes
	SOUTH CENTRAL SERVICE COOPERATIVE	64,947	662,986	---	727,933	Yes
	SOUTHEAST SERVICE COOPERATIVE	---	1,061,148	---	1,061,148	Yes
	SOUTHERN MN SPCL SERVICES COOP	---	512,284	---	512,284	Yes
	SOUTHERN PLAINS ED COOP	---	1,015,001	3,514	1,018,515	Yes
	SOUTHWEST METRO EDUCATIONAL COOP	---	567,254	43,674	610,928	Yes
	SSD 1 MINNEAPOLIS	899,129	59,712,331	865,416	61,476,876	Yes
	SSD 6 SOUTH ST PAUL	---	2,368,079	8,742	2,376,821	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	1,964,916	1,440	1,966,356	Yes
	SW & WEST CENTRAL SERVICE COOP	---	9,508,086	---	9,508,086	Yes
	TWIN CITIES INTERNATIONAL ELEMENTARY	---	780,258	---	780,258	Yes
	WEST CENTRAL EDUCATION DISTRICT	---	926,277	---	926,277	Yes
	WEST METRO EDUCATION PROGRAM	---	794,553	---	794,553	Yes
	ZUMBRO EDUCATION DISTRICT	---	2,189,929	53,383	2,243,312	Yes
	TOTAL	34,179,313	573,232,678	16,462,936	623,874,927	
TRIBAL GOVERNMENTS						
	BOIS FORTE RES BUS COMM	11,130,231	245,163	163,059	11,538,453	Yes
	FOND DU LAC BAND OF CHIPPEWA	33,250,233	1,622,973	373,186	35,246,392	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not received in time for this publication.				
	MILLE LACS BAND OF CHIPPEWA INDIANS	23,208,647	3,778,022	86,889	27,073,558	Yes
	MN CHIPPEWA TRIBE	2,292,351	1,589,119	---	3,881,470	Yes
	RED LAKE BAND OF CHIPPEWA INDIANS	50,780,755	4,311,170	13,742	55,105,667	Yes
	WHITE EARTH RESERVATION	22,735,085	2,645,431	598,042	25,978,558	Yes
	TOTAL	143,397,302	14,191,878	1,234,918	158,824,098	
		673,122,250	1,472,709,966	181,756,505	2,327,588,721	

EXHIBIT 4

EXPENDITURES OF FEDERAL AWARDS BY ADMINISTERING AGENCY

The following exhibit starts with 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 whether 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 whether the entity's audit report identifies any crosscutting findings or grant noncompliance. Exhibits 5 and 6 report the type of crosscutting findings. The resolution of crosscutting findings and grant noncompliance is the responsibility of administering agency.

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Exhibit 4

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2014**

Adminstering Agency	Total
AITKIN-ITASCA-KOOCHICHING CHS	602,013
AMER INDIAN COMMUNITY HOUSING ORGANIZATION	13,951
AMERICAN INSTITUTES OF RESEARCH	129,441
ANOKA COUNTY	259,251
ARROWHEAD HEALTH ALLIANCE	49,511
ARROWHEAD REG DEVELOP COMM	987,438
BAYLOR COLLEGE OF MEDICINE	38,959
BECKER COUNTY	8,546
BELTRAMI COUNTY	414,459
BEMIDJI REGIONAL INTERDISTRICT COUNCIL	58,937
BENTON-STEARNES EDUCATION DISTRICT	780,807
BLANDIN FOUNDATION	4,731
BLUE EARTH COUNTY	1,014
BOYS AND GIRLS CLUBS OF AMERICA	120,000
BROWN-NICOLLET CHS	435,453
CARLTON COOK LAKE ST LOUIS CO HL BD	2,402,539
CARLTON COUNTY	7,827
CENTRACARE HLTH SYS/ST CLOUD HOSPITAL	150
CENTRAL LAKES EDUCATION DISTRICT	299,044
CENTRAL MN COUNCIL ON AGING	528,388
CENTRAL MN EMS REGION	549
CENTRAL MN REGIONAL RADIO BOARD	104,398
CHILD CARE RESOURCE & REFERRAL INC	259,645
CHILDREN'S DEFENSE FUND	100,488
CHILDREN'S HOSPITAL OF BOSTON	2,777
CHIPPEWA COUNTY	36,701
CHISAGO COUNTY	101
CINCINNATI CHILDRENS HOSPITAL MEDICAL CENTER	219
CITY OF BEMIDJI	6,234
CITY OF BRAINERD	866
CITY OF BROOKLYN PARK	35,639
CITY OF COON RAPIDS	65,749
CITY OF EAGAN	48,000
CITY OF EDEN PRAIRIE	33,204
CITY OF ELK RIVER	10,838
CITY OF FARIBAULT	6,073

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2014**

<u>Adminstering Agency</u>	<u>Total</u>
CITY OF FREEBORN	3,609
CITY OF HALLOCK	2,099
CITY OF HUTCHINSON	11,883
CITY OF JANESVILLE	5,024
CITY OF KELLIHER	3,415
CITY OF LANCASTER	14,942
CITY OF MANKATO	5,319
CITY OF MINNEAPOLIS	2,846,262
CITY OF MINNETONKA	143,561
CITY OF MOORHEAD	44,323
CITY OF NORTH MANKATO	1,233
CITY OF NORTHFIELD	11,000
CITY OF PLYMOUTH	14,187
CITY OF ST CLOUD	323,422
CITY OF ST LOUIS PARK	32,106
CITY OF ST PAUL	950,543
CITY OF STEPHEN	21,684
CITY OF SUPERIOR, WISCONSIN	47,745
CITY OF TRIMONT	21,170
CITY OF TRUMAN	734
CITY OF VIRGINIA	61,836
CITY OF WASECA	14,193
CITY OF WORTHINGTON	24,593
CLAY COUNTY	9,696
CLAY WILKIN CHS	179,643
CLEARWATER COUNTY	420,968
COMM HLTH INFO COLLABORATIVE - DULUTH	7,788
COMMUNITY ACTION OF MINNEAPOLIS	655,437
COTTONWOOD COUNTY	52,474
DAKOTA - SCOTT SDA 14	467,125
DAKOTA CO COMMUNITY DEVELPMT AGCY	1,848,314
DUKE UNIVERSITY	19,405
ENTERPRISE COMMUNITY PARTNERS, INC.	80,360
FACE TO FACE HEALTH SERVICE	23,987
FARIBAULT COUNTY HRA	281,673
FHI DEVELOPMENT 360	60,000

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2014**

<u>Adminstering Agency</u>	<u>Total</u>
FOND DU LAC BAND OF CHIPPEWA	13,218
FREEMPORT WEST	3,390
FRESHWATER EDUCATION DISTRICT	155,719
GOODHUE COUNTY EDUCATION DISTRICT	246,500
GOODWILL INDUSTRIES/EASTER SEALS	89,493
GREAT LAKES HEMOPHILIA FOUNDATION	54,188
GREAT LAKES INDIAN FISH & W COMM	77,836
GREATER MN HOUSING FUND	31,500
HEADWATERS REG DEVELOP COMM	533,752
HEARTH CONNECTION	98,354
HEARTLAND COMMUNITY ACTION AGCY	80,566
HENNEPIN COUNTY	11,840,931
HIAWATHA VALLEY EDUCATION DISTRICT	354,555
HORIZON COMMUNITY HEALTH BOARD	633,596
HOUSING PARTNERSHIP NETWORK	26,998
HOUSTON COUNTY	76,089
HUBBARD COUNTY	3,305
HUNGER SOLUTIONS MINNESOTA	1,073,174
INDIANA UNIVERSITY	30,071
INTER-COUNTY NURSING SERVICE	3,118
INTERMEDIATE SCHOOL DISTRICT 287	269,075
INTERMEDIATE SCHOOL DISTRICT 916	158,864
INTERMEDIATE SCHOOL DISTRICT 917	56,530
ISANTI COUNTY	451,332
ISD 0011 ANOKA-HENNEPIN	80,158
ISD 0014 FRIDLEY	8,016
ISD 0097 MOOSE LAKE	6,511
ISD 0139 RUSH CITY	12,562
ISD 0181 BRAINERD	90,133
ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN	123,252
ISD 0270 HOPKINS	11,336
ISD 0271 BLOOMINGTON	55,819
ISD 0273 EDINA	46,453
ISD 0276 MINNETONKA	12,000
ISD 0282 ST ANTHONY-NEW BRIGHTON	5,397
ISD 0284 WAYZATA	176,775

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

<u>Administering Agency</u>	<u>Total</u>
ISD 0465 LITCHFIELD	8,208
ISD 0466 DASSEL-COKATO	50,241
ISD 0492 AUSTIN	53,664
ISD 0535 ROCHESTER	53,383
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE	33,275
ISD 0623 ROSEVILLE	26,798
ISD 0624 WHITE BEAR LAKE	27,286
ISD 0625 ST PAUL	35,000
ISD 0706 VIRGINIA	20,888
ISD 0709 DULUTH	29,208
ISD 0717 JORDAN	43,674
ISD 0742 ST CLOUD	2,657
ISD 0761 OWATONNA	24,924
ISD 0882 MONTICELLO	418,206
ISD 0911 CAMBRIDGE-ISANTI	109,174
ISD 2134 UNITED SOUTH CENTRAL (WELLS)	5,858
ISD 2142 ST LOUIS COUNTY	7,924
ISD 2176 WARREN-ALVARADO-OSLO	58,457
ITASCA AREA SCHOOLS COLLABORATIVE	50,931
ITASCA COUNTY	119,258
JOHNS HOPKINS UNIVERSITY	66
KANABEC COUNTY	9,946
KANABEC PINE CHS	517,788
KANDIYOHI COUNTY	185,550
KAREN ORGANIZATION OF MINNESOTA	11,795
LAKE COUNTY	184
LAKE OF THE WOODS COUNTY	1,765
LAKES CRISIS CENTER	2,443
LE SUEUR CO HRA	446,453
LEECH LAKE RESERVATION BUS COMM	2,692
LISC TWIN CITIES	146,655
LOCAL INITIATIVES SUPPORT CORPORATION	91,257
LUTHERAN IMMIGRATION/REFUGEE SRVCS	1,029,294
LUTHERAN SOCIAL SERVICE OF MN	121,868
LYON COUNTY	23,046
MARTIN COUNTY	298,407

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2014**

<u>Adminstering Agency</u>	<u>Total</u>
MAYO FOUNDATION FOR MEDICAL EDUCATION AND RESEARCH	448,627
MC LEOD COUNTY	10,364
MEEKER-MCLEOD-SIBLEY CHS	872,136
MEEKER-WRIGHT SPECIAL ED COOP	803,176
METRO AIRPORTS COMMISSION	26,655
METRO AREA AGENCY ON AGING	201,215
METRO TWIN CITIES AREA SERVICE COOP	4,613
METROPOLITAN COUNCIL	28,994,292
MID STATE EDUCATION DISTRICT	59,999
MN - CENTER FOR CRIME VICTIM SERVICES	392,024
MN - DEPARTMENT OF ADMINISTRATION	19,500
MN - DEPARTMENT OF AGRICULTURE	27,673
MN - DEPARTMENT OF COMMERCE	58,823,419
MN - DEPARTMENT OF CORRECTIONS	114,696
MN - DEPARTMENT OF EDUCATION	600,055,974
MN - DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPM	29,390,074
MN - DEPARTMENT OF HEALTH	71,348,881
MN - DEPARTMENT OF HUMAN SERVICES	464,266,635
MN - DEPARTMENT OF MILITARY AFFAIRS	120
MN - DEPARTMENT OF MN MANAGEMENT & BUDGET	6,883,936
MN - DEPARTMENT OF NATURAL RESOURCES	2,401,588
MN - DEPARTMENT OF PUBLIC SAFETY	38,244,113
MN - DEPARTMENT OF TRANSPORTATION	198,122,434
MN - EMERGENCY MEDICAL SERVICES BOARD	126,675
MN - HISTORICAL SOCIETY	22,840
MN - INDIAN AFFAIRS COUNCIL	143,492
MN - MNSURE	58,956
MN - OFFICE OF THE SECRETARY OF STATE	1,360,520
MN - POLLUTION CONTROL AGENCY	600,961
MN - STATE ARTS BOARD	8,521
MN - STATE COLLEGES AND UNIVERSITIES	179,811
MN - TRIAL COURTS	117,123
MN CHIPPEWA TRIBE	519,487
MN COALITION AGAINST SEXUAL ASSAULT	1,713
MN COMM ACTION PARTNERSHIP	85,017
MN HOME OWNERSHIP CENTER	202,678

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
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<u>Administering Agency</u>	<u>Total</u>
MN HOUSING FINANCE AGENCY	5,694,700
MN HUMANITIES COMMISSION	26,667
MN INDIAN WOMEN'S RESOURCE	570
MN KINSHIP CAREGIVERS ASSOCIATION	5,649
MN LITERACY COUNCIL INC	36,203
MN OFFICE OF HIGHER EDUCATION	26,987
MN PUBLIC FACILITIES AUTHORITY	78,444,999
MN RIVER AREA AGENCY ON AGING	1,669,549
MN RIVER VALLEY ED DISTRICT	166,343
MN VALLEY EDUCATION DISTRICT	8,786
MN WORKFORCE COUNCIL ASSOCIATION	30,000
MORRISON COUNTY	424,999
MORRISON-TODD-WADENA COMMUNITY HEALTH BOARD	497,778
NATIONAL ASSOC OF COUNTY AND CITY HEALTH OFFICIALS	129,025
NATIONAL CENTER FOR HEALTHY HOUSING	31,038
NATIONAL CHILDHOOD CANCER FOUNDATION	204,012
NATIONAL CHILDREN'S ALLIANCE	9,000
NATIONAL CONGRESS OF AMERICAN INDIANS	87,581
NATIONAL FOUNDATION FOR CREDIT COUNSELING	10,928
NATIONAL INSTITUTE FOR EXCELLENCE IN TEACHING	816,179
NATIONAL JOINT POWERS ALLIANCE	23,920
NATIONAL MARROW DONOR PROGRAM	918
NATIONAL RURAL WATER ASSOCIATION	668,401
NATL DISTRICT ATTORNEYS ASSN	73,123
NEIGHBORHOOD REINVESTMENT CORP (NEIGHBORWORKS AMERI	4,157,436
NEW ENGLAND RESEARCH INSTITUTES	59,855
NOBLES COUNTY	40,289
NORMAN MAHNOMEN PUBLIC HEALTH	566,438
NORTH COUNTRY CHS	213,421
NORTH COUNTRY VOCATIONAL CENTER	78,941
NORTH DAKOTA - DEPARTMENT OF PUBLIC INSTRUCTION	49,126
NORTHEAST SERVICE COOP	66,585
NORTHERN LAKES SP ED COOP	297,217
NORTHLAND LEARNING CTR, VIRGINIA	1,365,783
NORTHSIDE ACHIEVEMENT ZONE	51,423
NORTHWEST AREA AGENCY ON AGING	4,000

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(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
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<u>Adminstering Agency</u>	<u>Total</u>
NORTHWEST COMMUNITY ACTION INC	36,971
NORTHWEST MN MULTI COUNTY HRA	59,360
NW MN REGIONAL RADIO BOARD	7,150
NW PRIVATE INDUSTRY COUNCIL	267,327
NW REGIONAL DEVELOPMENT COMMISSION	967,542
OLMSTED COUNTY	37,954
PACT FOR FAMILIES COLLABORATIVE	48,254
PAUL BUNYAN EDUCATIONAL COOP	44,268
PINE TO PRAIRIE COOPERATIVE CENTER	32,546
PLANNED PARENTHOOD OF MN ND & SD	135,827
POLK COUNTY	7,090
POPE COUNTY	37,587
PUBLIC HSG AGENCY OF ST PAUL	367,901
RAMSEY COUNTY	364,250
RED LAKE BAND OF CHIPPEWA INDIANS	68,099
REG 1 - SEMN HOMELAND SECURITY EMERGENCY MGMT	5,759
REGION NINE DEVELOPMENT COMMISSION	60,344
RENVILLE COUNTY	84,959
RIVER BEND EDUCATION DISTRICT	32,639
RUM RIVER SPECIAL EDUCATION COOP	816,811
SALVATION ARMY	134,269
SANFORD MEDICAL CENTER	104,176
SE MN AREA AGENCY ON AGING	1,052,102
SE MN MULTI COUNTY HRA	489,663
SE MN NARCOTICS TASK FORCE	554
SE MN REGIONAL RADIO BOARD	203,239
SE MN WATER RESOURCES BOARD	18,484
SEARCH INSTITUTE	738,991
SENIOR SERVICE AMERICA INC	438,247
SERVEMINNESOTA!	13,742
SOUTH CENTRAL SERVICE COOPERATIVE	46,028
SOUTHEAST SERVICE COOPERATIVE	5,990
SOUTHERN MN EDUCATION CONSORTIUM	23,681
SOUTHWEST HEALTH & HUMAN SERVICES	17,632
SOUTHWEST METRO EDUCATIONAL COOP	679,082
SOUTHWEST MN REGIONAL RADIO BOARD	49,818

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
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<u>Administering Agency</u>	<u>Total</u>
SSD 1 MINNEAPOLIS	159,267
ST CROIX RIVER EDUCATION DISTRICT	92,074
ST JUDE CHILDREN'S RESEARCH HOSPITAL	8,636
ST LOUIS COUNTY	898,959
ST MARY'S MARION CATHOLIC SCHOOL	1,406
STATE OF WISCONSIN - DIVISION OF PUBLIC HEALTH	39,885
STEARNS COUNTY	149,480
SW & WEST CENTRAL SERVICE COOP	2,385,525
SW MN HOUSING PARTNERSHIP	24,644
THINK SMALL	643,547
THOMAS JEFFERSON UNIVERSITY	1,273
THREE RIVERS COMMUNITY ACTION, INC	42,584
TRAVERSE COUNTY	6,680
U.S. - CORP FOR NATL AND COMM SERVICE	2,750,259
U.S. - DEPARTMENT OF AGRICULTURE	36,859,695
U.S. - DEPARTMENT OF COMMERCE	11,389,099
U.S. - DEPARTMENT OF DEFENSE	454,424
U.S. - DEPARTMENT OF EDUCATION	28,580,579
U.S. - DEPARTMENT OF ENERGY	1,225,783
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES	171,159,320
U.S. - DEPARTMENT OF HOMELAND SECURITY	5,874,715
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT	150,388,373
U.S. - DEPARTMENT OF INTERIOR	50,485,145
U.S. - DEPARTMENT OF JUSTICE	14,126,050
U.S. - DEPARTMENT OF LABOR	1,125,210
U.S. - DEPARTMENT OF STATE	475,720
U.S. - DEPARTMENT OF TRANSPORTATION	192,926,469
U.S. - DEPARTMENT OF TREASURY	84,265
U.S. - ENVIRONMENTAL PROTECTION AGENCY	4,816,136
U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	78,000
U.S. - INSTITUTE OF MUSEUM AND LIBRARY SERVICES	179,515
U.S. - NATIONAL ENDOWMENT FOR THE ARTS & HUMANITIES	14,438
U.S. - SOCIAL SECURITY ADMINISTRATION	400
U.S. - VETERANS ADMINISTRATION	128,655
UNITED WAY OF AMERICA	281,831
UNIVERSITY OF CALIFORNIA - SAN FRANCISCO	44,114

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2014**

<u>Adminstering Agency</u>	<u>Total</u>
UNIVERSITY OF MARYLAND	117,142
UNIVERSITY OF MICHIGAN	25,352
UNIVERSITY OF MINNESOTA	1,726,750
UNIVERSITY OF NORTH CAROLINA	85,435
UNIVERSITY OF OREGON	14,329
UNIVERSITY OF SOUTH FLORIDA	30,719
UNIVERSITY OF WASHINGTON	1,177
UPPER MN VALLEY REG DEVELOP COMM	84,303
VIRGINIA MN HRA	66,470
WASECA COUNTY	209,335
WEST CENTRAL AREA AGENCY ON AGING	163,565
WEST CENTRAL EDUCATION DISTRICT	77,194
WEST SIDE COMMUNITY HEALTH SERVICES	263,766
WHITE EARTH RESERVATION	16,741
WILKIN COUNTY	33,232
WILLMAR HRA	29,591
WOMEN'S SHELTER INC	65,000
WRIGHT CO FAMILY SERVICES COLLABORATIVE	21,036
WRIGHT TECHNICAL CENTER	120,722
YELLOW MEDICINE COUNTY	77,139
YMCA OF THE GREATER TWIN CITIES	159,284
YMCA OF THE USA	27,075
ZUMBRO EDUCATION DISTRICT	170,584
Grand Total	<u>2,327,588,721</u>

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
AITKIN-ITASCA-KOOCHICHING CHS					
AITKIN COUNTY					
CFDA 10.557	50,129	Yes	Yes		
CFDA 93.069	22,653				
CFDA 93.558	34,359				
CFDA 93.778	11,256				
CFDA 93.994	22,859				
	<u>141,256</u>				
ITASCA COUNTY					
CFDA 10.557	260,949	Yes	Yes		
CFDA 93.069	45,211				
CFDA 93.268	750				
CFDA 93.994	56,068				
	<u>362,978</u>				
KOOCHICHING COUNTY					
CFDA 10.557	45,902	Yes	Yes		
CFDA 93.069	33,174				
CFDA 93.994	18,703				
	<u>97,779</u>				
AMER INDIAN COMMUNITY HOUSING ORGANIZATION					
FOND DU LAC BAND OF CHIPPEWA					
CFDA 14.235	13,951	Yes			
	<u>13,951</u>				
AMERICAN INSTITUTES OF RESEARCH					
ISD 0624 WHITE BEAR LAKE					
CFDA 84.000	129,441	Yes	Yes		
	<u>129,441</u>				
ANOKA COUNTY					
ANOKA COUNTY COMM ACTION PROG INC					
CFDA 14.218	2,756	Yes			
CFDA 14.219	75,000				
CFDA 14.239	131,495				
	<u>209,251</u>				
YMCA OF THE GREATER TWIN CITIES					
CFDA 93.645	50,000	Yes	Yes		
	<u>50,000</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ARROWHEAD HEALTH ALLIANCE					
CARLTON COUNTY		Yes	Yes		
CFDA 93.912	49,511				
ARROWHEAD REG DEVELOP COMM					
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 93.045	654,608				
CFDA 93.053	294,395				
	949,003				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 93.052	24,435				
NW REGIONAL DEVELOPMENT COMMISSIO		Yes			
CFDA 20.505	14,000				
BAYLOR COLLEGE OF MEDICINE					
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.395	6,640				
CFDA 93.839	32,319				
	38,959				
BECKER COUNTY					
MORRISON COUNTY		Yes	Yes		
CFDA 93.556	8,546				
BELTRAMI COUNTY					
RURAL MN CEP INC		Yes			
CFDA 93.558	414,459				
BEMIDJI REGIONAL INTERDISTRICT COUNCIL					
ISD 0031 BEMIDJI		Yes			
CFDA 84.027	29,491				
ISD 0038 RED LAKE		Yes	Yes		
CFDA 84.181	10,414				
ISD 0593 CROOKSTON		Yes	Yes		
CFDA 84.027	7,953				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0682 ROSEAU CFDA 84.027	7,469	Yes	Yes		
ISD 0690 WARROAD CFDA 84.027	3,610	Yes	Yes		
BENTON-STEARNES EDUCATION DISTRICT					
ISD 0047 SAUK RAPIDS - RICE CFDA 84.027 CFDA 84.173 CFDA 84.048 ARRA	210,948 5,641 29,144 <u>245,733</u>	Yes	Yes		
ISD 0051 FOLEY CFDA 84.027	154,103	Yes	Yes		
ISD 0748 SARTELL - ST STEPHEN CFDA 84.027	155,900	Yes	Yes		
ISD 0750 ROCORI AREA SCHOOLS CFDA 84.027	225,071	Yes	Yes		
BLANDIN FOUNDATION					
CITY OF THIEF RIVER FALLS CFDA 11.557 ARRA	4,731	Yes			
BLUE EARTH COUNTY					
MARTIN COUNTY CFDA 97.067	564	Yes	Yes		
MN VALLEY ACTION COUNCIL CFDA 14.228	450	Yes			
BOYS AND GIRLS CLUBS OF AMERICA					
WHITE EARTH RESERVATION CFDA 16.726	120,000	Yes			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BROWN-NICOLLET CHS					
BROWN COUNTY					
CFDA 10.557	103,001	Yes	Yes		
CFDA 93.069	21,743				
CFDA 93.558	38,572				
CFDA 93.778	28,329				
CFDA 93.994	48,740				
	<u>240,385</u>				
NICOLLET COUNTY					
CFDA 10.557	110,024	Yes	Yes		
CFDA 93.069	21,343				
CFDA 93.558	18,183				
CFDA 93.778	25,253				
CFDA 93.994	20,265				
	<u>195,068</u>				
CARLTON COOK LAKE ST LOUIS CO HL BD					
CARLTON COUNTY					
CFDA 10.557	174,539	Yes	Yes		
CFDA 93.268	1,350				
CFDA 93.283	25,326				
CFDA 93.505	58,618				
CFDA 93.558	34,977				
CFDA 93.778	33,858				
CFDA 93.994	38,351				
	<u>367,019</u>				
COOK COUNTY					
CFDA 10.557	24,522	Yes	Yes		
CFDA 93.251	450				
CFDA 93.283	28,000				
CFDA 93.505	21,760				
CFDA 93.994	4,775				
	<u>79,507</u>				
LAKE COUNTY					
CFDA 10.557	43,531	Yes	Yes		
CFDA 93.069	16,309				
CFDA 93.558	7,431				
CFDA 93.566	166				
CFDA 93.778	5,720				
CFDA 93.994	6,738				
	<u>79,895</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ST LOUIS COUNTY					
CFDA 10.557	797,369	Yes	Yes		
CFDA 93.251	1,600				
CFDA 93.283	127,239				
CFDA 93.505	153,964				
CFDA 93.531	37,954				
CFDA 93.558	343,551				
CFDA 93.778	163,628				
CFDA 93.994	250,813				
	<u>1,876,118</u>				
CARLTON COUNTY					
LUTHERAN SOCIAL SERVICE OF MN					
CFDA 93.243	7,827	Yes	Yes		
CENTRACARE HLTH SYS/ST CLOUD HOSPITAL					
ISD 0742 ST CLOUD					
CFDA 20.205	150	Yes	Yes		
CENTRAL LAKES EDUCATION DISTRICT					
ISD 2364 BELGRADE-BROOTEN-ELROSA					
CFDA 84.027	97,066	Yes	Yes		
CFDA 84.173	6,234				
CFDA 84.048	3,708				
	<u>107,008</u>				
ISD 2396 ATWATER-COSMOS-GROVE CITY					
CFDA 84.027	191,776	Yes	Yes		
CFDA 84.173	260				
	<u>192,036</u>				
CENTRAL MN COUNCIL ON AGING					
KANABEC COUNTY					
CFDA 93.044	49,709	Yes	Yes		
LUTHERAN SOCIAL SERVICE OF MN					
CFDA 93.045	314,285	Yes	Yes		
CFDA 93.053	90,862				
CFDA 93.052	55,018				
	<u>460,165</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2014**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
TODD COUNTY CFDA 93.044	10,786	Yes	Yes		
WADENA COUNTY CFDA 93.044	7,728	Yes	Yes		
CENTRAL MN EMS REGION					
TRAVERSE COUNTY CFDA 97.067	549	Yes	Yes	Yes	
CENTRAL MN REGIONAL RADIO BOARD					
MILLE LACS COUNTY CFDA 97.067	22,309	Yes	Yes		
MORRISON COUNTY CFDA 97.067	41,629	Yes	Yes		
STEARNS COUNTY CFDA 97.067	40,460	Yes	Yes		
CHILD CARE RESOURCE & REFERRAL INC					
MAHUBE-OTWA COMMUNITY ACTION PRT CFDA 93.575	259,645	Yes	Yes		
CHILDREN'S DEFENSE FUND					
ACADEMIA CESAR CHAVEZ CHARTER SCH CFDA 84.287	100,488	Yes			
CHILDREN'S HOSPITAL OF BOSTON					
CHILDREN'S HEALTH CARE CFDA 93.855	2,777	Yes			
CHIPPEWA COUNTY					
SWIFT COUNTY CFDA 93.558	36,701	Yes	Yes		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CHISAGO COUNTY					
LAKES & PINES COMM ACT COUNCIL		Yes	Yes		
CFDA 97.024	101				
CINCINNATI CHILDRENS HOSPITAL MEDICAL CENTER					
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.859	219				
CITY OF BEMIDJI					
BELTRAMI COUNTY		Yes	Yes		
CFDA 20.608	2,148				
CFDA 20.609	4,086				
	6,234				
CITY OF BRAINERD					
CROW WING COUNTY		Yes	Yes		
CFDA 16.738	866				
CITY OF BROOKLYN PARK					
CITY OF BROOKLYN CENTER		Yes	Yes		
CFDA 20.608	21,808				
HENNEPIN COUNTY					
CFDA 20.600	2,921	Yes	Yes		
CFDA 20.608	10,910				
	13,831				
CITY OF COON RAPIDS					
ANOKA COUNTY		Yes	Yes		
CFDA 20.600	19,213				
CFDA 20.601	7,088				
CFDA 20.608	37,419				
CFDA 20.616	2,029				
	65,749				
CITY OF EAGAN					
DAKOTA COUNTY		Yes	Yes		
CFDA 16.523	48,000				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF EDEN PRAIRIE					
CAP OF SUBURBAN HENNEPIN CFDA 14.218	8,204	Yes			
CITY OF EDEN PRAIRIE					
YMCA OF THE GREATER TWIN CITIES CFDA 14.218	25,000	Yes	Yes		
CITY OF ELK RIVER					
SHERBURNE COUNTY CFDA 20.608	10,838	Yes	Yes		
CITY OF FARIBAULT					
RICE COUNTY CFDA 20.608	6,073	Yes	Yes		
CITY OF FREEBORN					
MN VALLEY ACTION COUNCIL CFDA 14.228	3,609	Yes			
CITY OF HALLOCK					
NORTHWEST COMMUNITY ACTION INC CFDA 14.228	2,099	Yes			
CITY OF HUTCHINSON					
MC LEOD COUNTY CFDA 20.600	3,745	Yes	Yes		
CITY OF HUTCHINSON					
MEEKER COUNTY CFDA 20.600	8,138	Yes	Yes		
CITY OF JANESVILLE					
MN VALLEY ACTION COUNCIL CFDA 14.228	5,024	Yes			
CITY OF KELLIHER					
NORTHWEST COMMUNITY ACTION INC CFDA 14.228	3,415	Yes			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF LANCASTER					
NORTHWEST COMMUNITY ACTION INC CFDA 14.228	14,942	Yes			
CITY OF MANKATO					
BLUE EARTH COUNTY CFDA 16.727	5,319	Yes			
CITY OF MINNEAPOLIS					
CATHOLIC CHARITIES OF THE ARCHDIOCE CFDA 14.231	129,731	Yes			
CITY OF BROOKLYN PARK CFDA 14.256 ARRA	830,046	Yes	Yes		
CITY OF ROCHESTER CFDA 97.056	34,204	Yes			
EMERGE COMMUNITY DEVELOPMENT CFDA 14.218 CFDA 17.259 CFDA 17.266	329,866 65,836 17,002 412,704	Yes			
GREATER MPLS COUNCIL OF CHURCHES CFDA 93.994 CFDA 93.926 CFDA 16.523 CFDA 14.218	75,000 1,700 750 13,562 91,012	Yes			
HENNEPIN COUNTY CFDA 93.283 CFDA 93.558 CFDA 14.256 ARRA CFDA 14.257 ARRA	110,000 64,000 58,712 62,246 294,958	Yes	Yes		
METROPOLITAN COUNCIL CFDA 14.241	499,616	Yes	Yes		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MINNEAPOLIS PARK & RECREATION BD		Yes	Yes		
CFDA 14.218	4,000				
CFDA 15.655	25,000				
	<u>29,000</u>				
MN AIDS PROJECT		Yes	Yes	Yes	
CFDA 14.241	474,296				
	<u>474,296</u>				
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 17.259	29,944				
CFDA 93.994	20,751				
	<u>50,695</u>				
CITY OF MINNETONKA					
CAP OF SUBURBAN HENNEPIN		Yes			
CFDA 14.218	100,169				
	<u>100,169</u>				
CITY OF PLYMOUTH		Yes			
CFDA 20.600	21,179				
CFDA 20.608	22,213				
	<u>43,392</u>				
CITY OF MOORHEAD					
CLAY COUNTY		Yes	Yes		
CFDA 16.579	35,800				
CFDA 20.600	5,816				
CFDA 20.608	2,707				
	<u>44,323</u>				
CITY OF NORTH MANKATO					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	1,233				
	<u>1,233</u>				
CITY OF NORTHFIELD					
THREE RIVERS COMMUNITY ACTION, INC		Yes		Yes	
CFDA 14.218	11,000				
	<u>11,000</u>				
CITY OF PLYMOUTH					
CAP OF SUBURBAN HENNEPIN		Yes			
CFDA 14.218	13,187				
	<u>13,187</u>				

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**Exhibit 4
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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
YMCA OF THE GREATER TWIN CITIES CFDA 14.218	1,000	Yes	Yes		
CITY OF ST CLOUD					
GRANT COUNTY CFDA 97.067	1,507	Yes	Yes		
OTTER TAIL COUNTY CFDA 97.067	403	Yes	Yes		
ST CLOUD METROPOLITAN TRANSIT COMM CFDA 14.218	75,000	Yes	Yes		
STEARNS COUNTY CFDA 20.600 CFDA 20.608	11,287 17,967 29,254	Yes	Yes		
SWIFT COUNTY CFDA 11.555	57,452	Yes	Yes		
TODD COUNTY CFDA 11.555	159,806	Yes	Yes		
CITY OF ST LOUIS PARK					
CAP OF SUBURBAN HENNEPIN CFDA 14.218	32,106	Yes			
CITY OF ST PAUL					
CATHOLIC CHARITIES OF THE ARCHDIOCE CFDA 14.231	304,918	Yes			
LUTHERAN SOCIAL SERVICE OF MN CFDA 14.231 CFDA 14.239	16,264 300,000 316,264	Yes	Yes		
RAMSEY COUNTY CFDA 14.218 CFDA 16.738	68,418 97,851	Yes	Yes		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.067	163,092				
	<u>329,361</u>				
CITY OF STEPHEN					
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 14.228	21,684				
CITY OF SUPERIOR, WISCONSIN					
CITY OF DULUTH		Yes	Yes		
CFDA 16.710	47,745				
CITY OF TRIMONT					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	21,170				
CITY OF TRUMAN					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	734				
CITY OF VIRGINIA					
CITY OF DULUTH		Yes	Yes		
CFDA 16.710	57,132				
ST LOUIS COUNTY					
CFDA 16.710	4,704	Yes	Yes		
CITY OF WASECA					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	14,193				
CITY OF WORTHINGTON					
COTTONWOOD COUNTY		Yes	Yes		
CFDA 20.600	10,939				
LYON COUNTY					
CFDA 20.600	11,761	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	
ROCK COUNTY		Yes	Yes		
CFDA 20.601	1,893				
CLAY COUNTY					
CITY OF PERHAM		Yes	Yes		
CFDA 93.531	9,696				
CLAY WILKIN CHS					
OTTER TAIL COUNTY		Yes	Yes		
CFDA 93.531	81,744				
WILKIN COUNTY					
CFDA 10.557	64,395	Yes	Yes		
CFDA 93.069	1,176				
CFDA 93.251	525				
CFDA 93.283	450				
CFDA 93.531	20,000				
CFDA 93.558	197				
CFDA 93.994	11,156				
	97,899				
CLEARWATER COUNTY					
BELTRAMI COUNTY		Yes	Yes		
CFDA 10.557	233,016				
CFDA 93.251	2,925				
CFDA 93.283	51,309				
CFDA 93.558	72,399				
CFDA 93.994	60,489				
	420,138				
INTER-COUNTY COMMUNITY COUNCIL					
CFDA 93.568	830	Yes			
COMM HLTH INFO COLLABORATIVE - DULUTH					
TODD COUNTY		Yes	Yes		
CFDA 93.268	835				
WADENA COUNTY					
CFDA 93.268	6,953	Yes	Yes		

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(Continued)**

**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	
COMMUNITY ACTION OF MINNEAPOLIS					
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 84.287	268,504				
CFDA 84.002	60,932				
CFDA 94.006	326,001				
	<u>655,437</u>				
COTTONWOOD COUNTY					
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 93.778	<u>52,474</u>				
DAKOTA - SCOTT SDA 14					
SCOTT COUNTY		Yes	Yes		
CFDA 17.258	114,169				
CFDA 17.259	107,997				
CFDA 17.278	170,138				
CFDA 17.277	74,821				
	<u>467,125</u>				
DAKOTA CO COMMUNITY DEVELPMT AGCY					
ANOKA COUNTY		Yes	Yes		
CFDA 14.239	<u>463,571</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 14.239	<u>1,384,743</u>				
DUKE UNIVERSITY					
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.395	<u>19,405</u>				
ENTERPRISE COMMUNITY PARTNERS, INC.					
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 14.252	<u>12,162</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 14.252	<u>12,210</u>				
SW MN HOUSING PARTNERSHIP		Yes			
CFDA 14.252	<u>33,938</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 14.252	22,050				
FACE TO FACE HEALTH SERVICE					
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 93.557	23,987				
FARIBAULT COUNTY HRA					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.871	281,673				
FHI DEVELOPMENT 360					
PACER CENTER, INC		Yes			
CFDA 84.327	60,000				
FOND DU LAC BAND OF CHIPPEWA					
ISD 0709 DULUTH		Yes	Yes		
CFDA 15.130	13,218				
FREEPORT WEST					
GREATER MPLS COUNCIL OF CHURCHES		Yes			
CFDA 93.557	3,390				
FRESHWATER EDUCATION DISTRICT					
ISD 0001 AITKIN		Yes	Yes		
CFDA 84.181	576				
CFDA 84.048	115				
	691				
ISD 0186 PEQUOT LAKES		Yes	Yes		
CFDA 84.048	4,319				
ISD 0480 ONAMIA		Yes	Yes		
CFDA 84.048	6,145				
ISD 0482 LITTLE FALLS		Yes	Yes		
CFDA 84.048	11,642				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0484 PIERZ CFDA 84.048	466	Yes	Yes		
ISD 0549 PERHAM - DENT CFDA 84.027	27,414	Yes	Yes		
ISD 0821 MENAHTGA CFDA 84.027 CFDA 84.048	17,745 3,611 <u>21,356</u>	Yes	Yes		
ISD 2155 WADENA-DEER CREEK CFDA 84.027	19,787	Yes	Yes		
ISD 2170 STAPLES - MOTLEY CFDA 84.048 CFDA 84.027	11,682 25,495 <u>37,177</u>	Yes			
ISD 2174 PINE RIVER - BACKUS CFDA 84.243	6,183	Yes			
ISD 2753 LONG PRAIRIE-GREY EAGLE CFDA 84.027	20,539	Yes	Yes		
GOODHUE COUNTY EDUCATION DISTRICT					
ISD 0256 RED WING CFDA 84.027 CFDA 84.048 CFDA 84.173 CFDA 84.181	185,351 5,695 31,924 13,792 <u>236,762</u>	Yes			
ISD 0861 WINONA CFDA 84.048	9,738	Yes			
GOODWILL INDUSTRIES/EASTER SEALS					
CATHOLIC CHARITIES OF THE ARCHDIOCE CFDA 93.086	11,482	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	
GREATER MPLS COUNCIL OF CHURCHES					
CFDA 93.086	78,011	Yes			
GREAT LAKES HEMOPHILIA FOUNDATION					
CHILDREN'S HEALTH CARE					
CFDA 93.110	16,241	Yes			
CFDA 93.184	37,947				
	54,188				
GREAT LAKES INDIAN FISH & W COMM					
MILLE LACS BAND OF CHIPPEWA INDIANS					
CFDA 15.039	77,836	Yes	Yes		
GREATER MN HOUSING FUND					
THREE RIVERS COMMUNITY ACTION, INC					
CFDA 10.446	31,500	Yes		Yes	
HEADWATERS REG DEVELOP COMM					
BECKER COUNTY					
CFDA 97.067	19,917	Yes	Yes	Yes	
CLAY COUNTY					
CFDA 11.555	32,317	Yes	Yes		
MAHNOMEN COUNTY					
CFDA 97.067	19,918	Yes	Yes		
MAHUBE-OTWA COMMUNITY ACTION PRT					
CFDA 14.267	8,625	Yes	Yes		
MARSHALL COUNTY					
CFDA 97.067	19,917	Yes			
NORMAN COUNTY					
CFDA 97.067	19,550	Yes	Yes		
PENNINGTON COUNTY					
CFDA 97.067	19,550	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
POLK COUNTY		Yes	Yes		
CFDA 97.067	374,408				
ROSEAU COUNTY		Yes	Yes		
CFDA 97.067	19,550				
HEARTH CONNECTION					
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 14.238	98,354				
HEARTLAND COMMUNITY ACTION AGCY					
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 14.235	80,566				
HENNEPIN COUNTY					
CAP OF SUBURBAN HENNEPIN		Yes			
CFDA 14.218	33,513				
CFDA 14.231	125,196				
	158,709				
CARVER COUNTY		Yes	Yes		
CFDA 17.258	80,134				
CFDA 17.259	47,278				
CFDA 17.278	154,288				
	281,700				
CATHOLIC CHARITIES OF THE ARCHDIOCE		Yes			
CFDA 93.505	147,537				
CFDA 93.558	28,844				
CFDA 14.238	90,667				
	267,048				
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.914	28,502				
CFDA 93.889	15,292				
	43,794				
CITY OF BLOOMINGTON		Yes	Yes		
CFDA 14.239	155,348				
CFDA 93.778	12,360				
CFDA 93.531	236,761				
	404,469				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF BROOKLYN CENTER		Yes	Yes		
CFDA 14.218	1,042,839				
CFDA 14.228	379,524				
CFDA 16.738	35,661				
	<u>1,458,024</u>				
CITY OF BROOKLYN PARK		Yes	Yes		
CFDA 14.218	2,202,723				
CFDA 14.228	1,588,460				
CFDA 16.804 ARRA	59,301				
	<u>3,850,484</u>				
CITY OF MAPLE GROVE		Yes			
CFDA 14.218	45,000				
CFDA 14.239	1,186,746				
CFDA 16.607	5,345				
	<u>1,237,091</u>				
CITY OF MINNEAPOLIS		Yes	Yes	Yes	
CFDA 14.905	116,283				
CFDA 16.738	488,093				
CFDA 93.297	297,437				
CFDA 93.531	280,517				
CFDA 93.558	234,839				
	<u>1,417,169</u>				
CITY OF RICHFIELD		Yes	Yes		
CFDA 14.228	194,169				
CFDA 16.738	12,237				
	<u>206,406</u>				
EMERGE COMMUNITY DEVELOPMENT		Yes			
CFDA 93.558	418,840				
	<u>418,840</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 93.558	597,162				
	<u>597,162</u>				
MN AIDS PROJECT		Yes	Yes	Yes	
CFDA 93.914	465,960				
CFDA 93.917	661,505				
	<u>1,127,465</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 14.900	372,570				
	<u>372,570</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HIAWATHA VALLEY EDUCATION DISTRICT					
HOUSTON COUNTY		Yes	Yes		
CFDA 84.181	1,000				
ISD 0533 DOVER-EYOTA					
CFDA 84.027	114,289	Yes	Yes		
CFDA 84.173	2,625				
	116,914				
ISD 0813 LAKE CITY					
CFDA 84.027	122,939	Yes	Yes		
CFDA 84.173	8,198				
	131,137				
ISD 0858 ST CHARLES					
CFDA 84.027	98,754	Yes	Yes		Yes
CFDA 84.173	6,750				
	105,504				
HORIZON COMMUNITY HEALTH BOARD					
DOUGLAS COUNTY					
CFDA 10.557	169,618	Yes	Yes		
CFDA 93.008	267				
CFDA 93.069	32,643				
CFDA 93.251	4,725				
CFDA 93.558	46,269				
CFDA 93.719 ARRA	206,996				
CFDA 93.994	38,116				
	498,634				
POPE COUNTY					
CFDA 10.557	52,554	Yes	Yes		
CFDA 93.069	40,615				
CFDA 93.558	16,706				
CFDA 93.778	11,249				
CFDA 93.994	13,838				
	134,962				
HOUSING PARTNERSHIP NETWORK					
SW MN HOUSING PARTNERSHIP					
CFDA 14.169	22,000	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WEST CENTRAL MN COMMUNITIES ACTION					
CFDA 14.169	4,998	Yes			
HOUSTON COUNTY					
FILLMORE COUNTY					
CFDA 10.557	8,132	Yes	Yes		
CFDA 93.558	21,011				
	<u>29,143</u>				
LE SUEUR COUNTY					
CFDA 97.067	46,946	Yes	Yes		
HUBBARD COUNTY					
CITY OF PARK RAPIDS					
CFDA 20.600	3,305	Yes	Yes		
HUNGER SOLUTIONS MINNESOTA					
SECOND HARVEST NORTHERN LAKES FOO					
CFDA 10.568	33,422	Yes			
CFDA 10.569	1,039,752				
	<u>1,073,174</u>				
INDIANA UNIVERSITY					
CHILDREN'S HEALTH CARE					
CFDA 93.395	30,071	Yes			
INTER-COUNTY NURSING SERVICE					
POLK COUNTY					
CFDA 93.268	3,118	Yes	Yes		
INTERMEDIATE SCHOOL DISTRICT 287					
ISD 0015 ST FRANCIS					
CFDA 84.365	4,866	Yes	Yes		
ISD 0272 EDEN PRAIRIE					
CFDA 84.048	44,794	Yes	Yes		
ISD 0276 MINNETONKA					
CFDA 84.181	27,945	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	
CFDA 84.048	23,091				
	<u>51,036</u>				
ISD 0277 WESTONKA CFDA 84.048	9,468	Yes	Yes		
ISD 0279 OSSEO AREA CFDA 84.048	103,440	Yes			
ISD 0283 ST LOUIS PARK CFDA 84.048	29,963	Yes	Yes		
ISD 0286 BROOKLYN CENTER CFDA 84.048	25,508	Yes	Yes		
INTERMEDIATE SCHOOL DISTRICT 916					
ISD 0012 CENTENNIAL CFDA 84.048	5,369	Yes	Yes		
ISD 0016 SPRING LAKE PARK CFDA 84.048	6,803	Yes	Yes		
ISD 0621 MOUNDS VIEW CFDA 84.048	15,738	Yes			
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDAL CFDA 84.048	32,866	Yes	Yes		
ISD 0623 ROSEVILLE CFDA 84.048	15,774	Yes			
ISD 0624 WHITE BEAR LAKE CFDA 84.048	7,940	Yes	Yes		
ISD 0831 FOREST LAKE CFDA 84.048	15,427	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0832 MAHTOMEDI CFDA 84.048	7,574	Yes	Yes		
ISD 0833 SO WASHINGTON COUNTY CFDA 84.048	19,978	Yes			
ISD 0834 STILLWATER CFDA 84.048	31,395	Yes			
INTERMEDIATE SCHOOL DISTRICT 917					
ISD 0192 FARMINGTON CFDA 84.048	12,705	Yes	Yes		
ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN CFDA 84.048	9,709	Yes	Yes		
ISD 0199 INVER GROVE HEIGHTS CFDA 84.048	9,796	Yes	Yes		
ISD 0200 HASTINGS CFDA 84.048	6,533	Yes	Yes		
ISD 0659 NORTHFIELD CFDA 84.048	9,045	Yes	Yes		
SSD 6 SOUTH ST PAUL CFDA 84.048	8,742	Yes	Yes		
ISANTI COUNTY					
CHISAGO COUNTY CFDA 20.509	236,251	Yes	Yes		
LAKES & PINES COMM ACT COUNCIL CFDA 97.024	95	Yes	Yes		
MILLE LACS COUNTY CFDA 93.069	23,712	Yes	Yes		
CFDA 93.505	103,380				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	46,139				
CFDA 93.778	12,356				
CFDA 93.994	28,487				
	<u>214,074</u>				
WADENA COUNTY		Yes	Yes		
CFDA 93.283	912				
	<u>912</u>				
ISD 0011 ANOKA-HENNEPIN					
ISD 0015 ST FRANCIS		Yes	Yes		
CFDA 84.048	7,093				
	<u>7,093</u>				
ISD 0477 PRINCETON		Yes	Yes		
CFDA 84.048	13,789				
	<u>13,789</u>				
ISD 0728 ELK RIVER		Yes	Yes		
CFDA 84.048	40,406				
	<u>40,406</u>				
ISD 0911 CAMBRIDGE-ISANTI		Yes	Yes		
CFDA 84.048	18,870				
	<u>18,870</u>				
ISD 0014 FRIDLEY					
ISD 0013 COLUMBIA HEIGHTS		Yes	Yes		
CFDA 84.048	8,016				
	<u>8,016</u>				
ISD 0097 MOOSE LAKE					
ISD 0093 CARLTON		Yes	Yes		
CFDA 84.048	1,713				
	<u>1,713</u>				
ISD 0094 CLOQUET		Yes	Yes		
CFDA 84.048	4,798				
	<u>4,798</u>				
ISD 0139 RUSH CITY					
ISANTI COUNTY		Yes	Yes		
CFDA 84.181	5,877				
	<u>5,877</u>				
ISD 0314 BRAHAM		Yes	Yes	Yes	
CFDA 84.353	6,685				
	<u>6,685</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0181 BRAINERD					
ISD 0001 AITKIN		Yes	Yes		
CFDA 84.027	40,051				
ISD 0182 CROSBY - IRONTON					
CFDA 84.027	42,746	Yes	Yes		
CFDA 84.048	7,336				
	50,082				
ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN					
ISD 0191 BURNSVILLE-EAGAN-SAVAGE		Yes			
CFDA 84.048	69,852				
ISD 0194 LAKEVILLE					
CFDA 84.048	53,400	Yes	Yes		
ISD 0270 HOPKINS					
HENNEPIN COUNTY		Yes	Yes		
CFDA 84.002	11,336				
ISD 0271 BLOOMINGTON					
ISD 0272 EDEN PRAIRIE		Yes	Yes		
CFDA 84.181	55,819				
ISD 0273 EDINA					
ISD 0271 BLOOMINGTON		Yes			
CFDA 84.048	46,453				
ISD 0276 MINNETONKA					
YMCA OF THE GREATER TWIN CITIES		Yes	Yes		
CFDA 93.773	12,000				
ISD 0282 ST ANTHONY-NEW BRIGHTON					
ISD 0621 MOUNDS VIEW		Yes			
CFDA 84.181	5,397				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0284 WAYZATA					
INTERMEDIATE SCHOOL DISTRICT 287 CFDA 84.048	20,188	Yes	Yes		
ISD 0270 HOPKINS					
CFDA 84.048	38,360	Yes	Yes		
ISD 0277 WESTONKA					
CFDA 84.181	8,284	Yes	Yes		
ISD 0281 ROBBINSDALE					
CFDA 84.048	70,943	Yes	Yes		
YMCA OF THE GREATER TWIN CITIES					
CFDA 93.645	39,000	Yes	Yes		
ISD 0465 LITCHFIELD					
ISD 0463 EDEN VALLEY-WATKINS CFDA 84.048	3,750	Yes	Yes		
ISD 2396 ATWATER-COSMOS-GROVE CITY					
CFDA 84.048	4,458	Yes	Yes		
ISD 0466 DASSEL-COKATO					
MEEKER-WRIGHT SPECIAL ED COOP CFDA 84.010	50,241	Yes			
ISD 0492 AUSTIN					
ISD 0241 ALBERT LEA CFDA 84.048	24,264	Yes			
ISD 0761 OWATONNA					
CFDA 84.048	29,400	Yes			
ISD 0535 ROCHESTER					
ZUMBRO EDUCATION DISTRICT CFDA 84.048	53,383	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE					
ISD 0621 MOUNDS VIEW		Yes			
CFDA 84.002	29,922				
ISD 0834 STILLWATER					
ISD 0834 STILLWATER		Yes			
CFDA 84.002	1,913				
ST CROIX RIVER EDUCATION DISTRICT					
ISD 0834 STILLWATER		Yes	Yes		
CFDA 84.002	1,440				
ISD 0623 ROSEVILLE					
ISD 0621 MOUNDS VIEW		Yes			
CFDA 84.181	26,798				
ISD 0624 WHITE BEAR LAKE					
ISD 0621 MOUNDS VIEW		Yes			
CFDA 84.181	27,286				
ISD 0625 ST PAUL					
ISD 0621 MOUNDS VIEW		Yes			
CFDA 84.173	5,000				
CFDA 84.181	30,000				
	35,000				
ISD 0706 VIRGINIA					
ISD 0361 INTERNATIONAL FALLS		Yes	Yes		
CFDA 84.048	3,523				
ISD 0712 MOUNTAIN IRON - BUHL					
ISD 0712 MOUNTAIN IRON - BUHL		Yes	Yes		
CFDA 84.048	8,233				
ISD 2142 ST LOUIS COUNTY					
ISD 2142 ST LOUIS COUNTY		Yes	Yes		
CFDA 84.048	4,838				
ISD 2154 EVELETH-GILBERT					
ISD 2154 EVELETH-GILBERT		Yes	Yes	Yes	
CFDA 84.048	4,294				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0709 DULUTH					
ISD 0381 LAKE SUPERIOR (TWO HARBORS) CFDA 84.048	14,108	Yes	Yes		
ISD 0700 HERMANTOWN CFDA 84.048	9,480	Yes			
ISD 0704 PROCTOR CFDA 84.048	5,620	Yes			
ISD 0717 JORDAN					
SOUTHWEST METRO EDUCATIONAL COOP CFDA 84.010	43,674	Yes	Yes		
ISD 0742 ST CLOUD					
ISD 0911 CAMBRIDGE-ISANTI CFDA 84.002	2,657	Yes	Yes		
ISD 0761 OWATONNA					
ISD 0492 AUSTIN CFDA 84.002	20,014	Yes	Yes		
ISD 0861 WINONA CFDA 84.002	4,910	Yes			
ISD 0882 MONTICELLO					
ISD 0726 BECKER CFDA 84.027	163,098	Yes	Yes		
ISD 0727 BIG LAKE CFDA 84.027	255,108	Yes	Yes		
ISD 0911 CAMBRIDGE-ISANTI					
ISD 0314 BRAHAM CFDA 84.027	90,452	Yes	Yes	Yes	
CFDA 84.173	4,957				
CFDA 84.181	1,188				
	96,597				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0912 MILACA CFDA 84.048	12,577	Yes	Yes		
ISD 2134 UNITED SOUTH CENTRAL (WELLS)					
ISD 0077 MANKATO CFDA 84.181	5,858	Yes	Yes		
ISD 2142 ST LOUIS COUNTY					
ISD 0707 NETT LAKE CFDA 84.060	7,924	Yes			
ISD 2176 WARREN-ALVARADO-OSLO					
ISD 0564 THIEF RIVER FALLS CFDA 84.215	48,164	Yes			
ISD 0593 CROOKSTON CFDA 84.215	10,293	Yes	Yes		
ITASCA AREA SCHOOLS COLLABORATIVE					
ISD 0317 DEER RIVER CFDA 84.048	10,606	Yes	Yes		
ISD 0318 GRAND RAPIDS CFDA 84.048	40,325	Yes			
ITASCA COUNTY					
ISD 0318 GRAND RAPIDS CFDA 10.665	119,258	Yes			
JOHNS HOPKINS UNIVERSITY					
CHILDREN'S HEALTH CARE CFDA 93.838	66	Yes			
KANABEC COUNTY					
ISANTI COUNTY CFDA 20.608	9,868	Yes	Yes		

