

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

**REPORT OF THE STATE AUDITOR
ON FEDERALLY ASSISTED PROGRAMS
OF SUBRECIPIENTS OF
THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 2021**

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 100 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 Minnesota’s local 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, 2021**



Office of the State Auditor

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

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
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February 16, 2022

Mr. Jim Schowalter, Commissioner
Minnesota Management & Budget
400 Centennial Office Building
658 Cedar Street
Saint Paul, Minnesota 55155

Office of Inspector General
U.S. Department of Health and Human Services
330 Independence Avenue S.W.
Washington, DC 20201

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, 2021.

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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

This report on *Federally Assisted Programs of Subrecipients of the State of Minnesota* for the fiscal year ended June 30, 2021, represents a compilation of financial and compliance information pertaining to federal grants. The data has been obtained from a combination of audited financial statements of subrecipients submitted to this office and information from the Federal Audit Clearinghouse. 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.

Review of Subrecipient Audit Reports

For the fiscal year ended June 30, 2021, 788 entities were determined to have expended federal funds passed through the State of Minnesota and a total amount of federal funds expended from all sources to require them to submit audited financial statements. Not all subrecipients submitted audited financial statements in time to be included in this report.

Audits expected and audits received, by type, are:

	<u>Total</u>	<u>Received</u>	<u>Unacceptable Report</u>	<u>Not Received in Time for Publication</u>
Cities	156	155	-	1
Counties	87	84	-	3
Nonprofit Agencies	167	139	1	27
Other Governmental Agencies	33	28	-	5
Regional Development Commissions	4	4	-	-
Schools and Related Agencies	332	328	-	4
Tribal Governments	9	3	-	6
Totals	<u>788</u>	<u>741</u>	<u>1</u>	<u>46</u>
 Percent	 100%	 94.1%	 0.1%	 5.8%

Significant Item

To be included in this report, financial statements must have been received by February 9, 2022.

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, 2020, and June 30, 2021. The resolution of federal questioned costs, noncompliance, and nonfederal findings is the responsibility of the State administering agency.

The exhibits are:

- Exhibit 1 Questioned Costs
Exhibit 1 is a summary of questioned costs by state administrative agency. For each questioned cost, the exhibit lists the subrecipient entity, the Assistance Listing Number, and the reason for and the amount of the questioned costs.

- Exhibit 2 Expenditures of Federal Awards by Assistance Listing Number
Exhibit 2 is a summary of expenditures of federal awards by Assistance Listing Number passed through the State.

- Exhibit 3 Expenditures of Federal Awards by Subrecipient Entity
Exhibit 3 is a summary of expenditures of federal awards passed through the State by subrecipient entity. Also shown are those entities that were required 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 passed through the State by the administering agency and a breakdown of those agencies by the subrecipient entities and Assistance Listing Numbers. The exhibit also identifies whether the audit report is acceptable and whether there are any nonfederal findings or grant noncompliance.
- Exhibit 5 Summary of Nonfederal Findings
 Exhibit 5 is a summary of nonfederal findings by entity. Nonfederal findings are non-monetary and do not pertain to federal programs.
- Exhibit 6 Summary of Federal Crosscutting Findings
 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.osa.state.mn.us).

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:

Year	Cities	Counties	Nonprofit Agencies	Other Governments	Regional Development Commissions	Schools and Related Agencies	Tribal Governments	Total
2021	155	84	139	28	4	328	3	741
2020	48	69	117	26	5	183	3	451
2019	35	72	116	25	5	176	1	430
2018	44	72	121	24	5	174	2	442
2017	60	69	107	24	6	171	4	441
2016	49	73	59	23	7	166	3	380
2015	59	81	39	21	3	238	4	445
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

The following table summarizes the expenditures of federal awards included in the reports for the last ten years (dollars in millions):

<u>Year</u>	<u>Amount</u>
2021	\$ 3,350
2020	1,717
2019	1,697
2018	1,613
2017	1,561
2016	1,489
2015	1,464
2014	1,473
2013	1,537
2012	1,679

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

<u>June 30</u>	<u>Amount</u>
2021	\$ 2,427,643
2020	148,124
2019	524,510
2018	1,452,965
2017	891,555
2016	263,025
2015	269,112
2014	428,749
2013	88,352
2012	882,149

Acknowledgment

The preparation of this report on *Federally Assisted Programs of Subrecipients of the State of Minnesota* for the year ended June 30, 2021, 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/Julie Blaha

Julie Blaha
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, Assistance Listing Number, reason for the questioned cost, and the amount of the questioned cost. The resolution of questioned costs is the responsibility of the administering state agency.

State of Minnesota
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Questioned Costs
For the Year Ending June 30, 2021

Exhibit 1

Administering Agency	AL		Questioned
Name of Entity	Number	Reason	Costs
MN - Department of Education			
ISD 194 - Lakeville	84.425	Allowable costs/cost principles	\$ 112
Northwest Service Cooperative	84.010	Activities allowed or unallowed	27,639
			<u>\$ 27,751</u>
MN - Department of Minnesota Management and Budget			
Chisago County	21.019	Period of performance (or availability)	275,155
Cottonwood County	21.019	Subrecipient monitoring	78,004
Houston County	21.019	Allowable costs/cost principles	57,139
Hubbard County	21.019	Subrecipient monitoring	152,917
McLeod County	21.019	Period of performance (or availability)	367,108
Meeker County	21.019	Period of performance (or availability)	28,794
Mille Lacs County	21.019	Subrecipient monitoring	60,000
Otter Tail County	21.019	Subrecipient monitoring	637,730
Todd County	21.019	Reporting	80,307
Wilkin County	21.019	Subrecipient monitoring	124,826
Winona County	21.019	Allowable costs/cost principles	88,260
Duluth	21.019	Period of performance (or availability)	308,944
Long Prairie	21.019	Reporting	42,603

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**Exhibit 1
(Continued)**

**Questioned Costs
For the Year Ending June 30, 2021**

Administering Agency	AL		Questioned
Name of Entity	Number	Reason	Costs
Saint Peter	21.019	Period of performance (or availability)	39,036
			<u>\$ 2,340,823</u>
MN - Department of Revenue			
Goodhue County	21.019	Period of performance (or availability)	1,051
Farmington	21.019	Allowable costs/cost principles	58,018
			<u>\$ 59,069</u>
Total Questioned Costs			<u><u>\$ 2,427,643</u></u>

EXHIBIT 2

EXPENDITURES OF FEDERAL AWARDS PASSED THROUGH THE STATE BY ASSISTANCE LISTING NUMBER

The following exhibit is a summary of expenditures of federal awards passed through the State by Assistance Listing Number.

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

Exhibit 2

**Summary of Expenditures of Federal Awards Passed Through the State by Assistance Listing
For the Year Ending June 30, 2021**

<u>Assistance Listing</u>	<u>Total</u>
10.093	\$ 1,000
10.170	12,543
10.178	1,683,165
10.225	60,590
10.415	277,903
10.427	65,098
10.537	63,808
10.550	46,057
10.551	184,552
10.553	6,114,407
10.555	33,565,644
10.556	3,001,146
10.557	27,452,643
10.558	50,364,665
10.559	366,835,516
10.561	56,717,089
10.565	10,962,912
10.568	3,055,133
10.569	43,244,108
10.572	42,591
10.574	800
10.575	19,657
10.576	8,684
10.578	122,292
10.579	226,388
10.580	620,699
10.582	1,723,822
10.649	181,796
10.664	116,398
10.665	6,751,133
10.675	103,269

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

**Summary of Expenditures of Federal Awards Passed Through the State by Assistance Listing
For the Year Ending June 30, 2021**

<u>Assistance Listing</u>	<u>Total</u>
11.419	278,954
12.401	20,074
12.404	1,777,155
14.228	7,381,377
14.231	1,492,497
14.239	579,604
14.257	64,175
15.605	8,959
15.662	4,077
15.904	32,441
15.916	478,258
16.017	251,444
16.021	31,343
16.034	69,290
16.320	78,081
16.529	130,661
16.540	115,854
16.543	19,108
16.575	16,030,485
16.576	1,248
16.585	91,068
16.588	304,067
16.590	2,513
16.593	7,387
16.607	26,549
16.609	8,850
16.710	343,651
16.734	6,875
16.738	1,539,388
16.742	42,895
16.833	283,625

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

**Summary of Expenditures of Federal Awards Passed Through the State by Assistance Listing
For the Year Ending June 30, 2021**

<u>Assistance Listing</u>	<u>Total</u>
16.922	24,697
17.207	69,089
17.225	46
17.235	1,449,799
17.258	6,741,346
17.259	6,594,462
17.268	567,884
17.270	263,746
17.277	76,560
17.278	4,607,393
17.720	180,231
20.019	3,599,407
20.106	56,826,150
20.200	22,466
20.205	183,010,515
20.219	527,179
20.505	287,586
20.507	3,168,126
20.509	28,079,705
20.513	1,242,590
20.514	166
20.600	979,312
20.608	3,142,442
20.609	18,009
20.615	84,343
20.616	1,411,229
20.703	1,310
20.930	376,991
21.009	24,209
21.017	20,856
21.019	1,039,140,938

**State of Minnesota
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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Assistance Listing
For the Year Ending June 30, 2021**

<u>Assistance Listing</u>	<u>Total</u>
21.027	2,458,357
21.106	1,428,600
21.109	134,482
34.365	18,052
45.025	19,000
45.310	200,231
59.037	872,768
59.046	137,782
66.034	2,080
66.039	20,000
66.040	87,500
66.458	14,561,862
66.460	350,964
66.468	6,668,177
66.818	1,066,475
81.041	4,174,480
81.042	8,465,535
84.002	4,493,963
84.010	155,954,079
84.011	1,110,204
84.013	286,101
84.025	37,398
84.027	170,859,431
84.041	330,565
84.047	4,156
84.048	6,212,431
84.051	3,118
84.060	186,976
84.126	164,123
84.146	10,000
84.173	6,724,963

**State of Minnesota
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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Assistance Listing
For the Year Ending June 30, 2021**

<u>Assistance Listing</u>	<u>Total</u>
84.181	6,650,832
84.184	45,280
84.186	416,499
84.196	564,807
84.206	422,392
84.282	1,019,401
84.287	11,222,075
84.323	739,726
84.326	168,499
84.334	304,526
84.358	683,845
84.365	8,163,163
84.367	22,464,189
84.371	8,828,331
84.372	202,786
84.377	153,243
84.412	230,869
84.420	155,890
84.424	10,174,449
84.425	178,732,217
90.401	7,204
90.404	2,844,533
93.036	116,474
93.043	292,571
93.044	9,866,061
93.045	11,176,208
93.048	295,722
93.052	3,484,918
93.053	1,706,376
93.069	2,716,805
93.071	499,317

**State of Minnesota
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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Assistance Listing
For the Year Ending June 30, 2021**

<u>Assistance Listing</u>	<u>Total</u>
93.074	720,390
93.076	46,296
93.090	126,319
93.092	266,865
93.103	2,000
93.104	1,311,833
93.116	89,850
93.127	100,500
93.136	199,272
93.150	814,464
93.185	14,001
93.197	15,000
93.224	245,683
93.234	9,968
93.235	579,792
93.241	182,921
93.243	1,594,011
93.251	128,611
93.268	968,956
93.276	213,052
93.283	600
93.301	301,493
93.314	8,775
93.324	330,767
93.336	4,569
93.366	1,974
93.369	228,081
93.421	94,691
93.426	5,000
93.432	241,271
93.434	244,886

**State of Minnesota
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Statewide Single Audit**

**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Assistance Listing
For the Year Ending June 30, 2021**

<u>Assistance Listing</u>	<u>Total</u>
93.435	384,042
93.436	21,283
93.439	125,739
93.461	84,768
93.498	26,658
93.500	375,334
93.525	287,953
93.539	300
93.556	3,314,552
93.558	77,941,510
93.563	96,797,139
93.566	3,732,771
93.568	77,090,579
93.569	8,752,130
93.570	199,586
93.575	34,453,680
93.586	400
93.590	1,526,343
93.596	3,939,192
93.597	38,000
93.599	823,186
93.600	784,039
93.603	20,716
93.640	1,862
93.645	1,121,100
93.658	49,785,960
93.659	1,614,026
93.665	149,875
93.667	30,622,534
93.669	440,060
93.671	1,839,165

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

**Summary of Expenditures of Federal Awards Passed Through the State by Assistance Listing
For the Year Ending June 30, 2021**

<u>Assistance Listing</u>	<u>Total</u>
93.674	1,544,814
93.719	59,500
93.767	69,223
93.775	113
93.778	157,905,035
93.788	2,458,830
93.791	19,688
93.800	28,087
93.817	387,323
93.870	6,378,550
93.889	762,000
93.898	183,651
93.917	3,422,879
93.940	935,127
93.945	4,275
93.958	2,336,205
93.959	5,729,924
93.977	6,727
93.981	41,380
93.994	5,357,083
94.006	182,385
95.001	157,417
96.001	53
97.012	924,584
97.024	22,539
97.032	35,769
97.036	22,812,401
97.039	53,475
97.042	2,096,553
97.044	80,559
97.047	16,603

**State of Minnesota
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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Assistance Listing
For the Year Ending June 30, 2021**

<u>Assistance Listing</u>	<u>Total</u>
97.067	5,626,833
97.083	1,318,485
97.778	65,038,467
	<u>\$3,350,442,214</u>

EXHIBIT 3

EXPENDITURES OF FEDERAL AWARDS PASSED THROUGH THE STATE BY SUBRECIPIENT ENTITY

The following exhibit is a summary of expenditures of federal awards passed through the State to subrecipient entities by type of entity—cities, counties, nonprofit agencies, other governmental agencies, regional development commissions, schools and related agencies, and tribal governments. The exhibit shows whether the entity's audit report is in accordance with the reporting elements required by generally accepted governmental auditing standards and the Uniform Guidance. Also presented are entities which were required to file a single audit report but did not.

**State of Minnesota
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Statewide Single Audit**

Exhibit 3

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Total	Audit Report Acceptable
Name of Entity			
Cities			
City of Ada	\$	133,257	Yes
City of Adams		135,122	Yes
City of Albert Lea		1,555,396	Yes
City of Alexandria		1,051,072	Yes
City of Andover		2,465,736	Yes
City of Anoka		1,404,576	Yes
City of Apple Valley		4,065,313	Yes
City of Appleton		135,863	Yes
City of Austin		1,978,144	Yes
City of Barnesville		200,857	Yes
City of Battle Lake		70,518	Yes
City of Bemidji		1,278,549	Yes
City of Benson		947,685	Yes
City of Big Lake		932,245	Yes
City of Blaine		5,064,015	Yes
City of Bloomington		11,078,859	Yes
City of Brainerd		2,843,654	Yes
City of Brooklyn Center		2,468,622	Yes
City of Brooklyn Park		13,175,596	Yes
City of Buffalo		1,606,941	Yes
City of Buhl		73,833	Yes
City of Burnsville		6,268,080	Yes
City of Cambridge		677,429	Yes
City of Canby		129,811	Yes
City of Champlin		1,805,748	Yes
City of Chanhassen		1,978,887	Yes
City of Chaska		2,081,049	Yes

**State of Minnesota
Office of the State Auditor
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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit Report
Name of Entity	Total	Acceptable
Cities (continued)		
City of Clarkfield	452,338	Yes
City of Clear Lake	46,636	Yes
City of Cloquet	1,164,494	Yes
City of Columbia Heights	1,570,091	Yes
City of Coon Rapids	5,018,888	Yes
City of Cottage Grove	3,041,126	Yes
City of Crookston	854,816	Yes
City of Crystal	1,853,834	Yes
City of Dassel	110,750	Yes
City of Dayton	5,851,971	Yes
City of Deerwood	616,760	Yes
City of Detroit Lakes	12,223,196	Yes
City of Duluth	17,580,518	Yes
City of Eagan	6,984,753	Yes
City of East Bethel	906,268	Yes
City of East Grand Forks	737,062	Yes
City of Eden Prairie	4,925,282	Yes
City of Edina	4,166,072	Yes
City of Elk River	1,921,665	Yes
City of Ely	900,768	Yes
City of Fairmont	2,055,681	Yes
City of Faribault	7,767,947	Yes
City of Farmington	1,723,785	Yes
City of Fergus Falls	2,730,489	Yes
City of Forest Lake	3,035,133	Yes
City of Frazee	108,944	Yes
City of Fridley	2,524,089	Yes
City of Gary	15,219	Yes

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

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit
Name of Entity	Total	Report
		Acceptable
Cities (continued)		
City of Gilbert	134,482	Yes
City of Glencoe	1,224,190	Yes
City of Golden Valley	1,625,843	Yes
City of Grand Rapids	1,563,498	Yes
City of Ham Lake	1,246,072	Yes
City of Hastings	1,745,642	Yes
City of Hibbing	1,441,360	Yes
City of Hopkins	1,568,664	Yes
City of Hugo	1,148,713	Yes
City of Hutchinson	1,211,849	Yes
City of Inver Grove Heights	2,665,614	Yes
City of Lake City	119,437	Yes
City of Lake Lillian	548,550	Yes
City of Lakeville	4,878,588	Yes
City of Le Sueur		Report not Received.
City of Lino Lakes	1,608,289	Yes
City of Litchfield	841,891	Yes
City of Little Canada	921,751	Yes
City of Little Falls	1,276,733	Yes
City of Long Prairie	340,806	Yes
City of Mahanomen	137,756	Yes
City of Mankato	2,037,764	Yes
City of Maple Grove	5,040,489	Yes
City of Maplewood	3,119,098	Yes
City of Marshall	8,558,479	Yes
City of Mendota Heights	1,036,767	Yes
City of Minneapolis	46,074,350	Yes
City of Minnetonka	4,139,882	Yes

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

**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit
Name of Entity	Total	Report
		Acceptable
Cities (continued)		
City of Montevideo	955,657	Yes
City of Monticello	1,038,338	Yes
City of Montrose	203,028	Yes
City of Moorhead	7,826,278	Yes
City of Morgan	67,297	Yes
City of Morris	2,811,665	Yes
City of Mounds View	1,018,327	Yes
City of New Brighton	1,745,351	Yes
City of New Hope	1,641,664	Yes
City of New Prague	3,129,469	Yes
City of New Ulm	1,153,842	Yes
City of Nisswa	155,879	Yes
City of North Branch	808,100	Yes
City of North Mankato	1,412,124	Yes
City of North Saint Paul	916,062	Yes
City of Northfield	1,565,457	Yes
City of Northome	33,169	Yes
City of Oakdale	2,133,259	Yes
City of Ortonville	170,733	Yes
City of Ostrander	200,000	Yes
City of Otsego	1,305,119	Yes
City of Owatonna	2,395,571	Yes
City of Paynesville	1,132,164	Yes
City of Pelican Rapids	190,234	Yes
City of Plymouth	5,902,985	Yes
City of Princeton	2,021,618	Yes
City of Prior Lake	1,969,018	Yes
City of Ramsey	2,038,029	Yes

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

**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit
Name of Entity	Total	Report
		Acceptable
Cities (continued)		
City of Red Lake Falls	236,899	Yes
City of Red Wing	2,025,276	Yes
City of Revere	527,883	Yes
City of Richfield	3,019,833	Yes
City of Robbinsdale	1,113,228	Yes
City of Rochester	5,078,486	Yes
City of Rogers	978,745	Yes
City of Roseau	1,054,163	Yes
City of Rosemount	1,833,933	Yes
City of Roseville	2,740,511	Yes
City of Saint Cloud	6,853,848	Yes
City of Saint James	611,090	Yes
City of Saint Louis Park	5,154,100	Yes
City of Saint Michael	1,343,694	Yes
City of Saint Paul	43,599,636	Yes
City of Saint Peter	903,689	Yes
City of Sartell	1,816,921	Yes
City of Sauk Rapids	2,441,993	Yes
City of Savage	2,380,457	Yes
City of Shakopee	3,224,131	Yes
City of Shoreview	1,995,010	Yes
City of Silver Bay	142,112	Yes
City of South Saint Paul	1,664,248	Yes
City of Staples	403,120	Yes
City of Starbuck	159,999	Yes
City of Stillwater	1,522,808	Yes
City of Thief River Falls	768,868	Yes
City of Tracy	278,997	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit Report
Name of Entity	Total	Acceptable
Cities (continued)		
City of Twin Valley	60,046	Yes
City of Two Harbors	1,174,009	Yes
City of Vadnais Heights	994,341	Yes
City of Virginia	665,037	Yes
City of Waconia	988,766	Yes
City of Waite Park	588,073	Yes
City of Waseca	928,669	Yes
City of Waverly	115,120	Yes
City of West Saint Paul	1,586,138	Yes
City of White Bear Lake	2,435,955	Yes
City of Willmar	3,042,338	Yes
City of Windom	969,358	Yes
City of Winnebago	100,429	Yes
City of Winona	5,247,383	Yes
City of Winsted	2,923,106	Yes
City of Woodbury	5,479,232	Yes
City of Worthington		Yes
Total	<u>\$ 419,864,104</u>	
Counties		
Aitkin County	3,938,984	Yes
Anoka County	79,748,814	Yes
Becker County	8,831,579	Yes
Beltrami County	16,340,594	Yes
Benton County	10,739,302	Yes
Big Stone County	1,618,306	Yes
Blue Earth County	15,980,746	Yes
Brown County	6,814,147	Yes
Carlton County	12,394,498	Yes

**State of Minnesota
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Statewide Single Audit**

**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit Report
Name of Entity	Total	Acceptable
Counties (continued)		
Carver County	20,421,443	Yes
Cass County	8,554,906	Yes
Chippewa County	3,749,287	Yes
Chisago County	13,126,966	Yes
Clay County	15,746,162	Yes
Clearwater County	2,309,570	Yes
Cook County	3,913,773	Yes
Cottonwood County	1,938,369	Yes
Crow Wing County	18,254,813	Yes
Dakota County	102,419,832	Yes
Dodge County		Report not Received.
Douglas County	7,797,898	Yes
Faribault County	1,808,105	Yes
Fillmore County		Report not Received.
Freeborn County	10,950,044	Yes
Goodhue County	10,558,725	Yes
Grant County	2,092,466	Yes
Hennepin County	175,335,253	Yes
Houston County	5,987,999	Yes
Hubbard County	5,263,204	Yes
Isanti County	10,123,762	Yes
Itasca County	12,045,504	Yes
Jackson County	2,117,707	Yes
Kanabec County	5,100,546	Yes
Kandiyohi County	12,033,841	Yes
Kittson County	1,443,759	Yes
Koochiching County	3,338,062	Yes
Lac qui Parle County	2,251,499	Yes

**State of Minnesota
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Statewide Single Audit**

**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit Report
Name of Entity	Total	Acceptable
Counties (continued)		
Lake County	5,449,741	Yes
Lake of The Woods County	1,168,232	Yes
Le Sueur County	7,227,921	Yes
Lincoln County	837,176	Yes
Lyon County	3,460,602	Yes
Mahnomen County	1,703,592	Yes
Marshall County	2,368,223	Yes
Martin County	4,222,104	Yes
McLeod County	9,287,725	Yes
Meeker County	6,353,340	Yes
Mille Lacs County	6,407,108	Yes
Morrison County	9,244,942	Yes
Mower County	9,454,489	Yes
Murray County	2,707,532	Yes
Nicollet County	10,137,793	Yes
Nobles County	4,934,092	Yes
Norman County	2,772,361	Yes
Olmsted County	40,561,574	Yes
Otter Tail County	14,512,368	Yes
Pennington County	3,413,809	Yes
Pine County	7,304,916	Yes
Pipestone County		Report not Received.
Polk County	11,141,256	Yes
Pope County	2,527,645	Yes
Ramsey County	96,936,916	Yes
Red Lake County	1,082,219	Yes
Redwood County	2,865,125	Yes
Renville County	5,230,243	Yes

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

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit Report
Name of Entity	Total	Acceptable
Counties (continued)		
Rice County	13,892,328	Yes
Rock County	1,320,937	Yes
Roseau County	4,607,931	Yes
Saint Louis County	57,162,126	Yes
Scott County	45,713,677	Yes
Sherburne County	20,771,864	Yes
Sibley County	4,239,122	Yes
Stearns County	34,279,834	Yes
Steele County	5,070,679	Yes
Stevens County	2,439,197	Yes
Swift County	2,534,718	Yes
Todd County	6,115,405	Yes
Traverse County	1,220,862	Yes
Wabasha County	6,029,847	Yes
Wadena County	4,199,235	Yes
Waseca County	2,741,923	Yes
Washington County	47,507,780	Yes
Watonwan County	5,104,483	Yes
Wilkin County	1,780,396	Yes
Winona County	11,581,057	Yes
Wright County	29,594,241	Yes
Yellow Medicine County	3,417,739	Yes
Total	<u>\$1,199,728,890</u>	
Nonprofit Agencies		
Adults & Childrens Alliance Inc	2,703,676	Yes
Al-Maa'uun		Report not Received.
Alexandra House	1,201,581	Yes
Aliveness Project, Inc.	282,608	Yes

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

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit Report
Name of Entity	Total	Acceptable
Nonprofit Agencies (continued)		
Allina Health System	265,968	Yes
American Indian Cancer Foundation	1,722,791	Yes
American Indian Community Development Corporation	488,295	Yes
Amherst H. Wilder Foundation	1,452,431	Yes
Anoka County Comm Action Prog Inc	2,657,904	Yes
Appetite for Change	698,953	Yes
Arrowhead Econ Opportunity Agcy	6,152,471	Yes
Avivo And Subsidiary Fka Resource, Inc.	1,279,893	Yes
Beltrami Electric Cooperative Inc.		Report not Received.
BENCO Electric Cooperative	1,113,169	Yes
Bi-County Comm Action Council	4,094,550	Yes
Blue Earth/Blue Sky LLC		Report not Received.
CACFP Feeding our Future		No
Cap Ramsey & Washington Counties	16,517,641	Yes
CAPI USA	93,514	Yes
Career Solutions		Report not Received.
Catholic Charities Of The Archdiocese		Report not Received.
Catholic Charities Saint Cloud	701,338	Yes
Cedar Valley Services, Inc.	2,694,062	Yes
Center For Inclusive Child Care	1,638,064	Yes
Central MN Council On Aging	4,943,832	Yes
Central MN Jobs And Training	1,185,772	Yes
Centro Tyrone Guzman	423,949	Yes
Channel One Inc	5,459,545	Yes
Child Care And Nutrition Inc	4,778,049	Yes
Child Care Aware Of Minnesota	14,522,485	Yes
Child Care Choices Inc. Dba Milestones	5,827,799	Yes

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

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit Report
Name of Entity	Total	Acceptable
Nonprofit Agencies (continued)		
Child Care Resource And Referral, Inc.	1,934,776	Yes
Children's Defense Fund	497,832	Yes
Children's Health Care	490,788	Yes
Church of the Epiphany		Report not Received.
Churches United for the Homeless	999,462	Yes
Committee Against Domestic Abuse, Inc.	865,665	Yes
Community Action Duluth, Inc.	351,543	Yes
Community Action Partnership of Hennepin County	14,429,884	Yes
Community Mediation Minnesota	2,240,643	Yes
Community Neighborhood Housing Services	68,500	Yes
Comunidades Latinas Unidas En Servicio, Inc.	3,400,368	Yes
Concordia College - Moorhead	405,810	Yes
Cornerstone Advocacy Service	2,599,362	Yes
Creative Church		Report not Received.
Division of Indian Work	599,276	Yes
East Side Neighborhood Services, Inc	817,691	Yes
Evergreen Youth & Family Service, Inc.	474,435	Yes
Family Pathways	752,646	Yes
Faribault-Martin County Transit Board	867,927	Yes
Federated Rural Electric Association	2,623,965	Yes
First Children's Finance	738,579	Yes
Freeborn-Mower Cooperative Services		Report not Received.
Goodwill Industries/Easter Seals	180,658	Yes
Greater Mpls Council Of Churches	838,448	Yes
Guild	118,253	Yes
Gustavus Adolphus College	143,003	Yes
Hikmah Cultural Center		Report not Received.
Hired	733,273	Yes

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

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit Report
Name of Entity	Total	Acceptable
Nonprofit Agencies (continued)		
Hmong American Partnership	1,218,325	Yes
Human Development Center	362,154	Yes
Hunger Solutions Minnesota	1,285,676	Yes
Indian Health Board Of Minneapolis, Inc	499,787	Yes
Indigenous Peoples Task Force	541,182	Yes
Initiative Foundation	8,262,298	Yes
Inter-County Community Council	1,289,999	Yes
Intercultural Mutual Assist Assn		Report not Received.
International Institute-Minnesota	785,154	Yes
Justus Health (Fka Minnesota Aids Project)		Report not Received.
Karen Organization Of Minnesota	697,787	Yes
Keystone Community Services	225,983	Yes
Kootasca Comm Action Inc	1,342,058	Yes
L&O Power Cooperative		Report not Received.
Lake Superior Community Health Center, Inc.	136,824	Yes
Lakes & Pines Comm Act Council	8,781,773	Yes
Lakes & Prairies Comm Act Prtnrshp	1,910,420	Yes
Latino Economic Development Center	3,780,254	Yes
Lutheran Social Service Of Mn	2,691,855	Yes
Mahube-Otwa Community Action Prtnshp	2,754,429	Yes
Mak Community Enrichment Services		Report not Received.
Mankato Rehabilitation Center Inc		Report not Received.
Maple Lake Housing Development Corporation	922,605	Yes
Mayo Clinic		Report not Received.
Metro Area Agency On Aging	16,688,807	Yes
Metro Center For Independent Living	855,885	Yes
Metro Meals on Wheels	481,894	Yes
Mid-Minnesota Legal Assistance Inc	1,715,917	Yes

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

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit
Name of Entity	Total	Report
		Acceptable
Nonprofit Agencies (continued)		
Midwest Special Services		Report not Received.
Minnesota Comprehensive Health Association		Report not Received.
Minnesota Council Of Churches	754,089	Yes
MN Coalition Against Sexual Assault		Report not Received.
MN Hospital Association	61,313	Yes
MN River Area Agency On Aging	5,126,644	Yes
MN Rural Water Association	733,558	Yes
MN Valley Action Council Inc	6,780,835	Yes
National Rural Health Resource Ctr	125,144	Yes
Native American Community Clinic	563,777	Yes
Neighbor Development Center, Inc.	3,145,559	Yes
Nexus	383,062	Yes
Nobles Coop Electric	1,802,250	Yes
North County Food Bank, Inc	2,271,749	Yes
Northland Foundation And Subsidiaries	4,961,591	Yes
Northside Economic Opportunity Network		Report not Received.
Northwest Community Action Inc	1,796,075	Yes
Northwest Indian Opportunities		Report not Received.
Opportunity Partners, Inc.		Report not Received.
Pacer Center, Inc	672,006	Yes
Parents In Community Action Inc	1,404,624	Yes
Partners In Nutrition		Report not Received.
Paul Bunyan Transit		Report not Received.
People's Energy Cooperative		Report not Received.
Pillsbury United Communities	336,871	Yes
Prairie Five Comm Act Cnl	3,913,328	Yes
Productive Alternatives, Inc.	1,800,388	Yes
Project For Pride In Living	95,253	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit Report
Name of Entity	Total	Acceptable
Nonprofit Agencies (continued)		
Providers Choice Inc	21,021,351	Yes
Rainbow Health	1,220,305	Yes
Rise Inc		Report not Received.
Rural MN Cep Inc	3,376,521	Yes
Safe Avenues	837,226	Yes
Salvation Army	16,743	Yes
Scott Carver Dakota Cap Agency Inc	7,283,212	Yes
SE MN Area Agency On Aging	3,561,376	Yes
SE MN Private Industry Council	1,651,778	Yes
Second Harvest Heartland	38,935,947	Yes
Second Harvest North Central Food Bank	2,156,936	Yes
Second Harvest Northern Lakes Food Bank	2,930,938	Yes
Semcac Inc	3,872,788	Yes
Sioux Valley-Southwestern Electric Cooperative, Inc.	1,540,005	Yes
Someplace Safe	1,096,506	Yes
South Metro Human Services D/B/A Radias Health	245,314	Yes
Southern Minnesota Initiative Foundation	182,385	Yes
Southern Minnesota Regional Legal Services, Inc.	365,940	Yes
Southside Community Health Services, Inc	18,454	Yes
Southwest Initiative Foundation	5,257,454	Yes
Southwest Minnesota Private Industry Council, Inc	1,387,761	Yes
Southwest MN Opportunity Council	1,602,915	Yes
SouthWest Transit	2,526,886	Yes
Starbase Minnesota Inc	1,777,155	Yes
Sustainable Resources Center	2,095,130	Yes
The Bridge for Youth	181,680	Yes
The Center For Victims Of Torture	227,368	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit Report
Name of Entity	Total	Acceptable
Nonprofit Agencies (continued)		
The Food Group Minnesota, Inc.	6,957,672	Yes
The Registry	976,132	Yes
The St. Paul and Ramsey County Domestic Abuse Intervention Project	356,866	Yes
The Wayside House Inc	1,532,409	Yes
Think Small	4,443,292	Yes
Three Rivers Community Action, Inc	7,538,180	Yes
Tri-County Action Program, Inc	7,817,643	Yes
Tri-County Community Action, Inc.	762,375	Yes
Tri-Valley Opportunity Council Inc	4,112,772	Yes
Tubman	4,022,588	Yes
United Community Action Partnership	8,567,722	Yes
United Family Practice Health Center	102,091	Yes
Urban Children and Youth Education Center		Report not Received.
Volunteers of America Minnesota & Wisconsin	131,431	Yes
West Central Initiative	3,761,831	Yes
West Central MN Communities Action	5,625,613	Yes
West Side Community Health Services	831,751	Yes
Women's Advocates, Inc.	1,084,117	Yes
WomenVenture	4,327,680	Yes
Wright County Community Action	1,226,092	Yes
Yes Network		Report not Received.
Ymca Of The Greater Twin Cities	2,886,089	Yes
Young Men's Christian Association of the North	2,886,089	Yes
Youthprise	3,678,970	Yes
360 Communities	1,204,945	Yes
Total	<u>\$ 394,236,733</u>	

