

STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR

REPORT OF THE STATE AUDITOR
ON
FEDERALLY ASSISTED PROGRAMS
OF
SUBRECIPIENTS OF THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 2001



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The Office of the State Auditor is an office created by the state constitution. It serves as a watchdog for Minnesota taxpayers by helping to ensure financial integrity, accountability, and cost-effectiveness in local governments throughout the state.

Through financial, compliance, and special audits, the Office of 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 Office performs approximately 250 financial and compliance audits per year. The State Auditor has oversight responsibilities for over 4,300 local units of government throughout the state. The Office maintains seven divisions:

- Audit Practice - conducts financial and legal compliance audits for local governments;
- Pension Oversight - monitors investment, financial, and actuarial reporting for over 700 public pension funds;
- Special Investigations - investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;
- Tax Increment Financing (TIF) - promotes compliance and accountability in local governments' use of TIF through financial and compliance audits;
- Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;
- Legal - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; and
- Constitutional - provides senior management for the Office and supports the State Auditor's administrative and official operations.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employee's Retirement Association Board, Minnesota Housing Finance Agency, Board of Government Innovation and Cooperation, and Rural Finance Administration Board.

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**FEDERALLY ASSISTED PROGRAMS
OF SUBRECIPIENTS OF
THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 2001**

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REPORT OF THE STATE AUDITOR
ON
FEDERALLY ASSISTED PROGRAMS
OF
SUBRECIPIENTS OF THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 2001

PREPARED THROUGH A COOPERATIVE AGREEMENT BETWEEN:

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Edward Krivus
Regional Inspector General
for Audit

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STATEWIDE SINGLE AUDIT
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February 15, 2002

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Our report of Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2001, is submitted herewith.

General

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

This report on "Federally Assisted Programs of Subrecipients of the State of Minnesota" for the fiscal year ended June 30, 2001, is prepared to demonstrate the State of Minnesota's compliance with the requirement for audit of federal funds granted to its subrecipients.

General (Continued)

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

Memorandum of Understanding

In April 1983, a Memorandum of Understanding (Memorandum) was signed that documented the arrangement for conducting a single audit of federal funds awarded directly to the State of Minnesota and expended either by the State or an authorized subrecipient. This Memorandum remains in effect for the current-year single audit report of the State of Minnesota.

The Memorandum outlines the broad issues agreed to, as well as the specific responsibilities of each party. The parties participating in the Memorandum and their duties are:

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

Review of Subrecipient Audit Reports

For the fiscal year ended June 30, 2001, it was determined that 486 entities received sufficient federal funds from the State of Minnesota to require them to submit audited financial statements. Not all of the subrecipients submitted audited financial statements in time to be included in this report. The status of the audits, by type, are:

	<u>Reports</u>			<u>Not Received in Time for Publication</u>
	<u>Total</u>	<u>Received</u>	<u>Failed to Report</u>	
Cities	73	71	2	-
Counties	79	79	-	-
Housing and Redevelopment Authorities	2	2	-	-
Nonprofit Agencies	71	48	14	9
Other Governmental Agencies	26	25	-	1
Regional Development Commissions	9	7	-	2
Schools and Related Agencies	220	209	11	-
Tribal Governments	<u>6</u>	<u>5</u>	<u>1</u>	<u>-</u>
Totals	<u>486</u>	<u>446</u>	<u>28</u>	<u>12</u>
Percent	100%	92%	6%	2%

Significant Items

To be included in this report, financial statements must have been received by January 25, 2002. The Single Audit Act requires governments to file their single audit reports within nine months of year end; therefore, governmental entities with fiscal years ending March 31, 2001, or earlier, should have filed their financial statements in time for this report. In addition, the State requires school districts to file their financial statements by December 31. Twenty-eight entities failed to report in compliance with these requirements. There were an additional twelve reports which were not received in time for this publication reflecting the fact that entities (other than schools) with fiscal years ending between April 1 and June 30, 2001, may have reporting deadlines extending beyond the publication date of this report.