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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	Yes		
CFDA 97.024	78				
KANABEC PINE CHS					
KANABEC COUNTY		Yes	Yes		
CFDA 10.557	101,650				
CFDA 93.069	24,244				
CFDA 93.558	25,453				
CFDA 93.994	18,430				
	<u>169,777</u>				
PINE COUNTY		Yes	Yes		
CFDA 10.557	189,896				
CFDA 93.069	23,707				
CFDA 93.283	59,187				
CFDA 93.994	36,085				
CFDA 93.558	39,136				
	<u>348,011</u>				
KANDIYOHI COUNTY					
HEARTLAND COMMUNITY ACTION AGCY		Yes		Yes	
CFDA 93.667	10,826				
RENVILLE COUNTY					
RENVILLE COUNTY		Yes	Yes		
CFDA 10.557	95,821				
CFDA 93.251	1,125				
CFDA 93.268	28,680				
CFDA 93.558	20,906				
CFDA 93.778	24,168				
	<u>170,700</u>				
SWIFT COUNTY					
SWIFT COUNTY		Yes	Yes		
CFDA 20.600	4,024				
KAREN ORGANIZATION OF MINNESOTA					
ISD 0625 ST PAUL		Yes	Yes		
CFDA 93.566	11,795				
LAKE COUNTY					
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 14.228	184				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LAKE OF THE WOODS COUNTY					
RURAL MN CEP INC CFDA 10.561	1,765	Yes			
LAKES CRISIS CENTER					
ISD 0022 DETROIT LAKES CFDA 93.590	2,443	Yes	Yes		
LE SUEUR CO HRA					
MN VALLEY ACTION COUNCIL CFDA 14.871	446,453	Yes			
LEECH LAKE RESERVATION BUS COMM					
ISD 0031 BEMIDJI CFDA 15.130	2,692	Yes			
LISC TWIN CITIES					
EMERGE COMMUNITY DEVELOPMENT CFDA 94.019	146,655	Yes			
LOCAL INITIATIVES SUPPORT CORPORATION					
LUTHERAN SOCIAL SERVICE OF MN CFDA 94.019	67,425	Yes	Yes		
SW MN HOUSING PARTNERSHIP					
CFDA 14.252	23,832	Yes			
LUTHERAN IMMIGRATION/REFUGEE SRVCS					
LUTHERAN SOCIAL SERVICE OF MN CFDA 19.510	1,029,294	Yes	Yes		
LUTHERAN SOCIAL SERVICE OF MN					
BOIS FORTE RES BUS COMM CFDA 93.550	58,987	Yes	Yes		
GREATER MPLS COUNCIL OF CHURCHES					
CFDA 93.557	13,059	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
YMCA OF THE GREATER TWIN CITIES					
CFDA 14.235	49,822	Yes	Yes		
LYON COUNTY					
COTTONWOOD COUNTY					
CFDA 11.555	20,317	Yes	Yes		
RENVILLE COUNTY					
CFDA 97.055	2,729	Yes	Yes		
MARTIN COUNTY					
MN VALLEY ACTION COUNCIL					
CFDA 14.228	298,407	Yes			
MAYO FOUNDATION FOR MEDICAL EDUCATION AND RESEARCH					
OLMSTED COUNTY					
CFDA 93.116	29,650	Yes	Yes		
CFDA 93.727 ARRA	418,977				
	448,627				
MC LEOD COUNTY					
HEARTLAND COMMUNITY ACTION AGCY					
CFDA 93.667	10,364	Yes		Yes	
MEEKER-MCLEOD-SIBLEY CHS					
MC LEOD COUNTY					
CFDA 10.557	129,963	Yes	Yes		
CFDA 93.069	26,272				
CFDA 93.251	525				
CFDA 93.276	100,894				
CFDA 93.558	31,336				
CFDA 93.778	34,230				
CFDA 93.959	42,487				
CFDA 93.994	29,021				
	394,728				
MEEKER COUNTY					
CFDA 10.557	149,927	Yes	Yes		
CFDA 93.251	450				
CFDA 93.268	1,800				
CFDA 93.276	2,046				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.283	23,461				
CFDA 93.558	26,119				
CFDA 93.778	28,094				
CFDA 93.959	66,016				
CFDA 93.994	20,019				
	<u>317,932</u>				
SIBLEY COUNTY		Yes	Yes		
CFDA 10.557	97,480				
CFDA 93.069	15,637				
CFDA 93.251	300				
CFDA 93.268	3,498				
CFDA 93.558	15,270				
CFDA 93.778	17,384				
CFDA 93.994	9,907				
	<u>159,476</u>				
MEEKER-WRIGHT SPECIAL ED COOP					
ISD 0465 LITCHFIELD		Yes	Yes		
CFDA 84.027	115,094				
CFDA 84.173	17,107				
	<u>132,201</u>				
ISD 0466 DASSEL-COKATO		Yes	Yes		
CFDA 84.027	188,972				
CFDA 84.173	11,406				
	<u>200,378</u>				
ISD 0876 ANNANDALE		Yes	Yes		
CFDA 84.027	117,391				
CFDA 84.173	20,574				
	<u>137,965</u>				
ISD 0879 DELANO		Yes	Yes		
CFDA 84.027	209,960				
CFDA 84.173	12,693				
	<u>222,653</u>				
ISD 0883 ROCKFORD		Yes	Yes		
CFDA 84.027	99,727				
CFDA 84.173	10,252				
	<u>109,979</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	
METRO AIRPORTS COMMISSION					
CITY OF RICHFIELD CFDA 20.608	26,655	Yes	Yes		
METRO AREA AGENCY ON AGING					
AMHERST H. WILDER FOUNDATION CFDA 93.043	70,508	Yes	Yes		
ANOKA COUNTY CFDA 93.052	60,000	Yes	Yes		
ANOKA COUNTY COMM ACTION PROG INC CFDA 93.044	32,000	Yes			
CATHOLIC CHARITIES OF THE ARCHDIOCE CFDA 93.052	38,707	Yes			
METRO TWIN CITIES AREA SERVICE COOP					
CARVER COUNTY CFDA 84.181	4,613	Yes	Yes		
METROPOLITAN COUNCIL					
ANOKA COUNTY CFDA 20.507 CFDA 20.516	180,354 48,115 228,469	Yes	Yes		
CITY OF MINNEAPOLIS CFDA 20.500 CFDA 20.507 CFDA 20.522	604,928 360,096 561,616 1,526,640	Yes	Yes	Yes	
DAKOTA COUNTY CFDA 20.516 CFDA 20.522	22,595 621,344 643,939	Yes	Yes		
EMERGE COMMUNITY DEVELOPMENT CFDA 20.516	200,956	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HENNEPIN COUNTY					
CFDA 14.703	622,448	Yes	Yes		
CFDA 20.500	452,680				
CFDA 20.507	14,558,785				
CFDA 20.933	7,443,335				
	<u>23,077,248</u>				
RAMSEY COUNTY REGIONAL RAILROAD A					
CFDA 14.703	370,034	Yes			
CFDA 20.500	2,947,006				
	<u>3,317,040</u>				
MID STATE EDUCATION DISTRICT					
ISD 0484 PIERZ					
CFDA 84.027	59,999	Yes	Yes		
	<u>59,999</u>				
MN - CENTER FOR CRIME VICTIM SERVICES					
RED LAKE BAND OF CHIPPEWA INDIANS					
CFDA 16.588	392,024	Yes	Yes	Yes	
	<u>392,024</u>				
MN - DEPARTMENT OF ADMINISTRATION					
PACER CENTER, INC					
CFDA 84.224	19,500	Yes			
	<u>19,500</u>				
MN - DEPARTMENT OF AGRICULTURE					
ANOKA COUNTY					
CFDA 10.572	2,059	Yes	Yes		
	<u>2,059</u>				
BLUE EARTH COUNTY					
CFDA 10.572	700	Yes			
	<u>700</u>				
DAKOTA COUNTY					
CFDA 10.572	2,699	Yes	Yes		
	<u>2,699</u>				
FREEBORN COUNTY					
CFDA 10.572	700	Yes	Yes		
	<u>700</u>				
HENNEPIN COUNTY					
CFDA 10.572	7,149	Yes	Yes		
	<u>7,149</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
OLMSTED COUNTY CFDA 10.572	2,150	Yes	Yes		
RAMSEY COUNTY CFDA 10.572	6,099	Yes	Yes		
RICE COUNTY CFDA 10.572	303	Yes	Yes		
SECOND HARVEST HEARTLAND CFDA 10.576	4,387	Yes			
WASHINGTON COUNTY CFDA 10.572	1,200	Yes	Yes		
WATONWAN COUNTY CFDA 10.572	227	Yes	Yes		
MN - DEPARTMENT OF COMMERCE					
ANOKA COUNTY COMM ACTION PROG INC CFDA 81.042 CFDA 93.568	47,316 2,851,326 2,898,642	Yes			
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 81.042 CFDA 93.568	699,349 1,796,344 2,495,693	Yes			
BI-COUNTY COMM ACTION COUNCIL CFDA 93.568 CFDA 81.042 CFDA 81.042 ARRA	803,093 142,795 68,661 1,014,549	Yes	Yes	Yes	
BOIS FORTE RES BUS COMM CFDA 93.568	11,463	Yes	Yes		
BROWN COUNTY CFDA 93.568	80,450	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CAP OF SUBURBAN HENNEPIN CFDA 93.568	1,360,965	Yes			
CAP RAMSEY & WASHINGTON COUNTIES CFDA 81.042 CFDA 81.042 ARRA CFDA 93.568	153,608 591,381 14,254,259 <u>14,999,248</u>	Yes			
CITY OF AUSTIN CFDA 11.307	678,190	Yes			
CITY OF DULUTH CFDA 81.128	45,447	Yes	Yes		
CITY OF MINNEAPOLIS CFDA 81.117	3,593	Yes	Yes	Yes	
CITY OF ST PAUL CFDA 81.041 ARRA	5,400	Yes	Yes	Yes	
CLEARWATER COUNTY CFDA 93.568	83,000	Yes	Yes		
FOND DU LAC BAND OF CHIPPEWA CFDA 81.042	1,785	Yes			
HEARTLAND COMMUNITY ACTION AGCY CFDA 81.042 CFDA 81.042 ARRA CFDA 93.568	97,275 82,000 2,488,305 <u>2,667,580</u>	Yes		Yes	
INTER-COUNTY COMMUNITY COUNCIL CFDA 81.042 CFDA 93.568	21,167 1,748,555 <u>1,769,722</u>	Yes			
LAKES & PINES COMM ACT COUNCIL CFDA 81.042	290,431	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 93.568	1,858,231				
	<u>2,148,662</u>				
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 81.042	550,647				
CFDA 93.568	1,343,022				
	<u>1,893,669</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 81.042	5,279				
CFDA 81.129	44,995				
CFDA 93.568	35,907				
	<u>86,181</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 81.042	75,479				
CFDA 93.568	5,864,465				
	<u>5,939,944</u>				
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 81.042	63,973				
CFDA 93.568	1,674,293				
	<u>1,738,266</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 93.568	154,250				
	<u>154,250</u>				
PINE COUNTY		Yes	Yes		
CFDA 14.228	602				
	<u>602</u>				
PRAIRIE FIVE COMM ACT CNL		Yes	Yes		
CFDA 81.042	17,926				
CFDA 93.568	444,893				
	<u>462,819</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 93.568	209,282				
CFDA 81.042 ARRA	312				
CFDA 81.042	92,391				
	<u>301,985</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 93.568	62,975				
	<u>62,975</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 81.042	113,672				
CFDA 81.042 ARRA	108,085				
CFDA 93.568	4,100,292				
	<u>4,322,049</u>				
SEMCAC INC		Yes			
CFDA 81.042	411,224				
CFDA 81.042 ARRA	54,763				
CFDA 93.568	4,491,774				
	<u>4,957,761</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 81.042	10,230				
CFDA 93.568	300,709				
	<u>310,939</u>				
THREE RIVERS COMMUNITY ACTION, INC		Yes		Yes	
CFDA 81.042	50,852				
CFDA 81.042 ARRA	640,348				
CFDA 93.568	796,506				
	<u>1,487,706</u>				
TODD COUNTY		Yes	Yes		
CFDA 93.568	127,956				
	<u>127,956</u>				
TRI-COUNTY ACTION PROGRAM, INC		Yes			
CFDA 81.042	717,175				
CFDA 93.568	1,106,900				
	<u>1,824,075</u>				
TRI-COUNTY COMMUNITY ACTION, INC.		Yes			
CFDA 93.568	403,830				
CFDA 81.042	283,356				
	<u>687,186</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 93.568	1,384,056				
	<u>1,384,056</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 81.042	201,265				
CFDA 93.568	1,238,387				
	<u>1,439,652</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 81.042	357,408				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.568	505,751				
	<u>863,159</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 81.042	35,994				
	<u>35,994</u>				
WRIGHT COUNTY COMMUNITY ACTION		Yes			
CFDA 81.042	100,987				
CFDA 93.568	376,819				
	<u>477,806</u>				
MN - DEPARTMENT OF CORRECTIONS					
EMERGE COMMUNITY DEVELOPMENT		Yes			
CFDA 16.812	114,696				
	<u>114,696</u>				
MN - DEPARTMENT OF EDUCATION					
ACADEMIA CESAR CHAVEZ CHARTER SCH		Yes			Yes
CFDA 10.553	96,197				
CFDA 10.555	179,649				
CFDA 10.558	10,851				
CFDA 84.010	146,523				
CFDA 84.027	96,604				
CFDA 84.173	1,722				
CFDA 84.367	11,830				
CFDA 84.365	29,500				
	<u>572,876</u>				
ADULTS & CHILDRENS ALLIANCE INC		Yes			
CFDA 10.558	3,332,497				
	<u>3,332,497</u>				
AITKIN COUNTY		Yes	Yes		
CFDA 10.556	3,556				
	<u>3,556</u>				
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 10.558	69,466				
CFDA 84.412	220,534				
CFDA 84.287	61,318				
	<u>351,318</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 10.553	57,769				
CFDA 10.555	89,342				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 45.310	117,389				
	<u>264,500</u>				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 10.558	239,001				
	<u>239,001</u>				
AREA SPEC ED COOP - E. GRAND FORKS		Yes	Yes		
CFDA 84.027	1,217,268				
CFDA 84.173	35,231				
CFDA 84.181	22,191				
	<u>1,274,690</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 10.558	129,954				
CFDA 84.002	77,412				
	<u>207,366</u>				
ATHLOS LEADERSHIP ACADEMY		Yes			
CFDA 84.027	38,586				
CFDA 84.173	7,660				
CFDA 84.010	92,891				
CFDA 84.367	10,675				
CFDA 84.388	107,088				
CFDA 84.365	11,839				
CFDA 84.287	391,562				
CFDA 10.553	34,385				
CFDA 10.555	71,887				
	<u>766,573</u>				
BEMIDJI REGIONAL INTERDISTRICT COUNC		Yes	Yes	Yes	
CFDA 84.027	1,732,189				
CFDA 84.173	145,732				
CFDA 84.181	125,610				
	<u>2,003,531</u>				
BENTON-STEARNES EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	2,287,511				
CFDA 84.027 ARRA	198,000				
CFDA 84.173	89,283				
CFDA 84.181	44,281				
CFDA 10.553	13,608				
CFDA 10.555	3,745				
	<u>2,636,428</u>				
BEST ACADEMY		Yes	Yes		
CFDA 84.027	102,282				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	196,194				
CFDA 84.367	38,424				
CFDA 84.365	21,493				
CFDA 10.555	219,425				
CFDA 10.553	112,794				
	<u>690,612</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes	Yes	
CFDA 10.558	<u>110,115</u>				
CAP RAMSEY & WASHINGTON COUNTIES		Yes			
CFDA 10.558	<u>579,307</u>				
CATHOLIC CHARITIES OF THE ARCHDIOCE		Yes			
CFDA 10.555	54,510				
CFDA 10.558	158,468				
	<u>212,978</u>				
CHILD CARE AND NUTRITION INC		Yes	Yes	Yes	
CFDA 10.558	4,778,620				
CFDA 10.574	3,000				
	<u>4,781,620</u>				
CHILD CARE CHOICES INC		Yes	Yes		
CFDA 10.558	<u>6,751,316</u>				
CITY OF AUSTIN		Yes			
CFDA 45.310	<u>5,074</u>				
CITY OF BRAINERD		Yes	Yes		
CFDA 84.126	<u>882</u>				
CITY OF RICHFIELD		Yes	Yes		
CFDA 10.559	<u>2,514</u>				
CLAY COUNTY		Yes	Yes		
CFDA 10.553	13,007				
CFDA 10.555	22,211				
	<u>35,218</u>				
COMMUNITY OF PEACE ACADEMY		Yes	Yes		Yes
CFDA 84.010	284,536				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.027	176,163				
CFDA 84.367	52,227				
CFDA 84.365	25,700				
	<u>538,626</u>				
COMMUNITY SCHOOL OF EXCELLENCE		Yes			
CFDA 10.553	191,606				
CFDA 10.555	497,760				
CFDA 84.010	285,151				
CFDA 84.027	158,450				
CFDA 84.367	14,077				
CFDA 84.365	74,723				
	<u>1,221,767</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 10.553	16,070				
CFDA 10.555	24,875				
	<u>40,945</u>				
DUGSI ACADEMY CHARTER SCHOOL		Yes	Yes		
CFDA 10.555	188,522				
CFDA 10.553	107,789				
CFDA 10.582	19,633				
CFDA 84.027	56,155				
CFDA 84.010	168,510				
CFDA 84.367	6,526				
CFDA 84.365	20,964				
	<u>568,099</u>				
DULUTH PUBLIC SCHOOLS ACADEMY		Yes	Yes		
CFDA 84.010	243,918				
CFDA 84.367	40,315				
CFDA 84.027	328,438				
CFDA 84.173	204				
CFDA 10.553	63,775				
CFDA 10.555	269,384				
	<u>946,034</u>				
EXCELL ACADEMY FOR HIGHER LEARNING		Yes	Yes		
CFDA 10.555	197,354				
CFDA 10.559	15,801				
CFDA 10.553	73,090				
CFDA 84.010	158,367				
CFDA 84.027	61,917				
CFDA 84.367	8,591				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.365	22,905				
	<u>538,025</u>				
FERGUS FALLS AREA SPEC ED COOP		Yes			
CFDA 84.027	1,271,224				
CFDA 84.173	21,305				
CFDA 84.181	21,999				
	<u>1,314,528</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 10.555	128,630				
CFDA 10.558	128,090				
CFDA 93.568	39,923				
	<u>296,643</u>				
FRESHWATER EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,761,607				
CFDA 84.173	80,684				
CFDA 84.048	250,380				
CFDA 84.181	38,031				
CFDA 84.002	4,627				
	<u>2,135,329</u>				
GLOBAL ACADEMY CHARTER SCHOOL		Yes	Yes		
CFDA 10.553	115,818				
CFDA 10.555	188,920				
CFDA 10.582	14,454				
CFDA 84.010	163,654				
CFDA 84.027	58,430				
CFDA 84.367	27,639				
CFDA 84.365	27,950				
	<u>596,865</u>				
GOODHUE COUNTY EDUCATION DISTRICT		Yes			
CFDA 84.027	1,387,583				
CFDA 84.173	69,058				
CFDA 84.181	27,937				
CFDA 84.048	166,162				
CFDA 84.365	22,869				
	<u>1,673,609</u>				
GREATER MPLS COUNCIL OF CHURCHES		Yes			
CFDA 84.287	251,775				
	<u>251,775</u>				
HARVEST PREPARATORY SCHOOL		Yes	Yes		
CFDA 84.027	74,390				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	156,036				
CFDA 84.367	24,091				
CFDA 10.555	186,762				
CFDA 10.553	88,152				
	<u>529,431</u>				
HEARTLAND COMMUNITY ACTION AGCY		Yes		Yes	
CFDA 10.558	<u>68,928</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 10.553	49,413				
CFDA 10.555	90,291				
CFDA 84.181	62,062				
	<u>201,766</u>				
HIAWATHA ACADEMIES		Yes	Yes		
CFDA 84.010	212,133				
CFDA 84.367	17,319				
CFDA 84.365	56,831				
CFDA 84.027	87,614				
CFDA 10.553	151,548				
CFDA 10.555	351,850				
	<u>877,295</u>				
HIAWATHA VALLEY EDUCATION DISTRICT		Yes			
CFDA 84.027	2,516,278				
CFDA 84.173	87,431				
CFDA 84.181	83,487				
	<u>2,687,196</u>				
HIGHER GROUND ACADEMY		Yes	Yes		Yes
CFDA 10.555	290,093				
CFDA 10.553	158,012				
CFDA 84.010	331,744				
CFDA 84.027	111,855				
CFDA 84.365	29,978				
CFDA 84.367	39,508				
	<u>961,190</u>				
HMONG COLLEGE PREP ACADEMY		Yes			
CFDA 10.553	236,303				
CFDA 10.555	521,178				
CFDA 10.582	24,117				
CFDA 84.010	301,815				
CFDA 84.367	28,765				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.365	39,306				
CFDA 84.027	345,872				
	<u>1,497,356</u>				
HOPE COMMUNITY ACADEMY		Yes	Yes		
CFDA 10.555	244,288				
CFDA 10.553	58,240				
CFDA 10.558	9,300				
CFDA 84.010	148,916				
CFDA 84.027	82,558				
CFDA 84.367	31,731				
CFDA 84.365	50,289				
	<u>625,322</u>				
INTERMEDIATE SCHOOL DISTRICT 287		Yes	Yes		
CFDA 10.553	76,353				
CFDA 10.555	201,894				
CFDA 10.559	5,417				
CFDA 84.366	612,098				
CFDA 84.367	5,644				
CFDA 84.365	14,410				
	<u>915,816</u>				
INTERMEDIATE SCHOOL DISTRICT 916		Yes			
CFDA 84.010	12,637				
CFDA 84.367	12,208				
CFDA 84.048	510,893				
	<u>535,738</u>				
ISD 0001 AITKIN		Yes	Yes		Yes
CFDA 10.553	74,617				
CFDA 10.555	302,410				
CFDA 10.556	367				
CFDA 10.559	11,802				
CFDA 84.010	226,252				
CFDA 84.367	55,406				
CFDA 93.778	106,873				
	<u>777,727</u>				
ISD 0004 MCGREGOR		Yes			
CFDA 10.553	47,841				
CFDA 10.555	155,979				
CFDA 84.010	135,702				
CFDA 84.173	5,091				
CFDA 84.027	116,710				
CFDA 84.181	1,284				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.048	1,132				
CFDA 84.367	40,637				
	<u>504,376</u>				
ISD 0011 ANOKA-HENNEPIN		Yes	Yes		
CFDA 84.027	6,671,637				
CFDA 84.173	272,808				
CFDA 84.181	222,819				
CFDA 84.010	3,574,677				
CFDA 84.048	374,610				
CFDA 84.196	80,487				
CFDA 84.365	344,484				
CFDA 84.367	1,237,216				
CFDA 84.002	189,497				
CFDA 10.553	1,231,582				
CFDA 10.555	7,180,088				
CFDA 10.559	176,705				
	<u>21,556,610</u>				
ISD 0012 CENTENNIAL		Yes	Yes		Yes
CFDA 10.553	53,487				
CFDA 10.555	772,135				
CFDA 84.027	1,251,489				
CFDA 84.173	46,806				
CFDA 84.181	18,929				
CFDA 84.010	827,705				
CFDA 84.367	107,942				
CFDA 84.365	13,576				
	<u>3,092,069</u>				
ISD 0013 COLUMBIA HEIGHTS		Yes	Yes		
CFDA 10.553	391,214				
CFDA 10.555	1,226,529				
CFDA 10.559	56,440				
CFDA 10.582	80,740				
CFDA 84.010	779,113				
CFDA 84.287	305,098				
CFDA 84.367	180,285				
CFDA 84.365	120,474				
CFDA 84.181	29,625				
CFDA 84.027	672,524				
CFDA 84.173	22,469				
	<u>3,864,511</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		Yes	Yes		
CFDA 10.555	867,278				
CFDA 10.553	226,687				
CFDA 10.559	30,342				
CFDA 10.582	34,112				
CFDA 84.010	483,223				
CFDA 84.367	91,733				
CFDA 84.365	56,522				
CFDA 84.027	599,126				
CFDA 84.173	13,712				
CFDA 84.181	17,068				
CFDA 84.048	3,699				
	<u>2,423,502</u>				
ISD 0015 ST FRANCIS		Yes	Yes		
CFDA 84.027	900,101				
CFDA 84.173	38,071				
CFDA 84.181	35,738				
CFDA 84.010	597,838				
CFDA 84.367	121,381				
CFDA 10.553	135,985				
CFDA 10.555	899,709				
CFDA 10.556	131				
	<u>2,728,954</u>				
ISD 0016 SPRING LAKE PARK		Yes	Yes		Yes
CFDA 10.553	208,711				
CFDA 10.555	1,092,275				
CFDA 10.559	26,710				
CFDA 84.027	920,646				
CFDA 84.173	17,451				
CFDA 84.367	118,109				
CFDA 84.365	76,301				
CFDA 84.010	479,399				
CFDA 84.181	25,979				
	<u>2,965,581</u>				
ISD 0022 DETROIT LAKES		Yes	Yes		
CFDA 10.553	96,140				
CFDA 10.555	612,927				
CFDA 84.010	528,466				
CFDA 84.027	601,048				
CFDA 84.173	28,393				
CFDA 84.002	5,056				
CFDA 84.181	14,351				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	114,222				
CFDA 84.412	14,387				
	<u>2,014,990</u>				
ISD 0023 FRAZEE - VERGAS					
CFDA 10.555	231,030	Yes	Yes		
CFDA 10.553	59,389				
CFDA 10.556	210				
CFDA 84.027	254,261				
CFDA 84.173	17,112				
CFDA 84.010	221,816				
CFDA 84.367	57,197				
CFDA 84.181	3,928				
CFDA 84.060	17,371				
CFDA 93.778	7,425				
	<u>869,739</u>				
ISD 0025 PINE POINT (PONSFORD)					
CFDA 10.553	14,925	Yes	Yes		
CFDA 10.555	28,493				
CFDA 10.582	2,398				
CFDA 84.010	55,035				
CFDA 84.358	5,758				
CFDA 84.181	656				
CFDA 84.367	9,865				
CFDA 84.027	17,725				
CFDA 84.173	3,934				
	<u>138,789</u>				
ISD 0031 BEMIDJI					
CFDA 10.553	296,890	Yes			
CFDA 10.555	1,386,818				
CFDA 10.559	69,971				
CFDA 10.582	16,686				
CFDA 10.558	27,147				
CFDA 84.002	4,577				
CFDA 84.367	294,200				
CFDA 84.010	1,585,521				
CFDA 84.027	1,075,313				
CFDA 84.173	66,604				
CFDA 84.181	37,584				
CFDA 84.196	37,921				
CFDA 84.287	569,027				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.358	99,478				
	<u>5,567,737</u>				
ISD 0032 BLACKDUCK		Yes	Yes		
CFDA 10.553	56,561				
CFDA 10.555	227,946				
CFDA 10.582	16,951				
CFDA 84.010	184,017				
CFDA 84.367	39,753				
	<u>525,228</u>				
ISD 0036 KELLIHER		Yes	Yes		
CFDA 84.367	26,292				
CFDA 84.010	167,902				
CFDA 10.582	6,235				
CFDA 10.558	2,557				
CFDA 10.553	34,916				
CFDA 10.555	110,003				
CFDA 10.559	2,915				
	<u>350,820</u>				
ISD 0038 RED LAKE		Yes	Yes		
CFDA 10.555	492,267				
CFDA 10.553	169,500				
CFDA 10.559	26,560				
CFDA 10.582	49,581				
CFDA 84.027	323,098				
CFDA 84.173	19,287				
CFDA 84.377	604,044				
CFDA 84.388 ARRA	299,326				
CFDA 84.010	1,314,695				
CFDA 84.181	14,765				
CFDA 84.367	131,930				
CFDA 84.412	57,361				
CFDA 84.287	132,455				
CFDA 84.002	7,702				
CFDA 84.358	20,997				
	<u>3,663,568</u>				
ISD 0047 SAUK RAPIDS - RICE		Yes	Yes		
CFDA 10.555	799,785				
CFDA 10.553	89,236				
CFDA 84.010	371,656				
CFDA 84.367	95,568				
	<u>1,356,245</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0051 FOLEY		Yes	Yes		
CFDA 10.553	44,736				
CFDA 10.555	383,601				
CFDA 10.556	1,268				
CFDA 84.010	203,397				
CFDA 84.367	75,652				
CFDA 97.036	7,531				
	<u>716,185</u>				
ISD 0077 MANKATO		Yes	Yes		
CFDA 10.555	1,598,753				
CFDA 10.553	296,004				
CFDA 10.556	2,507				
CFDA 10.559	68,908				
CFDA 84.002	133,769				
CFDA 84.010	1,000,187				
CFDA 84.027	1,474,865				
CFDA 84.173	66,293				
CFDA 84.181	46,194				
CFDA 84.365	83,633				
CFDA 84.367	252,397				
CFDA 84.412	42,860				
CFDA 17.225	26,384				
CFDA 17.267	12,992				
	<u>5,105,746</u>				
ISD 0088 NEW ULM		Yes	Yes		
CFDA 10.555	333,099				
CFDA 10.553	56,317				
CFDA 10.559	10,071				
CFDA 84.010	215,708				
CFDA 84.027	154,407				
CFDA 84.048	3,067				
CFDA 84.173	12,911				
CFDA 84.367	87,159				
	<u>872,739</u>				
ISD 0093 CARLTON		Yes	Yes		Yes
CFDA 10.553	17,239				
CFDA 10.555	80,782				
CFDA 84.010	70,403				
CFDA 84.367	33,704				
CFDA 84.027	120,867				
CFDA 84.173	3,020				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.778	84,806				
	<u>410,821</u>				
ISD 0094 CLOQUET		Yes	Yes		
CFDA 10.553	98,123				
CFDA 10.555	503,180				
CFDA 84.010	362,737				
CFDA 84.027	442,896				
CFDA 84.173	19,126				
CFDA 84.181	12,146				
CFDA 84.367	85,532				
	<u>1,523,740</u>				
ISD 0108 CENTRAL (NORWOOD-YG AMERIC		Yes	Yes		
CFDA 10.555	143,315				
CFDA 10.553	9,490				
CFDA 10.556	616				
CFDA 84.010	102,641				
CFDA 84.367	41,747				
	<u>297,809</u>				
ISD 0110 WACONIA		Yes			
CFDA 10.555	420,669				
CFDA 10.553	50,441				
CFDA 10.556	3,428				
CFDA 84.010	87,476				
CFDA 84.027	512,847				
CFDA 84.173	14,293				
CFDA 84.181	13,320				
CFDA 84.367	44,214				
	<u>1,146,688</u>				
ISD 0111 WATERTOWN - MAYER		Yes	Yes		
CFDA 10.553	19,974				
CFDA 10.555	234,555				
CFDA 84.010	115,456				
CFDA 84.367	38,340				
CFDA 84.027	292,571				
CFDA 84.173	8,682				
CFDA 84.181	10,072				
	<u>719,650</u>				
ISD 0112 EASTERN CARVER CO (CHASKA)		Yes	Yes		
CFDA 10.555	1,333,209				
CFDA 10.553	130,038				
CFDA 10.556	4,854				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.559	35,895				
CFDA 84.010	627,315				
CFDA 84.027	1,555,650				
CFDA 84.173	32,425				
CFDA 84.181	37,462				
CFDA 84.367	125,516				
CFDA 84.365	55,026				
	3,937,390				
ISD 0113 WALKER-HACKENSACK-AKELEY		Yes	Yes		
CFDA 10.553	41,229				
CFDA 10.555	149,811				
CFDA 84.010	348,062				
CFDA 84.027	198,111				
CFDA 84.173	13,625				
CFDA 84.027	6,369				
CFDA 84.181	5,442				
CFDA 84.002	2,151				
CFDA 84.367	53,192				
CFDA 84.287	2,268				
CFDA 84.358	15,001				
CFDA 93.778	24,706				
	859,967				
ISD 0115 CASS LAKE - BENA		Yes	Yes		Yes
CFDA 10.553	171,049				
CFDA 10.555	415,518				
CFDA 10.559	18,650				
CFDA 10.582	34,304				
CFDA 84.002	4,608				
CFDA 84.010	448,153				
CFDA 84.388	22,205				
CFDA 84.358	18,837				
CFDA 84.367	78,379				
CFDA 16.803	1,132				
	1,212,835				
ISD 0118 NORTHLAND COMMUNITY (REME)		Yes	Yes		
CFDA 84.027	119,693				
CFDA 84.173	5,162				
CFDA 10.553	44,322				
CFDA 10.555	125,048				
CFDA 84.010	304,229				
CFDA 84.048	4,378				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	45,320				
	<u>648,152</u>				
ISD 0129 MONTEVIDEO		Yes	Yes		
CFDA 10.555	49,536				
CFDA 10.553	335,015				
CFDA 10.559	20,025				
CFDA 84.010	132,416				
CFDA 84.367	48,599				
	<u>585,591</u>				
ISD 0138 NORTH BRANCH		Yes	Yes		
CFDA 10.555	441,469				
CFDA 10.553	55,598				
CFDA 84.048	3,979				
CFDA 84.367	86,039				
CFDA 84.010	267,214				
	<u>854,299</u>				
ISD 0152 MOORHEAD		Yes	Yes		Yes
CFDA 10.553	346,773				
CFDA 10.555	853,070				
CFDA 10.559	53,788				
CFDA 84.002	18,397				
CFDA 84.010	1,046,573				
CFDA 84.027	1,482,990				
CFDA 84.173	24,189				
CFDA 84.181	25,928				
CFDA 84.365	30,171				
CFDA 84.367	257,967				
CFDA 84.011	56,289				
CFDA 93.778	288,344				
	<u>4,484,479</u>				
ISD 0162 BAGLEY		Yes	Yes		
CFDA 10.555	272,554				
CFDA 10.553	64,114				
CFDA 10.556	810				
CFDA 10.559	5,294				
CFDA 84.010	360,314				
CFDA 84.367	99,176				
CFDA 84.412	19,157				
CFDA 84.395	17,554				
	<u>838,973</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0177 WINDOM					
CFDA 10.553	60,334	Yes	Yes		
CFDA 10.555	237,474				
CFDA 10.557	15,152				
CFDA 10.565	34,634				
CFDA 84.010	159,331				
CFDA 84.048	1,157				
CFDA 84.365	22,542				
CFDA 84.367	47,722				
	<u>578,346</u>				
ISD 0181 BRAINERD					
CFDA 10.555	1,392,415	Yes	Yes		
CFDA 10.553	278,552				
CFDA 10.556	1,255				
CFDA 84.002	3,499				
CFDA 84.367	289,026				
CFDA 84.384 ARRA	107				
CFDA 84.048	21,333				
CFDA 84.027	2,441,907				
CFDA 84.173	108,878				
CFDA 84.181	78,869				
CFDA 84.010	1,534,662				
	<u>6,150,503</u>				
ISD 0182 CROSBY - IRONTON					
CFDA 10.555	292,149	Yes	Yes		
CFDA 10.553	82,428				
CFDA 84.010	298,803				
CFDA 84.367	74,033				
	<u>747,413</u>				
ISD 0186 PEQUOT LAKES					
CFDA 10.555	292,201	Yes	Yes		
CFDA 10.553	71,199				
CFDA 84.010	198,387				
CFDA 84.367	30,243				
	<u>592,030</u>				
ISD 0191 BURNSVILLE-EAGAN-SAVAGE					
CFDA 10.553	663,673	Yes			
CFDA 10.555	2,306,313				
CFDA 10.559	186,007				
CFDA 10.582	64,565				
CFDA 84.010	1,327,162				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	266,447				
CFDA 84.365	184,632				
CFDA 84.002	31,552				
CFDA 84.027	2,340,371				
CFDA 84.173	73,436				
CFDA 84.181	59,320				
	<u>7,503,478</u>				
ISD 0192 FARMINGTON		Yes	Yes		
CFDA 10.555	818,913				
CFDA 10.553	50,577				
CFDA 10.556	4,175				
CFDA 84.010	216,411				
CFDA 84.367	74,451				
CFDA 84.365	22,849				
CFDA 84.002	6,828				
CFDA 84.027	1,177,488				
CFDA 84.173	26,784				
CFDA 84.181	29,400				
	<u>2,427,876</u>				
ISD 0194 LAKEVILLE		Yes	Yes		
CFDA 10.553	66,872				
CFDA 10.555	1,171,160				
CFDA 10.556	5,228				
CFDA 84.027	1,678,357				
CFDA 84.173	43,224				
CFDA 84.181	42,707				
CFDA 84.010	360,078				
CFDA 84.365	49,002				
CFDA 84.367	92,623				
CFDA 84.002	10,040				
	<u>3,519,291</u>				
ISD 0196 ROSEMOUNT-APPLE VALLEY-EAG		Yes			Yes
CFDA 10.553	533,246				
CFDA 10.555	3,680,005				
CFDA 10.556	1,721				
CFDA 84.027	4,873,399				
CFDA 84.173	178,533				
CFDA 84.010	1,728,717				
CFDA 84.367	471,480				
CFDA 84.365	162,932				
CFDA 84.048	242,837				
CFDA 84.002	96,715				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	99,993				
	<u>12,069,578</u>				
ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN		Yes	Yes		
CFDA 84.027	1,247,587				
CFDA 84.173	48,701				
CFDA 84.010	401,222				
CFDA 84.365	116,894				
CFDA 84.367	157,245				
CFDA 84.181	28,531				
CFDA 10.555	960,353				
CFDA 10.555	597				
CFDA 10.559	65,056				
CFDA 10.553	232,131				
CFDA 10.582	37,444				
	<u>3,295,761</u>				
ISD 0199 INVER GROVE HEIGHTS		Yes	Yes		
CFDA 84.027	753,233				
CFDA 84.173	27,356				
CFDA 84.365	27,768				
CFDA 84.367	160,352				
CFDA 84.181	22,947				
CFDA 84.010	365,939				
CFDA 10.553	160,905				
CFDA 10.555	795,566				
CFDA 10.559	28,482				
	<u>2,342,548</u>				
ISD 0200 HASTINGS		Yes	Yes		
CFDA 10.553	89,624				
CFDA 10.555	678,942				
CFDA 84.027	904,272				
CFDA 84.173	32,748				
CFDA 84.367	123,027				
CFDA 84.002	10,124				
CFDA 84.010	452,230				
CFDA 84.181	21,228				
	<u>2,312,195</u>				
ISD 0204 KASSON-MANTORVILLE		Yes	Yes		Yes
CFDA 10.555	242,896				
CFDA 10.553	22,162				
CFDA 10.556	998				
CFDA 84.010	127,114				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	39,221				
	<u>432,391</u>				
ISD 0206 ALEXANDRIA		Yes	Yes		
CFDA 10.558	158,268				
CFDA 10.553	112,241				
CFDA 10.555	672,653				
CFDA 10.559	61,437				
CFDA 84.010	370,674				
CFDA 84.367	126,294				
CFDA 84.181	28,597				
CFDA 84.002	8,667				
CFDA 84.027	1,496,024				
CFDA 84.173	41,025				
CFDA 93.778	151,715				
	<u>3,227,595</u>				
ISD 0241 ALBERT LEA		Yes			
CFDA 84.010	556,098				
CFDA 84.027	783,343				
CFDA 84.173	26,424				
CFDA 84.181	18,992				
CFDA 84.365	8,035				
CFDA 84.367	219,016				
CFDA 10.555	840,020				
CFDA 10.553	123,984				
CFDA 10.556	1,369				
CFDA 10.559	15,363				
	<u>2,592,644</u>				
ISD 0256 RED WING		Yes			
CFDA 10.555	458,020				
CFDA 10.553	55,581				
CFDA 84.002	5,605				
CFDA 84.010	379,413				
CFDA 84.126	355				
CFDA 84.367	104,077				
	<u>1,003,051</u>				
ISD 0270 HOPKINS		Yes	Yes		
CFDA 10.555	1,260,076				
CFDA 10.553	317,736				
CFDA 10.556	2,982				
CFDA 10.559	126,605				
CFDA 84.010	1,013,766				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.027	1,163,713				
CFDA 84.367	199,941				
CFDA 84.365	78,068				
CFDA 84.173	44,753				
CFDA 84.181	33,434				
CFDA 84.323	22,603				
CFDA 84.378	5,902				
CFDA 84.002	137,415				
CFDA 93.243	231,366				
	<u>4,638,360</u>				
ISD 0271 BLOOMINGTON		Yes			
CFDA 10.555	2,057,428				
CFDA 10.553	513,044				
CFDA 10.559	67,853				
CFDA 84.010	1,529,493				
CFDA 84.367	115,078				
CFDA 84.365	160,367				
CFDA 84.027	2,540,269				
CFDA 84.173	102,666				
CFDA 84.181	48,649				
CFDA 84.002	184,576				
	<u>7,319,423</u>				
ISD 0272 EDEN PRAIRIE		Yes	Yes		
CFDA 10.553	113,853				
CFDA 10.555	1,153,331				
CFDA 10.558	58,891				
CFDA 84.010	859,131				
CFDA 84.027	1,503,848				
CFDA 84.173	53,442				
CFDA 84.367	124,133				
CFDA 84.365	66,268				
	<u>3,932,897</u>				
ISD 0273 EDINA		Yes	Yes		
CFDA 10.553	29,162				
CFDA 10.555	409,147				
CFDA 84.027	1,205,410				
CFDA 84.173	28,142				
CFDA 84.181	27,637				
CFDA 84.010	392,405				
CFDA 84.367	99,552				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.365	42,095				
	<u>2,233,550</u>				
ISD 0276 MINNETONKA		Yes			Yes
CFDA 10.555	645,842				
CFDA 10.556	2,203				
CFDA 84.010	362,488				
CFDA 84.027	1,551,565				
CFDA 84.173	37,450				
CFDA 84.367	99,270				
CFDA 84.365	18,510				
	<u>2,717,328</u>				
ISD 0277 WESTONKA		Yes	Yes		
CFDA 10.555	274,383				
CFDA 10.553	24,599				
CFDA 10.556	637				
CFDA 10.559	36,206				
CFDA 84.010	189,161				
CFDA 84.027	448,086				
CFDA 84.173	15,098				
CFDA 84.367	68,077				
	<u>1,056,247</u>				
ISD 0278 ORONO		Yes			
CFDA 10.555	237,521				
CFDA 97.036	6,206				
CFDA 84.027	515,481				
CFDA 84.173	15,603				
CFDA 84.181	6,101				
CFDA 84.010	150,691				
CFDA 84.367	32,667				
	<u>964,270</u>				
ISD 0279 OSSEO AREA		Yes			
CFDA 10.555	4,591,772				
CFDA 10.556	1,990				
CFDA 10.553	1,068,623				
CFDA 10.559	129,212				
CFDA 10.582	42,515				
CFDA 10.558	3,536				
CFDA 84.027	4,348,370				
CFDA 84.173	124,345				
CFDA 84.367	497,850				
CFDA 84.365	279,042				