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

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit
Name of Entity	Total	Report
		Acceptable
Other Governmental Agencies		
Baudette-Lake of the Woods County Airport Commission	5,051,062	Yes
Carlton, Cook, Lake, and Saint Louis County Community Health Board	2,839,489	Yes
Central Community Transit Joint Powers Board		Report not Received.
Chisholm-Hibbing Airport Authority	1,343,498	Yes
Countryside Health Services	1,370,464	Yes
Dakota County CDA Housing and Redevelopment Authority		Report not Received.
Des Moines Valley Health and Human Services	2,168,769	Yes
Duluth Airport Authority	10,055,633	Yes
Eveleth-Virginia Airport Commission	1,134,352	Yes
Horizon Community Health Board	1,800,733	Yes
Human Services of Faribault and Martin Counties	4,734,329	Yes
Kandiyohi-Renville Community Health Board	1,150,219	Yes
Meeker-McLeod-Sibley Community Health Services	946,775	Yes
Minneapolis Park and Recreation Board	553,522	Yes
Minnesota Prairie County Alliance	6,846,454	Yes
Minnesota Valley Transit Association	180,159	Yes
Northeast Minnesota Office of Job Training		Report not Received.
Office Of Higher Education	1,580,012	Yes
Olmsted County Housing and Redevelopment Authority	687,646	Yes
PartnerSHIP 4 Health	1,591,091	Yes
Polk-Norman-Mahnomen Community Health Board	998,835	Yes
Rainbow Rider Transit Board	2,217,719	Yes
Saint Cloud Housing and Redevelopment Authority	83,050	Yes
Saint Paul Port Authority	4,174,480	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit Report
Name of Entity	Total	Acceptable
Other Governmental Agencies (continued)		
Southeastern Minnesota Multi-County Housing and Redevelopment Authority	487,629	Yes
Southern Minnesota Municipal Power Agency	1,218,008	Yes
Southwest Health and Human Services	6,149,493	Yes
Stearns - Benton Employment and Training Council	1,114,939	Yes
Three Rivers Park District	726,984	Yes
Trailblazer Joint Powers Board		Report not Received.
University Of Minnesota		Report not Received.
Western Lake Superior Sanitary District	6,376,230	Yes
White Bear Lake	835,900	Yes
Total	<u>\$ 68,417,474</u>	
Regional Development Commissions		
Arrowhead Regional Development Commission 3	3,763,675	Yes
Metropolitan Council	8,116,027	Yes
Mid-Minnesota Development Commission	120,738	Yes
Northwest Regional Development Commission 1	4,858,726	Yes
Total	<u>\$ 16,859,166</u>	
Schools and Related Agencies		
Athlos Academy Saint Cloud Charter School 4250	1,198,802	Yes
Hennepin Elementary School Cs 4205	768,943	Yes
Intermediate School District 287	1,774,182	Yes
Itasca Area Schools Collaborative	1,640,491	Yes
Lakes Country Service Cooperative	1,554,607	Yes
Metropolitan Educational Cooperative Service Unit	3,695,379	Yes
Minnesota Valley Education District	1,382,784	Yes
MN River Valley Ed District	1,382,784	Yes
Naytahwaush Community School	418,010	Yes
Northeast Metro 916 Intermediate School District	1,168,574	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
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Entity Type		Audit Report
Name of Entity	Total	Acceptable
Schools and Related Agencies (continued)		
Northeast Service Cooperative	815,972	Yes
Northwest Service Cooperative	1,248,749	Yes
Paul Bunyan Education Coop	2,639,486	Yes
Prodeo Academy #4213	1,282,808	Yes
Resource Training and Solutions	2,245,208	Yes
Rum River Special Education Coop	1,651,169	Yes
Runestone Area Education District	795,524	Yes
Sherburne/Northern Wright Spec Ed Coop	2,547,196	Yes
Sourcewell	941,464	Yes
South Central Service Cooperative	855,879	Yes
Southeast Service Cooperative	2,117,623	Yes
Southwest - West Central Service Cooperative	11,660,669	Yes
Success Institute Charter School		Report not Received.
Torah Academy		Report not Received.
West Central Education District	1,178,371	Yes
ISD 1 - Aitkin	2,024,462	Yes
ISD 1S - Minneapolis	79,338,339	Yes
ISD 4 - McGregor	1,173,147	Yes
ISD 6 - South St. Paul	3,572,307	Yes
ISD 11 - Anoka-Hennepin	41,055,972	Yes
ISD 12 - Centennial	8,114,237	Yes
ISD 13 - Columbia Heights	6,142,193	Yes
ISD 14 - Fridley	5,099,913	Yes
ISD 15 - St. Francis	5,198,677	Yes
ISD 16 - Spring Lake Park	6,698,863	Yes
ISD 22 - Detroit Lakes	4,998,653	Yes
ISD 23 - Frazee-Vergas	2,220,470	Yes
ISD 25 - Pine Point	399,585	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
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Entity Type		Audit Report
Name of Entity	Total	Acceptable
Schools and Related Agencies (continued)		
ISD 31 - Bemidji	11,262,744	Yes
ISD 32 - Blackduck	1,154,824	Yes
ISD 36 - Kelliher	522,081	Yes
ISD 38 - Red Lake	5,599,258	Yes
ISD 47 - Sauk Rapids	3,967,258	Yes
ISD 51 - Foley	2,387,690	Yes
ISD 75 - St. Clair	765,424	Yes
ISD 77 - Mankato	13,734,970	Yes
ISD 84 - Sleepy Eye	1,229,515	Yes
ISD 85 - Springfield	887,041	Yes
ISD 88 - New Ulm	2,308,226	Yes
ISD 91 - Barnum	817,385	Yes
ISD 94 - Cloquet	3,959,245	Yes
ISD 97 - Moose Lake	937,734	Yes
ISD 99 - Esko	985,909	Yes
ISD 108 - Norwood	1,168,741	Yes
ISD 110 - Waconia	5,052,682	Yes
ISD 111 - Watertown-Mayer	1,253,930	Yes
ISD 112 - Eastern Carver County	10,660,758	Yes
ISD 113 - Walker-Hackensack-Akeley	2,277,915	Yes
ISD 115 - Cass Lake-Bena Schools	2,650,181	Yes
ISD 116 - Pillager	1,344,935	Yes
ISD 118 - Northland Community Schools	861,229	Yes
ISD 129 - Montevideo	2,482,361	Yes
ISD 138 - North Branch	2,580,302	Yes
ISD 146 - Barnesville	1,037,258	Yes
ISD 150 - Hawley	969,885	Yes
ISD 152 - Moorhead	13,262,470	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit Report
Name of Entity	Total	Acceptable
Schools and Related Agencies (continued)		
ISD 162 - Bagley	1,184,777	Yes
ISD 166 - Cook County	709,584	Yes
ISD 173 - Mountain Lake	1,001,521	Yes
ISD 177 - Windom	2,232,869	Yes
ISD 181 - Brainerd	8,150,361	Yes
ISD 182 - Crosby-Ironton	1,461,188	Yes
ISD 186 - Pequot Lakes	1,534,119	Yes
ISD 191 - Burnsville	13,136,700	Yes
ISD 192 - Farmington	5,547,213	Yes
ISD 194 - Lakeville	12,912,589	Yes
ISD 196 - Rosemount-Apple Valley-Eagan	34,309,596	Yes
ISD 197 - West St. Paul-Mendota Hts.-Eagan	7,480,568	Yes
ISD 199 - Inver Grove Heights Schools	5,756,546	Yes
ISD 200 - Hastings	4,475,197	Yes
ISD 203 - Hayfield	549,191	Yes
ISD 204 - Kasson-Mantorville	1,732,719	Yes
ISD 206 - Alexandria	6,144,448	Yes
ISD 213 - Osakis	1,141,821	Yes
ISD 227 - Chatfield	767,316	Yes
ISD 241 - Albert Lea	5,355,855	Yes
ISD 252 - Cannon Falls	1,174,028	Yes
ISD 253 - Goodhue	534,198	Yes
ISD 255 - Pine Island	1,098,958	Yes
ISD 256 - Red Wing	4,201,585	Yes
ISD 270 - Hopkins	8,931,363	Yes
ISD 271 - Bloomington	15,417,333	Yes
ISD 272 - Eden Prairie	12,844,043	Yes
ISD 273 - Edina	6,474,824	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
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Entity Type		Audit Report
Name of Entity	Total	Acceptable
Schools and Related Agencies (continued)		
ISD 276 - Minnetonka	8,271,142	Yes
ISD 277 - Westonka	3,353,437	Yes
ISD 278 - Orono	3,075,150	Yes
ISD 279 - Osseo	31,868,414	Yes
ISD 280 - Richfield	7,471,032	Yes
ISD 281 - Robbinsdale	19,661,357	Yes
ISD 282 - St. Anthony-New Brighton	1,913,834	Yes
ISD 283 - St. Louis Park	7,243,091	Yes
ISD 284 - Wayzata	13,867,986	Yes
ISD 286 - Brooklyn Center	4,077,862	Yes
ISD 294 - Houston	990,132	Yes
ISD 299 - Caledonia	883,019	Yes
ISD 300 - La Crescent-Hokah	816,503	Yes
ISD 308 - Nevis	828,714	Yes
ISD 309 - Park Rapids	2,383,171	Yes
ISD 314 - Braham		Report not Received.
ISD 316 - Greenway	1,603,475	Yes
ISD 317 - Deer River	1,988,168	Yes
ISD 318 - Grand Rapids	6,159,702	Yes
ISD 319 - Nashwauk-Keewatin	768,927	Yes
ISD 332 - Mora	1,983,233	Yes
ISD 333 - Ogilvie	980,194	Yes
ISD 345 - New London-Spicer	1,975,680	Yes
ISD 347 - Willmar	8,178,563	Yes
ISD 361 - International Falls	1,846,223	Yes
ISD 378 - Dawson-Boyd	725,588	Yes
ISD 381 - Lake Superior	1,818,597	Yes
ISD 398 - Midwest Sp. Ed. Coop.	952,251	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit Report
Name of Entity	Total	Acceptable
Schools and Related Agencies (continued)		
ISD 413 - Marshall	4,225,785	Yes
ISD 423 - Hutchinson	3,745,004	Yes
ISD 432 - Mahnommen	2,548,980	Yes
ISD 435 - Waubun	1,979,124	Yes
ISD 463 - Eden Valley-Watkins	1,413,527	Yes
ISD 465 - Litchfield	1,819,395	Yes
ISD 466 - Dassel-Cokato	1,876,748	Yes
ISD 473 - Isle	780,869	Yes
ISD 477 - Princeton	3,603,454	Yes
ISD 480 - Onamia	1,654,233	Yes
ISD 482 - Little Falls	4,721,147	Yes
ISD 484 - Pierz	1,226,534	Yes
ISD 485 - Royalton	885,758	Yes
ISD 492 - Austin	8,123,514	Yes
ISD 508 - St. Peter	2,957,618	Yes
ISD 518 - Worthington	5,354,490	Yes
ISD 531 - Byron	1,317,790	Yes
ISD 533 - Dover-Eyota	776,329	Yes
ISD 534 - Stewartville	2,349,517	Yes
ISD 535 - Rochester	22,876,554	Yes
ISD 544 - Fergus Falls	3,018,700	Yes
ISD 547 - Parkers Prairie	717,610	Yes
ISD 548 - Pelican Rapids	1,639,730	Yes
ISD 549 - Perham	2,221,845	Yes
ISD 550 - Underwood	791,744	Yes
ISD 553 - New York Mills	1,094,029	Yes
ISD 564 - Thief River Falls	2,405,075	Yes
ISD 578 - Pine City	1,847,334	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
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Entity Type		Audit Report
Name of Entity	Total	Acceptable
Schools and Related Agencies (continued)		
ISD 593 - Crookston	2,008,717	Yes
ISD 595 - East Grand Forks	2,027,795	Yes
ISD 601 - Fosston	1,084,881	Yes
ISD 621 - Mounds View	15,556,753	Yes
ISD 622 - North Saint Paul-Maplewood	18,451,312	Yes
ISD 623 - Roseville		Report not Received.
ISD 624 - White Bear Lake	13,729,477	Yes
ISD 625 - St. Paul	118,145,466	Yes
ISD 656 - Faribault	8,569,085	Yes
ISD 659 - Northfield	4,332,656	Yes
ISD 682 - Roseau	1,255,453	Yes
ISD 690 - Warroad	1,839,949	Yes
ISD 695 - Chisholm	944,290	Yes
ISD 700 - Hermantown	1,833,558	Yes
ISD 701 - Hibbing	4,261,499	Yes
ISD 704 - Proctor	3,256,692	Yes
ISD 707 - Nett Lake	137,129	Yes
ISD 709 - Duluth	13,868,199	Yes
ISD 712 - Mountain Iron-Buhl	884,955	Yes
ISD 716 - Belle Plaine	1,773,285	Yes
ISD 717 - Jordan	1,648,224	Yes
ISD 719 - Prior Lake-Savage Area Schools	8,779,811	Yes
ISD 720 - Shakopee	8,178,811	Yes
ISD 721 - New Prague Area Schools	1,637,548	Yes
ISD 726 - Becker	2,980,534	Yes
ISD 727 - Big Lake	2,487,778	Yes
ISD 728 - Elk River	11,258,356	Yes
ISD 738 - Holdingford	1,144,057	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
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Entity Type		Audit Report
Name of Entity	Total	Acceptable
Schools and Related Agencies (continued)		
ISD 739 - Kimball	730,896	Yes
ISD 740 - Melrose	1,580,499	Yes
ISD 741 - Paynesville	1,271,923	Yes
ISD 742 - St. Cloud	17,289,091	Yes
ISD 743 - Sauk Centre	1,123,821	Yes
ISD 745 - Albany	2,042,485	Yes
ISD 748 - Sartell-St. Stephen	3,381,429	Yes
ISD 750 - Rocori	2,801,058	Yes
ISD 756 - Blooming Prairie	906,875	Yes
ISD 761 - Owatonna	6,323,137	Yes
ISD 763 - Medford	778,154	Yes
ISD 775 - Kerkhoven-Murdock-Sunburg	924,472	Yes
ISD 777 - Benson	1,359,741	Yes
ISD 786 - Bertha-Hewitt	1,008,364	Yes
ISD 787 - Browerville	1,016,480	Yes
ISD 813 - Lake City	1,436,668	Yes
ISD 818 - Verndale	722,357	Yes
ISD 820 - Sebeka	943,784	Yes
ISD 821 - Menahga	2,304,136	Yes
ISD 829 - Waseca	2,232,439	Yes
ISD 831 - Forest Lake	6,665,526	Yes
ISD 832 - Mahtomedi	2,639,331	Yes
ISD 833 - South Washington County	16,294,017	Yes
ISD 834 - Stillwater	7,247,803	Yes
ISD 837 - Madelia	805,602	Yes
ISD 840 - St. James	2,200,262	Yes
ISD 846 - Breckenridge	942,324	Yes
ISD 857 - Lewiston-Altura	1,153,612	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
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Entity Type		Audit Report
Name of Entity	Total	Acceptable
Schools and Related Agencies (continued)		
ISD 858 - St. Charles	1,285,217	Yes
ISD 861 - Winona Area Public Schools	4,305,258	Yes
ISD 876 - Annandale	1,970,178	Yes
ISD 877 - Buffalo	6,385,188	Yes
ISD 879 - Delano	1,596,564	Yes
ISD 881 - Maple Lake	808,444	Yes
ISD 882 - Monticello	4,317,608	Yes
ISD 883 - Rockford	1,446,908	Yes
ISD 885 - St. Michael-Albertville	4,769,386	Yes
ISD 891 - Canby	919,116	Yes
ISD 911 - Cambridge-Isanti	4,889,131	Yes
ISD 912 - Milaca	2,806,226	Yes
ISD 915 - Southern Plains Ed. Coop.	1,270,810	Yes
ISD 935 - Fergus Falls Area Sp. Ed. Coop	1,617,809	Yes
ISD 938 - Meeker & Wright Sp. Ed. Coop.	2,217,025	Yes
ISD 997 - Area Special Education Coop.	1,406,598	Yes
ISD 998 - Bemidji Regional Interdist. Co	2,075,815	Yes
ISD 2071 - Lake Crystal-Wellcome Memorial	1,110,732	Yes
ISD 2125 - Triton	804,806	Yes
ISD 2134 - United South Central	1,341,907	Yes
ISD 2135 - Maple River	1,109,818	Yes
ISD 2137 - Kingsland	712,245	Yes
ISD 2142 - St. Louis County	2,872,948	Yes
ISD 2143 - Waterville-Elysian-Morristown	994,836	Yes
ISD 2144 - Chisago Lakes	2,862,991	Yes
ISD 2149 - Minnewaska	1,747,059	Yes
ISD 2155 - Wadena-Deer Creek	2,210,105	Yes
ISD 2164 - Dilworth-Glyndon-Felton	1,667,887	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
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Entity Type		Audit Report
Name of Entity	Total	Acceptable
Schools and Related Agencies (continued)		
ISD 2165 - Hinckley-Finlayson	1,587,884	Yes
ISD 2168 - N.R.H.E.G.	971,052	Yes
ISD 2169 - Murray County Central	1,212,152	Yes
ISD 2170 - Staples-Motley	1,940,870	Yes
ISD 2172 - Kenyon-Wanamingo	725,654	Yes
ISD 2174 - Pine River-Backus	1,290,949	Yes
ISD 2176 - Warren-Alvarado-Oslo	922,760	Yes
ISD 2180 - M.A.C.C.R.A.Y.	1,207,503	Yes
ISD 2184 - Luverne	1,053,631	Yes
ISD 2190 - Yellow Medicine East	1,012,301	Yes
ISD 2198 - Fillmore Central	1,044,442	Yes
ISD 2310 - Sibley East	1,622,673	Yes
ISD 2311 - Clearbrook-Gonvick	982,298	Yes
ISD 2342 - West Central Area	1,225,449	Yes
ISD 2364 - Belgrade-Brooten-Elrosa	951,511	Yes
ISD 2365 - G.F.W.	1,793,595	Yes
ISD 2396 - A.C.G.C.	1,632,835	Yes
ISD 2397 - Le Sueur-Henderson	1,080,695	Yes
ISD 2448 - Martin County West	1,307,045	Yes
ISD 2534 - Bird Island-Olivia-Lake Lillian	1,010,508	Yes
ISD 2580 - East Central	1,317,757	Yes
ISD 2609 - Win-E-Mac	1,056,991	Yes
ISD 2687 - Howard Lake-Waverly-Winsted	1,661,346	Yes
ISD 2689 - Pipestone Area Schools	2,087,727	Yes
ISD 2711 - Mesabi East	1,706,198	Yes
ISD 2752 - Fairmont Area Schools	2,907,875	Yes
ISD 2753 - Long Prairie-Grey Eagle	2,363,826	Yes
ISD 2754 - Cedar Mountain	725,394	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
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Entity Type		Audit Report
Name of Entity	Total	Acceptable
Schools and Related Agencies (continued)		
ISD 2769 - Morris Area	1,188,476	Yes
ISD 2805 - Zumbrota-Mazeppa	1,443,583	Yes
ISD 2835 - Janesville-Waldorf-Pemberton	1,226,670	Yes
ISD 2853 - Lac Qui Parle Valley	1,026,271	Yes
ISD 2854 - Ada-Borup	736,938	Yes
ISD 2856 - Stephen-Argyle Central Schools	1,036,409	Yes
ISD 2859 - Glencoe-Silver Lake	1,836,497	Yes
ISD 2860 - Blue Earth Area Public Schools	1,646,932	Yes
ISD 2889 - Lake Park Audubon District	1,048,831	Yes
ISD 2890 - Renville County West	793,858	Yes
ISD 2895 - Jackson County Central	1,614,644	Yes
ISD 2897 - Redwood Area Schools	2,044,543	Yes
ISD 2898 - Westbrook-Walnut Grove Schools	871,578	Yes
ISD 2899 - Plainview-Elgin-Millville	1,333,511	Yes
ISD 2902 - RTR Public Schools	730,171	Yes
ISD 2903 - Ortonville	1,139,661	Yes
ISD 2904 - Tracy Public Schools	1,390,286	Yes
ISD 2905 - Tri-City United	2,534,584	Yes
ISD 2907 - Round Lake-Brewster	790,285	Yes
ISD 2909 Rock Ridge Schools	3,103,663	Yes
Athlos Leadership Academy	1,796,246	Yes
Minnesota Transitions Charter	4,258,807	Yes
Edison Charter School	1,862,790	Yes
Higher Ground Academy	2,040,084	Yes
Sojourner Truth Academy	879,400	Yes
North Lakes Academy	801,475	Yes
Aurora Charter School	1,144,362	Yes
Excell Academy Charter	1,011,922	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
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Entity Type		Audit Report
Name of Entity	Total	Acceptable
Schools and Related Agencies (continued)		
Hope Community Academy	1,563,263	Yes
Academia Cesar Chavez Charter	1,508,792	Yes
Agricultural Food Science Acad	939,485	Yes
Mn International Middle Charte	2,184,558	Yes
Urban Academy Charter School	1,050,146	Yes
Partnership Academy, Inc.	1,389,274	Yes
Hmong Academy	4,873,303	Yes
St. Croix Preparatory Academy	913,826	Yes
Ubah Medical Academy	837,095	Yes
Eagle Ridge Academy Charter	1,247,613	Yes
Beacon Academy	801,989	Yes
Prairie Seeds Academy	3,497,118	Yes
Twin Cities Academy	1,012,695	Yes
Rochester Math and Science Academy	987,700	Yes
Stride Academy	992,168	Yes
New Millennium Academy Charter	2,573,430	Yes
Seven Hills Preparatory Academy	853,541	Yes
Stonebridge Community School	934,266	Yes
Hiawatha Leadership Academy	3,182,472	Yes
Noble Academy	2,556,590	Yes
Community School of Excellence	6,861,714	Yes
Davinci Academy of Arts and Science	772,215	Yes
Global Academy	872,456	Yes
Kipp MN	1,070,007	Yes
Harvest Best Academy	1,162,526	Yes
Parnassus Preparatory School	1,429,934	Yes
Step Academy	867,149	Yes
Sejong Academy	854,856	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ending June 30, 2021**

Entity Type		Audit Report
Name of Entity	Total	Acceptable
Schools and Related Agencies (continued)		
Universal Academy	1,246,598	Yes
Minnesota Math & Science Academy	1,255,811	Yes
New Century School	795,710	Yes
Gateway Stem Academy	793,313	Yes
Freshwater Education District	581,119	Yes
Saint Croix River Education District	2,068,498	Yes
Zumbro Education District	1,898,820	Yes
Hiawatha Valley Education District	2,189,616	Yes
West Central Education District	1,178,371	Yes
River Bend Education District	1,484,762	Yes
Goodhue County Education District	2,010,086	Yes
Northland Learning Center	2,974,051	Yes
BentonStearns Education District	2,636,919	Yes
MidState Education District	763,872	Yes
Total	<u>\$1,248,170,131</u>	
Tribal Governments		
Bois Forte Band Of Chippewa		Report not Received.
Govt Dept Of The Fond Du Lac Band Of Lake Superior Chippewa	2,528,994	Yes
Grand Portage Reservation Tribal Council	383,257	Yes
Leech Lake Band Of Ojibwe		Report not Received.
Mille Lacs Band Of Chippewa Indians		Report not Received.
Minnesota Chippewa Tribe		Report not Received.
Red Lake Band Of Chippewa Indians		Report not Received.
Upper Sioux Community	253,465	Yes
White Earth Reservation		Report not Received.
Total	<u>\$ 3,165,716</u>	
	<u>\$3,350,442,214</u>	

EXHIBIT 4

EXPENDITURES OF FEDERAL AWARDS PASSED THROUGH THE STATE BY ADMINISTERING STATE AGENCY

The following exhibit starts with a summary of expenditures of federal awards passed through the State by administering agency, followed by a detailed breakdown for each administering state agency by subrecipient entities and Assistance Listing 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 the Uniform Guidance. The detailed breakdown also indicates whether the entity's audit report identifies any nonfederal findings or grant noncompliance. Exhibit 5 reports the type of nonfederal findings. The resolution of grant noncompliance is the responsibility of the administering state agency.

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Exhibit 4

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency	Total
MN - Department of Administration	\$ 32,041
MN - Department of Agriculture	3,151,055
MN - Department of Commerce	80,687,382
MN - Department of Corrections	4,852,151
MN - Department of Economic Security	1,512,817
MN - Department of Education	1,285,328,745
MN - Department of Employment and Economic Development	71,552,537
MN - Department of Health	91,074,039
MN - Department of Human Services	704,330,689
MN - Department of Labor and Industry	46
MN - Department of Military Affairs	1,796,906
MN - Department of Minnesota Management and Budget	399,762,058
MN - Department of Natural Resources	2,698,973
MN - Department of Public Safety	58,155,078
MN - Department of Revenue	360,080,563
MN - Department of Transportation	268,895,977
MN - Emergency Medical Services Board	100,500
MN - Judicial	3,462,997
MN - MNsure	18,454
MN - Office of the Attorney General	113
MN - Office of the Secretary of State	3,787,561
MN - Pollution Control Agency	8,672,212
MN - Trial Courts	489,320
Grand Total	<u><u>\$3,350,442,214</u></u>

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
MN - Department of Administration					
City of Albert Lea			Yes		
	15.904	\$ 10,000			
City of Litchfield			Yes	Yes	
	15.904	5,191			
City of Little Falls			Yes	Yes	
	15.904	200			
City of Stillwater			Yes	Yes	
	15.904	16,650			
MN - Department of Agriculture					
ISD 282 - St. Anthony-New Brighton			Yes		
	10.558	103,784			
	10.559	683,186			
	10.565	68,163			
		<u>\$ 855,133</u>			
ISD 2859 - Glencoe-Silver Lake			Yes	Yes	
	10.555	50,323			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	10.556	1,068			
	10.559	727,491			
	10.649	1,008			
		<u>\$ 779,890</u>			
ISD 361 - International Falls			Yes	Yes	
	10.553	122,656			
	10.555	320,975			
		<u>\$ 443,631</u>			
Kipp Minnesota			Yes	Yes	
	10.559	183,086			
	10.565	26,019			
		<u>\$ 209,105</u>			
4264 Gateway Stem Academy			Yes	Yes	
	10.553	137,539			
	10.555	214,723			
		<u>\$ 352,262</u>			
Anoka County			Yes		
	10.572	3,000			
Blue Earth County			Yes		
	10.572	855			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Chisago County		Yes		
10.572	491			
Dakota County		Yes		
10.572	3,600			
East Side Neighborhood Services, Inc		Yes		
10.558	16,579			
Freeborn County		Yes	Yes	
10.572	492			
Hennepin County		Yes		
10.572	12,333			
Indigenous Peoples Task Force		Yes		
10.170	12,543			
Latino Economic Development Center		Yes		
21.019	370,500			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
North County Food Bank, Inc		Yes	Yes	
10.576	300			
Olmsted County		Yes		
10.572	2,547			
Otter Tail County		Yes	Yes	
10.572	750			
Ramsey County		Yes	Yes	
10.572	14,086			
Rice County		Yes	Yes	
10.572	548			
Second Harvest Heartland		Yes		
10.576	8,384			
The Food Group Minnesota, Inc.		Yes		
21.019	62,781			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Washington County		Yes	Yes	
10.572	1,245			
MN - Department of Commerce				
SSD 1S - Minneapolis		Yes	Yes	
16.540	7,000			
Anoka County Community Action Program Inc		Yes		
93.568	1,788,582			
Arrowhead Economic Opportunity Agency		Yes		
81.042	734,754			
93.568	1,743,118			
	<u>\$ 2,477,872</u>			
Bi-County Community Action Council		Yes		Yes
81.042	270,813			
93.568	3,432,746			
	<u>\$ 3,703,559</u>			
City of Buffalo		Yes	Yes	
93.568	123,964			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Community Action Partnership Ramsey & Washington Counties		Yes		
81.042	1,337,475			
93.568	13,381,871			
	<u>\$ 14,719,346</u>			
Community Action Partnership of Hennepin County		Yes		
93.568	12,492,669			
Government Department of the Fond Du Lac Band of Lake Superior Chippewa		Yes		
81.042	2,001			
Grand Portage Reservation Tribal Council		Yes	Yes	
93.568	3,461			
Inter-County Community Council		Yes		
81.042	152,699			
93.568	302,606			
	<u>\$ 455,305</u>			
Kootasca Community Action Inc		Yes		
81.042	207,574			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.568	748,118			
		<u>\$ 955,692</u>			
Lakes & Pines Community Action Council			Yes		Yes
	81.042	573,338			
	93.568	7,618,304			
		<u>\$ 8,191,642</u>			
Lutheran Social Service of Minnesota			Yes		
	93.568	481,013			
Mahube-Otwa Community Action Partnership			Yes	Yes	
	81.042	478,081			
	93.568	1,418,585			
		<u>\$ 1,896,666</u>			
Minnesota Valley Action Council Inc			Yes		
	81.042	502,389			
	93.568	5,359,511			
		<u>\$ 5,861,900</u>			
Northwest Community Action Inc			Yes		
	81.042	76,662			
	93.568	1,602,981			
		<u>\$ 1,679,643</u>			
Prairie Five Community Action Council			Yes		
	81.042	102,124			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.568	396,206			
	<u>\$ 498,330</u>			
Saint Paul Port Authority		Yes		
81.041	4,174,480			
Scott Carver Dakota Community Action Partnership Agency Inc		Yes		
93.568	4,202,366			
Semcac Inc		Yes		
81.042	606,722			
93.568	1,187,180			
	<u>\$ 1,793,902</u>			
Southwest Minnesota Opportunity Council		Yes		
81.042	123,765			
93.568	271,118			
	<u>\$ 394,883</u>			
Sustainable Resources Center		Yes		
81.042	1,341,067			
93.568	754,063			
	<u>\$ 2,095,130</u>			
Todd County		Yes	Yes	
93.568	183,589			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Tri-County Action Program, Inc		Yes		
81.042	464,207			
93.568	4,969,127			
	<u>\$ 5,433,334</u>			
Tri-County Community Action, Inc.		Yes	Yes	
81.042	286,316			
Tri-Valley Opportunity Council Inc		Yes		
93.568	1,014,856			
United Community Action Partnership		Yes		
81.042	520,160			
93.568	4,319,819			
	<u>\$ 4,839,979</u>			
West Central Minnesota Communities Action		Yes		
81.042	382,784			
Wright County Community Action		Yes		
81.042	134,618			
93.568	412,500			
	<u>\$ 547,118</u>			

MN - Department of Corrections

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**Exhibit 4
(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
360 Communities		Yes		Yes
16.575	796,886			
Aitkin County		Yes	Yes	
93.569	1,179			
Avivo and Subsidiary fka Resource, Inc.		Yes		
16.738	113,617			
Dakota County		Yes		
16.034	3,297			
Hennepin County		Yes		
93.569	39,954			
Morrison County		Yes	Yes	
21.019	638			
Ramsey County		Yes	Yes	
21.019	10,501			

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(Continued)**

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Rice County			Yes	Yes	
	21.019	159			
Stearns County			Yes		
	21.019	25,062			
Three Rivers Community Action, Inc			Yes		
	93.568	3,806,015			
City of Waseca			Yes	Yes	
	16.575	54,843			
MN - Department of Economic Security					
Second Harvest North Central Food Bank			Yes		
	10.568	105,953			
	10.569	1,406,864			
		<u>\$ 1,512,817</u>			
MN - Department of Education					
ISD 1 - Aitkin			Yes	Yes	Yes
	10.553	1,461			
	10.555	57,162			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
10.556	45			
10.559	622,745			
21.019	304,934			
21.027	7,200			
84.010	314,166			
84.027	51,658			
84.425	665,091			
	<u>\$ 2,024,462</u>			
ISD 108 - Norwood		Yes	Yes	
10.553	353			
10.555	35,720			
10.556	847			
10.558	11,290			
10.559	327,904			
21.019	238,537			
21.027	16,800			
84.010	73,949			
84.027	243,065			
84.048	9,045			
84.173	7,436			
84.181	8,045			
84.367	16,725			
84.424	17,781			
84.425	161,244			
	<u>\$ 1,168,741</u>			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes		Yes
ISD 11 - Anoka-Hennepin				
10.558	344,750			
10.559	11,233,300			
10.579	21,135			
10.649	29,694			
21.019	10,596,186			
21.027	20,229			
84.002	332,754			
84.010	4,093,082			
84.027	7,603,546			
84.048	448,797			
84.173	284,770			
84.181	277,383			
84.196	80,000			
84.365	248,245			
84.367	680,418			
84.424	376,778			
84.425	3,794,530			
	<u>\$ 40,465,597</u>			
ISD 110 - Waconia				
10.553	69,779	Yes	Yes	Yes
10.555	286,532			
10.556	88			
10.559	2,562,774			
21.019	970,276			
84.010	72,671			
84.027	628,480			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.173	15,862			
84.181	11,553			
84.367	43,071			
84.424	15,775			
84.425	375,821			
	<u>\$ 5,052,682</u>			
ISD 111 - Watertown-Mayer		Yes	Yes	
10.553	1,129			
10.555	62,303			
10.559	397,129			
21.019	370,399			
84.010	73,538			
84.027	186,171			
84.173	4,005			
84.181	12,980			
84.367	11,731			
84.424	14,073			
84.425	120,472			
	<u>\$ 1,253,930</u>			
ISD 112 - Eastern Carver County		Yes	Yes	
10.553	2,345			
10.555	395,568			
10.556	629			
10.558	2,933			
10.559	4,296,814			
21.019	2,481,654			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
21.027	39,700			
84.010	315,564			
84.027	1,752,521			
84.060	5,363			
84.173	36,527			
84.181	46,212			
84.365	62,662			
84.367	109,234			
84.424	162,509			
84.425	950,523			
	<u>\$ 10,660,758</u>			
ISD 113 - Walker-Hackensack-Akeley		Yes	Yes	
10.555	29,243			
10.559	460,289			
10.579	25,000			
10.582	22,015			
10.649	1,512			
21.019	222,377			
84.010	400,775			
84.027	192,284			
84.181	5,064			
84.358	14,034			
84.367	84,870			
84.425	820,452			
	<u>\$ 2,277,915</u>			

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(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
ISD 115 - Cass Lake-Bena Schools		Yes	Yes	Yes
10.555	47,911			
10.559	708,008			
10.579	58,700			
10.582	28,602			
21.019	396,871			
84.002	12,691			
84.010	628,275			
84.358	19,440			
84.367	50,574			
84.424	41,927			
84.425	657,182			
	<u>\$ 2,650,181</u>			
ISD 116 - Pillager		Yes	Yes	
10.555	36,679			
10.559	708,370			
21.019	295,621			
84.010	110,394			
84.367	22,540			
84.424	7,919			
84.425	163,412			
	<u>\$ 1,344,935</u>			
ISD 118 - Northland Community Schools		Yes	Yes	
10.553	1,877			
10.555	17,620			
10.559	230,439			

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**Exhibit 4
(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
10.582	7,582			
21.019	101,266			
21.027	3,243			
84.010	300,138			
84.358	8,369			
84.367	27,471			
84.371	31,348			
84.424	14,651			
84.425	117,225			
	<u>\$ 861,229</u>			
ISD 12 - Centennial		Yes		
10.556	381			
10.559	3,787,809			
21.019	1,671,316			
21.027	431			
84.010	353,364			
84.027	1,013,392			
84.173	42,652			
84.181	30,038			
84.365	12,103			
84.367	65,607			
84.425	1,137,144			
	<u>\$ 8,114,237</u>			
ISD 129 - Montevideo		Yes	Yes	
10.555	57,506			
10.558	6,794			

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(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
10.559	921,242			
21.019	450,699			
21.027	18,550			
84.010	177,930			
84.287	17,404			
84.367	37,302			
84.425	794,934			
	<u>\$ 2,482,361</u>			
ISD 13 - Columbia Heights		Yes	Yes	
10.555	271,612			
10.558	95			
10.559	1,392,667			
10.579	19,215			
21.019	1,182,635			
21.027	1,406			
84.010	987,598			
84.027	716,354			
84.173	21,851			
84.181	27,727			
84.287	222,722			
84.365	129,452			
84.367	87,255			
84.371	118,094			
84.424	80,880			
84.425	882,630			
	<u>\$ 6,142,193</u>			

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(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
ISD 138 - North Branch		Yes	Yes	
10.553	15,806			
10.555	125,175			
10.559	952,188			
21.019	679,168			
21.027	3,486			
84.010	341,797			
84.048	5,690			
84.367	66,389			
84.425	368,978			
	<u>\$ 2,558,677</u>			
ISD 14 - Fridley		Yes	Yes	
10.555	105,392			
10.558	268,679			
10.559	1,144,929			
10.582	26,412			
21.019	939,898			
21.027	5,550			
84.010	452,800			
84.027	1,114,288			
84.048	12,525			
84.173	15,540			
84.181	16,173			
84.365	92,289			
84.367	82,913			
84.424	30,929			
84.425	754,640			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
		<u>\$ 5,062,957</u>			
ISD 146 - Barnesville			Yes	Yes	
	10.553	534			
	10.555	33,889			
	10.559	437,233			
	10.649	1,367			
	21.019	209,999			
	84.010	84,098			
	84.367	27,606			
	84.425	242,532			
		<u>\$ 1,037,258</u>			
ISD 15 - St. Francis			Yes		
	10.556	1,263			
	10.559	1,496,428			
	21.019	1,104,515			
	84.010	365,836			
	84.027	1,667,032			
	84.173	37,759			
	84.181	23,659			
	84.367	58,563			
	84.424	23,438			
	84.425	420,184			
		<u>\$ 5,198,677</u>			
ISD 150 - Hawley			Yes	Yes	
	10.553	613			
	10.555	6,719			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
10.558	44,953			
10.559	476,339			
21.019	231,848			
84.010	68,572			
84.367	19,192			
84.425	121,649			
	<u>\$ 969,885</u>			
ISD 152 - Moorhead		Yes	Yes	
10.553	281,520			
10.555	44,297			
10.559	2,730,675			
21.019	2,162,258			
21.027	273,159			
45.310	4,240			
84.002	21,466			
84.010	1,342,542			
84.027	1,424,328			
84.173	35,294			
84.181	54,684			
84.365	63,909			
84.367	186,538			
84.371	641,310			
84.420	155,890			
84.425	3,840,360			
	<u>\$ 13,262,470</u>			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes		
ISD 16 - Spring Lake Park				
10.559	2,157,796			
21.019	1,726,362			
84.010	480,250			
84.027	1,102,810			
84.173	19,949			
84.181	19,255			
84.365	97,859			
84.367	107,884			
84.424	31,105			
84.425	841,468			
	<u>\$ 6,584,738</u>			
ISD 162 - Bagley				
10.553	1,752	Yes	Yes	
10.555	47,676			
10.559	271,633			
21.019	276,265			
84.010	257,195			
84.358	18,539			
84.367	36,139			
84.424	25,977			
84.425	249,601			
	<u>\$ 1,184,777</u>			
ISD 166 - Cook County				
10.550	12,913	Yes	Yes	
10.559	233,667			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	21.019	127,912			
	21.027	8,337			
	84.010	94,190			
	84.186	14,437			
	84.358	32,900			
	84.367	12,988			
	84.425	172,240			
		<u>\$ 709,584</u>			
ISD 173 - Mountain Lake			Yes	Yes	Yes
	10.555	25,866			
	10.559	385,578			
	21.019	151,797			
	84.010	113,229			
	84.367	21,040			
	84.424	14,832			
	84.425	289,179			
		<u>\$ 1,001,521</u>			
ISD 177 - Windom			Yes	Yes	
	10.555	770,638			
	10.565	46,956			
	84.010	208,360			
	84.048	1,580			
	84.206	68,721			
	84.365	40,710			
	84.367	31,629			
	84.424	13,429			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.425	741,305			
	<u>\$ 1,923,328</u>			
ISD 181 - Brainerd		Yes	Yes	Yes
10.555	3,072,913			
10.582	22,688			
21.019	1,721,755			
84.002	13,300			
84.010	1,336,333			
84.060	21,930			
84.367	216,017			
84.412	229,562			
84.425	1,507,254			
	<u>\$ 8,141,752</u>			
ISD 182 - Crosby-Ironton		Yes	Yes	
10.550	33,144			
10.553	95,417			
10.555	265,777			
21.019	272,331			
84.010	319,805			
84.186	20,706			
84.367	52,321			
84.425	401,687			
	<u>\$ 1,461,188</u>			
ISD 186 - Pequot Lakes		Yes	Yes	
10.555	65,464			
10.559	776,481			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
21.019	421,605			
84.010	232,278			
84.367	38,291			
	<u>\$ 1,534,119</u>			
ISD 191 - Burnsville		Yes	Yes	
10.555	379,121			
10.558	350,107			
10.559	3,564,203			
10.582	40,814			
10.649	17,016			
21.019	2,730,383			
21.027	33,790			
84.002	66,697			
84.010	1,541,627			
84.027	1,915,099			
84.060	13,399			
84.173	100,694			
84.181	50,833			
84.196	19,892			
84.206	35,564			
84.365	205,414			
84.367	298,353			
84.424	85,548			
84.425	1,688,146			
	<u>\$ 13,136,700</u>			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes	Yes	
ISD 192 - Farmington				
10.553	1,028			
10.555	234,518			
10.559	1,502,730			
21.019	1,936,681			
21.027	62,037			
84.002	6,036			
84.010	353,231			
84.027	1,192,354			
84.048	17,899			
84.173	29,278			
84.181	48,522			
84.365	24,689			
84.367	82,110			
84.425	56,100			
	<u>\$ 5,547,213</u>			
ISD 194 - Lakeville				
10.555	398,060			
10.559	4,050,839			
21.019	2,779,068			
21.027	15,526			
84.002	9,354			
84.010	315,825			
84.027	1,790,189			
84.173	50,835			
84.181	42,457			
84.365	48,368			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.367	57,820			
84.424	17,924			
84.425	3,336,324			
	<u>\$ 12,912,589</u>			
ISD 196 - Rosemount-Apple Valley-Eagan		Yes	Yes	Yes
10.555	996,440			
10.559	8,949,700			
21.019	7,741,627			
21.027	157,289			
84.002	64,326			
84.010	2,271,839			
84.027	5,679,790			
84.048	204,684			
84.173	168,151			
84.181	139,770			
84.196	19,236			
84.323	7,646			
84.365	206,001			
84.367	483,004			
84.424	127,703			
84.425	7,092,390			
	<u>\$ 34,309,596</u>			
ISD 197 - West St. Paul-Mendota Hts.-Eagan		Yes	Yes	
10.556	204			
10.559	2,042,154			
21.019	1,547,606			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	21.027	4,812			
	84.010	549,020			
	84.027	1,398,347			
	84.173	39,684			
	84.181	36,743			
	84.365	94,531			
	84.367	138,616			
	84.425	1,496,101			
		<u>\$ 7,347,818</u>			
ISD 199 - Inver Grove Heights Schools			Yes	Yes	
	10.555	4,022			
	10.559	1,322,412			
	10.649	9,441			
	21.019	1,046,251			
	21.027	12,052			
	84.010	639,783			
	84.027	876,556			
	84.173	28,725			
	84.181	26,187			
	84.365	24,508			
	84.367	110,480			
	84.425	1,602,129			
		<u>\$ 5,702,546</u>			
SSD 1S - Minneapolis			Yes	Yes	
	10.555	1,462,680			
	10.558	2,648,208			

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**Exhibit 4
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
10.559	15,366,983			
10.575	19,657			
10.582	312,411			
21.019	11,717,576			
84.002	707,252			
84.010	22,450,330			
84.027	6,789,510			
84.048	511,806			
84.173	291,270			
84.181	205,989			
84.196	68,984			
84.323	140,511			
84.334	10,354			
84.365	820,438			
84.367	2,980,496			
84.371	377,724			
84.377	95,026			
84.424	1,959,679			
84.425	10,394,455			
	<u>\$ 79,331,339</u>			
ISD 200 - Hastings		Yes		
10.553	278			
10.555	7,682			
10.559	1,571,484			
10.649	7,150			
21.019	1,080,491			
21.027	3,445			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.010	432,311			
84.027	932,129			
84.173	27,183			
84.181	23,315			
84.367	95,000			
84.425	294,729			
	<u>\$ 4,475,197</u>			
ISD 203 - Hayfield		Yes		
10.553	52,429			
10.555	279,770			
84.010	90,251			
84.367	13,642			
84.424	10,000			
84.425	103,099			
	<u>\$ 549,191</u>			
ISD 204 - Kasson-Mantorville		Yes	Yes	
10.553	208			
10.555	76,554			
10.556	2,046			
10.559	770,960			
10.649	1,046			
21.019	535,044			
84.010	59,231			
84.027	139,208			
84.048	738			
84.367	27,305			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.424	10,000			
	84.425	110,379			
		<u>\$ 1,732,719</u>			
ISD 206 - Alexandria			Yes	Yes	
	10.556	1,360			
	10.558	227,752			
	10.559	2,546,503			
	21.019	1,051,128			
	84.002	7,673			
	84.010	393,221			
	84.027	930,957			
	84.173	23,321			
	84.181	17,605			
	84.367	102,781			
	84.424	31,480			
	84.425	810,667			
		<u>\$ 6,144,448</u>			
ISD 2071 - Lake Crystal-Wellcome Memorial			Yes	Yes	
	10.556	361			
	10.559	449,637			
	84.010	108,486			
	84.047	4,156			
	84.424	10,000			
	84.425	307,970			
		<u>\$ 880,610</u>			

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
ISD 2125 - Triton				
		Yes		
10.553	245			
10.555	38,954			
10.559	312,009			
84.010	115,822			
84.424	11,110			
84.425	326,666			
	<u>\$ 804,806</u>			
ISD 213 - Osakis				
		Yes	Yes	Yes
10.555	39,316			
10.559	502,894			
21.019	211,267			
84.010	116,933			
84.027	151,507			
84.367	33,205			
84.424	10,000			
84.425	55,074			
93.575	12,625			
	<u>\$ 1,132,821</u>			
ISD 2134 - United South Central				
		Yes	Yes	
10.555	28,537			
10.559	426,500			
21.019	194,549			
84.010	223,376			
84.367	35,438			
84.425	264,610			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.959	168,897			
		<u>\$ 1,341,907</u>			
ISD 2135 - Maple River			Yes	Yes	
	10.553	975			
	10.555	41,255			
	10.556	768			
	10.558	6,508			
	10.559	476,298			
	21.019	305,833			
	84.010	116,737			
	84.367	22,498			
	84.424	10,000			
	84.425	128,946			
		<u>\$ 1,109,818</u>			
ISD 2137 - Kingsland			Yes		
	10.555	23,344			
	10.559	237,864			
	21.019	137,447			
	84.010	131,265			
	84.358	30,363			
	84.367	26,905			
	84.424	7,670			
	84.425	117,387			
		<u>\$ 712,245</u>			
ISD 2142 - St. Louis County			Yes	Yes	
	10.553	1,328			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	10.555	49,657			
	10.559	838,104			
	10.582	2,970			
	21.019	543,558			
	84.010	396,155			
	84.367	65,306			
	84.424	9,629			
	84.425	966,241			
		<u>\$ 2,872,948</u>			
ISD 2143 - Waterville-Elysian-Morristown			Yes	Yes	
	10.555	31,337			
	10.559	407,078			
	21.019	236,952			
	84.010	124,392			
	84.367	17,913			
	84.425	177,164			
		<u>\$ 994,836</u>			
ISD 2144 - Chisago Lakes			Yes		
	10.559	1,378,671			
	21.019	827,228			
	21.027	10,204			
	84.010	234,987			
	84.027	67,407			
	84.048	28,260			
	84.367	63,616			
	84.425	252,618			

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(Continued)**

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Administering Agency Entity	Audit Report	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Acceptable		
	Total		
	<u>\$ 2,862,991</u>		
ISD 2149 - Minnewaska	Yes	Yes	Yes
10.555	59,136		
10.559	827,350		
10.582	929		
21.019	318,859		
84.010	145,933		
84.027	284,447		
84.048	257		
84.173	7,277		
84.181	14,666		
84.367	26,090		
84.424	12,723		
84.425	49,392		
	<u>\$ 1,747,059</u>		
ISD 2155 - Wadena-Deer Creek	Yes	Yes	
10.555	47,687		
10.558	14,442		
10.559	755,484		
21.019	273,268		
21.027	12,806		
84.010	292,462		
84.367	49,883		
84.424	15,070		
84.425	672,503		
	<u>\$ 2,133,605</u>		

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
ISD 2164 - Dilworth-Glyndon-Felton				
10.555	68,007	Yes	Yes	
10.559	574,669			
21.019	413,045			
84.010	130,991			
84.027	282,972			
84.173	8,144			
84.181	6,162			
84.367	30,542			
84.425	153,355			
	<u>\$ 1,667,887</u>			
ISD 2165 - Hinckley-Finlayson				
10.555	19	Yes	Yes	
10.559	572,607			
10.582	24,841			
21.019	276,070			
84.010	242,867			
84.060	31,330			
84.367	35,223			
84.371	81,565			
84.424	7,386			
84.425	315,976			
	<u>\$ 1,587,884</u>			
ISD 2168 - N.R.H.E.G.				
10.553	923	Yes	Yes	
10.555	4,043			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	10.559	260,883			
	10.565	28,960			
	84.010	114,681			
	84.027	175,703			
	84.173	12,733			
	84.367	22,303			
	84.424	10,000			
	84.425	99,849			
		<u>\$ 730,078</u>			
ISD 2169 - Murray County Central			Yes	Yes	
	10.556	160			
	10.559	499,186			
	10.565	32,144			
	10.649	6,500			
	21.019	182,058			
	84.010	93,747			
	84.051	2,234			
	84.367	18,534			
	84.424	9,937			
	84.425	367,652			
		<u>\$ 1,212,152</u>			
ISD 2170 - Staples-Motley			Yes	Yes	Yes
	10.555	92,917			
	10.559	768,570			
	21.019	293,897			
	84.010	269,387			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.367	43,672			
84.424	21,753			
84.425	333,424			
	<u>\$ 1,823,620</u>			
ISD 2172 - Kenyon-Wanamingo		Yes	Yes	
10.553	189			
10.555	29,367			
10.556	205			
10.559	296,701			
84.010	114,049			
84.367	2,967			
84.425	282,176			
	<u>\$ 725,654</u>			
ISD 2174 - Pine River-Backus		Yes	Yes	
10.553	181,605			
10.555	334,522			
21.019	243,671			
84.010	225,332			
84.367	36,661			
84.424	16,775			
84.425	232,383			
	<u>\$ 1,270,949</u>			
ISD 2176 - Warren-Alvarado-Oslo		Yes	Yes	
10.555	21,656			
10.559	509,101			
21.019	206,017			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.010	82,213			
	84.367	23,074			
	84.424	28,356			
	84.425	52,343			
		<u>\$ 922,760</u>			
ISD 2180 - M.A.C.C.R.A.Y.			Yes	Yes	Yes
	10.553	7,184			
	10.555	47,429			
	10.559	379,379			
	10.579	1,399			
	21.019	199,225			
	84.010	130,764			
	84.425	442,123			
		<u>\$ 1,207,503</u>			
ISD 2184 - Luverne			Yes	Yes	
	10.553	45,421			
	10.555	302,817			
	10.559	6,258			
	21.019	312,334			
	21.027	37,410			
	84.010	189,347			
	84.367	31,554			
	84.424	10,000			
	84.425	118,490			
		<u>\$ 1,053,631</u>			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
ISD 2190 - Yellow Medicine East		Yes		Yes
10.555	28,115			
10.559	357,152			
21.019	238,629			
84.010	156,764			
84.027	38,320			
84.367	31,807			
84.425	161,514			
	<u>\$ 1,012,301</u>			
ISD 2198 - Fillmore Central		Yes	Yes	
10.555	32,656			
10.559	362,459			
84.010	278,002			
84.027	112,725			
84.173	14,315			
84.181	770			
84.367	39,429			
84.424	19,607			
84.425	184,479			
	<u>\$ 1,044,442</u>			
ISD 22 - Detroit Lakes		Yes	Yes	
10.555	128,312			
10.559	1,594,441			
21.019	807,245			
84.002	11,134			
84.010	538,781			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.027	560,762			
	84.173	30,042			
	84.181	35,680			
	84.367	81,273			
	84.424	24,272			
	84.425	1,186,711			
		<u>\$ 4,998,653</u>			
ISD 227 - Chatfield			Yes	Yes	
	10.553	21			
	10.555	28,796			
	10.559	261,190			
	21.019	203,761			
	84.010	74,949			
	84.367	15,784			
	84.425	182,815			
		<u>\$ 767,316</u>			
ISD 23 - Frazee-Vergas			Yes	Yes	
	10.555	38,467			
	10.559	542,790			
	21.019	242,589			
	84.010	344,202			
	84.367	43,850			
	84.424	20,093			
	84.425	988,479			
		<u>\$ 2,220,470</u>			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes	Yes	
ISD 2310 - Sibley East				
10.555	54,686			
10.556	264			
10.559	731,722			
21.019	326,821			
21.027	12,230			
84.010	143,856			
84.027	104,700			
84.048	9,475			
84.173	2,999			
84.365	17,533			
84.367	27,974			
84.424	8,704			
84.425	181,709			
	<u>\$ 1,622,673</u>			
ISD 2311 - Clearbrook-Gonvick				
10.555	22,756	Yes	Yes	
10.559	455,025			
21.019	127,537			
84.010	109,871			
84.181	11,644			
84.367	19,236			
84.425	236,229			
	<u>\$ 982,298</u>			
ISD 2342 - West Central Area				
10.555	37,595	Yes	Yes	Yes