Contents of This Report

This report contains six exhibits. The exhibits contain information included in audited financial statements of subrecipients having fiscal year-ends between July 1, 2000, and June 30, 2001. The resolution of questioned costs, noncompliance, and crosscutting findings is the responsibility of the administering agency.

Contents of This Report (Continued)

The exhibits are:

Exhibit 1 Questioned Costs

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

Exhibit 2 Expenditures of Federal Awards by CFDA Number

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

Exhibit 3 Expenditures of Federal Awards by Entity

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

Exhibit 4 Expenditures of Federal Awards by Administering Agency

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

Exhibit 5 Summary of Nonfederal Crosscutting Findings by Agency Type

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

Exhibit 6 Summary of Federal Crosscutting Findings by Agency Type

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

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

Report Distribution

This report will be distributed to:

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

Statistical Information

The following table shows the number of subrecipients submitting single audits that were included in our reports for each of the ten years ended June 30, 2001:

<u>Year</u>	<u>Cities</u>	<u>Counties</u>	<u>HRAs</u>	<u>Libraries</u>	<u>Nonprofit Agencies</u>	<u>Other Governments</u>	<u>RDC's</u>	<u>Schools and Related Agencies</u>	<u>Tribal Governments</u>	<u>Total</u>
2001	71	79	2	-	48	25	7	209	5	446
2000	39	74	3	-	49	22	8	200	5	400
1999	61	79	1	-	46	20	6	186	4	403
1998	36	87	-	1	45	14	6	183	4	376
1997	88	87	-	10	65	26	6	163	5	450
1996	80	87	-	19	70	25	6	425	5	717
1995	95	87	3	18	87	23	5	442	5	765
1994	98	87	1	19	81	21	6	464	5	782
1993	90	87	-	16	105	20	6	400	3	727
1992	100	87	-	16	122	11	6	470	12	824

Statistical Information (Continued)

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

<u>Year</u>	<u>Administering Agency</u>			
	<u>Federal</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
2001	\$ 363	\$ 1,009	\$ 48	\$ 1,420
2000	392	808	43	1,243
1999	281	789	42	1,112
1998	212	808	51	1,071
1997	253	763	44	1,060
1996	222	768	49	1,039
1995	233	770	54	1,057
1994	176	778	48	1,002
1993	162	683	42	887
1992	164	685	37	886

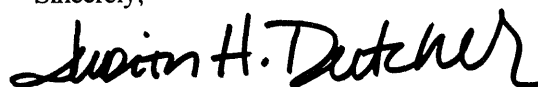
The following is a tabulation of the questioned costs for the last ten years:

<u>June 30</u>	<u>Amount</u>
2001	\$ 364,580
2000	802,586
1999	644,500
1998	979,716
1997	438,373
1996	726,335
1995	2,856,054
1994	288,115
1993	250,747
1992	277,204

Acknowledgment

The preparation of this report on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2001, was accomplished through the effort of the Single Audit Division and the cooperation of various federal, state, and local agencies. I wish to acknowledge those local entities that submitted their annual reports in a timely manner.

Sincerely,



Judith H. Dutcher
State Auditor

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EXHIBIT 1

QUESTIONED COSTS

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

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State of Minnesota
Office of the State Auditor
Statewide Single Audit
Questioned Costs
For the Year Ended June 30, 2001