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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 84.002	149,277				
CFDA 84.287	314,294				
CFDA 84.196	67,727				
CFDA 84.010	3,043,858				
CFDA 84.181	122,129				
CFDA 84.323	25,218				
CFDA 84.388 ARRA	91,528				
CFDA 45.310	73,894				
	<u>14,975,180</u>				
ISD 0280 RICHFIELD		Yes	Yes		
CFDA 84.027	1,139,581				
CFDA 84.173	27,552				
CFDA 84.010	1,036,455				
CFDA 84.367	168,620				
CFDA 84.365	232,652				
CFDA 84.181	42,878				
CFDA 84.412	76,482				
CFDA 10.553	400,068				
CFDA 10.555	1,257,348				
CFDA 10.559	73,519				
	<u>4,455,155</u>				
ISD 0281 ROBBINSDALE		Yes	Yes		Yes
CFDA 84.027	2,575,665				
CFDA 84.173	44,747				
CFDA 84.181	30,944				
CFDA 84.010	3,000,410				
CFDA 84.365	135,184				
CFDA 84.367	347,529				
CFDA 84.002	134,262				
CFDA 84.412	60,061				
CFDA 97.036	7,500				
CFDA 10.553	798,392				
CFDA 10.555	3,028,793				
CFDA 10.559	146,467				
CFDA 10.582	81,509				
	<u>10,391,463</u>				
ISD 0282 ST ANTHONY-NEW BRIGHTON		Yes	Yes		
CFDA 84.027	277,957				
CFDA 84.010	95,983				
CFDA 84.367	22,906				
CFDA 84.048	2,837				
CFDA 84.365	11,717				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.558	9,078				
CFDA 10.553	11,450				
CFDA 10.555	224,547				
CFDA 10.556	1,186				
	<u>657,661</u>				
ISD 0283 ST LOUIS PARK		Yes	Yes		
CFDA 10.553	195,736				
CFDA 10.555	794,731				
CFDA 10.559	14,372				
CFDA 84.027	1,174,156				
CFDA 84.173	29,722				
CFDA 84.010	595,233				
CFDA 84.181	39,413				
CFDA 84.367	129,981				
CFDA 84.365	55,244				
	<u>3,028,588</u>				
ISD 0284 WAYZATA		Yes	Yes		
CFDA 10.555	1,156,913				
CFDA 10.553	94,849				
CFDA 84.010	661,332				
CFDA 84.367	161,150				
CFDA 84.365	28,332				
CFDA 84.027	1,636,712				
CFDA 84.173	50,419				
CFDA 84.048	474,904				
CFDA 84.181	25,714				
CFDA 93.596	2,148				
	<u>4,292,473</u>				
ISD 0286 BROOKLYN CENTER		Yes	Yes		Yes
CFDA 10.553	262,213				
CFDA 10.555	735,154				
CFDA 10.559	50,176				
CFDA 84.027	365,641				
CFDA 84.173	1,126				
CFDA 84.181	14,584				
CFDA 84.010	462,993				
CFDA 84.365	50,408				
CFDA 84.367	53,880				
CFDA 84.388	132,302				
CFDA 84.361	5,000				

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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 84.287	482,201				
	<u>2,615,678</u>				
ISD 0309 PARK RAPIDS		Yes	Yes		
CFDA 10.555	373,416				
CFDA 10.553	78,762				
CFDA 10.559	25,598				
CFDA 84.358	24,202				
CFDA 84.367	90,346				
CFDA 84.027	370,611				
CFDA 84.173	16,014				
CFDA 84.181	7,413				
CFDA 84.010	337,249				
	<u>1,323,611</u>				
ISD 0314 BRAHAM		Yes	Yes	Yes	
CFDA 10.550	21,315				
CFDA 10.553	10,530				
CFDA 10.555	183,212				
CFDA 10.559	1,464				
CFDA 84.010	187,843				
CFDA 84.367	22,220				
CFDA 84.388 ARRA	32,994				
	<u>459,578</u>				
ISD 0316 GREENWAY (COLERAINE)		Yes	Yes		Yes
CFDA 10.555	263,222				
CFDA 10.553	57,975				
CFDA 84.010	222,499				
CFDA 84.367	98,562				
CFDA 84.412	87,476				
	<u>729,734</u>				
ISD 0317 DEER RIVER		Yes	Yes		
CFDA 10.555	283,983				
CFDA 10.553	92,147				
CFDA 10.559	17,966				
CFDA 10.582	23,262				
CFDA 93.959	193,217				
CFDA 84.010	304,129				
CFDA 84.358	15,111				
CFDA 84.367	64,931				
CFDA 84.181	5,668				
CFDA 84.173	1,800				
CFDA 84.027	183,311				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.412	61,155				
	<u>1,246,680</u>				
ISD 0318 GRAND RAPIDS		Yes			
CFDA 10.553	153,436				
CFDA 10.555	764,775				
CFDA 10.559	40,521				
CFDA 84.010	1,061,637				
CFDA 84.367	213,773				
CFDA 84.412	181,740				
CFDA 84.027	628,055				
CFDA 84.173	28,500				
CFDA 84.181	15,496				
CFDA 84.126	50				
CFDA 93.778	544,040				
	<u>3,632,023</u>				
ISD 0319 NASHWAUK-KEEWATIN		Yes			
CFDA 10.553	48,439				
CFDA 10.555	148,302				
CFDA 84.010	176,773				
CFDA 84.367	30,704				
CFDA 84.181	3,239				
CFDA 84.412 ARRA	34,417				
CFDA 84.027	162,652				
CFDA 84.391 ARRA	4,530				
	<u>609,056</u>				
ISD 0332 MORA		Yes			
CFDA 10.553	53,790				
CFDA 10.555	355,491				
CFDA 84.181	4,977				
CFDA 84.010	325,324				
CFDA 84.027	123,606				
CFDA 84.126	470				
CFDA 84.173	6,724				
CFDA 84.048	17,137				
CFDA 84.367	81,546				
CFDA 93.778	114,002				
	<u>1,083,067</u>				
ISD 0345 NEW LONDON-SPICER		Yes	Yes		
CFDA 84.010	115,595				
CFDA 84.367	51,831				
CFDA 84.027	176,451				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	7,020				
CFDA 84.048	7,666				
CFDA 10.555	251,645				
CFDA 10.553	45,715				
CFDA 10.556	330				
	<u>656,253</u>				
ISD 0347 WILLMAR		Yes			
CFDA 10.555	1,228,113				
CFDA 10.556	377				
CFDA 10.553	574,477				
CFDA 10.582	122,240				
CFDA 84.010	1,253,385				
CFDA 84.377	594,164				
CFDA 84.002	41,676				
CFDA 84.011	614				
CFDA 84.367	195,174				
CFDA 84.365	97,357				
CFDA 84.358	91,038				
CFDA 84.412	39,906				
	<u>4,238,521</u>				
ISD 0361 INTERNATIONAL FALLS		Yes	Yes		
CFDA 10.553	39,169				
CFDA 10.555	199,370				
CFDA 84.010	264,668				
CFDA 84.367	84,776				
	<u>587,983</u>				
ISD 0381 LAKE SUPERIOR (TWO HARBORS)		Yes	Yes		
CFDA 10.553	42,157				
CFDA 10.555	211,312				
CFDA 84.010	169,630				
CFDA 84.367	79,941				
CFDA 84.027	278,260				
CFDA 84.173	7,207				
CFDA 84.181	9,617				
CFDA 93.778	67,942				
	<u>866,066</u>				
ISD 0413 MARSHALL		Yes	Yes		
CFDA 84.027	313,469				
CFDA 84.010	277,421				
CFDA 84.367	91,714				
CFDA 84.365	30,429				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.002	88,333				
CFDA 10.555	514,747				
CFDA 10.559	31,076				
CFDA 10.553	58,649				
	<u>1,405,838</u>				
ISD 0423 HUTCHINSON		Yes	Yes		
CFDA 10.555	517,650				
CFDA 10.553	67,096				
CFDA 10.556	151				
CFDA 10.559	9,430				
CFDA 84.010	296,227				
CFDA 84.027	539,225				
CFDA 84.173	15,324				
CFDA 84.181	18,000				
CFDA 84.365	15,853				
CFDA 84.367	79,606				
	<u>1,558,562</u>				
ISD 0432 MAHNOMEN		Yes	Yes	Yes	
CFDA 10.553	63,875				
CFDA 10.555	197,309				
CFDA 10.582	20,160				
CFDA 84.010	366,157				
CFDA 84.367	55,860				
	<u>703,361</u>				
ISD 0435 WAUBUN		Yes	Yes		
CFDA 10.553	61,868				
CFDA 10.555	188,496				
CFDA 10.559	13,843				
CFDA 84.010	233,735				
CFDA 84.388 ARRA	342,707				
CFDA 84.367	51,674				
CFDA 84.412	36,209				
	<u>928,532</u>				
ISD 0463 EDEN VALLEY-WATKINS		Yes	Yes		
CFDA 10.555	234,576				
CFDA 10.553	78,935				
CFDA 10.559	14,542				
CFDA 10.556	656				
CFDA 84.010	84,652				
CFDA 84.367	29,858				
	<u>443,219</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 10.555	355,416				
CFDA 10.556	56				
CFDA 10.553	52,178				
CFDA 84.010	177,542				
CFDA 84.367	63,120				
CFDA 84.365	4,270				
	<u>652,582</u>				
ISD 0466 DASSEL-COKATO		Yes	Yes		
CFDA 10.555	390,895				
CFDA 10.556	437				
CFDA 10.553	54,163				
CFDA 84.010	257,768				
CFDA 84.367	70,343				
	<u>773,606</u>				
ISD 0477 PRINCETON		Yes	Yes		
CFDA 10.559	6,814				
CFDA 10.553	66,471				
CFDA 10.555	628,599				
CFDA 10.556	799				
CFDA 84.010	369,426				
CFDA 84.367	88,369				
	<u>1,160,478</u>				
ISD 0480 ONAMIA		Yes	Yes		
CFDA 10.582	22,422				
CFDA 10.553	72,399				
CFDA 10.555	178,176				
CFDA 10.559	96				
CFDA 84.010	572,458				
CFDA 84.377	536,178				
CFDA 84.367	62,808				
CFDA 84.287	403,049				
CFDA 84.196	6,583				
CFDA 84.412	17,288				
CFDA 93.959	109,889				
	<u>1,981,346</u>				
ISD 0482 LITTLE FALLS		Yes	Yes		
CFDA 10.555	560,561				
CFDA 10.553	147,725				
CFDA 84.027	427,069				
CFDA 84.173	29,196				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	674,771				
CFDA 84.367	49,609				
CFDA 84.181	11,172				
	<u>1,900,103</u>				
ISD 0484 PIERZ		Yes	Yes		
CFDA 10.553	30,372				
CFDA 10.555	266,345				
CFDA 84.010	98,662				
CFDA 84.367	46,693				
	<u>442,072</u>				
ISD 0492 AUSTIN		Yes	Yes		
CFDA 10.555	1,434,067				
CFDA 10.553	282,493				
CFDA 10.559	117,827				
CFDA 84.010	990,837				
CFDA 84.013	98,443				
CFDA 84.027	897,666				
CFDA 84.048	111,014				
CFDA 84.173	21,198				
CFDA 84.181	33,173				
CFDA 84.365	75,674				
CFDA 84.367	169,157				
CFDA 84.358	80,109				
	<u>4,311,658</u>				
ISD 0508 ST PETER		Yes	Yes		
CFDA 10.553	77,045				
CFDA 10.555	347,389				
CFDA 10.556	1,255				
CFDA 10.559	32,647				
CFDA 10.565	84,432				
CFDA 84.010	212,840				
CFDA 84.013	37,994				
CFDA 84.365	12,918				
CFDA 84.367	80,284				
CFDA 84.412	10,000				
	<u>896,804</u>				
ISD 0518 WORTHINGTON		Yes	Yes	Yes	
CFDA 10.553	297,943				
CFDA 10.555	948,255				
CFDA 10.559	87,795				
CFDA 84.002	80,270				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.287	306,712				
CFDA 84.358	49,269				
CFDA 84.365	85,473				
CFDA 84.367	61,984				
CFDA 84.011	2,300				
CFDA 84.027	419,557				
CFDA 84.173	12,271				
CFDA 84.010	653,538				
	<u>3,005,367</u>				
ISD 0533 DOVER-EYOTA		Yes	Yes		
CFDA 10.555	182,525				
CFDA 10.553	22,956				
CFDA 10.556	1,338				
CFDA 84.010	49,451				
CFDA 84.367	32,537				
	<u>288,807</u>				
ISD 0534 STEWARTVILLE		Yes			
CFDA 84.010	126,862				
CFDA 84.367	40,768				
CFDA 84.027	53,038				
CFDA 10.553	12,930				
CFDA 10.555	300,090				
	<u>533,688</u>				
ISD 0535 ROCHESTER		Yes	Yes		
CFDA 10.555	3,171,757				
CFDA 10.553	700,641				
CFDA 10.556	5,826				
CFDA 10.558	3,647				
CFDA 10.559	182,348				
CFDA 10.582	26,950				
CFDA 84.002	165,093				
CFDA 84.010	2,018,260				
CFDA 84.011	142,725				
CFDA 84.013	69,459				
CFDA 84.027	3,654,850				
CFDA 84.048	158,417				
CFDA 84.173	52,645				
CFDA 84.181	105,708				
CFDA 84.196	26,764				
CFDA 84.287	396,169				
CFDA 84.365	223,987				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	513,629				
	<u>11,618,875</u>				
ISD 0544 FERGUS FALLS		Yes	Yes		
CFDA 10.555	416,981				
CFDA 10.553	87,823				
CFDA 10.556	317				
CFDA 84.002	4,756				
CFDA 84.010	331,703				
CFDA 84.367	129,281				
CFDA 93.778	91,713				
	<u>1,062,574</u>				
ISD 0548 PELICAN RAPIDS		Yes	Yes		Yes
CFDA 10.555	232,177				
CFDA 10.553	65,966				
CFDA 10.559	15,268				
CFDA 10.558	2,606				
CFDA 84.010	195,527				
CFDA 84.367	39,479				
CFDA 84.365	15,015				
CFDA 84.287	372,742				
CFDA 93.778	1,084				
	<u>939,864</u>				
ISD 0549 PERHAM - DENT		Yes	Yes		
CFDA 84.367	70,194				
CFDA 84.010	206,173				
CFDA 10.553	85,491				
CFDA 10.555	289,741				
CFDA 10.556	196				
CFDA 10.559	38,250				
	<u>690,045</u>				
ISD 0564 THIEF RIVER FALLS		Yes			
CFDA 84.367	95,254				
CFDA 84.010	236,170				
CFDA 84.181	2,155				
CFDA 84.027	464,710				
CFDA 84.173	14,574				
CFDA 10.558	4,600				
CFDA 10.553	75,810				
CFDA 10.555	381,120				
CFDA 10.559	10,493				
	<u>1,284,886</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0578 PINE CITY		Yes	Yes		
CFDA 84.010	292,707				
CFDA 84.367	83,145				
CFDA 10.553	65,223				
CFDA 10.555	379,552				
CFDA 10.559	106				
	<u>820,733</u>				
ISD 0593 CROOKSTON		Yes	Yes		
CFDA 10.558	39,208				
CFDA 10.553	56,396				
CFDA 10.555	268,282				
CFDA 84.010	267,401				
CFDA 84.367	60,676				
CFDA 84.181	5,778				
CFDA 84.173	4,026				
CFDA 84.027	290,276				
	<u>992,043</u>				
ISD 0595 EAST GRAND FORKS		Yes	Yes		
CFDA 84.367	92,966				
CFDA 84.010	158,909				
CFDA 10.553	58,040				
CFDA 10.555	327,771				
	<u>637,686</u>				
ISD 0621 MOUNDS VIEW		Yes			Yes
CFDA 10.553	362,309				
CFDA 10.555	1,790,405				
CFDA 84.027	1,854,701				
CFDA 84.173	57,880				
CFDA 84.181	86,677				
CFDA 84.010	1,019,193				
CFDA 84.367	228,264				
CFDA 84.365	48,139				
CFDA 84.361	5,000				
	<u>5,452,568</u>				
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDAL		Yes	Yes		Yes
CFDA 10.553	572,388				
CFDA 10.555	2,797,026				
CFDA 84.027	2,597,165				
CFDA 84.173	66,753				
CFDA 84.181	56,338				
CFDA 84.010	1,593,830				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.196	38,214				
CFDA 84.365	115,498				
CFDA 84.367	260,016				
CFDA 84.002	229,985				
	<u>8,327,213</u>				
ISD 0623 ROSEVILLE		Yes			
CFDA 10.553	493,870				
CFDA 10.555	1,833,076				
CFDA 10.556	2,985				
CFDA 10.559	114,338				
CFDA 84.027	1,414,591				
CFDA 84.173	32,180				
CFDA 84.181	26,798				
CFDA 84.367	161,631				
CFDA 84.365	135,573				
CFDA 84.002	66,665				
	<u>4,281,707</u>				
ISD 0624 WHITE BEAR LAKE		Yes	Yes		
CFDA 10.553	223,867				
CFDA 10.555	1,419,138				
CFDA 10.556	748				
CFDA 10.559	19,906				
CFDA 84.027	1,708,579				
CFDA 84.173	50,108				
CFDA 84.010	735,319				
CFDA 84.181	27,286				
CFDA 84.367	254,521				
CFDA 84.365	60,519				
	<u>4,499,991</u>				
ISD 0625 ST PAUL		Yes	Yes		
CFDA 84.027	9,171,415				
CFDA 84.173	372,800				
CFDA 84.181	432,921				
CFDA 84.010	24,806,515				
CFDA 84.287	1,548,328				
CFDA 84.196	102,702				
CFDA 84.323	345,583				
CFDA 84.334	528,080				
CFDA 84.367	2,322,341				
CFDA 84.365	1,340,364				
CFDA 84.048	531,194				
CFDA 84.002	776,819				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.388 ARRA	93,285				
CFDA 84.412	190,264				
CFDA 10.553	5,608,605				
CFDA 10.555	13,931,015				
CFDA 10.559	1,140,452				
CFDA 10.582	781,925				
CFDA 10.558	81,697				
	<u>64,106,305</u>				
ISD 0656 FARIBAULT		Yes			
CFDA 10.555	969,349				
CFDA 10.553	345,430				
CFDA 10.556	258				
CFDA 10.559	31,966				
CFDA 84.010	704,015				
CFDA 84.027	1,064,009				
CFDA 84.173	18,164				
CFDA 84.181	13,955				
CFDA 84.287	268,398				
CFDA 84.365	105,664				
CFDA 84.367	136,953				
	<u>3,658,161</u>				
ISD 0659 NORTHFIELD		Yes	Yes		
CFDA 10.555	588,625				
CFDA 10.553	113,203				
CFDA 10.559	17,342				
CFDA 10.556	1,466				
CFDA 84.010	299,600				
CFDA 84.367	141,920				
CFDA 84.365	32,756				
CFDA 84.027	692,847				
CFDA 84.173	10,000				
CFDA 84.181	19,760				
	<u>1,917,519</u>				
ISD 0682 ROSEAU		Yes	Yes		
CFDA 84.367	32,842				
CFDA 84.010	115,190				
CFDA 84.181	4,128				
CFDA 84.027	253,275				
CFDA 84.173	16,105				
CFDA 97.036	11,149				
CFDA 10.553	17,191				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	180,168				
	<u>630,048</u>				
ISD 0690 WARROAD		Yes	Yes		
CFDA 84.367	18,659				
CFDA 84.010	99,195				
CFDA 84.027	275,260				
CFDA 10.553	40,000				
CFDA 10.555	215,376				
CFDA 10.556	1,492				
	<u>649,982</u>				
ISD 0695 CHISHOLM		Yes	Yes	Yes	Yes
CFDA 84.010	259,901				
CFDA 84.367	43,059				
CFDA 84.027	138,003				
CFDA 84.173	3,730				
CFDA 84.048	6,207				
CFDA 10.553	32,013				
CFDA 10.555	145,354				
	<u>628,267</u>				
ISD 0700 HERMANTOWN		Yes			
CFDA 10.555	201,068				
CFDA 84.010	134,931				
CFDA 84.367	34,249				
CFDA 84.027	389,437				
CFDA 84.173	4,027				
CFDA 84.181	6,765				
	<u>770,477</u>				
ISD 0701 HIBBING		Yes	Yes	Yes	
CFDA 84.010	500,882				
CFDA 84.367	118,176				
CFDA 84.027	439,218				
CFDA 84.173	20,635				
CFDA 84.181	6,561				
CFDA 84.048	34,713				
CFDA 10.553	104,698				
CFDA 10.555	478,962				
	<u>1,703,845</u>				
ISD 0704 PROCTOR		Yes			
CFDA 10.553	58,225				
CFDA 10.555	286,781				
CFDA 84.010	117,239				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	54,864				
CFDA 84.027	329,682				
CFDA 84.173	13,392				
CFDA 84.181	4,074				
CFDA 84.377	643,305				
	<u>1,507,562</u>				
ISD 0706 VIRGINIA		Yes	Yes	Yes	
CFDA 10.553	56,827				
CFDA 10.555	343,111				
CFDA 84.010	261,949				
CFDA 84.048	95,090				
CFDA 84.367	65,447				
	<u>822,424</u>				
ISD 0707 NETT LAKE		Yes			
CFDA 10.555	29,611				
CFDA 10.553	16,116				
CFDA 10.559	3,392				
CFDA 84.367	6,481				
CFDA 84.010	43,009				
	<u>98,609</u>				
ISD 0709 DULUTH		Yes	Yes		
CFDA 10.553	399,082				
CFDA 10.555	1,630,021				
CFDA 10.559	150,727				
CFDA 10.558	2,316				
CFDA 17.225	14,109				
CFDA 84.002	12,625				
CFDA 84.010	3,359,956				
CFDA 84.027	2,098,946				
CFDA 84.173	79,001				
CFDA 84.048	161,901				
CFDA 84.181	69,171				
CFDA 84.196	44,508				
CFDA 84.367	618,346				
CFDA 84.377	517,811				
CFDA 84.412	25,146				
CFDA 93.778	592,548				
	<u>9,776,214</u>				
ISD 0712 MOUNTAIN IRON - BUHL		Yes	Yes		
CFDA 10.553	28,655				
CFDA 10.555	94,824				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	319,402				
CFDA 84.367	36,529				
CFDA 93.778	18,313				
	<u>497,223</u>				
ISD 0716 BELLE PLAINE		Yes	Yes		
CFDA 10.555	216,799				
CFDA 10.553	24,840				
CFDA 84.010	84,202				
CFDA 84.367	31,799				
	<u>357,640</u>				
ISD 0717 JORDAN		Yes	Yes		Yes
CFDA 10.555	298,665				
CFDA 10.553	27,252				
CFDA 10.556	90				
CFDA 84.010	156,455				
CFDA 84.013	43,674				
CFDA 84.027	266,607				
CFDA 84.173	2,678				
CFDA 84.181	5,344				
CFDA 84.367	44,032				
	<u>844,797</u>				
ISD 0719 PRIOR LAKE - SAVAGE		Yes	Yes		
CFDA 10.555	620,051				
CFDA 10.553	18,483				
CFDA 10.556	3,196				
CFDA 84.010	191,201				
CFDA 84.367	113,812				
CFDA 84.365	33,088				
CFDA 84.027	1,104,871				
CFDA 84.173	18,657				
CFDA 84.181	25,484				
	<u>2,128,843</u>				
ISD 0720 SHAKOPEE		Yes	Yes		
CFDA 10.555	1,406,289				
CFDA 10.553	195,039				
CFDA 10.556	1,196				
CFDA 10.559	63,917				
CFDA 84.010	503,575				
CFDA 84.365	111,981				
CFDA 84.367	77,580				
CFDA 84.027	1,173,133				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	28,082				
CFDA 84.181	46,211				
	<u>3,607,003</u>				
ISD 0721 NEW PRAGUE		Yes	Yes		
CFDA 10.555	313,946				
CFDA 84.010	205,630				
CFDA 84.367	40,276				
CFDA 84.027	649,266				
CFDA 84.173	18,574				
CFDA 84.181	12,833				
	<u>1,240,525</u>				
ISD 0726 BECKER		Yes	Yes		
CFDA 10.553	12,988				
CFDA 10.555	386,240				
CFDA 84.010	146,926				
CFDA 84.367	39,018				
	<u>585,172</u>				
ISD 0727 BIG LAKE		Yes	Yes		
CFDA 10.553	56,150				
CFDA 10.555	517,641				
CFDA 10.556	268				
CFDA 10.559	37,119				
CFDA 84.010	253,962				
CFDA 84.367	69,303				
CFDA 84.365	16,851				
	<u>951,294</u>				
ISD 0728 ELK RIVER		Yes	Yes		
CFDA 10.553	257,488				
CFDA 10.555	1,595,398				
CFDA 84.027	1,932,093				
CFDA 84.173	45,359				
CFDA 84.010	786,316				
CFDA 84.181	136,361				
CFDA 84.365	36,938				
CFDA 84.367	192,721				
	<u>4,982,674</u>				
ISD 0740 MELROSE		Yes	Yes		
CFDA 10.555	309,130				
CFDA 10.553	46,171				
CFDA 84.048	8,127				
CFDA 84.010	276,209				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.365	19,939				
CFDA 84.367	97,329				
	<u>756,905</u>				
ISD 0742 ST CLOUD		Yes	Yes		
CFDA 10.553	655,782				
CFDA 10.555	2,590,829				
CFDA 10.556	5,414				
CFDA 10.582	130,573				
CFDA 84.002	105,355				
CFDA 84.010	2,019,421				
CFDA 84.027	2,419,505				
CFDA 84.173	94,565				
CFDA 84.181	80,908				
CFDA 84.196	40,000				
CFDA 84.365	174,213				
CFDA 84.367	409,786				
CFDA 97.036	75,604				
	<u>8,801,955</u>				
ISD 0743 SAUK CENTRE		Yes	Yes		
CFDA 10.553	21,808				
CFDA 10.555	224,869				
CFDA 10.556	1,605				
CFDA 84.010	245,396				
CFDA 84.367	83,786				
	<u>577,464</u>				
ISD 0745 ALBANY		Yes	Yes		
CFDA 10.555	287,326				
CFDA 10.553	60,323				
CFDA 84.010	137,088				
CFDA 84.367	69,111				
	<u>553,848</u>				
ISD 0748 SARTELL - ST STEPHEN		Yes	Yes		
CFDA 10.553	42,343				
CFDA 10.555	504,941				
CFDA 84.010	162,882				
CFDA 84.367	48,261				
	<u>758,427</u>				
ISD 0750 ROCORI AREA SCHOOLS		Yes	Yes		
CFDA 10.553	62,899				
CFDA 10.555	402,397				
CFDA 10.556	469				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	149,126				
CFDA 84.367	61,790				
	<u>676,681</u>				
ISD 0761 OWATONNA		Yes			
CFDA 10.555	913,054				
CFDA 10.553	294,772				
CFDA 10.556	4,341				
CFDA 10.559	17,932				
CFDA 84.002	69,151				
CFDA 84.010	659,436				
CFDA 84.011	11,645				
CFDA 84.027	733,317				
CFDA 84.173	35,231				
CFDA 84.181	28,903				
CFDA 84.365	11,696				
CFDA 84.367	133,678				
	<u>2,913,156</u>				
ISD 0813 LAKE CITY		Yes	Yes		
CFDA 10.555	224,035				
CFDA 10.553	24,428				
CFDA 84.010	140,934				
CFDA 84.367	42,153				
	<u>431,550</u>				
ISD 0821 MENAHPGA		Yes	Yes		
CFDA 10.553	64,495				
CFDA 10.555	247,480				
CFDA 84.010	165,716				
CFDA 84.358	14,644				
CFDA 84.367	40,994				
CFDA 93.778	14,824				
	<u>548,153</u>				
ISD 0829 WASECA		Yes	Yes		
CFDA 10.555	381,544				
CFDA 10.553	38,432				
CFDA 10.559	48,965				
CFDA 84.010	230,516				
CFDA 84.048	3,240				
CFDA 84.027	400,244				
CFDA 84.173	20,858				
CFDA 84.181	7,046				
CFDA 84.365	2,339				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	61,652				
	<u>1,194,836</u>				
ISD 0831 FOREST LAKE		Yes			
CFDA 10.553	156,224				
CFDA 10.555	1,173,078				
CFDA 84.027	1,153,073				
CFDA 84.173	35,193				
CFDA 84.010	584,408				
CFDA 84.181	27,121				
CFDA 84.367	155,137				
	<u>3,284,234</u>				
ISD 0832 MAHTOMEDI		Yes	Yes		
CFDA 84.027	479,837				
CFDA 84.173	13,165				
CFDA 84.367	43,518				
CFDA 84.010	78,855				
CFDA 84.181	3,781				
CFDA 10.553	9,257				
CFDA 10.555	277,351				
CFDA 10.556	1,461				
	<u>907,225</u>				
ISD 0833 SO WASHINGTON COUNTY		Yes			
CFDA 10.553	219,408				
CFDA 10.555	2,097,146				
CFDA 10.556	3,920				
CFDA 10.559	16,036				
CFDA 10.582	16,192				
CFDA 84.027	3,296,114				
CFDA 84.173	57,192				
CFDA 84.181	87,405				
CFDA 84.010	699,835				
CFDA 84.367	281,368				
CFDA 84.365	100,606				
CFDA 84.002	10,895				
	<u>6,886,117</u>				
ISD 0834 STILLWATER		Yes			Yes
CFDA 10.553	75,082				
CFDA 10.555	947,529				
CFDA 84.027	1,486,530				
CFDA 84.173	33,658				
CFDA 84.181	21,599				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	643,285				
CFDA 84.367	219,513				
CFDA 84.365	18,778				
	<u>3,445,974</u>				
ISD 0840 ST JAMES		Yes	Yes		Yes
CFDA 10.555	287,163				
CFDA 10.553	63,051				
CFDA 10.559	74,660				
CFDA 84.010	172,748				
CFDA 84.377	558,927				
CFDA 84.048	3,004				
CFDA 84.365	37,467				
CFDA 84.367	55,979				
CFDA 84.412	65,479				
	<u>1,318,478</u>				
ISD 0858 ST CHARLES		Yes	Yes		
CFDA 10.555	176,058				
CFDA 10.553	10,290				
CFDA 84.010	250,861				
CFDA 84.367	45,669				
	<u>482,878</u>				
ISD 0861 WINONA		Yes			
CFDA 10.555	599,401				
CFDA 10.553	101,834				
CFDA 84.010	475,153				
CFDA 84.367	178,414				
CFDA 84.365	12,726				
CFDA 84.027	804,403				
CFDA 84.173	28,334				
CFDA 84.181	15,453				
	<u>2,215,718</u>				
ISD 0876 ANNANDALE		Yes	Yes		
CFDA 10.555	261,587				
CFDA 10.553	17,548				
CFDA 10.556	1,522				
CFDA 84.010	198,792				
CFDA 84.367	59,229				
	<u>538,678</u>				
ISD 0877 BUFFALO-HANOVER-MONTROSE		Yes			
CFDA 10.555	892,987				
CFDA 10.553	125,980				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.556	1,591				
CFDA 84.010	425,590				
CFDA 84.367	106,114				
CFDA 84.365	4,059				
CFDA 84.027	1,061,921				
CFDA 84.173	21,641				
	<u>2,639,883</u>				
ISD 0879 DELANO		Yes	Yes		
CFDA 10.555	256,908				
CFDA 10.553	10,639				
CFDA 10.556	3,301				
CFDA 84.010	64,681				
CFDA 84.367	48,672				
	<u>384,201</u>				
ISD 0882 MONTICELLO		Yes	Yes		
CFDA 10.555	675,249				
CFDA 10.553	67,139				
CFDA 10.556	513				
CFDA 84.002	42,365				
CFDA 84.367	98,439				
CFDA 84.365	14,408				
CFDA 84.027	2,613,245				
CFDA 84.173	65,558				
CFDA 84.181	57,070				
CFDA 84.010	267,052				
	<u>3,901,038</u>				
ISD 0883 ROCKFORD		Yes	Yes		
CFDA 10.555	245,809				
CFDA 10.553	24,839				
CFDA 84.010	129,158				
CFDA 84.367	23,426				
	<u>423,232</u>				
ISD 0885 ST MICHAEL-ALBERTVILLE		Yes	Yes		
CFDA 10.555	668,050				
CFDA 10.556	3,995				
CFDA 84.010	101,778				
CFDA 84.367	43,245				
CFDA 84.365	16,860				
CFDA 84.027	150,606				
	<u>984,534</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0911 CAMBRIDGE-ISANTI					
CFDA 84.010	453,687	Yes	Yes		
CFDA 84.367	127,127				
CFDA 10.553	171,136				
CFDA 10.555	1,025,803				
	<u>1,777,753</u>				
ISD 0912 MILACA					
CFDA 84.010	323,711	Yes	Yes		
CFDA 84.181	7,127				
CFDA 84.367	73,546				
CFDA 10.555	471,394				
CFDA 10.553	98,734				
	<u>974,512</u>				
ISD 2125 TRITON (DODGE CENTER)					
CFDA 10.555	270,217	Yes	Yes		
CFDA 10.553	47,993				
CFDA 10.556	721				
CFDA 84.010	124,379				
CFDA 84.367	36,926				
	<u>480,236</u>				
ISD 2135 MAPLE RIVER					
CFDA 10.555	27,227	Yes	Yes		
CFDA 10.555	190,700				
CFDA 10.553	46,443				
CFDA 10.556	1,117				
CFDA 84.010	182,757				
CFDA 84.048	3,400				
CFDA 84.412	11,228				
CFDA 84.367	40,063				
CFDA 84.027	35,108				
CFDA 84.173	6,040				
	<u>544,083</u>				
ISD 2142 ST LOUIS COUNTY					
CFDA 10.553	111,854	Yes	Yes		
CFDA 10.555	443,728				
CFDA 45.025	52,777				
CFDA 84.010	488,786				
CFDA 84.367	184,653				
	<u>1,281,798</u>				
ISD 2143 WATERVILLE-ELYSIAN-MORRISTO					
CFDA 10.555	183,011	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	27,081				
CFDA 84.010	130,004				
CFDA 84.027	230,955				
CFDA 84.173	14,233				
CFDA 84.181	3,835				
CFDA 84.048	3,486				
CFDA 84.367	42,673				
	<u>635,278</u>				
ISD 2144 CHISAGO LAKES (LINDSTROM)					
CFDA 84.010	195,171	Yes			
CFDA 84.027	37,740				
CFDA 84.048	29,550				
CFDA 84.367	86,492				
CFDA 10.553	74,109				
CFDA 10.555	475,465				
CFDA 10.556	529				
	<u>899,056</u>				
ISD 2149 MINNEWASKA AREA					
CFDA 10.553	90,400	Yes	Yes		
CFDA 10.555	220,743				
CFDA 84.027	258,275				
CFDA 84.173	10,330				
CFDA 84.181	10,630				
CFDA 84.010	191,260				
CFDA 84.367	79,622				
CFDA 84.048	5,070				
	<u>866,330</u>				
ISD 2154 EVELETH-GILBERT					
CFDA 10.553	35,384	Yes	Yes	Yes	
CFDA 10.555	196,651				
CFDA 84.010	157,084				
CFDA 84.367	53,558				
	<u>442,677</u>				
ISD 2155 WADENA-DEER CREEK					
CFDA 10.559	31,566	Yes	Yes		
CFDA 10.555	289,797				
CFDA 10.553	129,466				
CFDA 10.558	34,833				
CFDA 10.582	24,448				
CFDA 84.002	12,308				
CFDA 84.010	296,781				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.048	5,804				
CFDA 84.358	16,879				
CFDA 84.367	62,226				
	<u>904,108</u>				
ISD 2164 DILWORTH-GLYNDON-FELTON					
CFDA 10.555	256,701	Yes	Yes		
CFDA 10.553	42,723				
CFDA 84.010	132,359				
CFDA 84.027	283,303				
CFDA 84.173	7,550				
CFDA 84.181	6,907				
CFDA 84.367	71,130				
CFDA 93.778	56,460				
	<u>857,133</u>				
ISD 2165 HINCKLEY-FINLAYSON					
CFDA 10.553	32,971	Yes			
CFDA 10.555	201,660				
CFDA 84.010	316,105				
CFDA 84.027	24,296				
CFDA 84.126	85				
CFDA 84.367	54,441				
CFDA 84.358	17,391				
CFDA 84.060	46,799				
CFDA 84.401	35,567				
CFDA 93.778	6,710				
	<u>736,025</u>				
ISD 2168 NRHEG (NEW RICHLAND)					
CFDA 10.555	226,372	Yes	Yes		
CFDA 10.553	45,783				
CFDA 84.010	92,059				
CFDA 84.367	29,921				
CFDA 84.027	216,709				
CFDA 84.173	15,181				
CFDA 84.181	3,316				
	<u>629,341</u>				
ISD 2170 STAPLES - MOTLEY					
CFDA 10.582	10,624	Yes			
CFDA 10.555	372,268				
CFDA 10.553	176,256				
CFDA 10.559	22,968				
CFDA 84.358	22,445				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	102,313				
CFDA 84.010	469,506				
	<u>1,176,380</u>				
ISD 2174 PINE RIVER - BACKUS		Yes			
CFDA 10.555	288,481				
CFDA 10.553	94,374				
CFDA 10.559	4,043				
CFDA 84.027	43,994				
CFDA 84.010	317,444				
CFDA 84.367	73,388				
CFDA 84.358	16,202				
	<u>837,926</u>				
ISD 2176 WARREN-ALVARADO-OSLO		Yes	Yes		
CFDA 84.367	32,311				
CFDA 84.010	57,898				
CFDA 10.592	3,228				
CFDA 10.553	28,309				
CFDA 10.555	93,924				
CFDA 10.559	9,560				
	<u>225,230</u>				
ISD 2184 LUVERNE		Yes	Yes		
CFDA 10.555	219,522				
CFDA 10.553	41,318				
CFDA 84.010	130,429				
CFDA 84.367	43,358				
CFDA 84.410	37,998				
	<u>472,625</u>				
ISD 2190 YELLOW MEDICINE EAST		Yes			
CFDA 84.027	3,436				
CFDA 84.367	40,456				
CFDA 84.011	2,300				
CFDA 84.287	52,363				
CFDA 84.010	189,277				
CFDA 10.555	182,113				
CFDA 10.553	35,265				
CFDA 10.559	6,256				
	<u>511,466</u>				
ISD 2198 FILLMORE CENTRAL (PRESTON)		Yes	Yes		
CFDA 84.010	228,008				
CFDA 84.367	41,781				
CFDA 84.027	143,991				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	6,126				
CFDA 84.181	2,826				
CFDA 84.048	2,056				
CFDA 10.553	20,814				
CFDA 10.555	140,245				
	<u>585,847</u>				
ISD 2310 SIBLEY EAST (ARLINGTON)		Yes	Yes		
CFDA 10.553	91,238				
CFDA 10.555	281,616				
CFDA 10.556	396				
CFDA 10.559	11,433				
CFDA 84.010	163,403				
CFDA 84.365	18,418				
CFDA 84.367	40,381				
	<u>606,885</u>				
ISD 2364 BELGRADE-BROOTEN-ELROSA		Yes	Yes		
CFDA 10.555	135,055				
CFDA 10.553	37,899				
CFDA 84.010	213,368				
CFDA 84.011	69,857				
CFDA 84.367	32,981				
	<u>489,160</u>				
ISD 2396 ATWATER-COSMOS-GROVE CITY		Yes	Yes		
CFDA 10.553	39,106				
CFDA 10.555	177,108				
CFDA 84.010	102,442				
CFDA 84.367	56,510				
	<u>375,166</u>				
ISD 2534 BOLD (Bird Island/Olivia/Lk Lillian)		Yes	Yes		
CFDA 10.555	191,261				
CFDA 10.556	339				
CFDA 10.553	34,615				
CFDA 10.559	8,757				
CFDA 84.010	120,073				
CFDA 84.011	216,163				
CFDA 84.367	36,663				
	<u>607,871</u>				
ISD 2580 EAST CENTRAL SCHOOLS		Yes	Yes		
CFDA 10.555	196,297				
CFDA 10.553	25,259				
CFDA 10.559	27,636				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.582	22,494				
CFDA 84.010	254,515				
CFDA 84.358	13,508				
CFDA 84.367	47,970				
CFDA 84.388 ARRA	41,910				
	<u>629,589</u>				
ISD 2689 PIPESTONE AREA		Yes	Yes	Yes	
CFDA 10.553	110,519				
CFDA 10.555	292,752				
CFDA 10.556	149				
CFDA 10.559	32,614				
CFDA 84.367	57,548				
CFDA 84.010	181,078				
	<u>674,660</u>				
ISD 2711 MESABI EAST (AURORA)		Yes	Yes		
CFDA 10.553	35,708				
CFDA 10.555	190,279				
CFDA 10.559	8,920				
CFDA 84.010	286,448				
CFDA 84.060	6,392				
CFDA 84.367	23,186				
CFDA 93.778	217,196				
	<u>768,129</u>				
ISD 2752 FAIRMONT AREA SCHOOLS		Yes	Yes		
CFDA 10.555	396,349				
CFDA 10.553	135,276				
CFDA 10.556	752				
CFDA 10.559	19,024				
CFDA 84.010	326,288				
CFDA 84.365	23,343				
CFDA 84.367	69,760				
	<u>970,792</u>				
ISD 2753 LONG PRAIRIE-GREY EAGLE		Yes	Yes		
CFDA 10.553	54,827				
CFDA 10.555	299,333				
CFDA 10.556	1,480				
CFDA 84.010	374,792				
CFDA 84.287	246,798				
CFDA 84.365	28,728				
CFDA 84.367	62,151				
	<u>1,068,109</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2853 LAC QUI PARLE VALLEY					
CFDA 10.553	66,304	Yes	Yes		
CFDA 10.555	161,764				
CFDA 10.559	5,229				
CFDA 10.582	5,326				
CFDA 10.558	25,311				
CFDA 84.010	104,593				
CFDA 84.367	50,600				
CFDA 45.025	670				
CFDA 93.778	4,998				
	<u>424,795</u>				
ISD 2859 GLENCOE-SILVER LAKE					
CFDA 10.555	354,212	Yes	Yes		
CFDA 10.553	86,078				
CFDA 10.556	838				
CFDA 84.010	164,204				
CFDA 84.011	94,348				
CFDA 84.367	89,341				
CFDA 84.365	14,574				
	<u>803,595</u>				
ISD 2860 BLUE EARTH AREA SCHOOLS					
CFDA 10.555	326,079	Yes	Yes		Yes
CFDA 10.553	58,941				
CFDA 10.556	747				
CFDA 10.582	6,322				
CFDA 84.002	5,782				
CFDA 84.010	231,525				
CFDA 84.013	65,000				
CFDA 84.367	59,975				
	<u>754,371</u>				
ISD 2895 JACKSON COUNTY CENTRAL					
CFDA 10.555	219,510	Yes	Yes		Yes
CFDA 10.553	49,964				
CFDA 10.556	1,294				
CFDA 84.010	144,377				
CFDA 84.367	55,040				
CFDA 10.565	37,642				
	<u>507,827</u>				
ISD 2897 REDWOOD FALLS					
CFDA 10.553	70,911	Yes	Yes	Yes	
CFDA 10.555	249,531				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.559	11,427				
CFDA 84.010	159,669				
CFDA 84.367	50,896				
	<u>542,434</u>				
ISD 2899 PLAINVIEW-ELGIN-MILLVILLE		Yes	Yes		Yes
CFDA 10.555	227,196				
CFDA 10.553	22,208				
CFDA 10.556	1,229				
CFDA 84.010	121,943				
CFDA 84.367	47,754				
CFDA 84.027	154,686				
CFDA 84.173	6,750				
	<u>581,766</u>				
ISD 2904 TRACY		Yes	Yes	Yes	
CFDA 10.553	99,571				
CFDA 10.555	231,506				
CFDA 10.558	11,654				
CFDA 10.559	9,199				
CFDA 84.010	116,374				
CFDA 84.048	1,103				
CFDA 84.365	13,187				
CFDA 84.367	46,166				
	<u>528,760</u>				
ISD 2905 TRI-CITY UNITED		Yes	Yes		Yes
CFDA 10.555	388,510				
CFDA 10.553	46,249				
CFDA 10.556	1,991				
CFDA 84.011	96,288				
CFDA 84.027	464,535				
CFDA 84.048	4,236				
CFDA 84.173	18,776				
CFDA 84.181	16,118				
CFDA 84.010	223,716				
CFDA 84.365	54,125				
CFDA 84.367	13,596				
	<u>1,328,140</u>				
ITASCA AREA SCHOOLS COLLABORATIVE		Yes	Yes		
CFDA 10.558	137,552				
CFDA 84.048	82,678				
	<u>220,230</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	Yes		
CFDA 10.558	25,296				
LAKES COUNTRY SERVICE COOPERATIVE		Yes	Yes		
CFDA 84.181	73,020				
CFDA 84.173	17,383				
CFDA 84.027	339,768				
CFDA 84.048	204,868				
	<u>635,039</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 10.553	11,476				
CFDA 10.555	10,417				
CFDA 10.558	4,199				
CFDA 14.231	81,227				
CFDA 14.323	17,204				
CFDA 16.738	287,526				
CFDA 93.550	141,775				
CFDA 93.558	101,976				
CFDA 93.566	379,960				
CFDA 93.568	488,270				
CFDA 93.599	325,424				
CFDA 93.674	673,318				
CFDA 93.958	237,523				
	<u>2,760,295</u>				
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 10.558	121,638				
MEEKER-WRIGHT SPECIAL ED COOP		Yes			
CFDA 84.027	2,219,465				
CFDA 84.173	84,130				
CFDA 84.181	46,684				
	<u>2,350,279</u>				
METRO TWIN CITIES AREA SERVICE COOP		Yes	Yes	Yes	
CFDA 84.181	983,551				
CFDA 84.027	1,995,034				
CFDA 84.173	242,443				
CFDA 84.326	123,684				
	<u>3,344,712</u>				
MID STATE EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	740,110				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	28,047				
CFDA 84.181	41,320				
	<u>809,477</u>				
MIDWEST SPECIAL ED COOP		Yes	Yes		
CFDA 84.027	701,973				
CFDA 84.173	27,688				
CFDA 84.181	10,915				
	<u>740,576</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 10.553	26,692				
CFDA 10.555	59,326				
CFDA 10.559	7,538				
CFDA 10.558	134,819				
CFDA 10.567	82,075				
CFDA 10.565	149,022				
	<u>459,472</u>				
MN INTERNATIONAL MIDDLE SCHOOL		Yes	Yes		
CFDA 10.553	92,254				
CFDA 10.555	193,176				
CFDA 84.367	6,600				
CFDA 84.365	34,263				
CFDA 84.027	57,400				
CFDA 84.010	153,000				
	<u>536,693</u>				
MN TRANSITIONS CHARTER SCHOOL		Yes			
CFDA 84.010	809,923				
CFDA 84.027	523,084				
	<u>1,333,007</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.558	125,642				
	<u>125,642</u>				
MN VALLEY EDUCATION DISTRICT		Yes	Yes		Yes
CFDA 84.027	1,145,576				
CFDA 84.173	75,555				
CFDA 84.181	23,183				
	<u>1,244,314</u>				
NATIONAL JOINT POWERS ALLIANCE		Yes			
CFDA 84.027	700,538				
CFDA 84.173	90,025				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.855	104,561				
	<u>895,124</u>				
NAYTAHWAUSH COMMUNITY SCHOOL		Yes			
CFDA 10.553	19,913				
CFDA 10.559	9,257				
CFDA 10.555	51,017				
CFDA 84.010	52,991				
CFDA 84.367	7,666				
CFDA 84.377	318,982				
CFDA 84.027	44,732				
	<u>504,558</u>				
NEW DISCOVERIES MONTESSORI ACADEM		Yes			
CFDA 10.553	42,712				
CFDA 10.553	17,453				
CFDA 84.010	39,027				
CFDA 84.367	2,576				
CFDA 84.027	37,027				
CFDA 84.173	544				
CFDA 84.377	513,128				
	<u>652,467</u>				
NEW MILLENNIUM ACADEMY		Yes	Yes		
CFDA 10.558	4,324				
CFDA 10.553	117,394				
CFDA 10.555	257,112				
CFDA 84.010	155,019				
CFDA 84.367	20,156				
CFDA 84.365	53,412				
CFDA 84.027	72,341				
	<u>679,758</u>				
NOBLE ACADEMY		Yes			
CFDA 10.555	192,766				
CFDA 10.553	106,837				
CFDA 10.582	23,529				
CFDA 84.010	187,410				
CFDA 84.027	67,431				
CFDA 84.367	23,174				
CFDA 84.365	28,224				
	<u>629,371</u>				
NORTHEAST SERVICE COOP		Yes			
CFDA 84.027	468,517				
CFDA 84.173	66,035				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.366	85,800				
CFDA 84.181	110,651				
	<u>731,003</u>				
NORTHLAND LEARNING CTR, VIRGINIA		Yes			
CFDA 10.553	11,001				
CFDA 10.555	24,022				
CFDA 84.027	2,160,770				
CFDA 84.173	80,564				
	<u>2,276,357</u>				
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 10.558	46,281				
	<u>46,281</u>				
NORTHWEST SERVICE COOPERATIVE		Yes	Yes		
CFDA 84.366	85,664				
CFDA 84.010	658,335				
CFDA 84.002	67,725				
	<u>811,724</u>				
PACER CENTER, INC		Yes			
CFDA 84.027	565,596				
CFDA 84.173	56,260				
CFDA 84.323	83,500				
CFDA 84.181	55,425				
	<u>760,781</u>				
PACT FOR FAMILIES COLLABORATIVE		Yes			
CFDA 84.287	304,977				
	<u>304,977</u>				
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 10.558	1,209,691				
	<u>1,209,691</u>				
PARTNERSHIP ACADEMY CHARTER SCHOO		Yes	Yes		
CFDA 84.010	110,275				
CFDA 84.367	11,180				
CFDA 84.365	28,978				
CFDA 84.027	49,255				
CFDA 10.582	17,828				
CFDA 10.553	74,799				
CFDA 10.555	144,592				
	<u>436,907</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
POLK COUNTY		Yes	Yes		
CFDA 84.173	9,990				
PRAIRIE SEEDS ACADEMY		Yes			
CFDA 10.553	98,965				
CFDA 10.555	292,954				
CFDA 84.027	124,165				
CFDA 84.010	281,785				
CFDA 84.365	32,143				
CFDA 84.367	12,265				
	<u>842,277</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 10.553	36,801				
CFDA 10.555	63,857				
	<u>100,658</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 10.558	55,554				
CFDA 93.569	50,782				
	<u>106,336</u>				
RESOURCE TRAINING AND SOLUTIONS		Yes	Yes		
CFDA 84.010	963,899				
CFDA 84.366	206,532				
	<u>1,170,431</u>				
RIVER BEND EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,415,687				
CFDA 84.173	65,166				
CFDA 84.181	37,907				
CFDA 84.048	2,333				
	<u>1,521,093</u>				
RUM RIVER SPECIAL EDUCATION COOP		Yes	Yes		
CFDA 84.027	1,976,231				
CFDA 84.173	112,616				
CFDA 84.181	85,022				
	<u>2,173,869</u>				
SCOPE RESOURCE CENTER, INC (PARENT P		Yes	Yes		
CFDA 10.558	968,214				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 10.558	188,597				
SCOTT COUNTY		Yes	Yes		
CFDA 10.553	5,973				
CFDA 10.555	11,242				
	<u>17,215</u>				
SEMCAC INC		Yes			
CFDA 10.558	120,590				
SOJOURNER TRUTH ACADEMY		Yes	Yes		
CFDA 10.555	194,195				
CFDA 10.553	101,657				
CFDA 10.582	21,505				
CFDA 84.010	144,768				
CFDA 84.027	88,147				
CFDA 84.374	223,174				
CFDA 84.367	31,758				
	<u>805,204</u>				
SOUTH CENTRAL SERVICE COOPERATIVE		Yes			
CFDA 84.027	338,722				
CFDA 84.173	22,692				
CFDA 84.181	63,514				
CFDA 84.048	238,058				
	<u>662,986</u>				
SOUTHEAST SERVICE COOPERATIVE		Yes			
CFDA 84.010	934,875				
CFDA 84.366	126,273				
	<u>1,061,148</u>				
SOUTHERN MN SPCL SERVICES COOP		Yes	Yes		
CFDA 84.027	484,237				
CFDA 84.173	17,112				
CFDA 84.181	10,935				
	<u>512,284</u>				
SOUTHERN PLAINS ED COOP		Yes	Yes		
CFDA 84.027	956,585				
CFDA 84.173	37,076				
CFDA 84.181	21,340				
	<u>1,015,001</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SOUTHWEST METRO EDUCATIONAL COOP					
CFDA 84.027	37,000	Yes	Yes		
CFDA 84.181	5,698				
CFDA 84.002	43,269				
CFDA 84.048	364,802				
CFDA 84.287	106,805				
CFDA 10.558	9,680				
	<u>567,254</u>				
SSD 1 MINNEAPOLIS					
CFDA 10.553	3,243,412	Yes	Yes		Yes
CFDA 10.555	10,550,553				
CFDA 10.559	1,030,144				
CFDA 10.582	693,383				
CFDA 84.002	498,249				
CFDA 84.010	26,668,329				
CFDA 84.013	109,232				
CFDA 84.027	8,907,470				
CFDA 84.173	374,749				
CFDA 84.181	453,527				
CFDA 84.048	584,732				
CFDA 84.196	103,095				
CFDA 84.287	427,314				
CFDA 84.323	385,106				
CFDA 84.334	300,000				
CFDA 84.365	1,178,799				
CFDA 84.388 ARRA	597,141				
CFDA 84.412 ARRA	97,713				
CFDA 93.531	37,140				
CFDA 20.200	63,451				
CFDA 84.367	3,408,792				
	<u>59,712,331</u>				
SSD 6 SOUTH ST PAUL					
CFDA 84.027	685,221	Yes	Yes		
CFDA 84.173	23,231				
CFDA 84.181	19,879				
CFDA 84.010	328,929				
CFDA 84.367	125,574				
CFDA 84.365	29,984				
CFDA 84.002	58,651				
CFDA 10.553	198,958				
CFDA 10.555	854,035				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.559	43,617				
	<u>2,368,079</u>				
ST CROIX RIVER EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,770,797				
CFDA 84.173	56,454				
CFDA 84.181	66,361				
CFDA 84.048	71,304				
	<u>1,964,916</u>				
SW & WEST CENTRAL SERVICE COOP		Yes			
CFDA 84.366	72,134				
CFDA 84.048	428,861				
CFDA 84.027	8,050,028				
CFDA 84.173	561,577				
CFDA 84.181	221,698				
	<u>9,334,298</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 10.558	25,677				
	<u>25,677</u>				
THREE RIVERS COMMUNITY ACTION, INC		Yes		Yes	
CFDA 10.558	128,756				
	<u>128,756</u>				
TRI-COUNTY COMMUNITY ACTION, INC.		Yes			
CFDA 10.558	130,878				
	<u>130,878</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 10.558	204,899				
CFDA 10.559	236,458				
CFDA 84.011	728,452				
	<u>1,169,809</u>				
TWIN CITIES INTERNATIONAL ELEMENTAR		Yes	Yes		Yes
CFDA 10.553	162,018				
CFDA 10.555	278,595				
CFDA 84.010	244,126				
CFDA 84.027	12,850				
CFDA 84.365	68,586				
CFDA 84.367	14,083				
	<u>780,258</u>				
WEST CENTRAL EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	857,250				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	45,857				
CFDA 84.181	23,170				
	<u>926,277</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 10.558	<u>23,718</u>				
WEST METRO EDUCATION PROGRAM		Yes			
CFDA 84.010	164,043				
CFDA 84.367	37,315				
CFDA 84.287	318,912				
CFDA 10.555	218,370				
CFDA 10.553	55,913				
	<u>794,553</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 10.558	<u>29,320</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 10.553	29,653				
CFDA 10.555	62,926				
CFDA 10.559	33,039				
CFDA 10.558	175,540				
CFDA 10.582	3,574				
CFDA 84.002	2,594				
CFDA 84.412	284,042				
	<u>591,368</u>				
WRIGHT COUNTY COMMUNITY ACTION		Yes			
CFDA 10.558	<u>124,600</u>				
YMCA OF THE GREATER TWIN CITIES		Yes	Yes		
CFDA 10.558	213,715				
CFDA 10.556	7,977				
CFDA 84.287	901,079				
	<u>1,122,771</u>				
ZUMBRO EDUCATION DISTRICT		Yes	Yes		Yes
CFDA 84.027	1,841,106				
CFDA 84.173	124,587				
CFDA 84.181	224,236				
	<u>2,189,929</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	
MN - DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPMENT					
ANOKA COUNTY		Yes	Yes		
CFDA 17.235	161,510				
CFDA 17.258	318,859				
CFDA 17.259	365,945				
CFDA 17.278	512,901				
CFDA 17.267	40,562				
CFDA 17.277	40,287				
CFDA 84.126	83,542				
	<u>1,523,606</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 17.235	74,100				
	<u>74,100</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 14.228	204,014				
CFDA 14.900	17,799				
	<u>221,813</u>				
CARVER COUNTY		Yes	Yes		
CFDA 17.235	54,022				
	<u>54,022</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 17.225 ARRA	36				
	<u>36</u>				
CITY OF ALBERT LEA		Yes			
CFDA 14.228	2,774				
	<u>2,774</u>				
CITY OF ALEXANDRIA		Yes	Yes		
CFDA 14.218	16,076				
CFDA 14.228	142,132				
	<u>158,208</u>				
CITY OF BENSON		Yes	Yes		
CFDA 14.228	41,944				
	<u>41,944</u>				
CITY OF BRAINERD		Yes	Yes		
CFDA 14.228	127,169				
	<u>127,169</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF CROOKSTON CFDA 14.228	173,080	Yes	Yes		
CITY OF DARWIN CFDA 14.228	588,474	Yes	Yes		
CITY OF DULUTH CFDA 17.235 CFDA 17.267 CFDA 17.277 CFDA 17.258 CFDA 17.259 CFDA 17.278 CFDA 66.468	102,335 23,423 354,827 143,062 289,163 99,759 354,388 1,366,957	Yes	Yes		
CITY OF FAIRMONT CFDA 14.228	53,827	Yes	Yes		
CITY OF FOSSTON CFDA 14.228	470,588	Yes	Yes		
CITY OF GONVICK CFDA 14.228	593,435	Yes	Yes	Yes	
CITY OF HANOVER CFDA 14.228	120,072	Yes	Yes		
CITY OF LANCASTER CFDA 14.228	9,726	Yes	Yes		
CITY OF LONG PRAIRIE CFDA 14.228	31,905	Yes	Yes		
CITY OF LUVERNE CFDA 14.228	117,022	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF MANKATO CFDA 14.228	198,819	Yes			
CITY OF MINNEAPOLIS CFDA 17.258 CFDA 17.259 CFDA 17.260 CFDA 17.278 CFDA 17.275 ARRA	647,944 882,483 191,278 545,380 84,933 <u>2,352,018</u>	Yes	Yes	Yes	
CITY OF MORRIS CFDA 14.228	214,312	Yes	Yes		
CITY OF PARK RAPIDS CFDA 14.228	824,148	Yes	Yes		
CITY OF PIPESTONE CFDA 14.228	8,192	Yes			
CITY OF PRINCETON CFDA 14.228	177,445	Yes	Yes		
CITY OF THIEF RIVER FALLS CFDA 14.228	186,997	Yes			
CITY OF WADENA CFDA 14.228	296,027	Yes	Yes		
CITY OF WARREN CFDA 14.228	357,759	Yes	Yes		
CITY OF WENDELL CFDA 14.228	514,000	Yes	Yes		
CITY OF WHEATON CFDA 14.228	152,262	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 WORTHINGTON CFDA 14.228	372,450	Yes			
CLAY COUNTY CFDA 14.228	93,747	Yes	Yes		
COOK COUNTY CFDA 14.228	183,084	Yes	Yes		
DAKOTA COUNTY CFDA 17.258 CFDA 17.259 CFDA 17.278 CFDA 17.277	421,660 326,568 791,814 129,723 <u>1,669,765</u>	Yes	Yes		
HENNEPIN COUNTY CFDA 17.258 CFDA 17.259 CFDA 17.278 CFDA 17.267	807,722 653,579 1,602,635 3,157 <u>3,067,093</u>	Yes	Yes		
INTER-COUNTY COMMUNITY COUNCIL CFDA 17.235	84,564	Yes			
ISD 2170 STAPLES - MOTLEY CFDA 84.126	74,716	Yes			
KITTSOON COUNTY CFDA 14.228	297,844	Yes	Yes		
LAC QUI PARLE COUNTY CFDA 14.228	1,430	Yes	Yes		
LAKE COUNTY CFDA 14.228	103,480	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LAKE OF THE WOODS COUNTY CFDA 14.228	8,493	Yes	Yes		
MARSHALL COUNTY CFDA 14.228	283,397	Yes			
MARTIN COUNTY CFDA 14.228	332,025	Yes	Yes		
MN CHIPPEWA TRIBE CFDA 17.235	57,526	Yes	Yes		
MN VALLEY ACTION COUNCIL CFDA 17.207 CFDA 17.235 CFDA 17.258 CFDA 17.259 CFDA 17.267 CFDA 17.278	163,112 453,506 328,845 487,493 23,689 541,290 <u>1,997,935</u>	Yes			
MURRAY COUNTY CFDA 14.228	880	Yes	Yes		
NOBLES COUNTY CFDA 17.245	14,696	Yes	Yes		
NORMAN COUNTY CFDA 14.228	170,717	Yes	Yes		
PACER CENTER, INC CFDA 84.126 CFDA 17.207	207,500 100,000 <u>307,500</u>	Yes			
RAMSEY COUNTY CFDA 17.258 CFDA 17.259 CFDA 17.278	663,051 1,173,267 643,566	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 17.267	28,626				
	<u>2,508,510</u>				
RURAL MN CEP INC		Yes			
CFDA 17.207	207,679				
CFDA 17.235	131,884				
CFDA 17.258	1,623,396				
CFDA 17.259	1,413,826				
CFDA 17.267	105,893				
CFDA 17.277	59,695				
CFDA 17.278	500,460				
	<u>4,042,833</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 17.235	54,746				
	<u>54,746</u>				
SE MN MULTI COUNTY HRA		Yes			
CFDA 14.228	6,007				
	<u>6,007</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 14.228	90,271				
	<u>90,271</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 17.235	273,789				
	<u>273,789</u>				
SW MN PIC		Yes	Yes		
CFDA 17.258	293,828				
CFDA 17.259	290,003				
CFDA 17.278	268,728				
CFDA 17.277	8,255				
CFDA 17.267	15,787				
	<u>876,601</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 96.001	16				
	<u>16</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 17.235	52,539				
CFDA 17.258	170,865				
CFDA 17.259	265,685				
CFDA 17.267	9,300				
CFDA 17.277	159,800				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 17.278	462,515				
CFDA 96.001	4				
	<u>1,120,708</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 14.228	<u>284,514</u>				
MN - DEPARTMENT OF HEALTH					
AITKIN-ITASCA-KOOCHICHING CHS		Yes			
CFDA 10.557	296,699				
CFDA 93.069	85,019				
CFDA 93.268	900				
CFDA 93.283	600				
CFDA 93.558	121,926				
CFDA 93.994	103,065				
	<u>608,209</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 10.557	1,279,563				
CFDA 14.914	31,738				
CFDA 93.069	264,053				
CFDA 93.251	3,675				
CFDA 93.268	35,212				
CFDA 93.283	1,275				
CFDA 93.505	212,523				
CFDA 93.558	329,983				
CFDA 93.576	2,500				
CFDA 93.994	268,878				
	<u>2,429,400</u>				
BECKER COUNTY		Yes	Yes	Yes	
CFDA 10.557	230,710				
CFDA 93.069	37,094				
CFDA 93.283	825				
CFDA 93.505	240,339				
CFDA 93.558	62,665				
CFDA 93.994	41,519				
	<u>613,152</u>				
BENTON COUNTY		Yes	Yes		
CFDA 10.557	192,881				
CFDA 93.069	30,619				
CFDA 93.268	2,250				
CFDA 93.558	43,821				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	37,344				
	<u>306,915</u>				
BLUE EARTH COUNTY		Yes			
CFDA 10.557	241,607				
CFDA 93.069	28,906				
CFDA 93.268	50,850				
CFDA 93.558	69,100				
CFDA 93.994	58,885				
	<u>449,348</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 10.557	13,529				
CFDA 93.558	83,445				
	<u>96,974</u>				
BROWN NICOLLET HUMAN SERVICE BOAR		Yes			
CFDA 10.557	213,025				
CFDA 93.069	53,618				
CFDA 93.268	1,800				
CFDA 93.507	3,000				
CFDA 93.558	122,440				
CFDA 93.994	61,941				
	<u>455,824</u>				
CARLTON COOK LAKE ST LOUIS CO HL BD		Yes	Yes		
CFDA 10.557	1,034,695				
CFDA 93.069	192,403				
CFDA 93.251	2,475				
CFDA 93.268	2,730				
CFDA 93.283	8,225				
CFDA 93.531	1,039,691				
CFDA 93.505	272,011				
CFDA 93.507	3,000				
CFDA 93.558	389,203				
CFDA 93.994	328,482				
	<u>3,272,915</u>				
CARVER COUNTY		Yes	Yes		
CFDA 93.069	86,375				
CFDA 93.251	525				
CFDA 93.268	3,950				
CFDA 93.283	300				
CFDA 93.558	84,698				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	48,528				
	<u>224,376</u>				
CASS COUNTY		Yes	Yes		
CFDA 10.557	151,822				
CFDA 93.069	26,567				
CFDA 93.251	825				
CFDA 93.268	300				
CFDA 93.283	450				
CFDA 93.505	89,842				
CFDA 93.558	70,842				
CFDA 93.994	41,163				
	<u>381,811</u>				
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.940	18,266				
CFDA 93.994	31,705				
CFDA 10.557	376,599				
	<u>426,570</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 10.557	138,461				
CFDA 93.251	825				
CFDA 93.507	8,300				
CFDA 93.558	45,394				
CFDA 93.590	11,500				
CFDA 93.994	38,682				
	<u>243,162</u>				
CITY OF BLOOMINGTON		Yes	Yes		
CFDA 14.914	33,482				
CFDA 93.069	71,978				
CFDA 93.994	148,183				
CFDA 93.558	150,568				
CFDA 93.268	7,730				
CFDA 93.251	14,000				
CFDA 93.505	134,744				
CFDA 10.557	2,591,916				
	<u>3,152,601</u>				
CITY OF MINNEAPOLIS		Yes	Yes	Yes	
CFDA 14.914	25,549				
CFDA 93.069	326,956				
CFDA 93.283	217				
CFDA 93.505	668,515				
CFDA 93.507	8,300				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	951,789				
CFDA 93.994	829,636				
	<u>2,810,962</u>				
CITY OF RICHFIELD		Yes	Yes		
CFDA 93.531	15,000				
CFDA 93.069	33,048				
	<u>48,048</u>				
CLAY COUNTY		Yes	Yes		
CFDA 10.557	242,874				
CFDA 93.069	93,719				
CFDA 93.268	2,950				
CFDA 93.283	1,875				
CFDA 93.505	13,875				
CFDA 93.507	5,359				
CFDA 93.531	548,450				
CFDA 93.558	95,565				
CFDA 93.994	70,451				
	<u>1,075,118</u>				
COOK COUNTY		Yes	Yes		
CFDA 66.472	5,826				
	<u>5,826</u>				
COUNTRYSIDE PUBLIC HEALTH SERVICE		Yes	Yes		
CFDA 10.557	355,991				
CFDA 93.069	116,424				
CFDA 93.268	79,319				
CFDA 93.283	75				
CFDA 93.558	93,016				
CFDA 93.977	126				
CFDA 93.994	74,085				
	<u>719,036</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 10.557	336,237				
CFDA 93.069	20,445				
CFDA 93.251	975				
CFDA 93.268	300				
CFDA 93.283	375				
CFDA 93.531	2,092				
CFDA 93.558	47,703				
CFDA 93.994	64,215				
	<u>472,342</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
DAKOTA COUNTY		Yes	Yes		
CFDA 10.557	1,332,919				
CFDA 14.914	30,492				
CFDA 93.069	411,535				
CFDA 93.268	12,840				
CFDA 93.505	288,174				
CFDA 93.558	325,356				
CFDA 93.994	277,260				
	<u>2,678,576</u>				
DODGE COUNTY		Yes	Yes		
CFDA 10.557	82,516				
CFDA 93.069	21,628				
CFDA 93.251	150				
CFDA 93.558	9,868				
CFDA 93.994	18,138				
	<u>132,300</u>				
DOUGLAS COUNTY		Yes	Yes		
CFDA 93.268	900				
	<u>900</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 10.557	100,963				
CFDA 93.069	20,481				
CFDA 93.994	24,076				
CFDA 93.251	1,650				
CFDA 93.268	900				
	<u>148,070</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 10.557	70,486				
CFDA 93.161	176,982				
CFDA 93.505	17,766				
CFDA 93.558	127,495				
CFDA 94.018	346,470				
	<u>739,199</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 10.557	248,240				
CFDA 93.069	26,285				
CFDA 93.268	300				
CFDA 93.558	33,392				
CFDA 93.994	37,724				
	<u>345,941</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
GOODHUE COUNTY					
CFDA 10.557	168,310	Yes	Yes		
CFDA 93.069	38,877				
CFDA 93.251	225				
CFDA 93.268	3,000				
CFDA 93.558	47,462				
CFDA 93.994	40,446				
	<u>298,320</u>				
GREATER MPLS COUNCIL OF CHURCHES					
CFDA 93.991	212,667	Yes			
CFDA 93.283	41,552				
	<u>254,219</u>				
HENNEPIN COUNTY					
CFDA 10.557	3,990,123	Yes	Yes		
CFDA 93.069	529,899				
CFDA 93.116	32,270				
CFDA 93.251	81,125				
CFDA 93.268	258,835				
CFDA 93.283	125,545				
CFDA 93.505	190,726				
CFDA 93.558	784,299				
CFDA 93.576	19,338				
CFDA 93.736	11,725				
CFDA 93.889	1,324,826				
CFDA 93.940	541,627				
CFDA 93.977	129,113				
CFDA 93.994	584,017				
CFDA 97.067	57,010				
	<u>8,660,478</u>				
HORIZON COMMUNITY HEALTH BOARD					
CFDA 10.557	306,081	Yes	Yes		
CFDA 93.069	132,116				
CFDA 93.251	825				
CFDA 93.268	3,000				
CFDA 93.283	300				
CFDA 93.558	125,666				
CFDA 93.994	84,647				
	<u>652,635</u>				
HOUSTON COUNTY					
CFDA 10.557	106,239	Yes	Yes		
CFDA 93.069	27,432				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.268	1,050				
CFDA 93.507	1,500				
CFDA 93.558	33,236				
CFDA 93.994	23,700				
	<u>193,157</u>				
HUMAN SERV OF FARIBAULT & MARTIN C		Yes	Yes		
CFDA 10.557	182,174				
CFDA 93.069	60,118				
CFDA 93.268	2,700				
CFDA 93.558	47,103				
CFDA 93.994	67,904				
	<u>359,999</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 10.557	189,461				
CFDA 93.069	56,431				
CFDA 93.251	375				
CFDA 93.283	300				
CFDA 93.505	407				
CFDA 93.507	1,800				
CFDA 93.558	31,812				
CFDA 93.719 ARRA	192,129				
CFDA 93.994	36,983				
	<u>509,698</u>				
ISD 0111 WATERTOWN - MAYER		Yes	Yes		
CFDA 93.778	112,473				
CFDA 93.596	700				
	<u>113,173</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 93.558	64,347				
	<u>64,347</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 93.505	219,563				
	<u>219,563</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 10.557	298,216				
CFDA 93.069	29,001				
CFDA 93.251	225				
CFDA 93.268	3,900				
CFDA 93.283	75				
CFDA 93.558	108,433				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.977	72,356				
CFDA 93.994	52,164				
	<u>564,370</u>				
MEEKER-MCLEOD-SIBLEY CHS		Yes			
CFDA 10.557	494,864				
CFDA 93.069	68,423				
CFDA 93.251	1,125				
CFDA 93.268	2,250				
CFDA 93.505	187,534				
CFDA 93.558	117,883				
CFDA 93.994	80,967				
	<u>953,046</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 10.557	45,773				
CFDA 93.069	23,178				
CFDA 93.283	86				
CFDA 93.744	153				
CFDA 93.283	34,120				
	<u>103,310</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 10.557	129,001				
	<u>129,001</u>				
MN AIDS PROJECT		Yes	Yes	Yes	Yes
CFDA 93.940	280,000				
	<u>280,000</u>				
MN RURAL WATER ASSOCIATION		Yes			
CFDA 66.468	653,563				
	<u>653,563</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 10.557	177,098				
CFDA 93.069	30,504				
CFDA 93.268	300				
CFDA 93.505	1,127				
CFDA 93.531	80,095				
CFDA 93.558	52,999				
CFDA 93.994	30,054				
	<u>372,177</u>				
MOWER COUNTY		Yes	Yes		
CFDA 10.557	240,192				
CFDA 93.069	31,955				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.251	450				
CFDA 93.268	1,480				
CFDA 93.505	116,629				
CFDA 93.558	59,104				
CFDA 93.994	43,302				
	<u>493,112</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 10.557	175,261				
CFDA 10.561	118,524				
CFDA 93.069	23,965				
CFDA 93.268	680				
CFDA 93.283	150				
CFDA 93.558	3,012				
CFDA 93.994	26,370				
	<u>347,962</u>				
NORMAN MAHNOMEN PUBLIC HEALTH		Yes	Yes		
CFDA 93.251	400				
CFDA 93.268	3,000				
	<u>3,400</u>				
NORTH COUNTRY CHS		Yes			
CFDA 10.557	346,596				
CFDA 93.069	109,142				
CFDA 93.283	375				
CFDA 93.505	330,663				
CFDA 93.507	3,000				
CFDA 93.531	454,550				
CFDA 93.558	167,252				
CFDA 93.994	106,801				
	<u>1,518,379</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 10.557	1,078,502				
CFDA 93.069	46,256				
CFDA 93.116	3,000				
CFDA 93.251	4,400				
CFDA 93.268	8,600				
CFDA 93.507	1,661				
CFDA 93.558	151,441				
CFDA 93.576	2,450				
CFDA 93.994	129,053				
	<u>1,425,363</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	
OTTER TAIL COUNTY					
		Yes	Yes		
CFDA 10.557	252,032				
CFDA 93.069	40,556				
CFDA 93.251	450				
CFDA 93.268	4,250				
CFDA 93.283	300				
CFDA 93.505	18,566				
CFDA 93.558	94,788				
CFDA 93.719 ARRA	90,844				
CFDA 93.994	61,909				
	<u>563,695</u>				
PLANNED PARENTHOOD OF MN ND & SD					
		Yes			
CFDA 93.977	68,865				
	<u>68,865</u>				
POLK NORMAN MAHNOMEN CHB					
		Yes			
CFDA 10.557	259,364				
CFDA 93.069	76,309				
CFDA 93.251	1,050				
CFDA 93.283	750				
CFDA 93.505	142,884				
CFDA 93.558	88,403				
CFDA 93.719 ARRA	221,455				
CFDA 93.994	64,425				
	<u>854,640</u>				
QUIN COUNTY COMM HEALTH SERVICE					
		Yes			
CFDA 10.557	293,104				
CFDA 93.069	112,097				
CFDA 93.268	1,800				
CFDA 93.283	3,075				
CFDA 93.505	140,978				
CFDA 93.558	77,182				
CFDA 93.994	71,934				
	<u>700,170</u>				
RAMSEY COUNTY					
		Yes	Yes		
CFDA 10.557	3,248,915				
CFDA 10.561	5,028,055				
CFDA 14.914	29,079				
CFDA 93.069	648,102				
CFDA 93.116	21,336				
CFDA 93.235	161,146				
CFDA 93.251	15,975				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.268	159,480				
CFDA 93.283	10,527				
CFDA 93.505	1,030,703				
CFDA 93.558	994,733				
CFDA 93.576	21,416				
CFDA 93.744	564				
CFDA 93.919	1,128				
CFDA 93.940	89,155				
CFDA 93.977	32,064				
CFDA 93.994	847,680				
	<u>12,340,058</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 10.557	<u>166,388</u>				
RICE COUNTY		Yes	Yes		
CFDA 10.557	299,438				
CFDA 93.069	50,437				
CFDA 93.268	2,940				
CFDA 93.283	2,525				
CFDA 93.558	63,650				
CFDA 93.994	30,939				
	<u>449,929</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 10.557	<u>2,335,389</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 93.069	108,807				
CFDA 93.251	225				
CFDA 93.268	7,325				
CFDA 93.283	225				
CFDA 93.558	76,567				
CFDA 93.994	65,249				
	<u>258,398</u>				
SECOND HARVEST HEARTLAND		Yes			
CFDA 10.565	<u>6,086,408</u>				
SECOND HARVEST NORTHERN LAKES FOO		Yes			Yes
CFDA 10.565	<u>604,029</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SHERBURNE COUNTY					
CFDA 10.557	387,048	Yes	Yes		
CFDA 93.069	96,149				
CFDA 93.251	1,875				
CFDA 93.268	2,800				
CFDA 93.283	525				
CFDA 93.558	61,212				
CFDA 93.994	52,163				
	<u>601,772</u>				
SOUTHWEST HEALTH & HUMAN SERVICES					
CFDA 10.557	480,682	Yes			
CFDA 93.069	99,801				
CFDA 93.251	1,500				
CFDA 93.268	2,200				
CFDA 93.283	375				
CFDA 93.558	154,359				
CFDA 93.719 ARRA	187,193				
CFDA 93.994	101,455				
	<u>1,027,565</u>				
STEARNS COUNTY					
CFDA 10.557	565,310	Yes	Yes		
CFDA 93.069	103,626				
CFDA 93.268	30,747				
CFDA 93.505	619,535				
CFDA 93.558	153,407				
CFDA 93.576	2,213				
CFDA 93.994	132,616				
	<u>1,607,454</u>				
STEELE COUNTY					
CFDA 10.557	208,262	Yes	Yes		
CFDA 93.069	22,848				
CFDA 93.251	150				
CFDA 93.268	1,000				
CFDA 93.558	56,296				
CFDA 93.994	42,137				
	<u>330,693</u>				
SW MN HOUSING PARTNERSHIP					
CFDA 14.900	87,489	Yes			