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
10.556	410			
10.559	324,115			
21.019	199,189			
84.010	168,373			
84.367	21,027			
84.424	19,561			
84.425	455,179			
	<u>\$ 1,225,449</u>			
ISD 2364 - Belgrade-Brooten-Elrosa		Yes	Yes	
10.555	29,283			
10.559	428,189			
21.019	161,069			
21.027	19,600			
84.010	92,806			
84.011	79,953			
84.186	10,000			
84.367	20,335			
84.425	110,276			
	<u>\$ 951,511</u>			
ISD 2365 - G.F.W.		Yes	Yes	
10.555	26,133			
10.556	220			
10.559	385,071			
84.010	119,400			
84.048	6,616			
84.173	6,629			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.367	24,554			
84.371	847,944			
84.424	8,349			
84.425	131,797			
	<u>\$ 1,556,713</u>			
ISD 2396 - A.C.G.C.		Yes	Yes	
10.553	2,363			
10.555	39,378			
10.559	597,273			
21.019	257,438			
84.010	139,058			
84.186	12,872			
84.367	31,447			
84.425	553,006			
	<u>\$ 1,632,835</u>			
ISD 2397 - Le Sueur-Henderson		Yes	Yes	
10.555	28,957			
10.556	277			
10.559	428,214			
84.002	11,414			
84.010	122,111			
84.027	42,623			
84.173	12,000			
84.365	4,997			
84.367	17,459			
84.425	125,986			

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Administering Agency Entity	Audit Report	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Total	Acceptable	Acceptable
	\$ 794,038		
ISD 241 - Albert Lea		Yes	Yes
10.555	125,173		
10.558	3,242		
10.559	1,531,306		
21.019	1,202,511		
21.027	5,873		
84.010	773,239		
84.027	458,127		
84.173	26,368		
84.181	24,647		
84.206	148,805		
84.365	44,914		
84.367	133,710		
84.425	877,940		
	<u>\$ 5,355,855</u>		
ISD 2448 - Martin County West		Yes	Yes
10.555	31,116		
10.556	771		
10.559	354,129		
21.019	180,649		
84.010	118,204		
84.367	22,917		
84.424	10,000		
84.425	589,259		
	<u>\$ 1,307,045</u>		

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Administering Agency Entity	Audit Report	Non- federal	Grant noncompliance and/or internal control findings
Assistance Listing Number	Acceptable	Findings	
ISD 25 - Pine Point	Yes	Yes	
10.553			3,736
10.555			7,946
10.559			90,575
10.582			1,391
21.019			24,728
84.010			64,379
84.027			21,365
84.173			2,056
84.358			5,184
84.367			5,720
84.424			10,000
84.425			162,505
			<u>\$ 399,585</u>
ISD 252 - Cannon Falls	Yes	Yes	
10.555			48,887
10.559			614,734
84.010			92,733
84.027			59,564
84.048			3,687
84.367			29,422
84.425			325,001
			<u>\$ 1,174,028</u>
ISD 253 - Goodhue	Yes		
10.553			900
10.555			66,655

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
10.559	340,028			
84.010	43,994			
84.048	2,692			
84.367	8,517			
84.425	71,412			
	<u>\$ 534,198</u>			
ISD 2534 - Bird Island-Olivia-Lake Lillian		Yes	Yes	
10.555	31,587			
10.556	394			
10.559	382,677			
21.019	176,148			
21.027	2,708			
84.010	149,989			
84.011	133,475			
84.367	24,823			
84.425	108,707			
	<u>\$ 1,010,508</u>			
ISD 255 - Pine Island		Yes	Yes	
10.553	465			
10.555	47,987			
10.559	570,497			
84.010	128,104			
84.048	1,928			
84.367	23,618			
84.425	326,359			
	<u>\$ 1,098,958</u>			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
ISD 256 - Red Wing			Yes		
	10.559	1,604,677			
	10.565	97,485			
	84.002	57,762			
	84.010	321,526			
	84.367	55,765			
	84.424	21,603			
	84.425	1,202,513			
		<u>\$ 3,361,331</u>			
ISD 2580 - East Central			Yes	Yes	
	10.555	28,096			
	10.559	298,872			
	21.019	203,615			
	21.027	8,567			
	84.010	197,042			
	84.173	3,059			
	84.367	27,720			
	84.424	21,302			
	84.425	529,484			
		<u>\$ 1,317,757</u>			
ISD 2609 - Win-E-Mac			Yes	Yes	Yes
	10.555	17,706			
	10.559	278,569			
	21.019	122,149			
	21.027	561			
	84.010	112,990			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.287	53,991			
	84.358	37,986			
	84.367	17,402			
	84.424	10,000			
	84.425	405,637			
		<u>\$ 1,056,991</u>			
ISD 2687 - Howard Lake-Waverly-Winsted			Yes	Yes	
	10.553	3,921			
	10.555	82,430			
	10.556	1,508			
	10.559	698,004			
	21.019	307,992			
	21.027	2,805			
	84.010	111,718			
	84.186	10,000			
	84.367	23,765			
	84.425	419,203			
		<u>\$ 1,661,346</u>			
ISD 2689 - Pipestone Area Schools			Yes	Yes	
	10.553	3,022			
	10.555	8,859			
	10.558	76,349			
	10.559	1,081,334			
	10.565	51,928			
	10.649	1,183			
	21.019	313,037			

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**Exhibit 4
(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.010	252,093			
84.027	21,778			
84.048	2,222			
84.173	3,129			
84.365	3,500			
84.367	37,969			
84.424	6,654			
84.425	224,670			
	<u>\$ 2,087,727</u>			
ISD 270 - Hopkins		Yes	Yes	Yes
10.555	225,409			
10.559	3,072,463			
10.582	41,949			
21.019	2,014,929			
21.027	14,400			
84.002	121,968			
84.010	894,534			
84.027	1,283,712			
84.048	15,201			
84.173	7,915			
84.181	62,274			
84.365	49,441			
84.367	159,424			
84.371	35,995			
84.424	47,453			
84.425	884,296			
	<u>\$ 8,931,363</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes	Yes	
ISD 271 - Bloomington				
10.555	356,415			
10.559	5,577,904			
21.019	3,894,401			
21.027	25,175			
84.002	273,153			
84.010	1,619,840			
84.027	2,057,044			
84.173	62,746			
84.181	77,284			
84.186	106,909			
84.196	28,476			
84.365	117,167			
84.367	285,482			
84.371	780,196			
84.425	155,141			
	<u>\$ 15,417,333</u>			
ISD 2711 - Mesabi East				
10.555	1,453			
10.559	451,155			
84.010	168,830			
84.367	28,485			
84.424	10,083			
84.425	798,637			
	<u>\$ 1,458,643</u>			

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**Exhibit 4
(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes		
ISD 272 - Eden Prairie				
10.553	1,691			
10.555	13,996			
10.559	3,006,573			
10.649	3,388			
21.019	2,419,596			
21.027	9,742			
84.010	976,337			
84.027	2,011,000			
84.173	56,612			
84.181	40,670			
84.365	111,928			
84.367	159,507			
84.424	100,003			
84.425	3,795,750			
	<u>\$ 12,706,793</u>			
ISD 273 - Edina				
10.559	1,391,280	Yes	Yes	
21.019	2,116,257			
84.010	181,092			
84.027	1,407,050			
84.173	45,360			
84.181	26,957			
84.365	67,151			
84.367	60,777			
84.425	1,040,150			

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**Exhibit 4
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
		<u>\$ 6,336,074</u>			
ISD 2752 - Fairmont Area Schools			Yes	Yes	
	10.553	650			
	10.555	83,061			
	10.556	1,093			
	10.559	1,169,108			
	21.019	513,258			
	84.010	357,766			
	84.048	2,499			
	84.365	53,075			
	84.367	64,985			
	84.424	34,228			
	84.425	628,152			
		<u>\$ 2,907,875</u>			
ISD 2753 - Long Prairie-Grey Eagle			Yes	Yes	
	10.553	218,519			
	10.555	454,688			
	10.556	775			
	84.010	297,275			
	84.287	269,604			
	84.365	42,677			
	84.367	45,726			
	84.424	6,990			
	84.425	1,027,572			
		<u>\$ 2,363,826</u>			

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
ISD 2754 - Cedar Mountain		Yes	Yes	Yes
10.555	24,906			
10.556	797			
10.558	20,506			
10.559	324,844			
21.019	129,399			
84.010	80,463			
84.367	14,255			
84.424	10,000			
84.425	120,224			
	<u>\$ 725,394</u>			
ISD 276 - Minnetonka		Yes	Yes	
10.555	381,962			
10.556	2,547,907			
20.019	2,630,250			
84.002	5,080			
84.010	170,878			
84.027	1,551,587			
84.173	35,984			
84.181	22,833			
84.365	23,166			
84.367	39,851			
84.424	9,495			
84.425	852,149			
	<u>\$ 8,271,142</u>			

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**Exhibit 4
(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
ISD 2769 - Morris Area		Yes	Yes	Yes
10.553	40,826			
10.555	2,388			
10.559	615,565			
21.019	274,589			
84.010	108,873			
84.365	10,573			
84.367	20,550			
84.424	4,000			
84.425	111,112			
	<u>\$ 1,188,476</u>			
ISD 277 - Westonka		Yes	Yes	
10.555	94,273			
10.559	1,535,904			
21.019	599,244			
84.010	89,652			
84.027	529,637			
84.173	16,051			
84.186	2,640			
84.367	12,339			
84.425	473,697			
	<u>\$ 3,353,437</u>			
ISD 278 - Orono		Yes		Yes
10.559	1,437,950			
21.019	678,535			
84.010	62,623			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.027	500,264			
84.173	25,889			
84.181	7,060			
84.367	31,437			
84.424	9,200			
84.425	320,218			
93.366	1,974			
	<u>\$ 3,075,150</u>			
ISD 279 - Osseo		Yes		
10.556	625			
10.558	21,015			
10.559	12,042,770			
10.582	20,350			
21.019	6,687,611			
84.002	122,778			
84.010	3,238,707			
84.027	4,152,115			
84.173	133,411			
84.181	150,504			
84.196	40,000			
84.323	199,802			
84.365	206,061			
84.367	530,615			
84.424	261,070			
84.425	3,691,230			
	<u>\$ 31,498,664</u>			

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(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes	Yes	
ISD 280 - Richfield				
10.558	1,458			
10.559	2,326,855			
10.582	50,585			
21.019	1,601,259			
21.027	21,495			
84.010	912,276			
84.027	801,300			
84.048	9,846			
84.173	38,967			
84.181	35,519			
84.196	19,050			
84.365	79,839			
84.367	128,244			
84.371	662,570			
84.425	720,379			
	<u>\$ 7,409,642</u>			
ISD 2805 - Zumbrota-Mazeppa				
10.555	39,484			
10.556	451			
10.559	633,543			
21.019	457,858			
84.010	63,941			
84.367	20,379			
84.424	10,000			
84.425	217,927			

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(Continued)**

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Administering Agency Entity	Audit Report	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Total	Acceptable	Acceptable
	\$ 1,443,583		
ISD 281 - Robbinsdale		Yes	Yes
10.558	219,218		
10.559	6,119,399		
10.582	106,962		
21.019	3,774,159		
21.027	321,054		
84.002	202,383		
84.010	2,564,878		
84.027	1,971,217		
84.173	61,317		
84.181	68,509		
84.196	31,645		
84.365	129,049		
84.367	270,971		
84.424	181,358		
84.425	3,328,988		
	\$ 19,351,107		
ISD 282 - St. Anthony-New Brighton		Yes	
84.010	72,577		
84.027	257,983		
84.173	12,409		
84.365	19,995		
84.367	28,524		
84.424	10,000		
84.425	173,467		

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
		\$ 574,955			
ISD 283 - St. Louis Park			Yes	Yes	
	10.559	1,223,174			
	10.649	18,048			
	21.019	1,301,433			
	21.027	25,719			
	84.010	594,025			
	84.027	1,306,877			
	84.173	40,683			
	84.181	69,040			
	84.365	63,485			
	84.367	202,918			
	84.425	2,397,689			
		<u>\$ 7,243,091</u>			
ISD 2835 - Janesville-Waldorf-Pemberton			Yes	Yes	
	10.555	29,202			
	10.556	312			
	10.559	558,382			
	21.019	166,826			
	21.027	25,054			
	84.010	98,255			
	84.027	193,277			
	84.173	22,502			
	84.181	4,621			
	84.367	20,027			
	84.424	20,000			

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**Exhibit 4
(Continued)**

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.425	88,212			
		<u>\$ 1,226,670</u>			
ISD 284 - Wayzata			Yes	Yes	
	10.559	5,133,395			
	21.019	3,061,151			
	21.027	3,327			
	84.010	446,129			
	84.027	2,106,484			
	84.048	567,303			
	84.173	72,685			
	84.181	36,184			
	84.365	97,434			
	84.367	143,719			
	84.424	56,683			
	84.425	1,948,867			
		<u>\$ 13,673,361</u>			
ISD 2853 - Lac Qui Parle Valley			Yes	Yes	
	10.553	15,581			
	10.555	73,988			
	10.558	11,282			
	10.559	353,537			
	10.582	10,404			
	21.019	222,741			
	84.010	161,637			
	84.367	26,522			
	84.424	10,050			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.425	140,529			
		<u>\$ 1,026,271</u>			
ISD 2854 - Ada-Borup			Yes	Yes	
	10.555	34,103			
	10.559	344,875			
	21.019	158,024			
	84.010	84,033			
	84.367	14,663			
	84.424	10,000			
	84.425	91,240			
		<u>\$ 736,938</u>			
ISD 2856 - Stephen-Argyle Central Schools			Yes	Yes	
	10.553	111			
	10.555	15,013			
	10.558	4,760			
	10.559	249,260			
	21.019	75,065			
	84.010	25,105			
	84.287	615,577			
	84.367	4,376			
	84.424	10,000			
	84.425	37,142			
		<u>\$ 1,036,409</u>			
ISD 2859 - Glencoe-Silver Lake			Yes	Yes	
	21.019	425,170			
	84.010	228,623			

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(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.011	77,770			
84.048	10,343			
84.365	21,863			
84.367	41,147			
84.424	4,889			
84.425	246,802			
	<u>\$ 1,056,607</u>			
ISD 286 - Brooklyn Center		Yes	Yes	
10.558	3,276			
10.559	801,565			
10.582	13,223			
10.649	28,760			
21.019	840,940			
21.027	18,603			
45.310	14,729			
84.010	495,379			
84.027	416,028			
84.173	6,628			
84.181	11,907			
84.287	413,708			
84.365	61,481			
84.367	23,481			
84.424	35,110			
84.425	811,961			
93.981	7,583			
	<u>\$ 4,004,362</u>			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
ISD 2860 - Blue Earth Area Public Schools		Yes	Yes	
10.553	424			
10.555	50,724			
10.556	428			
10.559	770,230			
21.019	278,664			
84.002	3,613			
84.010	220,913			
84.367	55,178			
84.425	178,008			
	<u>\$ 1,558,182</u>			
ISD 2889 - Lake Park Audubon District		Yes	Yes	
10.555	31,742			
10.559	574,537			
21.019	188,027			
84.010	88,947			
84.367	14,362			
84.425	148,243			
93.336	2,973			
	<u>\$ 1,048,831</u>			
ISD 2890 - Renville County West		Yes	Yes	
10.553	2,312			
10.555	33,198			
10.559	302,678			
21.019	181,158			
84.010	103,298			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.011	1,500			
	84.027	87,844			
	84.173	6,645			
	84.181	700			
	84.358	39,542			
	84.367	16,751			
	84.424	1,000			
	84.425	17,232			
		<u>\$ 793,858</u>			
ISD 2895 - Jackson County Central			Yes	Yes	
	10.556	107			
	10.559	768,816			
	10.565	52,721			
	84.010	167,358			
	84.367	28,789			
	84.424	3,765			
	84.425	281,182			
		<u>\$ 1,302,738</u>			
ISD 2897 - Redwood Area Schools			Yes	Yes	
	10.555	53,120			
	10.559	801,602			
	84.010	248,783			
	84.041	178,404			
	84.060	73,987			
	84.367	31,479			
	84.424	11,688			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.425	244,008			
	<u>\$ 1,643,071</u>			
ISD 2898 - Westbrook-Walnut Grove Schools		Yes	Yes	
10.555	17,888			
10.559	429,534			
21.019	109,592			
84.010	148,936			
84.367	21,630			
84.424	12,016			
84.425	131,982			
	<u>\$ 871,578</u>			
ISD 2899 - Plainview-Elgin-Millville		Yes	Yes	
10.553	492			
10.555	48,741			
10.556	680			
10.559	538,722			
21.019	372,140			
84.010	122,767			
84.011	65,061			
84.027	30,125			
84.173	8,400			
84.358	9,357			
84.367	25,343			
84.425	111,683			
	<u>\$ 1,333,511</u>			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
ISD 2902 - RTR Public Schools		Yes	Yes	
10.553	4,222			
10.555	22,645			
10.559	254,420			
10.565	28,924			
21.019	141,935			
84.010	92,865			
84.027	26,373			
84.051	884			
84.358	37,382			
84.367	14,102			
84.424	7,781			
84.425	98,638			
	<u>\$ 730,171</u>			
ISD 2903 - Ortonville		Yes	Yes	Yes
10.555	21,823			
10.559	348,192			
21.019	133,357			
84.010	111,067			
84.367	18,166			
84.424	10,000			
84.425	495,460			
93.336	1,596			
	<u>\$ 1,139,661</u>			
ISD 2904 - Tracy Public Schools		Yes	Yes	Yes
10.555	32,347			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	10.558	11,592			
	10.559	572,873			
	21.019	208,856			
	84.010	155,747			
	84.048	999			
	84.367	27,083			
	84.424	20,000			
	84.425	360,789			
		<u>\$ 1,390,286</u>			
ISD 2905 - Tri-City United			Yes	Yes	
	10.555	85,506			
	10.556	1,620			
	10.558	141			
	10.559	1,000,602			
	21.019	502,313			
	84.010	245,064			
	84.027	388,853			
	84.173	23,428			
	84.181	12,323			
	84.365	28,727			
	84.367	40,286			
	84.424	16,064			
	84.425	188,057			
		<u>\$ 2,532,984</u>			
ISD 2907 - Round Lake-Brewster			Yes	Yes	Yes
	10.559	356,616			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	21.019	128,328			
	84.010	52,737			
	84.027	40,901			
	84.358	27,859			
	84.367	9,773			
	84.424	10,000			
	84.425	164,071			
		<u>\$ 790,285</u>			
2909 Rock Ridge Schools			Yes	Yes	Yes
	10.555	80,263			
	10.558	1,222			
	10.559	713,187			
	21.019	676,044			
	84.010	769,992			
	84.048	136,463			
	84.358	32,642			
	84.367	90,324			
	84.424	48,131			
	84.425	555,395			
		<u>\$ 3,103,663</u>			
ISD 294 - Houston			Yes		
	10.555	17,781			
	10.556	485			
	10.558	30,981			
	10.559	236,010			
	21.019	505,332			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.010	48,035			
84.027	34,764			
84.173	4,800			
84.367	11,970			
84.425	99,974			
	<u>\$ 990,132</u>			
ISD 299 - Caledonia		Yes	Yes	
10.555	28,897			
10.556	852			
10.559	400,754			
21.019	175,092			
21.027	2,049			
84.010	123,357			
84.027	4,716			
84.048	11,830			
84.173	2,700			
84.367	18,206			
84.425	87,391			
	<u>\$ 855,844</u>			
ISD 300 - La Crescent-Hokah		Yes	Yes	
10.555	28,726			
10.559	350,515			
21.019	270,374			
84.010	55,240			
84.048	5,274			
84.173	8,587			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.424	14,954			
84.425	82,833			
	<u>\$ 816,503</u>			
ISD 308 - Nevis		Yes	Yes	
10.555	23,965			
10.559	302,222			
21.019	158,524			
84.010	80,270			
84.027	134,606			
84.173	3,012			
84.181	229			
84.367	11,823			
84.424	10,000			
84.425	104,063			
	<u>\$ 828,714</u>			
ISD 309 - Park Rapids		Yes	Yes	
10.555	67,965			
10.559	783,774			
21.019	463,422			
84.010	337,020			
84.027	394,037			
84.173	13,156			
84.181	8,769			
84.358	31,060			
84.367	74,810			
84.371	103,241			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.424	65,697			
	84.425	26,720			
	93.575	13,500			
		<u>\$ 2,383,171</u>			
ISD 31 - Bemidji			Yes		
	10.559	2,703,629			
	10.582	18,804			
	21.019	1,426,028			
	21.027	30,587			
	84.010	1,449,791			
	84.027	1,595,470			
	84.173	36,326			
	84.181	66,396			
	84.196	39,999			
	84.367	45,838			
	84.424	104,185			
	84.425	3,745,691			
		<u>\$ 11,262,744</u>			
ISD 316 - Greenway			Yes	Yes	
	10.555	43,478			
	10.559	567,557			
	10.582	18,955			
	84.010	271,551			
	84.367	38,485			
	84.424	28,049			
	84.425	245,258			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.981	11,212			
		<u>\$ 1,224,545</u>			
ISD 317 - Deer River			Yes	Yes	
	10.555	31,119			
	10.558	12,306			
	10.559	621,889			
	10.582	22,711			
	21.019	412,205			
	84.010	267,253			
	84.358	17,149			
	84.367	34,715			
	84.424	17,765			
	84.425	551,056			
		<u>\$ 1,988,168</u>			
ISD 318 - Grand Rapids			Yes	Yes	
	10.553	173			
	10.555	136,161			
	10.558	12,092			
	10.559	1,175,847			
	84.010	832,225			
	84.027	861,181			
	84.173	23,166			
	84.181	49,988			
	84.287	215,400			
	84.367	124,480			
	84.424	64,471			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.425	1,362,885			
		<u>\$ 4,858,069</u>			
ISD 319 - Nashwauk-Keewatin			Yes	Yes	
	10.555	27,471			
	10.559	253,091			
	84.010	127,277			
	84.358	35,735			
	84.367	17,155			
	84.424	10,000			
	84.425	120,604			
		<u>\$ 591,333</u>			
ISD 32 - Blackduck			Yes	Yes	
	10.555	64,263			
	10.559	298,692			
	21.019	185,891			
	84.010	338,614			
	84.358	10,678			
	84.367	65,974			
	84.425	190,712			
		<u>\$ 1,154,824</u>			
ISD 332 - Mora			Yes	Yes	
	10.555	56,968			
	10.559	579,984			
	21.019	421,038			
	84.010	313,549			
	84.367	53,121			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.424	3,710			
	84.425	554,863			
		<u>\$ 1,983,233</u>			
ISD 333 - Ogilvie			Yes	Yes	
	10.555	18,268			
	10.556	39			
	10.558	29,553			
	10.559	342,388			
	21.019	128,263			
	21.027	4,854			
	84.010	136,763			
	84.027	28,226			
	84.173	7,255			
	84.181	444			
	84.367	19,757			
	84.424	7,970			
	84.425	256,414			
		<u>\$ 980,194</u>			
ISD 345 - New London-Spicer			Yes	Yes	
	10.559	816,748			
	10.565	66,197			
	21.019	381,731			
	84.010	117,456			
	84.027	128,712			
	84.048	2,494			
	84.367	27,021			

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**Exhibit 4
(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.424	10,000			
84.425	425,321			
	<u>\$ 1,975,680</u>			
ISD 347 - Willmar		Yes		
10.555	223,593			
10.556	112			
10.559	2,828,245			
10.574	800			
10.582	124,798			
21.019	1,404,544			
21.027	20,183			
84.002	39,905			
84.010	1,196,582			
84.173	15,780			
84.365	108,149			
84.367	179,568			
84.424	79,505			
84.425	1,891,924			
93.575	64,875			
	<u>\$ 8,178,563</u>			
ISD 36 - Kelliher		Yes	Yes	
10.555	14,092			
10.559	218,419			
10.582	10,474			
21.019	144,353			
84.010	99,484			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.367	10,456			
84.424	19,403			
84.425	5,400			
	<u>\$ 522,081</u>			
ISD 361 - International Falls		Yes	Yes	
21.019	255,852			
21.027	19,197			
84.010	362,494			
84.027	178,075			
84.048	2,500			
84.060	28,718			
84.367	54,779			
84.424	20,526			
84.425	292,036			
	<u>\$ 1,214,177</u>			
ISD 378 - Dawson-Boyd		Yes	Yes	
10.553	9,226			
10.555	39,184			
10.559	385,704			
21.019	148,158			
21.027	19,230			
84.010	48,030			
84.287	8,294			
84.367	10,547			
84.425	57,215			
	<u>\$ 725,588</u>			

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**Exhibit 4
(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes	Yes	
ISD 38 - Red Lake				
10.555	64,912			
10.559	1,461,921			
10.582	31,891			
21.019	634,093			
84.010	1,566,027			
84.027	348,927			
84.173	17,196			
84.181	12,853			
84.358	20,181			
84.367	92,075			
84.424	95,600			
84.425	1,247,354			
93.981	6,228			
	<u>\$ 5,599,258</u>			
ISD 381 - Lake Superior				
10.553	538,535			
10.555	872			
21.019	339,221			
21.027	6,963			
84.010	262,542			
84.027	241,683			
84.048	47,270			
84.173	3,977			
84.181	3,068			
84.367	3,091			
84.424	12,422			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.425	321,578			
	<u>\$ 1,781,222</u>			
Midwest Special Education Cooperative		Yes	Yes	
21.019	3,808			
84.027	876,422			
84.173	26,751			
84.181	13,042			
84.358	21,703			
84.425	10,525			
	<u>\$ 952,251</u>			
ISD 4 - McGregor		Yes	Yes	
10.553	61,596			
10.555	192,847			
21.019	136,275			
84.010	146,593			
84.027	105,278			
84.041	119,214			
84.173	3,127			
84.181	2,915			
84.287	270,859			
84.367	19,849			
84.424	11,143			
84.425	103,451			
	<u>\$ 1,173,147</u>			
Athlos Leadership Academy		Yes		
10.555	42,862			

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**Exhibit 4
(Continued)**

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	10.559	385,158			
	21.019	232,812			
	21.027	33,537			
	84.010	279,875			
	84.027	227,789			
	84.173	4,501			
	84.367	53,309			
	84.424	33,294			
	84.425	503,109			
		<u>\$ 1,796,246</u>			
Minnesota Transitions Charter			Yes	Yes	
	10.553	4,199			
	10.555	32,666			
	10.559	226,435			
	21.019	1,077,159			
	84.010	867,831			
	84.027	691,839			
	84.173	7,624			
	84.365	45,909			
	84.367	129,590			
	84.424	52,446			
	84.425	1,123,109			
		<u>\$ 4,258,807</u>			
Edison Charter School			Yes	Yes	
	10.555	46,967			
	10.558	5,760			

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(Continued)**

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	10.559	505,155			
	21.019	356,896			
	21.027	5,972			
	84.010	203,787			
	84.027	325,752			
	84.173	5,679			
	84.367	32,591			
	84.424	15,461			
	84.425	358,770			
		<u>\$ 1,862,790</u>			
Higher Ground Academy			Yes	Yes	
	10.553	125,631			
	10.555	244,858			
	21.019	310,748			
	84.010	400,347			
	84.027	193,209			
	84.173	285			
	84.365	21,677			
	84.367	76,381			
	84.424	21,591			
	84.425	642,880			
		<u>\$ 2,037,607</u>			
Sojourner Truth Academy			Yes		
	10.553	8,794			
	10.555	35,437			
	10.559	195,466			

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**Exhibit 4
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	10.579	33,674			
	10.582	5,693			
	21.019	137,466			
	21.027	22,971			
	84.010	185,019			
	84.027	92,257			
	84.365	11,306			
	84.424	10,025			
	84.425	141,292			
		<u>\$ 879,400</u>			
North Lakes Academy			Yes	Yes	Yes
	10.555	10,392			
	10.559	119,020			
	21.019	104,017			
	84.010	33,899			
	84.027	86,862			
	84.173	459			
	84.282	249,486			
	84.367	8,025			
	84.424	10,000			
	84.425	179,315			
		<u>\$ 801,475</u>			
Aurora Charter School			Yes	Yes	
	10.559	381,976			
	21.019	163,974			
	84.010	204,686			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.027	94,563			
	84.173	1,791			
	84.365	41,580			
	84.371	179,203			
	84.425	76,589			
		<u>\$ 1,144,362</u>			
Excell Academy Charter			Yes		
	10.555	19,513			
	10.559	373,892			
	21.019	212,092			
	84.010	181,411			
	84.027	57,715			
	84.173	1,388			
	84.365	11,410			
	84.367	25,189			
	84.424	11,622			
	84.425	117,690			
		<u>\$ 1,011,922</u>			
Hope Community Academy			Yes		
	10.559	776,892			
	10.565	28,663			
	21.019	198,221			
	21.027	1,665			
	84.010	213,410			
	84.027	107,025			
	84.365	40,271			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.367	28,883			
	84.425	168,233			
		<u>\$ 1,563,263</u>			
Academia Cesar Chavez Charter			Yes	Yes	
	10.555	23,635			
	10.559	483,175			
	10.582	34,941			
	21.019	268,478			
	21.027	5,880			
	84.010	172,493			
	84.027	76,200			
	84.287	140,297			
	84.365	41,180			
	84.367	29,976			
	84.424	12,844			
	84.425	219,693			
		<u>\$ 1,508,792</u>			
Agricultural Food Science Acad			Yes		
	10.553	66,496			
	10.555	153,642			
	10.559	3,291			
	21.019	98,350			
	21.027	15,983			
	84.010	63,441			
	84.027	120,878			
	84.048	10,457			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.146	10,000			
84.282	199,213			
84.425	197,734			
	<u>\$ 939,485</u>			
Minnesota International Middle Charte		Yes	Yes	
10.553	193,666			
10.555	393,473			
21.019	396,496			
84.010	461,585			
84.027	137,909			
84.365	81,167			
84.367	70,291			
84.424	27,775			
84.425	422,196			
	<u>\$ 2,184,558</u>			
Urban Academy Charter School		Yes		
10.553	145,802			
10.555	253,916			
10.559	3,183			
10.582	11,250			
21.019	139,665			
84.010	180,045			
84.027	80,794			
84.365	14,628			
84.367	27,371			
84.424	10,000			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.425	183,492			
		<u>\$ 1,050,146</u>			
Partnership Academy, Inc.			Yes		
	10.555	20,408			
	10.559	409,130			
	10.582	23,226			
	21.019	143,903			
	84.010	135,346			
	84.027	113,844			
	84.365	39,869			
	84.367	28,184			
	84.371	321,543			
	84.424	10,000			
	84.425	91,028			
		<u>\$ 1,336,481</u>			
Hmong Academy			Yes	Yes	Yes
	10.553	479,197			
	10.555	867,035			
	10.582	102,516			
	21.019	819,716			
	21.027	17,481			
	84.010	687,159			
	84.027	439,010			
	84.365	88,909			
	84.367	101,499			
	84.371	401,352			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.424	43,185			
84.425	826,244			
	<u>\$ 4,873,303</u>			
St. Croix Preparatory Academy		Yes		
10.551	2,877			
10.553	291			
10.555	26,658			
10.559	259,005			
21.019	340,857			
84.027	190,077			
84.173	254			
84.367	500			
84.424	7,856			
84.425	85,451			
	<u>\$ 913,826</u>			
4121 Ubah Medical Academy		Yes		
10.553	87,372			
10.555	147,074			
21.019	106,107			
84.010	124,488			
84.027	75,259			
84.367	15,845			
84.425	280,950			
	<u>\$ 837,095</u>			
Eagle Ridge Academy Charter		Yes		
10.553	315			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	10.555	39,188			
	10.559	317,400			
	21.019	382,221			
	84.010	107,892			
	84.027	139,776			
	84.173	369			
	84.365	27,884			
	84.367	21,576			
	84.424	24,927			
	84.425	186,065			
		<u>\$ 1,247,613</u>			
Beacon Academy			Yes		
	10.555	15,351			
	10.559	125,823			
	21.019	178,402			
	84.010	104,613			
	84.027	83,977			
	84.173	1,127			
	84.367	9,915			
	84.424	10,000			
	84.425	272,781			
		<u>\$ 801,989</u>			
Prairie Seeds Academy			Yes	Yes	
	10.555	34,731			
	10.559	1,741,855			
	21.019	266,272			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.010	282,074			
	84.027	24,752			
	84.287	657,294			
	84.365	47,037			
	84.367	64,919			
	84.425	378,184			
		<u>\$ 3,497,118</u>			
ISD 413 - Marshall			Yes	Yes	
	10.555	115,292			
	10.559	1,793,301			
	21.019	756,216			
	21.027	30,828			
	84.002	94,621			
	84.010	432,371			
	84.027	387,162			
	84.173	8,561			
	84.365	46,689			
	84.367	77,144			
	84.424	35,171			
	84.425	448,429			
		<u>\$ 4,225,785</u>			
4132 Twin Cities Academy			Yes		Yes
	10.559	260,551			
	10.579	18,965			
	10.649	3,468			
	21.019	257,765			

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
21.027	3,447			
84.010	178,258			
84.027	115,023			
84.367	19,881			
84.425	155,337			
	<u>\$ 1,012,695</u>			
4135 Rochester Math and Science Academy		Yes		
10.559	508,884			
21.019	141,267			
84.010	193,983			
84.365	21,344			
84.425	122,222			
	<u>\$ 987,700</u>			
Stride Academy		Yes		
10.551	1,144			
10.553	88,463			
10.555	196,957			
21.019	142,511			
21.027	26,957			
84.010	147,828			
84.027	89,862			
84.173	862			
84.358	30,000			
84.365	2,433			
84.367	1,695			
84.424	12,580			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.425	250,876			
		<u>\$ 992,168</u>			
New Millennium Academy Charter			Yes	Yes	
	10.555	12,355			
	10.558	1,198			
	10.559	1,374,009			
	10.582	40,762			
	21.019	319,458			
	84.010	243,787			
	84.027	168,814			
	84.365	53,395			
	84.367	8,315			
	84.424	14,757			
	84.425	336,580			
		<u>\$ 2,573,430</u>			
4159 Seven Hills Preparatory Academy			Yes		
	10.555	509			
	10.559	133,098			
	21.019	277,185			
	84.010	95,146			
	84.027	184,467			
	84.173	7,427			
	84.365	18,366			
	84.367	12,973			
	84.424	9,825			
	84.425	114,545			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
		\$ 853,541			
Stonebridge Community School			Yes		Yes
	10.556	294,443			
	21.019	102,281			
	21.027	18,132			
	84.010	117,094			
	84.027	73,429			
	84.173	1,382			
	84.365	4,732			
	84.367	4,816			
	84.425	317,957			
		<u>\$ 934,266</u>			
Hiawatha Leadership Academy			Yes		
	10.553	2,997			
	10.555	74,702			
	10.559	1,014,231			
	21.019	597,448			
	84.010	592,290			
	84.027	267,999			
	84.365	115,011			
	84.367	67,087			
	84.425	450,707			
		<u>\$ 3,182,472</u>			
Noble Academy			Yes	Yes	
	10.555	54,202			
	10.559	725,191			

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**Exhibit 4
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	10.582	48,590			
	21.019	479,226			
	84.010	295,598			
	84.027	84,132			
	84.173	2,207			
	84.365	55,944			
	84.367	53,440			
	84.424	16,096			
	84.425	741,964			
		<u>\$ 2,556,590</u>			
Community School of Excellence			Yes		
	10.555	68,730			
	10.559	4,543,488			
	21.019	683,835			
	84.010	479,775			
	84.027	260,685			
	84.173	949			
	84.186	53,851			
	84.365	104,302			
	84.367	74,250			
	84.425	591,849			
		<u>\$ 6,861,714</u>			
4185 Davinci Academy of Arts and Science			Yes		Yes
	10.553	57,889			
	10.555	160,106			
	10.559	3,356			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	21.019	216,341			
	84.010	73,069			
	84.027	163,119			
	84.367	14,458			
	84.424	10,000			
	84.425	73,877			
		<u>\$ 772,215</u>			
4186 Global Academy			Yes		
	10.551	4,096			
	10.553	42,948			
	10.555	59,334			
	10.565	27,689			
	84.010	174,876			
	84.027	92,968			
	84.365	29,934			
	84.367	24,244			
	84.425	259,691			
		<u>\$ 715,780</u>			
Kipp Minnesota			Yes	Yes	
	84.010	157,530			
	84.027	177,767			
	84.173	1,556			
	84.367	34,938			
	84.425	170,652			
		<u>\$ 542,443</u>			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
4192 Harvest Best Academy		Yes	Yes	
21.019	263,760			
84.010	289,897			
84.027	75,558			
84.365	24,908			
84.367	44,000			
84.424	20,102			
84.425	444,301			
	<u>\$ 1,162,526</u>			
4199 Parnassus Preparatory School		Yes		
10.553	1,040			
10.555	2,904			
10.559	138,330			
21.019	342,869			
84.010	131,778			
84.027	93,664			
84.365	6,527			
84.367	22,958			
84.424	7,361			
84.425	682,503			
	<u>\$ 1,429,934</u>			
4200 Step Academy		Yes		
10.553	55,490			
10.555	90,983			
10.559	52,328			
21.019	187,964			

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**Exhibit 4
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.010	230,744			
84.027	181,599			
84.365	37,076			
84.367	1,295			
84.425	29,670			
	<u>\$ 867,149</u>			
4215 Sejong Academy		Yes		
10.553	51,516			
10.555	103,576			
10.559	4,687			
10.565	11,768			
84.010	105,656			
84.027	21,085			
84.173	50			
84.282	351,878			
84.365	27,425			
84.367	13,301			
84.425	81,661			
	<u>\$ 772,603</u>			
4225 Universal Academy		Yes		Yes
10.559	188,567			
21.019	157,858			
45.310	7,753			
84.010	173,147			
84.027	86,858			
84.365	40,214			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.367	24,363			
	84.425	567,838			
		<u>\$ 1,246,598</u>			
ISD 423 - Hutchinson			Yes	Yes	
	10.553	15,308			
	10.555	105,252			
	10.556	115			
	10.558	1,200			
	10.559	1,490,383			
	21.019	727,866			
	21.027	63,697			
	84.010	308,252			
	84.027	500,814			
	84.173	13,498			
	84.181	13,093			
	84.365	23,877			
	84.367	58,829			
	84.424	13,614			
	84.425	409,206			
		<u>\$ 3,745,004</u>			
Minnesota Math & Science Academy			Yes		Yes
	10.553	69,271			
	10.555	109,948			
	21.019	181,855			
	84.010	237,383			
	84.027	98,948			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.365	51,672			
84.367	9,883			
84.425	496,851			
	<u>\$ 1,255,811</u>			
4240 New Century School		Yes		
10.553	107,696			
10.555	180,594			
21.019	125,145			
21.027	26,492			
84.010	113,390			
84.027	34,811			
84.365	72,746			
84.367	32,195			
84.425	102,641			
	<u>\$ 795,710</u>			
4264 Gateway Stem Academy		Yes	Yes	
21.019	86,571			
84.010	56,231			
84.027	42,548			
84.282	86,403			
84.365	17,137			
84.367	11,283			
84.424	9,706			
84.425	131,172			
	<u>\$ 441,051</u>			

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
ISD 432 - Mahnomon		Yes	Yes	
10.555	29,324			
10.559	328,705			
10.582	20,894			
21.019	214,915			
84.010	571,112			
84.358	13,775			
84.367	104,158			
84.425	1,266,097			
	<u>\$ 2,548,980</u>			
ISD 435 - Waubun		Yes	Yes	
10.559	440,299			
21.019	223,324			
21.027	17,624			
84.010	345,142			
84.367	47,025			
84.371	409,009			
84.424	16,568			
84.425	480,133			
	<u>\$ 1,979,124</u>			
ISD 463 - Eden Valley-Watkins		Yes	Yes	
10.555	41,753			
10.556	267			
10.559	732,501			
21.017	18,065			
21.019	305,726			

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.010	87,903			
84.367	16,400			
84.425	210,912			
	<u>\$ 1,413,527</u>			
ISD 465 - Litchfield		Yes	Yes	
10.555	52,448			
10.556	376			
10.559	739,733			
21.019	402,217			
21.027	5,184			
84.010	209,631			
84.027	86,443			
84.367	56,832			
84.425	260,531			
	<u>\$ 1,813,395</u>			
ISD 466 - Dassel-Cokato		Yes	Yes	
10.553	588			
10.555	65,182			
10.556	820			
10.559	929,338			
21.019	541,312			
21.027	34,547			
84.010	88,526			
84.013	43,725			
84.367	28,870			
84.425	143,840			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
		\$ 1,876,748			
ISD 47 - Sauk Rapids			Yes	Yes	
	10.553	11,079			
	10.555	208,786			
	10.556	1,645			
	10.559	1,804,366			
	21.019	1,164,214			
	84.010	422,025			
	84.186	11,895			
	84.367	97,905			
	84.425	245,343			
		<u>\$ 3,967,258</u>			
ISD 473 - Isle			Yes	Yes	
	10.555	15,427			
	10.556	385			
	10.559	237,240			
	10.579	3,170			
	21.019	118,783			
	21.027	17,166			
	84.010	148,912			
	84.041	32,947			
	84.181	234			
	84.186	20,000			
	84.287	1,413			
	84.367	19,085			
	84.425	166,107			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
		\$ 780,869			
ISD 477 - Princeton			Yes		
	10.553	1,034			
	10.555	121,812			
	10.556	380			
	10.559	1,717,835			
	21.019	831,842			
	21.027	5,006			
	84.010	325,899			
	84.027	49,999			
	84.323	13,161			
	84.365	706			
	84.367	68,779			
	84.424	36,702			
	84.425	430,299			
		<u>\$ 3,603,454</u>			
ISD 480 - Onamia			Yes	Yes	
	10.225	60,590			
	10.555	19,859			
	10.558	2,998			
	10.559	304,675			
	10.582	6,770			
	21.019	185,956			
	21.027	1,740			
	84.010	291,149			
	84.013	90,304			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.287	313,186			
84.358	5,418			
84.367	37,792			
84.424	20,407			
84.425	313,389			
	<u>\$ 1,654,233</u>			
ISD 482 - Little Falls		Yes	Yes	
10.555	86,618			
10.559	1,596,286			
21.019	650,003			
21.027	11,796			
84.010	473,411			
84.027	953,035			
84.173	30,250			
84.181	16,174			
84.367	94,099			
84.424	11,500			
84.425	612,105			
	<u>\$ 4,535,277</u>			
ISD 484 - Pierz		Yes	Yes	
10.555	45,938			
10.559	642,500			
21.019	292,289			
21.027	1,734			
84.010	103,664			
84.186	10,000			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.367	21,924			
	84.425	108,485			
		<u>\$ 1,226,534</u>			
ISD 485 - Royalton			Yes	Yes	
	10.553	79,609			
	10.555	296,434			
	21.019	232,448			
	84.010	106,748			
	84.367	17,419			
	84.425	153,100			
		<u>\$ 885,758</u>			
ISD 492 - Austin			Yes		
	10.553	22,487			
	10.555	245,051			
	10.558	9,356			
	10.559	2,170,450			
	21.019	1,600,302			
	84.002	28,663			
	84.010	1,037,886			
	84.027	1,167,503			
	84.048	161,001			
	84.173	37,097			
	84.181	26,957			
	84.365	140,993			
	84.367	151,796			
	84.424	45,853			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.425	1,145,369			
		<u>\$ 7,990,764</u>			
ISD 508 - St. Peter			Yes	Yes	
	10.555	87,991			
	10.556	1,068			
	10.559	1,572,294			
	84.010	245,272			
	84.013	45,023			
	84.365	23,760			
	84.367	43,189			
	84.424	8,000			
	84.425	284,890			
		<u>\$ 2,311,487</u>			
ISD 51 - Foley			Yes	Yes	
	10.555	99,108			
	10.559	1,422,698			
	21.019	473,828			
	84.010	140,766			
	84.367	38,098			
	84.424	10,376			
	84.425	202,816			
		<u>\$ 2,387,690</u>			
ISD 518 - Worthington			Yes		
	10.553	12,520			
	10.555	185,194			
	10.556	102			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
10.559	1,828,306			
10.565	1,876			
10.582	76,136			
21.017	2,791			
21.019	1,314,551			
84.002	41,555			
84.010	550,561			
84.027	231,506			
84.173	4,490			
84.365	148,383			
84.367	73,905			
84.425	882,614			
	<u>\$ 5,354,490</u>			
ISD 531 - Byron		Yes	Yes	
10.553	887			
10.555	68,395			
10.559	557,919			
21.019	502,021			
21.027	11,100			
84.010	30,522			
84.367	18,794			
84.424	10,000			
84.425	118,152			
	<u>\$ 1,317,790</u>			
ISD 533 - Dover-Eyota		Yes	Yes	
10.555	42,804			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
10.556	171			
10.559	363,283			
21.019	268,885			
21.027	2,360			
84.010	28,718			
84.027	23,069			
84.048	1,575			
84.173	1,200			
84.367	8,521			
84.425	14,118			
	<u>\$ 754,704</u>			
ISD 534 - Stewartville		Yes		
10.555	75,210			
10.559	879,720			
21.019	558,165			
84.010	221,604			
84.027	276			
84.173	15,100			
84.367	41,159			
84.424	5,554			
84.425	552,729			
	<u>\$ 2,349,517</u>			
ISD 535 - Rochester		Yes		
10.555	617,594			
10.558	190,404			
10.559	5,363,640			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
10.582	36,974			
10.649	10,543			
21.019	5,526,786			
21.027	61,373			
84.002	139,582			
84.010	2,326,021			
84.027	2,744,365			
84.048	215,280			
84.060	12,249			
84.173	65,105			
84.181	93,315			
84.196	38,124			
84.287	1,055,929			
84.365	244,257			
84.367	395,925			
84.424	182,633			
84.425	3,523,952			
	<u>\$ 22,844,051</u>			
ISD 544 - Fergus Falls		Yes	Yes	
10.551	1,775			
10.555	84,024			
10.559	1,299,991			
21.019	753,130			
84.010	380,987			
84.181	46,903			
84.365	5,771			
84.367	82,518			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.425	363,601			
		<u>\$ 3,018,700</u>			
ISD 547 - Parkers Prairie			Yes	Yes	
	10.553	28,366			
	10.555	146,900			
	10.559	68,238			
	21.019	133,084			
	84.010	60,914			
	84.358	38,606			
	84.367	12,637			
	84.424	10,000			
	84.425	218,865			
		<u>\$ 717,610</u>			
ISD 548 - Pelican Rapids			Yes	Yes	
	10.555	38,375			
	10.558	191			
	10.559	660,504			
	21.019	353,997			
	84.010	248,338			
	84.365	25,391			
	84.367	74,301			
	84.425	238,633			
		<u>\$ 1,639,730</u>			
ISD 549 - Perham			Yes	Yes	
	10.553	2,785			
	10.555	6,756			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	10.558	67,187			
	10.559	956,088			
	21.019	400,971			
	84.010	211,099			
	84.173	5,338			
	84.367	28,847			
	84.424	4,976			
	84.425	537,798			
		<u>\$ 2,221,845</u>			
ISD 550 - Underwood			Yes	Yes	
	10.555	27,074			
	10.559	292,556			
	21.019	142,031			
	84.010	65,523			
	84.358	40,590			
	84.367	12,784			
	84.424	10,000			
	84.425	201,186			
		<u>\$ 791,744</u>			
ISD 553 - New York Mills			Yes	Yes	
	10.555	36,467			
	10.559	609,993			
	21.019	189,737			
	84.010	124,570			
	84.367	21,421			
	84.424	10,000			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.425	101,841			
		<u>\$ 1,094,029</u>			
ISD 564 - Thief River Falls			Yes	Yes	Yes
	10.555	67,153			
	10.559	807,583			
	21.019	532,062			
	21.027	4,270			
	84.010	264,406			
	84.027	464,274			
	84.173	13,314			
	84.181	8,119			
	84.367	48,466			
	84.424	17,747			
	84.425	177,681			
		<u>\$ 2,405,075</u>			
ISD 578 - Pine City			Yes	Yes	
	10.559	772,786			
	21.019	396,467			
	84.010	265,464			
	84.173	5,640			
	84.367	41,714			
	84.424	42,641			
	84.425	322,622			
		<u>\$ 1,847,334</u>			
ISD 593 - Crookston			Yes	Yes	
	10.555	51,762			

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
10.559	652,805			
10.582	6,120			
21.019	335,019			
84.010	431,488			
84.027	293,942			
84.173	4,564			
84.181	5,391			
84.367	58,911			
84.424	26,884			
84.425	141,831			
	<u>\$ 2,008,717</u>			
ISD 595 - East Grand Forks		Yes		
10.555	64,973			
10.559	842,875			
21.019	516,231			
84.010	270,416			
84.365	22,069			
84.367	46,135			
84.424	14,149			
84.425	250,947			
	<u>\$ 2,027,795</u>			
SSD 6 - South St. Paul		Yes	Yes	
10.559	1,277,193			
21.019	1,009,523			
84.002	16,408			
84.010	475,470			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.027	608,305			
84.173	22,542			
84.181	25,417			
84.365	10,262			
84.367	75,994			
	<u>\$ 3,521,114</u>			
Freshwater Education District		Yes	Yes	
21.019	36,411			
84.048	332,186			
84.173	101,932			
84.181	71,053			
84.425	39,537			
	<u>\$ 581,119</u>			
Saint Croix River Education District		Yes	Yes	
21.019	49,319			
84.027	1,818,051			
84.048	85,131			
84.173	67,283			
84.181	45,417			
84.425	3,297			
	<u>\$ 2,068,498</u>			
ISD 601 - Fosston		Yes	Yes	Yes
10.555	24,179			
10.559	305,897			
21.019	163,204			
21.027	7,592			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.010	174,923			
	84.287	92,462			
	84.367	26,981			
	84.424	11,091			
	84.425	278,552			
		<u>\$ 1,084,881</u>			
Zumbro Education District			Yes	Yes	
	21.019	32,077			
	84.027	1,492,780			
	84.173	110,690			
	84.181	192,238			
	84.365	20,522			
	84.425	50,513			
		<u>\$ 1,898,820</u>			
Hiawatha Valley Education District			Yes		
	84.027	2,031,954			
	84.173	60,097			
	84.181	43,302			
	84.425	54,263			
		<u>\$ 2,189,616</u>			
West Central Education District			Yes	Yes	
	21.019	11,609			
	84.027	1,068,749			
	84.173	61,532			
	84.181	23,876			
	84.425	12,605			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Audit Report	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Acceptable		
			Total
			\$ 1,178,371
River Bend Education District	Yes	Yes	
84.025			37,398
84.027			1,308,856
84.173			62,468
84.181			39,718
			<u>\$ 1,448,440</u>
Goodhue County Education District	Yes		
34.365			18,052
84.027			1,338,784
84.048			189,500
84.173			329,876
84.181			37,014
84.425			96,860
			<u>\$ 2,010,086</u>
Northland Learning Center	Yes		
10.553			649
10.555			5,750
10.559			33,156
21.019			34,188
84.027			2,590,311
84.173			123,912
84.181			157,322
84.425			28,763
			<u>\$ 2,974,051</u>

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes		
ISD 621 - Mounds View				
10.559	6,946,943			
21.019	3,193,090			
84.010	1,152,100			
84.027	2,206,785			
84.173	61,543			
84.181	61,466			
84.365	84,539			
84.367	299,292			
84.425	1,550,995			
	<u>\$ 15,556,753</u>			
ISD 622 - North Saint Paul-Maplewood				
10.555	9,369	Yes	Yes	
10.559	6,556,653			
21.019	4,246,357			
21.027	18,799			
84.002	350,311			
84.010	1,448,142			
84.027	2,521,937			
84.181	131,172			
84.196	19,094			
84.365	132,641			
84.367	600,822			
84.424	207,763			
84.425	1,967,094			
93.243	63,658			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
		\$ 18,273,812			
ISD 624 - White Bear Lake			Yes		
	10.553	459			
	10.555	2,817			
	10.556	38			
	10.558	512,077			
	10.559	4,149,710			
	21.019	2,438,181			
	84.010	744,387			
	84.027	1,849,519			
	84.173	71,777			
	84.181	85,501			
	84.196	6,955			
	84.365	31,616			
	84.367	139,449			
	84.424	76,627			
	84.425	3,432,864			
		<u>\$ 13,541,977</u>			
ISD 625 - St. Paul			Yes	Yes	Yes
	10.558	7,468,423			
	10.559	41,033,824			
	10.582	175,405			
	21.019	12,259,243			
	21.027	135,924			
	45.310	61,752			
	84.002	862,111			

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.010	28,232,454			
84.027	9,655,089			
84.048	845,770			
84.173	303,879			
84.181	368,405			
84.196	57,859			
84.287	922,329			
84.323	141,271			
84.334	120,000			
84.365	1,331,125			
84.367	1,990,224			
84.371	830,594			
84.377	58,217			
84.424	2,645,756			
84.425	8,426,140			
	<u>\$ 117,925,794</u>			
Benton-Stearns Education District		Yes	Yes	
10.553	7,350			
10.555	19,760			
21.019	34,334			
84.027	2,346,738			
84.173	85,803			
84.181	126,925			
84.425	16,009			
	<u>\$ 2,636,919</u>			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes		
ISD 656 - Faribault				
10.555	130,885			
10.556	620			
10.558	216,779			
10.559	1,666,418			
21.019	1,129,267			
84.010	952,854			
84.027	922,913			
84.173	28,586			
84.181	17,908			
84.206	22,827			
84.287	207,144			
84.365	106,923			
84.367	160,237			
84.371	1,719,467			
84.424	64,840			
84.425	1,221,417			
	<u>\$ 8,569,085</u>			
ISD 659 - Northfield				
10.555	150,916			
10.559	1,598,022			
21.019	1,060,384			
21.027	24,000			
84.010	380,199			
84.027	829,467			
84.173	11,436			
84.181	49,152			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.287	73,165			
	84.365	20,769			
	84.367	45,230			
	84.425	89,916			
		<u>\$ 4,332,656</u>			
ISD 682 - Roseau			Yes	Yes	Yes
	10.555	4,233			
	10.559	420,112			
	21.019	285,849			
	84.010	115,266			
	84.027	264,680			
	84.048	7,030			
	84.173	16,544			
	84.181	5,392			
	84.367	24,518			
	84.424	18,472			
	84.425	93,357			
		<u>\$ 1,255,453</u>			
ISD 690 - Warroad			Yes	Yes	
	10.553	107,780			
	10.555	369,381			
	10.556	634			
	21.019	262,803			
	84.010	148,155			
	84.027	313,759			
	84.173	12,002			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.181	10,012			
	84.367	32,052			
	84.424	10,001			
	84.425	573,370			
		<u>\$ 1,839,949</u>			
ISD 695 - Chisholm			Yes	Yes	Yes
	10.555	24,839			
	10.559	247,431			
	21.019	190,391			
	84.010	266,445			
	84.173	3,891			
	84.358	13,235			
	84.367	33,504			
	84.424	15,434			
	84.425	149,120			
		<u>\$ 944,290</u>			
Mid-State Education District			Yes	Yes	
	21.019	20,871			
	84.027	639,695			
	84.173	32,088			
	84.181	48,654			
	84.425	22,564			
		<u>\$ 763,872</u>			
ISD 700 - Hermantown			Yes	Yes	
	10.555	63,787			
	10.559	804,108			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.010	139,618			
84.027	311,505			
84.173	5,095			
84.181	4,296			
84.425	10,560			
	<u>\$ 1,338,969</u>			
ISD 701 - Hibbing		Yes	Yes	Yes
10.555	80,055			
10.558	1,313			
10.559	782,514			
21.019	622,008			
84.010	589,352			
84.027	477,125			
84.048	36,682			
84.173	28,814			
84.181	19,182			
84.367	89,399			
84.424	39,853			
84.425	1,495,202			
	<u>\$ 4,261,499</u>			
ISD 704 - Proctor		Yes		
10.555	54,809			
10.558	2,550			
10.559	1,734,249			
84.010	164,362			
84.027	346,823			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.173	18,321			
	84.181	5,391			
	84.367	32,954			
	84.424	11,852			
	84.425	394,372			
		<u>\$ 2,765,683</u>			
ISD 707 - Nett Lake			Yes	Yes	
	10.553	95			
	10.555	169			
	10.559	38,193			
	10.579	4,389			
	21.019	27,091			
	84.010	52,990			
	84.367	5,353			
	84.425	8,849			
		<u>\$ 137,129</u>			
ISD 709 - Duluth			Yes	Yes	
	10.553	858,610			
	10.555	1,277,137			
	10.558	21,707			
	10.559	441,021			
	84.002	25,691			
	84.010	2,777,231			
	84.027	1,688,682			
	84.048	69,574			
	84.173	47,347			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.181	51,454			
84.196	40,000			
84.323	176,069			
84.365	1,687			
84.367	221,106			
84.424	115,103			
84.425	3,075,373			
	<u>\$ 10,887,792</u>			
ISD 712 - Mountain Iron-Buhl		Yes	Yes	Yes
10.555	19,019			
10.559	275,413			
21.019	140,795			
21.027	13,713			
84.010	107,832			
84.367	16,741			
84.424	10,000			
84.425	301,442			
	<u>\$ 884,955</u>			
ISD 716 - Belle Plaine		Yes	Yes	
10.553	1,069			
10.555	67,872			
10.559	486,978			
21.019	400,106			
84.010	112,320			
84.027	333,513			
84.173	6,218			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.181	6,162			
84.367	27,327			
84.424	11,416			
84.425	320,304			
	<u>\$ 1,773,285</u>			
ISD 717 - Jordan		Yes	Yes	
10.553	934			
10.555	9,021			
10.556	40			
10.559	661,512			
21.019	486,488			
21.027	19,200			
84.010	132,463			
84.181	12,323			
84.365	1,233			
84.367	23,867			
84.424	10,000			
84.425	291,143			
	<u>\$ 1,648,224</u>			
ISD 719 - Prior Lake-Savage Area Schools		Yes	Yes	Yes
10.559	4,630,347			
21.019	2,179,136			
84.010	212,599			
84.027	1,281,939			
84.173	11,832			
84.181	38,743			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.365	21,604			
	84.367	101,677			
	84.425	301,934			
		<u>\$ 8,779,811</u>			
ISD 720 - Shakopee			Yes	Yes	
	10.555	322,564			
	10.559	2,924,418			
	21.019	2,351,833			
	84.010	736,776			
	84.027	1,344,429			
	84.173	22,671			
	84.181	49,155			
	84.365	193,648			
	84.367	175,803			
	84.424	57,514			
		<u>\$ 8,178,811</u>			
ISD 721 - New Prague Area Schools			Yes	Yes	
	10.553	52,017			
	10.555	403,420			
	10.556	2,017			
	10.559	230,798			
	21.019	67,105			
	84.010	79,214			
	84.027	712,189			
	84.173	18,376			
	84.181	18,932			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.367	53,480			
		<u>\$ 1,637,548</u>			
ISD 726 - Becker			Yes	Yes	
	10.555	111,718			
	10.556	738			
	10.559	1,816,312			
	21.019	693,997			
	21.027	12,967			
	84.010	69,982			
	84.367	32,866			
	84.424	11,500			
	84.425	230,454			
		<u>\$ 2,980,534</u>			
ISD 727 - Big Lake			Yes	Yes	
	10.553	44,370			
	10.555	306,466			
	10.559	750,011			
	21.019	773,711			
	21.027	11,353			
	84.010	244,342			
	84.367	74,853			
	84.424	15,527			
	84.425	267,145			
		<u>\$ 2,487,778</u>			
ISD 728 - Elk River			Yes		
	10.559	4,695,428			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
10.649	3,309			
21.019	3,292,871			
21.027	4,252			
84.010	345,405			
84.027	2,229,447			
84.173	50,091			
84.181	70,722			
84.196	15,493			
84.365	17,253			
84.367	164,838			
84.424	40,120			
84.425	77,752			
	<u>\$ 11,006,981</u>			
ISD 738 - Holdingford		Yes	Yes	
10.553	30,799			
10.555	130,459			
10.559	572,538			
21.019	255,124			
84.010	59,001			
84.367	26,315			
84.425	69,821			
	<u>\$ 1,144,057</u>			
ISD 739 - Kimball		Yes	Yes	
10.553	1,469			
10.555	38,646			
10.559	285,429			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	21.019	182,579			
	84.002	2,205			
	84.010	62,133			
	84.048	6,852			
	84.186	10,001			
	84.367	12,868			
	84.425	128,714			
		<u>\$ 730,896</u>			
ISD 740 - Melrose			Yes	Yes	
	10.553	2,494			
	10.555	63,241			
	10.556	244			
	10.559	677,484			
	21.019	371,916			
	21.027	3,563			
	84.010	161,367			
	84.365	17,333			
	84.367	41,128			
	84.424	11,410			
	84.425	230,319			
		<u>\$ 1,580,499</u>			
ISD 741 - Paynesville			Yes	Yes	Yes
	10.555	38,344			
	10.559	616,689			
	21.019	232,587			
	21.027	9,600			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.010	118,912			
84.027	46,000			
84.173	9,900			
84.367	24,500			
84.424	10,000			
84.425	165,391			
	<u>\$ 1,271,923</u>			
ISD 742 - St. Cloud		Yes	Yes	Yes
10.555	397,580			
10.556	4,820			
10.559	3,764,909			
10.582	113,654			
21.019	3,255,627			
21.027	18,765			
84.002	144,045			
84.010	3,324,514			
84.027	2,568,980			
84.173	98,661			
84.181	68,733			
84.196	40,000			
84.323	3,449			
84.334	174,172			
84.365	285,694			
84.367	575,574			
84.424	222,845			
84.425	2,227,069			
	<u>\$ 17,289,091</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes	Yes	
ISD 743 - Sauk Centre				
10.553	1,859			
10.555	50,370			
10.556	356			
10.559	420,795			
21.019	284,489			
21.027	224			
84.010	180,005			
84.367	40,184			
84.424	9,342			
84.425	136,197			
	<u>\$ 1,123,821</u>			
ISD 745 - Albany				
10.555	87,633			
10.559	1,164,395			
10.579	1,343			
21.019	426,439			
21.027	6,747			
84.010	132,161			
84.367	33,940			
84.424	21,329			
84.425	168,498			
	<u>\$ 2,042,485</u>			
ISD 748 - Sartell-St. Stephen				
10.555	169,451			
10.559	1,842,664			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	21.019	977,059			
	21.027	6,550			
	84.010	109,684			
	84.186	10,000			
	84.367	52,869			
	84.425	213,152			
		<u>\$ 3,381,429</u>			
ISD 75 - St. Clair			Yes	Yes	
	10.553	37,896			
	10.555	189,540			
	10.559	154,011			
	21.019	157,892			
	84.010	48,649			
	84.027	50,000			
	84.173	6,903			
	84.367	11,880			
	84.425	108,653			
		<u>\$ 765,424</u>			
ISD 750 - Rocori			Yes	Yes	
	10.553	40			
	10.555	107,333			
	10.556	139			
	10.559	1,595,020			
	21.019	542,041			
	84.010	221,995			
	84.365	4,386			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.367	31,320			
84.424	7,331			
84.425	288,953			
93.434	2,500			
	<u>\$ 2,801,058</u>			
ISD 756 - Blooming Prairie		Yes	Yes	
10.553	35,839			
10.555	286,343			
21.019	187,930			
84.010	121,238			
84.027	92,269			
84.367	20,455			
84.424	18,835			
84.425	143,966			
	<u>\$ 906,875</u>			
ISD 761 - Owatonna		Yes		
10.553	3,941			
10.555	198,344			
10.559	2,060,916			
10.649	3,101			
21.019	1,363,648			
21.027	2,621			
45.310	13,778			
84.002	128,666			
84.010	710,761			
84.011	67,044			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.027	858,905			
84.173	37,396			
84.181	28,498			
84.365	53,268			
84.367	144,608			
84.424	26,725			
84.425	620,917			
	<u>\$ 6,323,137</u>			
ISD 763 - Medford		Yes	Yes	
10.555	34,927			
10.559	272,116			
21.019	232,181			
84.010	84,207			
84.027	135,417			
84.173	3,861			
84.181	2,712			
84.367	1,441			
84.425	6,044			
	<u>\$ 772,906</u>			
ISD 77 - Mankato		Yes	Yes	Yes
10.555	360,816			
10.556	2,375			
10.559	4,218,596			
21.019	2,195,196			
21.027	1,103			
84.002	212,655			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.010	1,144,841			
	84.027	1,485,937			
	84.173	88,469			
	84.181	85,836			
	84.365	71,185			
	84.367	183,737			
	84.425	3,684,224			
		<u>\$ 13,734,970</u>			
ISD 775 - Kerkhoven-Murdock-Sunburg			Yes	Yes	
	10.555	33,970			
	10.559	510,410			
	21.019	192,648			
	21.027	856			
	84.010	63,739			
	84.367	15,470			
	84.424	10,000			
	84.425	97,379			
		<u>\$ 924,472</u>			
ISD 777 - Benson			Yes	Yes	Yes
	10.555	33,184			
	10.558	18,066			
	10.559	604,879			
	21.019	215,805			
	84.010	140,996			
	84.027	98,254			
	84.048	3,900			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.367	24,645			
84.424	10,743			
84.425	209,269			
	<u>\$ 1,359,741</u>			
ISD 786 - Bertha-Hewitt		Yes	Yes	
10.555	23,951			
10.559	426,963			
21.019	132,352			
84.010	186,566			
84.367	28,672			
84.424	12,452			
84.425	197,408			
	<u>\$ 1,008,364</u>			
ISD 787 - Browerville		Yes	Yes	Yes
10.555	7,735			
10.559	397,370			
21.019	148,023			
84.010	207,436			
84.367	23,639			
84.424	6,653			
84.425	225,624			
	<u>\$ 1,016,480</u>			
ISD 813 - Lake City		Yes	Yes	
10.555	48,155			
10.559	624,687			
21.019	305,138			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.010	111,527			
84.027	73,325			
84.367	25,792			
84.424	11,296			
84.425	218,573			
	<u>\$ 1,418,493</u>			
ISD 818 - Verndale		Yes	Yes	Yes
10.555	23,190			
10.559	384,625			
21.019	150,779			
84.010	98,780			
84.425	64,983			
	<u>\$ 722,357</u>			
ISD 820 - Sebeka		Yes	Yes	
10.553	300			
10.555	576			
10.558	38,164			
10.559	348,300			
21.019	157,923			
84.010	183,480			
84.358	29,577			
84.424	10,000			
84.425	175,464			
	<u>\$ 943,784</u>			
ISD 821 - Menahga		Yes	Yes	
10.555	1,253			

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
10.559	555,743			
21.019	276,485			
84.010	150,013			
84.367	24,285			
84.424	10,000			
84.425	1,286,357			
	<u>\$ 2,304,136</u>			
ISD 829 - Waseca		Yes	Yes	
10.553	391			
10.555	63,559			
10.559	685,476			
10.649	7,601			
21.019	493,156			
84.010	262,641			
84.027	425,308			
84.173	20,441			
84.181	13,864			
84.367	52,945			
84.424	12,795			
84.425	194,262			
	<u>\$ 2,232,439</u>			
ISD 831 - Forest Lake		Yes		
10.553	548,879			
10.555	1,846,796			
21.019	1,522,586			
84.010	250,468			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.027	1,152,029			
84.173	37,638			
84.181	25,417			
84.365	19,151			
84.367	138,948			
84.425	1,123,614			
	<u>\$ 6,665,526</u>			
ISD 832 - Mahtomedi		Yes	Yes	
10.559	1,038,034			
21.019	794,425			
84.010	146,041			
84.027	557,461			
84.173	11,621			
84.181	6,576			
84.424	1,464			
84.425	83,709			
	<u>\$ 2,639,331</u>			
ISD 833 - South Washington County		Yes	Yes	
10.559	5,763,742			
21.019	4,893,017			
21.027	2,731			
84.002	69,816			
84.010	426,353			
84.027	3,318,629			
84.173	64,057			
84.181	228,392			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.365	65,559			
	84.367	218,642			
	84.424	17,060			
	84.425	889,019			
		<u>\$ 15,957,017</u>			
ISD 834 - Stillwater			Yes		
	10.555	256,823			
	10.559	2,421,020			
	21.019	2,118,345			
	84.010	299,286			
	84.027	1,390,229			
	84.173	51,128			
	84.181	53,872			
	84.365	35,795			
	84.367	101,076			
	84.424	24,768			
	84.425	495,461			
		<u>\$ 7,247,803</u>			
ISD 837 - Madelia			Yes	Yes	
	10.553	57,892			
	10.555	220,431			
	10.565	26,987			
	84.010	101,023			
	84.358	37,338			
	84.365	23,400			
	84.367	16,283			

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**Exhibit 4
(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.424	10,000			
84.425	114,488			
	<u>\$ 607,842</u>			
ISD 84 - Sleepy Eye		Yes	Yes	
10.553	2,414			
10.555	27,269			
10.556	327			
10.559	584,597			
10.582	18,117			
21.019	222,989			
84.010	118,563			
84.011	35,446			
84.173	5,385			
84.206	73,489			
84.365	8,341			
84.367	17,061			
84.424	8,356			
84.425	107,161			
	<u>\$ 1,229,515</u>			
ISD 840 - St. James		Yes	Yes	
10.555	51,858			
10.556	147			
10.558	6,785			
10.559	1,021,659			
10.582	31,983			
21.019	417,713			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	21.027	14,400			
	84.010	199,039			
	84.206	72,986			
	84.365	51,214			
	84.367	32,591			
	84.424	16,234			
	84.425	198,393			
	93.235	54,239			
	93.981	16,357			
	97.036	14,664			
		<u>\$ 2,200,262</u>			
ISD 846 - Breckenridge			Yes	Yes	
	10.553	751			
	10.558	26,779			
	10.559	452,533			
	21.019	167,998			
	84.010	108,601			
	84.367	20,075			
	84.424	27,314			
	84.425	138,273			
		<u>\$ 942,324</u>			
ISD 85 - Springfield			Yes	Yes	Yes
	10.553	4,407			
	10.555	38,318			
	10.559	527,475			
	10.579	14,398			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	21.019	145,161			
	84.010	69,123			
	84.367	13,773			
	84.424	74,386			
		<u>\$ 887,041</u>			
ISD 857 - Lewiston-Altura			Yes	Yes	Yes
	10.555	29,435			
	10.559	420,721			
	21.019	186,736			
	84.010	119,395			
	84.027	10,266			
	84.048	3,766			
	84.173	5,700			
	84.367	10,558			
	84.424	18,616			
	84.425	348,419			
		<u>\$ 1,153,612</u>			
ISD 858 - St. Charles			Yes	Yes	
	10.553	5,518			
	10.555	70,311			
	10.559	548,239			
	21.019	252,922			
	21.027	417			
	84.010	157,281			
	84.027	22,119			
	84.367	25,974			

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**Exhibit 4
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.424	12,754			
	84.425	171,057			
		<u>\$ 1,266,592</u>			
ISD 861 - Winona Area Public Schools			Yes	Yes	
	10.555	114,834			
	10.559	1,459,639			
	21.019	753,809			
	84.010	538,360			
	84.027	755,037			
	84.173	105,240			
	84.181	43,131			
	84.184	5,000			
	84.365	3,633			
	84.367	95,389			
	84.424	69,007			
	84.425	362,179			
		<u>\$ 4,305,258</u>			
ISD 876 - Annandale			Yes	Yes	
	10.553	875			
	10.555	93,254			
	10.559	1,081,580			
	21.019	480,300			
	21.027	10,380			
	84.010	141,262			
	84.367	26,025			
	84.425	136,502			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
		<u>\$ 1,970,178</u>			
ISD 877 - Buffalo					
	10.555	203,981			
	10.559	3,084,663			
	21.019	1,441,587			
	84.010	331,638			
	84.027	912,014			
	84.173	45,663			
	84.365	79			
	84.367	95,897			
	84.425	269,666			
		<u>\$ 6,385,188</u>			
ISD 879 - Delano					
	10.555	74,473			
	10.559	781,430			
	21.019	582,449			
	21.027	2,397			
	84.010	47,924			
	84.186	10,000			
	84.367	26,226			
	84.425	71,665			
		<u>\$ 1,596,564</u>			
ISD 88 - New Ulm					
	10.553	127,436			
	10.555	684,677			
	20.205	10,610			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
21.019	535,078			
84.010	247,232			
84.173	13,198			
84.367	46,762			
84.424	24,001			
84.425	619,232			
	<u>\$ 2,308,226</u>			
ISD 881 - Maple Lake		Yes	Yes	
10.553	10,972			
10.555	60,822			
10.559	431,039			
21.019	203,824			
84.010	34,573			
84.367	13,184			
84.424	9,872			
84.425	44,158			
	<u>\$ 808,444</u>			
ISD 882 - Monticello		Yes		
10.555	132,677			
10.559	2,051,296			
21.019	1,040,709			
21.027	32,085			
84.002	70,209			
84.010	141,695			
84.011	46,802			
84.173	6,563			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.181	56,146			
	84.365	20,888			
	84.367	75,102			
	84.425	643,436			
		<u>\$ 4,317,608</u>			
ISD 883 - Rockford			Yes	Yes	Yes
	10.553	648			
	10.555	63,166			
	10.559	558,668			
	21.019	418,142			
	21.027	14,715			
	84.010	76,240			
	84.027	85,474			
	84.173	11,360			
	84.367	24,403			
	84.425	194,092			
		<u>\$ 1,446,908</u>			
ISD 885 - St. Michael-Albertville			Yes	Yes	Yes
	10.559	2,732,163			
	10.649	2,490			
	21.019	1,535,125			
	84.010	97,852			
	84.365	14,520			
	84.367	66,415			
	84.424	3,946			
	84.425	316,875			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
		<u>\$ 4,769,386</u>			
ISD 891 - Canby			Yes	Yes	
	10.555	25,744			
	10.559	420,943			
	21.019	170,174			
	21.027	15,080			
	84.010	112,950			
	84.027	83,140			
	84.048	2,054			
	84.425	89,031			
		<u>\$ 919,116</u>			
ISD 91 - Barnum			Yes	Yes	
	10.553	2,837			
	10.555	38,700			
	10.559	320,456			
	21.019	179,984			
	84.010	81,942			
	84.027	79,694			
	84.173	2,615			
	84.181	770			
	84.186	21,940			
	84.367	15,323			
	84.425	73,124			
		<u>\$ 817,385</u>			
ISD 911 - Cambridge-Isanti			Yes		Yes
	10.553	1,073			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	10.555	6,111			
	10.559	1,590,483			
	10.649	10,616			
	21.019	1,264,104			
	21.027	1,299			
	84.010	509,050			
	84.027	584,159			
	84.173	43,435			
	84.181	26,957			
	84.367	11,537			
	84.424	34,030			
	84.425	719,777			
		<u>\$ 4,802,631</u>			
ISD 912 - Milaca			Yes	Yes	
	10.553	925			
	10.555	83,000			
	10.559	942,319			
	21.019	457,941			
	84.010	357,366			
	84.367	61,316			
	84.424	32,763			
	84.425	684,453			
		<u>\$ 2,620,083</u>			
Southern Plains Education Cooperative			Yes	Yes	
	21.019	25,326			
	21.027	3,276			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.027	1,162,699			
84.173	44,800			
84.181	17,533			
84.425	17,176			
	<u>\$ 1,270,810</u>			
Fergus Falls Area Special Education Coop		Yes	Yes	
21.019	16,759			
84.027	1,528,284			
84.173	34,561			
84.181	23,971			
84.425	14,234			
	<u>\$ 1,617,809</u>			
Meeker & Wright Special Education Cooperative		Yes	Yes	
21.019	62,415			
84.027	1,987,667			
84.173	91,649			
84.181	56,225			
84.425	19,069			
	<u>\$ 2,217,025</u>			
ISD 94 - Cloquet		Yes	Yes	
10.555	88,589			
10.559	1,113,837			
21.019	747,169			
84.010	499,544			
84.027	293,862			
84.173	20,231			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.181	15,405			
84.186	73,112			
84.367	14,946			
84.371	565,361			
84.425	527,189			
	<u>\$ 3,959,245</u>			
ISD 97 - Moose Lake		Yes	Yes	
10.553	2,845			
10.555	32,066			
10.559	195,402			
21.019	157,876			
84.010	59,574			
84.027	129,383			
84.048	66,973			
84.173	4,493			
84.181	1,540			
84.186	6,532			
84.367	12,994			
84.425	268,056			
	<u>\$ 937,734</u>			
ISD 99 - Esko		Yes		
10.553	42,648			
10.555	30,184			
10.559	238,207			
21.019	294,243			
84.010	31,809			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.027	236,676			
84.048	5,798			
84.173	2,960			
84.181	4,369			
84.367	10,470			
84.425	88,545			
	<u>\$ 985,909</u>			
Area Special Education Cooperative		Yes	Yes	
84.027	1,347,838			
84.173	36,424			
84.181	22,336			
	<u>\$ 1,406,598</u>			
Bemidji Regional Interdist. Co		Yes	Yes	Yes
21.019	6,608			
84.027	1,838,832			
84.173	130,673			
84.181	88,797			
84.425	10,905			
	<u>\$ 2,075,815</u>			
Adults & Childrens Alliance Inc		Yes	Yes	
10.558	2,703,676			
Aitkin County		Yes	Yes	
10.556	832			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Alexandra House			Yes		
	10.558	31,906			
Aliveness Project, Inc.			Yes	Yes	
	21.019	30,763			
Amherst H. Wilder Foundation			Yes	Yes	
	10.558	44,138			
Anoka County			Yes		
	10.553	51,277			
	10.555	80,209			
		<u>\$ 131,486</u>			
Appetite for Change			Yes	Yes	Yes
	21.019	698,953			
Arrowhead Economic Opportunity Agency			Yes		
	10.558	34,053			
	84.002	85,052			
		<u>\$ 119,105</u>			

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**Exhibit 4
(Continued)**

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For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Athlos Academy Saint Cloud Charter School		4250	Yes		
	10.559	312,158			
	10.565	22,699			
	21.019	279,320			
	21.027	36,867			
	84.010	191,604			
	84.027	90,950			
	84.173	751			
	84.358	25,203			
	84.365	33,157			
	84.367	28,645			
	84.424	8,850			
	84.425	160,023			
	93.778	8,575			
		\$ 1,198,802			
Bi-County Community Action Council			Yes		
	10.558	104,003			
City of Brainerd			Yes		
	84.126	130			
Community Action Partnership Ramsey & Washington Counties			Yes		
	10.558	486,326			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Carver County			Yes		
	10.558	3,272			
	45.310	413			
		\$ 3,685			
Catholic Charities Saint Cloud			Yes		
	10.569	701,338			
Channel One Inc			Yes		
	21.019	723,628			
Child Care and Nutrition Inc			Yes	Yes	Yes
	10.558	4,778,049			
Child Care Choices Inc. dba Milestones			Yes	Yes	
	10.558	5,431,752			
Children's Defense Fund			Yes		
	84.287	497,832			
Clay County			Yes	Yes	
	10.553	37,594			
	10.555	68,655			

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**Exhibit 4
(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	\$ 106,249			
Concordia College - Moorhead		Yes		
10.556	7,541			
Dakota County		Yes		
10.553	12,277			
10.555	20,357			
	\$ 32,634			
Douglas County		Yes	Yes	
45.310	83,088			
East Side Neighborhood Services, Inc		Yes		
84.010	28,492			
84.287	772,620			
	\$ 801,112			
Evergreen Youth & Family Service, Inc.		Yes		
10.555	7,814			
City of Fergus Falls		Yes	Yes	
45.310	9,717			

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(Continued)**

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Government Department of the Fond Du Lac Band of Lake Superior Chippewa			Yes		
	10.555	90,723			
	10.558	187,095			
	10.559	90,876			
	93.568	96,292			
		<u>\$ 464,986</u>			
Greater Minneapolis Council of Churches			Yes	Yes	
	21.019	640,251			
Guild			Yes	Yes	
	84.126	34,492			
Hennepin County			Yes		
	10.553	42,385			
	10.555	77,378			
		<u>\$ 119,763</u>			
Hennepin Elementary School Cs 4205			Yes	Yes	Yes
	10.558	8,868			
	10.559	218,473			
	10.565	19,920			
	21.019	153,195			
	21.027	11,948			
	84.010	149,460			
	84.027	46,490			

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**Exhibit 4
(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.173	1,038			
84.365	2,685			
84.367	14,856			
84.371	89,783			
84.424	10,827			
84.425	41,400			
	<u>\$ 768,943</u>			
Hmong American Partnership		Yes	Yes	
59.046	137,782			
84.287	499,640			
	<u>\$ 637,422</u>			
Initiative Foundation		Yes		
84.425	161,735			
Intermediate School District 287		Yes		
10.559	314,574			
10.579	25,000			
10.649	14,555			
21.019	310,927			
84.027	5,184			
84.365	26,269			
84.371	632,032			
84.425	177,904			
93.243	246,155			
	<u>\$ 1,752,600</u>			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
International Institute-Minnesota		Yes	Yes	
84.002	52,627			
Itasca Area Schools Collaborative		Yes	Yes	
10.558	57,678			
84.027	881,361			
84.048	112,739			
84.173	30,815			
84.181	27,873			
	<u>\$ 1,110,466</u>			
Keystone Community Services		Yes	Yes	
84.287	224,483			
Kootasca Community Action Inc		Yes		
10.558	72,013			
Lakes & Pines Community Action Council		Yes		
10.558	19,794			
Lakes Country Service Cooperative		Yes	Yes	
21.019	10,368			
84.010	523,561			
84.027	400,374			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.048	308,545			
84.173	39,626			
84.181	67,722			
84.184	40,280			
84.367	149,621			
84.425	14,510			
	<u>\$ 1,554,607</u>			
Mahube-Otwa Community Action Partnership		Yes	Yes	
10.558	110,888			
Metro Meals on Wheels		Yes	Yes	Yes
21.019	481,894			
Metropolitan Educational Cooperative Service Unit		Yes	Yes	
84.027	1,884,800			
84.173	391,199			
84.181	783,384			
84.326	168,499			
84.425	467,497			
	<u>\$ 3,695,379</u>			
Minnesota Valley Education District		Yes	Yes	
21.019	25,514			
21.027	1,063			
84.027	1,236,727			
84.173	63,500			

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.181	43,248			
	84.425	12,732			
		<u>\$ 1,382,784</u>			
Minnesota River Valley Ed District			Yes	Yes	
	21.019	25,514			
	21.027	1,063			
	84.027	1,236,727			
	84.173	63,500			
	84.181	43,248			
	84.425	12,732			
		<u>\$ 1,382,784</u>			
Naytahwaush Community School			Yes		
	10.553	41,238			
	10.555	68,970			
	10.559	79,877			
	10.582	4,948			
	21.019	42,226			
	84.010	49,630			
	84.027	28,213			
	84.367	6,155			
	84.424	10,000			
	84.425	86,753			
		<u>\$ 418,010</u>			
Nexus			Yes	Yes	
	10.553	99,754			
	10.555	176,259			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.013	107,049			
		<u>\$ 383,062</u>			
Northeast Metro 916 Intermediate School District			Yes		Yes
	21.019	232,868			
	21.027	7,470			
	84.048	646,481			
	84.365	21,967			
	84.367	9,133			
	84.425	250,655			
		<u>\$ 1,168,574</u>			
Northeast Service Cooperative			Yes		
	84.010	652,817			
	84.367	163,155			
		<u>\$ 815,972</u>			
Northland Foundation and Subsidiaries			Yes		
	84.425	491,661			
Northwest Community Action Inc			Yes		
	10.558	12,044			
Northwest Service Cooperative			Yes	Yes	Yes
	84.002	79,007			
	84.010	1,082,095			
	84.367	87,647			

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Administering Agency Entity	Audit Report	Non- federal	Grant noncompliance and/or internal control findings
Assistance Listing Number	Acceptable	Findings	
			Total
			\$ 1,248,749
Office of Higher Education	Yes		
84.372			202,786
84.425			1,377,226
			<u>\$ 1,580,012</u>
Olmsted County	Yes		
10.553			1,850
10.555			3,697
			<u>\$ 5,547</u>
Pacer Center, Inc	Yes		
84.027			395,825
84.173			39,419
84.181			109,856
84.323			57,817
			<u>\$ 602,917</u>
Parents in Community Action Inc	Yes		
10.558			430,323
Paul Bunyan Education Coop	Yes		
84.027			2,453,307
84.173			108,275
84.181			77,904
			<u>\$ 2,639,486</u>

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(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Prairie Five Community Action Council		Yes		
10.558	13,703			
Prodeo Academy #4213		Yes	Yes	Yes
10.553	77,357			
10.555	152,400			
10.559	2,297			
10.582	4,082			
21.019	232,150			
84.010	241,800			
84.027	163,712			
84.173	915			
84.186	11,604			
84.282	132,421			
84.365	19,545			
84.367	41,313			
84.425	203,212			
	<u>\$ 1,282,808</u>			
Project for Pride in Living		Yes		
10.555	6,071			
Providers Choice Inc		Yes	Yes	
10.558	21,021,351			