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**Exhibit 4
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SW MN OPPORTUNITY COUNCIL					
CFDA 93.558	143,571	Yes			
WABASHA COUNTY					
CFDA 10.557	101,591	Yes	Yes		
CFDA 93.069	27,303				
CFDA 93.251	550				
CFDA 93.268	900				
CFDA 93.283	225				
CFDA 93.558	28,318				
CFDA 93.994	23,751				
	<u>182,638</u>				
WASECA COUNTY					
CFDA 10.557	247,714	Yes	Yes		
CFDA 93.069	35,676				
CFDA 93.268	450				
CFDA 93.283	825				
CFDA 93.994	49,816				
	<u>334,481</u>				
WASHINGTON COUNTY					
CFDA 10.557	471,819	Yes	Yes		
CFDA 93.069	285,016				
CFDA 93.251	1,950				
CFDA 93.268	19,905				
CFDA 93.283	1,650				
CFDA 93.505	143,202				
CFDA 93.558	156,979				
CFDA 93.994	155,539				
	<u>1,236,060</u>				
WATONWAN COUNTY					
CFDA 10.557	98,823	Yes	Yes		
CFDA 93.069	29,976				
CFDA 93.558	21,177				
CFDA 93.994	18,046				
	<u>168,022</u>				
WEST CENTRAL MN COMMUNITIES ACTION					
CFDA 14.900	41,296	Yes			

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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					
CFDA 14.900	30,927	Yes			
WHITE EARTH RESERVATION					
CFDA 10.557	163,482	Yes			
CFDA 93.069	20,000				
CFDA 93.074	5,686				
	<u>189,168</u>				
WINONA COUNTY					
CFDA 10.557	138,273	Yes	Yes		
CFDA 93.069	31,769				
CFDA 93.283	75				
CFDA 93.558	11,203				
CFDA 93.994	50,279				
	<u>231,599</u>				
WRIGHT COUNTY					
CFDA 93.069	124,997	Yes	Yes		
CFDA 93.251	1,425				
CFDA 93.268	2,250				
CFDA 93.283	1,425				
CFDA 93.505	33,847				
CFDA 93.558	90,477				
CFDA 93.994	77,101				
	<u>331,522</u>				
WRIGHT COUNTY COMMUNITY ACTION					
CFDA 10.557	356,345	Yes			
CFDA 93.558	13,463				
	<u>369,808</u>				
MN - DEPARTMENT OF HUMAN SERVICES					
AITKIN COUNTY					
CFDA 10.561	122,972	Yes	Yes		
CFDA 93.556	5,999				
CFDA 93.558	194,911				
CFDA 93.563	399,204				
CFDA 93.566	329				
CFDA 93.575	7,814				
CFDA 93.645	3,017				
CFDA 93.658	174,472				
CFDA 93.667	111,408				
CFDA 93.674	1,851				
CFDA 93.767	59				

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(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2014**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.778	509,901				
	<u>1,531,937</u>				
AITKIN-ITASCA-KOOCHICHING CHS		Yes			
CFDA 93.778	61,067				
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 14.238	42,283				
CFDA 93.958	113,037				
CFDA 93.600	67,796				
	<u>223,116</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 10.561	2,268,974				
CFDA 93.150	21,796				
CFDA 93.556	117,069				
CFDA 93.558	3,539,070				
CFDA 93.563	5,836,106				
CFDA 93.566	2,081				
CFDA 93.575	382,391				
CFDA 93.590	60,845				
CFDA 93.645	60,282				
CFDA 93.658	552,515				
CFDA 93.667	1,500,664				
CFDA 93.674	20,679				
CFDA 93.778	5,081,644				
	<u>19,444,116</u>				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 14.231	21,025				
CFDA 93.569	288,028				
CFDA 93.575	276,556				
	<u>585,609</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 14.231	102,013				
CFDA 93.569	118,954				
CFDA 93.674	237,441				
CFDA 93.778	3,040				
	<u>461,448</u>				
ARROWHEAD REG DEVELOP COMM		Yes			
CFDA 93.043	40,252				
CFDA 93.044	562,420				
CFDA 93.045	770,898				

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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 93.048	81,713				
CFDA 93.053	245,568				
CFDA 93.779	24,777				
CFDA 93.051	54,621				
CFDA 93.052	176,245				
	<u>1,956,494</u>				
BECKER COUNTY		Yes	Yes	Yes	
CFDA 10.561	181,319				
CFDA 93.556	107,806				
CFDA 93.558	358,553				
CFDA 93.563	779,702				
CFDA 93.566	604				
CFDA 93.575	15,670				
CFDA 93.590	13,078				
CFDA 93.645	2,848				
CFDA 93.658	455,779				
CFDA 93.667	314,281				
CFDA 93.674	13,064				
CFDA 93.767	109				
CFDA 93.778	775,791				
CFDA 93.958	34,784				
	<u>3,053,388</u>				
BELTRAMI COUNTY		Yes	Yes		Yes
CFDA 10.561	425,425				
CFDA 93.556	13,651				
CFDA 93.558	1,610,988				
CFDA 93.563	769,584				
CFDA 93.566	1,211				
CFDA 93.575	43,435				
CFDA 93.590	28,325				
CFDA 93.645	21,500				
CFDA 93.658	2,551,831				
CFDA 93.667	281,053				
CFDA 93.674	5,529				
CFDA 93.767	174				
CFDA 93.778	1,431,865				
CFDA 93.958	18,714				
	<u>7,203,285</u>				
BENTON COUNTY		Yes	Yes		
CFDA 10.561	266,410				
CFDA 93.556	10,250				
CFDA 93.558	438,732				

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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 93.563	755,442				
CFDA 93.566	682				
CFDA 93.575	28,249				
CFDA 93.645	3,917				
CFDA 93.658	143,774				
CFDA 93.667	178,821				
CFDA 93.674	1,962				
CFDA 93.767	117				
CFDA 93.778	1,020,310				
	<u>2,848,666</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes	Yes	
CFDA 93.569	113,691				
CFDA 14.231	52,794				
	<u>166,485</u>				
BIG STONE COUNTY		Yes			
CFDA 10.561	48,024				
CFDA 93.556	1,950				
CFDA 93.558	23,218				
CFDA 93.563	84,070				
CFDA 93.566	142				
CFDA 93.575	1,594				
CFDA 93.645	300				
CFDA 93.658	35,027				
CFDA 93.667	49,740				
CFDA 93.674	701				
CFDA 93.767	21				
CFDA 93.778	215,504				
	<u>460,291</u>				
BLUE EARTH COUNTY		Yes			
CFDA 10.561	371,703				
CFDA 93.556	15,550				
CFDA 93.558	618,862				
CFDA 93.563	945,165				
CFDA 93.556	847				
CFDA 93.575	41,603				
CFDA 93.590	16,806				
CFDA 93.645	7,775				
CFDA 93.658	185,662				
CFDA 93.667	402,813				
CFDA 93.674	2,733				
CFDA 93.767	156				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.778	1,239,558				
	<u>3,849,233</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 93.569	10,867				
CFDA 93.778	125,859				
	<u>136,726</u>				
BROWN COUNTY		Yes	Yes		
CFDA 10.561	109,442				
CFDA 93.556	72,852				
CFDA 93.558	144,352				
CFDA 93.563	414,979				
CFDA 93.566	381				
CFDA 93.575	15,371				
CFDA 93.590	12,500				
CFDA 93.645	7,003				
CFDA 93.658	37,375				
CFDA 93.667	166,757				
CFDA 93.674	2,667				
CFDA 93.767	72				
CFDA 93.778	551,869				
	<u>1,535,620</u>				
BROWN NICOLLET HUMAN SERVICE BOAR		Yes			
CFDA 93.778	54,097				
	<u>54,097</u>				
CAP OF SUBURBAN HENNEPIN		Yes			
CFDA 10.561	44,462				
CFDA 93.569	527,472				
	<u>571,934</u>				
CAP RAMSEY & WASHINGTON COUNTIES		Yes			
CFDA 10.580	50,000				
CFDA 93.569	820,650				
	<u>870,650</u>				
CARLTON COOK LAKE ST LOUIS CO HL BD		Yes	Yes		
CFDA 93.778	208,640				
CFDA 93.959	104,370				
	<u>313,010</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 10.561	333,615				
CFDA 93.090	103,690				
CFDA 93.500	18,172				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.505	45,224				
CFDA 93.531	49,825				
CFDA 93.556	15,847				
CFDA 93.558	333,416				
CFDA 93.563	929,006				
CFDA 93.566	889				
CFDA 93.575	16,753				
CFDA 93.658	250,095				
CFDA 93.667	268,893				
CFDA 93.674	970				
CFDA 93.767	151				
CFDA 93.778	1,205,566				
	<u>3,572,112</u>				
CARVER COUNTY		Yes	Yes		
CFDA 10.561	265,010				
CFDA 93.556	17,924				
CFDA 93.558	236,036				
CFDA 93.563	1,266,816				
CFDA 93.566	707				
CFDA 93.575	41,931				
CFDA 93.590	23,000				
CFDA 93.645	31,962				
CFDA 93.658	236,581				
CFDA 93.667	299,988				
CFDA 93.674	1,068				
CFDA 93.767	141				
CFDA 93.778	1,656,939				
	<u>4,078,103</u>				
CASS COUNTY		Yes	Yes		
CFDA 10.561	251,805				
CFDA 93.556	7,987				
CFDA 93.558	494,676				
CFDA 93.563	640,133				
CFDA 93.566	632				
CFDA 93.575	17,523				
CFDA 93.645	9,640				
CFDA 93.658	184,100				
CFDA 93.667	220,043				
CFDA 93.674	628				
CFDA 93.767	128				
CFDA 93.778	958,454				
	<u>2,785,749</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CATHOLIC CHARITIES OF THE ARCHDIOCE					
		Yes			
CFDA 93.566	111,122				
CFDA 93.674	53,026				
CFDA 10.580	11,873				
CFDA 10.561	203,437				
CFDA 14.231	84,000				
	<u>463,458</u>				
CENTRAL MN COUNCIL ON AGING					
		Yes	Yes		
CFDA 93.044	1,015,352				
CFDA 93.045	1,166,521				
CFDA 93.053	265,115				
CFDA 93.052	341,048				
CFDA 93.043	29,797				
CFDA 93.048	99,759				
CFDA 93.779	25,782				
CFDA 93.791	130,162				
	<u>3,073,536</u>				
CHILD CARE AWARE OF MINNESOTA					
		Yes			
CFDA 93.575	2,130,369				
CFDA 84.412	292,063				
	<u>2,422,432</u>				
CHILD CARE CHOICES INC					
		Yes	Yes		
CFDA 93.575	152,710				
	<u>152,710</u>				
CHIPPEWA COUNTY					
		Yes	Yes		
CFDA 10.561	172,425				
CFDA 93.556	2,137				
CFDA 93.558	113,408				
CFDA 93.714 ARRA	1,620				
CFDA 93.563	271,434				
CFDA 93.566	486				
CFDA 93.575	3,425				
CFDA 93.645	1,068				
CFDA 93.658	56,677				
CFDA 93.667	92,282				
CFDA 93.767	43				
CFDA 93.778	431,500				
	<u>1,146,505</u>				
CHISAGO COUNTY					
		Yes	Yes		
CFDA 10.561	267,336				
CFDA 93.069	51,902				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.556	9,496				
CFDA 93.558	336,353				
CFDA 93.563	696,841				
CFDA 93.566	669				
CFDA 93.575	18,778				
CFDA 93.645	16,248				
CFDA 93.658	53,055				
CFDA 93.667	228,089				
CFDA 93.667	1,300				
CFDA 93.674	637				
CFDA 93.767	112				
CFDA 93.778	888,172				
	<u>2,568,988</u>				
CITY OF MAPLE LAKE		Yes	Yes	Yes	
CFDA 93.778	<u>3,252</u>				
CLAY COUNTY		Yes	Yes		
CFDA 10.561	338,500				
CFDA 93.150	57,440				
CFDA 93.556	14,067				
CFDA 93.558	616,407				
CFDA 93.714 ARRA	723				
CFDA 93.563	978,876				
CFDA 93.566	774				
CFDA 93.575	42,174				
CFDA 93.645	9,148				
CFDA 93.658	385,993				
CFDA 93.667	437,103				
CFDA 93.674	9,782				
CFDA 93.767	10,657				
CFDA 93.778	1,156,028				
CFDA 93.959	108,393				
	<u>4,166,065</u>				
CLEARWATER COUNTY		Yes	Yes		
CFDA 10.561	122,573				
CFDA 93.556	12,843				
CFDA 93.558	194,040				
CFDA 93.563	299,766				
CFDA 93.566	284				
CFDA 93.575	5,173				
CFDA 93.645	7,058				
CFDA 93.658	72,588				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.667	90,179				
CFDA 93.674	1,500				
CFDA 93.767	46				
CFDA 93.778	589,543				
	<u>1,395,593</u>				
COOK COUNTY		Yes	Yes		
CFDA 10.561	57,242				
CFDA 93.556	3,383				
CFDA 93.558	32,799				
CFDA 93.563	56,827				
CFDA 93.566	25				
CFDA 93.575	1,289				
CFDA 93.658	21,868				
CFDA 93.667	37,206				
CFDA 93.674	842				
CFDA 93.767	25				
CFDA 93.778	226,396				
	<u>437,902</u>				
COTTONWOOD COUNTY		Yes	Yes		
CFDA 10.561	81,818				
CFDA 93.556	2,018				
CFDA 93.558	91,731				
CFDA 93.563	184,428				
CFDA 93.566	212				
CFDA 93.575	2,852				
CFDA 93.645	1,009				
CFDA 93.658	20,181				
CFDA 93.667	102,139				
CFDA 93.674	6,579				
CFDA 93.767	39				
CFDA 93.778	334,054				
	<u>827,060</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 10.561	405,402				
CFDA 93.150	22,898				
CFDA 93.556	17,449				
CFDA 93.558	813,621				
CFDA 93.563	1,238,237				
CFDA 93.566	1,538				
CFDA 93.575	56,956				
CFDA 93.590	7,567				
CFDA 93.645	10,880				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.658	293,809				
CFDA 93.667	336,912				
CFDA 93.674	10,331				
CFDA 93.767	188				
CFDA 93.778	1,623,735				
CFDA 93.958	10,941				
	<u>4,850,464</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 10.561	1,741,785				
CFDA 14.231	45,767				
CFDA 93.090	106,815				
CFDA 93.150	30,382				
CFDA 93.556	138,526				
CFDA 93.558	2,700,664				
CFDA 93.563	7,589,265				
CFDA 93.575	504,087				
CFDA 93.590	98,583				
CFDA 93.645	44,513				
CFDA 93.658	460,523				
CFDA 93.659	572,754				
CFDA 93.667	1,486,212				
CFDA 93.674	61,646				
CFDA 93.778	6,747,505				
CFDA 93.959	101,468				
CFDA 93.525	24,878				
	<u>22,455,373</u>				
DODGE COUNTY		Yes	Yes		
CFDA 10.561	141,663				
CFDA 93.556	6,291				
CFDA 93.558	116,630				
CFDA 93.563	441,938				
CFDA 93.566	330				
CFDA 93.575	12,350				
CFDA 93.645	3,145				
CFDA 93.658	114,712				
CFDA 93.667	104,195				
CFDA 93.674	1,594				
CFDA 93.767	101				
CFDA 93.778	528,284				
	<u>1,471,233</u>				
DOUGLAS COUNTY		Yes	Yes		
CFDA 10.561	244,849				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.556	10,327				
CFDA 93.558	248,080				
CFDA 93.563	563,032				
CFDA 93.566	617				
CFDA 93.575	19,087				
CFDA 93.645	5,163				
CFDA 93.658	127,243				
CFDA 93.667	192,561				
CFDA 93.674	8,385				
CFDA 93.767	119				
CFDA 93.778	779,770				
	<u>2,199,233</u>				
EMERGE COMMUNITY DEVELOPMENT		Yes			
CFDA 93.566	<u>84,959</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 10.561	145,489				
CFDA 93.566	372				
CFDA 93.645	3,145				
CFDA 93.558	122,071				
CFDA 93.556	6,291				
CFDA 93.563	213,522				
CFDA 93.596	9,857				
CFDA 93.658	127,862				
CFDA 93.667	112,884				
CFDA 93.674	1,243				
CFDA 93.767	8				
CFDA 93.778	578,941				
	<u>1,321,685</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 93.674	1,572				
CFDA 93.958	244,185				
CFDA 93.959	187,825				
CFDA 93.569	36,688				
	<u>470,270</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 10.561	165,091				
CFDA 93.556	10,454				
CFDA 93.558	390,502				
CFDA 93.563	482,201				
CFDA 93.566	438				

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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 93.575	21,226				
CFDA 93.645	985				
CFDA 93.658	148,840				
CFDA 93.667	202,282				
CFDA 93.674	2,059				
CFDA 93.767	65				
CFDA 93.778	732,955				
	<u>2,157,098</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 10.561	262,513				
CFDA 93.556	5,817				
CFDA 93.558	291,319				
CFDA 93.563	1,008,686				
CFDA 93.566	678				
CFDA 93.575	23,467				
CFDA 93.645	2,908				
CFDA 93.658	137,195				
CFDA 93.667	186,178				
CFDA 93.674	5,853				
CFDA 93.767	146				
CFDA 93.778	951,312				
	<u>2,876,072</u>				
GRANT COUNTY		Yes	Yes		
CFDA 10.561	55,718				
CFDA 93.556	1,387				
CFDA 93.558	52,839				
CFDA 93.563	160,414				
CFDA 93.566	138				
CFDA 93.575	2,776				
CFDA 93.590	2,500				
CFDA 93.658	54,778				
CFDA 93.667	68,376				
CFDA 93.674	607				
CFDA 93.767	27				
CFDA 93.778	217,739				
CFDA 93.958	6,928				
	<u>624,227</u>				
GREATER MPLS COUNCIL OF CHURCHES		Yes			
CFDA 93.044	35,000				
CFDA 93.959	123,917				

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(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 93.674	182,690				
	<u>341,607</u>				
HEARTLAND COMMUNITY ACTION AGCY		Yes		Yes	
CFDA 10.580	46,928				
CFDA 14.231	62,957				
CFDA 93.569	196,570				
CFDA 93.575	118,788				
	<u>425,243</u>				
HENNEPIN COUNTY		Yes		Yes	
CFDA 10.561	12,297,870				
CFDA 93.090	69,606				
CFDA 93.150	310,989				
CFDA 93.536	37,500				
CFDA 93.556	568,189				
CFDA 93.558	19,815,801				
CFDA 93.563	20,652,288				
CFDA 93.564	238,148				
CFDA 93.566	45,746				
CFDA 93.575	2,569,901				
CFDA 93.590	138,007				
CFDA 93.599	40,015				
CFDA 93.645	355,735				
CFDA 93.658	8,330,904				
CFDA 93.659	652,449				
CFDA 93.667	7,347,005				
CFDA 93.669	3,000				
CFDA 93.674	133,710				
CFDA 93.767	15,546				
CFDA 93.778	38,880,340				
CFDA 93.917	1,144,434				
CFDA 93.958	828,302				
	<u>114,475,485</u>				
HORIZON COMMUNITY HEALTH BOARD		Yes		Yes	
CFDA 93.778	72,124				
	<u>72,124</u>				
HOUSTON COUNTY		Yes		Yes	
CFDA 10.561	122,816				
CFDA 93.556	4,176				
CFDA 93.558	118,237				
CFDA 93.563	338,644				
CFDA 93.566	256				

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(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 93.575	7,960				
CFDA 93.645	2,768				
CFDA 93.658	110,550				
CFDA 93.667	98,308				
CFDA 93.674	2,349				
CFDA 93.767	57				
CFDA 93.778	510,922				
	<u>1,317,043</u>				
HUBBARD COUNTY					
CFDA 10.561	161,827	Yes	Yes		
CFDA 93.556	7,241				
CFDA 93.558	197,093				
CFDA 93.563	278,981				
CFDA 93.566	428				
CFDA 93.575	16,621				
CFDA 93.645	3,620				
CFDA 93.658	157,118				
CFDA 93.667	119,730				
CFDA 93.674	4,695				
CFDA 93.767	67				
CFDA 93.778	1,168,444				
	<u>2,115,865</u>				
HUMAN SERV OF FARIBAULT & MARTIN C					
CFDA 10.561	187,318	Yes	Yes		
CFDA 93.556	20,802				
CFDA 93.558	241,142				
CFDA 93.563	625,773				
CFDA 93.566	884				
CFDA 93.575	18,991				
CFDA 93.658	163,314				
CFDA 93.667	280,389				
CFDA 93.674	9,374				
CFDA 93.778	849,284				
	<u>2,397,271</u>				
HUNGER SOLUTIONS MINNESOTA					
CFDA 10.561	126,000	Yes			
CFDA 10.568	644,828				
CFDA 10.580	212,892				
	<u>983,720</u>				
INTER-COUNTY COMMUNITY COUNCIL					
CFDA 14.231	13,677	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	
CFDA 93.569	84,507				
	<u>98,184</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 10.561	212,410				
CFDA 93.556	12,583				
CFDA 93.558	340,280				
CFDA 93.563	930,775				
CFDA 93.566	460				
CFDA 93.575	20,189				
CFDA 93.590	12,500				
CFDA 93.645	6,291				
CFDA 93.658	123,481				
CFDA 93.667	209,966				
CFDA 93.674	4,596				
CFDA 93.767	102				
CFDA 93.778	840,830				
CFDA 93.958	6,626				
	<u>2,721,089</u>				
ISD 0094 CLOQUET		Yes	Yes		
CFDA 93.778	287,277				
	<u>287,277</u>				
ISD 0518 WORTHINGTON		Yes	Yes	Yes	
CFDA 93.566	63,686				
	<u>63,686</u>				
ISD 0533 DOVER-EYOTA		Yes	Yes		
CFDA 93.959	171,494				
	<u>171,494</u>				
ISD 0625 ST PAUL		Yes	Yes		
CFDA 93.959	92,998				
	<u>92,998</u>				
ISD 0700 HERMANTOWN		Yes			
CFDA 93.778	119,947				
	<u>119,947</u>				
ISD 0704 PROCTOR		Yes			
CFDA 93.778	114,760				
	<u>114,760</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 10.561	287,601				
CFDA 93.556	31,992				

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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 93.558	517,339				
CFDA 93.563	1,015,799				
CFDA 93.566	865				
CFDA 93.575	20,289				
CFDA 93.645	3,653				
CFDA 93.658	118,521				
CFDA 93.667	274,266				
CFDA 93.674	12,403				
CFDA 93.767	173				
CFDA 93.778	1,277,875				
CFDA 93.959	49,321				
	<u>3,610,097</u>				
JACKSON COUNTY					
CFDA 10.561	59,753	Yes	Yes		
CFDA 93.558	20,313				
CFDA 93.714 ARRA	3				
CFDA 93.556	3,917				
CFDA 93.566	216				
CFDA 93.563	164,339				
CFDA 93.596	4,660				
CFDA 93.645	1,959				
CFDA 93.658	59,851				
CFDA 93.667	100,107				
CFDA 93.767	35				
CFDA 93.674	921				
CFDA 93.778	273,633				
	<u>689,707</u>				
KANABEC COUNTY					
CFDA 10.561	130,654	Yes	Yes		
CFDA 93.243	110,833				
CFDA 93.556	6,173				
CFDA 93.558	157,741				
CFDA 93.563	303,499				
CFDA 93.566	286				
CFDA 93.596	4,065				
CFDA 93.645	3,086				
CFDA 93.658	70,692				
CFDA 93.667	102,109				
CFDA 93.674	7,095				
CFDA 93.714 ARRA	11,874				
CFDA 93.778	559,040				
	<u>1,467,147</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KANDIYOHI COUNTY					
		Yes	Yes		
CFDA 10.561	296,374				
CFDA 93.556	11,158				
CFDA 93.558	504,170				
CFDA 93.563	847,441				
CFDA 93.566	582				
CFDA 93.575	25,613				
CFDA 93.590	15,378				
CFDA 93.645	5,579				
CFDA 93.658	337,484				
CFDA 93.667	315,542				
CFDA 93.674	9,225				
CFDA 93.767	111				
CFDA 93.778	1,077,627				
CFDA 93.958	63,323				
	<u>3,509,607</u>				
KITTSOON COUNTY					
		Yes	Yes		
CFDA 10.561	32,453				
CFDA 93.556	1,342				
CFDA 93.558	40,277				
CFDA 93.563	51,220				
CFDA 93.566	83				
CFDA 93.575	553				
CFDA 93.645	846				
CFDA 93.658	13,425				
CFDA 93.667	50,709				
CFDA 93.767	15				
CFDA 93.778	292,701				
	<u>483,624</u>				
KOOCHICHING COUNTY					
		Yes	Yes		
CFDA 10.561	118,216				
CFDA 93.556	2,399				
CFDA 93.558	184,061				
CFDA 93.563	348,862				
CFDA 93.566	305				
CFDA 93.575	9,169				
CFDA 93.645	3,963				
CFDA 93.658	23,712				
CFDA 93.667	138,334				
CFDA 93.674	4,867				
CFDA 93.767	61				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.778	699,775				
	<u>1,533,724</u>				
LAC QUI PARLE COUNTY		Yes	Yes		
CFDA 10.561	53,349				
CFDA 93.556	1,500				
CFDA 93.558	41,768				
CFDA 93.714 ARRA	131				
CFDA 93.563	77,137				
CFDA 93.566	165				
CFDA 93.575	1,273				
CFDA 93.645	750				
CFDA 93.658	73,866				
CFDA 93.667	57,850				
CFDA 93.767	25				
CFDA 93.778	196,013				
	<u>503,827</u>				
LAKE COUNTY		Yes	Yes		
CFDA 10.561	64,525				
CFDA 93.556	1,705				
CFDA 93.558	59,681				
CFDA 93.563	244,553				
CFDA 93.575	3,605				
CFDA 93.645	1,856				
CFDA 93.658	34,753				
CFDA 93.667	89,957				
CFDA 93.674	1,497				
CFDA 93.767	28				
CFDA 93.778	257,505				
	<u>759,665</u>				
LAKE OF THE WOODS COUNTY		Yes	Yes		
CFDA 10.561	39,732				
CFDA 93.556	1,500				
CFDA 93.558	35,214				
CFDA 93.563	61,671				
CFDA 93.566	104				
CFDA 93.575	1,384				
CFDA 93.645	750				
CFDA 93.658	13,003				
CFDA 93.667	35,711				
CFDA 93.674	780				
CFDA 93.767	12				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.778	298,079				
	<u>487,940</u>				
LAKES & PINES COMM ACT COUNCIL		Yes	Yes		
CFDA 93.569	292,230				
	<u> </u>				
LE SUEUR COUNTY		Yes	Yes		
CFDA 10.561	130,331				
CFDA 93.556	5,697				
CFDA 93.558	209,663				
CFDA 93.563	329,678				
CFDA 93.566	312				
CFDA 93.575	9,417				
CFDA 93.645	1,959				
CFDA 93.658	33,626				
CFDA 93.667	139,330				
CFDA 93.674	1,329				
CFDA 93.767	64				
CFDA 93.778	430,959				
	<u>1,292,365</u>				
	<u> </u>				
MAHNOMEN COUNTY		Yes	Yes		
CFDA 10.561	69,132				
CFDA 93.556	498				
CFDA 93.558	170,582				
CFDA 93.714 ARRA	248				
CFDA 93.563	145,543				
CFDA 93.566	176				
CFDA 93.575	4,124				
CFDA 93.645	559				
CFDA 93.658	25,982				
CFDA 93.667	65,776				
CFDA 93.674	24				
CFDA 93.767	32				
CFDA 93.778	230,291				
	<u>712,967</u>				
	<u> </u>				
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 10.561	22,775				
CFDA 14.231	44,393				
CFDA 14.257	100,244				
CFDA 93.569	335,083				
	<u>502,495</u>				
	<u> </u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MARSHALL COUNTY					
		Yes			
CFDA 10.561	104,219				
CFDA 93.767	1,064				
CFDA 93.590	3,397				
CFDA 93.566	235				
CFDA 93.667	78,910				
CFDA 93.674	3,099				
CFDA 93.645	1,662				
CFDA 93.556	4,782				
CFDA 93.558	75,632				
CFDA 93.563	153,897				
CFDA 93.658	29,501				
CFDA 93.778	317,108				
CFDA 93.596	1,071				
	<u>774,577</u>				
MC LEOD COUNTY					
		Yes	Yes		
CFDA 10.561	212,116				
CFDA 93.556	19,505				
CFDA 93.558	223,635				
CFDA 93.575	11,474				
CFDA 93.563	492,431				
CFDA 93.566	394				
CFDA 93.590	12,208				
CFDA 93.645	2,396				
CFDA 93.658	153,921				
CFDA 93.667	190,075				
CFDA 93.674	347				
CFDA 93.767	75				
CFDA 93.778	743,784				
CFDA 93.958	16,522				
	<u>2,078,883</u>				
MEEKER COUNTY					
		Yes	Yes		
CFDA 10.561	123,286				
CFDA 93.556	1,899				
CFDA 93.558	167,571				
CFDA 93.714 ARRA	654				
CFDA 93.563	317,815				
CFDA 93.566	333				
CFDA 93.575	7,037				
CFDA 93.590	2,623				
CFDA 93.645	950				
CFDA 93.658	78,265				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.667	129,003				
CFDA 93.674	2,860				
CFDA 93.767	61				
CFDA 93.778	553,923				
CFDA 93.959	187,668				
	<u>1,573,948</u>				
MEEKER-MCLEOD-SIBLEY CHS		Yes			
CFDA 93.778	103,773				
CFDA 93.959	168,619				
	<u>272,392</u>				
METRO AREA AGENCY ON AGING		Yes			
CFDA 93.043	140,283				
CFDA 93.044	2,992,232				
CFDA 93.045	2,944,497				
CFDA 93.053	379,994				
CFDA 93.048	323,718				
CFDA 93.051	115,702				
CFDA 93.052	783,039				
CFDA 93.779	76,750				
CFDA 93.566	58,000				
CFDA 93.791	150,000				
CFDA 93.621	217,023				
CFDA 93.072	19,544				
	<u>8,200,782</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 10.561	227,887				
CFDA 93.558	83,011				
CFDA 93.674	1,958				
CFDA 93.778	2,237,939				
CFDA 93.958	176,755				
CFDA 93.959	142,696				
CFDA 96.001	104				
CFDA 97.036	35,091				
	<u>2,905,441</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 10.561	125,480				
CFDA 93.556	20,478				
CFDA 93.558	270,530				
CFDA 93.714 ARRA	10,634				
CFDA 93.563	476,725				
CFDA 93.566	318				

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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 93.575	10,173				
CFDA 93.590	11,500				
CFDA 93.645	5,045				
CFDA 93.658	265,855				
CFDA 93.667	190,317				
CFDA 93.674	5,435				
CFDA 93.767	52				
CFDA 93.778	797,128				
CFDA 93.958	2,298				
	<u>2,191,968</u>				
MN AIDS PROJECT		Yes	Yes	Yes	Yes
CFDA 93.917	<u>229,966</u>				
MN CHIPPEWA TRIBE		Yes	Yes		
CFDA 93.044	118,371				
CFDA 93.045	259,841				
CFDA 93.053	50,604				
CFDA 93.558	534,444				
CFDA 10.561	568,333				
	<u>1,531,593</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	51,537				
CFDA 14.235	69,212				
CFDA 93.525	26,264				
CFDA 93.558	1,213,819				
CFDA 93.569	266,400				
	<u>1,627,232</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 10.561	198,372				
CFDA 93.556	10,565				
CFDA 93.558	247,929				
CFDA 93.563	594,935				
CFDA 93.566	503				
CFDA 93.575	10,939				
CFDA 93.645	5,282				
CFDA 93.658	119,167				
CFDA 93.667	200,853				
CFDA 93.674	7,809				
CFDA 93.767	9				
CFDA 93.778	700,862				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.959	188,105				
	<u>2,285,330</u>				
MOWER COUNTY		Yes	Yes		
CFDA 10.561	226,819				
CFDA 93.556	12,701				
CFDA 93.558	395,386				
CFDA 93.563	847,992				
CFDA 93.566	533				
CFDA 93.575	24,926				
CFDA 93.645	6,351				
CFDA 93.658	218,837				
CFDA 93.667	223,221				
CFDA 93.674	2,249				
CFDA 93.767	134				
CFDA 93.778	751,638				
	<u>2,710,787</u>				
MPLS AMERICAN INDIAN CENTER, INC		Yes			
CFDA 93.959	133,784				
CFDA 93.044	118,075				
	<u>251,859</u>				
NICOLLET COUNTY		Yes	Yes		
CFDA 10.561	171,138				
CFDA 93.556	255				
CFDA 93.558	510,035				
CFDA 93.563	682,655				
CFDA 93.566	416				
CFDA 93.575	25,414				
CFDA 93.645	253				
CFDA 93.658	147,968				
CFDA 93.667	135,964				
CFDA 93.674	2,236				
CFDA 93.767	73				
CFDA 93.778	689,320				
CFDA 93.959	76,543				
	<u>2,442,270</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 93.556	7,953				
CFDA 93.558	68,761				
CFDA 93.563	254,780				
CFDA 93.566	357				
CFDA 93.575	8,554				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.645	3,977				
CFDA 93.658	79,825				
CFDA 93.667	130,413				
CFDA 93.767	75				
CFDA 93.778	540,562				
	<u>1,095,257</u>				
NORMAN COUNTY		Yes	Yes		
CFDA 10.561	41,363				
CFDA 93.556	3,324				
CFDA 93.558	56,735				
CFDA 93.714 ARRA	2,075				
CFDA 93.563	66,389				
CFDA 93.566	153				
CFDA 93.575	2,725				
CFDA 93.590	2,342				
CFDA 93.645	1,662				
CFDA 93.658	20,233				
CFDA 93.667	72,117				
CFDA 93.674	3,670				
CFDA 93.767	24				
CFDA 93.778	193,501				
	<u>466,313</u>				
NORTH COUNTRY CHS		Yes			
CFDA 93.778	117,422				
	<u>117,422</u>				
NORTHLAND LEARNING CTR, VIRGINIA		Yes			
CFDA 93.778	110,146				
	<u>110,146</u>				
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 10.580	1,265				
CFDA 10.561	38,629				
CFDA 14.231	14,574				
CFDA 93.569	63,299				
	<u>117,767</u>				
NW REGIONAL DEVELOPMENT COMMISSIO		Yes			
CFDA 93.044	730,316				
CFDA 93.045	943,596				
CFDA 93.053	292,667				
CFDA 93.052	224,169				
CFDA 93.779	22,095				
CFDA 93.043	40,154				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.048	131,550				
	<u>2,384,547</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 10.561	806,103				
CFDA 93.243	223,110				
CFDA 93.556	175,908				
CFDA 93.558	1,434,617				
CFDA 93.563	2,314,847				
CFDA 93.566	2,091				
CFDA 93.569	53,080				
CFDA 93.575	218,556				
CFDA 93.590	46,000				
CFDA 93.645	23,918				
CFDA 93.658	1,078,900				
CFDA 93.667	680,735				
CFDA 93.674	12,316				
CFDA 93.767	429				
CFDA 93.778	4,324,324				
	<u>11,394,934</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 10.561	340,738				
CFDA 93.556	18,197				
CFDA 93.558	445,537				
CFDA 93.563	997,808				
CFDA 93.566	890				
CFDA 93.575	15,429				
CFDA 93.590	6,250				
CFDA 93.645	3,526				
CFDA 93.658	107,575				
CFDA 93.667	411,506				
CFDA 93.674	5,359				
CFDA 93.767	344				
CFDA 93.778	1,321,395				
	<u>3,674,554</u>				
PACT FOR FAMILIES COLLABORATIVE		Yes			
CFDA 93.959	173,231				
	<u>173,231</u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 10.561	101,549				
CFDA 93.556	1,254				
CFDA 93.558	118,875				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.563	377,979				
CFDA 93.566	258				
CFDA 93.575	3,122				
CFDA 93.645	950				
CFDA 93.658	56,357				
CFDA 93.667	114,091				
CFDA 93.674	242				
CFDA 93.767	47				
CFDA 93.778	553,629				
	<u>1,328,353</u>				
PINE COUNTY		Yes	Yes		
CFDA 10.561	194,469				
CFDA 93.556	11,027				
CFDA 93.558	373,403				
CFDA 93.563	601,785				
CFDA 93.566	418				
CFDA 93.575	13,288				
CFDA 93.590	16,000				
CFDA 93.645	4,570				
CFDA 93.658	52,854				
CFDA 93.667	185,946				
CFDA 93.674	1,829				
CFDA 93.767	72				
CFDA 93.778	610,336				
	<u>2,065,997</u>				
POLK COUNTY		Yes	Yes		
CFDA 10.561	226,610				
CFDA 93.150	57,307				
CFDA 93.243	152,579				
CFDA 93.531	67,744				
CFDA 93.556	41,661				
CFDA 93.558	565,302				
CFDA 93.563	683,491				
CFDA 93.566	546				
CFDA 93.575	14,181				
CFDA 93.590	24,552				
CFDA 93.645	14,126				
CFDA 93.658	224,145				
CFDA 93.667	326,234				
CFDA 93.674	14,369				
CFDA 93.767	138				
CFDA 93.778	1,971,037				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.958	90,823				
CFDA 93.959	106,113				
	<u>4,580,958</u>				
POLK NORMAN MAHNOMEN CHB		Yes			
CFDA 93.778	<u>65,468</u>				
POPE COUNTY		Yes	Yes		
CFDA 10.561	99,175				
CFDA 93.243	149,206				
CFDA 93.556	6,736				
CFDA 93.558	73,811				
CFDA 93.563	149,762				
CFDA 93.566	233				
CFDA 93.575	2,431				
CFDA 93.590	3,757				
CFDA 93.645	2,552				
CFDA 93.658	43,831				
CFDA 93.667	93,910				
CFDA 93.674	3,145				
CFDA 93.767	49				
CFDA 93.778	351,156				
	<u>979,754</u>				
PRAIRIE FIVE COMM ACT CNL		Yes	Yes		
CFDA 10.580	14,480				
CFDA 14.231	12,194				
CFDA 93.575	735,642				
CFDA 93.569	76,252				
	<u>838,568</u>				
QUIN COUNTY COMM HEALTH SERVICE		Yes			
CFDA 93.778	<u>53,275</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 93.090	237,772				
CFDA 93.150	177,857				
CFDA 93.556	337,587				
CFDA 93.558	16,689,605				
CFDA 93.563	10,670,620				
CFDA 93.566	96,050				
CFDA 93.575	1,148,812				
CFDA 93.590	150,294				
CFDA 93.599	22,478				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.645	51,584				
CFDA 93.658	4,544,159				
CFDA 93.659	821,328				
CFDA 93.667	3,534,985				
CFDA 93.669	1,769				
CFDA 93.674	45,841				
CFDA 93.767	1,715				
CFDA 93.778	11,717,566				
CFDA 93.958	117,794				
CFDA 93.959	1,153,989				
	<u>51,521,805</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 93.069	12,817				
CFDA 93.558	1,476,724				
CFDA 93.568	5,045				
CFDA 93.778	1,056,845				
CFDA 93.958	219,640				
CFDA 93.959	296,795				
	<u>3,067,866</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 10.561	141,371				
CFDA 93.556	1,500				
CFDA 93.558	141,957				
CFDA 93.563	255,840				
CFDA 93.566	164				
CFDA 93.596	3,082				
CFDA 93.645	750				
CFDA 93.658	32,777				
CFDA 93.667	87,737				
CFDA 93.674	5,647				
CFDA 93.767	713				
CFDA 93.778	443,959				
	<u>1,115,497</u>				
RICE COUNTY		Yes	Yes		
CFDA 10.561	192,040				
CFDA 93.556	21,248				
CFDA 93.558	425,728				
CFDA 93.563	758,548				
CFDA 93.566	618				
CFDA 93.575	36,670				
CFDA 93.645	21,247				
CFDA 93.658	238,007				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.667	399,171				
CFDA 93.674	3,536				
CFDA 93.767	117				
CFDA 93.778	929,443				
CFDA 93.958	38,556				
	3,064,929				
ROSEAU COUNTY		Yes	Yes		
CFDA 10.561	107,851				
CFDA 93.558	100,641				
CFDA 93.714 ARRA	1,634				
CFDA 93.563	290,401				
CFDA 93.566	279				
CFDA 93.575	3,152				
CFDA 93.645	300				
CFDA 93.658	19,875				
CFDA 93.667	68,967				
CFDA 93.674	315				
CFDA 93.767	50				
CFDA 93.778	661,984				
	1,255,449				
RURAL MN CEP INC		Yes			
CFDA 93.566	27,919				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 10.561	50,000				
CFDA 14.231	118,069				
CFDA 93.044	23,736				
CFDA 93.045	296,170				
CFDA 93.053	66,255				
CFDA 93.569	253,659				
CFDA 93.575	117,407				
	925,296				
SCOTT COUNTY		Yes	Yes		
CFDA 10.561	386,430				
CFDA 93.556	203,918				
CFDA 93.558	564,886				
CFDA 93.563	1,574,496				
CFDA 93.566	962				
CFDA 93.575	132,756				
CFDA 93.590	39,000				
CFDA 93.645	16,559				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.658	183,788				
CFDA 93.667	429,533				
CFDA 93.674	7,962				
CFDA 93.767	298				
CFDA 93.778	2,215,349				
CFDA 93.958	5,780				
	<u>5,761,717</u>				
SE MN AREA AGENCY ON AGING		Yes			
CFDA 93.044	736,050				
CFDA 93.045	757,609				
CFDA 93.053	174,359				
CFDA 93.043	20,525				
CFDA 93.052	183,441				
CFDA 93.048	4,625				
CFDA 93.779	70,981				
CFDA 93.791	25,125				
CFDA 93.071	45,000				
CFDA 93.048	89,130				
	<u>2,106,845</u>				
SECOND HARVEST HEARTLAND		Yes			
CFDA 10.568	485,613				
CFDA 10.569	15,729,316				
CFDA 10.580	124,903				
	<u>16,339,832</u>				
SEMCAC INC		Yes			
CFDA 10.580	15,000				
CFDA 14.231	26,082				
CFDA 14.235	3,417				
CFDA 93.569	495,553				
	<u>540,052</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 10.561	286,974				
CFDA 93.556	15,075				
CFDA 93.558	401,358				
CFDA 93.563	1,213,130				
CFDA 93.566	633				
CFDA 93.575	34,435				
CFDA 93.590	11,585				
CFDA 93.645	7,538				
CFDA 93.658	191,146				
CFDA 93.667	228,200				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.674	6,982				
CFDA 93.767	165				
CFDA 93.778	1,437,274				
CFDA 93.958	2,745				
	<u>3,837,240</u>				
SIBLEY COUNTY					
CFDA 10.561	129,201	Yes	Yes		
CFDA 93.556	3,823				
CFDA 93.558	81,637				
CFDA 93.563	188,303				
CFDA 93.566	197				
CFDA 93.575	4,292				
CFDA 93.645	2,437				
CFDA 93.658	35,784				
CFDA 93.667	96,023				
CFDA 93.674	185				
CFDA 93.767	43				
CFDA 93.778	430,497				
CFDA 93.959	197,732				
	<u>1,170,154</u>				
SOUTHWEST HEALTH & HUMAN SERVICES					
CFDA 10.561	352,483	Yes			
CFDA 93.556	69,199				
CFDA 93.558	317,407				
CFDA 93.714 ARRA	10,078				
CFDA 93.563	1,100,353				
CFDA 93.566	1,245				
CFDA 93.575	40,558				
CFDA 93.590	10,241				
CFDA 93.645	14,757				
CFDA 93.658	145,378				
CFDA 93.667	546,427				
CFDA 93.674	50,839				
CFDA 93.767	230				
CFDA 93.778	1,637,062				
	<u>4,296,257</u>				
ST LOUIS COUNTY					
CFDA 10.561	1,626,134	Yes	Yes		
CFDA 93.150	69,112				
CFDA 93.556	187,410				
CFDA 93.558	2,954,000				
CFDA 93.563	3,620,867				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.566	673				
CFDA 93.575	61,836				
CFDA 93.596	54,699				
CFDA 93.645	49,620				
CFDA 93.658	1,374,596				
CFDA 93.667	1,600,564				
CFDA 93.674	42,311				
CFDA 93.778	4,329,581				
	<u>15,971,403</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 10.561	872,344				
CFDA 93.150	56,672				
CFDA 93.556	52,995				
CFDA 93.558	1,432,387				
CFDA 93.563	2,289,733				
CFDA 93.566	19,781				
CFDA 93.575	107,887				
CFDA 93.645	14,956				
CFDA 93.658	461,897				
CFDA 93.667	560,713				
CFDA 93.674	6,825				
CFDA 93.767	641				
CFDA 93.778	2,497,932				
	<u>8,374,763</u>				
STEELE COUNTY		Yes	Yes		
CFDA 10.561	251,874				
CFDA 93.556	11,870				
CFDA 93.558	454,526				
CFDA 93.563	605,302				
CFDA 93.566	406				
CFDA 93.575	33,309				
CFDA 93.590	13,000				
CFDA 93.645	5,935				
CFDA 93.658	95,497				
CFDA 93.667	186,501				
CFDA 93.674	3,776				
CFDA 93.767	135				
CFDA 93.778	780,038				
CFDA 93.958	1,482				
	<u>2,443,651</u>				
STEVENS COUNTY		Yes	Yes		
CFDA 10.561	43,268				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.556	2,135				
CFDA 93.558	46,578				
CFDA 93.714 ARRA	410				
CFDA 93.563	117,132				
CFDA 93.566	113				
CFDA 93.575	4,274				
CFDA 93.590	4,500				
CFDA 93.645	7,351				
CFDA 93.658	27,239				
CFDA 93.667	85,394				
CFDA 93.674	807				
CFDA 93.767	20				
CFDA 93.778	181,437				
	<u>520,658</u>				
SW & WEST CENTRAL SERVICE COOP		Yes			
CFDA 93.778	<u>173,788</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 93.569	121,939				
CFDA 93.658	23,777				
CFDA 93.575	130,701				
CFDA 93.778	72,180				
	<u>348,597</u>				
SW MN PIC		Yes	Yes		
CFDA 10.561	<u>33,141</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 10.561	90,208				
CFDA 93.556	4,155				
CFDA 93.558	28,792				
CFDA 93.563	194,945				
CFDA 93.566	241				
CFDA 93.575	3,032				
CFDA 93.645	2,077				
CFDA 93.658	70,437				
CFDA 93.667	87,853				
CFDA 93.674	1,190				
CFDA 93.767	43				
CFDA 93.778	377,912				
	<u>860,885</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					
CFDA 10.561	1,440	Yes		Yes	
CFDA 14.231	85,612				
CFDA 93.569	315,292				
CFDA 93.778	26,221				
	<u>428,565</u>				
TODD COUNTY					
CFDA 10.561	211,900	Yes	Yes		
CFDA 93.556	9,852				
CFDA 93.558	224,376				
CFDA 93.563	434,051				
CFDA 93.566	540				
CFDA 93.575	3,795				
CFDA 93.645	4,926				
CFDA 93.658	100,427				
CFDA 93.667	171,806				
CFDA 93.674	3,572				
CFDA 93.767	90				
CFDA 93.778	598,726				
CFDA 93.959	172,006				
	<u>1,936,067</u>				
TRAVERSE COUNTY					
CFDA 10.561	60,787	Yes	Yes	Yes	
CFDA 93.556	5,384				
CFDA 93.558	43,918				
CFDA 93.563	35,899				
CFDA 93.566	159				
CFDA 93.575	797				
CFDA 93.590	5,000				
CFDA 93.645	772				
CFDA 93.658	34,113				
CFDA 93.667	42,298				
CFDA 93.674	860				
CFDA 93.767	33				
CFDA 93.778	139,363				
	<u>369,383</u>				
TRI-COUNTY ACTION PROGRAM, INC					
CFDA 10.561	29,909	Yes			
CFDA 93.569	417,362				
CFDA 96.001	500				
	<u>447,771</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
TRI-COUNTY COMMUNITY ACTION, INC.					
CFDA 93.569	236,578	Yes			
CFDA 10.580	16,303				
	<u>252,881</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC					
CFDA 10.580	127,820	Yes			
CFDA 93.569	122,405				
CFDA 93.575	262,530				
CFDA 93.667	243,151				
	<u>755,906</u>				
WABASHA COUNTY					
CFDA 10.561	121,326	Yes	Yes		
CFDA 93.556	6,054				
CFDA 93.558	109,924				
CFDA 93.563	239,260				
CFDA 93.566	250				
CFDA 93.575	5,926				
CFDA 93.645	3,027				
CFDA 93.658	60,978				
CFDA 93.667	120,139				
CFDA 93.674	5,992				
CFDA 93.767	48				
CFDA 93.778	485,902				
	<u>1,158,826</u>				
WADENA COUNTY					
CFDA 10.561	112,439	Yes	Yes		
CFDA 93.556	11,039				
CFDA 93.558	219,929				
CFDA 93.563	250,194				
CFDA 93.566	297				
CFDA 93.575	5,286				
CFDA 93.645	5,520				
CFDA 93.658	38,800				
CFDA 93.667	116,999				
CFDA 93.674	95				
CFDA 93.767	58				
CFDA 93.778	537,871				
	<u>1,298,527</u>				
WASECA COUNTY					
CFDA 10.561	125,183	Yes	Yes		
CFDA 93.556	4,676				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	234,848				
CFDA 93.563	498,756				
CFDA 93.566	280				
CFDA 93.590	4,500				
CFDA 93.596	12,192				
CFDA 93.645	1,484				
CFDA 93.658	93,714				
CFDA 93.667	132,089				
CFDA 93.674	5,822				
CFDA 93.767	76				
CFDA 93.778	423,530				
	<u>1,537,150</u>				
WASHINGTON COUNTY					
CFDA 10.561	701,760	Yes	Yes		
CFDA 14.231	173				
CFDA 93.150	12,455				
CFDA 93.556	50,344				
CFDA 93.558	1,255,351				
CFDA 93.563	2,481,598				
CFDA 93.575	156,065				
CFDA 93.590	21,123				
CFDA 93.645	17,152				
CFDA 93.658	480,372				
CFDA 93.667	805,952				
CFDA 93.669	2,946				
CFDA 93.674	17,496				
CFDA 93.767	933				
CFDA 93.778	2,261,939				
	<u>8,265,659</u>				
WATONWAN COUNTY					
CFDA 10.561	97,995	Yes	Yes		
CFDA 93.556	2,849				
CFDA 93.558	92,481				
CFDA 93.563	223,601				
CFDA 93.566	228				
CFDA 93.575	4,370				
CFDA 93.645	1,425				
CFDA 93.658	165,132				
CFDA 93.667	77,641				
CFDA 93.674	18,838				
CFDA 93.767	41				