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(Continued)**

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Ramsey County			Yes	Yes	
	10.553	13,421			
	10.555	25,648			
		<u>\$ 39,069</u>			
Resource Training and Solutions			Yes	Yes	
	84.010	1,922,868			
	84.027	322,340			
		<u>\$ 2,245,208</u>			
Rum River Special Education Coop			Yes		
	21.019	30,997			
	84.027	1,517,372			
	84.173	63,371			
	84.181	31,423			
	84.425	8,006			
		<u>\$ 1,651,169</u>			
Runestone Area Education District			Yes	Yes	Yes
	21.019	6,114			
	84.027	642,571			
	84.048	85,705			
	84.173	23,369			
	84.181	20,498			
	84.425	17,267			
		<u>\$ 795,524</u>			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Salvation Army			Yes		
	10.558	16,545			
	10.559	198			
		<u>\$ 16,743</u>			
Scott County			Yes		
	10.553	6,810			
	10.555	11,842			
		<u>\$ 18,652</u>			
Scott Carver Dakota Community Action Partnership Agency Inc			Yes		
	10.558	82,037			
Semcac Inc			Yes		
	10.558	97,333			
	93.600	683,639			
		<u>\$ 780,972</u>			
Sherburne/Northern Wright Spec Ed Coop			Yes		
	21.019	53,209			
	84.027	2,336,328			
	84.173	66,654			
	84.181	56,146			
	84.425	34,859			
		<u>\$ 2,547,196</u>			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Sourcewell				
		Yes		
84.027	741,436			
84.173	95,492			
84.181	104,536			
	<u>\$ 941,464</u>			
South Central Service Cooperative				
		Yes	Yes	
45.025	19,000			
84.027	312,681			
84.048	339,252			
84.173	55,418			
84.181	77,214			
84.425	52,314			
	<u>\$ 855,879</u>			
Southeast Service Cooperative				
		Yes		
84.010	2,006,512			
84.425	111,111			
	<u>\$ 2,117,623</u>			
Southern Minnesota Initiative Foundation				
		Yes		
94.006	182,385			
Southwest - West Central Service Cooperative				
		Yes		
84.010	613,505			
84.027	8,901,326			
84.048	596,257			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.173	313,349			
	84.181	160,446			
	84.367	142,847			
	84.425	932,939			
		<u>\$ 11,660,669</u>			
Southwest Initiative Foundation			Yes		
	84.425	155,417			
Southwest Minnesota Opportunity Council			Yes		
	10.558	63,980			
Stearns - Benton Employment and Training Council			Yes	Yes	
	84.126	32,974			
Think Small			Yes		
	84.425	19,863			
Three Rivers Community Action, Inc			Yes		
	10.558	49,564			
	81.042	167,986			
		<u>\$ 217,550</u>			
Todd County			Yes	Yes	
	84.181	2,062			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Tri-Valley Opportunity Council Inc		Yes		
10.558	241,884			
10.559	45,529			
84.011	603,153			
	<u>\$ 890,566</u>			
United Community Action Partnership		Yes		
10.558	152,014			
Volunteers of America Minnesota & Wisconsin		Yes	Yes	
10.553	34,847			
10.555	56,668			
	<u>\$ 91,515</u>			
West Central Education District		Yes	Yes	
21.019	11,609			
84.027	1,068,749			
84.173	61,532			
84.181	23,876			
84.425	12,605			
	<u>\$ 1,178,371</u>			
West Central Initiative		Yes		
84.425	349,500			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
West Central Minnesota Communities Action			Yes		
	10.558	48,949			
City of Winona			Yes		
	45.310	4,761			
Women's Advocates, Inc.			Yes		
	10.558	21,827			
Wright County Community Action			Yes		
	10.558	74,353			
	21.019	116,457			
		<u>\$ 190,810</u>			
YMCA of the Greater Twin Cities			Yes		
	10.556	55,477			
	10.558	178,977			
	84.287	1,838,361			
		<u>\$ 2,072,815</u>			
Young Men's Christian Association of the North			Yes		
	10.556	55,477			
	10.558	178,977			
	84.287	1,838,361			
		<u>\$ 2,072,815</u>			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Youthprise			Yes	Yes	
	10.558	155,716			
	10.559	3,225,295			
		<u>\$ 3,381,011</u>			
MN - Department of Employment and Economic Development					
Amherst H. Wilder Foundation			Yes	Yes	
	17.268	12,884			
Anoka County			Yes		
	17.235	245,278			
	17.258	252,927			
	17.259	228,398			
	17.278	360,349			
	84.126	72,745			
	93.558	18,205			
	96.001	53			
		<u>\$ 1,177,955</u>			
Arrowhead Economic Opportunity Agency			Yes		
	17.235	129,191			
City of Austin			Yes		
	21.019	1,935,659			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Benson		Yes	Yes	
14.228	137,229			
City of Big Lake		Yes	Yes	
14.228	46,681			
City of Brainerd		Yes		
14.228	90,665			
Carlton County		Yes	Yes	
84.126	13,767			
Central Minnesota Jobs and Training		Yes		
17.258	389,301			
17.259	285,459			
17.277	24,767			
17.278	468,046			
93.558	18,199			
	<u>\$ 1,185,772</u>			
City of Clarkfield		Yes	Yes	
14.228	391,162			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Concordia College - Moorhead		Yes		
59.037	398,269			
City of Crookston		Yes	Yes	
14.228	917			
Dakota County		Yes		
17.258	180,882			
17.259	229,180			
17.278	364,533			
	<u>\$ 774,595</u>			
City of Deerwood		Yes		
14.228	576,453			
City of Duluth		Yes		
17.235	209,553			
17.258	299,469			
17.259	302,977			
17.278	93,616			
84.126	8,238			
93.558	5,177			
	<u>\$ 919,030</u>			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
City of East Grand Forks			Yes		
	84.126	806			
City of Fergus Falls			Yes	Yes	
	14.228	18,233			
	66.818	1,066,475			
		<u>\$ 1,084,708</u>			
City of Glencoe			Yes	Yes	
	21.019	415,878			
City of Grand Rapids			Yes		
	14.228	133,313			
Hennepin County			Yes		
	17.258	690,212			
	17.259	281,385			
	17.278	628,141			
		<u>\$ 1,599,738</u>			
City of Hutchinson			Yes		
	14.228	113,868			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Initiative Foundation		Yes		
21.019	8,038,521			
Inter-County Community Council		Yes		
17.235	67,559			
17.258	225,822			
17.259	347,099			
17.278	16,915			
84.126	858			
	<u>\$ 658,253</u>			
Lake County		Yes	Yes	
14.228	57,314			
City of Lake Lillian		Yes	Yes	
14.228	548,550			
Latino Economic Development Center		Yes		
21.019	3,409,754			
Lincoln County		Yes	Yes	
14.228	5,300			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
City of Mahnomen			Yes	Yes	
	14.228	45,238			
City of Mankato			Yes		
	14.228	161,317			
City of Marshall			Yes		
	14.228	125,209			
Metro Center for Independent Living			Yes		
	93.369	228,081			
	93.432	241,271			
		<u>\$ 469,352</u>			
Metropolitan Council			Yes	Yes	
	17.268	555,000			
Mille Lacs County			Yes	Yes	
	14.228	19,824			
City of Minneapolis			Yes	Yes	
	17.258	970,430			
	17.259	1,503,940			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	17.278	436,803			
	93.558	14,940			
		<u>\$ 2,926,113</u>			
Minnesota Valley Action Council Inc			Yes		
	17.235	372,052			
City of Montevideo			Yes		
	14.228	69,566			
Neighbor Development Center, Inc.			Yes	Yes	
	21.019	3,145,559			
Northland Foundation and Subsidiaries			Yes		
	21.019	3,932,573			
	59.037	474,499			
		<u>\$ 4,407,072</u>			
City of Northome			Yes	Yes	
	14.228	33,169			
City of Ostrander			Yes	Yes	
	14.228	200,000			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Pacer Center, Inc			Yes		
	17.207	69,089			
Prairie Five Community Action Council			Yes		
	14.228	69,566			
Rainbow Rider Transit Board			Yes		
	84.126	113			
Ramsey County			Yes	Yes	
	17.258	1,082,054			
	17.259	1,076,343			
	17.278	724,626			
		<u>\$ 2,883,023</u>			
City of Red Lake Falls			Yes	Yes	
	14.228	132,854			
City of Red Wing			Yes	Yes	
	14.228	429,765			
City of Revere			Yes	Yes	
	14.228	527,883			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Rural Minnesota Concentrated Employment Program Inc		Yes		
17.235	99,874			
17.258	1,651,777			
17.259	1,275,827			
17.278	324,552			
93.558	24,491			
	<u>\$ 3,376,521</u>			
Saint Cloud Housing and Redevelopment Authority		Yes		
14.228	83,050			
City of Saint James		Yes	Yes	
14.228	202,923			
City of Sartell		Yes	Yes	
14.228	77,914			
Scott County		Yes		
17.235	39,855			
SE Minnesota Private Industry Council		Yes		
17.258	280,320			
17.259	450,157			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	17.270	263,746			
	17.277	5,366			
	17.278	451,953			
	17.720	180,231			
		<u>\$ 1,631,773</u>			
Semcac Inc			Yes		
	14.228	34,279			
Southeastern Minnesota Multi-County Housing and Redevelopment Authority			Yes		
	14.228	487,629			
Southwest Initiative Foundation			Yes		
	21.019	4,915,770			
Southwest Minnesota Private Industry Council, Inc			Yes	Yes	
	17.258	264,313			
	17.259	112,817			
	17.277	2,879			
	17.278	108,309			
	93.558	899,443			
		<u>\$ 1,387,761</u>			
Southwest Minnesota Opportunity Council			Yes		
	17.235	219,309			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
City of Starbuck			Yes	Yes	
	14.228	76,784			
Stearns - Benton Employment and Training Council			Yes	Yes	
	17.258	299,987			
	17.259	350,815			
	17.277	43,548			
	17.278	327,938			
		<u>\$ 1,022,288</u>			
City of Thief River Falls			Yes	Yes	
	14.228	88,897			
City of Tracy			Yes	Yes	
	14.228	119,050			
United Community Action Partnership			Yes		
	14.228	1,207,298			
Washington County			Yes	Yes	
	17.235	67,128			
	17.258	88,632			
	17.259	104,089			
	17.278	268,661			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Audit Report	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Acceptable		
			Total
			\$ 528,510
West Central Initiative	Yes		
21.019			3,295,427
Western Lake Superior Sanitary District	Yes		
66.458			6,376,230
City of White Bear Lake	Yes		
14.228			379,351
City of Willmar	Yes		
14.228			643,790
City of Windom	Yes	Yes	
14.228			46,336
21.019			341,969
			<u>\$ 388,305</u>
Winona County	Yes		
17.258			65,220
17.259			45,976
17.278			32,951
			<u>\$ 144,147</u>

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
WomenVenture		Yes	Yes	
21.019	4,327,680			
MN - Department of Health				
ISD 2905 - Tri-City United		Yes	Yes	
21.019	1,600			
ISD 299 - Caledonia		Yes	Yes	
93.575	27,175			
Partnership Academy, Inc.		Yes		
93.434	52,793			
Kipp Minnesota		Yes	Yes	
93.558	158,284			
ISD 492 - Austin		Yes		
93.575	132,750			
ISD 813 - Lake City		Yes	Yes	
21.019	18,175			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Aliveness Project, Inc.		Yes	Yes	
93.917	99,643			
Allina Health System		Yes	Yes	
93.301	252,951			
American Indian Cancer Foundation		Yes	Yes	
93.800	28,087			
Anoka County		Yes		
10.557	1,433,003			
10.578	6,169			
93.069	50,010			
93.074	132,610			
93.136	7,585			
93.251	3,375			
93.268	12,800			
93.314	1,275			
93.558	315,522			
93.870	406,947			
93.994	272,242			
	<u>\$ 2,641,538</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes	Yes	
Beltrami County				
10.557	272,683			
10.578	2,141			
93.069	25,880			
93.251	2,900			
93.314	750			
93.558	46,683			
93.994	52,808			
	<u>\$ 403,845</u>			
Benton County				
10.557	300,540	Yes	Yes	Yes
10.558	5,672			
84.181	3,119			
93.069	30,871			
93.251	2,700			
93.314	150			
93.539	300			
93.558	21,838			
93.994	32,953			
	<u>\$ 398,143</u>			
City of Bloomington				
10.557	2,191,322	Yes	Yes	
10.572	1,760			
84.181	2,024			
93.069	75,620			
93.251	525			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.268	8,532			
93.314	300			
93.558	175,726			
93.870	278,674			
93.994	150,038			
	<u>\$ 2,884,521</u>			
Blue Earth County		Yes		
10.557	298,745			
21.019	2,850			
93.069	26,808			
93.251	1,500			
93.268	26,350			
93.314	150			
93.558	60,164			
93.778	17,929			
93.994	49,575			
	<u>\$ 484,071</u>			
CAPI USA		Yes	Yes	
21.019	83,514			
Carlton, Cook, Lake, and Saint Louis County Community Health Board		Yes	Yes	
10.557	1,140,033			
21.019	38,472			
84.181	10,732			
93.069	88,046			
93.074	68,359			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.251	750			
93.268	50			
93.314	600			
93.439	34,922			
93.558	370,237			
93.870	357,409			
93.994	298,008			
	<u>\$ 2,407,618</u>			
Carver County		Yes		
84.181	2,024			
93.069	48,971			
93.251	1,700			
93.268	436			
93.283	150			
93.558	20,681			
93.994	22,058			
	<u>\$ 96,020</u>			
Cass County		Yes		
10.557	228,267			
21.019	11,083			
84.181	2,024			
93.069	15,492			
93.251	650			
93.314	300			
93.558	39,138			
93.870	69,612			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.994	44,248			
		<u>\$ 410,814</u>			
Centro Tyrone Guzman			Yes	Yes	
	21.019	240,643			
	93.434	24,993			
	93.558	87,285			
		<u>\$ 352,921</u>			
Channel One Inc			Yes		
	10.565	743,418			
	21.019	469,648			
		<u>\$ 1,213,066</u>			
Children's Health Care			Yes		
	21.019	250,000			
Chisago County			Yes		
	10.557	212,023			
	84.181	2,277			
	93.069	30,755			
	93.314	150			
	93.558	45,394			
	93.994	39,120			
		<u>\$ 329,719</u>			
City of Cloquet			Yes		
	66.468	154,382			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Comunidades Latinas Unidas En Servicio, Inc.				
21.019	72,000	Yes	Yes	
93.558	205,323			
	<u>\$ 277,323</u>			
Countryside Health Services				
10.557	359,316	Yes	Yes	Yes
21.019	5,500			
84.181	9,645			
93.069	36,160			
93.103	2,000			
93.251	675			
93.268	99,895			
93.558	86,426			
93.778	134,952			
93.994	70,824			
	<u>\$ 805,393</u>			
Crow Wing County				
10.557	294,503	Yes	Yes	
93.069	34,068			
93.251	2,625			
93.268	200			
93.558	32,423			
93.994	65,017			
	<u>\$ 428,836</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Dakota County			Yes		
	10.557	1,470,580			
	93.069	267,843			
	93.251	3,425			
	93.268	8,250			
	93.314	1,650			
	93.558	325,356			
	93.870	431,110			
	93.994	280,201			
		<u>\$ 2,788,415</u>			
Des Moines Valley Health and Human Services			Yes	Yes	
	10.557	123,322			
	84.181	4,048			
	93.074	45,548			
	93.994	37,136			
		<u>\$ 210,054</u>			
Division of Indian Work			Yes	Yes	
	93.235	80,088			
	93.434	10,857			
	93.558	163,564			
		<u>\$ 254,509</u>			
City of Eden Prairie			Yes		
	93.945	2,775			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Edina		Yes		
93.069	12,380			
93.074	37,514			
93.586	400			
93.640	479			
	<u>\$ 50,773</u>			
Evergreen Youth & Family Service, Inc.		Yes		
93.092	92,193			
City of Faribault		Yes		
66.468	5,754,201			
Freeborn County		Yes	Yes	
10.557	272,584			
21.019	23,075			
84.181	2,024			
93.069	32,605			
93.251	675			
93.268	625			
93.283	450			
93.314	75			
93.558	44,266			
93.778	143,594			
93.994	38,163			
	<u>\$ 558,136</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes	Yes	Yes
Goodhue County				
10.557	172,014			
21.019	7,200			
84.181	4,124			
93.069	15,495			
93.251	900			
93.314	75			
93.439	4,328			
93.558	49,278			
93.994	40,011			
	<u>\$ 293,425</u>			
Government Department of the Fond Du Lac Band of Lake Superior Chippewa				
10.557	61,843	Yes		
93.575	305,574			
	<u>\$ 367,417</u>			
Grand Portage Reservation Tribal Council				
10.557	4,712	Yes	Yes	
10.558	4,051			
10.559	27,598			
10.561	148,555			
93.069	2,393			
	<u>\$ 187,309</u>			
Hennepin County				
10.557	4,254,323	Yes		
21.019	167,232			

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**Exhibit 4
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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.069	271,308			
93.116	19,145			
93.136	19,044			
93.235	191,966			
93.243	660,712			
93.251	52,023			
93.268	385,003			
93.435	150,366			
93.558	1,087,753			
93.817	387,323			
93.870	385,682			
93.889	762,000			
93.898	140,190			
93.917	97,265			
93.940	415,297			
93.977	6,727			
93.994	572,474			
	<u>\$ 10,025,833</u>			
Horizon Community Health Board		Yes	Yes	
10.557	269,527			
21.019	51,600			
84.181	11,108			
93.069	78,199			
93.251	225			
93.268	332			
93.314	150			
93.558	99,332			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.994	87,936			
	<u>\$ 598,409</u>			
Houston County		Yes	Yes	
10.557	87,597			
21.019	8,637			
84.181	974			
93.069	52,109			
93.251	75			
93.558	28,577			
93.778	4,012			
93.994	24,987			
	<u>\$ 206,968</u>			
Human Services of Faribault and Martin Counties		Yes	Yes	
10.557	139,631			
93.069	71,448			
93.251	150			
93.558	79,965			
93.870	267,144			
93.994	45,619			
	<u>\$ 603,957</u>			
International Institute-Minnesota		Yes	Yes	
16.320	21,904			
Isanti County		Yes	Yes	
10.557	176,854			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	84.181	2,024			
	93.069	34,542			
	93.251	450			
	93.268	450			
	93.314	225			
	93.558	19,098			
	93.994	43,758			
		<u>\$ 277,401</u>			
Kanabec County			Yes	Yes	
	84.181	1,260			
	93.069	16,928			
	93.251	225			
	93.268	3,223			
	93.558	28,925			
	93.994	15,727			
		<u>\$ 66,288</u>			
Kandiyohi-Renville Community Health Board			Yes	Yes	
	10.557	517,437			
	84.181	2,368			
	93.069	49,875			
	93.251	825			
	93.268	9,795			
	93.500	127,024			
	93.558	82,226			
	93.870	262,221			
	93.994	98,448			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
		\$ 1,150,219			
Keystone Community Services			Yes	Yes	
	93.945	1,500			
Lake Superior Community Health Center, Inc.			Yes		
	21.019	136,824			
Lutheran Social Service of Minnesota			Yes		
	93.092	88,425			
Meeker County			Yes	Yes	
	93.301	48,542			
Meeker-McLeod-Sibley Community Health Services			Yes	Yes	Yes
	10.557	494,321			
	21.019	70,392			
	84.181	6,411			
	93.069	24,568			
	93.074	55,629			
	93.251	300			
	93.558	84,911			
	93.994	61,489			
		<u>\$ 798,021</u>			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Mille Lacs County			Yes	Yes	
	10.557	116,793			
	21.019	4,950			
	84.181	1,591			
	93.069	4,767			
	93.074	23,588			
	93.251	900			
	93.268	3,500			
	93.314	75			
	93.558	40,587			
	93.994	16,525			
		<u>\$ 213,276</u>			
City of Minneapolis			Yes	Yes	
	21.019	36,683			
	93.069	326,127			
	93.092	86,247			
	93.268	8,894			
	93.435	140,738			
	93.500	248,310			
	93.558	1,248,144			
	93.870	611,527			
	93.994	761,396			
		<u>\$ 3,468,066</u>			
Minnesota Hospital Association			Yes		
	93.136	3,536			
	93.241	57,777			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
		\$ 61,313			
Minnesota Rural Water Association			Yes		
	66.468	733,558			
Morrison County			Yes	Yes	
	10.557	187,082			
	10.578	62,943			
	84.181	2,062			
	93.069	19,304			
	93.251	675			
	93.558	42,398			
	93.994	41,122			
		\$ 355,586			
Mower County			Yes	Yes	
	10.557	273,356			
	93.069	31,959			
	93.251	450			
	93.268	1,175			
	93.314	75			
	93.558	46,407			
	93.994	44,842			
		\$ 398,264			
National Rural Health Resource Center			Yes		
	93.241	125,144			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Native American Community Clinic				
21.019	29,944	Yes	Yes	
93.136	48,540			
93.268	53,388			
93.788	1,048			
93.917	73,377			
93.940	39,656			
97.032	35,769			
	<u>\$ 281,722</u>			
Nobles County				
10.557	245,243	Yes	Yes	
84.181	2,024			
93.069	8,410			
93.074	22,696			
93.251	800			
93.558	10,384			
93.994	46,851			
	<u>\$ 336,408</u>			
North County Food Bank, Inc				
10.565	449,089	Yes	Yes	
Olmsted County				
10.557	1,109,337	Yes		
84.181	2,100			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.069	99,008			
93.268	53,285			
93.558	141,952			
93.917	8,501			
93.994	109,899			
	<u>\$ 1,524,082</u>			
Parents in Community Action Inc		Yes		
93.434	83,101			
PartnerSHIP 4 Health		Yes		
10.557	898,533			
10.578	5,888			
21.019	151,398			
84.181	8,248			
93.069	96,437			
93.251	300			
93.268	2,475			
93.314	450			
93.439	32,618			
93.558	205,655			
93.994	189,089			
	<u>\$ 1,591,091</u>			
Pine County		Yes	Yes	
10.557	135,071			
84.181	2,024			
93.069	34,097			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.251	600			
	93.558	51,145			
	93.994	30,215			
		<u>\$ 253,152</u>			
Polk-Norman-Mahnomen Community Health Board			Yes		
	10.557	286,777			
	84.181	6,681			
	93.069	40,361			
	93.251	1,100			
	93.268	425			
	93.314	375			
	93.558	73,375			
	93.870	520,303			
	93.994	69,438			
		<u>\$ 998,835</u>			
Rainbow Health			Yes	Yes	
	21.019	64,817			
	93.136	15,729			
	93.940	174,753			
	93.959	65,318			
		<u>\$ 320,617</u>			
Ramsey County			Yes	Yes	
	10.557	3,381,188			
	10.578	18,014			
	21.019	86,713			
	93.069	21,668			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.074	245,697			
93.116	70,705			
93.136	12,969			
93.197	15,000			
93.235	223,595			
93.251	25,688			
93.268	166,239			
93.435	92,938			
93.439	25,558			
93.558	746,049			
93.870	1,313,073			
93.917	102,582			
93.940	305,421			
93.994	794,978			
	<u>\$ 7,648,075</u>			
Rice County		Yes	Yes	
10.557	371,614			
10.561	473,592			
10.578	18,377			
21.019	15,948			
84.181	1,913			
93.069	41,091			
93.251	750			
93.268	37,490			
93.426	5,000			
93.558	66,355			
93.994	54,863			

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**Exhibit 4
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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Total		
	<u>\$ 1,086,993</u>		
City of Richfield	Yes		
93.069	50,428		
City of Saint James	Yes	Yes	
93.778	11,543		
City of Saint Paul	Yes	Yes	
93.136	71,970		
Scott County	Yes		
21.019	34,631		
84.181	2,024		
93.069	75,735		
93.251	6,925		
93.268	2,250		
93.439	28,313		
93.558	119,050		
93.994	71,522		
	<u>\$ 340,450</u>		
Scott Carver Dakota Community Action Partnership Agency Inc	Yes		
10.557	1,994,984		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Second Harvest Heartland		Yes		
10.565	7,996,925			
Second Harvest North Central Food Bank		Yes		
10.565	471,163			
Second Harvest Northern Lakes Food Bank		Yes	Yes	
10.565	663,218			
Sherburne County		Yes	Yes	
10.557	379,372			
21.019	11,803,498			
84.181	2,024			
93.069	59,704			
93.104	104,411			
93.251	1,975			
93.268	1,075			
93.314	450			
93.556	80,476			
93.558	36,423			
93.994	66,007			
	<u>\$ 12,535,415</u>			
Southwest Health and Human Services		Yes	Yes	
10.557	563,789			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
84.181	9,108			
93.069	55,491			
93.251	225			
93.268	275			
93.558	127,876			
93.994	98,828			
	<u>\$ 855,592</u>			
Southwest Minnesota Opportunity Council		Yes		
93.558	163,566			
Stearns County		Yes		
10.557	917,204			
10.578	8,760			
21.019	31,765			
93.069	10,783			
93.074	32,623			
93.251	5,150			
93.268	43,561			
93.314	300			
93.558	243,568			
93.778	46,835			
93.870	551,289			
93.917	31,429			
93.994	127,291			
	<u>\$ 2,050,558</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Steele County					
	10.557	245,665	Yes	Yes	
	21.019	53,675			
	84.181	3,711			
	93.069	19,097			
	93.251	750			
	93.558	52,690			
		<u>\$ 375,588</u>			
The Bridge for Youth					
	93.558	95,358	Yes	Yes	
Todd County					
	10.557	131,849	Yes	Yes	
	93.069	27,506			
	93.251	1,300			
	93.558	34,100			
	93.994	34,612			
		<u>\$ 229,367</u>			
United Family Practice Health Center					
	21.019	102,091	Yes	Yes	
Upper Sioux Community					
	21.019	27,641	Yes		
	93.069	25,265			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.558	3,371			
	93.994	27,448			
		<u>\$ 83,725</u>			
Wabasha County			Yes	Yes	
	10.557	72,624			
	10.561	196,700			
	10.572	288			
	84.181	1,269			
	93.069	18,731			
	93.251	225			
	93.268	1,111			
	93.558	16,039			
	93.994	22,146			
		<u>\$ 329,133</u>			
Waseca County			Yes	Yes	
	10.557	132,791			
	93.069	7,339			
	93.074	28,468			
	93.558	31,406			
	93.994	28,095			
		<u>\$ 228,099</u>			
Washington County			Yes	Yes	Yes
	10.557	553,511			
	21.019	262,050			
	84.181	2,100			
	93.069	159,711			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.251	3,900			
	93.268	11,875			
	93.314	525			
	93.558	203,992			
	93.870	352,202			
	93.994	144,649			
		<u>\$ 1,694,515</u>			
Watonwan County			Yes	Yes	
	10.557	120,353			
	84.181	2,024			
	93.074	10,440			
	93.268	10,363			
	93.558	21,224			
	93.994	12,657			
		<u>\$ 177,061</u>			
West Side Community Health Services			Yes	Yes	
	93.235	29,904			
	93.436	21,283			
	93.558	662,601			
	93.898	43,461			
	93.917	74,502			
		<u>\$ 831,751</u>			
Winona County			Yes		
	10.557	102,428			
	84.181	2,761			
	93.069	1,195			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.074	17,218			
	93.314	225			
	93.558	38,974			
	93.994	50,607			
		<u>\$ 213,408</u>			
Wright County			Yes	Yes	Yes
	84.181	2,100			
	93.069	87,459			
	93.136	19,899			
	93.251	225			
	93.268	15,634			
	93.314	450			
	93.558	66,810			
	93.994	71,163			
		<u>\$ 263,740</u>			
Wright County Community Action			Yes		
	10.557	339,339			
MN - Department of Human Services					
ISD 11 - Anoka-Hennepin			Yes		
	21.019	233,500			
	93.575	356,875			
		<u>\$ 590,375</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
ISD 138 - North Branch					
	21.019	9,000	Yes	Yes	
	93.575	12,625			
		<u>\$ 21,625</u>			
ISD 14 - Fridley					
	21.019	22,832	Yes	Yes	
	93.575	14,124			
		<u>\$ 36,956</u>			
ISD 16 - Spring Lake Park					
	21.019	45,000	Yes		
	93.575	69,125			
		<u>\$ 114,125</u>			
ISD 197 - West St. Paul-Mendota Hts.-Eagan					
	21.019	54,000	Yes	Yes	
	93.575	78,750			
		<u>\$ 132,750</u>			
ISD 199 - Inver Grove Heights Schools					
	21.019	18,000	Yes	Yes	
	93.575	36,000			
		<u>\$ 54,000</u>			
ISD 213 - Osakis					
	21.019	9,000	Yes	Yes	

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
ISD 2155 - Wadena-Deer Creek		Yes	Yes	
21.019	76,500			
ISD 2170 - Staples-Motley		Yes	Yes	
21.019	46,000			
93.575	71,250			
	<u>\$ 117,250</u>			
ISD 272 - Eden Prairie		Yes		
21.019	57,000			
93.575	80,250			
	<u>\$ 137,250</u>			
ISD 273 - Edina		Yes	Yes	
21.019	54,000			
93.575	84,750			
	<u>\$ 138,750</u>			
ISD 279 - Osseo		Yes		
21.019	153,000			
93.575	216,750			
	<u>\$ 369,750</u>			
ISD 281 - Robbinsdale		Yes	Yes	
21.019	126,000			
93.575	184,250			
	<u>\$ 310,250</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
ISD 284 - Wayzata		Yes	Yes	
21.019	81,000			
93.575	113,625			
	<u>\$ 194,625</u>			
ISD 286 - Brooklyn Center		Yes	Yes	
21.019	20,000			
93.575	53,500			
	<u>\$ 73,500</u>			
ISD 2860 - Blue Earth Area Public Schools		Yes	Yes	
93.575	88,750			
ISD 318 - Grand Rapids		Yes	Yes	
93.276	27,182			
93.959	211,461			
	<u>\$ 238,643</u>			
360 Communities		Yes		
21.019	4,920			
93.575	295,707			
93.658	107,432			
	<u>\$ 408,059</u>			
ISD 361 - International Falls		Yes	Yes	
93.959	188,415			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
ISD 381 - Lake Superior			Yes	Yes	Yes
	21.019	6,000			
	93.575	31,375			
		<u>\$ 37,375</u>			
Higher Ground Academy			Yes	Yes	
	21.019	2,477			
ISD 482 - Little Falls			Yes	Yes	
	93.276	185,870			
ISD 533 - Dover-Eyota			Yes	Yes	
	21.019	21,625			
ISD 622 - North Saint Paul-Maplewood			Yes	Yes	
	21.019	72,000			
	93.575	105,500			
		<u>\$ 177,500</u>			
ISD 624 - White Bear Lake			Yes		
	21.019	90,000			
	93.575	97,500			
		<u>\$ 187,500</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
ISD 625 - St. Paul			Yes	Yes	
	93.959	148,500			
ISD 728 - Elk River			Yes		
	21.019	99,000			
	93.575	152,375			
		<u>\$ 251,375</u>			
ISD 763 - Medford			Yes	Yes	
	21.019	5,248			
ISD 833 - South Washington County			Yes	Yes	
	21.019	135,000			
	93.575	202,000			
		<u>\$ 337,000</u>			
ISD 858 - St. Charles			Yes	Yes	
	21.019	18,625			
ISD 911 - Cambridge-Isanti			Yes		
	21.019	36,000			
	93.575	50,500			
		<u>\$ 86,500</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
ISD 912 - Milaca					
	93.959	186,143	Yes	Yes	
Aitkin County					
	10.561	152,449			
	93.556	4,492			
	93.558	151,025			
	93.563	343,692			
	93.566	195			
	93.575	3,532			
	93.590	2,092			
	93.645	2,499			
	93.658	97,969			
	93.667	115,675			
	93.674	546			
	93.767	345			
	93.778	705,956			
		<u>\$ 1,580,467</u>			
Alexandra House					
	14.231	13,496			
Aliveness Project, Inc.					
	93.917	152,202	Yes	Yes	

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Allina Health System			Yes	Yes	
	93.958	13,017			
American Indian Cancer Foundation			Yes	Yes	Yes
	10.561	102,024			
	21.019	1,592,680			
		<u>\$ 1,694,704</u>			
American Indian Community Development Corporation			Yes	Yes	
	21.019	267,896			
	93.959	220,399			
		<u>\$ 488,295</u>			
Amherst H. Wilder Foundation			Yes	Yes	
	21.019	809,750			
	93.558	89,594			
	93.575	53,025			
	93.600	100,400			
	93.788	33,226			
	93.958	309,414			
		<u>\$ 1,395,409</u>			
Anoka County			Yes		
	10.561	3,122,945			
	21.019	51,935			
	93.556	111,529			
	93.558	3,281,092			

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.563	5,985,658			
	93.575	394,836			
	93.590	80,702			
	93.645	44,141			
	93.658	976,748			
	93.667	1,352,335			
	93.669	108,575			
	93.674	24,975			
	93.778	10,313,889			
		<u>\$ 25,849,360</u>			
Anoka County Community Action Program Inc			Yes		
	93.569	513,856			
	93.575	355,466			
		<u>\$ 869,322</u>			
Arrowhead Economic Opportunity Agency			Yes		
	10.561	153,257			
	14.231	89,276			
	93.569	237,440			
	93.674	175,733			
		<u>\$ 655,706</u>			
Arrowhead Regional Development Commission 3			Yes	Yes	
	21.019	568,784			
	93.043	40,380			
	93.044	769,045			
	93.045	959,026			
	93.048	16,933			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.052	245,911			
93.053	218,608			
93.071	42,207			
93.324	38,233			
93.778	153,042			
	<u>\$ 3,052,169</u>			
Avivo and Subsidiary fka Resource, Inc.		Yes		
93.788	280,113			
93.959	886,163			
	<u>\$ 1,166,276</u>			
Becker County		Yes	Yes	
10.561	294,432			
93.556	141,417			
93.558	268,686			
93.563	848,994			
93.575	8,690			
93.590	17,838			
93.658	527,165			
93.667	290,502			
93.674	4,000			
93.778	1,327,565			
	<u>\$ 3,729,289</u>			
Beltrami County		Yes	Yes	Yes
10.561	578,470			
84.181	2,024			
93.556	31,947			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.558	731,070			
93.563	943,105			
93.566	688			
93.590	9,915			
93.596	12,012			
93.645	10,669			
93.658	4,180,458			
93.667	333,962			
93.674	43,138			
93.767	1,253			
93.778	2,305,714			
93.791	143			
	<u>\$ 9,184,568</u>			
Benton County		Yes	Yes	Yes
10.561	280,562			
93.556	9,236			
93.558	494,111			
93.563	826,499			
93.566	345			
93.575	31,218			
93.590	8,881			
93.645	5,894			
93.658	291,258			
93.667	207,563			
93.674	7,481			
93.767	465			
93.778	1,208,630			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	\$ 3,372,143			
Bi-County Community Action Council		Yes		Yes
10.561	28,862			
93.569	258,126			
	\$ 286,988			
Big Stone County		Yes	Yes	
10.561	107,640			
93.556	1,499			
93.558	27,137			
93.563	136,557			
93.566	146			
93.590	1,547			
93.596	1,499			
93.645	1,080			
93.658	85,718			
93.667	55,424			
93.674	500			
93.767	209			
93.778	384,712			
	\$ 803,668			
Blue Earth County		Yes		Yes
10.561	654,112			
93.556	20,730			
93.558	702,616			
93.563	1,121,679			
93.566	805			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.575	4,147			
93.590	16,543			
93.596	34,257			
93.645	13,842			
93.658	343,378			
93.667	352,121			
93.674	3,978			
93.767	1,458			
93.778	2,430,967			
	<u>\$ 5,700,633</u>			
Brown County		Yes	Yes	Yes
10.561	238,724			
93.556	9,520			
93.558	224,615			
93.563	511,469			
93.566	309			
93.575	11,202			
93.590	6,175			
93.645	5,641			
93.658	203,152			
93.667	157,154			
93.674	1,990			
93.767	553			
93.778	1,087,936			
	<u>\$ 2,458,440</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Community Action Partnership Ramsey & Washington Counties		Yes		
10.580	60,251			
93.569	1,251,718			
	<u>\$ 1,311,969</u>			
CAPI USA		Yes	Yes	
21.019	10,000			
Carlton County		Yes	Yes	
10.561	497,600			
93.090	8,220			
93.104	142,248			
93.556	37,231			
93.558	294,385			
93.563	1,015,296			
93.566	728			
93.575	10,414			
93.590	18,286			
93.645	9,983			
93.658	218,927			
93.659	49,747			
93.667	270,379			
93.674	451			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.767	1,248			
	93.778	2,029,210			
		<u>\$ 4,604,353</u>			
Carlton, Cook, Lake, and Saint Louis County Community Health Board			Yes	Yes	
	93.778	304,343			
	93.959	127,528			
		<u>\$ 431,871</u>			
Carver County			Yes		
	10.561	454,537			
	21.019	5,523			
	93.556	19,205			
	93.558	353,146			
	93.563	992,651			
	93.566	537			
	93.590	22,715			
	93.596	44,434			
	93.645	12,816			
	93.658	538,331			
	93.667	310,752			
	93.674	5,968			
	93.767	1,029			
	93.778	3,200,461			
		<u>\$ 5,962,105</u>			
Cass County			Yes		
	10.561	341,245			
	93.556	8,333			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.558	433,848			
	93.563	766,681			
	93.566	417			
	93.575	8,538			
	93.590	2,924			
	93.645	10,658			
	93.658	392,337			
	93.667	237,180			
	93.674	629			
	93.767	770			
	93.778	1,163,450			
		<u>\$ 3,367,010</u>			
Cedar Valley Services, Inc.			Yes	Yes	
	21.019	319,561			
Center for Inclusive Child Care			Yes		
	93.575	1,638,064			
Central Minnesota Council on Aging			Yes	Yes	
	21.019	1,466,971			
	93.043	46,582			
	93.044	672,609			
	93.045	1,560,773			
	93.048	26,482			
	93.052	488,659			
	93.053	297,329			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.071	75,138			
	93.324	73,198			
	93.778	236,091			
		<u>\$ 4,943,832</u>			
Centro Tyrone Guzman			Yes	Yes	
	21.019	20,750			
Channel One Inc			Yes		
	10.178	61,560			
	10.568	235,854			
	10.569	3,225,437			
		<u>\$ 3,522,851</u>			
Child Care Aware of Minnesota			Yes		
	93.575	14,522,485			
Child Care Choices Inc. dba Milestones			Yes	Yes	
	93.575	396,047			
Child Care Resource and Referral, Inc.			Yes		
	10.558	120,133			
	21.019	46,750			
	93.575	1,767,893			
		<u>\$ 1,934,776</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Chippewa County			Yes	Yes	
	10.561	205,143			
	93.556	1,378			
	93.558	746,796			
	93.563	284,573			
	93.566	209			
	93.575	1,684			
	93.590	125			
	93.645	955			
	93.658	140,195			
	93.667	92,888			
	93.767	394			
	93.778	661,257			
		<u>\$ 2,135,597</u>			
Chisago County			Yes		
	10.561	393,264			
	93.556	9,176			
	93.558	282,030			
	93.563	686,087			
	93.566	516			
	93.575	15,835			
	93.590	6,631			
	93.645	5,932			
	93.658	259,876			
	93.667	241,144			
	93.669	4,650			
	93.674	1,558			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.767	860			
93.778	1,453,730			
	<u>\$ 3,361,289</u>			
Churches United for the Homeless		Yes	Yes	Yes
10.568	123,085			
14.231	424,581			
21.019	451,796			
	<u>\$ 999,462</u>			
Clay County		Yes	Yes	
10.561	586,877			
93.556	12,879			
93.558	830,455			
93.563	1,333,155			
93.566	711			
93.575	19,522			
93.590	7,696			
93.645	8,749			
93.658	922,172			
93.667	366,456			
93.674	70,000			
93.767	1,274			
93.778	2,250,752			
	<u>\$ 6,410,698</u>			
Clearwater County		Yes	Yes	
10.561	142,522			
93.556	3,525			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.558	144,340			
	93.563	159,605			
	93.566	193			
	93.590	720			
	93.596	1,846			
	93.645	2,059			
	93.658	66,319			
	93.667	85,618			
	93.674	1,000			
	93.767	341			
	93.778	558,048			
		<u>\$ 1,166,136</u>			
Community Action Duluth, Inc.			Yes		
	10.561	44,667			
	93.569	306,876			
		<u>\$ 351,543</u>			
Community Action Partnership of Hennepin County			Yes		
	93.569	1,719,016			
Comunidades Latinas Unidas En Servicio, Inc.			Yes	Yes	
	10.561	31,071			
	21.019	2,497,555			
	93.959	342,975			
		<u>\$ 2,871,601</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes	Yes	
Cook County				
10.561	122,721			
93.556	2,100			
93.558	47,538			
93.563	95,135			
93.566	163			
93.575	741			
93.590	5,333			
93.645	1,740			
93.658	54,354			
93.667	43,410			
93.767	293			
93.778	448,939			
	<u>\$ 822,467</u>			
Cornerstone Advocacy Service				
21.019	725,612	Yes		
City of Cottage Grove				
93.185	14,001			
93.461	84,768			
93.767	371			
93.778	66,853			
	<u>\$ 165,993</u>			
Crow Wing County				
10.561	698,190	Yes	Yes	Yes

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
21.019	228,320			
93.104	22,909			
93.556	11,360			
93.558	667,017			
93.563	1,203,413			
93.566	871			
93.575	36,155			
93.590	13,543			
93.645	9,183			
93.658	562,039			
93.667	332,861			
93.674	13,761			
93.767	1,582			
93.778	2,654,673			
	<u>\$ 6,455,877</u>			
Dakota County		Yes		Yes
10.561	2,713,587			
14.231	126,868			
93.090	28,413			
93.104	105,462			
93.556	115,726			
93.558	2,321,097			
93.563	6,995,938			
93.590	80,244			
93.596	462,627			
93.645	61,769			
93.658	2,128,529			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.659	303,795			
	93.667	1,544,466			
	93.674	81,700			
	93.778	12,781,867			
		<u>\$ 29,852,088</u>			
Des Moines Valley Health and Human Services			Yes	Yes	
	10.561	188,635			
	93.556	7,109			
	93.558	77,724			
	93.563	387,795			
	93.566	216			
	93.575	682			
	93.590	1,441			
	93.596	2,463			
	93.645	5,799			
	93.658	82,445			
	93.667	196,498			
	93.674	12,920			
	93.778	994,988			
		<u>\$ 1,958,715</u>			
Division of Indian Work			Yes	Yes	
	93.674	127,802			
	93.959	161,866			
		<u>\$ 289,668</u>			
Douglas County			Yes	Yes	
	10.561	358,442			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.044	29,766			
	93.556	13,300			
	93.558	256,490			
	93.563	710,876			
	93.566	429			
	93.575	7,001			
	93.590	3,569			
	93.645	10,816			
	93.658	180,641			
	93.667	192,006			
	93.674	2,000			
	93.767	781			
	93.778	1,153,272			
		<u>\$ 2,919,389</u>			
City of Eagan			Yes		
	10.561	2,162			
City of East Grand Forks			Yes		
	93.959	350			
City of Edina			Yes		
	93.778	82,585			
	93.959	600			
		<u>\$ 83,185</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Evergreen Youth & Family Service, Inc.			Yes		
	21.019	16,261			
	93.674	197,918			
		<u>\$ 214,179</u>			
First Children's Finance			Yes		
	93.575	738,579			
Freeborn County			Yes	Yes	
	10.561	290,793			
	93.556	10,127			
	93.558	398,438			
	93.563	662,516			
	93.566	363			
	93.575	11,797			
	93.590	5,984			
	93.640	383			
	93.645	5,677			
	93.658	518,562			
	93.667	209,941			
	93.674	762			
	93.767	1,182			
	93.778	1,193,581			
		<u>\$ 3,310,106</u>			
Goodhue County			Yes	Yes	Yes
	10.561	445,760			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.104	65,675			
93.556	6,939			
93.558	310,641			
93.563	989,400			
93.566	536			
93.575	4,623			
93.590	21,161			
93.596	15,481			
93.645	18,394			
93.658	574,488			
93.667	199,777			
93.674	36,560			
93.767	1,040			
93.778	1,631,753			
	<u>\$ 4,322,228</u>			
Goodwill Industries/Easter Seals		Yes		
10.561	180,658			
Government Department of the Fond Du Lac Band of Lake Superior Chippewa		Yes		
93.069	2,758			
93.104	127,907			
93.434	7,784			
93.558	183,963			
93.569	63,721			
93.665	149,875			
93.674	5,019			