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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 93.778	437,794				
	<u>1,122,395</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 10.561	30,000				
CFDA 93.569	122,558				
	<u>152,558</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 10.561	43,948				
CFDA 14.231	91,378				
CFDA 93.569	84,171				
	<u>219,497</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 93.283	3,875				
CFDA 93.558	633,783				
CFDA 93.568	222,966				
CFDA 93.569	68,241				
CFDA 93.778	77,036				
CFDA 93.958	238,998				
CFDA 93.959	291,174				
	<u>1,536,073</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 10.561	101,748				
CFDA 93.556	7,224				
CFDA 93.558	61,167				
CFDA 93.563	126,776				
CFDA 93.566	113				
CFDA 93.575	3,967				
CFDA 93.590	5,000				
CFDA 93.645	1,358				
CFDA 93.658	15,500				
CFDA 93.667	67,937				
CFDA 93.674	3,501				
CFDA 93.767	18				
CFDA 93.778	178,383				
	<u>572,692</u>				
WINONA COUNTY		Yes	Yes		
CFDA 10.561	272,787				
CFDA 93.556	19,858				
CFDA 93.558	462,139				
CFDA 93.563	767,964				
CFDA 93.566	693				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.575	22,675				
CFDA 93.645	12,556				
CFDA 93.658	110,879				
CFDA 93.667	282,359				
CFDA 93.667	3,069				
CFDA 93.674	3,036				
CFDA 93.767	757				
CFDA 93.778	980,979				
CFDA 93.958	12,825				
	<u>2,952,576</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 10.561	364,615				
CFDA 93.556	26,685				
CFDA 93.558	559,183				
CFDA 93.563	1,667,481				
CFDA 93.566	893				
CFDA 93.575	36,080				
CFDA 93.590	23,532				
CFDA 93.645	18,116				
CFDA 93.658	341,501				
CFDA 93.667	568,415				
CFDA 93.674	4,635				
CFDA 93.767	153				
CFDA 93.778	1,894,770				
	<u>5,506,059</u>				
WRIGHT COUNTY COMMUNITY ACTION		Yes			
CFDA 93.569	105,421				
	<u>105,421</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 10.561	62,122				
CFDA 93.556	4,392				
CFDA 93.558	53,169				
CFDA 93.563	136,435				
CFDA 93.566	233				
CFDA 93.575	1,168				
CFDA 93.590	7,010				
CFDA 93.645	2,196				
CFDA 93.658	88,603				
CFDA 93.667	86,755				
CFDA 93.674	1,000				
CFDA 93.767	35				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.778	349,756				
	<u>792,874</u>				
MN - DEPARTMENT OF MILITARY AFFAIRS					
WASHINGTON COUNTY		Yes	Yes		
CFDA 12.401	<u>120</u>				
MN - DEPARTMENT OF MN MANAGEMENT & BUDGET					
BELTRAMI COUNTY		Yes	Yes		
CFDA 10.665	<u>90,703</u>				
CASS COUNTY		Yes	Yes		
CFDA 10.665	<u>141,774</u>				
COOK COUNTY		Yes	Yes		
CFDA 10.665	<u>2,083,721</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 10.665	<u>227,535</u>				
KOOCHICHING COUNTY		Yes	Yes		
CFDA 10.665	<u>75</u>				
LAKE COUNTY		Yes	Yes		
CFDA 10.665	<u>2,574,579</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 10.665	<u>1,765,549</u>				
MN - DEPARTMENT OF NATURAL RESOURCES					
ANOKA COUNTY		Yes	Yes		
CFDA 97.012	<u>41,371</u>				
BECKER COUNTY		Yes	Yes	Yes	
CFDA 97.012	<u>66,424</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BELTRAMI COUNTY CFDA 97.012	35,103	Yes	Yes		
BENTON COUNTY CFDA 97.012	3,142	Yes	Yes		
BLUE EARTH COUNTY CFDA 97.012	4,500	Yes			
BROWN COUNTY CFDA 97.012	4,369	Yes	Yes		
CARLTON COUNTY CFDA 97.012	5,223	Yes	Yes		
CARVER COUNTY CFDA 97.012	9,971	Yes	Yes		
CASS COUNTY CFDA 20.219 CFDA 97.012	150,000 74,665 224,665	Yes	Yes		
CHIPPEWA COUNTY CFDA 97.012	18,138	Yes	Yes		
CHISAGO COUNTY CFDA 97.012	9,813	Yes	Yes		
CITY OF DULUTH CFDA 10.923 CFDA 11.419 CFDA 97.041	21,597 6,000 10,000 37,597	Yes	Yes		
CITY OF FOSSTON CFDA 10.664	400	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 KARLSTAD CFDA 10.664	3,000	Yes	Yes		
CITY OF LANCASTER CFDA 10.664	2,000	Yes	Yes		
CITY OF PAYNESVILLE CFDA 10.664	1,672	Yes	Yes		
CITY OF PRINCETON CFDA 10.664	2,717	Yes	Yes		
CITY OF THIEF RIVER FALLS CFDA 10.664	2,000	Yes			
CITY OF WATERVILLE CFDA 10.664	700	Yes	Yes	Yes	
CLEARWATER COUNTY CFDA 97.012	5,088	Yes	Yes		
COOK COUNTY CFDA 11.419 CFDA 15.608 CFDA 20.219 CFDA 97.012	27,943 649 26,001 14,112 68,705	Yes	Yes		
DOUGLAS COUNTY CFDA 15.662 CFDA 97.012	17,815 21,787 39,602	Yes	Yes		
FOND DU LAC BAND OF CHIPPEWA CFDA 15.904 CFDA 15.904	13,571 63,617 77,188	Yes			
GOODHUE COUNTY CFDA 97.012	88,511	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
GRANT COUNTY CFDA 97.012	1,433	Yes	Yes		
HENNEPIN COUNTY CFDA 97.012	46,248	Yes	Yes		
HOUSTON COUNTY CFDA 97.012	5,000	Yes	Yes		
HUBBARD COUNTY CFDA 97.012	38,198	Yes	Yes		
ITASCA COUNTY CFDA 10.664 CFDA 97.012	41,531 44,983 86,514	Yes	Yes		
KANDIYOHI COUNTY CFDA 97.012	5,125	Yes	Yes		
KOOCHICHING COUNTY CFDA 97.012	6,828	Yes	Yes		
LAC QUI PARLE COUNTY CFDA 97.012	5,423	Yes	Yes		
LAKE COUNTY CFDA 10.664 CFDA 10.674 CFDA 20.219 CFDA 97.012	304,798 78,881 150,000 35,484 569,163	Yes	Yes		
LAKE OF THE WOODS COUNTY CFDA 97.012	13,978	Yes	Yes		
LE SUEUR COUNTY CFDA 97.012	15,361	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MAHNOMEN COUNTY CFDA 97.012	942	Yes	Yes		
MILLE LACS COUNTY CFDA 97.012	81,142	Yes	Yes		
MORRISON COUNTY CFDA 97.012	12,417	Yes	Yes		
MURRAY COUNTY CFDA 20.219 CFDA 97.012	63,961 15,347 <u>79,308</u>	Yes	Yes		
NICOLLET COUNTY CFDA 97.012	33,990	Yes	Yes		
NORMAN COUNTY CFDA 20.219 CFDA 97.045	93,500 37,881 <u>131,381</u>	Yes	Yes		
OLMSTED COUNTY CFDA 15.634 CFDA 97.012	6,000 5,118 <u>11,118</u>	Yes	Yes		
OTTER TAIL COUNTY CFDA 97.012	16,673	Yes	Yes		
PENNINGTON COUNTY CFDA 15.611	1,731	Yes	Yes		
PINE COUNTY CFDA 97.012	9,818	Yes	Yes		
POLK COUNTY CFDA 97.012	7,930	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
POPE COUNTY CFDA 97.012	27,728	Yes	Yes		
RAMSEY COUNTY CFDA 97.012	83,376	Yes	Yes		
RICE COUNTY CFDA 20.219 CFDA 97.012 CFDA 97.042	437 79,456 33,456 113,349	Yes	Yes		
ROSEAU COUNTY CFDA 15.611 CFDA 97.012	115 175 290	Yes	Yes		
SCOTT COUNTY CFDA 97.012	12,925	Yes	Yes		
SHERBURNE COUNTY CFDA 97.012	5,609	Yes	Yes		
ST LOUIS COUNTY CFDA 97.012	28,863	Yes	Yes		
STEARNS COUNTY CFDA 20.219 CFDA 97.012	9,000 33,703 42,703	Yes	Yes		
SWIFT COUNTY CFDA 20.219	26,717	Yes	Yes		
WABASHA COUNTY CFDA 97.012	7,287	Yes	Yes		
WASHINGTON COUNTY CFDA 97.012	53,936	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WINONA COUNTY CFDA 97.012	17,799	Yes	Yes		
WRIGHT COUNTY CFDA 20.219 CFDA 97.012	36,200 9,038 <u>45,238</u>	Yes	Yes		
YELLOW MEDICINE COUNTY CFDA 97.012	4,148	Yes	Yes		
MN - DEPARTMENT OF PUBLIC SAFETY					
AITKIN COUNTY CFDA 97.036	67,131	Yes	Yes		
ANOKA COUNTY CFDA 16.523 CFDA 16.710 CFDA 97.042 CFDA 97.067	26,216 3,915 131,175 281,242 <u>442,548</u>	Yes	Yes		
BECKER COUNTY CFDA 20.600 CFDA 20.608 CFDA 20.703 CFDA 97.039 CFDA 97.042	19,873 14,732 6,000 2,187 10,825 <u>53,617</u>	Yes	Yes	Yes	
BELTRAMI COUNTY CFDA 20.600 CFDA 97.042 CFDA 97.047 CFDA 97.036 CFDA 97.067	2,141 27,203 9,806 5,456 30,000 <u>74,606</u>	Yes	Yes		
BENTON COUNTY CFDA 97.036 CFDA 97.042 CFDA 97.067	92,767 48,907 130,202 <u>271,876</u>	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BIG STONE COUNTY		Yes			
CFDA 97.036	2,591				
CFDA 97.042	13,466				
	<u>16,057</u>				
BLUE EARTH COUNTY		Yes			
CFDA 20.600	66,896				
CFDA 20.608	73,691				
CFDA 20.616	18,502				
CFDA 20.703	2,972				
CFDA 97.039	21,396				
CFDA 97.042	37,151				
CFDA 97.067	446,247				
	<u>666,855</u>				
BROWN COUNTY		Yes	Yes		
CFDA 97.039	13,580				
CFDA 97.042	21,215				
	<u>34,795</u>				
CARLTON COUNTY		Yes	Yes		Yes
CFDA 97.036	971,250				
CFDA 97.042	44,832				
	<u>1,016,082</u>				
CARVER COUNTY		Yes	Yes		
CFDA 20.600	11,622				
CFDA 20.608	17,498				
CFDA 97.042	50,571				
CFDA 97.067	93,876				
	<u>173,567</u>				
CASS COUNTY		Yes	Yes		
CFDA 20.600	35,430				
CFDA 20.608	29,635				
CFDA 97.039	12,440				
CFDA 97.067	11,275				
	<u>88,780</u>				
CHILDREN'S HEALTH CARE		Yes			
CFDA 16.540	63,367				
	<u>63,367</u>				
CHIPPEWA COUNTY		Yes	Yes		
CFDA 97.042	16,377				
	<u>16,377</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 16.004	5,361				
CFDA 20.600	40,945				
CFDA 20.608	26,858				
CFDA 97.067	77,071				
	<u>150,235</u>				
CITY OF ALBERT LEA		Yes			
CFDA 97.036	11,436				
	<u>11,436</u>				
CITY OF ALEXANDRIA		Yes	Yes		
CFDA 16.004	127				
CFDA 16.607	2,601				
CFDA 20.600	8,202				
CFDA 20.608	5,908				
CFDA 20.703	4,340				
	<u>21,178</u>				
CITY OF AUSTIN		Yes			
CFDA 20.600	13,132				
CFDA 20.608	8,951				
	<u>22,083</u>				
CITY OF BENSON		Yes	Yes		
CFDA 97.036	211,942				
	<u>211,942</u>				
CITY OF BLOOMINGTON		Yes	Yes		
CFDA 97.078	154,945				
CFDA 20.703	288,365				
CFDA 20.608	59,040				
	<u>502,350</u>				
CITY OF BRAINERD		Yes	Yes		
CFDA 16.607	1,470				
CFDA 16.710	74,216				
CFDA 20.509	276,782				
CFDA 20.600	4,135				
CFDA 20.608	13,197				
	<u>369,800</u>				
CITY OF BROOKLYN CENTER		Yes	Yes		
CFDA 97.036	43,370				
	<u>43,370</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF BROOKLYN PARK		Yes	Yes		
CFDA 16.588	26,892				
CFDA 20.600	47,024				
CFDA 20.608	86,798				
	<u>160,714</u>				
CITY OF DULUTH		Yes	Yes		
CFDA 20.205	2,008,949				
CFDA 20.600	61,640				
CFDA 20.608	153,948				
CFDA 97.042	28,853				
CFDA 97.056	85,000				
CFDA 97.067	21,746				
	<u>2,360,136</u>				
CITY OF EAST GRAND FORKS		Yes	Yes		
CFDA 20.600	23,865				
CFDA 20.608	17,419				
CFDA 97.036	427				
	<u>41,711</u>				
CITY OF ELBOW LAKE		Yes	Yes	Yes	
CFDA 97.039	2,312				
	<u>2,312</u>				
CITY OF GLENWOOD		Yes	Yes		
CFDA 97.036	28,236				
	<u>28,236</u>				
CITY OF GRAND RAPIDS		Yes			
CFDA 16.710	85,582				
CFDA 20.600	42,267				
CFDA 97.067	17,105				
	<u>144,954</u>				
CITY OF JACKSON		Yes	Yes		
CFDA 97.036	39,198				
	<u>39,198</u>				
CITY OF LUVERNE		Yes			
CFDA 97.036	168,559				
	<u>168,559</u>				
CITY OF MANKATO		Yes			
CFDA 16.710	763				
CFDA 16.727	18,330				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.067	8,206				
	<u>27,299</u>				
CITY OF MAPLE GROVE		Yes			
CFDA 20.608	21,964				
CFDA 20.602	1,139				
	<u>23,103</u>				
CITY OF MINNEAPOLIS		Yes	Yes	Yes	
CFDA 16.523	17,777				
CFDA 16.588 ARRA	54,427				
CFDA 16.710	3,630				
CFDA 16.742	16,726				
CFDA 20.600	43,374				
CFDA 20.608	65,097				
CFDA 20.616	11,697				
CFDA 97.036	46,610				
CFDA 97.042	21,300				
CFDA 97.056	407,366				
CFDA 97.067	3,006,703				
	<u>3,694,707</u>				
CITY OF MOORHEAD		Yes			
CFDA 20.600	27,258				
CFDA 20.608	19,014				
CFDA 20.616	6,836				
CFDA 20.703	1,721				
	<u>54,829</u>				
CITY OF NEW ULM		Yes	Yes		
CFDA 16.738	169,550				
CFDA 20.600	9,625				
CFDA 20.608	3,312				
	<u>182,487</u>				
CITY OF OLIVIA		Yes	Yes		
CFDA 97.036	3,722				
	<u>3,722</u>				
CITY OF OSAKIS		Yes	Yes		
CFDA 97.036	34,988				
	<u>34,988</u>				
CITY OF PERHAM		Yes	Yes		
CFDA 97.039	2,488				
	<u>2,488</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF PLYMOUTH		Yes			
CFDA 97.036	275,136				
CFDA 97.067	28,845				
	<u>303,981</u>				
CITY OF PRINCETON		Yes	Yes		
CFDA 97.036	110				
	<u>110</u>				
CITY OF RICHFIELD		Yes	Yes		
CFDA 97.067	9,317				
CFDA 20.703	4,875				
	<u>14,192</u>				
CITY OF RICHMOND		Yes	Yes		
CFDA 97.036	2,520				
	<u>2,520</u>				
CITY OF ROCHESTER		Yes			
CFDA 20.600	39,492				
CFDA 20.608	20,127				
CFDA 97.039	5,116				
CFDA 97.055	3,434				
CFDA 97.067	96,191				
	<u>164,360</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 16.523	18,748				
CFDA 20.600	91,587				
CFDA 20.602	24,393				
CFDA 20.608	158,808				
CFDA 97.036	162,304				
CFDA 97.067	554,122				
	<u>1,009,962</u>				
CITY OF ST PAUL		Yes	Yes	Yes	
CFDA 16.523	82,568				
CFDA 16.710	802				
CFDA 97.042	30,000				
CFDA 97.056	336,834				
CFDA 97.067	3,029,875				
	<u>3,480,079</u>				
CITY OF ST PAUL PARK		Yes			
CFDA 20.616	20,104				
	<u>20,104</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF VIRGINIA		Yes	Yes	Yes	
CFDA 16.607	1,605				
CFDA 20.600	29,139				
CFDA 20.608	48,301				
	<u>79,045</u>				
CITY OF WADENA		Yes	Yes		
CFDA 97.036	219,568				
	<u>219,568</u>				
CITY OF WATERVILLE		Yes	Yes	Yes	
CFDA 97.036	1,044				
	<u>1,044</u>				
CITY OF WORTHINGTON		Yes			
CFDA 20.600	71,534				
CFDA 20.608	27,203				
CFDA 16.738	190,675				
	<u>289,412</u>				
CLAY COUNTY		Yes	Yes		
CFDA 16.523	7,587				
CFDA 16.738	35,139				
CFDA 97.039	8,256				
CFDA 97.042	8,411				
CFDA 97.047	13,605				
	<u>72,998</u>				
CLEARWATER COUNTY		Yes	Yes		
CFDA 20.600	7,175				
CFDA 97.042	13,645				
CFDA 97.047	7,114				
CFDA 97.067	29,665				
	<u>57,599</u>				
COOK COUNTY		Yes	Yes		
CFDA 97.042	15,481				
CFDA 97.047	221,784				
CFDA 97.067	26,779				
	<u>264,044</u>				
COTTONWOOD COUNTY		Yes	Yes		
CFDA 97.036	28,390				
	<u>28,390</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 20.600	8,398				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.012	148,115				
CFDA 97.067	39,638				
	<u>196,151</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 16.523	16,729				
CFDA 16.548	26,379				
CFDA 16.738	21,040				
CFDA 97.012	13,250				
CFDA 97.036	41,366				
CFDA 97.039	9,369				
CFDA 97.042	153,054				
CFDA 97.067	923,174				
	<u>1,204,361</u>				
DODGE COUNTY		Yes	Yes		
CFDA 20.600	19,847				
CFDA 20.608	5,373				
	<u>25,220</u>				
DOUGLAS COUNTY		Yes	Yes		
CFDA 16.004	322				
CFDA 20.600	17,543				
CFDA 20.601	3,512				
CFDA 20.610	7,500				
CFDA 97.039	5,453				
CFDA 97.042	14,579				
	<u>48,909</u>				
EMERGE COMMUNITY DEVELOPMENT		Yes			
CFDA 16.738	119,641				
CFDA 16.738 ARRA	90,490				
	<u>210,131</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 16.607	2,672				
CFDA 20.600	17,088				
CFDA 20.601	3,342				
CFDA 97.042	74,152				
CFDA 97.036	299,636				
	<u>396,890</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 97.036	320,927				
CFDA 97.042	2,073				
	<u>323,000</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
GOODHUE COUNTY		Yes	Yes		
CFDA 20.600	42,459				
CFDA 20.608	12,389				
CFDA 97.042	1,199				
	<u>56,047</u>				
GRANT COUNTY		Yes	Yes		
CFDA 97.036	188,659				
CFDA 97.042	14,274				
	<u>202,933</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 97.036	17,141				
CFDA 97.042	733,747				
CFDA 97.067	2,689,587				
CFDA 16.523	130,247				
CFDA 16.742	15,606				
CFDA 20.609	22,147				
CFDA 20.608	217,574				
	<u>3,826,049</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 20.600	9,828				
CFDA 97.036	1,396,739				
	<u>1,406,567</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 16.575	42,000				
CFDA 20.600	10,717				
CFDA 20.608	13,068				
CFDA 97.036	16,689				
CFDA 97.042	37,616				
	<u>120,090</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 16.004	5,496				
CFDA 16.588	10,000				
CFDA 97.042	23,734				
CFDA 97.067	109,514				
	<u>148,744</u>				
ISD 0093 CARLTON		Yes	Yes		
CFDA 97.036	15,743				
	<u>15,743</u>				
ISD 0704 PROCTOR		Yes			
CFDA 20.601	22,537				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.036	16,769				
	<u>39,306</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 20.600	8,226				
CFDA 20.601	1,627				
CFDA 20.608	2,125				
CFDA 97.042	32,963				
CFDA 97.067	55,440				
	<u>100,381</u>				
JACKSON COUNTY		Yes	Yes		
CFDA 97.012	4,022				
CFDA 97.036	14,909				
CFDA 97.042	18,169				
	<u>37,100</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 20.600	14,805				
CFDA 20.608	11,099				
CFDA 97.042	16,640				
	<u>42,544</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 20.600	59,767				
CFDA 20.608	12,769				
CFDA 97.039	8,608				
CFDA 97.067	19,995				
	<u>101,139</u>				
KITTSOON COUNTY		Yes	Yes		
CFDA 97.067	118,773				
	<u>118,773</u>				
KOOCHICHING COUNTY		Yes	Yes		
CFDA 97.042	43,636				
CFDA 97.067	120,237				
	<u>163,873</u>				
LAC QUI PARLE COUNTY		Yes	Yes		
CFDA 20.600	7,270				
CFDA 20.608	4,567				
CFDA 97.042	14,985				
	<u>26,822</u>				
LAKE COUNTY		Yes	Yes		
CFDA 20.600	5,153				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.036	92,424				
CFDA 97.042	28,060				
CFDA 97.067	38,655				
	<u>164,292</u>				
LAKE OF THE WOODS COUNTY		Yes	Yes		
CFDA 97.042	14,070				
CFDA 97.047	7,769				
CFDA 97.067	92,019				
	<u>113,858</u>				
LE SUEUR COUNTY		Yes	Yes		
CFDA 97.036	2,619				
CFDA 97.039	2,618				
CFDA 97.042	23,705				
	<u>28,942</u>				
LYON COUNTY		Yes	Yes		
CFDA 97.036	19,356				
CFDA 97.042	21,124				
CFDA 97.055	36,308				
CFDA 97.067	135,584				
	<u>212,372</u>				
MAHNOMEN COUNTY		Yes	Yes		
CFDA 97.042	10,255				
CFDA 97.047	4,763				
	<u>15,018</u>				
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 20.600	80,000				
	<u>80,000</u>				
MARSHALL COUNTY		Yes			
CFDA 97.042	35,072				
	<u>35,072</u>				
MARTIN COUNTY		Yes	Yes		
CFDA 97.039	15,610				
CFDA 97.042	20,177				
	<u>35,787</u>				
MC LEOD COUNTY		Yes	Yes		
CFDA 97.036	54,429				
CFDA 97.042	24,941				
	<u>79,370</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MEEKER COUNTY		Yes	Yes		
CFDA 97.042	21,561				
METROPOLITAN COUNCIL		Yes	Yes		
CFDA 97.067	54,974				
CFDA 97.075	679,196				
CFDA 97.113 ARRA	135,571				
	<u>869,741</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 16.575	100,000				
CFDA 16.588	113,618				
CFDA 93.671	10,000				
	<u>223,618</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 20.600	4,011				
CFDA 20.608	5,245				
CFDA 97.042	19,802				
	<u>29,058</u>				
MINNEAPOLIS PARK & RECREATION BD		Yes	Yes		Yes
CFDA 97.036	1,710,231				
MORRISON COUNTY		Yes	Yes		
CFDA 16.593	8,883				
CFDA 20.600	20,643				
CFDA 20.608	3,827				
CFDA 97.036	95,881				
CFDA 97.042	18,569				
	<u>147,803</u>				
MOWER COUNTY		Yes	Yes		
CFDA 97.042	41,154				
MPLS AMERICAN INDIAN CENTER, INC		Yes			
CFDA 16.540	40,714				
MURRAY COUNTY		Yes	Yes		
CFDA 97.036	15,558				
CFDA 97.042	17,334				
CFDA 97.067	69,029				
	<u>101,921</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NICOLLET COUNTY		Yes	Yes		
CFDA 97.039	61,131				
CFDA 97.042	24,456				
CFDA 97.047	1,550				
	<u>87,137</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 97.036	30,530				
CFDA 97.042	19,351				
	<u>49,881</u>				
NORMAN COUNTY		Yes	Yes		
CFDA 20.600	10,169				
CFDA 20.608	5,160				
CFDA 97.036	34,614				
CFDA 97.042	15,600				
CFDA 97.047	342				
	<u>65,885</u>				
NW REGIONAL DEVELOPMENT COMMISSIO		Yes			
CFDA 97.067	164,899				
CFDA 97.047	13,946				
	<u>178,845</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 20.600	88,669				
CFDA 20.608	36,501				
CFDA 97.042	67,370				
CFDA 97.067	140				
	<u>192,680</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 20.600	37,624				
CFDA 20.601	5,319				
CFDA 20.608	22,710				
CFDA 97.042	29,024				
	<u>94,677</u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 20.600	17,878				
CFDA 97.036	68,378				
	<u>86,256</u>				
PINE COUNTY		Yes	Yes		
CFDA 97.042	18,308				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
POLK COUNTY		Yes	Yes		
CFDA 97.036	86,781				
CFDA 97.039	1,856				
	<u>88,637</u>				
POPE COUNTY		Yes	Yes		
CFDA 97.036	23,021				
CFDA 97.042	17,490				
	<u>40,511</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 16.523	55,907				
CFDA 16.710	2,210				
CFDA 16.738	113,288				
CFDA 16.803 ARRA	9,860				
CFDA 20.600	233,352				
CFDA 20.608	455,937				
CFDA 97.042	192,663				
CFDA 97.056	64,863				
CFDA 97.067	1,074,487				
	<u>2,202,567</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 97.036	19,765				
CFDA 97.039	88				
CFDA 97.042	23,872				
	<u>43,725</u>				
ROCK COUNTY		Yes	Yes		
CFDA 97.042	17,238				
CFDA 97.036	2,202				
	<u>19,440</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 97.036	284,882				
CFDA 97.039	3,966				
CFDA 97.042	17,169				
CFDA 97.067	101,202				
	<u>407,219</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 20.608	22,094				
CFDA 97.067	49,601				
	<u>71,695</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 16.540	8,812				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.600	659				
CFDA 20.601	335				
CFDA 97.039	34,162				
CFDA 97.067	67,428				
	<u>111,396</u>				
SIBLEY COUNTY		Yes	Yes		
CFDA 20.610	<u>5,000</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 16.004	181				
CFDA 97.036	1,167,786				
CFDA 97.042	70,579				
CFDA 97.047	20,385				
CFDA 97.055	54,032				
CFDA 97.056	194,253				
CFDA 97.067	138,601				
CFDA 97.078	36,733				
	<u>1,682,550</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 16.540	29,694				
CFDA 20.703	8,749				
CFDA 97.036	38,458				
CFDA 97.039	71,590				
CFDA 97.047	15,877				
CFDA 97.067	14,706				
	<u>179,074</u>				
STEELE COUNTY		Yes	Yes		
CFDA 20.600	11,516				
CFDA 97.042	23,819				
CFDA 97.067	1,900				
	<u>37,235</u>				
STEVENS COUNTY		Yes	Yes		
CFDA 97.036	11,078				
CFDA 97.052	47,999				
	<u>59,077</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 16.738	7,643				
CFDA 97.036	28,304				
	<u>35,947</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
TODD COUNTY		Yes	Yes		
CFDA 20.600	6,325				
CFDA 20.608	1,254				
CFDA 97.039	13,820				
CFDA 97.042	33,691				
	<u>55,090</u>				
TRAVERSE COUNTY		Yes	Yes	Yes	
CFDA 97.036	9,217				
	<u>9,217</u>				
UPPER MN VALLEY REG DEVELOP COMM		Yes	Yes		
CFDA 97.039	21,594				
	<u>21,594</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 20.600	13,913				
CFDA 20.601	3,528				
CFDA 97.039	26,390				
CFDA 97.042	20,832				
	<u>64,663</u>				
WADENA COUNTY		Yes	Yes		
CFDA 20.600	21,161				
CFDA 20.608	7,379				
CFDA 97.036	386,032				
CFDA 97.042	15,701				
	<u>430,273</u>				
WASECA COUNTY		Yes	Yes		
CFDA 97.012	4,275				
CFDA 97.039	1,557				
CFDA 97.042	19,813				
	<u>25,645</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 16.738	75,046				
CFDA 16.803 ARRA	410				
CFDA 20.600	107,137				
CFDA 20.608	131,996				
CFDA 97.042	110,940				
CFDA 97.056	100,793				
CFDA 97.067	501,681				
	<u>1,028,003</u>				
WATONWAN COUNTY		Yes	Yes		
CFDA 97.036	20,724				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.042	17,003				
	<u>37,727</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 16.575	115,000				
CFDA 16.738	34,547				
CFDA 20.600	4,963				
CFDA 20.608	38,478				
CFDA 93.671	10,000				
CFDA 97.067	19,840				
	<u>222,828</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 20.600	8,306				
CFDA 20.608	5,699				
CFDA 97.042	46,985				
	<u>60,990</u>				
WINONA COUNTY		Yes	Yes		
CFDA 16.588	11,725				
CFDA 16.738	162,023				
CFDA 20.600	30,792				
CFDA 20.610	5,000				
CFDA 20.608	8,281				
CFDA 97.042	57,598				
CFDA 97.067	2,132				
	<u>277,551</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 16.523	40,726				
CFDA 20.600	24,393				
CFDA 20.608	24,867				
CFDA 97.042	40,119				
	<u>130,105</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 16.738	50,463				
CFDA 97.042	16,034				
	<u>66,497</u>				
MN - DEPARTMENT OF TRANSPORTATION					
AITKIN COUNTY		Yes	Yes		
CFDA 20.205	29,951				
	<u>29,951</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ANOKA COUNTY		Yes	Yes		Yes
CFDA 20.205	16,814,724				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 20.509	2,620,546				
CFDA 20.516	345,989				
	2,966,535				
ARROWHEAD REG DEVELOP COMM		Yes			
CFDA 20.205	839,500				
BECKER COUNTY		Yes	Yes	Yes	
CFDA 20.205	269,959				
CFDA 20.509	80,752				
	350,711				
BELTRAMI COUNTY		Yes	Yes		
CFDA 20.205	4,109,566				
BEMIDJI REGIONAL AIRPORT		Yes	Yes		
CFDA 20.106	663,943				
BENTON COUNTY		Yes	Yes		
CFDA 20.205	1,909,748				
BIG STONE COUNTY		Yes			
CFDA 20.205	220,011				
BROWN COUNTY		Yes	Yes		
CFDA 20.205	4,890				
CFDA 20.509	201,332				
	206,222				
CARLTON COUNTY		Yes	Yes		Yes
CFDA 20.106	1,019,074				
CFDA 20.205	443,213				
	1,462,287				
CARVER COUNTY		Yes	Yes		
CFDA 20.205	1,511,233				

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			Non- federal	Federal	
CASS COUNTY CFDA 20.205	365,006	Yes	Yes		
CENTRAL MN COUNCIL ON AGING CFDA 20.500	130,000	Yes	Yes		
CHIPPEWA COUNTY CFDA 20.205	601,547	Yes	Yes		
CHISAGO COUNTY CFDA 20.205 CFDA 20.219	76,063 19,614 <u>95,677</u>	Yes	Yes		
CHISHOLM HIBBING AIRPORT COMMISSION CFDA 20.106	591,571	Yes	Yes		
CITY OF ALBERT LEA CFDA 20.106 CFDA 20.205	1,030,272 148,431 <u>1,178,703</u>	Yes			
CITY OF ALEXANDRIA CFDA 20.106 CFDA 20.205	362,308 12,074 <u>374,382</u>	Yes	Yes		
CITY OF AUSTIN CFDA 20.106 CFDA 20.205	97,851 507,091 <u>604,942</u>	Yes			
CITY OF BENSON CFDA 20.106 CFDA 20.509	268,399 40,500 <u>308,899</u>	Yes	Yes		
CITY OF BLOOMINGTON CFDA 20.205	1,127,744	Yes	Yes		
CITY OF BRAINERD CFDA 20.205 CFDA 20.219	5,445 129,933	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.106	31,110				
	<u>166,488</u>				
CITY OF CROOKSTON		Yes	Yes		
CFDA 20.106	791,966				
CFDA 20.205	927,937				
	<u>1,719,903</u>				
CITY OF DULUTH		Yes	Yes		
CFDA 20.205	2,268,934				
CFDA 97.036	2,677,379				
	<u>4,946,313</u>				
CITY OF FAIRMONT		Yes	Yes		
CFDA 20.106	3,931,734				
CFDA 20.600	10,800				
CFDA 20.608	6,897				
	<u>3,949,431</u>				
CITY OF FOSSTON		Yes	Yes		
CFDA 20.509	17,661				
	<u>17,661</u>				
CITY OF GLENWOOD		Yes	Yes		
CFDA 20.106	415,592				
	<u>415,592</u>				
CITY OF GRAND RAPIDS		Yes			
CFDA 20.106	465,750				
	<u>465,750</u>				
CITY OF GRANITE FALLS		Yes	Yes		
CFDA 20.509	23,932				
	<u>23,932</u>				
CITY OF HANOVER		Yes	Yes		
CFDA 20.205	657,500				
	<u>657,500</u>				
CITY OF JACKSON		Yes	Yes		
CFDA 20.106	51,444				
	<u>51,444</u>				
CITY OF LONG PRAIRIE		Yes	Yes		
CFDA 20.106	155,520				
	<u>155,520</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF LUVERNE		Yes			
CFDA 20.106	357,568				
CITY OF MANKATO		Yes			
CFDA 20.106	149,256				
CFDA 20.205	266,000				
CFDA 20.509	772,325				
	<u>1,187,581</u>				
CITY OF MAPLE GROVE		Yes			
CFDA 20.205	922,180				
CITY OF MINNEAPOLIS		Yes	Yes	Yes	Yes
CFDA 20.205	9,593,654				
CITY OF MOORHEAD		Yes			
CFDA 20.509	546				
CFDA 20.521	21,600				
CFDA 20.106	54,822				
CFDA 20.205	537,380				
	<u>614,348</u>				
CITY OF MORRIS		Yes	Yes		
CFDA 20.200	869				
CFDA 20.106	529,955				
CFDA 20.509	142,018				
	<u>672,842</u>				
CITY OF NEW ULM		Yes	Yes		
CFDA 20.106	1,745,164				
CITY OF PARK RAPIDS		Yes	Yes		
CFDA 20.106	879,843				
CITY OF PIPESTONE		Yes			
CFDA 20.106	498,035				
CITY OF RICHFIELD		Yes	Yes		
CFDA 20.200	235,998				
CFDA 20.205	12,786				
	<u>248,784</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF ROCHESTER		Yes			
CFDA 20.106	386,013				
CFDA 20.205	3,902,894				
	<u>4,288,907</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 20.106	274,821				
CFDA 20.205	279,140				
	<u>553,961</u>				
CITY OF ST PAUL		Yes	Yes	Yes	Yes
CFDA 20.205	5,084,031				
CFDA 20.933	159,679				
	<u>5,243,710</u>				
CITY OF THIEF RIVER FALLS		Yes			
CFDA 20.205	2,651,393				
CFDA 20.106	1,426				
	<u>2,652,819</u>				
CITY OF WHEATON		Yes	Yes		
CFDA 20.106	33,869				
	<u>33,869</u>				
CITY OF WORTHINGTON		Yes			
CFDA 20.106	530,391				
	<u>530,391</u>				
COOK COUNTY		Yes	Yes		
CFDA 20.106	425,154				
	<u>425,154</u>				
COTTONWOOD COUNTY		Yes	Yes		
CFDA 20.205	192,547				
	<u>192,547</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 20.205	72,662				
	<u>72,662</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 20.205	6,813,724				
	<u>6,813,724</u>				
DODGE COUNTY		Yes	Yes		
CFDA 20.205	1,774,136				
	<u>1,774,136</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
DULUTH AIRPORT AUTHORITY		Yes	Yes		
CFDA 20.106	6,156,814				
DULUTH TRANSIT AUTHORITY		Yes			
CFDA 20.509	2,615				
CFDA 20.516	141,422				
	<u>144,037</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 20.106	118,403				
CFDA 20.205	13,124				
	<u>131,527</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 20.509	37,888				
FREEBORN COUNTY		Yes	Yes		
CFDA 20.205	614,523				
GOODHUE COUNTY		Yes	Yes		
CFDA 20.205	329,735				
HENNEPIN COUNTY		Yes	Yes		
CFDA 20.205	11,490,726				
HOUSTON COUNTY		Yes	Yes		
CFDA 20.106	455,054				
CFDA 20.205	1,250,667				
	<u>1,705,721</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 20.205	1,079				
CFDA 20.509	74,301				
	<u>75,380</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 20.509	421,641				
ISD 0013 COLUMBIA HEIGHTS		Yes	Yes		
CFDA 20.205	4,670				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0077 MANKATO CFDA 20.205	25,078	Yes	Yes		
ITASCA COUNTY CFDA 20.205	1,596,244	Yes	Yes		
JACKSON COUNTY CFDA 20.205	234,400	Yes	Yes		
KANABEC COUNTY CFDA 20.205 CFDA 20.509	99,081 241,897 <u>340,978</u>	Yes	Yes		
KANDIYOHI COUNTY CFDA 20.205	757,242	Yes	Yes		
KITTSOON COUNTY CFDA 20.205	878,545	Yes	Yes		
LAKE COUNTY CFDA 20.205	3,454	Yes	Yes		
LAKE OF THE WOODS COUNTY CFDA 20.205	7,570	Yes	Yes		
LE SUEUR COUNTY CFDA 20.205	46,653	Yes	Yes		
LYON COUNTY CFDA 20.205	2,311,200	Yes	Yes		
MAHNOMEN COUNTY CFDA 20.106 CFDA 20.509	42,103 92,268 <u>134,371</u>	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MARSHALL COUNTY CFDA 20.205	288,508	Yes			
MARTIN COUNTY CFDA 20.509 CFDA 20.516	295,667 52,970 <u>348,637</u>	Yes	Yes		
MC LEOD COUNTY CFDA 20.205	751,587	Yes	Yes		
MEEKER COUNTY CFDA 20.205 CFDA 20.219	47,167 126,490 <u>173,657</u>	Yes	Yes		
METROPOLITAN COUNCIL CFDA 20.205 CFDA 20.505 CFDA 20.509	461,660 3,479,259 642,668 <u>4,583,587</u>	Yes	Yes		
MILLE LACS COUNTY CFDA 20.205	5,556	Yes	Yes		
MINNEAPOLIS PARK & RECREATION BD CFDA 20.205	725,339	Yes	Yes		
MORRISON COUNTY CFDA 20.205	905,782	Yes	Yes		
MOWER COUNTY CFDA 20.205	2,260,633	Yes	Yes		
MURRAY COUNTY CFDA 20.205 CFDA 20.509	1,207,351 21,900 <u>1,229,251</u>	Yes	Yes		
NICOLLET COUNTY CFDA 20.205	1,232,679	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
OLMSTED COUNTY		Yes	Yes		
CFDA 20.205	139,780				
CFDA 20.505	575,462				
	<u>715,242</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 20.205	618,591				
	<u>618,591</u>				
PINE COUNTY		Yes	Yes		
CFDA 20.205	1,843,929				
	<u>1,843,929</u>				
POLK COUNTY		Yes	Yes		
CFDA 20.205	686,947				
CFDA 20.600	7,435				
	<u>694,382</u>				
PRAIRIE FIVE COMM ACT CNL		Yes	Yes		
CFDA 20.509	468,757				
	<u>468,757</u>				
RAINBOW RIDER		Yes	Yes		
CFDA 20.509	558,726				
	<u>558,726</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 20.205	1,680,005				
	<u>1,680,005</u>				
RAMSEY COUNTY REGIONAL RAILROAD A		Yes			
CFDA 20.205	918,854				
CFDA 20.319	21,502,143				
CFDA 20.932 ARRA	3,942,075				
	<u>26,363,072</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 20.509	133,079				
	<u>133,079</u>				
REGION 5 DEVELOP COMM		Yes	Yes		
CFDA 20.205	4,550				
	<u>4,550</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 20.205	446,509				
CFDA 20.509	130,513				
	<u>577,022</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RICE COUNTY CFDA 20.205	457,439	Yes	Yes		
ROCK COUNTY CFDA 20.205 CFDA 20.509	1,706,099 128,248 <u>1,834,347</u>	Yes	Yes		Yes
ROSEAU COUNTY CFDA 20.205	366,675	Yes	Yes		
SCOTT COUNTY CFDA 20.205	4,081,500	Yes	Yes		
SEMCAC INC CFDA 20.509	46,999	Yes			
SHERBURNE COUNTY CFDA 20.205	552,671	Yes	Yes		
SIBLEY COUNTY CFDA 20.205	205,165	Yes	Yes		
ST CLOUD METROPOLITAN TRANSIT COMM CFDA 20.516 CFDA 20.521	63,913 99,659 <u>163,572</u>	Yes	Yes		
ST LOUIS COUNTY CFDA 20.205 CFDA 20.317	13,510,768 30,508 <u>13,541,276</u>	Yes	Yes		Yes
STEARNS COUNTY CFDA 20.205	1,792,738	Yes	Yes		
STEELE COUNTY CFDA 20.509	117,173	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
STEVENS COUNTY CFDA 20.205	161,486	Yes	Yes		
SW MN OPPORTUNITY COUNCIL CFDA 20.509	306,630	Yes			
SWIFT COUNTY CFDA 20.205	718,109	Yes	Yes		
THREE RIVERS COMMUNITY ACTION, INC CFDA 20.509 ARRA CFDA 20.509	38,630 825,773 864,403	Yes		Yes	
THREE RIVERS PARK DISTRICT CFDA 20.205	553,176	Yes			
TODD COUNTY CFDA 20.205	380,062	Yes	Yes		
TRAVERSE COUNTY CFDA 20.205	261,150	Yes	Yes	Yes	
TRI-COUNTY ACTION PROGRAM, INC CFDA 20.509 CFDA 20.521	363,678 158,785 522,463	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 20.509 CFDA 20.516 CFDA 20.521	310,590 75,000 104,000 489,590	Yes			
UPPER MN VALLEY REG DEVELOP COMM CFDA 20.205	65,327	Yes	Yes		
WADENA COUNTY CFDA 20.205 CFDA 20.509	165,499 154,713 320,212	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WASECA COUNTY CFDA 20.219	22,500	Yes	Yes		
WASHINGTON COUNTY CFDA 20.205	2,102,662	Yes	Yes		
WATONWAN COUNTY CFDA 20.509	97,793	Yes	Yes		
WESTERN COMMUNITY ACTION INC CFDA 20.509	297,000	Yes			
WHITE EARTH RESERVATION CFDA 20.516	70,000	Yes			
WINONA COUNTY CFDA 20.205	138,246	Yes	Yes		
WRIGHT COUNTY CFDA 20.205	4,406,787	Yes	Yes		
YELLOW MEDICINE COUNTY CFDA 20.205	1,240,000	Yes	Yes		
MN - EMERGENCY MEDICAL SERVICES BOARD					
CHILDREN'S HEALTH CARE CFDA 93.127	126,675	Yes			
MN - HISTORICAL SOCIETY					
CITY OF MINNEAPOLIS CFDA 15.904	21,000	Yes	Yes	Yes	
CITY OF ST CLOUD CFDA 15.904	1,840	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN - INDIAN AFFAIRS COUNCIL					
RED LAKE BAND OF CHIPPEWA INDIANS CFDA 20.600	143,492	Yes	Yes	Yes	
MN - MNSURE					
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 93.525	58,956	Yes			
MN - OFFICE OF THE SECRETARY OF STATE					
ANOKA COUNTY CFDA 90.401	317,910	Yes	Yes		
CLAY COUNTY CFDA 90.401	9,231	Yes	Yes		
FILLMORE COUNTY CFDA 90.401	11,284	Yes	Yes		
HENNEPIN COUNTY CFDA 90.401	1,001,241	Yes	Yes		
MARSHALL COUNTY CFDA 90.401	2,784	Yes			
MURRAY COUNTY CFDA 90.401	13,032	Yes	Yes		
YELLOW MEDICINE COUNTY CFDA 90.401	5,038	Yes	Yes		
MN - POLLUTION CONTROL AGENCY					
CARVER COUNTY CFDA 66.460	19,228	Yes	Yes		
CHISAGO COUNTY CFDA 66.460	19,356	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 DULUTH CFDA 66.469	18,714	Yes	Yes		
COOK COUNTY CFDA 66.469	243,486	Yes	Yes		
DAKOTA COUNTY CFDA 66.460	23,685	Yes	Yes		
OLMSTED COUNTY CFDA 66.460	781	Yes	Yes		
RENVILLE COUNTY CFDA 66.460	123,132	Yes	Yes		
SCOTT COUNTY CFDA 66.460	45,774	Yes	Yes		
SIBLEY COUNTY CFDA 66.460	106,805	Yes	Yes		
MN - STATE ARTS BOARD					
MINNEAPOLIS PARK & RECREATION BD CFDA 45.025	8,521	Yes	Yes		
MN - STATE COLLEGES AND UNIVERSITIES					
INTERMEDIATE SCHOOL DISTRICT 287 CFDA 84.048	1,940	Yes	Yes		
INTERMEDIATE SCHOOL DISTRICT 916 CFDA 84.048	81,687	Yes			Yes
ISD 0077 MANKATO CFDA 84.048	20,500	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0347 WILLMAR CFDA 84.048	25,510	Yes			
ISD 0423 HUTCHINSON CFDA 84.048	10,635	Yes	Yes		
ISD 0465 LITCHFIELD CFDA 84.048	7,178	Yes	Yes		
ISD 0466 DASSEL-COKATO CFDA 84.048	5,937	Yes	Yes		
ISD 0578 PINE CITY CFDA 84.048	13,164	Yes	Yes		
ISD 0742 ST CLOUD CFDA 84.048	294	Yes	Yes		
ISD 0743 SAUK CENTRE CFDA 84.048	3,901	Yes	Yes		
ISD 0813 LAKE CITY CFDA 84.048	3,491	Yes	Yes		
ISD 0858 ST CHARLES CFDA 84.048	1,400	Yes	Yes		
ISD 2899 PLAINVIEW-ELGIN-MILLVILLE CFDA 84.048	4,174	Yes	Yes		
MN - TRIAL COURTS					
BLUE EARTH COUNTY CFDA 16.585	4,968	Yes			
CASS COUNTY CFDA 20.608	102,475	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 16.585	9,680				
MN CHIPPEWA TRIBE					
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 10.561	51,215				
CFDA 11.303	11,724				
CFDA 66.926	16,000				
CFDA 93.045	10,273				
CFDA 93.053	2,698				
	91,910				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 10.561	69,588				
CFDA 66.926	12,466				
	82,054				
ISD 0011 ANOKA-HENNEPIN		Yes	Yes		
CFDA 15.130	6,405				
ISD 0281 ROBBINSDALE		Yes	Yes		
CFDA 15.130	6,979				
ISD 0625 ST PAUL		Yes	Yes		
CFDA 15.130	20,866				
ISD 0706 VIRGINIA		Yes	Yes	Yes	
CFDA 15.130	4,934				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 81.128 ARRA	9,053				
WHITE EARTH RESERVATION		Yes			
CFDA 10.551	67,792				
CFDA 11.302	11,396				
CFDA 66.926	211				
CFDA 81.128	106,756				
CFDA 93.044	1,072				
CFDA 93.045	96,747				
CFDA 93.053	13,312				
	297,286				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN COALITION AGAINST SEXUAL ASSAULT					
ISANTI COUNTY		Yes	Yes		
CFDA 16.588	1,713				
MN COMM ACTION PARTNERSHIP					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 10.580	31,502				
CFDA 93.525	9,846				
	41,348				
CAP OF SUBURBAN HENNEPIN		Yes			
CFDA 93.525	15,991				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 10.580	15,094				
THREE RIVERS COMMUNITY ACTION, INC		Yes		Yes	
CFDA 93.525	11,589				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 93.525	995				
MN HOME OWNERSHIP CENTER					
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 10.446	18,890				
CAP OF SUBURBAN HENNEPIN		Yes			
CFDA 21.000	183,788				
MN HOUSING FINANCE AGENCY					
ANOKA COUNTY		Yes	Yes		
CFDA 14.228	252,204				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 21.000	267,382				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 21.000	15,030				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BI-COUNTY COMM ACTION COUNCIL CFDA 21.000	24,027	Yes	Yes	Yes	
CAP OF SUBURBAN HENNEPIN CFDA 14.169 CFDA 14.323	17,798 7,873 <u>25,671</u>	Yes			
CITY OF DULUTH CFDA 14.228	10,689	Yes	Yes		
CITY OF MINNEAPOLIS CFDA 14.228	776,127	Yes	Yes	Yes	
CITY OF ST PAUL CFDA 14.228 CFDA 14.401 CFDA 14.703	947,946 88,926 258,967 <u>1,295,839</u>	Yes	Yes	Yes	Yes
HENNEPIN COUNTY CFDA 14.228	1,397,709	Yes	Yes		
INTER-COUNTY COMMUNITY COUNCIL CFDA 21.000	10,705	Yes			
LUTHERAN SOCIAL SERVICE OF MN CFDA 14.239 CFDA 21.000	254,500 461,065 <u>715,565</u>	Yes	Yes		
MAHUBE-OTWA COMMUNITY ACTION PRT CFDA 21.000	19,233	Yes	Yes		
MN AIDS PROJECT CFDA 14.241	112,105	Yes	Yes	Yes	Yes
NORTHWEST COMMUNITY ACTION INC CFDA 21.000	12,204	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RAMSEY COUNTY CFDA 14.228	181,560	Yes	Yes		
SW MN HOUSING PARTNERSHIP CFDA 14.239 CFDA 21.000	30,976 2,527 <u>33,503</u>	Yes			
THREE RIVERS COMMUNITY ACTION, INC CFDA 14.239	320,000	Yes		Yes	
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 93.558	165,665	Yes			
WEST CENTRAL MN COMMUNITIES ACTION CFDA 21.000	30,354	Yes			
WRIGHT COUNTY COMMUNITY ACTION CFDA 21.000	29,128	Yes			
MN HUMANITIES COMMISSION					
ISD 0625 ST PAUL CFDA 84.215	26,667	Yes	Yes		
MN INDIAN WOMEN'S RESOURCE					
GREATER MPLS COUNCIL OF CHURCHES CFDA 93.612	570	Yes			
MN KINSHIP CAREGIVERS ASSOCIATION					
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.605	3,271	Yes	Yes		
MAHUBE-OTWA COMMUNITY ACTION PRT CFDA 93.605	2,378	Yes	Yes		
MN LITERACY COUNCIL INC					
ISD 0535 ROCHESTER CFDA 97.010	36,203	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN OFFICE OF HIGHER EDUCATION					
ISD 0286 BROOKLYN CENTER CFDA 84.334	26,987	Yes	Yes		
MN PUBLIC FACILITIES AUTHORITY					
CITY OF BENSON CFDA 66.468	35,174	Yes	Yes		
CITY OF DARWIN CFDA 66.468	401,342	Yes	Yes		
CITY OF DULUTH CFDA 66.458	623,870	Yes	Yes		
CITY OF ELBOW LAKE CFDA 66.458	673,594	Yes	Yes	Yes	
CITY OF FAIRMONT CFDA 66.468	8,664,674	Yes	Yes		
CITY OF FOSSTON CFDA 66.458	579,221	Yes	Yes		
CITY OF GLENWOOD CFDA 66.468	207,023	Yes	Yes		
CITY OF JACKSON CFDA 66.458	1,401,304	Yes	Yes		
CITY OF KARLSTAD CFDA 66.468	1,862,083	Yes	Yes		
CITY OF LONG PRAIRIE CFDA 66.458	381,236	Yes	Yes		
CITY OF MANKATO CFDA 66.458	100,605	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 66.468	250,039				
	<u>350,644</u>				
CITY OF MAPLE LAKE		Yes	Yes	Yes	
CFDA 66.458	1,146,816				
	<u>1,146,816</u>				
CITY OF MINNEAPOLIS		Yes	Yes	Yes	
CFDA 66.458	134,680				
	<u>134,680</u>				
CITY OF OLIVIA		Yes	Yes		Yes
CFDA 66.468	805,495				
CFDA 66.458	790,215				
	<u>1,595,710</u>				
CITY OF PARK RAPIDS		Yes	Yes		
CFDA 66.468	955,643				
	<u>955,643</u>				
CITY OF PAYNESVILLE		Yes	Yes		Yes
CFDA 66.458	1,921,593				
CFDA 66.468	258,183				
	<u>2,179,776</u>				
CITY OF PERHAM		Yes	Yes		
CFDA 66.458	2,442,879				
	<u>2,442,879</u>				
CITY OF RICHMOND		Yes	Yes		
CFDA 66.468	789,471				
	<u>789,471</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 66.468	24,248				
	<u>24,248</u>				
CITY OF ST PAUL PARK		Yes			
CFDA 66.468	950,839				
	<u>950,839</u>				
CITY OF VIRGINIA		Yes	Yes	Yes	
CFDA 66.458	3,395,116				
	<u>3,395,116</u>				
CITY OF WADENA		Yes	Yes		
CFDA 66.458	487,795				
	<u>487,795</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF WARREN CFDA 66.468	415,837	Yes	Yes		
CITY OF WATERVILLE CFDA 10.770	722,111	Yes	Yes	Yes	
CITY OF WHEATON CFDA 66.458	244,127	Yes	Yes		
METROPOLITAN COUNCIL CFDA 66.458	46,358,030	Yes	Yes		Yes
RICE COUNTY CFDA 66.458	1,421,756	Yes	Yes		Yes
MN RIVER AREA AGENCY ON AGING					
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.045	966,639	Yes	Yes		
CFDA 93.053	364,955				
	1,331,594				
PRAIRIE FIVE COMM ACT CNL CFDA 93.045	277,317	Yes	Yes		
CFDA 93.053	60,638				
	337,955				
MN RIVER VALLEY ED DISTRICT					
ISD 2853 LAC QUI PARLE VALLEY CFDA 84.027	154,867	Yes	Yes		
CFDA 84.173	7,242				
CFDA 84.181	4,234				
	166,343				
MN VALLEY EDUCATION DISTRICT					
ISD 0077 MANKATO CFDA 84.181	8,786	Yes	Yes		
MN WORKFORCE COUNCIL ASSOCIATION					
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDAL CFDA 84.002	30,000	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MORRISON COUNTY					
RURAL MN CEP INC CFDA 10.561	5,647	Yes			
TODD COUNTY					
CFDA 10.557	165,073	Yes	Yes		
CFDA 93.069	23,167				
CFDA 93.251	1,950				
CFDA 93.531	85,529				
CFDA 93.558	34,100				
CFDA 93.778	75,314				
CFDA 93.994	34,219				
	<u>419,352</u>				
MORRISON-TODD-WADENA COMMUNITY HEALTH BOARD					
CASS COUNTY					
CFDA 93.531	32,401	Yes	Yes		
WADENA COUNTY					
CFDA 10.557	149,701	Yes	Yes		
CFDA 93.069	44,367				
CFDA 93.505	60,408				
CFDA 93.531	97,143				
CFDA 93.558	46,161				
CFDA 93.994	21,785				
CFDA 93.778	45,812				
	<u>465,377</u>				
NATIONAL ASSOC OF COUNTY AND CITY HEALTH OFFICIALS					
ANOKA COUNTY					
CFDA 93.008	11,977	Yes	Yes		
CARVER COUNTY					
CFDA 93.008	142	Yes	Yes		
CLAY COUNTY					
CFDA 93.008	4,018	Yes	Yes		
COUNTRYSIDE PUBLIC HEALTH SERVICE					
CFDA 93.008	48,124	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
DODGE COUNTY CFDA 93.008	4,000	Yes	Yes		
FILLMORE COUNTY CFDA 93.008	4,000	Yes	Yes		
HENNEPIN COUNTY CFDA 93.008	4,000	Yes	Yes		
HOUSTON COUNTY CFDA 93.008	4,000	Yes	Yes		
ISANTI COUNTY CFDA 93.008	11,000	Yes	Yes		
MC LEOD COUNTY CFDA 93.008	4,000	Yes	Yes		
MEEKER COUNTY CFDA 93.008	4,000	Yes	Yes		
MOWER COUNTY CFDA 93.008	4,000	Yes	Yes		
RAMSEY COUNTY CFDA 93.008	4,000	Yes	Yes		
SCOTT COUNTY CFDA 93.008	4,000	Yes	Yes		
SIBLEY COUNTY CFDA 93.008	4,000	Yes	Yes		
SOUTHWEST HEALTH & HUMAN SERVICES CFDA 93.008	4,000	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	
WABASHA COUNTY		Yes	Yes		
CFDA 93.008	5,764				
WINONA COUNTY		Yes	Yes		
CFDA 93.008	4,000				
NATIONAL CENTER FOR HEALTHY HOUSING					
SW MN HOUSING PARTNERSHIP		Yes			
CFDA 10.433	31,038				
NATIONAL CHILDHOOD CANCER FOUNDATION					
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.395	204,012				
NATIONAL CHILDREN'S ALLIANCE					
CHILDREN'S HEALTH CARE		Yes			
CFDA 16.758	9,000				
NATIONAL CONGRESS OF AMERICAN INDIANS					
WHITE EARTH RESERVATION		Yes			
CFDA 16.726	36,421				
CFDA 93.993	51,160				
	87,581				
NATIONAL FOUNDATION FOR CREDIT COUNSELING					
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 14.169	10,928				
NATIONAL INSTITUTE FOR EXCELLENCE IN TEACHING					
HMONG COLLEGE PREP ACADEMY		Yes			
CFDA 84.374	450,188				
PARTNERSHIP ACADEMY CHARTER SCHOO		Yes	Yes		
CFDA 84.374	365,991				
NATIONAL JOINT POWERS ALLIANCE					
BENTON-STEARN'S EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	22,436				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0093 CARLTON CFDA 84.027	1,484	Yes	Yes		
NATIONAL MARROW DONOR PROGRAM					
CHILDREN'S HEALTH CARE CFDA 93.395	918	Yes			
NATIONAL RURAL WATER ASSOCIATION					
MN RURAL WATER ASSOCIATION CFDA 66.202	112,274	Yes			
CFDA 10.761	241,541				
CFDA 10.000	314,586				
	668,401				
NATL DISTRICT ATTORNEYS ASSN					
CHILDREN'S HEALTH CARE CFDA 16.543	73,123	Yes			
NEIGHBORHOOD REINVESTMENT CORP (NEIGHBORWORKS AMERICA)					
SW MN HOUSING PARTNERSHIP CFDA 21.000	4,157,436	Yes			
NEW ENGLAND RESEARCH INSTITUTES					
CHILDREN'S HEALTH CARE CFDA 93.837	47,481	Yes			
CFDA 93.394	12,374				
	59,855				
NOBLES COUNTY					
SW MN OPPORTUNITY COUNCIL CFDA 93.778	40,289	Yes			
NORMAN MAHNOMEN PUBLIC HEALTH					
POLK COUNTY CFDA 10.557	238,419	Yes	Yes		
CFDA 93.069	23,257				
CFDA 93.251	750				
CFDA 93.276	106,894				
CFDA 93.283	2,025				
CFDA 93.505	44,843				
CFDA 93.558	59,366				

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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 93.778	47,038				
CFDA 93.994	43,846				
	<u>566,438</u>				
NORTH COUNTRY CHS					
CLEARWATER COUNTY					
CFDA 93.069	20,087	Yes	Yes		
CFDA 93.268	995				
CFDA 93.505	85,435				
CFDA 93.531	31,629				
CFDA 93.558	31,602				
CFDA 93.778	14,049				
CFDA 93.994	11,682				
	<u>195,479</u>				
NORMAN MAHNOMEN PUBLIC HEALTH					
CFDA 93.531	17,942	Yes	Yes		
	<u>17,942</u>				
NORTH COUNTRY VOCATIONAL CENTER					
ISD 0031 BEMIDJI					
CFDA 84.243	1,557	Yes			
CFDA 84.048	29,388				
	<u>30,945</u>				
ISD 0032 BLACKDUCK					
CFDA 84.048	4,951	Yes	Yes		
	<u>4,951</u>				
ISD 0036 KELLIHER					
CFDA 84.048	5,200	Yes	Yes		
	<u>5,200</u>				
ISD 0038 RED LAKE					
CFDA 84.048	16,914	Yes	Yes		
	<u>16,914</u>				
ISD 0113 WALKER-HACKENSACK-AKELEY					
CFDA 84.048	5,419	Yes	Yes		
	<u>5,419</u>				
ISD 0115 CASS LAKE - BENA					
CFDA 84.048	5,817	Yes	Yes		
	<u>5,817</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 0162 BAGLEY CFDA 84.048	2,695	Yes	Yes		
ISD 0309 PARK RAPIDS CFDA 84.048	7,000	Yes	Yes		
NORTH DAKOTA - DEPARTMENT OF PUBLIC INSTRUCTION					
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 10.559 CFDA 84.011	26,126 23,000 <u>49,126</u>	Yes			
NORTHEAST SERVICE COOP					
ISD 0093 CARLTON CFDA 84.027 CFDA 84.181	8,400 2,323 <u>10,723</u>	Yes	Yes		
ISD 0701 HIBBING CFDA 84.027	1,800	Yes	Yes	Yes	
NORTHLAND LEARNING CTR, VIRGINIA					
CFDA 84.027 CFDA 84.181	7,797 46,265 <u>54,062</u>	Yes			
NORTHERN LAKES SP ED COOP					
ISD 0316 GREENWAY (COLERAINE) CFDA 84.181 CFDA 84.048 CFDA 84.027 CFDA 84.173	6,929 3,810 268,914 9,562 <u>289,215</u>	Yes	Yes		
ISD 0319 NASHWAUK-KEEWATIN CFDA 84.048	8,002	Yes			
NORTHLAND LEARNING CTR, VIRGINIA					
ISD 0361 INTERNATIONAL FALLS CFDA 84.027 CFDA 84.173	197,894 7,742 <u>205,636</u>	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	
ISD 0706 VIRGINIA		Yes	Yes	Yes	
CFDA 84.027	254,489				
CFDA 84.173	9,445				
	<u>263,934</u>				
ISD 0707 NETT LAKE		Yes			
CFDA 84.027	14,133				
	<u>14,133</u>				
ISD 0712 MOUNTAIN IRON - BUHL		Yes	Yes		
CFDA 84.027	85,218				
CFDA 84.173	4,487				
	<u>89,705</u>				
ISD 2142 ST LOUIS COUNTY		Yes	Yes		
CFDA 84.027	360,241				
CFDA 84.173	7,013				
	<u>367,254</u>				
ISD 2154 EVELETH-GILBERT		Yes	Yes	Yes	Yes
CFDA 84.027	159,972				
CFDA 84.173	3,855				
	<u>163,827</u>				
ISD 2711 MESABI EAST (AURORA)		Yes	Yes		
CFDA 84.027	254,420				
CFDA 84.173	6,874				
	<u>261,294</u>				
NORTHSIDE ACHIEVEMENT ZONE					
YMCA OF THE GREATER TWIN CITIES		Yes	Yes		
CFDA 84.215	51,423				
	<u>51,423</u>				
NORTHWEST AREA AGENCY ON AGING					
CLEARWATER COUNTY		Yes	Yes		
CFDA 93.044	4,000				
	<u>4,000</u>				
NORTHWEST COMMUNITY ACTION INC					
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 81.042	7,826				
CFDA 93.568	29,145				
	<u>36,971</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	
NORTHWEST MN MULTI COUNTY HRA					
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 14.870	59,360				
NW MN REGIONAL RADIO BOARD					
CITY OF MOORHEAD		Yes			
CFDA 97.067	7,150				
NW PRIVATE INDUSTRY COUNCIL					
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 17.259	265,594				
CFDA 93.558	1,733				
	267,327				
NW REGIONAL DEVELOPMENT COMMISSION					
CLEARWATER COUNTY		Yes	Yes		
CFDA 97.067	50,033				
HUBBARD COUNTY					
HUBBARD COUNTY		Yes	Yes		
CFDA 97.067	163,442				
KITTSOON COUNTY					
KITTSOON COUNTY		Yes	Yes		
CFDA 93.044	4,000				
LUTHERAN SOCIAL SERVICE OF MN					
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 93.045	357,450				
CFDA 93.053	161,272				
CFDA 93.052	153,169				
	671,891				
MAHUBE-OTWA COMMUNITY ACTION PRT					
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 93.043	23,423				
CFDA 93.052	25,446				
	48,869				
MARSHALL COUNTY					
MARSHALL COUNTY		Yes			
CFDA 97.067	1,290				
PENNINGTON COUNTY					
PENNINGTON COUNTY		Yes	Yes		
CFDA 93.044	11,098				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ROSEAU COUNTY		Yes	Yes		
CFDA 97.067	4,555				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 93.044	12,364				
OLMSTED COUNTY					
FILLMORE COUNTY		Yes	Yes		
CFDA 97.067	34,715				
CFDA 97.055	3,239				
	37,954				
PACT FOR FAMILIES COLLABORATIVE					
ISD 0463 EDEN VALLEY-WATKINS		Yes	Yes		
CFDA 84.287	48,254				
PAUL BUNYAN EDUCATIONAL COOP					
ISD 0186 PEQUOT LAKES		Yes	Yes		
CFDA 84.027	44,268				
PINE TO PRAIRIE COOPERATIVE CENTER					
ISD 0432 MAHNOMEN		Yes	Yes	Yes	
CFDA 84.048	6,320				
ISD 0435 WAUBUN		Yes	Yes		
CFDA 84.048	4,400				
ISD 0564 THIEF RIVER FALLS		Yes			
CFDA 84.048	3,786				
ISD 0593 CROOKSTON		Yes	Yes		
CFDA 84.048	4,510				
ISD 0595 EAST GRAND FORKS		Yes	Yes		
CFDA 84.048	4,853				
ISD 0682 ROSEAU		Yes	Yes		
CFDA 84.048	3,911				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2014**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0690 WARROAD CFDA 84.048	3,803	Yes	Yes		
ISD 2176 WARREN-ALVARADO-OSLO CFDA 84.048	963	Yes	Yes		
PLANNED PARENTHOOD OF MN ND & SD					
MAHUBE-OTWA COMMUNITY ACTION PRT CFDA 93.217	30,027	Yes	Yes		
SEMCAC INC CFDA 93.217	65,750	Yes			
SW MN OPPORTUNITY COUNCIL CFDA 93.217	40,050	Yes			
POLK COUNTY					
NORMAN COUNTY CFDA 93.958	7,090	Yes	Yes		
POPE COUNTY					
DOUGLAS COUNTY CFDA 93.778	37,587	Yes	Yes		
PUBLIC HSG AGENCY OF ST PAUL					
CATHOLIC CHARITIES OF THE ARCHDIOCE CFDA 14.856	326,120	Yes			
CFDA 14.871	41,781				
	367,901				
RAMSEY COUNTY					
CITY OF ST PAUL CFDA 16.738	134,804	Yes	Yes	Yes	
CFDA 20.600	111,643				
CFDA 20.608	36,110				
	282,557				
ISD 0621 MOUNDS VIEW CFDA 17.260	37,175	Yes			