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.788	403,563			
	93.958	226,325			
	93.959	290,413			
		<u>\$ 1,461,328</u>			
Grand Portage Reservation Tribal Council			Yes	Yes	
	93.569	17,493			
	93.958	136,676			
		<u>\$ 154,169</u>			
Grant County			Yes	Yes	
	10.561	96,760			
	93.556	3,437			
	93.558	63,464			
	93.563	192,136			
	93.566	91			
	93.575	2,063			
	93.590	4,606			
	93.645	2,586			
	93.658	64,521			
	93.667	68,329			
	93.767	209			
	93.778	396,149			
		<u>\$ 894,351</u>			
Guild			Yes	Yes	
	93.150	83,761			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes		
Hennepin County				
10.561	16,540,501			
93.090	34,888			
93.104	171,413			
93.150	374,844			
93.525	6,160			
93.556	1,094,699			
93.558	21,139,458			
93.563	20,307,917			
93.566	38,985			
93.590	306,078			
93.596	2,675,689			
93.645	214,549			
93.658	14,522,400			
93.659	298,685			
93.667	7,348,707			
93.669	3,516			
93.674	125,000			
93.719	59,500			
93.767	22,606			
93.788	629,556			
93.917	1,756,962			
93.958	1,060,540			
97.778	65,038,467			
	<u>\$ 153,771,120</u>			
City of Hibbing				
93.959	1,100	Yes	Yes	

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(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Hired		Yes		
10.561	340,738			
Hmong American Partnership		Yes	Yes	
10.551	171,566			
93.525	209,751			
93.570	199,586			
	<u>\$ 580,903</u>			
City of Hopkins		Yes	Yes	
93.959	950			
Horizon Community Health Board		Yes	Yes	
93.778	727,884			
93.959	196,982			
	<u>\$ 924,866</u>			
Houston County		Yes	Yes	
10.561	165,272			
93.556	3,985			
93.558	161,393			
93.563	320,684			
93.566	214			
93.575	4,109			
93.590	4,615			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.645	3,159			
93.658	262,259			
93.667	93,732			
93.674	1,500			
93.767	391			
93.778	605,549			
	<u>\$ 1,626,862</u>			
Hubbard County		Yes	Yes	
10.561	224,380			
93.556	17,110			
93.558	401,224			
93.563	180,700			
93.566	290			
93.575	7,763			
93.590	2,409			
93.645	18,793			
93.658	229,306			
93.667	167,685			
93.674	304			
93.767	529			
93.778	858,979			
	<u>\$ 2,109,472</u>			
Human Development Center		Yes		
93.150	34,876			
93.958	327,278			
	<u>\$ 362,154</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes	Yes	Yes
Human Services of Faribault and Martin Counties				
10.561	284,560			
93.556	18,199			
93.558	343,896			
93.563	764,002			
93.575	10,166			
93.590	13,972			
93.645	9,743			
93.658	567,017			
93.667	270,087			
93.674	6,905			
93.767	561			
93.778	1,341,264			
	<u>\$ 3,630,372</u>			
Hunger Solutions Minnesota				
10.178	30,000			
10.561	164,923			
10.568	610,753			
21.019	480,000			
	<u>\$ 1,285,676</u>			
Indian Health Board of Minneapolis, Inc				
93.243	379,994			
93.558	34,674			
93.958	85,119			
	<u>\$ 499,787</u>			

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**Exhibit 4
(Continued)**

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Administering Agency Entity	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Total		
Indigenous Peoples Task Force			
	Yes		
21.019	90,123		
93.421	94,691		
93.788	110,547		
93.917	85,336		
93.959	147,942		
	<u>\$ 528,639</u>		
Initiative Foundation			
	Yes		
93.596	62,042		
Inter-County Community Council			
	Yes		
10.561	49,699		
14.231	31,407		
93.525	2,257		
93.569	93,078		
	<u>\$ 176,441</u>		
International Institute-Minnesota			
	Yes	Yes	
93.566	710,623		
Isanti County			
	Yes	Yes	
10.561	261,692		
93.556	6,072		
93.558	261,491		
93.563	994,713		

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.566	310			
93.575	22,984			
93.590	4,490			
93.645	4,046			
93.658	236,490			
93.667	173,295			
93.674	1,709			
93.767	559			
93.778	1,187,925			
93.959	950			
	<u>\$ 3,156,726</u>			
Itasca County		Yes	Yes	Yes
10.561	507,276			
93.556	23,214			
93.558	538,399			
93.563	1,337,754			
93.566	630			
93.575	7,446			
93.590	4,131			
93.645	10,981			
93.658	377,061			
93.667	299,537			
93.674	11,678			
93.767	295			
93.778	2,034,066			
	<u>\$ 5,152,468</u>			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Total		
Itasca Area Schools Collaborative			
93.575	530,025	Yes	Yes
Kanabec County			
10.557	118,560	Yes	Yes
10.561	164,000		
93.044	20,009		
93.556	5,638		
93.558	181,728		
93.563	373,096		
93.566	181		
93.575	2,190		
93.590	2,628		
93.645	8,582		
93.658	68,800		
93.667	98,864		
93.674	1,779		
93.767	391		
93.778	712,183		
93.870	398,969		
93.959	120,833		
	<u>\$ 2,278,431</u>		
Kandiyohi County			
10.561	327,485	Yes	Yes
93.556	9,305		
93.558	567,400		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.563	825,575			
93.566	384			
93.575	13,815			
93.590	12,645			
93.645	6,818			
93.658	477,163			
93.667	293,867			
93.674	82,724			
93.767	689			
93.778	1,747,688			
	<u>\$ 4,365,558</u>			
Karen Organization of Minnesota		Yes		
93.566	697,787			
Kittson County		Yes	Yes	
10.561	45,341			
93.556	1,425			
93.558	30,719			
93.563	82,132			
93.566	57			
93.590	1,697			
93.596	409			
93.645	881			
93.658	18,433			
93.667	47,971			
93.674	702			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.767	83			
	93.778	145,587			
		<u>\$ 375,437</u>			
Koochiching County			Yes	Yes	
	10.561	169,254			
	93.556	3,945			
	93.558	173,413			
	93.563	314,279			
	93.566	213			
	93.590	2,280			
	93.645	3,279			
	93.658	98,501			
	93.667	122,585			
	93.674	413			
	93.767	389			
	93.778	547,580			
		<u>\$ 1,436,131</u>			
Kootasca Community Action Inc			Yes		
	14.231	24,891			
	21.019	97,750			
	93.569	191,712			
		<u>\$ 314,353</u>			
Lac qui Parle County			Yes	Yes	
	10.561	87,502			
	93.556	1,167			
	93.558	21,497			

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(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.563	99,034			
93.566	102			
93.575	673			
93.590	1,607			
93.645	1,011			
93.658	23,537			
93.667	65,169			
93.767	186			
93.778	341,860			
	<u>\$ 643,345</u>			
Lake County		Yes	Yes	
10.561	103,611			
93.556	2,208			
93.558	61,468			
93.563	250,279			
93.566	137			
93.575	1,615			
93.590	2,275			
93.645	1,510			
93.658	41,292			
93.667	83,167			
93.674	2,000			
93.767	248			
93.778	458,554			
	<u>\$ 1,008,364</u>			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes	Yes	
Lake of the Woods County		Yes	Yes	
10.561	49,173			
93.556	1,536			
93.558	33,751			
93.563	61,205			
93.566	61			
93.590	2,101			
93.596	488			
93.645	1,136			
93.658	43,615			
93.667	32,603			
93.767	93			
93.778	196,754			
	<u>\$ 422,516</u>			
Lakes & Pines Community Action Council		Yes		
10.537	63,808			
10.561	111,063			
93.569	395,466			
	<u>\$ 570,337</u>			
Lakes & Prairies Community Action Prtnrshp		Yes	Yes	
10.561	137,824			
14.231	114,126			
84.412	1,307			
93.566	99,496			
93.569	180,106			
93.575	1,377,561			

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
		<u>\$ 1,910,420</u>			
Le Sueur County			Yes	Yes	
	10.561	258,069			
	93.556	5,705			
	93.558	202,744			
	93.563	503,186			
	93.566	317			
	93.590	6,385			
	93.596	6,256			
	93.645	12,664			
	93.658	215,600			
	93.667	160,907			
	93.674	1,377			
	93.767	592			
	93.778	962,586			
		<u>\$ 2,336,388</u>			
Lutheran Social Service of Minnesota			Yes		
	10.561	62,893			
	93.556	24,982			
	93.566	489,111			
	93.599	823,186			
	93.603	20,716			
	93.659	614,748			
	93.788	84,140			
	93.958	2,641			
		<u>\$ 2,122,417</u>			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes	Yes	
Mahnomen County				
10.561	103,042			
93.556	1,898			
93.558	83,001			
93.563	83,953			
93.566	120			
93.575	766			
93.590	1,151			
93.645	6,168			
93.658	101,074			
93.667	64,090			
93.674	347			
93.767	216			
93.778	321,577			
	<u>\$ 767,403</u>			
Mahube-Otwa Community Action Partnership				
10.561	29,346	Yes	Yes	
14.257	64,175			
93.569	196,160			
93.575	439,869			
	<u>\$ 729,550</u>			
Marshall County				
10.561	146,416			
93.556	1,683			
93.558	58,577			
93.563	192,010			

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(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.566	151			
93.575	141			
93.590	4,312			
93.596	403			
93.645	4,284			
93.658	27,342			
93.667	72,444			
93.674	1,854			
93.767	275			
93.778	472,039			
	<u>\$ 981,931</u>			
McLeod County		Yes	Yes	
10.561	213,003			
93.556	11,543			
93.558	208,204			
93.563	506,301			
93.566	240			
93.575	17,250			
93.590	9,791			
93.645	7,904			
93.658	289,227			
93.667	183,171			
93.767	418			
93.778	1,083,049			
	<u>\$ 2,530,101</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes	Yes	
Meeker County				
10.561	193,675			
93.556	5,343			
93.558	179,457			
93.563	391,505			
93.566	231			
93.575	6,360			
93.590	2,557			
93.645	11,040			
93.658	100,909			
93.667	124,698			
93.767	440			
93.778	780,171			
	<u>\$ 1,796,386</u>			
Meeker-McLeod-Sibley Community Health Services				
93.959	148,754	Yes	Yes	
Metro Area Agency on Aging				
21.019	3,793,604	Yes		
93.043	107,435			
93.044	6,009,867			
93.045	3,230,592			
93.048	71,037			
93.052	1,613,929			
93.053	438,164			
93.071	222,375			

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**Exhibit 4
(Continued)**

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.324	123,787			
	93.778	1,078,017			
		<u>\$ 16,688,807</u>			
Metro Center for Independent Living			Yes		
	93.234	9,968			
	93.778	357,394			
	93.791	19,171			
		<u>\$ 386,533</u>			
Mid-Minnesota Legal Assistance Inc			Yes		
	93.566	94,172			
Mille Lacs County			Yes	Yes	
	10.561	203,023			
	93.556	13,668			
	93.558	268,520			
	93.563	592,165			
	93.566	259			
	93.575	13,890			
	93.590	19,793			
	93.645	9,124			
	93.658	401,361			
	93.667	192,503			
	93.674	6,113			
	93.767	472			
	93.778	968,612			

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Administering Agency Entity	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Total		
	\$ 2,689,503		
City of Minneapolis	Yes	Yes	
93.788	170,071		
93.958	18,295		
	\$ 188,366		
Minneapolis Park and Recreation Board	Yes		
21.019	205,000		
Minnesota Council of Churches	Yes	Yes	
21.019	41,387		
93.566	712,702		
	\$ 754,089		
Minnesota Prairie County Alliance	Yes	Yes	
10.561	599,912		
93.104	15,255		
93.556	22,556		
93.558	898,291		
93.563	1,289,427		
93.566	734		
93.575	61,359		
93.590	20,590		
93.645	17,958		
93.658	606,546		
93.667	431,044		
93.669	131,726		

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.674	19,785			
	93.767	1,371			
	93.778	2,729,900			
		<u>\$ 6,846,454</u>			
Minnesota River Area Agency on Aging			Yes		
	21.019	735,307			
	93.043	22,844			
	93.044	787,909			
	93.045	2,174,935			
	93.048	59,997			
	93.052	343,495			
	93.053	296,216			
	93.071	60,629			
	93.224	245,683			
	93.778	399,629			
		<u>\$ 5,126,644</u>			
Minnesota Valley Action Council Inc			Yes		
	10.551	3,094			
	10.558	91,097			
	93.569	452,692			
		<u>\$ 546,883</u>			
Morrison County			Yes	Yes	
	10.561	283,511			
	93.556	6,137			
	93.558	259,402			
	93.563	639,881			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.566	352			
93.575	5,570			
93.590	10,212			
93.645	4,950			
93.658	197,275			
93.667	184,969			
93.674	27,625			
93.767	668			
93.778	1,276,066			
	<u>\$ 2,896,618</u>			
Mower County		Yes	Yes	Yes
10.561	347,379			
93.556	17,848			
93.558	549,248			
93.563	984,037			
93.566	3,417			
93.590	12,355			
93.596	16,309			
93.645	10,684			
93.658	390,297			
93.667	258,652			
93.674	1,500			
93.767	791			
93.778	1,347,755			
93.870	172,388			
	<u>\$ 4,112,660</u>			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Native American Community Clinic				
21.019	157,006	Yes	Yes	
93.959	125,049			
	<u>\$ 282,055</u>			
Nicollet County				
10.561	310,108	Yes	Yes	
93.556	7,680			
93.558	382,737			
93.563	655,489			
93.566	368			
93.575	15,363			
93.590	12,605			
93.645	6,149			
93.658	335,465			
93.667	152,576			
93.674	4,058			
93.767	681			
93.778	1,369,633			
	<u>\$ 3,252,912</u>			
Nobles County				
10.561	224,371	Yes	Yes	Yes
93.556	4,100			
93.558	53,652			
93.563	305,956			
93.566	274			
93.575	5,041			

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(Continued)**

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.590	1,498			
93.645	2,493			
93.658	80,003			
93.667	109,189			
93.674	1,288			
93.767	466			
93.778	899,947			
	<u>\$ 1,688,278</u>			
Norman County		Yes	Yes	
10.561	88,528			
93.104	117,218			
93.556	2,791			
93.558	65,108			
93.563	91,659			
93.566	117			
93.575	1,921			
93.590	3,287			
93.645	1,424			
93.658	22,440			
93.667	67,019			
93.674	2,725			
93.767	201			
93.778	288,013			
	<u>\$ 752,451</u>			
North County Food Bank, Inc		Yes	Yes	
10.178	26,882			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
10.568	92,211			
10.569	1,703,267			
	<u>\$ 1,822,360</u>			
Northland Foundation and Subsidiaries		Yes		
93.434	62,858			
Northwest Community Action Inc		Yes		
10.561	49,123			
93.569	55,265			
	<u>\$ 104,388</u>			
Northwest Regional Development Commission 1		Yes		
21.019	635,245			
93.043	38,865			
93.044	787,202			
93.045	1,981,150			
93.048	100,764			
93.052	504,734			
93.053	292,967			
93.071	52,625			
93.324	56,443			
93.778	234,741			
	<u>\$ 4,684,736</u>			
Olmsted County		Yes		
10.561	1,329,018			
93.104	86,428			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.556	136,488			
	93.558	1,862,041			
	93.563	2,955,126			
	93.566	1,539			
	93.575	11,829			
	93.590	147,746			
	93.596	231,986			
	93.645	47,998			
	93.658	1,798,940			
	93.667	634,976			
	93.674	25,279			
	93.767	2,314			
	93.778	7,146,642			
		<u>\$ 16,418,350</u>			
Olmsted County Housing and Redevelopment Authority			Yes		
	21.019	687,646			
Otter Tail County			Yes	Yes	Yes
	10.561	513,833			
	93.104	88,569			
	93.556	32,165			
	93.558	454,936			
	93.563	1,223,569			
	93.566	661			
	93.575	8,771			
	93.590	4,725			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.645	11,124			
93.658	474,742			
93.667	390,181			
93.674	7,949			
93.767	1,168			
93.778	2,151,729			
	<u>\$ 5,364,122</u>			
Parents in Community Action Inc		Yes		
21.019	891,200			
Pennington County		Yes	Yes	
10.561	162,213			
93.556	2,968			
93.558	112,231			
93.563	393,133			
93.566	201			
93.590	543			
93.596	1,344			
93.645	1,758			
93.658	25,592			
93.667	112,650			
93.767	363			
93.778	559,651			
	<u>\$ 1,372,647</u>			
Pillsbury United Communities		Yes		
21.019	215,859			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Pine County		Yes	Yes	
10.561	281,345			
93.556	11,709			
93.558	323,547			
93.563	834,550			
93.566	317			
93.575	8,165			
93.590	9,285			
93.645	7,173			
93.658	196,163			
93.667	199,612			
93.674	933			
93.767	560			
93.778	1,130,870			
93.959	205,988			
	<u>\$ 3,210,217</u>			
Polk County		Yes	Yes	Yes
10.561	317,605			
93.556	12,118			
93.558	661,859			
93.563	689,976			
93.566	502			
93.575	6,621			
93.590	9,881			
93.645	5,210			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.658	205,273			
93.667	274,480			
93.674	58,823			
93.767	752			
93.778	1,472,401			
93.959	122,370			
	<u>\$ 3,837,871</u>			
Pope County		Yes		
10.561	111,842			
93.556	28,354			
93.558	88,067			
93.563	180,414			
93.566	137			
93.575	4,696			
93.590	1,988			
93.645	2,095			
93.658	87,096			
93.667	81,293			
93.674	17,720			
93.767	261			
93.778	453,649			
	<u>\$ 1,057,612</u>			
Prairie Five Community Action Council		Yes		
10.580	30,602			
14.231	32,283			
93.569	93,817			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.575	1,235,113			
		<u>\$ 1,391,815</u>			
Project for Pride in Living			Yes		
	10.561	89,182			
Rainbow Health			Yes	Yes	
	93.917	899,688			
Ramsey County			Yes	Yes	Yes
	10.561	7,555,710			
	93.090	54,798			
	93.104	197,276			
	93.556	237,270			
	93.558	13,716,101			
	93.563	12,483,564			
	93.566	2,378			
	93.575	1,064,288			
	93.590	267,358			
	93.645	153,443			
	93.658	5,364,497			
	93.659	347,051			
	93.667	3,554,643			
	93.669	5,000			
	93.674	24,224			
	93.767	4,475			
	93.778	25,135,205			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.788	12,201			
93.958	18,000			
93.959	675,829			
	<u>\$ 70,873,311</u>			
Red Lake County		Yes	Yes	
10.561	68,302			
93.556	1,430			
93.558	39,209			
93.563	72,301			
93.566	97			
93.575	164			
93.590	2,034			
93.596	555			
93.645	1,173			
93.658	13,573			
93.667	40,303			
93.674	70			
93.767	167			
93.778	191,350			
	<u>\$ 430,728</u>			
City of Red Wing		Yes	Yes	
93.778	80,682			
Renville County		Yes	Yes	
10.561	158,264			
93.556	46,645			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.558	175,541			
93.563	293,087			
93.566	196			
93.596	4,209			
93.645	3,211			
93.658	85,554			
93.667	106,491			
93.674	1,929			
93.767	77			
93.778	598,030			
	<u>\$ 1,473,234</u>			
Rice County		Yes	Yes	Yes
93.556	14,431			
93.558	570,685			
93.563	933,288			
93.566	620			
93.590	8,778			
93.596	23,045			
93.645	10,664			
93.658	230,444			
93.667	319,504			
93.674	6,817			
93.767	1,128			
93.778	1,902,205			
	<u>\$ 4,021,609</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes	Yes	
Roseau County		Yes	Yes	
10.561	157,170			
93.556	2,961			
93.558	97,778			
93.563	381,566			
93.566	51			
93.575	48			
93.590	2,400			
93.596	1,516			
93.645	1,914			
93.658	73,435			
93.667	71,306			
93.674	390			
93.767	372			
93.778	483,835			
	<u>\$ 1,274,742</u>			
Saint Louis County		Yes	Yes	Yes
10.561	1,951,240			
10.572	596			
21.019	164,844			
93.556	221,067			
93.558	3,679,209			
93.563	3,714,985			
93.575	67,846			
93.590	61,796			
93.645	77,062			
93.658	3,069,426			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.667	1,632,950			
93.669	180,555			
93.674	59,987			
93.778	8,015,826			
93.788	161,620			
93.917	-5,184			
93.959	165,055			
	<u>\$ 23,218,880</u>			
Scott County		Yes		
10.561	828,997			
93.556	321,966			
93.558	587,636			
93.563	1,815,933			
93.566	352			
93.575	13,680			
93.590	33,889			
93.596	137,130			
93.645	21,887			
93.658	357,650			
93.667	446,575			
93.674	30,849			
93.778	3,523,992			
	<u>\$ 8,120,536</u>			
Scott Carver Dakota Community Action Partnership Agency Inc		Yes		
10.561	45,557			
14.231	231,329			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.569	448,153			
	93.575	256,247			
	97.024	22,539			
		<u>\$ 1,003,825</u>			
SE Minnesota Area Agency on Aging			Yes		
	21.019	596,348			
	93.043	36,465			
	93.044	789,654			
	93.045	1,269,732			
	93.048	20,509			
	93.052	288,190			
	93.053	163,092			
	93.071	46,343			
	93.324	39,106			
	93.778	311,937			
		<u>\$ 3,561,376</u>			
SE Minnesota Private Industry Council			Yes		
	93.558	20,005			
Second Harvest Heartland			Yes		
	10.178	356,306			
	10.568	1,190,754			
	10.569	29,049,531			
	10.580	334,047			
		<u>\$ 30,930,638</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Second Harvest North Central Food Bank		Yes		
21.019	172,956			
Second Harvest Northern Lakes Food Bank		Yes	Yes	
10.178	1,032,015			
10.568	222,508			
10.569	1,013,197			
	<u>\$ 2,267,720</u>			
Semcac Inc		Yes		
10.561	32,000			
14.231	27,788			
93.569	416,136			
	<u>\$ 475,924</u>			
Sherburne County		Yes	Yes	
10.561	587,010			
93.558	484,451			
93.563	1,419,045			
93.566	707			
93.575	45,903			
93.590	26,883			
93.640	393			
93.645	18,620			
93.658	407,112			
93.667	318,129			
93.674	7,000			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.767	1,557			
	93.778	2,453,732			
	93.791	374			
	93.917	46,576			
		<u>\$ 5,817,492</u>			
Sibley County			Yes	Yes	
	10.561	175,825			
	93.556	6,412			
	93.558	145,614			
	93.563	288,886			
	93.566	182			
	93.575	4,045			
	93.590	5,027			
	93.645	5,138			
	93.658	81,922			
	93.667	93,949			
	93.674	1,500			
	93.767	342			
	93.778	670,974			
		<u>\$ 1,479,816</u>			
South Metro Human Services dba Radias Health			Yes		
	93.150	245,314			
Southwest Health and Human Services			Yes	Yes	Yes
	10.561	554,852			
	93.556	86,583			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.558	133,880			
93.563	1,044,901			
93.566	711			
93.575	22,193			
93.590	10,725			
93.645	15,809			
93.658	324,732			
93.667	519,196			
93.674	22,447			
93.767	1,280			
93.778	2,385,195			
93.959	162,198			
	<u>\$ 5,284,702</u>			
Southwest Minnesota Opportunity Council		Yes		
93.569	128,257			
93.575	203,900			
93.658	10,789			
93.778	79,575			
	<u>\$ 422,521</u>			
Stearns County		Yes		
10.561	1,160,183			
93.556	32,576			
93.558	1,681,744			
93.563	1,526,138			
93.575	101,978			
93.590	9,824			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.645	15,765			
93.658	912,257			
93.667	659,873			
93.674	20,152			
93.767	1,340			
93.778	4,813,047			
	<u>\$ 10,934,877</u>			
Stearns - Benton Employment and Training Council		Yes	Yes	
93.558	59,677			
Stevens County		Yes	Yes	
10.561	73,409			
93.556	2,881			
93.558	76,562			
93.563	117,474			
93.566	90			
93.575	337			
93.590	2,206			
93.596	790			
93.645	3,298			
93.658	75,021			
93.667	80,320			
93.674	2,650			
93.767	169			
93.778	363,011			
	<u>\$ 798,218</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes	Yes	
Swift County		Yes	Yes	
10.561	117,728			
93.556	3,795			
93.558	27,902			
93.563	212,531			
93.566	170			
93.575	2,038			
93.590	620			
93.645	1,981			
93.658	189,373			
93.667	82,699			
93.767	289			
93.778	617,317			
	<u>\$ 1,256,443</u>			
The Center for Victims of Torture		Yes		
93.958	109,744			
The Food Group Minnesota, Inc.		Yes		
10.178	176,402			
10.568	474,015			
10.569	6,144,474			
21.019	100,000			
	<u>\$ 6,894,891</u>			
The Registry		Yes		
93.575	976,132			

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**Exhibit 4
(Continued)**

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
The Wayside House Inc					
	93.243	243,492	Yes		
	93.788	572,745			
	93.959	653,046			
		<u>\$ 1,469,283</u>			
Think Small					
	93.575	4,423,429	Yes		
Three Rivers Community Action, Inc					
	10.561	43,746	Yes		
	14.231	56,497			
	21.019	21,250			
	93.569	535,608			
		<u>\$ 657,101</u>			
Todd County					
	10.561	316,424	Yes	Yes	Yes
	93.556	5,167			
	93.558	195,613			
	93.563	385,419			
	93.566	407			
	93.575	3,106			
	93.590	5,966			
	93.645	3,744			
	93.658	46,637			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.667	171,770			
93.674	1,000			
93.767	786			
93.778	1,074,126			
93.959	2,050			
	<u>\$ 2,212,215</u>			
Traverse County		Yes	Yes	
10.561	78,965			
93.556	2,012			
93.558	83,522			
93.563	50,165			
93.566	107			
93.575	377			
93.590	2,543			
93.645	1,470			
93.658	31,163			
93.667	49,326			
93.674	2,000			
93.767	184			
93.778	228,756			
	<u>\$ 530,590</u>			
Tri-County Action Program, Inc		Yes		
10.561	73,302			
93.569	561,641			
	<u>\$ 634,943</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Audit Report	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Total	Acceptable	Acceptable
Tri-County Community Action, Inc.	Yes	Yes	
10.558	133,820		
10.580	26,450		
93.568	223,656		
93.569	92,133		
	<u>\$ 476,059</u>		
Tri-Valley Opportunity Council Inc	Yes		
10.580	169,349		
93.569	77,544		
93.575	162,052		
93.667	395,875		
	<u>\$ 804,820</u>		
Tubman	Yes		
21.019	25,579		
93.958	13,719		
	<u>\$ 39,298</u>		
United Community Action Partnership	Yes		
10.561	184,636		
14.231	280,599		
21.019	6,352		
93.525	1,190		
93.569	140,780		
93.575	250,397		
93.778	30,940		
	<u>\$ 894,894</u>		

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Upper Sioux Community		Yes		
93.563	33,836			
93.569	86,102			
93.958	15,437			
	<u>\$ 135,375</u>			
Wabasha County		Yes	Yes	
93.556	5,653			
93.558	146,876			
93.563	258,103			
93.566	221			
93.575	210			
93.590	5,248			
93.596	5,636			
93.645	3,625			
93.658	147,502			
93.667	121,201			
93.674	953			
93.767	392			
93.778	653,087			
	<u>\$ 1,348,707</u>			
Wadena County		Yes	Yes	
10.561	152,975			
93.556	8,077			
93.558	202,995			
93.563	253,435			
93.566	199			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
93.575	3,457			
93.590	3,169			
93.645	4,905			
93.658	176,221			
93.667	141,055			
93.674	230			
93.767	360			
93.778	718,667			
	<u>\$ 1,665,745</u>			
Washington County		Yes	Yes	Yes
10.561	1,127,814			
93.150	75,669			
93.556	38,976			
93.558	1,322,706			
93.563	2,946,600			
93.590	39,525			
93.596	170,286			
93.645	23,002			
93.658	407,998			
93.667	784,657			
93.669	3,338			
93.674	15,219			
93.778	5,066,713			
93.959	1,800			
	<u>\$ 12,024,303</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes	Yes	
Watonwan County				
10.561	116,734			
93.556	1,597			
93.558	104,134			
93.563	254,521			
93.566	146			
93.575	2,551			
93.590	1,675			
93.645	1,156			
93.658	259,596			
93.667	83,615			
93.674	16,793			
93.767	258			
93.778	652,470			
	<u>\$ 1,495,246</u>			
West Central Minnesota Communities Action				
14.231	39,356			
93.525	50,141			
93.568	4,756,263			
93.569	56,160			
93.597	38,000			
	<u>\$ 4,939,920</u>			
City of White Bear Lake				
93.498	26,658			

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number		Yes	Yes	
Wilkin County				
10.561	111,110			
93.556	2,863			
93.558	84,543			
93.563	216,000			
93.566	119			
93.575	1,980			
93.590	1,594			
93.645	8,496			
93.658	27,877			
93.667	53,253			
93.674	4,267			
93.767	203			
93.778	360,932			
	<u>\$ 873,237</u>			
Winona County				
10.561	384,033			
93.104	67,062			
93.556	14,086			
93.558	395,236			
93.563	650,918			
93.566	659			
93.575	15,468			
93.590	32,942			
93.645	12,478			
93.658	805,741			
93.667	241,875			

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(Continued)**

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	93.669	2,700			
	93.674	10,000			
	93.767	904			
	93.778	1,598,234			
		<u>\$ 4,232,336</u>			
Women's Advocates, Inc.			Yes		
	21.019	202,665			
City of Woodbury			Yes		
	93.778	88,024			
Wright County			Yes	Yes	Yes
	10.561	574,251			
	93.556	43,102			
	93.558	515,974			
	93.563	1,633,795			
	93.575	8,463			
	93.590	16,891			
	93.596	25,382			
	93.645	22,008			
	93.658	531,688			
	93.667	519,789			
	93.674	62,603			
	93.778	3,207,647			
		<u>\$ 7,161,593</u>			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Wright County Community Action		Yes		
93.569	141,941			
Yellow Medicine County		Yes	Yes	
10.561	108,163			
93.556	4,092			
93.558	22,137			
93.563	194,031			
93.566	137			
93.590	6,947			
93.596	1,098			
93.645	4,681			
93.658	117,519			
93.667	86,016			
93.674	21,255			
93.767	254			
93.778	661,729			
	\$ 1,228,059			
YMCA of the Greater Twin Cities		Yes		
93.566	430,681			
Young Men's Christian Association of the North		Yes		
93.566	430,681			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
MN - Department of Labor and Industry				
Sherburne County		Yes	Yes	
17.225	46			
MN - Department of Military Affairs				
City of Albert Lea		Yes		
12.401	1,875			
City of Anoka		Yes		
12.401	5,281			
City of Appleton		Yes		
12.401	979			
City of Bemidji		Yes	Yes	
12.401	1,380			
City of Cloquet		Yes		
12.401	680			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Cottage Grove		Yes		
12.401	2,322			
City of Morris		Yes	Yes	
12.401	374			
City of Saint James		Yes	Yes	
12.401	5,331			
Starbase Minnesota Inc		Yes		
12.404	1,777,155			
City of Stillwater		Yes	Yes	
12.401	1,529			
MN - Department of Minnesota Management and Budget				
Kipp Minnesota		Yes	Yes	
21.019	160,175			
ISD 465 - Litchfield		Yes	Yes	
93.575	6,000			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Alexandria		Yes		
21.019	1,051,072			
Anoka County		Yes		
21.019	43,400,324			
City of Apple Valley		Yes		
21.019	4,025,355			
City of Appleton		Yes		
21.019	102,161			
Becker County		Yes	Yes	
21.019	4,565,169			
90.404	37,314			
	<u>\$ 4,602,483</u>			
Beltrami County		Yes	Yes	
10.665	5,560			
City of Bemidji		Yes	Yes	
21.019	1,164,911			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Benson		Yes	Yes	
21.019	237,774			
City of Big Lake		Yes	Yes	
21.019	863,098			
City of Bloomington		Yes	Yes	
21.019	6,759,446			
City of Brooklyn Center		Yes	Yes	
21.019	2,433,415			
City of Buhl		Yes	Yes	
20.019	73,833			
City of Burnsville		Yes		
21.019	4,710,595			
Carlton County		Yes	Yes	Yes
21.019	4,550,238			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Cass County			Yes		
	10.665	117,072			
	21.019	3,510,584			
		<u>\$ 3,627,656</u>			
City of Chaska			Yes		
	21.019	2,081,049			
Chippewa County			Yes	Yes	Yes
	21.019	1,527,879			
Chisago County			Yes		Yes
	21.019	7,054,074			
City of Clarkfield			Yes	Yes	
	21.019	61,176			
Clay County			Yes	Yes	
	21.019	7,864,061			
City of Cloquet			Yes		
	21.019	930,226			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Community Mediation Minnesota		Yes	Yes	
21.019	2,240,643			
Community Neighborhood Housing Services		Yes		
21.019	68,500			
Cook County		Yes	Yes	
10.665	2,064,952			
21.019	760,609			
	<u>\$ 2,825,561</u>			
City of Coon Rapids		Yes		
16.034	29,076			
16.575	73,483			
16.738	4,707			
21.019	4,814,167			
	<u>\$ 4,921,433</u>			
Cottonwood County		Yes	Yes	Yes
21.019	1,432,592			
City of Dassel		Yes	Yes	
21.019	110,750			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Dayton		Yes	Yes	
20.205	5,394,505			
21.019	457,466			
	<u>\$ 5,851,971</u>			
Douglas County		Yes	Yes	
21.019	4,731,875			
90.404	40,870			
	<u>\$ 4,772,745</u>			
City of Duluth		Yes		Yes
21.019	6,570,650			
Faribault County		Yes	Yes	Yes
21.019	1,749,771			
City of Fergus Falls		Yes	Yes	
21.019	1,035,703			
City of Golden Valley		Yes	Yes	
21.019	1,625,843			
Grant County		Yes	Yes	Yes
21.019	774,088			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Hastings		Yes	Yes	
12.401	323			
15.904	400			
16.576	1,014			
21.019	1,743,298			
93.640	607			
	<u>\$ 1,745,642</u>			
Houston County		Yes	Yes	Yes
21.019	2,379,100			
Hubbard County		Yes	Yes	Yes
21.019	2,765,879			
Isanti County		Yes	Yes	Yes
21.019	4,893,480			
Itasca County		Yes	Yes	
10.665	171,079			
90.404	44,284			
	<u>\$ 215,363</u>			
Kandiyohi County		Yes	Yes	Yes
21.019	5,296,431			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Total		
Lac qui Parle County	Yes	Yes	Yes
21.019	941,563		
90.404	8,878		
	<u>\$ 950,441</u>		
Lake County	Yes	Yes	Yes
10.665	2,586,552		
21.019	1,358,141		
	<u>\$ 3,944,693</u>		
City of Litchfield	Yes	Yes	
21.019	509,526		
City of Long Prairie	Yes	Yes	Yes
21.019	254,273		
Mahnomen County	Yes	Yes	Yes
21.019	712,537		
Maple Lake Housing Development Corporation	Yes	Yes	
10.415	277,903		
10.427	65,098		
14.239	579,604		
	<u>\$ 922,605</u>		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Maplewood		Yes		
21.019	3,067,102			
Marshall County		Yes	Yes	
21.019	1,239,561			
Martin County		Yes	Yes	Yes
21.019	2,496,018			
McLeod County		Yes	Yes	Yes
21.019	4,462,001			
Meeker County		Yes	Yes	Yes
21.019	3,089,387			
City of Mendota Heights		Yes	Yes	
21.019	858,276			
Metropolitan Council		Yes	Yes	
21.019	361,412			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Mille Lacs County		Yes	Yes	Yes
21.019	3,319,088			
City of Minneapolis		Yes	Yes	Yes
21.019	32,282,020			
City of Monticello		Yes		
21.019	1,038,338			
City of Montrose		Yes	Yes	
21.019	203,028			
City of Moorhead		Yes	Yes	
21.019	3,278,959			
City of Morris		Yes	Yes	
21.019	106,310			
Morrison County		Yes	Yes	
21.019	4,195,584			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Mounds View		Yes	Yes	
21.019	1,004,135			
Murray County		Yes	Yes	Yes
21.019	1,051,394			
City of New Brighton		Yes		
21.019	1,741,791			
City of New Hope		Yes		
21.019	1,641,664			
Nicollet County		Yes	Yes	Yes
21.019	4,286,714			
City of Nisswa		Yes	Yes	
21.019	155,879			
Nobles County		Yes	Yes	
21.019	2,727,553			
90.404	18,848			
	<u>\$ 2,746,401</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Norman County		Yes	Yes	Yes
21.019	872,290			
City of North Saint Paul		Yes	Yes	
21.019	916,062			
City of Oakdale		Yes		
21.019	2,133,259			
City of Ortonville		Yes	Yes	
21.019	136,818			
City of Otsego		Yes	Yes	
21.019	1,305,119			
Otter Tail County		Yes	Yes	Yes
21.019	7,732,108			
City of Owatonna		Yes		Yes
21.019	1,965,401			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Paynesville		Yes	Yes	
21.019	260,792			
City of Pelican Rapids		Yes	Yes	
20.019	190,234			
Pine County		Yes	Yes	Yes
21.019	3,630,594			
City of Plymouth		Yes		
21.019	5,902,985			
Polk County		Yes	Yes	Yes
21.019	3,985,246			
Pope County		Yes		
21.019	1,435,656			
City of Princeton		Yes	Yes	
21.019	358,243			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Prior Lake		Yes		
21.019	1,969,018			
City of Ramsey		Yes		
21.019	2,038,029			
Redwood County		Yes	Yes	Yes
21.019	2,000,208			
Rice County		Yes	Yes	
21.019	8,288,020			
City of Richfield		Yes		
21.019	2,760,223			
City of Robbinsdale		Yes		
21.019	1,113,228			
Rock County		Yes	Yes	Yes
21.019	1,225,378			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Roseau		Yes	Yes	
21.019	100,320			
City of Rosemount		Yes	Yes	
21.019	1,833,933			
City of Roseville		Yes	Yes	Yes
21.019	2,732,742			
City of Saint Cloud		Yes		
21.019	5,138,356			
Saint Louis County		Yes	Yes	
10.665	1,805,918			
City of Saint Louis Park		Yes		
21.019	3,684,892			
City of Saint Michael		Yes	Yes	
21.019	1,343,694			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Saint Paul		Yes	Yes	Yes
21.019	23,582,254			
City of Saint Peter		Yes	Yes	Yes
21.019	901,597			
City of Sartell		Yes	Yes	
21.019	1,412,931			
City of Sauk Rapids		Yes	Yes	
21.019	1,051,298			
City of Savage		Yes		
21.019	2,366,212			
Scott County		Yes		
21.019	17,939,857			
City of Shoreview		Yes		
21.019	1,995,010			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Sibley County			Yes	Yes	
	21.019	1,879,882			
City of Silver Bay			Yes	Yes	
	21.019	138,658			
City of South Saint Paul			Yes		
	21.019	1,572,954			
City of Staples			Yes	Yes	
	21.019	223,911			
City of Starbuck			Yes	Yes	
	21.019	81,367			
Stearns County			Yes		
	21.019	19,662,640			
Todd County			Yes	Yes	Yes
	21.019	3,151,393			
	90.404	23,555			
		\$ 3,174,948			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Traverse County		Yes	Yes	Yes
21.019	457,416			
City of Two Harbors		Yes	Yes	
21.019	274,088			
City of Vadnais Heights		Yes		
21.019	994,341			
City of Virginia		Yes	Yes	Yes
21.019	635,796			
City of Waconia		Yes		
21.019	988,766			
Wadena County		Yes	Yes	Yes
21.019	1,692,093			
City of Waite Park		Yes		
21.019	585,921			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Waseca		Yes	Yes	Yes
21.019	680,097			
Watonwan County		Yes	Yes	Yes
21.019	1,409,056			
City of Waverly		Yes	Yes	
21.019	115,120			
City of West Saint Paul		Yes		
21.019	1,586,138			
City of White Bear Lake		Yes		
21.019	1,918,012			
21.019	835,900			
Wilkin County		Yes	Yes	Yes
21.019	853,340			
City of Willmar		Yes		
21.019	1,514,038			

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For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
City of Winnebago			Yes	Yes	
	21.019	100,429			
Winona County			Yes		Yes
	21.019	6,232,039			
	21.019	2,049,782			
City of Winsted			Yes	Yes	
	21.019	172,454			
City of Woodbury			Yes		
	21.019	5,337,104			
MN - Department of Natural Resources					
City of Adams			Yes	Yes	
	20.219	75,000			
Aitkin County			Yes	Yes	
	15.605	6,240			
	97.012	24,546			
		<u>\$ 30,786</u>			

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Anoka County			Yes		
	20.219	62,500			
	97.012	21,034			
		<u>\$ 83,534</u>			
Arrowhead Regional Development Commission 3			Yes	Yes	
	11.419	68,317			
Becker County			Yes	Yes	
	97.012	33,545			
Beltrami County			Yes	Yes	
	20.219	376			
	97.012	5,750			
		<u>\$ 6,126</u>			
Blue Earth County			Yes		
	97.012	12,268			
Brown County			Yes	Yes	
	97.012	7,348			
Carlton County			Yes	Yes	
	97.012	4,500			

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Carver County		Yes		
97.012	15,206			
Cass County		Yes		
20.219	15,127			
97.012	12,625			
	\$ 27,752			
Chippewa County		Yes	Yes	
97.012	3,375			
Chisago County		Yes		
97.012	32,532			
Clearwater County		Yes	Yes	
97.012	389			
City of Cloquet		Yes		
11.419	16,672			
Cook County		Yes	Yes	
20.219	61,876			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
97.012	4,500			
	<u>\$ 66,376</u>			
City of Cottage Grove		Yes		
10.675	13,000			
Crow Wing County		Yes	Yes	
97.012	61,228			
City of Crystal		Yes	Yes	
15.916	15,000			
Dakota County		Yes		
97.012	12,474			
Douglas County		Yes	Yes	
15.662	4,077			
97.012	5,775			
97.042	5,324			
	<u>\$ 15,176</u>			
City of Duluth		Yes		
10.675	76,842			
11.419	146,251			
15.916	250,000			

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**Exhibit 4
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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
20.219	13,827			
	<u>\$ 486,920</u>			
City of Fairmont		Yes		
15.916	86,358			
City of Forest Lake		Yes	Yes	
10.664	3,283			
City of Frazee		Yes	Yes	
10.664	2,436			
City of Fridley		Yes		
10.675	9,973			
Goodhue County		Yes	Yes	
97.012	39,114			
Hennepin County		Yes		
97.012	35,710			
Houston County		Yes	Yes	
97.012	5,000			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
97.042	18,480			
	<u>\$ 23,480</u>			
Hubbard County		Yes	Yes	
97.012	6,375			
Isanti County		Yes	Yes	
97.012	4,500			
Itasca County		Yes	Yes	
10.664	46,645			
97.012	35,785			
	<u>\$ 82,430</u>			
Kandiyohi County		Yes	Yes	
97.012	4,365			
Koochiching County		Yes	Yes	
97.012	7,847			
Lac qui Parle County		Yes	Yes	
97.012	3,537			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Lake County		Yes	Yes	
10.664	54,709			
11.419	42,714			
97.012	3,875			
	<u>\$ 101,298</u>			
City of Lake City		Yes		
10.664	1,710			
Lake of the Woods County		Yes	Yes	
97.012	16,888			
97.042	13,817			
97.067	120,000			
	<u>\$ 150,705</u>			
Le Sueur County		Yes	Yes	
97.012	9,203			
Lyon County		Yes	Yes	
10.093	750			
Mahnomen County		Yes	Yes	
97.012	3,535			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Martin County		Yes	Yes	
97.012	3,112			
McLeod County		Yes	Yes	
97.012	13,499			
Meeker County		Yes	Yes	
97.012	988			
Mille Lacs County		Yes	Yes	
97.012	10,092			
Morrison County		Yes	Yes	
97.012	4,495			
Murray County		Yes	Yes	
97.012	16,150			
Norman County		Yes	Yes	Yes
20.219	108,785			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Olmsted County		Yes		
97.012	31,728			
Otter Tail County		Yes	Yes	
97.012	12,000			
City of Owatonna		Yes		
10.664	915			
City of Paynesville		Yes	Yes	
10.664	5,000			
Pine County		Yes	Yes	
97.012	29,550			
City of Princeton		Yes	Yes	
10.664	1,700			
Ramsey County		Yes	Yes	
97.012	15,126			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Rice County		Yes	Yes	
97.012	22,693			
97.042	34,427			
	<u>\$ 57,120</u>			
Roseau County		Yes	Yes	
97.012	1,669			
97.036	24,256			
97.067	60,406			
	<u>\$ 86,331</u>			
Saint Louis County		Yes	Yes	
20.219	150,000			
97.012	30,725			
	<u>\$ 180,725</u>			
City of Sartell		Yes	Yes	
15.916	126,900			
Scott County		Yes		
97.012	69,928			
Sherburne County		Yes	Yes	
97.012	23,015			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Sibley County			Yes	Yes	
	97.012	23,995			
City of Silver Bay			Yes	Yes	
	10.675	3,454			
Stearns County			Yes		
	20.219	25,000			
	97.012	702			
		<u>\$ 25,702</u>			
Stevens County			Yes	Yes	
	10.093	250			
Todd County			Yes	Yes	
	97.012	6,589			
City of Two Harbors			Yes	Yes	
	11.419	5,000			
	15.605	2,400			
		<u>\$ 7,400</u>			
Wabasha County			Yes	Yes	
	97.012	7,633			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Washington County		Yes	Yes	
97.012	50,799			
City of Windom		Yes	Yes	
15.605	319			
Winona County		Yes		
97.012	19,021			
City of Woodbury		Yes		
20.219	14,688			
Wright County		Yes	Yes	
97.012	77,831			
MN - Department of Public Safety				
SSD 6 - South St. Paul		Yes	Yes	
97.036	6,791			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
ISD 704 - Proctor		Yes		
20.600	35,957			
City of Ada		Yes	Yes	
97.036	7,288			
Aitkin County		Yes	Yes	
16.543	1,500			
16.575	43,484			
97.042	19,283			
	<u>\$ 64,267</u>			
Alexandra House		Yes		
16.575	975,901			
16.833	75,797			
21.019	104,481			
	<u>\$ 1,156,179</u>			
Anoka County		Yes		
16.575	103,449			
16.742	25,801			
16.833	207,828			
97.036	10,844			
97.042	181,194			
97.067	199,034			
	<u>\$ 728,150</u>			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
City of Appleton					
	97.036	32,723	Yes		
City of Austin					
	16.543	4,411	Yes		
	20.600	1,518			
	20.608	3,617			
	20.616	2,939			
		<u>\$ 12,485</u>			
Becker County					
	16.710	1,189	Yes	Yes	
	20.600	5,408			
	20.608	2,569			
	20.616	642			
	97.042	26,839			
		<u>\$ 36,647</u>			
Beltrami County					
	16.540	18,812	Yes	Yes	
	16.575	60,912			
	16.593	7,387			
	16.710	15,923			
	16.738	249,551			
	97.042	26,000			
		<u>\$ 378,585</u>			

**State of Minnesota
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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
City of Bemidji					
	16.021	7,718	Yes	Yes	
	16.590	2,513			
	16.710	2,302			
		<u>\$ 12,533</u>			
BENCO Electric Cooperative					
	97.036	1,113,169	Yes	Yes	
City of Benson					
	20.600	1,711	Yes	Yes	
	20.608	3,594			
	20.616	1,482			
		<u>\$ 6,787</u>			
Benton County					
	97.036	49,210	Yes	Yes	
	97.042	24,804			
		<u>\$ 74,014</u>			
Big Stone County					
	97.012	15,323	Yes	Yes	
	97.036	87,028			
	97.042	14,952			
	97.067	11,653			
		<u>\$ 128,956</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
City of Blaine					
	20.608	29,864	Yes		
	20.616	11,442			
		<u>\$ 41,306</u>			
City of Bloomington					
	16.575	46,401	Yes	Yes	
	20.616	53,617			
	97.067	250,024			
		<u>\$ 350,042</u>			
Blue Earth County					
	20.600	14,223	Yes		
	20.608	115,173			
	20.616	68,728			
	97.042	37,385			
		<u>\$ 235,509</u>			
City of Brainerd					
	16.607	2,984	Yes		
	16.734	6,875			
	20.509	553,779			
	20.600	5,866			
	20.608	12,451			
	20.616	5,433			
		<u>\$ 587,388</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Brown County					
	16.575	91,551	Yes	Yes	
	16.738	104,566			
	97.036	380,637			
	97.042	21,829			
		<u>\$ 598,583</u>			
City of Cambridge					
	16.607	1,099	Yes		
Carlton County					
	16.575	64,538	Yes	Yes	
	97.036	5,502			
	97.042	23,715			
		<u>\$ 93,755</u>			
Carver County					
	16.575	46,891	Yes		
	16.710	58			
	20.600	8,846			
	20.608	5,021			
	20.616	5,078			
	97.036	28,287			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	97.042	53,709			
	97.067	67,685			
		<u>\$ 215,575</u>			
Cass County			Yes		
	16.575	42,769			
	20.608	700			
	20.616	175			
	97.036	29,043			
		<u>\$ 72,687</u>			
Centro Tyrone Guzman			Yes	Yes	
	21.019	50,278			
City of Champlin			Yes		
	16.607	3,082			
Children's Health Care			Yes		
	16.575	140,288			
Chippewa County			Yes	Yes	
	16.575	56,835			
	20.600	2,824			
	20.608	6,583			
	20.616	3,996			
		<u>\$ 70,238</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Chisago County			Yes		
	16.575	58,780			
	20.600	10,200			
	20.608	17,413			
	20.616	12,288			
	97.067	64,340			
		<u>\$ 163,021</u>			
Clay County			Yes	Yes	
	16.575	65,449			
	16.738	140,066			
	21.019	21,907			
	93.036	116,474			
	97.042	33,886			
		<u>\$ 377,782</u>			
Clearwater County			Yes	Yes	
	16.575	15,640			
City of Cloquet			Yes		
	20.600	6,368			
	20.608	4,252			
	20.616	2,977			
	97.036	48,937			
		<u>\$ 62,534</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Committee Against Domestic Abuse, Inc.			Yes	Yes	
	16.034	6,400			
	16.575	859,265			
		<u>\$ 865,665</u>			
Community Action Partnership of Hennepin County			Yes		
	21.019	218,199			
Comunidades Latinas Uidas En Servicio, Inc.			Yes	Yes	
	16.017	251,444			
Cook County			Yes	Yes	
	16.575	36,260			
	97.067	145,309			
		<u>\$ 181,569</u>			
Cornerstone Advocacy Service			Yes		
	16.529	130,661			
	16.575	1,743,089			
		<u>\$ 1,873,750</u>			
City of Cottage Grove			Yes		
	16.576	234			
	93.076	46,296			
		<u>\$ 46,530</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Cottonwood County		Yes	Yes	
97.036	35,113			
97.042	18,281			
	<u>\$ 53,394</u>			
Countryside Health Services		Yes	Yes	
20.600	11,135			
City of Crookston		Yes	Yes	
16.710	1,790			
97.036	51,061			
	<u>\$ 52,851</u>			
Crow Wing County		Yes	Yes	
16.543	1,520			
16.575	57,113			
97.036	74,530			
97.042	40,016			
97.067	153,218			
	<u>\$ 326,397</u>			
City of Crystal		Yes	Yes	
16.607	2,339			
16.710	13,754			
16.922	10,428			
20.608	44,557			
20.616	13,307			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Audit Report	Non- federal	Grant noncompliance and/or internal control findings
Assistance Listing Number	Acceptable	Findings	
	Total		
	<u>\$ 84,385</u>		
Dakota County	Yes		
16.575	180,690		
97.042	72,762		
	<u>\$ 253,452</u>		
Division of Indian Work	Yes	Yes	
16.575	55,099		
Douglas County	Yes	Yes	
20.615	7,500		
City of Duluth	Yes		
16.575	57,197		
16.609	8,850		
16.710	63,640		
20.600	39,531		
20.608	158,865		
20.616	54,050		
97.036	5,924,908		
97.042	31,169		
	<u>\$ 6,338,210</u>		
City of Eagan	Yes		
16.738	275,546		
20.600	9,152		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
20.608	29,607			
20.616	1,000			
95.001	152,005			
97.036	47,515			
97.083	1,318,485			
	<u>\$ 1,833,310</u>			
City of East Grand Forks		Yes		
20.205	29,353			
20.600	2,592			
97.036	35,316			
	<u>\$ 67,261</u>			
City of Eden Prairie		Yes		
97.036	22,382			
City of Edina		Yes		
20.608	53,189			
20.616	20,378			
97.036	546			
	<u>\$ 74,113</u>			
Evergreen Youth & Family Service, Inc.		Yes		
16.575	160,249			
City of Fairmont		Yes		
97.036	19,210			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Family Pathways		Yes		
16.575	752,646			
Faribault County		Yes	Yes	
16.575	39,309			
16.710	642			
97.042	19,025			
	<u>\$ 58,976</u>			
Federated Rural Electric Association		Yes	Yes	
97.036	2,623,965			
Freeborn County		Yes	Yes	
16.575	147,632			
City of Fridley		Yes		
20.600	52,916			
20.608	198,417			
20.616	91,175			
	<u>\$ 342,508</u>			
Goodhue County		Yes	Yes	
20.600	16,119			
20.608	3,528			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	20.615	37,483			
	20.616	4,084			
	97.042	31,995			
		<u>\$ 93,209</u>			
Government Department of the Fond Du Lac Band of Lake Superior Chippewa			Yes		
	16.320	56,177			
	16.575	159,799			
		<u>\$ 215,976</u>			
Grand Portage Reservation Tribal Council			Yes	Yes	
	16.575	38,318			
City of Grand Rapids			Yes		
	16.607	4,901			
	20.608	5,474			
	97.036	8,346			
		<u>\$ 18,721</u>			
Grant County			Yes	Yes	Yes
	20.600	4,000			
	20.608	5,411			
	20.616	5,267			
	97.036	409,349			
		<u>\$ 424,027</u>			
Greater Minneapolis Council of Churches			Yes	Yes	
	21.019	198,197			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Hennepin County				
		Yes		
16.575	452,513			
16.742	17,094			
20.609	18,009			
97.042	498,655			
97.067	732,427			
	<u>\$ 1,718,698</u>			
Hired				
		Yes		
16.710	202,257			
21.019	190,278			
	<u>\$ 392,535</u>			
City of Hopkins				
		Yes	Yes	
20.608	60,936			
20.616	21,595			
	<u>\$ 82,531</u>			
Horizon Community Health Board				
		Yes	Yes	
20.600	27,458			
Houston County				
		Yes	Yes	
20.600	3,822			
20.608	5,392			
20.615	2,448			
20.616	4,760			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
		\$ 16,422			
Hubbard County					
	16.575	34,501			
	20.600	2,841			
	20.608	5,138			
	20.616	1,740			
	97.039	41,852			
	97.042	21,265			
		<u>\$ 107,337</u>			
Intermediate School District 287					
	21.019	21,582			
Isanti County					
	16.575	54,001			
	16.588	13,000			
	20.600	3,602			
	97.067	37,009			
		<u>\$ 107,612</u>			
Itasca County					
	16.543	2,000			
	16.575	58,873			
	16.738	92,890			
	20.600	4,606			
	20.615	14,520			
	97.042	29,340			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
97.067	84,998			
	<u>\$ 287,227</u>			
Jackson County		Yes	Yes	
97.012	225			
97.036	146,014			
97.042	36,785			
	<u>\$ 183,024</u>			
Kanabec County		Yes	Yes	
16.575	54,939			
20.600	4,989			
20.608	4,718			
20.616	2,166			
97.036	145,340			
	<u>\$ 212,152</u>			
Kandiyohi County		Yes	Yes	
16.575	75,653			
16.588	32,037			
20.600	40,239			
20.608	34,180			
20.616	21,651			
97.042	28,185			
	<u>\$ 231,945</u>			
Kittson County		Yes	Yes	
97.036	304,076			
97.067	173,380			

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**Exhibit 4
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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Audit Report	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Total	Acceptable	Acceptable
	\$ 477,456		
Koochiching County		Yes	Yes
97.042	16,284		
97.067	120,060		
	\$ 136,344		
Lac qui Parle County		Yes	Yes
16.575	28,583		
20.205	406,182		
97.036	203,263		
97.042	16,148		
	\$ 654,176		
Lake County		Yes	Yes
16.575	34,947		
97.036	162,072		
97.067	123,451		
	\$ 320,470		
City of Lake City		Yes	
20.600	5,460		
20.608	4,181		
20.616	6,171		
97.036	101,915		
	\$ 117,727		
Le Sueur County		Yes	Yes
16.575	71,822		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	97.036	184,546			
	97.042	22,922			
		<u>\$ 279,290</u>			
Lincoln County			Yes	Yes	
	97.012	1,844			
	97.036	81,451			
		<u>\$ 83,295</u>			
City of Little Canada			Yes	Yes	
	97.036	139,267			
Lyon County			Yes	Yes	
	97.036	97,981			
	97.067	28,150			
		<u>\$ 126,131</u>			
Mahnomen County			Yes	Yes	
	16.575	46,541			
	16.710	4,644			
	97.036	52,302			
		<u>\$ 103,487</u>			
City of Mankato			Yes		
	16.710	12,059			
	97.036	315,979			
		<u>\$ 328,038</u>			

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**Exhibit 4
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
City of Maplewood			Yes		
	16.034	25,591			
	16.607	2,014			
	16.710	24,391			
		\$ 51,996			
City of Marshall			Yes		
	16.543	1,233			
	16.575	50,003			
	20.600	2,499			
	20.608	3,083			
	20.616	6,367			
	20.703	1,310			
	97.036	82,424			
	97.036	31,795			
		\$ 178,714			
Martin County			Yes	Yes	
	16.575	61,547			
	97.036	65,427			
		\$ 126,974			
McLeod County			Yes	Yes	
	97.036	22,670			
	97.042	24,457			
		\$ 47,127			

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**Exhibit 4
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Meeker County					
	16.575	62,757	Yes	Yes	
	97.042	20,822			
		<u>\$ 83,579</u>			
City of Mendota Heights					
	20.600	21,409	Yes	Yes	
	20.608	103,354			
	20.616	53,728			
		<u>\$ 178,491</u>			
Metropolitan Council					
	97.067	109,277	Yes	Yes	
Mille Lacs County					
	16.575	118,225	Yes	Yes	
	97.042	20,170			
		<u>\$ 138,395</u>			
City of Minneapolis					
	16.575	80,614	Yes	Yes	
	16.588	54,649			
	16.738	1,064			
	20.600	15,480			
	20.608	109,271			
	20.616	50,589			
	97.042	30,000			

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**Exhibit 4
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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
97.067	1,008,879			
	<u>\$ 1,350,546</u>			
Minneapolis Park and Recreation Board		Yes		
20.608	5,791			
20.616	1,448			
97.036	341,283			
	<u>\$ 348,522</u>			
City of Minnetonka		Yes		
16.607	2,675			
20.600	19,379			
20.608	41,417			
20.616	29,660			
	<u>\$ 93,131</u>			
City of Moorhead		Yes	Yes	
20.600	13,674			
20.608	6,351			
20.616	10,126			
97.036	107,717			
	<u>\$ 137,868</u>			
City of Morris		Yes	Yes	
16.607	1,815			
Morrison County		Yes	Yes	
20.600	18,733			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
20.616	1,196			
97.042	23,282			
	<u>\$ 43,211</u>			
City of Mounds View		Yes	Yes	
20.608	10,990			
20.616	3,202			
	<u>\$ 14,192</u>			
Mower County		Yes	Yes	
97.036	4,030			
Murray County		Yes	Yes	
97.036	6,435			
City of New Brighton		Yes		
97.036	3,560			
City of New Ulm		Yes		
97.036	50,835			
Nicollet County		Yes	Yes	
16.575	79,641			
97.036	99,153			
	<u>\$ 178,794</u>			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Nobles County			Yes	Yes	
	16.575	40,435			
	97.036	122,570			
		<u>\$ 163,005</u>			
Nobles Coop Electric			Yes	Yes	
	97.036	1,802,250			
Norman County			Yes	Yes	
	16.575	26,067			
	97.036	88,923			
	97.042	15,535			
		<u>\$ 130,525</u>			
City of North Mankato			Yes	Yes	
	97.036	608			
City of Northfield			Yes	Yes	
	97.036	26,557			
Northwest Regional Development Commission 1			Yes		
	97.067	82,000			

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**Exhibit 4
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Olmsted County			Yes		
	16.575	38,121			
	20.600	35,857			
	20.608	39,937			
	20.616	24,640			
	97.042	70,856			
		<u>\$ 209,411</u>			
City of Ortonville			Yes	Yes	
	97.036	9,470			
Otter Tail County			Yes	Yes	
	16.543	1,900			
	20.600	28,556			
	20.608	20,926			
	20.616	6,257			
	97.036	39,125			
	97.042	3,872			
		<u>\$ 100,636</u>			
Pennington County			Yes	Yes	
	16.575	77,770			
	20.600	16,336			
	97.036	58,658			
		<u>\$ 152,764</u>			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Pillsbury United Communities				
16.575	121,012	Yes		
Pine County				
16.575	66,866	Yes	Yes	
16.738	55,133			
20.615	8,029			
97.042	21,767			
	<u>\$ 151,795</u>			
Polk County				
16.575	91,739	Yes	Yes	
97.036	71,691			
97.042	25,229			
	<u>\$ 188,659</u>			
Pope County				
97.042	17,182	Yes		
Ramsey County				
16.575	404,762	Yes	Yes	
16.588	157,017			
16.738	341,093			
20.600	333			
97.036	354,038			
97.067	534,091			

**State of Minnesota
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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Audit Report	Non- federal	Grant noncompliance and/or internal control findings
Assistance Listing Number	Acceptable	Findings	
	Total		
	<u>\$ 1,791,334</u>		
Red Lake County	Yes	Yes	
16.575	44,779		
97.036	69,035		
	<u>\$ 113,814</u>		
City of Red Wing	Yes	Yes	
97.036	81,509		
Redwood County	Yes	Yes	
16.575	155,333		
16.607	3,488		
97.012	1,269		
97.036	25,746		
	<u>\$ 185,836</u>		
Renville County	Yes	Yes	
16.575	23,948		
20.600	36,806		
20.608	10,856		
20.616	7,716		
97.036	449,307		
97.042	20,297		
97.067	72,620		
	<u>\$ 621,550</u>		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Total		
Rice County	Yes	Yes	
16.575	69,086		
16.710	1,002		
16.922	14,269		
20.600	20,006		
	<u>\$ 104,363</u>		
City of Richfield	Yes		
20.600	94,100		
20.608	84,394		
20.616	30,688		
	<u>\$ 209,182</u>		
City of Rochester	Yes		
20.608	82,045		
20.616	28,674		
97.042	15,000		
97.067	109,452		
	<u>\$ 235,171</u>		
Rock County	Yes	Yes	
97.036	68,285		
97.042	17,737		
	<u>\$ 86,022</u>		
Roseau County	Yes	Yes	
16.575	68,318		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Roseville		Yes	Yes	
20.600	7,769			
Safe Avenues		Yes	Yes	
16.575	837,226			
City of Saint Cloud		Yes		
20.600	47,891			
20.608	140,442			
20.616	72,484			
	<u>\$ 260,817</u>			
Saint Louis County		Yes	Yes	
16.575	94,540			
16.738	1,901			
20.608	23,694			
20.616	8,797			
97.036	37,174			
97.042	8,937			
97.067	129,676			
	<u>\$ 304,719</u>			
City of Saint Paul		Yes	Yes	
16.543	3,998			
16.575	98,084			
16.738	27,800			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	20.600	112,490			
	20.608	410,350			
	20.616	286,498			
	97.036	827,720			
	97.042	44,992			
	97.047	16,603			
	97.067	873,288			
		<u>\$ 2,701,823</u>			
City of Saint Peter			Yes	Yes	
	97.036	2,092			
City of Savage			Yes		
	20.608	5,735			
	20.616	5,060			
	95.001	3,450			
		<u>\$ 14,245</u>			
Scott County			Yes		
	97.042	68,551			
	97.067	36,362			
		<u>\$ 104,913</u>			
Sherburne County			Yes	Yes	
	16.738	96,464			
	20.600	6,303			
	97.036	60,082			
	97.067	70,399			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
	\$ 233,248			
Sibley County		Yes	Yes	
97.036	135,613			
97.039	988			
	<u>\$ 136,601</u>			
Sioux Valley-Southwestern Electric Cooperative, Inc.		Yes		
97.036	1,540,005			
Someplace Safe		Yes	Yes	
16.575	1,096,506			
City of South Saint Paul		Yes		
20.600	244			
20.608	3,762			
	<u>\$ 4,006</u>			
Southern Minnesota Municipal Power Agency		Yes		
97.036	1,218,008			
Southern Minnesota Regional Legal Services, Inc.		Yes	Yes	
16.575	365,940			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Southwest Health and Human Services		Yes	Yes	
20.600	9,199			
Southwest Initiative Foundation		Yes		
21.019	186,267			
City of Staples		Yes	Yes	
97.039	10,635			
City of Starbuck		Yes	Yes	
20.600	961			
20.608	393			
20.616	494			
	<u>\$ 1,848</u>			
Stearns County		Yes		
16.575	101,566			
20.608	45,178			
20.616	16,084			
97.042	64,564			
	<u>\$ 227,392</u>			
Steele County		Yes	Yes	
97.036	100,015			
97.042	24,915			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
		<u>\$ 124,930</u>			
Stevens County			Yes	Yes	
	16.575	50,809			
	97.036	31,815			
		<u>\$ 82,624</u>			
City of Stillwater			Yes	Yes	
	97.036	4,228			
Swift County			Yes	Yes	
	97.036	71,963			
	97.042	17,233			
		<u>\$ 89,196</u>			
The Bridge for Youth			Yes	Yes	
	16.575	86,322			
The Center for Victims of Torture			Yes		
	16.575	117,624			
The St. Paul and Ramsey County Domestic Abuse Intervention Project			Yes	Yes	
	16.575	356,866			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
The Wayside House Inc			Yes		
	21.019	63,126			
City of Thief River Falls			Yes	Yes	
	97.036	6,429			
Three Rivers Park District			Yes		
	97.036	27,645			
Todd County			Yes	Yes	
	20.600	5,913			
	20.608	1,337			
	20.616	5,279			
		<u>\$ 12,529</u>			
Traverse County			Yes	Yes	
	97.036	217,536			
	97.042	15,320			
		<u>\$ 232,856</u>			
Tubman			Yes		
	16.540	17,073			
	16.575	2,122,503			
	21.019	4,549			
	93.671	1,839,165			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
		<u>\$ 3,983,290</u>			
Upper Sioux Community			Yes		
	16.588	34,365			
City of Virginia			Yes	Yes	
	20.600	9,534			
	20.608	13,127			
	20.616	6,580			
		<u>\$ 29,241</u>			
Volunteers of America Minnesota & Wisconsin			Yes	Yes	
	16.034	4,926			
	16.738	34,990			
		<u>\$ 39,916</u>			
Wabasha County			Yes	Yes	
	97.036	132,116			
Wadena County			Yes	Yes	
	16.575	64,821			
	20.600	8,489			
	20.608	15,157			
	20.616	11,035			
	97.042	16,430			
		<u>\$ 115,932</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
City of Waite Park					
	16.607	2,152	Yes		
City of Waseca					
	20.608	2,330	Yes	Yes	
	97.036	186,292			
	97.042	19,337			
	97.044	80,559			
		<u>\$ 288,518</u>			
Washington County					
	16.575	105,002	Yes	Yes	
	20.600	18,402			
	20.608	161,510			
	20.616	68,349			
	97.036	51,689			
	97.067	229,645			
		<u>\$ 634,597</u>			
Watonwan County					
	97.036	2,653	Yes	Yes	
West Central Initiative					
	21.019	116,904	Yes		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
West Central Minnesota Communities Action				
16.575	74,254	Yes		
City of White Bear Lake				
20.608	70,064	Yes		
20.616	34,111			
95.001	1,962			
	<u>\$ 106,137</u>			
Wilkin County				
20.600	1,686	Yes	Yes	
20.608	2,656			
20.616	2,252			
97.036	31,274			
97.042	15,951			
	<u>\$ 53,819</u>			
City of Windom				
97.036	85,380	Yes	Yes	
Winona County				
16.543	2,546	Yes		
16.575	43,156			
16.588	12,999			
20.600	15,867			
20.608	10,534			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
20.616	7,071			
97.036	42,322			
97.036	50,323			
City of Woodbury		Yes		
97.036	39,416			
Wright County		Yes	Yes	
20.600	8,936			
20.608	12,234			
20.615	14,363			
20.616	32,078			
97.042	55,641			
	<u>\$ 123,252</u>			
Yellow Medicine County		Yes	Yes	
97.012	1,754			
97.036	802,684			
	<u>\$ 804,438</u>			
Youthprise		Yes	Yes	
16.540	72,969			
21.019	224,990			
	<u>\$ 297,959</u>			

MN - Department of Revenue

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
ISD 177 - Windom			Yes	Yes	
	21.019	305,933			
	21.027	3,608			
		<u>\$ 309,541</u>			
ISD 181 - Brainerd			Yes	Yes	
	21.019	8,609			
ISD 2071 - Lake Crystal-Wellcome Memorial			Yes	Yes	
	21.019	230,122			
ISD 2168 - N.R.H.E.G.			Yes	Yes	
	21.019	239,858			
	21.027	1,116			
		<u>\$ 240,974</u>			
ISD 2365 - G.F.W.			Yes	Yes	
	21.019	236,882			
ISD 2397 - Le Sueur-Henderson			Yes	Yes	
	21.019	275,621			
	21.027	11,036			
		<u>\$ 286,657</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
ISD 256 - Red Wing					
	21.019	752,228	Yes		
	21.027	88,026			
		<u>\$ 840,254</u>			
ISD 2711 - Mesabi East					
	21.019	247,555	Yes	Yes	
ISD 282 - St. Anthony-New Brighton					
	21.019	483,746	Yes		
ISD 2895 - Jackson County Central					
	21.019	308,491	Yes	Yes	
	21.027	3,415			
		<u>\$ 311,906</u>			
ISD 2897 - Redwood Area Schools					
	21.019	398,274	Yes	Yes	
	21.027	3,198			
		<u>\$ 401,472</u>			
ISD 316 - Greenway					
	21.019	378,930	Yes	Yes	

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
ISD 318 - Grand Rapids					
	21.019	1,048,590	Yes	Yes	
	21.027	14,400			
		<u>\$ 1,062,990</u>			
ISD 319 - Nashwauk-Keewatin					
	21.019	162,468	Yes	Yes	
	21.027	15,126			
		<u>\$ 177,594</u>			
4186 Global Academy					
	21.019	156,676	Yes		
4215 Sejong Academy					
	21.019	82,253	Yes		
ISD 508 - St. Peter					
	21.019	609,029	Yes	Yes	
	21.027	37,102			
		<u>\$ 646,131</u>			
River Bend Education District					
	21.019	36,322	Yes	Yes	

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
ISD 700 - Hermantown			Yes	Yes	
	21.019	494,589			
ISD 704 - Proctor			Yes		
	21.019	455,052			
ISD 709 - Duluth			Yes	Yes	
	21.019	2,980,407			
ISD 837 - Madelia			Yes	Yes	
	21.019	183,830			
	21.027	13,930			
		<u>\$ 197,760</u>			
City of Ada			Yes	Yes	
	21.019	125,969			
City of Adams			Yes	Yes	
	21.019	60,122			
Aitkin County			Yes	Yes	Yes
	21.019	2,117,655			

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**Exhibit 4
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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Albert Lea		Yes		
21.019	1,368,556			
City of and over		Yes		
21.019	2,465,736			
City of Anoka		Yes		
21.019	1,399,295			
City of Barnesville		Yes		
21.019	200,857			
City of Battle Lake		Yes	Yes	
20.019	70,518			
Beltrami County		Yes	Yes	Yes
21.019	6,203,219			
Benton County		Yes	Yes	Yes
21.019	5,050,065			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Big Stone County		Yes	Yes	
21.019	685,682			
City of Blaine		Yes		
21.019	5,022,709			
Blue Earth County		Yes		
21.019	8,230,380			
City of Brainerd		Yes		
20.019	634,572			
City of Brooklyn Park		Yes	Yes	
21.019	6,153,717			
Brown County		Yes	Yes	Yes
21.019	3,148,402			
City of Buffalo		Yes	Yes	
21.019	1,241,532			

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**Exhibit 4
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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Cambridge		Yes		
21.019	676,330			
Carver County		Yes		
21.019	12,851,793			
City of Champlin		Yes		
21.019	1,802,666			
City of Chanhassen		Yes		
21.019	1,978,887			
City of Clear Lake		Yes		
21.019	46,636			
Clearwater County		Yes	Yes	Yes
21.019	1,110,134			
City of Columbia Heights		Yes		
21.019	1,570,091			

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**Exhibit 4
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Cottage Grove		Yes		
21.019	2,813,281			
Countryside Health Services		Yes	Yes	
21.019	553,936			
City of Crookston		Yes	Yes	Yes
21.019	604,304			
Crow Wing County		Yes	Yes	
21.019	9,093,294			
City of Crystal		Yes	Yes	
21.019	1,754,449			
Dakota County		Yes		
21.019	54,409,472			
City of Deerwood		Yes		
21.019	40,307			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Detroit Lakes		Yes		
21.019	713,849			
City of Eagan		Yes		
21.019	5,149,281			
City of East Bethel		Yes		
21.019	906,268			
City of East Grand Forks		Yes		
21.019	668,645			
City of Eden Prairie		Yes		
21.019	4,780,791			
City of Edina		Yes		
21.019	3,958,001			
City of Elk River		Yes		Yes
21.019	1,875,294			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Ely		Yes	Yes	
21.019	256,910			
City of Fairmont		Yes		
21.019	776,532			
City of Faribault		Yes		
21.019	1,799,427			
City of Farmington		Yes	Yes	Yes
21.019	1,723,785			
City of Forest Lake		Yes	Yes	
21.019	1,408,132			
City of Frazee		Yes	Yes	
21.019	106,508			
Freeborn County		Yes	Yes	
21.019	3,948,952			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Fridley		Yes		
21.019	2,171,608			
City of Gary		Yes	Yes	
21.019	15,219			
City of Gilbert		Yes	Yes	
21.109	134,482			
Goodhue County		Yes	Yes	Yes
21.019	5,745,248			
City of Grand Rapids		Yes		
21.019	858,276			
City of Ham Lake		Yes	Yes	
21.019	1,246,072			
City of Hibbing		Yes	Yes	
21.019	1,148,888			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Hopkins		Yes	Yes	Yes
21.019	1,485,183			
Horizon Community Health Board		Yes	Yes	
21.019	250,000			
City of Hugo		Yes		
21.019	1,148,713			
Human Services of Faribault and Martin Counties		Yes	Yes	
21.019	500,000			
City of Hutchinson		Yes		
21.019	1,074,352			
City of Inver Grove Heights		Yes		
21.019	2,665,614			
Itasca County		Yes	Yes	Yes
21.019	5,806,048			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Jackson County			Yes	Yes	Yes
	21.019	1,267,599			
Kanabec County			Yes	Yes	Yes
	21.019	2,154,346			
Kittson County			Yes	Yes	Yes
	21.019	584,581			
	90.404	6,285			
		<u>\$ 590,866</u>			
Koochiching County			Yes	Yes	
	21.019	1,670,240			
Lake of the Woods County			Yes	Yes	
	21.019	595,011			
City of Lakeville			Yes		
	21.019	4,846,940			
Le Sueur County			Yes	Yes	Yes
	21.019	3,748,117			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Lincoln County		Yes	Yes	Yes
21.019	748,581			
City of Lino Lakes		Yes		
21.019	1,608,289			
City of Little Canada		Yes	Yes	
21.019	782,484			
City of Little Falls		Yes	Yes	
21.019	673,090			
Lyon County		Yes	Yes	
21.019	3,184,808			
City of Mahnomon		Yes	Yes	
21.019	92,518			
Mahube-Otwa Community Action Partnership		Yes	Yes	
21.009	17,325			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Maple Grove		Yes		
21.019	5,040,489			
City of Marshall		Yes		
21.019	1,041,565			
City of Minnetonka		Yes		
21.019	4,046,751			
City of Montevideo		Yes		
21.019	398,324			
City of Morgan		Yes	Yes	
21.019	67,297			
Mower County		Yes	Yes	
21.019	4,907,318			
City of New Prague		Yes	Yes	
21.019	606,941			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of New Ulm		Yes		
21.019	1,028,018			
City of North Branch		Yes	Yes	
21.019	808,100			
City of North Mankato		Yes	Yes	
21.019	1,059,209			
City of Northfield		Yes	Yes	
21.019	1,538,900			
Olmsted County		Yes		
21.019	19,498,425			
Pennington County		Yes	Yes	Yes
21.019	1,784,158			
Red Lake County		Yes	Yes	Yes
21.019	531,102			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Red Lake Falls		Yes	Yes	
21.019	104,045			
City of Red Wing		Yes	Yes	
21.019	1,244,772			
Renville County		Yes	Yes	
21.019	1,873,794			
City of Rogers		Yes		
21.019	978,745			
Roseau County		Yes	Yes	
21.019	1,920,332			
City of Saint James		Yes	Yes	
21.019	306,191			
Saint Louis County		Yes	Yes	
21.019	24,791,066			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Shakopee		Yes		
21.019	3,127,073			
Steele County		Yes	Yes	
21.019	4,544,397			
Stevens County		Yes	Yes	
21.019	1,557,992			
City of Stillwater		Yes	Yes	
21.019	1,500,401			
Swift County		Yes	Yes	Yes
21.019	1,189,079			
City of Thief River Falls		Yes	Yes	
21.019	673,542			
City of Tracy		Yes	Yes	
21.019	159,947			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Twin Valley		Yes	Yes	
21.019	60,046			
Wabasha County		Yes	Yes	
21.019	2,678,573			
Waseca County		Yes	Yes	
21.019	2,308,195			
Washington County		Yes	Yes	Yes
21.019	32,282,786			
Wright County		Yes	Yes	
21.019	17,002,162			
Wright County Community Action		Yes		
21.009	6,884			
Yellow Medicine County		Yes	Yes	
21.019	1,360,664			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
MN - Department of Transportation				
ISD 280 - Richfield		Yes	Yes	
20.205	61,390			
ISD 535 - Rochester		Yes		
20.205	32,503			
SSD 6 - South St. Paul		Yes	Yes	
20.205	44,402			
ISD 625 - St. Paul		Yes	Yes	
20.205	71,172			
Aitkin County		Yes	Yes	
20.205	123,209			
City of Albert Lea		Yes		
20.106	53,388			
20.600	3,108			
20.608	5,498			
20.616	8,474			
	<u>\$ 70,468</u>			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Anoka County		Yes		
20.205	5,358,109			
20.513	102,576			
	<u>\$ 5,460,685</u>			
City of Apple Valley		Yes		
20.608	28,890			
20.616	11,068			
	<u>\$ 39,958</u>			
Arrowhead Economic Opportunity Agency		Yes		
20.509	2,770,431			
20.514	166			
	<u>\$ 2,770,597</u>			
Arrowhead Regional Development Commission 3		Yes	Yes	
20.205	527,483			
20.513	115,706			
	<u>\$ 643,189</u>			
City of Austin		Yes		
20.106	30,000			
Baudette-Lake of the Woods County Airport Commission		Yes	Yes	
20.106	5,051,062			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Becker County		Yes	Yes	
20.509	366,243			
Beltrami County		Yes	Yes	
20.205	158,691			
City of Bemidji		Yes	Yes	
20.600	2,911			
20.608	70,103			
20.616	26,711			
	<u>\$ 99,725</u>			
City of Benson		Yes	Yes	
20.106	565,895			
Benton County		Yes	Yes	
20.205	1,818,483			
City of Big Lake		Yes	Yes	
20.200	22,466			
City of Bloomington		Yes	Yes	
20.205	1,084,850			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Blue Earth County		Yes		
20.205	1,317,030			
City of Brainerd		Yes		
20.106	1,530,899			
City of Brooklyn Center		Yes	Yes	
20.205	35,207			
City of Brooklyn Park		Yes	Yes	
20.205	6,998,400			
20.608	16,777			
20.616	6,702			
	<u>\$ 7,021,879</u>			
Brown County		Yes	Yes	
20.205	18,996			
20.509	558,331			
	<u>\$ 577,327</u>			
City of Buffalo		Yes	Yes	
20.106	241,445			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
City of Burnsville			Yes		
	20.205	1,557,485			
City of Canby			Yes	Yes	
	21.019	129,811			
Carlton County			Yes	Yes	Yes
	20.106	1,279,553			
	20.205	1,848,332			
		<u>\$ 3,127,885</u>			
Carver County			Yes		
	20.205	1,191,147			
Cass County			Yes		
	20.205	923,394			
Cedar Valley Services, Inc.			Yes	Yes	Yes
	20.509	2,374,501			
Chisago County			Yes		
	20.205	2,141,079			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Chisholm-Hibbing Airport Authority		Yes	Yes	Yes
21.106	1,343,498			
Clay County		Yes	Yes	
20.205	935,780			
Cook County		Yes	Yes	
20.106	17,800			
City of Coon Rapids		Yes		
20.608	71,505			
20.616	25,950			
	<u>\$ 97,455</u>			
Cottonwood County		Yes	Yes	
20.205	452,383			
City of Crookston		Yes	Yes	
20.106	196,744			
Crow Wing County		Yes	Yes	
20.205	1,753,226			

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Dakota County		Yes		
20.205	13,727,541			
20.509	4,431			
20.513	193,711			
20.616	15,868			
	<u>\$ 13,941,551</u>			
City of Detroit Lakes		Yes		
20.106	11,339,362			
20.205	169,985			
	<u>\$ 11,509,347</u>			
City of Duluth		Yes		
20.205	3,265,708			
Duluth Airport Authority		Yes		
20.106	10,055,633			
City of Eden Prairie		Yes		
20.600	14,210			
20.608	87,230			
20.616	17,894			
	<u>\$ 119,334</u>			
City of Elk River		Yes		
20.600	10,178			

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
20.608	26,066			
20.616	10,127			
	<u>\$ 46,371</u>			
City of Ely		Yes	Yes	
20.106	643,858			
Eveleth-Virginia Airport Commission		Yes	Yes	Yes
20.106	1,134,352			
City of Fairmont		Yes		
20.106	973,138			
20.205	197,183			
20.600	2,477			
20.608	626			
20.616	157			
	<u>\$ 1,173,581</u>			
City of Faribault		Yes		
20.106	30,000			
20.205	183,677			
	<u>\$ 213,677</u>			
Faribault-Martin County Transit Board		Yes	Yes	Yes
20.509	867,927			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
City of Fergus Falls			Yes	Yes	
	20.106	575,716			
	20.205	24,645			
		<u>\$ 600,361</u>			
City of Forest Lake			Yes	Yes	
	20.205	1,623,718			
Freeborn County			Yes	Yes	
	20.205	2,868,831			
City of Glencoe			Yes	Yes	
	20.106	794,541			
	20.600	4,721			
	20.608	4,365			
	20.616	4,685			
		<u>\$ 808,312</u>			
Goodhue County			Yes	Yes	
	20.205	27,842			
Government Department of the Fond Du Lac Band of Lake Superior Chippewa			Yes		
	20.509	17,286			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
City of Grand Rapids					
	20.106	504,302	Yes		
	20.205	48,886			
		<u>\$ 553,188</u>			
Hennepin County					
	20.205	6,679,805	Yes		
City of Hibbing					
	20.509	291,372	Yes	Yes	
Houston County					
	20.106	41,259	Yes	Yes	
	20.205	1,680,000			
		<u>\$ 1,721,259</u>			
Hubbard County					
	20.509	274,141	Yes	Yes	
City of Hutchinson					
	20.106	23,629	Yes		
Isanti County					
	20.205	88,067	Yes	Yes	

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
20.509	1,571,410			
	<u>\$ 1,659,477</u>			
Itasca County		Yes	Yes	
20.205	501,968			
Jackson County		Yes	Yes	
20.205	667,084			
Kanabec County		Yes	Yes	
20.509	376,827			
Kandiyohi County		Yes	Yes	Yes
20.205	2,088,467			
City of Lakeville		Yes		
20.600	2,764			
20.608	21,666			
20.616	7,218			
	<u>\$ 31,648</u>			
City of Litchfield		Yes	Yes	
20.106	327,174			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Little Falls		Yes	Yes	
20.106	603,443			
City of Long Prairie		Yes	Yes	
20.106	86,533			
Lyon County		Yes	Yes	
20.205	130,941			
Mahnomen County		Yes	Yes	
20.106	72,393			
20.205	32,745			
20.600	1,491			
20.608	4,106			
20.616	3,062			
	<u>\$ 113,797</u>			
City of Mankato		Yes		
20.106	82,648			
20.205	430,039			
20.505	287,586			
20.507	641,240			
20.509	106,896			
	<u>\$ 1,548,409</u>			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Marshall		Yes		
20.106	69,000			
Martin County		Yes	Yes	Yes
20.205	1,596,000			
McLeod County		Yes	Yes	Yes
20.205	2,208,401			
Meeker County		Yes	Yes	
20.205	1,310,090			
Metropolitan Council		Yes	Yes	
20.205	5,492,641			
20.509	1,597,697			
	<u>\$ 7,090,338</u>			
Mid-Minnesota Development Commission		Yes	Yes	
20.513	120,738			
City of Minneapolis		Yes	Yes	
20.205	5,859,239			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Total		
Minnesota Valley Transit Association	Yes		
20.205	180,159		
City of Montevideo	Yes		
20.106	424,992		
20.205	42,775		
21.019	20,000		
	<u>\$ 487,767</u>		
City of Moorhead	Yes	Yes	
20.106	2,127,786		
20.205	2,281,665		
	<u>\$ 4,409,451</u>		
City of Morris	Yes	Yes	
20.106	2,378,459		
20.509	324,362		
20.600	345		
	<u>\$ 2,703,166</u>		
Morrison County	Yes	Yes	
20.205	1,718,387		
Murray County	Yes	Yes	Yes
20.205	1,633,553		