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
YMCA OF THE GREATER TWIN CITIES CFDA 93.235	44,518	Yes	Yes		
RED LAKE BAND OF CHIPPEWA INDIANS					
ISD 0031 BEMIDJI CFDA 15.130	14,368	Yes			
ISD 0032 BLACKDUCK CFDA 15.130	3,541	Yes	Yes		
ISD 0038 RED LAKE CFDA 15.130	42,973	Yes	Yes		
ISD 0690 WARROAD CFDA 15.130	7,217	Yes	Yes		
REG 1 - SEMN HOMELAND SECURITY EMERGENCY MGMT					
DODGE COUNTY CFDA 97.067	1,803	Yes	Yes		
GOODHUE COUNTY CFDA 97.067	1,688	Yes	Yes		
HOUSTON COUNTY CFDA 97.067	580	Yes	Yes		
OLMSTED COUNTY CFDA 97.067	1,688	Yes	Yes		
REGION NINE DEVELOPMENT COMMISSION					
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.052	58,320	Yes	Yes		
RENVILLE COUNTY CFDA 93.044	2,024	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RENVILLE COUNTY					
PACT FOR FAMILIES COLLABORATIVE		Yes			
CFDA 84.184	84,959				
RIVER BEND EDUCATION DISTRICT					
ISD 0840 ST JAMES		Yes	Yes		
CFDA 84.027	27,570				
CFDA 84.173	5,069				
	<u>32,639</u>				
RUM RIVER SPECIAL EDUCATION COOP					
ISD 0477 PRINCETON		Yes	Yes		
CFDA 84.027	140,085				
CFDA 84.173	23,398				
CFDA 84.181	11,981				
	<u>175,464</u>				
ISD 0911 CAMBRIDGE-ISANTI		Yes	Yes		
CFDA 84.181	9,946				
CFDA 84.027	445,826				
CFDA 84.173	22,570				
	<u>478,342</u>				
ISD 0912 MILACA		Yes	Yes		
CFDA 84.027	101,127				
CFDA 84.173	16,600				
CFDA 84.027	45,278				
	<u>163,005</u>				
SALVATION ARMY					
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 14.235	72,739				
LUTHERAN SOCIAL SERVICE OF MN					
CFDA 14.267	61,530				
SANFORD MEDICAL CENTER					
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.307	104,176				
SE MN AREA AGENCY ON AGING					
SEMCAC INC		Yes			
CFDA 93.043	478				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.044	50,849				
CFDA 93.045	604,999				
CFDA 93.052	56,096				
CFDA 93.053	156,875				
	<u>869,297</u>				
THREE RIVERS COMMUNITY ACTION, INC		Yes		Yes	
CFDA 93.044	32,125				
CFDA 93.045	81,748				
CFDA 93.052	46,114				
CFDA 93.053	22,818				
	<u>182,805</u>				
SE MN MULTI COUNTY HRA					
NORMAN MAHNOMEN PUBLIC HEALTH		Yes	Yes		
CFDA 10.557	37,899				
CFDA 93.069	53,052				
CFDA 93.505	93,606				
CFDA 93.558	44,624				
CFDA 93.719 ARRA	221,472				
CFDA 93.994	20,579				
CFDA 93.778	18,431				
	<u>489,663</u>				
SE MN NARCOTICS TASK FORCE					
DODGE COUNTY		Yes	Yes		
CFDA 16.111	554				
	<u>554</u>				
SE MN REGIONAL RADIO BOARD					
DODGE COUNTY		Yes	Yes		
CFDA 97.067	32,288				
	<u>32,288</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 97.055	3,809				
	<u>3,809</u>				
MOWER COUNTY		Yes	Yes		
CFDA 11.555	3,257				
CFDA 16.607	98,946				
	<u>102,203</u>				
MURRAY COUNTY		Yes	Yes		
CFDA 97.055	1,948				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.067	22,130				
	<u>24,078</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 97.067	<u>3,558</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 97.055	3,262				
CFDA 97.067	395				
	<u>3,657</u>				
WINONA COUNTY		Yes	Yes		
CFDA 97.067	<u>33,646</u>				
SE MN WATER RESOURCES BOARD					
DODGE COUNTY		Yes	Yes		
CFDA 66.460	<u>4,340</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 66.460	<u>14,144</u>				
SEARCH INSTITUTE					
ISD 0283 ST LOUIS PARK		Yes	Yes		
CFDA 84.396 ARRA	<u>667,866</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 16.810 ARRA	<u>71,125</u>				
SENIOR SERVICE AMERICA INC					
ANOKA COUNTY		Yes	Yes		
CFDA 17.235	<u>195,462</u>				
CITY OF DULUTH		Yes	Yes		
CFDA 17.235	<u>242,785</u>				
SERVEMINNESOTA!					
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 94.006	<u>13,742</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SOUTH CENTRAL SERVICE COOPERATIVE					
ISD 0077 MANKATO		Yes	Yes		
CFDA 84.181	3,514				
CFDA 84.048	25,000				
	<u>28,514</u>				
ISD 0656 FARIBAULT		Yes			
CFDA 84.048	13,500				
	<u>13,500</u>				
MN VALLEY EDUCATION DISTRICT					
CFDA 84.181	3,514	Yes	Yes		
CFDA 84.048	500				
	<u>4,014</u>				
SOUTHEAST SERVICE COOPERATIVE					
ISD 0656 FARIBAULT		Yes			
CFDA 84.027	3,196				
	<u>3,196</u>				
ISD 0659 NORTHFIELD		Yes	Yes		
CFDA 84.027	2,794				
	<u>2,794</u>				
SOUTHERN MN EDUCATION CONSORTIUM					
ISD 0241 ALBERT LEA		Yes			
CFDA 84.027	2,845				
	<u>2,845</u>				
ISD 0533 DOVER-EYOTA		Yes	Yes		
CFDA 84.048	3,827				
	<u>3,827</u>				
ISD 0656 FARIBAULT		Yes			
CFDA 84.002	17,009				
	<u>17,009</u>				
SOUTHWEST HEALTH & HUMAN SERVICES					
ROCK COUNTY		Yes	Yes		
CFDA 10.561	3,035				
CFDA 93.558	984				
CFDA 93.563	3,447				
CFDA 93.658	700				
CFDA 93.778	9,466				
	<u>17,632</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SOUTHWEST METRO EDUCATIONAL COOP					
ISD 0108 CENTRAL (NORWOOD-YG AMERIC		Yes	Yes		
CFDA 84.181	6,609				
CFDA 84.027	209,860				
CFDA 84.173	11,006				
	<u>227,475</u>				
ISD 0110 WACONIA		Yes			
CFDA 84.048	8,956				
ISD 0111 WATERTOWN - MAYER		Yes	Yes		
CFDA 84.048	10,467				
ISD 0112 EASTERN CARVER CO (CHASKA)		Yes	Yes		
CFDA 84.048	30,505				
ISD 0273 EDINA		Yes	Yes		
CFDA 84.048	13,500				
ISD 0278 ORONO		Yes			
CFDA 84.048	6,894				
ISD 0280 RICHFIELD		Yes	Yes		
CFDA 84.048	20,165				
ISD 0716 BELLE PLAINE		Yes	Yes		
CFDA 84.181	8,450				
CFDA 84.027	312,664				
CFDA 84.173	5,255				
	<u>326,369</u>				
ISD 0717 JORDAN		Yes	Yes		
CFDA 84.048	8,094				
ISD 0719 PRIOR LAKE - SAVAGE		Yes	Yes		
CFDA 84.048	10,978				
ISD 0720 SHAKOPEE		Yes	Yes		
CFDA 84.048	13,575				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0721 NEW PRAGUE CFDA 84.048	2,104	Yes	Yes		
SOUTHWEST MN REGIONAL RADIO BOARD					
ROCK COUNTY CFDA 97.067	21,238	Yes	Yes		
YELLOW MEDICINE COUNTY CFDA 97.055 CFDA 97.067	7,342 21,238 28,580	Yes	Yes		
SSD 1 MINNEAPOLIS					
CATHOLIC CHARITIES OF THE ARCHDIOCE CFDA 84.010	92,814	Yes			
GREATER MPLS COUNCIL OF CHURCHES CFDA 84.010 CFDA 84.299	14,138 52,315 66,453	Yes			
ST CROIX RIVER EDUCATION DISTRICT					
ISD 0138 NORTH BRANCH CFDA 84.027 CFDA 84.173	53,783 2,030 55,813	Yes	Yes		
ISD 0578 PINE CITY CFDA 84.027 CFDA 84.173	23,537 520 24,057	Yes	Yes		
ISD 2580 EAST CENTRAL SCHOOLS CFDA 84.027 CFDA 84.048	6,901 5,303 12,204	Yes	Yes		
ST JUDE CHILDREN'S RESEARCH HOSPITAL					
CHILDREN'S HEALTH CARE CFDA 93.395	8,636	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	
ST LOUIS COUNTY					
AITKIN-ITASCA-KOOCHICHING CHS CFDA 10.557	13,132	Yes			
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 10.580 CFDA 14.218 CFDA 14.231 CFDA 14.239	38,174 355,104 113,122 261,867 <u>768,267</u>	Yes			
CITY OF DULUTH CFDA 97.067	74,166	Yes	Yes		
COOK COUNTY CFDA 14.239	42,720	Yes	Yes		
KANABEC COUNTY CFDA 97.067	674	Yes	Yes		
ST MARY'S MARION CATHOLIC SCHOOL					
ISD 0625 ST PAUL CFDA 84.411	1,406	Yes	Yes		
STATE OF WISCONSIN - DIVISION OF PUBLIC HEALTH					
SECOND HARVEST HEARTLAND CFDA 10.580	39,885	Yes			
STEARNS COUNTY					
CITY OF ST CLOUD CFDA 16.579	147,166	Yes	Yes		
WRIGHT COUNTY CFDA 93.268	2,314	Yes	Yes		
SW & WEST CENTRAL SERVICE COOP					
ISD 0129 MONTEVIDEO CFDA 84.027 CFDA 84.173	181,204 4,769	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.048	1,528				
	<u>187,501</u>				
ISD 0177 WINDOM		Yes	Yes		
CFDA 84.027	<u>143,692</u>				
ISD 0347 WILLMAR		Yes			
CFDA 84.027	831,156				
CFDA 84.173	31,394				
	<u>862,550</u>				
ISD 0463 EDEN VALLEY-WATKINS		Yes	Yes		
CFDA 84.027	118,144				
CFDA 84.173	6,018				
	<u>124,162</u>				
ISD 2184 LUVERNE		Yes	Yes		
CFDA 84.027	<u>177,626</u>				
ISD 2534 BOLD (Bird Island/Olivia/Lk Lillian)		Yes	Yes		
CFDA 84.027	95,788				
CFDA 84.173	4,237				
CFDA 84.048	9,996				
	<u>110,021</u>				
ISD 2689 PIPESTONE AREA		Yes	Yes	Yes	
CFDA 84.048	2,400				
CFDA 84.027	146,014				
	<u>148,414</u>				
ISD 2859 GLENCOE-SILVER LAKE		Yes	Yes		
CFDA 84.027	181,788				
CFDA 84.173	7,209				
	<u>188,997</u>				
ISD 2895 JACKSON COUNTY CENTRAL		Yes	Yes		
CFDA 84.027	<u>118,920</u>				
ISD 2897 REDWOOD FALLS		Yes	Yes	Yes	
CFDA 84.027	223,596				
CFDA 84.173	6,388				
	<u>229,984</u>				
ISD 2904 TRACY		Yes	Yes	Yes	
CFDA 84.027	84,801				

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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 84.173	5,343				
	<u>90,144</u>				
SOUTHERN PLAINS ED COOP		Yes	Yes		
CFDA 84.181	3,514				
	<u> </u>				
SW MN HOUSING PARTNERSHIP					
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 14.228	24,644				
	<u> </u>				
THINK SMALL					
ITASCA AREA SCHOOLS COLLABORATIVE		Yes	Yes		
CFDA 84.412	643,547				
	<u> </u>				
THOMAS JEFFERSON UNIVERSITY					
PACER CENTER, INC		Yes			
CFDA 84.327	1,273				
	<u> </u>				
THREE RIVERS COMMUNITY ACTION, INC					
SEMCAC INC		Yes			
CFDA 14.235	42,584				
	<u> </u>				
TRAVERSE COUNTY					
RURAL MN CEP INC		Yes			
CFDA 93.558	6,680				
	<u> </u>				
U.S. - CORP FOR NATL AND COMM SERVICE					
ANOKA COUNTY		Yes	Yes		
CFDA 94.002	31,689				
	<u> </u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 94.002	157,614				
	<u> </u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 94.002	116,417				
	<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 ST PAUL CFDA 94.013	261,401	Yes	Yes	Yes	
EMERGE COMMUNITY DEVELOPMENT CFDA 94.013	29,412	Yes			
LUTHERAN SOCIAL SERVICE OF MN CFDA 94.011 CFDA 94.016	1,046,338 604,348 <u>1,650,686</u>	Yes	Yes		
MAHUBE-OTWA COMMUNITY ACTION PRT CFDA 94.002	142,450	Yes	Yes		
SEMCAC INC CFDA 94.002	54,151	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 94.011	252,761	Yes			
WEST CENTRAL MN COMMUNITIES ACTION CFDA 94.002	53,678	Yes			
U.S. - DEPARTMENT OF AGRICULTURE					
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 10.433	25,447	Yes			
BELTRAMI COUNTY CFDA 10.687 ARRA	53,237	Yes	Yes		
BI-COUNTY COMM ACTION COUNCIL CFDA 10.766	295,000	Yes	Yes	Yes	
BOIS FORTE RES BUS COMM CFDA 10.558 CFDA 10.565 CFDA 10.567 CFDA 10.674	30,417 78,542 102,824 11,440 <u>223,223</u>	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CASS COUNTY CFDA 10.664	9,679	Yes	Yes		
CHILD CARE CHOICES INC CFDA 10.574	4,000	Yes	Yes		
CITY OF BENSON CFDA 10.664	2,000	Yes	Yes		
CITY OF DULUTH CFDA 10.923	396,663	Yes	Yes		
CITY OF GONVICK CFDA 10.760 CFDA 10.766	263,023 60,000 323,023	Yes	Yes	Yes	
CITY OF GRANITE FALLS CFDA 10.781 ARRA CFDA 10.760	636,415 136,689 773,104	Yes	Yes		
CITY OF LANCASTER CFDA 10.766	510,000	Yes	Yes		
CITY OF LUVERNE CFDA 10.769	99,990	Yes			
CITY OF OLIVIA CFDA 10.760	448,684	Yes	Yes		
CITY OF OSAKIS CFDA 10.760	1,325,499	Yes	Yes		
CITY OF PRINCETON CFDA 10.760	1,003,779	Yes	Yes		

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For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF WENDELL CFDA 10.760	722,634	Yes	Yes		
CITY OF WHEATON CFDA 10.767 CFDA 10.854	315,212 2,000 <u>317,212</u>	Yes	Yes		
COOK COUNTY CFDA 10.000 CFDA 10.664	119,801 35,234 <u>155,035</u>	Yes	Yes		
DAKOTA COUNTY CFDA 10.913	1,802,376	Yes	Yes		
FOND DU LAC BAND OF CHIPPEWA CFDA 10.567 CFDA 10.575 CFDA 10.582	478,306 20,231 2,465 <u>501,002</u>	Yes			
HOUSTON COUNTY CFDA 10.923	97,571	Yes	Yes		
ISD 0025 PINE POINT (PONSFORD) CFDA 10.766	77,264	Yes	Yes		
ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN CFDA 10.575	10,350	Yes	Yes		
ISD 0480 ONAMIA CFDA 10.555	18,741	Yes	Yes		
ISD 0533 DOVER-EYOTA CFDA 10.574	361	Yes	Yes		
ISD 2165 HINCKLEY-FINLAYSON CFDA 10.555	76,364	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2853 LAC QUI PARLE VALLEY CFDA 10.555	3,420	Yes	Yes		
ITASCA COUNTY CFDA 10.000	35,044	Yes	Yes		
KANDIYOHI COUNTY CFDA 10.069	12,342	Yes	Yes		
LAKE COUNTY CFDA 10.000 CFDA 10.787 ARRA	16,230 15,104,064 15,120,294	Yes	Yes		Yes
MN TRANSITIONS CHARTER SCHOOL CFDA 10.555 CFDA 10.553	212,325 113,089 325,414	Yes			
NORTHEAST SERVICE COOP CFDA 10.787 ARRA	6,161,470	Yes			
RAMSEY COUNTY CFDA 10.565	5,208	Yes	Yes		
RED LAKE BAND OF CHIPPEWA INDIANS CFDA 10.025 CFDA 10.766 CFDA 10.760 CFDA 10.565 CFDA 10.567	15,752 2,470,468 1,901,930 6,554 212,109 4,606,813	Yes	Yes	Yes	
REGION 5 DEVELOP COMM CFDA 10.446 CFDA 10.862 CFDA 10.870	92,957 9,162 254,000 356,119	Yes	Yes		
SHERBURNE COUNTY CFDA 10.069	889	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ST LOUIS COUNTY		Yes	Yes		
CFDA 10.664	271,781				
SW MN HOUSING PARTNERSHIP		Yes			
CFDA 10.446	92,441				
WHITE EARTH RESERVATION		Yes			
CFDA 10.025	11,350				
CFDA 10.567	453,002				
CFDA 10.766	81,870				
CFDA 10.766	50,000				
	596,222				
U.S. - DEPARTMENT OF COMMERCE					
ARROWHEAD REG DEVELOP COMM		Yes			
CFDA 11.302	93,628				
CFDA 11.307	2,203,554				
CFDA 11.419	16,797				
	2,313,979				
CARVER COUNTY		Yes	Yes		
CFDA 11.557 ARRA	694,018				
CITY OF EAST GRAND FORKS		Yes	Yes		
CFDA 11.300	202,954				
CITY OF FAIRMONT		Yes	Yes		
CFDA 11.307	650,131				
CITY OF PERHAM		Yes	Yes		
CFDA 11.300	2,022,071				
EMERGE COMMUNITY DEVELOPMENT		Yes			
CFDA 11.307	134,833				
HENNEPIN COUNTY		Yes	Yes		
CFDA 11.307	4,109				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN CHIPPEWA TRIBE CFDA 11.302	177,124	Yes	Yes		
NW REGIONAL DEVELOPMENT COMMISSIO CFDA 11.307 CFDA 11.302	2,506,270 56,365 <u>2,562,635</u>	Yes			
REGION 5 DEVELOP COMM CFDA 11.302 CFDA 11.303 CFDA 11.307	53,538 117,448 1,181,746 <u>1,352,732</u>	Yes	Yes		
UPPER MN VALLEY REG DEVELOP COMM CFDA 11.302	1,274,513	Yes	Yes		
U.S. - DEPARTMENT OF DEFENSE					
ISD 0625 ST PAUL CFDA 12.000	454,424	Yes	Yes		
U.S. - DEPARTMENT OF EDUCATION					
FOND DU LAC BAND OF CHIPPEWA CFDA 84.060 CFDA 84.299	41,615 390,867 <u>432,482</u>	Yes			
ISD 0011 ANOKA-HENNEPIN CFDA 84.060	90,859	Yes	Yes		
ISD 0012 CENTENNIAL CFDA 84.060	17,578	Yes	Yes		
ISD 0014 FRIDLEY CFDA 84.215 CFDA 84.060	231,251 48,842 <u>280,093</u>	Yes	Yes		
ISD 0015 ST FRANCIS CFDA 84.060	22,379	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0022 DETROIT LAKES		Yes	Yes		
CFDA 84.060	86,978				
ISD 0025 PINE POINT (PONSFORD)		Yes	Yes		
CFDA 84.041	312,548				
CFDA 84.404	6,968				
CFDA 84.060	15,980				
	<u>335,496</u>				
ISD 0031 BEMIDJI		Yes			
CFDA 84.041	74,761				
CFDA 84.060	210,026				
	<u>284,787</u>				
ISD 0032 BLACKDUCK		Yes	Yes		
CFDA 84.358	36,453				
CFDA 84.060	11,643				
	<u>48,096</u>				
ISD 0036 KELLIHER		Yes	Yes		
CFDA 84.041	400,984				
CFDA 84.060	26,938				
CFDA 84.358	10,569				
	<u>438,491</u>				
ISD 0038 RED LAKE		Yes	Yes		
CFDA 84.041	7,845,564				
CFDA 84.060	330,335				
	<u>8,175,899</u>				
ISD 0093 CARLTON		Yes	Yes		
CFDA 84.060	22,829				
CFDA 84.041	36,816				
CFDA 84.358	18,808				
	<u>78,453</u>				
ISD 0094 CLOQUET		Yes	Yes		
CFDA 84.041	145,229				
CFDA 84.060	113,003				
CFDA 84.351	183,046				
	<u>441,278</u>				
ISD 0113 WALKER-HACKENSACK-AKELEY		Yes	Yes		
CFDA 84.060	37,211				
CFDA 84.041	258,601				
	<u>295,812</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0115 CASS LAKE - BENA		Yes	Yes		
CFDA 84.041	3,582,644				
CFDA 84.060	230,342				
	<u>3,812,986</u>				
ISD 0118 NORTHLAND COMMUNITY (REME		Yes	Yes		
CFDA 84.060	22,601				
	<u>22,601</u>				
ISD 0152 MOORHEAD		Yes	Yes		
CFDA 84.060	47,610				
	<u>47,610</u>				
ISD 0162 BAGLEY		Yes	Yes		
CFDA 84.041	195,318				
CFDA 84.060	52,507				
	<u>247,825</u>				
ISD 0196 ROSEMOUNT-APPLE VALLEY-EAG		Yes			
CFDA 84.060	53,420				
	<u>53,420</u>				
ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN		Yes	Yes		
CFDA 84.165	672,613				
	<u>672,613</u>				
ISD 0199 INVER GROVE HEIGHTS		Yes	Yes		
CFDA 84.060	10,501				
	<u>10,501</u>				
ISD 0256 RED WING		Yes			
CFDA 84.060	30,819				
	<u>30,819</u>				
ISD 0271 BLOOMINGTON		Yes			
CFDA 84.060	24,425				
	<u>24,425</u>				
ISD 0279 OSSEO AREA		Yes			
CFDA 84.060	27,942				
	<u>27,942</u>				
ISD 0281 ROBBINSDALE		Yes	Yes		
CFDA 84.215	63,812				
CFDA 84.060	47,282				
	<u>111,094</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0283 ST LOUIS PARK CFDA 84.215	344,566	Yes	Yes		
ISD 0286 BROOKLYN CENTER CFDA 84.060	9,132	Yes	Yes		
ISD 0309 PARK RAPIDS CFDA 84.060	29,739	Yes	Yes		
ISD 0316 GREENWAY (COLERAINE) CFDA 84.060	31,960	Yes	Yes		
ISD 0317 DEER RIVER CFDA 84.041 CFDA 84.060	447,417 66,204 513,621	Yes	Yes		
ISD 0318 GRAND RAPIDS CFDA 84.060	83,097	Yes			
ISD 0319 NASHWAUK-KEEWATIN CFDA 84.358	27,031	Yes			
ISD 0361 INTERNATIONAL FALLS CFDA 84.060	25,568	Yes	Yes		
ISD 0432 MAHNOMEN CFDA 84.041 CFDA 84.358 CFDA 84.060	1,266,764 3,724 94,968 1,365,456	Yes	Yes	Yes	
ISD 0435 WAUBUN CFDA 84.041 CFDA 84.060 CFDA 84.358	1,028,761 101,817 4,517 1,135,095	Yes	Yes		
ISD 0480 ONAMIA CFDA 84.041	256,653	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.060	48,946				
	<u>305,599</u>				
ISD 0621 MOUNDS VIEW		Yes			
CFDA 84.060	<u>29,221</u>				
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDAL		Yes	Yes		
CFDA 84.060	<u>40,635</u>				
ISD 0625 ST PAUL		Yes	Yes		
CFDA 84.060	177,789				
CFDA 84.363	478,868				
CFDA 84.351	56,333				
	<u>712,990</u>				
ISD 0682 ROSEAU		Yes	Yes		
CFDA 84.358	<u>25,407</u>				
ISD 0690 WARROAD		Yes	Yes		
CFDA 84.060	26,025				
CFDA 84.358	20,694				
	<u>46,719</u>				
ISD 0695 CHISHOLM		Yes	Yes	Yes	
CFDA 84.060	<u>4,000</u>				
ISD 0701 HIBBING		Yes	Yes	Yes	
CFDA 84.060	<u>12,518</u>				
ISD 0706 VIRGINIA		Yes	Yes	Yes	
CFDA 84.060	<u>31,960</u>				
ISD 0707 NETT LAKE		Yes			
CFDA 84.358	11,072				
CFDA 84.060	23,970				
CFDA 84.041	669,029				
	<u>704,071</u>				
ISD 0709 DULUTH		Yes	Yes		
CFDA 84.060	<u>135,000</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0712 MOUNTAIN IRON - BUHL CFDA 84.358	22,339	Yes	Yes		
ISD 0719 PRIOR LAKE - SAVAGE CFDA 84.060	10,958	Yes	Yes		
ISD 0720 SHAKOPEE CFDA 84.060	30,819	Yes	Yes		
ISD 0728 ELK RIVER CFDA 84.060 CFDA 84.215	47,712 270,767 318,479	Yes	Yes		
ISD 0742 ST CLOUD CFDA 84.378	16,883	Yes	Yes		
ISD 0831 FOREST LAKE CFDA 84.060	16,349	Yes			
ISD 0834 STILLWATER CFDA 84.060 CFDA 84.215	12,495 339,901 352,396	Yes			
ISD 2142 ST LOUIS COUNTY CFDA 84.041 CFDA 84.060	93,664 74,422 168,086	Yes	Yes		
ISD 2176 WARREN-ALVARADO-OSLO CFDA 84.358 CFDA 84.215	13,282 513,295 526,577	Yes	Yes		
ISD 2190 YELLOW MEDICINE EAST CFDA 84.060 CFDA 84.041	27,623 78,868 106,491	Yes			
ISD 2198 FILLMORE CENTRAL (PRESTON) CFDA 84.358	15,598	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2580 EAST CENTRAL SCHOOLS		Yes	Yes		
CFDA 84.041	55,600				
CFDA 84.060	15,294				
	<u>70,894</u>				
ISD 2897 REDWOOD FALLS		Yes	Yes	Yes	
CFDA 84.041	114,944				
CFDA 84.060	41,929				
	<u>156,873</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 84.060	50,058				
	<u>50,058</u>				
MN TRANSITIONS CHARTER SCHOOL		Yes			
CFDA 84.365	32,607				
CFDA 84.367	47,244				
CFDA 84.060	547				
	<u>80,398</u>				
NAYTAHWAUSH COMMUNITY SCHOOL		Yes			
CFDA 84.041	627,019				
CFDA 84.060	27,623				
CFDA 84.358	11,881				
	<u>666,523</u>				
NEW DISCOVERIES MONTESSORI ACADEM		Yes			
CFDA 84.358	21,942				
	<u>21,942</u>				
NEW MILLENNIUM ACADEMY		Yes	Yes		
CFDA 10.555	442				
	<u>442</u>				
PACER CENTER, INC		Yes			
CFDA 84.328 ARRA	1,138,952				
CFDA 84.235	48,250				
CFDA 84.327	263,500				
	<u>1,450,702</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 84.250	356,621				
	<u>356,621</u>				
SOUTH CENTRAL SERVICE COOPERATIVE		Yes			
CFDA 84.366	64,947				
	<u>64,947</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 84.299	558,915				
CFDA 84.060	328,964				
	<u>887,879</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 84.367	27,773				
	<u>27,773</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 84.010	331,941				
CFDA 84.027	603,228				
CFDA 84.060	46,662				
CFDA 84.181	580				
CFDA 84.250	443,565				
CFDA 84.336	29,434				
CFDA 84.358	1,240				
	<u>1,456,650</u>				
U.S. - DEPARTMENT OF ENERGY					
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 81.042	1,456				
CFDA 81.042 ARRA	1,402				
	<u>2,858</u>				
CITY OF MINNEAPOLIS		Yes	Yes	Yes	
CFDA 81.128 ARRA	258,341				
	<u>258,341</u>				
CITY OF ST PAUL		Yes	Yes	Yes	
CFDA 81.128 ARRA	74,420				
	<u>74,420</u>				
KOOCHICHING COUNTY		Yes	Yes		
CFDA 81.087	211,505				
	<u>211,505</u>				
MN CHIPPEWA TRIBE		Yes	Yes		
CFDA 81.128 ARRA	405,562				
	<u>405,562</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 81.087	273,097				
	<u>273,097</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 HEALTH & HUMAN SERVICES					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 93.600	3,846,412				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 93.600	3,106,936				
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes	Yes	
CFDA 93.600	2,610,925				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 93.053	92,229				
CFDA 93.054	19,166				
CFDA 93.069	19,943				
CFDA 93.074	4,092				
CFDA 93.210	3,168,801				
CFDA 93.237	106,450				
CFDA 93.441	28,440				
CFDA 93.445	73,329				
CFDA 93.568	57,409				
CFDA 93.600	424,719				
CFDA 93.671	14,898				
CFDA 93.722 ARRA	22,751				
CFDA 93.958	116,249				
CFDA 93.596	59,631				
CFDA 93.575	54,981				
	4,263,088				
BROWN NICOLLET HUMAN SERVICE BOAR		Yes			
CFDA 93.103	2,500				
CAP RAMSEY & WASHINGTON COUNTIES		Yes			
CFDA 93.600	9,598,374				
CARLTON COUNTY		Yes	Yes		
CFDA 93.243	584,778				
CATHOLIC CHARITIES OF THE ARCHDIOCE		Yes			
CFDA 93.550	191,710				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.623	190,781				
	<u>382,491</u>				
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.887	23,847				
CFDA 93.398	290,097				
	<u>313,944</u>				
CITY OF BLOOMINGTON		Yes	Yes		
CFDA 93.276	96,048				
CFDA 93.283	70,253				
CFDA 93.919	162,813				
CFDA 93.008	478				
	<u>329,592</u>				
CITY OF MINNEAPOLIS		Yes	Yes	Yes	
CFDA 93.926	924,915				
	<u>924,915</u>				
CITY OF PIPESTONE		Yes			
CFDA 93.283	1,155				
	<u>1,155</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 93.210	15,326,780				
CFDA 93.237	778,435				
CFDA 93.284	70,840				
CFDA 93.933	478,578				
CFDA 93.556	15,468				
CFDA 93.053	45,980				
CFDA 93.576	202,896				
CFDA 93.047	110,070				
CFDA 93.054	10,137				
CFDA 93.600	1,826,972				
CFDA 93.069	13,312				
CFDA 93.283	266,406				
	<u>19,145,874</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 93.008	11,000				
	<u>11,000</u>				
GREATER MPLS COUNCIL OF CHURCHES		Yes			
CFDA 93.550	14,206				
	<u>14,206</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 AGCY CFDA 93.600	1,845,809	Yes		Yes	Yes
HENNEPIN COUNTY CFDA 93.069 CFDA 93.103 CFDA 93.134 CFDA 93.224 CFDA 93.527 CFDA 93.253 CFDA 93.510 CFDA 93.510 CFDA 93.531 CFDA 93.536 CFDA 93.914 CFDA 93.924	38,295 14,819 174,766 2,094,171 77,738 427,749 3,633,572 214,164 1,387,566 23,611 5,950,260 73,409 <u>14,110,120</u>	Yes	Yes		
INTER-COUNTY COMMUNITY COUNCIL CFDA 14.235 CFDA 93.600	45,413 1,135,529 <u>1,180,942</u>	Yes			
ISD 0284 WAYZATA CFDA 93.276	69,649	Yes	Yes		
ISD 0286 BROOKLYN CENTER CFDA 93.501	2,402	Yes	Yes		
ISD 0564 THIEF RIVER FALLS CFDA 93.546	131,630	Yes			
ISD 0709 DULUTH CFDA 93.600	1,810,511	Yes	Yes		
ISD 2176 WARREN-ALVARADO-OSLO CFDA 93.276	107,523	Yes	Yes		
KANABEC COUNTY CFDA 93.276	113,518	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KANDIYOHI COUNTY		Yes	Yes		
CFDA 93.276	132,254				
KOOCHICHING COUNTY		Yes	Yes		
CFDA 93.912	40,585				
LAKES & PINES COMM ACT COUNCIL		Yes	Yes		
CFDA 93.600	3,104,015				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 93.550	460,810				
CFDA 93.557	456,200				
CFDA 93.623	256,925				
CFDA 93.887	36,595				
	1,210,530				
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 93.600	3,694,029				
MEEKER-MCLEOD-SIBLEY CHS		Yes			
CFDA 93.276	102,940				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 93.047	58,349				
CFDA 93.052	12,532				
CFDA 93.237	535,231				
CFDA 93.507	195,641				
CFDA 93.556	33,548				
CFDA 93.563	376,577				
CFDA 93.575	125,189				
CFDA 93.600	1,502,485				
CFDA 93.645	13,593				
CFDA 93.658	104,810				
CFDA 93.210	5,704,550				
CFDA 93.933	12,075				
	8,674,580				
MN AIDS PROJECT		Yes	Yes	Yes	
CFDA 93.939	175,586				
CFDA 93.943	156,911				
	332,497				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN CHIPPEWA TRIBE		Yes	Yes		
CFDA 93.594	451,613				
CFDA 93.048	27,717				
CFDA 93.043	8,926				
CFDA 93.052	34,466				
	<u>522,722</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 93.600	<u>2,777,494</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 93.276	<u>153,004</u>				
MPLS AMERICAN INDIAN CENTER, INC		Yes			
CFDA 93.004	213,448				
CFDA 93.612	424,721				
	<u>638,169</u>				
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 93.600	<u>2,475,328</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 93.103	91,651				
CFDA 93.605	417,383				
	<u>509,034</u>				
PACER CENTER, INC		Yes			
CFDA 93.631	10,000				
CFDA 93.504	79,531				
CFDA 93.110	81,750				
	<u>171,281</u>				
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 93.600	<u>17,490,964</u>				
PLANNED PARENTHOOD OF MN ND & SD		Yes			
CFDA 93.217	2,686,098				
CFDA 93.015	111,588				
	<u>2,797,686</u>				
PRAIRIE FIVE COMM ACT CNL		Yes	Yes		
CFDA 93.600	<u>1,369,485</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RAMSEY COUNTY		Yes	Yes		
CFDA 93.217	431,999				
CFDA 93.652	292,451				
CFDA 93.670	90,623				
	<u>815,073</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 93.645	32,850				
CFDA 93.556	56,072				
CFDA 93.671	50,055				
CFDA 93.600	1,237,245				
CFDA 93.988	100,810				
CFDA 93.563	330,205				
CFDA 93.047	110,070				
CFDA 93.053	20,057				
CFDA 93.959	548,639				
CFDA 93.237	931,748				
CFDA 93.441	15,489,842				
CFDA 93.445	15,781				
	<u>18,923,374</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 93.268	4,069				
CFDA 93.276	124,282				
	<u>128,351</u>				
RURAL MN CEP INC		Yes			
CFDA 93.558	4,549,491				
	<u>4,549,491</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 93.600	2,121,104				
	<u>2,121,104</u>				
SEMCAC INC		Yes			
CFDA 93.600	2,024,359				
	<u>2,024,359</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 93.103	164,350				
	<u>164,350</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 93.600	1,007,818				
	<u>1,007,818</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SW MN PIC CFDA 93.558	773,315	Yes	Yes		
THREE RIVERS COMMUNITY ACTION, INC CFDA 93.600	1,664,773	Yes		Yes	
TRI-COUNTY COMMUNITY ACTION, INC. CFDA 93.600	3,872,291	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 93.600	10,161,996	Yes			
WADENA COUNTY CFDA 93.276	103,404	Yes	Yes		
WEST CENTRAL MN COMMUNITIES ACTION CFDA 93.600 CFDA 93.602	1,891,171 69,400 1,960,571	Yes			
WESTERN COMMUNITY ACTION INC CFDA 93.600	1,381,344	Yes			
WHITE EARTH RESERVATION CFDA 93.047 CFDA 93.054 CFDA 93.237 CFDA 93.441 CFDA 93.508 CFDA 93.563 CFDA 93.575 CFDA 93.596 CFDA 93.576 CFDA 93.600 CFDA 93.612 CFDA 93.658 CFDA 93.671 CFDA 93.087	110,352 38,477 595,167 4,378,208 426,084 364,023 273,621 330,024 86,078 1,835,701 388,422 33,406 78,279 32,579 8,970,421	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WILKIN COUNTY CFDA 93.276	116,864	Yes	Yes		
WRIGHT COUNTY COMMUNITY ACTION CFDA 93.600	1,630,483	Yes			
YELLOW MEDICINE COUNTY CFDA 93.276	85,047	Yes	Yes		
U.S. - DEPARTMENT OF HOMELAND SECURITY					
ARROWHEAD REG DEVELOP COMM CFDA 97.039	6,062	Yes			
BI-COUNTY COMM ACTION COUNCIL CFDA 97.024	19,776	Yes	Yes	Yes	
CITY OF BRAINERD CFDA 97.044	63,030	Yes	Yes		
CITY OF BROOKLYN PARK CFDA 97.036 CFDA 97.083	104,750 206,979 311,729	Yes	Yes		
CITY OF DULUTH CFDA 97.044	735,537	Yes	Yes		
CITY OF EAST GRAND FORKS CFDA 97.036 CFDA 97.083	26,311 1,294 27,605	Yes	Yes		
CITY OF JACKSON CFDA 97.044	91,200	Yes	Yes		
CITY OF LONG PRAIRIE CFDA 97.044	113,640	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 MANKATO CFDA 97.083	82,973	Yes			
CITY OF MAPLE GROVE CFDA 97.036	118,921	Yes			
CITY OF MINNEAPOLIS CFDA 97.044	556,046	Yes	Yes	Yes	
CITY OF MOORHEAD CFDA 97.044 CFDA 97.067	31,349 40,669 <u>72,018</u>	Yes			
CITY OF MORRIS CFDA 97.036	60,448	Yes	Yes		
CITY OF PERHAM CFDA 97.044	2,000	Yes	Yes		
CITY OF PIPESTONE CFDA 97.044	44,306	Yes			
CITY OF RICHFIELD CFDA 97.083 CFDA 97.036 CFDA 97.044	2,502 4,381 15,200 <u>22,083</u>	Yes	Yes		
CITY OF ST PAUL CFDA 97.044 CFDA 97.083	978,814 188,788 <u>1,167,602</u>	Yes	Yes	Yes	
CITY OF THIEF RIVER FALLS CFDA 97.090	1,940	Yes			
CITY OF VIRGINIA CFDA 97.044	34,468	Yes	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 WORTHINGTON CFDA 97.036	1,798,788	Yes			
CLEARWATER COUNTY CFDA 97.024	5,137	Yes	Yes		
HEARTLAND COMMUNITY ACTION AGCY CFDA 97.024	9,913	Yes		Yes	
INTER-COUNTY COMMUNITY COUNCIL CFDA 97.024	2,802	Yes			
ISD 0750 ROCORI AREA SCHOOLS CFDA 97.036	10,000	Yes	Yes		
ISD 2149 MINNEWASKA AREA CFDA 97.036	3,130	Yes	Yes		
LUTHERAN SOCIAL SERVICE OF MN CFDA 97.024	19,396	Yes	Yes		
MAHUBE-OTWA COMMUNITY ACTION PRT CFDA 97.024	25,467	Yes	Yes		
NORTHWEST COMMUNITY ACTION INC CFDA 97.024	8,239	Yes			
OLMSTED COUNTY CFDA 97.024	213	Yes	Yes		
PRAIRIE FIVE COMM ACT CNL CFDA 97.024	3,605	Yes	Yes		
RAMSEY COUNTY CFDA 97.090	17,617	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SE MN MULTI COUNTY HRA CFDA 97.039	384,802	Yes			
SEMCAC INC CFDA 97.024	10,933	Yes			
SW MN OPPORTUNITY COUNCIL CFDA 97.024	16,777	Yes			
WEST CENTRAL MN COMMUNITIES ACTION CFDA 97.024	13,277	Yes			
WESTERN COMMUNITY ACTION INC CFDA 97.024	7,867	Yes			
WRIGHT COUNTY CFDA 97.056	198	Yes	Yes		
WRIGHT COUNTY COMMUNITY ACTION CFDA 97.024	5,170	Yes			
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					
AMHERST H. WILDER FOUNDATION CFDA 14.103	400,998	Yes	Yes		Yes
CFDA 14.191	39,281				
CFDA 14.195	300,587				
CFDA 14.235	1,406,298				
	2,147,164				
ANOKA COUNTY CFDA 14.218	2,038,497	Yes	Yes		
ANOKA COUNTY COMM ACTION PROG INC CFDA 14.169	18,536	Yes			
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 14.169	35,778	Yes			
CFDA 14.235	153,314				
CFDA 14.238	22,438				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.267	30,787				
	<u>242,317</u>				
BECKER COUNTY		Yes	Yes	Yes	
CFDA 14.850	60,875				
CFDA 14.871	268,136				
CFDA 14.872	32,954				
	<u>361,965</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes	Yes	
CFDA 14.235	241,752				
	<u>241,752</u>				
BLUE EARTH COUNTY		Yes			
CFDA 14.238	128,486				
	<u>128,486</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 14.250	81,340				
CFDA 14.862	600,000				
CFDA 14.867	721,385				
	<u>1,402,725</u>				
CATHOLIC CHARITIES OF THE ARCHDIOCE		Yes			
CFDA 14.191	57,338				
CFDA 14.235	594,857				
	<u>652,195</u>				
CITY OF BLOOMINGTON		Yes	Yes		
CFDA 14.871	4,234,568				
CFDA 14.218	282,215				
	<u>4,516,783</u>				
CITY OF DULUTH		Yes	Yes		
CFDA 14.218	2,992,704				
CFDA 14.231	152,881				
CFDA 14.239	436,308				
CFDA 14.401	7,340				
CFDA 14.900	372,984				
	<u>3,962,217</u>				
CITY OF EAST GRAND FORKS		Yes	Yes		
CFDA 14.871	1,553,552				
	<u>1,553,552</u>				
CITY OF MANKATO		Yes			
CFDA 14.238	38,051				
CFDA 14.850	153,613				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.871	2,604,695				
CFDA 14.872	180,663				
	<u>2,977,022</u>				
CITY OF MINNEAPOLIS		Yes	Yes	Yes	
CFDA 14.218	11,859,250				
CFDA 14.231	1,148,981				
CFDA 14.239	3,055,237				
CFDA 14.241	1,041,980				
CFDA 14.256	3,577,054				
CFDA 14.900	614,779				
CFDA 14.901	2,557				
CFDA 14.914	616,291				
	<u>21,916,129</u>				
CITY OF MOORHEAD		Yes			Yes
CFDA 14.218	371,805				
	<u>371,805</u>				
CITY OF NEW ULM		Yes	Yes		
CFDA 14.850	30,809				
CFDA 14.871	384,246				
CFDA 14.872	128,644				
	<u>543,699</u>				
CITY OF PLYMOUTH		Yes			
CFDA 14.871	1,679,683				
CFDA 14.879	118,808				
CFDA 14.218	267,636				
	<u>2,066,127</u>				
CITY OF RICHFIELD		Yes	Yes		
CFDA 14.871	2,026,361				
	<u>2,026,361</u>				
CITY OF ROCHESTER		Yes			Yes
CFDA 14.218	656,972				
	<u>656,972</u>				
CITY OF ST CLOUD		Yes	Yes		Yes
CFDA 14.218	525,294				
	<u>525,294</u>				
CITY OF ST PAUL		Yes	Yes	Yes	Yes
CFDA 14.218	8,318,485				
CFDA 14.231	497,631				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.256 ARRA	2,425,997				
	<u>11,242,113</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 14.218	1,609,496				
CFDA 14.235	377,504				
CFDA 14.239	1,244,963				
	<u>3,231,963</u>				
EMERGE COMMUNITY DEVELOPMENT		Yes			
CFDA 14.235	582,372				
	<u>582,372</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 14.862	321,922				
CFDA 14.867	4,292,312				
	<u>4,614,234</u>				
HEARTLAND COMMUNITY ACTION AGCY		Yes		Yes	
CFDA 14.181	80,103				
CFDA 14.235	223,939				
	<u>304,042</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 14.218	3,249,821				
CFDA 14.231	189,847				
CFDA 14.235	878,412				
CFDA 14.238	860,573				
CFDA 14.239	1,368,401				
CFDA 14.900	119,840				
CFDA 14.905	2,023,927				
CFDA 14.913	528,234				
	<u>9,219,055</u>				
LAKES & PINES COMM ACT COUNCIL		Yes	Yes		
CFDA 14.231	152,731				
CFDA 14.235	70,274				
	<u>223,005</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 14.267	889,449				
	<u>889,449</u>				
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 14.231	38,110				
	<u>38,110</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	Yes		
CFDA 14.238	2,828,688				
CFDA 14.703	1,932,959				
CFDA 14.871	52,443,922				
	<u>57,205,569</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 14.882 ARRA	1,582,708				
	<u>1,582,708</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 14.238	43,784				
CFDA 14.267	84,226				
	<u>128,010</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 14.218	1,213,404				
CFDA 14.235	643,316				
	<u>1,856,720</u>				
RICE COUNTY		Yes	Yes		
CFDA 14.238	44,180				
CFDA 14.871	1,718,935				
	<u>1,763,115</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 14.235	185,927				
CFDA 14.871	408,789				
	<u>594,716</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 14.238	173,508				
	<u>173,508</u>				
SE MN MULTI COUNTY HRA		Yes			
CFDA 14.872	78,119				
CFDA 14.871	1,603,126				
CFDA 14.850	184,996				
	<u>1,866,241</u>				
SIBLEY COUNTY		Yes	Yes		
CFDA 14.871	129,213				
	<u>129,213</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 14.218	1,626,221				
CFDA 14.231	184,713				
CFDA 14.238	19,687				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.239	614,405				
	<u>2,445,026</u>				
THREE RIVERS COMMUNITY ACTION, INC		Yes		Yes	
CFDA 14.235	438,285				
CFDA 10.415	2,384,367				
	<u>2,822,652</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 14.218	501,205				
CFDA 14.239	123,630				
	<u>624,835</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 14.235	111,550				
	<u>111,550</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 14.862	390,569				
	<u>390,569</u>				
U.S. - DEPARTMENT OF INTERIOR					
BELTRAMI COUNTY		Yes	Yes		
CFDA 15.226	104,182				
	<u>104,182</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 15.022	2,212,394				
CFDA 15.033	168,129				
CFDA 15.228	28,963				
CFDA 15.904	68,635				
	<u>2,478,121</u>				
CASS COUNTY		Yes	Yes		
CFDA 15.226	426,190				
CFDA 15.608	9,300				
	<u>435,490</u>				
CITY OF MINNEAPOLIS		Yes	Yes	Yes	
CFDA 15.655	54,698				
	<u>54,698</u>				
COOK COUNTY		Yes	Yes		
CFDA 15.226	195,448				
	<u>195,448</u>				

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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	
DAKOTA COUNTY		Yes	Yes		
CFDA 15.941	80,000				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 15.022	2,339,287				
CFDA 15.042	1,627,990				
CFDA 15.043	307,686				
CFDA 15.044	695,004				
CFDA 15.046	263,486				
CFDA 15.048	579,162				
CFDA 15.151	123,955				
CFDA 15.639	4,833				
CFDA 20.205	50,000				
CFDA 20.600	21,082				
CFDA 84.010	469,426				
CFDA 84.027	609,112				
CFDA 84.186	80				
CFDA 84.336	51,567				
CFDA 84.358	2,293				
CFDA 84.181	12,603				
	<u>7,157,566</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 15.226	11,894				
ITASCA COUNTY		Yes	Yes		
CFDA 15.226	522,140				
KOOCHICHING COUNTY		Yes	Yes		
CFDA 15.226	11,582				
LAKE COUNTY		Yes	Yes		
CFDA 15.226	240,235				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 15.022	5,230,002				
CFDA 15.033	1,940,209				
CFDA 15.042	3,869,749				
CFDA 15.904	37,607				
	<u>11,077,567</u>				

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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	
MN CHIPPEWA TRIBE		Yes	Yes		
CFDA 15.048	299,566				
CFDA 15.130	547,535				
CFDA 15.035	261,528				
	<u>1,108,629</u>				
PINE COUNTY		Yes	Yes		
CFDA 15.226	4,946				
CFDA 15.611	5,784				
	<u>10,730</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	Yes
CFDA 15.022	20,006,710				
CFDA 15.639	137,447				
	<u>20,144,157</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 15.226	235,442				
	<u>235,442</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 15.226	532				
	<u>532</u>				
TODD COUNTY		Yes	Yes		
CFDA 15.226	1,065				
	<u>1,065</u>				
UPPER MN VALLEY REG DEVELOP COMM		Yes	Yes		
CFDA 15.608	4,702				
	<u>4,702</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 15.021	2,272,429				
CFDA 15.022	36,876				
CFDA 15.023	9,500				
CFDA 15.024	517,732				
CFDA 15.030	222,116				
CFDA 15.033	190,515				
CFDA 15.035	308,880				
CFDA 15.036	31,890				
CFDA 15.040	615,476				
CFDA 15.042	556,493				
CFDA 15.044	478,127				
CFDA 15.046	255,040				
CFDA 15.047	381,967				
CFDA 15.048	19,947				

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For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 15.062	110,188				
CFDA 15.108	273,413				
CFDA 15.130	60,963				
CFDA 15.141	119,974				
CFDA 15.230	8,682				
CFDA 15.231	85,260				
CFDA 15.904	47,565				
	<u>6,603,033</u>				
WINONA COUNTY		Yes	Yes		
CFDA 15.608	<u>7,932</u>				
U.S. - DEPARTMENT OF JUSTICE					
AITKIN COUNTY		Yes	Yes		
CFDA 16.588	<u>90,323</u>				
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 16.540	<u>90,511</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 16.590	145,633				
CFDA 16.607	16,892				
	<u>162,525</u>				
BELTRAMI COUNTY		Yes	Yes		
CFDA 16.609	<u>23,650</u>				
BENTON COUNTY		Yes	Yes		
CFDA 16.606	2,390				
CFDA 16.607	2,100				
	<u>4,490</u>				
BLUE EARTH COUNTY		Yes			
CFDA 16.606	15,469				
CFDA 16.607	1,070				
	<u>16,539</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 16.587	<u>292,897</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BROWN COUNTY CFDA 16.726	99,000	Yes	Yes		
CARLTON COUNTY CFDA 16.607	1,108	Yes	Yes		
CARVER COUNTY CFDA 16.607	7,868	Yes	Yes		
CASS COUNTY CFDA 16.607	2,619	Yes	Yes		
CATHOLIC CHARITIES OF THE ARCHDIOCE CFDA 16.320	202,749	Yes			
CHILDREN'S HEALTH CARE CFDA 16.541	1,095,358	Yes			
CHISAGO COUNTY CFDA 16.606	1,758	Yes	Yes		
CITY OF ALBERT LEA CFDA 16.607	3,237	Yes			
CITY OF BLOOMINGTON CFDA 16.804 CFDA 16.607	28,642 18,592 47,234	Yes	Yes		
CITY OF BROOKLYN CENTER CFDA 16.607 CFDA 16.710 ARRA	7,585 29,010 36,595	Yes	Yes		
CITY OF BROOKLYN PARK CFDA 16.607	8,115	Yes	Yes		
CITY OF DULUTH CFDA 16.012 CFDA 16.590	83,257 257,612	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.592	6,227				
CFDA 16.607	15,331				
CFDA 16.738	50,675				
CFDA 16.804 ARRA	29,983				
	<u>443,085</u>				
CITY OF EAST GRAND FORKS		Yes	Yes		
CFDA 16.607	<u>2,478</u>				
CITY OF MANKATO		Yes			
CFDA 16.607	<u>1,870</u>				
CITY OF MINNEAPOLIS		Yes	Yes	Yes	
CFDA 16.710	29,897				
CFDA 16.710 ARRA	180,721				
CFDA 16.742	35,080				
CFDA 16.819	18,202				
CFDA 16.922	38,392				
	<u>302,292</u>				
CITY OF MOORHEAD		Yes			
CFDA 16.595	<u>32,858</u>				
CITY OF MORRIS		Yes	Yes		
CFDA 16.607	<u>1,608</u>				
CITY OF PLYMOUTH		Yes			
CFDA 16.607	3,611				
CFDA 16.710	183,359				
	<u>186,970</u>				
CITY OF RICHFIELD		Yes	Yes		
CFDA 16.607	3,170				
CFDA 16.710	78,954				
	<u>82,124</u>				
CITY OF ROCHESTER		Yes			
CFDA 16.738	<u>54,030</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 16.710	401,040				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.607	5,665				
	<u>406,705</u>				
CITY OF ST PAUL		Yes	Yes	Yes	
CFDA 16.320	161,662				
CFDA 16.590	32,536				
CFDA 16.710 ARRA	218,960				
CFDA 16.738	428,229				
CFDA 16.804	469,179				
	<u>1,310,566</u>				
CITY OF ST PAUL PARK		Yes			
CFDA 16.607	1,722				
	<u>1,722</u>				
CITY OF THIEF RIVER FALLS		Yes			
CFDA 16.607	1,125				
	<u>1,125</u>				
CITY OF VIRGINIA		Yes	Yes	Yes	
CFDA 16.710	150,468				
	<u>150,468</u>				
CLAY COUNTY		Yes	Yes		
CFDA 16.528	59,823				
CFDA 16.579	34,088				
CFDA 16.607	2,654				
	<u>96,565</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 16.579	26,682				
CFDA 16.585	24,776				
CFDA 16.922	58,241				
	<u>109,699</u>				
DODGE COUNTY		Yes	Yes		
CFDA 16.607	5,841				
	<u>5,841</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 16.606	8,195				
CFDA 16.607	415				
	<u>8,610</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 16.606	9,868				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.607	4,427				
	<u>14,295</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 16.527	80,172				
CFDA 16.560	172,602				
CFDA 16.585	130,857				
CFDA 16.606	209,619				
CFDA 16.735	34,296				
CFDA 16.738	939,884				
CFDA 16.741	84,786				
CFDA 16.753	11,313				
	<u>1,663,529</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 16.710	3,426				
	<u>3,426</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 16.527	135,006				
CFDA 16.585	84,510				
CFDA 16.590	110,608				
CFDA 16.736	114,093				
CFDA 16.804 ARRA	6,868				
	<u>451,085</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 16.606	12,340				
	<u>12,340</u>				
LYON COUNTY		Yes	Yes		
CFDA 16.607	823				
	<u>823</u>				
MAHNOMEN COUNTY		Yes	Yes		
CFDA 16.710 ARRA	59,185				
	<u>59,185</u>				
MC LEOD COUNTY		Yes	Yes		
CFDA 16.606	4,457				
	<u>4,457</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 16.582	47,913				
CFDA 16.587	497,793				
CFDA 16.596	99,380				
CFDA 16.607	1,796				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.608	135,190				
CFDA 16.616	18,307				
CFDA 16.710	367,439				
CFDA 16.726	56,000				
	<u>1,223,818</u>				
MOWER COUNTY		Yes	Yes		
CFDA 16.527	<u>114,216</u>				
MPLS AMERICAN INDIAN CENTER, INC		Yes			
CFDA 16.805	<u>161,770</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 16.607	<u>1,940</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 16.606	74,499				
CFDA 16.607	594				
	<u>75,093</u>				
PINE COUNTY		Yes	Yes		
CFDA 16.004	<u>6,829</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 16.541	313,297				
CFDA 16.606	127,147				
CFDA 16.812	106,478				
	<u>546,922</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 16.731	60,645				
CFDA 16.738	8,159				
CFDA 16.608	45,023				
CFDA 16.750	60,375				
CFDA 16.014	75,263				
CFDA 16.587	351,783				
CFDA 16.710 ARRA	57,455				
CFDA 16.710	700,689				
	<u>1,359,392</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 16.606	31,177				
CFDA 16.710	3,711				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.804 ARRA	17,960				
	<u>52,848</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 16.607	6,547				
CFDA 16.726	118,952				
	<u>125,499</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 16.527	55,894				
CFDA 16.607	2,054				
	<u>57,948</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 16.606	27,311				
CFDA 16.607	1,158				
CFDA 16.738	30,093				
CFDA 16.804	220,167				
	<u>278,729</u>				
STEELE COUNTY		Yes	Yes		
CFDA 16.606	7,080				
	<u>7,080</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 16.607	799				
	<u>799</u>				
TODD COUNTY		Yes	Yes		
CFDA 16.606	1,253				
	<u>1,253</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 16.607	1,558				
	<u>1,558</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 16.606	14,387				
CFDA 16.607	3,689				
	<u>18,076</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 16.524	61,705				
CFDA 16.528	43,265				
CFDA 16.587	709,649				
CFDA 16.608	482,854				
CFDA 16.710	556,303				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.731	302,438				
	<u>2,156,214</u>				
WINONA COUNTY		Yes	Yes		
CFDA 16.527	18,079				
CFDA 16.585	71,642				
CFDA 16.606	13,792				
CFDA 16.607	1,819				
	<u>105,332</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 16.606	11,786				
CFDA 16.738	12,557				
	<u>24,343</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 16.606	5,796				
	<u>5,796</u>				
YMCA OF THE GREATER TWIN CITIES		Yes	Yes		
CFDA 16.544	206,263				
	<u>206,263</u>				
U.S. - DEPARTMENT OF LABOR					
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes	Yes	
CFDA 17.274	359,032				
	<u>359,032</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 17.265	24,319				
	<u>24,319</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 17.265	171,771				
	<u>171,771</u>				
MPLS AMERICAN INDIAN CENTER, INC		Yes			
CFDA 17.265	293,093				
	<u>293,093</u>				
PACER CENTER, INC		Yes			
CFDA 17.720	38,000				
	<u>38,000</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 17.274	238,995				
	<u>238,995</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	
U.S. - DEPARTMENT OF STATE					
CATHOLIC CHARITIES OF THE ARCHDIOCE		Yes			
CFDA 19.510	475,720				
U.S. - DEPARTMENT OF TRANSPORTATION					
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 20.205	1,769,880				
CFDA 20.509	306,578				
	<u>2,076,458</u>				
CITY OF EAST GRAND FORKS		Yes	Yes		
CFDA 20.507	240,343				
CFDA 20.507 ARRA	729				
	<u>241,072</u>				
CITY OF MOORHEAD		Yes			
CFDA 20.500 ARRA	52,217				
CFDA 20.507	584,843				
	<u>637,060</u>				
CITY OF ROCHESTER		Yes			
CFDA 20.507	2,059,461				
DULUTH TRANSIT AUTHORITY		Yes			
CFDA 20.500	521,361				
CFDA 20.507	5,762,600				
	<u>6,283,961</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 20.509	303,188				
HENNEPIN COUNTY		Yes	Yes		
CFDA 20.514	216,673				
ISD 0625 ST PAUL		Yes	Yes		
CFDA 20.215	75,195				
METROPOLITAN COUNCIL		Yes	Yes		
CFDA 20.205	36,344				
CFDA 20.500	125,384,422				
CFDA 20.507	43,383,344				
CFDA 20.525	312,955				
CFDA 20.516	1,169,463				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.521	415,324				
CFDA 20.522	1,827,828				
CFDA 20.523	41,744				
	<u>172,571,424</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 20.509	400,000				
CFDA 20.205	3,853,029				
	<u>4,253,029</u>				
ST CLOUD METROPOLITAN TRANSIT COMM		Yes	Yes		
CFDA 20.500	209				
CFDA 20.507	1,953,625				
CFDA 20.519	637,773				
	<u>2,591,607</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 20.205	1,286,474				
CFDA 20.500	216,851				
CFDA 20.509	15,753				
CFDA 20.600	98,263				
	<u>1,617,341</u>				
U.S. - DEPARTMENT OF TREASURY					
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 21.020	34,168				
	<u>34,168</u>				
CITY OF MINNEAPOLIS		Yes	Yes	Yes	
CFDA 21.000	6,164				
	<u>6,164</u>				
LAKES & PINES COMM ACT COUNCIL		Yes	Yes		
CFDA 21.009	10,400				
	<u>10,400</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 21.000	17,116				
	<u>17,116</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 21.009	16,417				
	<u>16,417</u>				
U.S. - ENVIRONMENTAL PROTECTION AGENCY					
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 66.038	71,050				
CFDA 66.458	440				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 66.473	7,280				
CFDA 66.605	224,932				
CFDA 66.715	2,672				
	<u>306,374</u>				
CITY OF DULUTH		Yes	Yes		
CFDA 66.041	218,936				
CFDA 66.818	89,234				
	<u>308,170</u>				
CITY OF MINNEAPOLIS		Yes	Yes	Yes	
CFDA 66.818	465,097				
	<u>465,097</u>				
CITY OF ST PAUL		Yes	Yes	Yes	
CFDA 66.469	62,050				
CFDA 66.818	416,348				
	<u>478,398</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 66.818	74,816				
	<u>74,816</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 66.605	711,729				
CFDA 66.463	2,210				
CFDA 66.469	87,555				
CFDA 66.817	96,622				
	<u>898,116</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 66.035	48,178				
CFDA 66.818	10,972				
	<u>59,150</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 66.001	90,864				
CFDA 66.473	33,731				
CFDA 66.605	439,739				
CFDA 66.926	16,305				
	<u>580,639</u>				
MN CHIPPEWA TRIBE		Yes	Yes		
CFDA 66.926	78,314				
	<u>78,314</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RAMSEY COUNTY		Yes	Yes		
CFDA 66.818	23,150				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 66.032	16,223				
CFDA 66.038	86,330				
CFDA 66.460	4,216				
CFDA 66.605	661,769				
CFDA 66.473	10,876				
CFDA 66.817	118,960				
	<u>898,374</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 66.473	35,911				
CFDA 66.605	609,627				
	<u>645,538</u>				
U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 30.009	26,000				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 30.009	26,000				
WHITE EARTH RESERVATION		Yes			
CFDA 30.009	26,000				
U.S. - INSTITUTE OF MUSEUM AND LIBRARY SERVICES					
CITY OF ST PAUL		Yes	Yes	Yes	
CFDA 45.310	43,993				
CFDA 45.313	92,323				
	<u>136,316</u>				
ISD 0286 BROOKLYN CENTER		Yes	Yes		
CFDA 45.310	23,922				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 45.308	19,277				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
U.S. - NATIONAL ENDOWMENT FOR THE ARTS & HUMANITIES					
CITY OF ROCHESTER		Yes			
CFDA 45.025	3,188				
SSD 1 MINNEAPOLIS					
CFDA 45.024	11,250	Yes	Yes		
U.S. - SOCIAL SECURITY ADMINISTRATION					
KOOCHICHING COUNTY		Yes	Yes		
CFDA 96.008	400				
U.S. - VETERANS ADMINISTRATION					
BROWN COUNTY		Yes	Yes		
CFDA 64.101	16,388				
CATHOLIC CHARITIES OF THE ARCHDIOCE					
CFDA 64.024	88,912	Yes			
RENVILLE COUNTY					
CFDA 64.009	21,596	Yes	Yes		
TRI-COUNTY ACTION PROGRAM, INC					
CFDA 64.033	1,759	Yes			
UNITED WAY OF AMERICA					
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 94.019	108,137				
ANOKA COUNTY COMM ACTION PROG INC					
CFDA 97.024	20,732	Yes			
BIG STONE COUNTY					
CFDA 97.024	2,535	Yes			
CATHOLIC CHARITIES OF THE ARCHDIOCE					
CFDA 97.024	82,321	Yes			

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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	
GREATER MPLS COUNCIL OF CHURCHES		Yes			
CFDA 97.024	4,447				
LAC QUI PARLE COUNTY		Yes	Yes		
CFDA 97.024	1,319				
MOWER COUNTY		Yes	Yes		
CFDA 97.024	1,253				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 97.024	17,716				
THREE RIVERS COMMUNITY ACTION, INC		Yes		Yes	
CFDA 97.024	8,570				
TRI-COUNTY ACTION PROGRAM, INC		Yes			
CFDA 97.024	31,616				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 97.024	276				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 97.024	2,909				
UNIVERSITY OF CALIFORNIA - SAN FRANCISCO					
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.838	44,114				
UNIVERSITY OF MARYLAND					
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 94.006	117,142				
UNIVERSITY OF MICHIGAN					
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.865	25,352				

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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	
UNIVERSITY OF MINNESOTA					
AMHERST H. WILDER FOUNDATION CFDA 93.247	24,758	Yes	Yes		
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 10.561	17,542	Yes			
CHILDREN'S HEALTH CARE CFDA 93.865 CFDA 93.361	6,567 129,395 135,962	Yes			
FOND DU LAC BAND OF CHIPPEWA CFDA 84.031 CFDA 93.822	189,971 10,000 199,971	Yes			
INTERMEDIATE SCHOOL DISTRICT 916 CFDA 47.076	160,223	Yes			
ISD 0625 ST PAUL CFDA 84.411	1,188,294	Yes	Yes		
UNIVERSITY OF NORTH CAROLINA					
PACER CENTER, INC CFDA 84.326	85,435	Yes			
UNIVERSITY OF OREGON					
PACER CENTER, INC CFDA 84.326	14,329	Yes			
UNIVERSITY OF SOUTH FLORIDA					
CHILDREN'S HEALTH CARE CFDA 93.847	30,719	Yes			
UNIVERSITY OF WASHINGTON					
CHILDREN'S HEALTH CARE CFDA 93.853	1,177	Yes			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2014**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
UPPER MN VALLEY REG DEVELOP COMM					
PRAIRIE FIVE COMM ACT CNL		Yes	Yes		
CFDA 10.558	23,475				
CFDA 14.228	34,328				
CFDA 93.052	26,500				
	<u>84,303</u>				
VIRGINIA MN HRA					
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 14.249	66,470				
	<u>66,470</u>				
WASECA COUNTY					
LE SUEUR COUNTY		Yes	Yes		
CFDA 10.557	128,124				
CFDA 93.251	2,325				
CFDA 93.283	29,745				
CFDA 93.558	19,443				
CFDA 93.994	29,698				
	<u>209,335</u>				
WEST CENTRAL AREA AGENCY ON AGING					
DOUGLAS COUNTY		Yes	Yes		
CFDA 93.044	31,500				
	<u>31,500</u>				
GRANT COUNTY		Yes	Yes		
CFDA 93.044	28,250				
	<u>28,250</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 93.044	55,500				
	<u>55,500</u>				
POPE COUNTY		Yes	Yes		
CFDA 93.044	16,450				
	<u>16,450</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 93.044	16,615				
	<u>16,615</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 93.044	15,250				
	<u>15,250</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2014**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WEST CENTRAL EDUCATION DISTRICT					
ISD 0740 MELROSE CFDA 84.027	30,926	Yes	Yes		
ISD 0743 SAUK CENTRE CFDA 84.027	23,002	Yes	Yes		
ISD 0745 ALBANY CFDA 84.027	23,266	Yes	Yes		
WEST SIDE COMMUNITY HEALTH SERVICES					
CHILDREN'S HEALTH CARE CFDA 93.153	263,766	Yes			
WHITE EARTH RESERVATION					
INTER-COUNTY COMMUNITY COUNCIL CFDA 81.042 CFDA 93.568	266 991 <u>1,257</u>	Yes			
ISD 0025 PINE POINT (PONSFORD) CFDA 15.130	9,192	Yes	Yes		
ISD 0152 MOORHEAD CFDA 15.130	3,843	Yes	Yes		
MAHNOMEN COUNTY CFDA 20.600	2,449	Yes	Yes		
WILKIN COUNTY					
CITY OF MORRIS CFDA 20.608	2,220	Yes	Yes		
RURAL MN CEP INC CFDA 10.561	31,012	Yes			
WILLMAR HRA					
HEARTLAND COMMUNITY ACTION AGCY CFDA 14.181	22,197	Yes		Yes	

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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 14.872	7,394				
	<u>29,591</u>				
WOMEN'S SHELTER INC					
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 15.039	<u>65,000</u>				
WRIGHT CO FAMILY SERVICES COLLABORATIVE					
ISD 0877 BUFFALO-HANOVER-MONTROSE		Yes			
CFDA 84.181	<u>21,036</u>				
WRIGHT TECHNICAL CENTER					
ISD 0051 FOLEY		Yes	Yes		
CFDA 84.048	<u>6,943</u>				
ISD 0726 BECKER		Yes	Yes		
CFDA 84.048	<u>600</u>				
ISD 0727 BIG LAKE		Yes	Yes		
CFDA 84.048	<u>236</u>				
ISD 0742 ST CLOUD		Yes	Yes		
CFDA 84.048	<u>89,781</u>				
ISD 0745 ALBANY		Yes	Yes		
CFDA 84.048	<u>5,645</u>				
ISD 0748 SARTELL - ST STEPHEN		Yes	Yes		
CFDA 84.048	<u>8,385</u>				
ISD 0750 ROCORI AREA SCHOOLS		Yes	Yes		
CFDA 84.048	<u>7,490</u>				
ISD 0877 BUFFALO-HANOVER-MONTROSE		Yes			
CFDA 84.048	<u>1,642</u>				

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(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	
YELLOW MEDICINE COUNTY					
PACT FOR FAMILIES COLLABORATIVE CFDA 84.184	77,139	Yes			
YMCA OF THE GREATER TWIN CITIES					
SSD 1 MINNEAPOLIS CFDA 84.287	159,284	Yes	Yes		
YMCA OF THE USA					
YMCA OF THE GREATER TWIN CITIES CFDA 93.610	27,075	Yes	Yes		
ZUMBRO EDUCATION DISTRICT					
DODGE COUNTY CFDA 84.181	1,000	Yes	Yes		
HIAWATHA VALLEY EDUCATION DISTRICT					
CFDA 84.027	15,087	Yes			
ISD 0204 KASSON-MANTORVILLE					
CFDA 84.027	87,676	Yes	Yes		
CFDA 84.048	1,205				
	88,881				
ISD 0492 AUSTIN					
CFDA 84.027	3,579	Yes	Yes		
ISD 0535 ROCHESTER					
CFDA 84.027	10,041	Yes	Yes		
ISD 0761 OWATONNA					
CFDA 84.027	1,000	Yes			
ISD 2125 TRITON (DODGE CENTER)					
CFDA 84.027	48,996	Yes	Yes		
WABASHA COUNTY					
CFDA 84.181	1,000	Yes	Yes		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2014**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WINONA COUNTY CFDA 84.181	1,000	Yes	Yes		
Grand Total	<u>2,327,588,721</u>				

EXHIBIT 5

SUMMARY OF NONFEDERAL CROSSCUTTING FINDINGS

The following exhibit is a summary of nonfederal crosscutting findings by subrecipient entity. Nonfederal crosscutting findings are findings that do 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 or noncompliance with Minnesota statutes. 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, 2014**

Exhibit 5

CITIES

CITY OF ALEXANDRIA

Internal Control/Management Findings
Segregation of Duties

CITY OF BENSON

Internal Control/Management Findings
Segregation of Duties

CITY OF BLOOMINGTON

Internal Control/Management Findings
Financial Reporting

CITY OF BRAINERD

Internal Control/Management Findings
Financial Reporting

CITY OF BROOKLYN CENTER

Internal Control/Management Findings
State and Local Compliance

CITY OF BROOKLYN PARK

Internal Control/Management Findings
State and Local Compliance

CITY OF CROOKSTON

Internal Control/Management Findings
Financial Reporting
Security for Bank Deposits

CITY OF DARWIN

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF DULUTH

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

CITY OF EAST GRAND FORKS

Internal Control/Management Findings
Segregation of Duties

CITY OF ELBOW LAKE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2014**

CITIES (continued)

CITY OF FAIRMONT

- Internal Control/Management Findings
- Financial Reporting

CITY OF FOSSTON

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

CITY OF GLENWOOD

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

CITY OF GONVICK

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

CITY OF GRANITE FALLS

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

CITY OF HANOVER

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

CITY OF JACKSON

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

CITY OF KARLSTAD

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

CITY OF LANCASTER

- 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, 2014**

CITIES (continued)

CITY OF LONG PRAIRIE

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

CITY OF MAPLE LAKE

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

CITY OF MINNEAPOLIS

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

CITY OF MORRIS

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

CITY OF NEW ULM

- Internal Control/Management Findings
- Financial Reporting

CITY OF OLIVIA

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

CITY OF OSAKIS

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

CITY OF PARK RAPIDS

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

CITY OF PAYNESVILLE

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2014**

CITIES (continued)

CITY OF PERHAM

Internal Control/Management Findings
Financial Reporting

CITY OF PRINCETON

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

CITY OF RICHFIELD

Internal Control/Management Findings
Financial Reporting

CITY OF RICHMOND

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF ST CLOUD

Internal Control/Management Findings
Financial Reporting

CITY OF ST PAUL

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

CITY OF VIRGINIA

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF WADENA

Internal Control/Management Findings
Financial Reporting
Security for Bank Deposits

CITY OF WARREN

Internal Control/Management Findings
Financial Reporting

CITY OF WATERVILLE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2014**

CITIES (continued)

CITY OF WENDELL

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

CITY OF WHEATON

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

COUNTIES

AITKIN COUNTY

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

ANOKA COUNTY

- Internal Control/Management Findings
 - Expenditures

BECKER COUNTY

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

BELTRAMI COUNTY

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

BENTON COUNTY

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

BROWN COUNTY

- Internal Control/Management Findings
 - Financial Reporting

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2014**

COUNTIES (continued)

CARLTON 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

CARVER COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

CASS COUNTY

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

CHIPPEWA COUNTY

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

CHISAGO COUNTY

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

CLAY COUNTY

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

CLEARWATER COUNTY

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

COOK 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, 2014**

COUNTIES (continued)

COTTONWOOD COUNTY

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

CROW WING COUNTY

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

DAKOTA COUNTY

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

DODGE COUNTY

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

DOUGLAS COUNTY

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

FILLMORE COUNTY

- Internal Control/Management Findings
 - Financial Reporting

FREEBORN COUNTY

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

GOODHUE COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
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COUNTIES (continued)

GRANT COUNTY

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

HENNEPIN COUNTY

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

HOUSTON COUNTY

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

HUBBARD COUNTY

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

ISANTI COUNTY

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

ITASCA COUNTY

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

JACKSON COUNTY

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

KANABEC COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - State and Local Compliance
 - Security for Bank Deposits
 - 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, 2014**

COUNTIES (continued)

KANDIYOHI COUNTY

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

KITTSOON COUNTY

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

KOOCHICHING COUNTY

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

LAC QUI PARLE COUNTY

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

LYON COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

MAHNOMEN COUNTY

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
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COUNTIES (continued)

MARTIN COUNTY

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

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
 - Segregation of Duties

MORRISON COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

MOWER COUNTY

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

MURRAY COUNTY

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

NICOLLET COUNTY

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

NOBLES COUNTY

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

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
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COUNTIES (continued)

NORMAN COUNTY

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

OLMSTED COUNTY

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

OTTER TAIL COUNTY

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

PENNINGTON COUNTY

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

PINE COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

POLK COUNTY

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

POPE COUNTY

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

RAMSEY COUNTY

- Internal Control/Management Findings
 - Financial Reporting

RENVILLE COUNTY

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

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
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COUNTIES (continued)

RICE COUNTY

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

ROCK COUNTY

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

ROSEAU COUNTY

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

SCOTT COUNTY

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

SHERBURNE COUNTY

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

SIBLEY COUNTY

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

ST LOUIS COUNTY

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

STEARNS COUNTY

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

STEELE COUNTY

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

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**Summary of Nonfederal Crosscutting Findings by Agency Type
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COUNTIES (continued)

STEVENS COUNTY

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

SWIFT COUNTY

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

TODD COUNTY

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

TRAVERSE COUNTY

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

WABASHA COUNTY

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

WADENA COUNTY

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

WASECA COUNTY

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

WASHINGTON COUNTY

- Internal Control/Management Findings
 - Financial Reporting

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COUNTIES (continued)

WATONWAN COUNTY

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

WILKIN COUNTY

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

WINONA COUNTY

- Internal Control/Management Findings
- Segregation of Duties

WRIGHT COUNTY

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

YELLOW MEDICINE COUNTY

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

NONPROFIT AGENCIES

AMHERST H. WILDER FOUNDATION

- Internal Control/Management Findings
- Financial Reporting

BI-COUNTY COMM ACTION COUNCIL

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

CENTRAL MN COUNCIL ON AGING

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

CHILD CARE AND NUTRITION INC

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

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NONPROFIT AGENCIES (continued)

CHILD CARE CHOICES INC

Internal Control/Management Findings
Segregation of Duties

LAKES & PINES COMM ACT COUNCIL

Internal Control/Management Findings
Segregation of Duties

LUTHERAN SOCIAL SERVICE OF MN

Internal Control/Management Findings
Financial Reporting

MAHUBE-OTWA COMMUNITY ACTION PRTNSHP

Internal Control/Management Findings
Financial Reporting

MN AIDS PROJECT

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

PRAIRIE FIVE COMM ACT CNL

Internal Control/Management Findings
Financial Reporting

SCOPE RESOURCE CENTER, INC (PARENT PROVIDER CONNECTION)

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

SW MN PIC

Internal Control/Management Findings
Financial Reporting
Expenditures

YMCA OF THE GREATER TWIN CITIES

Internal Control/Management Findings
Cash Management/Revenues

OTHER GOVERNMENTAL AGENCIES

BEMIDJI REGIONAL AIRPORT

Internal Control/Management Findings
Financial Reporting

CARLTON COOK LAKE ST LOUIS CO HL BD

Internal Control/Management Findings
Segregation of Duties

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OTHER GOVERNMENTAL AGENCIES (continued)

CHISHOLM HIBBING AIRPORT COMMISSION

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

COUNTRYSIDE PUBLIC HEALTH SERVICE

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

DULUTH AIRPORT AUTHORITY

- Internal Control/Management Findings
- Segregation of Duties

HORIZON COMMUNITY HEALTH BOARD

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

HUMAN SERV OF FARIBAULT & MARTIN CO

- Internal Control/Management Findings
- Financial Reporting

MINNEAPOLIS PARK & RECREATION BD

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

NORMAN MAHNOMEN PUBLIC HEALTH

- Internal Control/Management Findings
- Segregation of Duties

RAINBOW RIDER

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

ST CLOUD METROPOLITAN TRANSIT COMM

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

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REGIONAL DEVELOPMENT COMMISSIONS

METROPOLITAN COUNCIL

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

REGION 5 DEVELOP COMM

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

BEMIDJI REGIONAL INTERDISTRICT COUNCIL

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

BENTON-STEARNES EDUCATION DISTRICT

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

BEST ACADEMY

- Internal Control/Management Findings
- Security for Bank Deposits

COMMUNITY OF PEACE ACADEMY

- Internal Control/Management Findings
- State and Local Compliance

DUGSI ACADEMY CHARTER SCHOOL

- Internal Control/Management Findings
- Expenditures

DULUTH PUBLIC SCHOOLS ACADEMY

- Internal Control/Management Findings
- Expenditures

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SCHOOLS AND RELATED AGENCIES (continued)

EXCELL ACADEMY FOR HIGHER LEARNING

Internal Control/Management Findings
Security for Bank Deposits

FRESHWATER EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

GLOBAL ACADEMY CHARTER SCHOOL

Internal Control/Management Findings
Financial Reporting

HARVEST PREPARATORY SCHOOL

Internal Control/Management Findings
Security for Bank Deposits

HIAWATHA ACADEMIES

Internal Control/Management Findings
Financial Reporting

HIGHER GROUND ACADEMY

Internal Control/Management Findings
State and Local Compliance

HOPE COMMUNITY ACADEMY

Internal Control/Management Findings
Security for Bank Deposits

INTERMEDIATE SCHOOL DISTRICT 287

Internal Control/Management Findings
State and Local Compliance

ISD 0001 AITKIN

Internal Control/Management Findings
Financial Reporting

ISD 0011 ANOKA-HENNEPIN

Internal Control/Management Findings
State and Local Compliance

ISD 0012 CENTENNIAL

Internal Control/Management Findings
State and Local Compliance

ISD 0013 COLUMBIA HEIGHTS

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0014 FRIDLEY

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

ISD 0015 ST FRANCIS

Internal Control/Management Findings
State and Local Compliance

ISD 0016 SPRING LAKE PARK

Internal Control/Management Findings
State and Local Compliance

ISD 0022 DETROIT LAKES

Internal Control/Management Findings
Segregation of Duties

ISD 0023 FRAZEE - VERGAS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0025 PINE POINT (PONSFORD)

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

ISD 0032 BLACKDUCK

Internal Control/Management Findings
State and Local Compliance

ISD 0036 KELLIHER

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0038 RED LAKE

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 0047 SAUK RAPIDS - RICE

Internal Control/Management Findings
Segregation of Duties

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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

ISD 0093 CARLTON

- Internal Control/Management Findings
- Financial Reporting

ISD 0094 CLOQUET

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

ISD 0108 CENTRAL (NORWOOD-YG AMERICA)

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

ISD 0111 WATERTOWN - MAYER

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

ISD 0112 EASTERN CARVER CO (CHASKA)

- Internal Control/Management Findings
- State and Local Compliance

ISD 0113 WALKER-HACKENSACK-AKELEY

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

ISD 0115 CASS LAKE - BENA

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0118 NORTHLAND COMMUNITY (REMER)

Internal Control/Management Findings
Financial Reporting

ISD 0129 MONTEVIDEO

Internal Control/Management Findings
Financial Reporting

ISD 0138 NORTH BRANCH

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

ISD 0152 MOORHEAD

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0162 BAGLEY

Internal Control/Management Findings
Financial Reporting

ISD 0177 WINDOM

Internal Control/Management Findings
Financial Reporting

ISD 0181 BRAINERD

Internal Control/Management Findings
Financial Reporting

ISD 0182 CROSBY - IRONTON

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

ISD 0186 PEQUOT LAKES

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

ISD 0192 FARMINGTON

Internal Control/Management Findings
Segregation of Duties

ISD 0194 LAKEVILLE

Internal Control/Management Findings
State and Local Compliance

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN

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

ISD 0199 INVER GROVE HEIGHTS

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

ISD 0200 HASTINGS

Internal Control/Management Findings
State and Local Compliance

ISD 0204 KASSON-MANTORVILLE

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

ISD 0206 ALEXANDRIA

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0270 HOPKINS

Internal Control/Management Findings
State and Local Compliance

ISD 0272 EDEN PRAIRIE

Internal Control/Management Findings
State and Local Compliance

ISD 0273 EDINA

Internal Control/Management Findings
State and Local Compliance

ISD 0277 WESTONKA

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0280 RICHFIELD

Internal Control/Management Findings
State and Local Compliance

ISD 0281 ROBBINSDALE

Internal Control/Management Findings
Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0282 ST ANTHONY-NEW BRIGHTON

Internal Control/Management Findings
Segregation of Duties

ISD 0283 ST LOUIS PARK

Internal Control/Management Findings
Financial Reporting

ISD 0284 WAYZATA

Internal Control/Management Findings
Security for Bank Deposits

ISD 0286 BROOKLYN CENTER

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

ISD 0309 PARK RAPIDS

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

ISD 0314 BRAHAM

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0316 GREENWAY (COLERAINE)

Internal Control/Management Findings
Security for Bank Deposits

ISD 0317 DEER RIVER

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0345 NEW LONDON-SPICER

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0361 INTERNATIONAL FALLS

Internal Control/Management Findings
Security for Bank Deposits

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0381 LAKE SUPERIOR (TWO HARBORS)

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

ISD 0413 MARSHALL

- Internal Control/Management Findings
 - Financial Reporting

ISD 0423 HUTCHINSON

- Internal Control/Management Findings
 - Financial Reporting

ISD 0432 MAHNOMEN

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

ISD 0435 WAUBUN

- Internal Control/Management Findings
 - Financial Reporting

ISD 0463 EDEN VALLEY-WATKINS

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

ISD 0465 LITCHFIELD

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

ISD 0466 DASSEL-COKATO

- Internal Control/Management Findings
 - Security for Bank Deposits

ISD 0477 PRINCETON

- Internal Control/Management Findings
 - Financial Reporting

ISD 0480 ONAMIA

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0482 LITTLE FALLS

Internal Control/Management Findings
Segregation of Duties

ISD 0484 PIERZ

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0492 AUSTIN

Internal Control/Management Findings
Financial Reporting

ISD 0508 ST PETER

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

ISD 0518 WORTHINGTON

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

ISD 0533 DOVER-EYOTA

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 0535 ROCHESTER

Internal Control/Management Findings
State and Local Compliance

ISD 0544 FERGUS FALLS

Internal Control/Management Findings
Financial Reporting

ISD 0548 PELICAN RAPIDS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0549 PERHAM - DENT

Internal Control/Management Findings
Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0578 PINE CITY

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

ISD 0593 CROOKSTON

- Internal Control/Management Findings
- Financial Reporting

ISD 0595 EAST GRAND FORKS

- Internal Control/Management Findings
- Financial Reporting

ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE

- Internal Control/Management Findings
- State and Local Compliance

ISD 0624 WHITE BEAR LAKE

- Internal Control/Management Findings
- Financial Reporting

ISD 0625 ST PAUL

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

ISD 0659 NORTHFIELD

- Internal Control/Management Findings
- State and Local Compliance

ISD 0682 ROSEAU

- Internal Control/Management Findings
- Financial Reporting

ISD 0690 WARROAD

- Internal Control/Management Findings
- Financial Reporting

ISD 0695 CHISHOLM

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

ISD 0701 HIBBING

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0706 VIRGINIA

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

ISD 0709 DULUTH

- Internal Control/Management Findings
- Financial Reporting

ISD 0712 MOUNTAIN IRON - BUHL

- Internal Control/Management Findings
- Financial Reporting

ISD 0716 BELLE PLAINE

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

ISD 0717 JORDAN

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

ISD 0719 PRIOR LAKE - SAVAGE

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

ISD 0720 SHAKOPEE

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

ISD 0721 NEW PRAGUE

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

ISD 0726 BECKER

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0727 BIG LAKE

Internal Control/Management Findings
Segregation of Duties

ISD 0728 ELK RIVER

Internal Control/Management Findings
Segregation of Duties

ISD 0740 MELROSE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0742 ST CLOUD

Internal Control/Management Findings
Segregation of Duties

ISD 0743 SAUK CENTRE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0745 ALBANY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0748 SARTELL - ST STEPHEN

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0750 ROCORI AREA SCHOOLS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0813 LAKE CITY

Internal Control/Management Findings
Financial Reporting
Expenditures

ISD 0821 MENAHTA

Internal Control/Management Findings
Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0829 WASECA

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

ISD 0832 MAHTOMEDI

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

ISD 0840 ST JAMES

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

ISD 0858 ST CHARLES

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

ISD 0876 ANNANDALE

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

ISD 0879 DELANO

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

ISD 0882 MONTICELLO

- Internal Control/Management Findings
 - Cash Management/Revenues

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0911 CAMBRIDGE-ISANTI

Internal Control/Management Findings
State and Local Compliance

ISD 0912 MILACA

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

ISD 2125 TRITON (DODGE CENTER)

Internal Control/Management Findings
Financial Reporting

ISD 2135 MAPLE RIVER

Internal Control/Management Findings
Financial Reporting

ISD 2142 ST LOUIS COUNTY

Internal Control/Management Findings
Segregation of Duties

ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 2149 MINNEWASKA AREA

Internal Control/Management Findings
Financial Reporting
Cash Management/Revenues
State and Local Compliance

ISD 2154 EVELETH-GILBERT

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2155 WADENA-DEER CREEK

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2164 DILWORTH-GLYNDON-FELTON

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2168 NRHEG (NEW RICHLAND)

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

ISD 2176 WARREN-ALVARADO-OSLO

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

ISD 2184 LUVERNE

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

ISD 2198 FILLMORE CENTRAL (PRESTON)

- Internal Control/Management Findings
- Financial Reporting

ISD 2310 SIBLEY EAST (ARLINGTON)

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

ISD 2364 BELGRADE-BROOTEN-ELROSA

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

ISD 2396 ATWATER-COSMOS-GROVE CITY

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

ISD 2534 BOLD (Bird Island/Olivia/Lk Lillian)

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

ISD 2580 EAST CENTRAL SCHOOLS

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2689 PIPESTONE AREA

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

ISD 2711 MESABI EAST (AURORA)

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

ISD 2752 FAIRMONT AREA SCHOOLS

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

ISD 2753 LONG PRAIRIE-GREY EAGLE

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

ISD 2853 LAC QUI PARLE VALLEY

- Internal Control/Management Findings
- Financial Reporting

ISD 2859 GLENCOE-SILVER LAKE

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

ISD 2860 BLUE EARTH AREA SCHOOLS

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

ISD 2895 JACKSON COUNTY CENTRAL

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

ISD 2897 REDWOOD FALLS

- Internal Control/Management Findings
- Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2899 PLAINVIEW-ELGIN-MILLVILLE

Internal Control/Management Findings
Financial Reporting

ISD 2904 TRACY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2905 TRI-CITY UNITED

Internal Control/Management Findings
Financial Reporting
Cash Management/Revenues
Expenditures
State and Local Compliance

ITASCA AREA SCHOOLS COLLABORATIVE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

LAKES COUNTRY SERVICE COOPERATIVE

Internal Control/Management Findings
Financial Reporting

METRO TWIN CITIES AREA SERVICE COOP

Internal Control/Management Findings
Cash Management/Revenues
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 INTERNATIONAL MIDDLE SCHOOL

Internal Control/Management Findings
Financial Reporting

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2014**

SCHOOLS AND RELATED AGENCIES (continued)

NEW MILLENNIUM ACADEMY

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

NORTHWEST SERVICE COOPERATIVE

- Internal Control/Management Findings
 - Financial Reporting

PARTNERSHIP ACADEMY CHARTER SCHOOL

- Internal Control/Management Findings
 - Financial Reporting

RESOURCE TRAINING AND SOLUTIONS

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

RIVER BEND EDUCATION DISTRICT

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

RUM RIVER SPECIAL EDUCATION COOP

- Internal Control/Management Findings
 - State and Local Compliance

SOJOURNER TRUTH ACADEMY

- Internal Control/Management Findings
 - State and Local Compliance

SOUTHERN MN SPCL SERVICES COOP

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

SOUTHERN PLAINS ED COOP

- Internal Control/Management Findings
 - Financial Reporting

SOUTHWEST METRO EDUCATIONAL COOP

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

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

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2014**

SCHOOLS AND RELATED AGENCIES (continued)

SSD 1 MINNEAPOLIS

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

SSD 6 SOUTH ST PAUL

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

ST CROIX RIVER EDUCATION DISTRICT

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

TWIN CITIES INTERNATIONAL ELEMENTARY

- Internal Control/Management Findings
 - Financial Reporting

WEST CENTRAL EDUCATION DISTRICT

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

ZUMBRO EDUCATION DISTRICT

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

TRIBAL GOVERNMENTS

BOIS FORTE RES BUS COMM

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

MILLE LACS BAND OF CHIPPEWA INDIANS

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

MN CHIPPEWA TRIBE

- Internal Control/Management Findings
 - Financial Reporting

RED LAKE BAND OF CHIPPEWA INDIANS

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

EXHIBIT 6

SUMMARY OF FEDERAL CROSSCUTTING FINDINGS

The following exhibit is a summary of federal crosscutting findings by subrecipient entity. Federal crosscutting findings are non-monetary findings 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:

- Expenditures
- 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

**Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2014**

CITIES

CITY OF ELBOW LAKE

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

CITY OF GONVICK

Internal Control/Management Findings
Segregation of Duties

CITY OF MAPLE LAKE

Internal Control/Management Findings
Financial Reporting

CITY OF MINNEAPOLIS

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

CITY OF ST PAUL

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

CITY OF VIRGINIA

Internal Control/Management Findings
Segregation of Duties

CITY OF WATERVILLE

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

COUNTIES

BECKER COUNTY

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

TRAVERSE COUNTY

Internal Control/Management Findings
Financial Reporting

NONPROFIT AGENCIES

BI-COUNTY COMM ACTION COUNCIL

Internal Control/Management Findings
Cash Management/Revenues
Financial Reporting

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings
Segregation of Duties

HEARTLAND COMMUNITY ACTION AGCY

Internal Control/Management Findings
Capital Assets

MN AIDS PROJECT

Internal Control/Management Findings
Financial Reporting

**State of Minnesota
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**Exhibit 6
(Continued)**

**Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2014**

NONPROFIT AGENCIES (continued)

THREE RIVERS COMMUNITY ACTION, INC

Internal Control/Management Findings

Financial Reporting

SCHOOLS AND RELATED AGENCIES

BEMIDJI REGIONAL INTERDISTRICT COUNCIL

Internal Control/Management Findings

Segregation of Duties

ISD 0314 BRAHAM

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

ISD 0432 MAHNOMEN

Internal Control/Management Findings

Segregation of Duties

ISD 0518 WORTHINGTON

Internal Control/Management Findings

Segregation of Duties

ISD 0695 CHISHOLM

Internal Control/Management Findings

Segregation of Duties

ISD 0701 HIBBING

Internal Control/Management Findings

Segregation of Duties

ISD 0706 VIRGINIA

Internal Control/Management Findings

Segregation of Duties

ISD 2154 EVELETH-GILBERT

Internal Control/Management Findings

Segregation of Duties

ISD 2689 PIPESTONE AREA

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings

Segregation of Duties

ISD 2904 TRACY

Internal Control/Management Findings

Segregation of Duties

METRO TWIN CITIES AREA SERVICE COOP

Internal Control/Management Findings

Segregation of Duties

TRIBAL GOVERNMENTS

RED LAKE BAND OF CHIPPEWA INDIANS

Internal Control/Management Findings

Financial Reporting