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**Exhibit 4
(Continued)**

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
City of New Prague			Yes	Yes	
	20.205	2,522,528			
City of New Ulm			Yes		
	20.106	74,883			
	20.205	106			
		<u>\$ 74,989</u>			
Nicollet County			Yes	Yes	
	20.205	2,391,879			
Norman County			Yes	Yes	
	20.205	901,686			
City of North Mankato			Yes	Yes	
	20.205	352,307			
Northwest Regional Development Commission 1			Yes		
	20.513	91,990			
Olmsted County			Yes		
	20.205	2,871,484			

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**Exhibit 4
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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Ortonville		Yes	Yes	
20.106	24,445			
Otter Tail County		Yes	Yes	
20.205	1,103,181			
City of Owatonna		Yes		
20.106	429,255			
City of Paynesville		Yes	Yes	
20.106	866,372			
Pennington County		Yes	Yes	
20.205	86,710			
Polk County		Yes	Yes	
20.205	3,102,367			
Prairie Five Community Action Council		Yes		
20.509	1,939,914			

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**Exhibit 4
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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Total		
City of Princeton	Yes	Yes	
20.106	1,661,675		
Productive Alternatives, Inc.	Yes	Yes	Yes
20.509	1,800,388		
Rainbow Rider Transit Board	Yes		
20.509	2,217,606		
Ramsey County	Yes	Yes	
20.205	13,205,143		
City of Red Wing	Yes	Yes	
20.106	41,652		
20.205	146,896		
	<u>\$ 188,548</u>		
Redwood County	Yes	Yes	
20.205	651,201		
Renville County	Yes	Yes	
20.205	1,261,665		

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Rice County			Yes	Yes	
	20.205	279,000			
City of Rochester			Yes		
	20.106	4,405,654			
	20.205	60,670			
	20.930	376,991			
		<u>\$ 4,843,315</u>			
City of Roseau			Yes	Yes	
	20.106	953,843			
	20.205	1,258,208			
City of Saint Cloud			Yes		
	20.106	1,235,971			
	20.205	218,704			
		<u>\$ 1,454,675</u>			
City of Saint James			Yes	Yes	
	21.106	85,102			
Saint Louis County			Yes	Yes	
	20.205	6,668,052			

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**Exhibit 4
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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Saint Louis Park		Yes		
20.205	1,469,208			
City of Saint Paul		Yes	Yes	
20.205	17,243,589			
City of Sartell		Yes	Yes	
20.205	199,176			
City of Sauk Rapids		Yes	Yes	
20.205	1,390,695			
Scott County		Yes		
20.205	18,447,067			
20.513	315,978			
	<u>\$ 18,763,045</u>			
Semcac Inc		Yes		
20.509	787,711			
City of Shakopee		Yes		
20.600	24,183			
20.608	38,373			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
20.616	34,502			
	<u>\$ 97,058</u>			
Sherburne County		Yes	Yes	
20.205	2,162,648			
Sibley County		Yes	Yes	
20.205	705,139			
City of South Saint Paul		Yes		
20.106	18,288			
21.019	69,000			
	<u>\$ 87,288</u>			
Southwest Minnesota Opportunity Council		Yes		
20.509	338,656			
SouthWest Transit		Yes		
20.507	2,526,886			
City of Staples		Yes	Yes	
20.106	168,574			

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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Stearns County		Yes		
20.205	1,254,563			
Three Rivers Community Action, Inc		Yes		
20.509	2,857,514			
Three Rivers Park District		Yes		
20.205	699,339			
Todd County		Yes	Yes	
20.205	294,106			
Tri-County Action Program, Inc		Yes		
20.509	1,749,366			
Tri-Valley Opportunity Council Inc		Yes		
20.509	1,402,530			
City of Two Harbors		Yes	Yes	
20.106	892,521			

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**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
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Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
United Community Action Partnership		Yes		
20.509	1,454,690			
20.513	18,847			
	<u>\$ 1,473,537</u>			
Wabasha County		Yes	Yes	
20.205	1,511,906			
20.600	8,892			
	<u>\$ 1,520,798</u>			
Wadena County		Yes	Yes	
20.205	48,877			
20.509	657,661			
	<u>\$ 706,538</u>			
City of Waseca		Yes	Yes	
20.106	47,767			
20.205	63,073			
	<u>\$ 110,840</u>			
Washington County		Yes	Yes	
20.205	187,687			
20.513	103,338			
	<u>\$ 291,025</u>			
Watonwan County		Yes	Yes	
20.205	1,729,880			
20.509	290,587			

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Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
		<u>\$ 2,020,467</u>			
West Central Minnesota Communities Action			Yes		
	20.513	179,706			
City of White Bear Lake			Yes		
	20.600	5,797			
City of Willmar			Yes		Yes
	20.106	884,510			
City of Windom			Yes	Yes	
	20.106	495,354			
City of Winona			Yes		
	20.106	619,730			
	20.205	605,611			
	20.205	1,995,339			
	20.509	527,448			
		<u>\$ 3,748,128</u>			
City of Winsted			Yes	Yes	
	20.106	2,750,652			

**State of Minnesota
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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Wright County			Yes	Yes	
	20.205	4,867,382			
MN - Emergency Medical Services Board					
Children's Health Care			Yes		
	93.127	100,500			
MN - Judicial					
Hennepin County			Yes		
	16.021	23,625			
	20.608	192,816			
		<u>\$ 216,441</u>			
Mid-Minnesota Legal Assistance Inc			Yes		
	21.019	1,621,745			
Women's Advocates, Inc.			Yes		
	16.575	733,732			
	21.019	125,893			
		<u>\$ 859,625</u>			
YMCA of the Greater Twin Cities			Yes		
	21.019	382,593			

**State of Minnesota
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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Young Men's Christian Association of the North		Yes		
21.019	382,593			
MN - MNsure				
Southside Community Health Services, Inc		Yes	Yes	
93.525	18,454			
MN - Office of the Attorney General				
Stevens County		Yes	Yes	
93.775	113			
MN - Office of the Secretary of State				
Aitkin County		Yes	Yes	
90.404	20,589			
Anoka County		Yes		
90.404	272,782			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Benton County		Yes	Yes	
90.404	26,454			
Brown County		Yes	Yes	
90.404	24,047			
Carver County		Yes		
90.404	85,912			
Cass County		Yes		
90.404	23,513			
Chippewa County		Yes	Yes	
90.404	12,198			
Chisago County		Yes		
90.404	44,761			
Clay County		Yes	Yes	
90.404	51,592			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Clearwater County		Yes	Yes	
90.404	17,271			
Crow Wing County		Yes	Yes	
90.404	59,756			
Dakota County		Yes		
90.404	348,254			
Freeborn County		Yes	Yes	
90.404	24,827			
Goodhue County		Yes	Yes	
90.404	37,659			
Hennepin County		Yes		
21.019	1,115,858			
Houston County		Yes	Yes	
90.404	13,908			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Isanti County		Yes	Yes	
90.404	24,566			
Kanabec County		Yes	Yes	
90.404	12,502			
Kandiyohi County		Yes	Yes	
90.404	47,075			
Lake County		Yes	Yes	
90.404	17,602			
Le Sueur County		Yes	Yes	
90.404	22,090			
Lyon County		Yes	Yes	
90.404	17,972			
Mahnomen County		Yes	Yes	
90.404	2,833			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Assistance Listing Number	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Marshall County			Yes	Yes	
	90.401	7,204			
	90.404	7,100			
		<u>\$ 14,304</u>			
McLeod County			Yes	Yes	
	90.404	26,596			
Meeker County			Yes	Yes	
	90.404	24,368			
Mille Lacs County			Yes	Yes	
	90.404	16,930			
Morrison County			Yes	Yes	
	90.404	30,423			
Mower County			Yes	Yes	
	90.404	32,217			
Nicollet County			Yes	Yes	
	90.404	27,494			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Norman County		Yes	Yes	
90.404	6,624			
Otter Tail County		Yes	Yes	
90.404	78,914			
Pennington County		Yes	Yes	
90.404	17,530			
Pine County		Yes	Yes	
90.404	29,608			
Polk County		Yes	Yes	
90.404	27,113			
Pope County		Yes		
90.404	17,195			
Ramsey County		Yes	Yes	
90.404	421,304			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Red Lake County		Yes	Yes	
90.404	6,575			
Redwood County		Yes	Yes	
90.404	27,880			
Rice County		Yes	Yes	
90.404	54,516			
Rock County		Yes	Yes	
90.404	9,537			
Saint Louis County		Yes	Yes	
90.404	192,766			
Scott County		Yes		
90.404	108,480			
Sibley County		Yes	Yes	
90.404	13,689			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
Stearns County		Yes		
90.404	99,040			
Steele County		Yes	Yes	
90.404	25,764			
Wabasha County		Yes	Yes	
90.404	12,887			
Wadena County		Yes	Yes	
90.404	18,927			
Wright County		Yes	Yes	
90.404	98,281			
Yellow Medicine County		Yes	Yes	
90.404	24,578			
MN - Pollution Control Agency				
ISD 2174 - Pine River-Backus		Yes	Yes	
66.039	20,000			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Total	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number				
City of Albert Lea		Yes		
66.458	78,461			
66.468	26,036			
	<u>\$ 104,497</u>			
Gustavus Adolphus College		Yes		
66.460	143,003			
Koochiching County		Yes	Yes	
66.040	87,500			
Le Sueur County		Yes	Yes	
66.458	832,833			
City of Marshall		Yes		
66.034	2,080			
66.458	7,274,338			
	<u>\$ 7,276,418</u>			
Scott County		Yes		
66.460	207,961			

MN - Trial Courts

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the Administering Agency
For the Year Ending June 30, 2021**

Administering Agency Entity	Audit Report Acceptable	Non- federal Findings	Grant noncompliance and/or internal control findings
Assistance Listing Number	Total		
Becker County	Yes	Yes	
16.575	63,372		
Cass County	Yes		
20.608	102,080		
Crow Wing County	Yes	Yes	
20.608	76,199		
Freeborn County	Yes	Yes	
16.585	91,068		
Otter Tail County	Yes	Yes	
20.608	120,657		
Ramsey County	Yes	Yes	
20.608	23,737		
20.616	12,207		
	<u>\$ 35,944</u>		
Grand Total	<u><u>\$3,350,442,214</u></u>		

EXHIBIT 5

SUMMARY OF NONFEDERAL FINDINGS

The following exhibit is a summary of nonfederal findings by subrecipient entity. Nonfederal 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. 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

State of Minnesota
Office of the State Auditor
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Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021

Exhibit 5

Cities

City of Ada

General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
Preparation of Financial Statements or Audit Adjustments

City of Adams

Cash Management/Revenues
Segregation of Duties
State and Local Compliance
Preparation of Financial Statements or Audit Adjustments

City of Battle Lake

Segregation of Duties
Preparation of Financial Statements or Audit Adjustments

City of Bemidji

Preparation of Financial Statements or Audit Adjustments

City of Benson

Segregation of Duties

City of Big Lake

Segregation of Duties

City of Bloomington

Security for Bank Deposits

City of Brooklyn Center

State and Local Compliance

City of Brooklyn Park

Cash Management/Revenues

City of Buffalo

Preparation of Financial Statements or Audit Adjustments

City of Buhl

Segregation of Duties
State and Local Compliance

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Cities (continued)

	Preparation of Financial Statements or Audit Adjustments
City of Canby	
	Segregation of Duties
	State and Local Compliance
	Preparation of Financial Statements or Audit Adjustments
City of Clarkfield	
	Cash Management/Revenues
	General Administration - Adequacy/Propriety of Procedures
	Segregation of Duties
	Preparation of Financial Statements or Audit Adjustments
City of Crookston	
	State and Local Compliance
	Preparation of Financial Statements or Audit Adjustments
City of Crystal	
	Segregation of Duties
City of Dassel	
	Segregation of Duties
	Preparation of Financial Statements or Audit Adjustments
City of Dayton	
	Segregation of Duties
City of Ely	
	Segregation of Duties
City of Farmington	
	Segregation of Duties
City of Fergus Falls	
	Segregation of Duties
City of Forest Lake	
	Segregation of Duties
	Preparation of Financial Statements or Audit Adjustments

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

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Cities (continued)

City of Frazee

General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
State and Local Compliance
Preparation of Financial Statements or Audit Adjustments

City of Gary

Segregation of Duties
State and Local Compliance
Preparation of Financial Statements or Audit Adjustments

City of Gilbert

General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
Preparation of Financial Statements or Audit Adjustments

City of Glencoe

Preparation of Financial Statements or Audit Adjustments

City of Golden Valley

Segregation of Duties

City of Ham Lake

Segregation of Duties

City of Hastings

Segregation of Duties
Preparation of Financial Statements or Audit Adjustments

City of Hibbing

Preparation of Financial Statements or Audit Adjustments

City of Hopkins

Preparation of Financial Statements or Audit Adjustments

City of Lake Lillian

Segregation of Duties
Preparation of Financial Statements or Audit Adjustments

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

**Exhibit 5
(Continued)**

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Cities (continued)

City of Litchfield

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

City of Little Canada

State and Local Compliance

City of Little Falls

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

City of Long Prairie

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

City of Mahanomen

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

City of Mendota Heights

Segregation of Duties

City of Minneapolis

Preparation of Financial Statements or Audit Adjustments

City of Montrose

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

City of Moorhead

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

City of Morgan

Cash Management/Revenues

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

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

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Cities (continued)

City of Morris

Preparation of Financial Statements or Audit Adjustments

City of Mounds View

Segregation of Duties

State and Local Compliance

City of New Prague

Segregation of Duties

City of Nisswa

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

City of North Branch

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

City of North Mankato

Preparation of Financial Statements or Audit Adjustments

City of North Saint Paul

Expenditures

State and Local Compliance

City of Northfield

Preparation of Financial Statements or Audit Adjustments

City of Northome

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

City of Ortonville

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

City of Ostrander

Preparation of Financial Statements or Audit Adjustments

City of Otsego

Segregation of Duties

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

**Exhibit 5
(Continued)**

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Cities (continued)

City of Paynesville

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

City of Pelican Rapids

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

City of Princeton

Segregation of Duties

City of Red Lake Falls

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

City of Red Wing

Preparation of Financial Statements or Audit Adjustments

City of Revere

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

City of Roseau

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

City of Rosemount

State and Local Compliance

City of Roseville

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

City of Saint James

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

City of Saint Michael

Segregation of Duties

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

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Cities (continued)

City of Saint Paul

General Administration - Adequacy/Propriety of Procedures

Preparation of Financial Statements or Audit Adjustments

City of Saint Peter

Segregation of Duties

State and Local Compliance

City of Sartell

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

City of Sauk Rapids

Segregation of Duties

City of Silver Bay

Segregation of Duties

City of Staples

Preparation of Financial Statements or Audit Adjustments

City of Starbuck

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

City of Stillwater

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

City of Thief River Falls

Segregation of Duties

City of Tracy

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

City of Twin Valley

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

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

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Cities (continued)

City of Two Harbors

Cash Management/Revenues

Segregation of Duties

City of Virginia

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

City of Waseca

Preparation of Financial Statements or Audit Adjustments

City of Waverly

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

City of Windom

Preparation of Financial Statements or Audit Adjustments

City of Winnebago

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

City of Winsted

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Counties

Aitkin County

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Becker County

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

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

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Counties (continued)

	Preparation of Financial Statements or Audit Adjustments
Beltrami County	
	Segregation of Duties
	Preparation of Financial Statements or Audit Adjustments
Benton County	
	Segregation of Duties
	State and Local Compliance
	Preparation of Financial Statements or Audit Adjustments
Big Stone County	
	Preparation of Financial Statements or Audit Adjustments
Brown County	
	Segregation of Duties
	State and Local Compliance
	Preparation of Financial Statements or Audit Adjustments
Carlton County	
	Capital Assets
	General Administration - Adequacy/Propriety of Procedures
	Segregation of Duties
	State and Local Compliance
	Preparation of Financial Statements or Audit Adjustments
Chippewa County	
	General Administration - Adequacy/Propriety of Procedures
	State and Local Compliance
Clay County	
	Segregation of Duties
Clearwater County	
	General Administration - Adequacy/Propriety of Procedures
	Segregation of Duties
Cook County	
	General Administration - Adequacy/Propriety of Procedures

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Counties (continued)

Segregation of Duties

State and Local Compliance

Cottonwood County

Cash Management/Revenues

General Administration - Adequacy/Propriety of Procedures

Preparation of Financial Statements or Audit Adjustments

Crow Wing County

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Douglas County

Segregation of Duties

State and Local Compliance

Faribault County

Capital Assets

General Administration - Adequacy/Propriety of Procedures

Preparation of Financial Statements or Audit Adjustments

Freeborn County

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Goodhue County

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Grant County

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Counties (continued)

Houston County

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Hubbard County

General Administration - Adequacy/Propriety of Procedures

State and Local Compliance

Isanti County

General Administration - Adequacy/Propriety of Procedures

State and Local Compliance

Itasca County

Cash Management/Revenues

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Jackson County

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Kanabec County

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Kandiyohi County

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Kittson County

Cash Management/Revenues

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Counties (continued)

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Koochiching County

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

Lac qui Parle County

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Lake County

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Lake of the Woods County

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

Le Sueur County

General Administration - Adequacy/Propriety of Procedures

State and Local Compliance

Lincoln County

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Lyon County

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Mahnomen County

Segregation of Duties

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Counties (continued)

State and Local Compliance

Marshall County

General Administration - Adequacy/Propriety of Procedures

Preparation of Financial Statements or Audit Adjustments

Martin County

General Administration - Adequacy/Propriety of Procedures

Preparation of Financial Statements or Audit Adjustments

McLeod County

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

Meeker County

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Mille Lacs County

Cash Management/Revenues

Capital Assets

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Morrison County

Segregation of Duties

Mower County

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Murray County

State and Local Compliance

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Counties (continued)

	Preparation of Financial Statements or Audit Adjustments
Nicollet County	
	Preparation of Financial Statements or Audit Adjustments
Nobles County	
	General Administration - Adequacy/Propriety of Procedures
	Segregation of Duties
	State and Local Compliance
	Preparation of Financial Statements or Audit Adjustments
Norman County	
	General Administration - Adequacy/Propriety of Procedures
	Segregation of Duties
Otter Tail County	
	General Administration - Adequacy/Propriety of Procedures
	Segregation of Duties
	State and Local Compliance
Pennington County	
	General Administration - Adequacy/Propriety of Procedures
	Segregation of Duties
	State and Local Compliance
Pine County	
	General Administration - Adequacy/Propriety of Procedures
	State and Local Compliance
Polk County	
	General Administration - Adequacy/Propriety of Procedures
	Segregation of Duties
	State and Local Compliance
	Preparation of Financial Statements or Audit Adjustments
Ramsey County	
	Cash Management/Revenues
	State and Local Compliance

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Counties (continued)

Preparation of Financial Statements or Audit Adjustments

Red Lake County

Cash Management/Revenues

Capital Assets

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Redwood County

State and Local Compliance

Renville County

Preparation of Financial Statements or Audit Adjustments

Rice County

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Rock County

State and Local Compliance

Roseau County

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

Saint Louis County

Preparation of Financial Statements or Audit Adjustments

Sherburne County

Cash Management/Revenues

Sibley County

Preparation of Financial Statements or Audit Adjustments

Steele County

Preparation of Financial Statements or Audit Adjustments

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**Exhibit 5
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Counties (continued)

Stevens County

Preparation of Financial Statements or Audit Adjustments

Swift County

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Todd County

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Traverse County

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

Wabasha County

Segregation of Duties

State and Local Compliance

Wadena County

Segregation of Duties

Waseca County

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Washington County

Preparation of Financial Statements or Audit Adjustments

Watsonwan County

State and Local Compliance

Wilkin County

Preparation of Financial Statements or Audit Adjustments

Wright County

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

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**Exhibit 5
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**Summary of Nonfederal Findings by Agency Type
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Counties (continued)

Yellow Medicine County

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Nonprofit Agencies

Adults & Childrens Alliance Inc

Cash Management/Revenues

Segregation of Duties

Aliveness Project, Inc.

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Allina Health System

General Administration - Adequacy/Propriety of Procedures

American Indian Cancer Foundation

Preparation of Financial Statements or Audit Adjustments

American Indian Community Development Corporation

Preparation of Financial Statements or Audit Adjustments

Amherst H. Wilder Foundation

Preparation of Financial Statements or Audit Adjustments

Appetite for Change

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

BENCO Electric Cooperative

Preparation of Financial Statements or Audit Adjustments

CAPI USA

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Cedar Valley Services, Inc.

Preparation of Financial Statements or Audit Adjustments

Central Minnesota Council on Aging

Preparation of Financial Statements or Audit Adjustments

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Findings by Agency Type
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Nonprofit Agencies (continued)

Centro Tyrone Guzman

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Child Care and Nutrition Inc

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Child Care Choices Inc. dba Milestones

Segregation of Duties

Churches United for the Homeless

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Committee Against Domestic Abuse, Inc.

Preparation of Financial Statements or Audit Adjustments

Community Mediation Minnesota

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Comunidades Latinas Unidas En Servicio, Inc.

Cash Management/Revenues

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Division of Indian Work

Expenditures

General Administration - Adequacy/Propriety of Procedures

Preparation of Financial Statements or Audit Adjustments

Faribault-Martin County Transit Board

General Administration - Adequacy/Propriety of Procedures

Federated Rural Electric Association

Preparation of Financial Statements or Audit Adjustments

Greater Minneapolis Council of Churches

Segregation of Duties

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Findings by Agency Type
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Nonprofit Agencies (continued)

	Preparation of Financial Statements or Audit Adjustments
Guild	
	Preparation of Financial Statements or Audit Adjustments
Hmong American Partnership	
	Preparation of Financial Statements or Audit Adjustments
International Institute-Minnesota	
	Segregation of Duties
	Preparation of Financial Statements or Audit Adjustments
Keystone Community Services	
	Preparation of Financial Statements or Audit Adjustments
Lakes & Prairies Community Action Prtnrshp	
	Preparation of Financial Statements or Audit Adjustments
Mahube-Otwa Community Action Partnership	
	Preparation of Financial Statements or Audit Adjustments
Maple Lake Housing Development Corporation	
	Segregation of Duties
Metro Meals on Wheels	
	Segregation of Duties
Minnesota Council of Churches	
	Segregation of Duties
Native American Community Clinic	
	Segregation of Duties
	Preparation of Financial Statements or Audit Adjustments
Neighbor Development Center, Inc.	
	Preparation of Financial Statements or Audit Adjustments
Nexus	
	Preparation of Financial Statements or Audit Adjustments
Nobles Coop Electric	
	Preparation of Financial Statements or Audit Adjustments

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Nonprofit Agencies (continued)

North County Food Bank, Inc

Preparation of Financial Statements or Audit Adjustments

Productive Alternatives, Inc.

Preparation of Financial Statements or Audit Adjustments

Providers Choice Inc

Preparation of Financial Statements or Audit Adjustments

Rainbow Health

General Administration - Adequacy/Propriety of Procedures

Safe Avenues

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Second Harvest Northern Lakes Food Bank

General Administration - Adequacy/Propriety of Procedures

Preparation of Financial Statements or Audit Adjustments

Someplace Safe

Segregation of Duties

Southern Minnesota Regional Legal Services, Inc.

Preparation of Financial Statements or Audit Adjustments

Southside Community Health Services, Inc

Preparation of Financial Statements or Audit Adjustments

Southwest Minnesota Private Industry Council, Inc

Preparation of Financial Statements or Audit Adjustments

The Bridge for Youth

Segregation of Duties

The St. Paul and Ramsey County Domestic Abuse Intervention Project

Expenditures

Tri-County Community Action, Inc.

Preparation of Financial Statements or Audit Adjustments

United Family Practice Health Center

General Administration - Adequacy/Propriety of Procedures

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Nonprofit Agencies (continued)

Preparation of Financial Statements or Audit Adjustments
Volunteers of America Minnesota & Wisconsin

Preparation of Financial Statements or Audit Adjustments
West Side Community Health Services

General Administration - Adequacy/Propriety of Procedures
WomenVenture

Preparation of Financial Statements or Audit Adjustments
Youthprise

General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Other Governmental Agencies

Baudette-Lake of the Woods County Airport Commission

General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

Carlton, Cook, Lake, and Saint Louis County Community Health Board

Segregation of Duties

Chisholm-Hibbing Airport Authority

Security for Bank Deposits
Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Countryside Health Services

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Des Moines Valley Health and Human Services

Segregation of Duties
State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Eveleth-Virginia Airport Commission

Segregation of Duties

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Other Governmental Agencies (continued)

Preparation of Financial Statements or Audit Adjustments
Horizon Community Health Board

Preparation of Financial Statements or Audit Adjustments
Human Services of Faribault and Martin Counties

Preparation of Financial Statements or Audit Adjustments
Kandiyohi-Renville Community Health Board

Preparation of Financial Statements or Audit Adjustments
Meeker-McLeod-Sibley Community Health Services

Security for Bank Deposits

Preparation of Financial Statements or Audit Adjustments
Minnesota Prairie County Alliance

State and Local Compliance
Southwest Health and Human Services

State and Local Compliance
Stearns - Benton Employment and Training Council

Preparation of Financial Statements or Audit Adjustments
White Bear Lake

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Regional Development Commissions

Arrowhead Regional Development Commission 3

Security for Bank Deposits

Metropolitan Council

General Administration - Adequacy/Propriety of Procedures

Mid-Minnesota Development Commission

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

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Schools and Related Agencies

ISD 1 - Aitkin

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 108 - Norwood

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 110 - Waconia

General Administration - Adequacy/Propriety of Procedures

State and Local Compliance

ISD 111 - Watertown-Mayer

Segregation of Duties

ISD 112 - Eastern Carver County

State and Local Compliance

ISD 113 - Walker-Hackensack-Akeley

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 115 - Cass Lake-Bena Schools

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 116 - Pillager

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 118 - Northland Community Schools

Segregation of Duties

State and Local Compliance

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Schools and Related Agencies (continued)

ISD 129 - Montevideo

Preparation of Financial Statements or Audit Adjustments

ISD 13 - Columbia Heights

Segregation of Duties

State and Local Compliance

ISD 138 - North Branch

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 14 - Fridley

Segregation of Duties

ISD 146 - Barnesville

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 150 - Hawley

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

ISD 152 - Moorhead

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 162 - Bagley

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 166 - Cook County

Segregation of Duties

ISD 173 - Mountain Lake

Segregation of Duties

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Schools and Related Agencies (continued)

State and Local Compliance
Preparation of Financial Statements or Audit Adjustments

ISD 177 - Windom

State and Local Compliance

ISD 181 - Brainerd

Preparation of Financial Statements or Audit Adjustments

ISD 182 - Crosby-Ironton

Segregation of Duties

ISD 186 - Pequot Lakes

Segregation of Duties

ISD 191 - Burnsville

General Administration - Adequacy/Propriety of Procedures

ISD 192 - Farmington

Segregation of Duties

ISD 194 - Lakeville

General Administration - Adequacy/Propriety of Procedures
Preparation of Financial Statements or Audit Adjustments

ISD 196 - Rosemount-Apple Valley-Eagan

State and Local Compliance
Preparation of Financial Statements or Audit Adjustments

ISD 197 - West St. Paul-Mendota Hts.-Eagan

Segregation of Duties

ISD 199 - Inver Grove Heights Schools

Segregation of Duties

SSD 1S - Minneapolis

Capital Assets
Segregation of Duties

ISD 204 - Kasson-Mantorville

State and Local Compliance
Preparation of Financial Statements or Audit Adjustments

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**Exhibit 5
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Schools and Related Agencies (continued)

ISD 206 - Alexandria

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 2071 - Lake Crystal-Wellcome Memorial

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 213 - Osakis

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 2134 - United South Central

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 2135 - Maple River

General Administration - Adequacy/Propriety of Procedures

Preparation of Financial Statements or Audit Adjustments

ISD 2142 - St. Louis County

Segregation of Duties

ISD 2143 - Waterville-Elysian-Morristown

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 2149 - Minnewaska

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 2155 - Wadena-Deer Creek

Segregation of Duties

ISD 2164 - Dilworth-Glyndon-Felton

Segregation of Duties

State and Local Compliance

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Schools and Related Agencies (continued)

Preparation of Financial Statements or Audit Adjustments

ISD 2165 - Hinckley-Finlayson

Segregation of Duties

State and Local Compliance

ISD 2168 - N.R.H.E.G.

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 2169 - Murray County Central

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 2170 - Staples-Motley

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 2172 - Kenyon-Wanamingo

General Administration - Adequacy/Propriety of Procedures

ISD 2174 - Pine River-Backus

Segregation of Duties

ISD 2176 - Warren-Alvarado-Oslo

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 2180 - M.A.C.C.R.A.Y.

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 2184 - Luverne

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

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Schools and Related Agencies (continued)

ISD 2198 - Fillmore Central

Preparation of Financial Statements or Audit Adjustments

ISD 22 - Detroit Lakes

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 227 - Chatfield

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 23 - Frazee-Vergas

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 2310 - Sibley East

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 2311 - Clearbrook-Gonvick

Security for Bank Deposits

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 2342 - West Central Area

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 2364 - Belgrade-Brooten-Elrosa

Segregation of Duties

ISD 2365 - G.F.W.

Segregation of Duties

State and Local Compliance

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Schools and Related Agencies (continued)

ISD 2396 - A.C.G.C.

Segregation of Duties

State and Local Compliance

ISD 2397 - Le Sueur-Henderson

State and Local Compliance

ISD 241 - Albert Lea

Preparation of Financial Statements or Audit Adjustments

ISD 2448 - Martin County West

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 25 - Pine Point

Segregation of Duties

ISD 252 - Cannon Falls

Preparation of Financial Statements or Audit Adjustments

ISD 2534 - Bird Island-Olivia-Lake Lillian

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 255 - Pine Island

State and Local Compliance

ISD 2580 - East Central

Segregation of Duties

ISD 2609 - Win-E-Mac

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 2687 - Howard Lake-Waverly-Winsted

Segregation of Duties

ISD 2689 - Pipestone Area Schools

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

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Schools and Related Agencies (continued)

ISD 270 - Hopkins

State and Local Compliance

ISD 271 - Bloomington

Preparation of Financial Statements or Audit Adjustments

ISD 2711 - Mesabi East

Cash Management/Revenues

Security for Bank Deposits

Preparation of Financial Statements or Audit Adjustments

ISD 273 - Edina

State and Local Compliance

ISD 2752 - Fairmont Area Schools

Preparation of Financial Statements or Audit Adjustments

ISD 2753 - Long Prairie-Grey Eagle

Segregation of Duties

ISD 2754 - Cedar Mountain

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 276 - Minnetonka

Security for Bank Deposits

Preparation of Financial Statements or Audit Adjustments

ISD 2769 - Morris Area

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 277 - Westonka

Segregation of Duties

ISD 280 - Richfield

Cash Management/Revenues

State and Local Compliance

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Schools and Related Agencies (continued)

ISD 281 - Robbinsdale

General Administration - Adequacy/Propriety of Procedures

State and Local Compliance

ISD 283 - St. Louis Park

State and Local Compliance

ISD 2835 - Janesville-Waldorf-Pemberton

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 284 - Wayzata

State and Local Compliance

ISD 2853 - Lac Qui Parle Valley

Preparation of Financial Statements or Audit Adjustments

ISD 2854 - Ada-Borup

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 2856 - Stephen-Argyle Central Schools

Expenditures

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 2859 - Glencoe-Silver Lake

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 286 - Brooklyn Center

Segregation of Duties

State and Local Compliance

ISD 2860 - Blue Earth Area Public Schools

Preparation of Financial Statements or Audit Adjustments

ISD 2889 - Lake Park Audubon District

Segregation of Duties

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Schools and Related Agencies (continued)

State and Local Compliance

ISD 2890 - Renville County West

Preparation of Financial Statements or Audit Adjustments

ISD 2895 - Jackson County Central

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 2897 - Redwood Area Schools

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 2898 - Westbrook-Walnut Grove Schools

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 2899 - Plainview-Elgin-Millville

Preparation of Financial Statements or Audit Adjustments

ISD 2902 - RTR Public Schools

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 2903 - Ortonville

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 2904 - Tracy Public Schools

Segregation of Duties

State and Local Compliance

ISD 2905 - Tri-City United

Preparation of Financial Statements or Audit Adjustments

ISD 2907 - Round Lake-Brewster

Segregation of Duties

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Schools and Related Agencies (continued)

Preparation of Financial Statements or Audit Adjustments

2909 Rock Ridge Schools

Security for Bank Deposits

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 299 - Caledonia

Preparation of Financial Statements or Audit Adjustments

ISD 300 - La Crescent-Hokah

Cash Management/Revenues

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 308 - Nevis

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 309 - Park Rapids

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 316 - Greenway

Preparation of Financial Statements or Audit Adjustments

ISD 317 - Deer River

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 318 - Grand Rapids

Cash Management/Revenues

ISD 319 - Nashwauk-Keewatin

Preparation of Financial Statements or Audit Adjustments

ISD 32 - Blackduck

Security for Bank Deposits

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Schools and Related Agencies (continued)

Segregation of Duties
Preparation of Financial Statements or Audit Adjustments

ISD 332 - Mora

Segregation of Duties

ISD 333 - Ogilvie

Segregation of Duties

ISD 345 - New London-Spicer

Segregation of Duties
Preparation of Financial Statements or Audit Adjustments

ISD 36 - Kelliher

Segregation of Duties
Preparation of Financial Statements or Audit Adjustments

ISD 361 - International Falls

Segregation of Duties
State and Local Compliance
Preparation of Financial Statements or Audit Adjustments

ISD 378 - Dawson-Boyd

Preparation of Financial Statements or Audit Adjustments

ISD 38 - Red Lake

Preparation of Financial Statements or Audit Adjustments

ISD 381 - Lake Superior

General Administration - Adequacy/Propriety of Procedures
Segregation of Duties
Preparation of Financial Statements or Audit Adjustments

Midwest Special Education Cooperative

Segregation of Duties
Preparation of Financial Statements or Audit Adjustments

ISD 4 - McGregor

Segregation of Duties

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Schools and Related Agencies (continued)

Minnesota Transitions Charter

State and Local Compliance

Edison Charter School

Preparation of Financial Statements or Audit Adjustments

Higher Ground Academy

State and Local Compliance

North Lakes Academy

Cash Management/Revenues

State and Local Compliance

Aurora Charter School

State and Local Compliance

Academia Cesar Chavez Charter

Expenditures

General Administration - Adequacy/Propriety of Procedures

Preparation of Financial Statements or Audit Adjustments

Minnesota International Middle Charte

Preparation of Financial Statements or Audit Adjustments

Hmong Academy

Preparation of Financial Statements or Audit Adjustments

Prairie Seeds Academy

State and Local Compliance

ISD 413 - Marshall

General Administration - Adequacy/Propriety of Procedures

Preparation of Financial Statements or Audit Adjustments

New Millennium Academy Charter

Security for Bank Deposits

State and Local Compliance

Noble Academy

Security for Bank Deposits

Preparation of Financial Statements or Audit Adjustments

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Schools and Related Agencies (continued)

Kipp Minnesota

Cash Management/Revenues

State and Local Compliance

4192 Harvest Best Academy

Preparation of Financial Statements or Audit Adjustments

ISD 423 - Hutchinson

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

4264 Gateway Stem Academy

Security for Bank Deposits

ISD 432 - Mahnomon

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 435 - Waubun

Preparation of Financial Statements or Audit Adjustments

ISD 463 - Eden Valley-Watkins

Segregation of Duties

ISD 465 - Litchfield

Segregation of Duties

ISD 466 - Dassel-Cokato

Segregation of Duties

ISD 47 - Sauk Rapids

Segregation of Duties

ISD 473 - Isle

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 480 - Onamia

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

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Schools and Related Agencies (continued)

Preparation of Financial Statements or Audit Adjustments

ISD 482 - Little Falls

Segregation of Duties

ISD 484 - Pierz

Segregation of Duties

ISD 485 - Royalton

Segregation of Duties

ISD 508 - St. Peter

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 51 - Foley

Segregation of Duties

ISD 531 - Byron

Security for Bank Deposits

ISD 533 - Dover-Eyota

Preparation of Financial Statements or Audit Adjustments

ISD 544 - Fergus Falls

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 547 - Parkers Prairie

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 548 - Pelican Rapids

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 549 - Perham

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

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Schools and Related Agencies (continued)

ISD 550 - Underwood

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 553 - New York Mills

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 564 - Thief River Falls

General Administration - Adequacy/Propriety of Procedures

ISD 578 - Pine City

Segregation of Duties

State and Local Compliance

ISD 593 - Crookston

Preparation of Financial Statements or Audit Adjustments

SSD 6 - South St. Paul

Segregation of Duties

Freshwater Education District

Preparation of Financial Statements or Audit Adjustments

Saint Croix River Education District

Segregation of Duties

ISD 601 - Fosston

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Zumbro Education District

Preparation of Financial Statements or Audit Adjustments

West Central Education District

Segregation of Duties

River Bend Education District

State and Local Compliance

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Schools and Related Agencies (continued)

ISD 622 - North Saint Paul-Maplewood

Security for Bank Deposits

State and Local Compliance

ISD 625 - St. Paul

General Administration - Adequacy/Propriety of Procedures

State and Local Compliance

Benton-Stearns Education District

Segregation of Duties

ISD 682 - Roseau

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 690 - Warroad

Preparation of Financial Statements or Audit Adjustments

Segregation of Duties

State and Local Compliance

ISD 695 - Chisholm

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Mid-State Education District

Segregation of Duties

ISD 700 - Hermantown

Preparation of Financial Statements or Audit Adjustments

ISD 701 - Hibbing

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 707 - Nett Lake

Segregation of Duties

ISD 709 - Duluth

Preparation of Financial Statements or Audit Adjustments

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Schools and Related Agencies (continued)

ISD 712 - Mountain Iron-Buhl

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 716 - Belle Plaine

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 717 - Jordan

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 719 - Prior Lake-Savage Area Schools

State and Local Compliance

ISD 720 - Shakopee

Segregation of Duties

ISD 721 - New Prague Area Schools

Segregation of Duties

ISD 726 - Becker

Segregation of Duties

ISD 727 - Big Lake

Segregation of Duties

ISD 738 - Holdingford

Segregation of Duties

ISD 739 - Kimball

Segregation of Duties

ISD 740 - Melrose

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 741 - Paynesville

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Schools and Related Agencies (continued)

ISD 742 - St. Cloud

Segregation of Duties

ISD 743 - Sauk Centre

Segregation of Duties

ISD 745 - Albany

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 748 - Sartell-St. Stephen

Segregation of Duties

ISD 75 - St. Clair

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 750 - Rocori

Segregation of Duties

ISD 756 - Blooming Prairie

Preparation of Financial Statements or Audit Adjustments

ISD 763 - Medford

Security for Bank Deposits

Preparation of Financial Statements or Audit Adjustments

ISD 77 - Mankato

State and Local Compliance

ISD 775 - Kerkhoven-Murdock-Sunburg

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 777 - Benson

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 786 - Bertha-Hewitt

Segregation of Duties

State and Local Compliance

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Schools and Related Agencies (continued)

Preparation of Financial Statements or Audit Adjustments
ISD 787 - Browerville
 Segregation of Duties
 Preparation of Financial Statements or Audit Adjustments
ISD 813 - Lake City
 Preparation of Financial Statements or Audit Adjustments
ISD 818 - Verndale
 Segregation of Duties
 State and Local Compliance
 Preparation of Financial Statements or Audit Adjustments
ISD 820 - Sebeka
 Segregation of Duties
 State and Local Compliance
 Preparation of Financial Statements or Audit Adjustments
ISD 821 - Menahga
 Preparation of Financial Statements or Audit Adjustments
ISD 829 - Waseca
 Security for Bank Deposits
 Preparation of Financial Statements or Audit Adjustments
ISD 832 - Mahtomedi
 Segregation of Duties
ISD 833 - South Washington County
 State and Local Compliance
ISD 837 - Madelia
 General Administration - Adequacy/Propriety of Procedures
 Preparation of Financial Statements or Audit Adjustments
ISD 84 - Sleepy Eye
 Segregation of Duties
 Preparation of Financial Statements or Audit Adjustments

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Schools and Related Agencies (continued)

ISD 840 - St. James

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 846 - Breckenridge

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 85 - Springfield

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 857 - Lewiston-Altura

Preparation of Financial Statements or Audit Adjustments

ISD 858 - St. Charles

Preparation of Financial Statements or Audit Adjustments

ISD 861 - Winona Area Public Schools

Preparation of Financial Statements or Audit Adjustments

ISD 876 - Annandale

Segregation of Duties

ISD 879 - Delano

Segregation of Duties

ISD 88 - New Ulm

Preparation of Financial Statements or Audit Adjustments

ISD 881 - Maple Lake

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

ISD 883 - Rockford

Segregation of Duties

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

ISD 885 - St. Michael-Albertville

Expenditures

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Schools and Related Agencies (continued)

State and Local Compliance

ISD 891 - Canby

Expenditures

Preparation of Financial Statements or Audit Adjustments

ISD 91 - Barnum

Segregation of Duties

State and Local Compliance

ISD 912 - Milaca

Segregation of Duties

Southern Plains Education Cooperative

Preparation of Financial Statements or Audit Adjustments

Fergus Falls Area Special Education Coop

Preparation of Financial Statements or Audit Adjustments

Meeker & Wright Special Education Cooperative

Segregation of Duties

ISD 94 - Cloquet

Segregation of Duties

ISD 97 - Moose Lake

Segregation of Duties

Area Special Education Cooperative

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Bemidji Regional Interdist. Co

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Hennepin Elementary School Cs 4205

General Administration - Adequacy/Propriety of Procedures

Itasca Area Schools Collaborative

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Findings by Agency Type
For the Year Ending June 30, 2021**

Schools and Related Agencies (continued)

Lakes Country Service Cooperative

Preparation of Financial Statements or Audit Adjustments

Metropolitan Educational Cooperative Service Unit

Segregation of Duties

Minnesota Valley Education District

Preparation of Financial Statements or Audit Adjustments

Minnesota River Valley Ed District

Preparation of Financial Statements or Audit Adjustments

Northwest Service Cooperative

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Prodeo Academy #4213

General Administration - Adequacy/Propriety of Procedures

State and Local Compliance

Preparation of Financial Statements or Audit Adjustments

Resource Training and Solutions

Segregation of Duties

Runestone Area Education District

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

South Central Service Cooperative

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

West Central Education District

Segregation of Duties

Tribal Governments

Grand Portage Reservation Tribal Council

Preparation of Financial Statements or Audit Adjustments

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 Assistance Listing 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 the Uniform Guidance. 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 state agency.

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Summary of Federal Crosscutting Findings by Agency Type
For the Year Ending June 30, 2021

Exhibit 6

Cities

City of Deerwood

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

City of Lake Lillian

Segregation of Duties

Preparation of Financial Statements or Audit Adjustments

Counties

Yellow Medicine County

Preparation of Financial Statements or Audit Adjustments

Other Governmental Agencies

Des Moines Valley Health and Human Services

Preparation of Financial Statements or Audit Adjustments

Schools and Related Agencies

ISD 2149 - Minnewaska

Segregation of Duties

ISD 777 - Benson

Segregation of Duties