Exhibit 1

Administering Agency Name of Entity	CFDA Number	Reason	Dollar Amount
MN - DEPARTMENT OF CHILDREN, FAMILIES AND LEARNING			
ST LOUIS COUNTY	93.596	Expenditures	258
ISD 0194 LAKEVILLE	10.555	Grant Administration	62,761
ISD 2365 GIBBON-FAIRFAX-WINTHROP	84.151	Grant Compliance	3,776
ISD 2711 MESABI EAST SCHOOLS	10.553	Grant Compliance	20,766
			87,561
MN - DEPARTMENT OF HUMAN SERVICES			
AITKIN COUNTY	93.658	Grant Compliance	988
PINE COUNTY	93.658	Expenditures	4,432
ST LOUIS COUNTY	93.658	Expenditures	1,005
			6,425
MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT			
CITY OF EAST GRAND FORKS	14.228	Cash Management	1,739
MN - PUBLIC FACILITIES AUTHORITY			
CITY OF SAVAGE	66.468	Expenditures	230,064
U.S. - DEPARTMENT OF JUSTICE			
CITY OF DULUTH	16.595	Expenditures	38,791
Total Questioned Costs			364,580

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EXHIBIT 2

EXPENDITURES OF FEDERAL AWARDS BY CFDA NUMBER

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

State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2001

Exhibit 2

CFDA Number	Audited Award Expenditure Amounts				Total
	Direct Federal	Pass Through		Total	
		State	Other Agency		
10.000	79,976	---	---	79,976	
10.069	43,083	---	---	43,083	
10.203	9,700	---	---	9,700	
10.221	50,743	---	---	50,743	
10.302	---	---	8,690	8,690	
10.405	25,463	---	---	25,463	
10.420	---	20,298	---	20,298	
10.433	40,000	---	---	40,000	
10.443	91,143	---	---	91,143	
10.500	49,122	---	159,687	208,809	
10.550	178,797	10,939,021	86,621	11,204,439	
10.551	---	43,367	77,034	120,401	
10.553	---	11,912,182	---	11,912,182	
10.555	---	55,454,661	---	55,454,661	
10.556	---	228,621	---	228,621	
10.557	---	48,427,218	738,428	49,165,646	
10.558	19,305	30,867,130	10,989	30,897,424	
10.559	---	3,070,675	14,753	3,085,428	
10.561	---	9,705,637	104,880	9,810,517	
10.565	---	23,051	---	23,051	
10.567	562,556	---	---	562,556	
10.568	---	138,194	---	138,194	
10.570	26,104	977,037	104,569	1,107,710	
10.573	96,392	---	---	96,392	
10.664	---	1,500	---	1,500	
10.665	558,168	1,170,798	421,447	2,150,413	
10.668	---	2,101,498	---	2,101,498	
10.760	3,486,415	708,000	---	4,194,415	
10.766	879,354	---	---	879,354	
10.767	2,359,489	---	---	2,359,489	
10.769	16,431	---	---	16,431	
10.855	278,102	---	---	278,102	
10.903	67,888	---	---	67,888	
10.912	4,407	---	2,083	6,490	
11.300	904,528	---	---	904,528	
11.302	410,064	---	---	410,064	
11.303	---	---	14,238	14,238	
11.307	5,887,058	---	2,045	5,889,103	
11.552	81,315	---	---	81,315	
11.801	---	37,500	---	37,500	
12.000	326,887	---	---	326,887	

State of Minnesota
Office of the State Auditor
Statewide Single Audit

Exhibit 2
(Continued)

Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2001

CFDA Number	Audited Award Expenditure Amounts				Total
	Direct Federal	Pass Through			
		State	Other Agency		
12.106	5,739	---	---	5,739	
12.401	899,774	---	---	899,774	
12.420	4,928	---	---	4,928	
14.169	39,806	---	559	40,365	
14.191	103,369	---	---	103,369	
14.218	43,412,809	780,892	3,612,367	47,806,068	
14.219	---	301,399	765,184	1,066,583	
14.228	6,701,097	22,273,944	673,734	29,648,775	
14.231	1,318,003	450,058	275,116	2,043,177	
14.235	1,617,500	1,111,858	627,677	3,357,035	
14.238	584,540	59,184	---	643,724	
14.239	11,011,403	2,159,240	1,224,648	14,395,291	
14.241	442,156	148,978	---	591,134	
14.243	249,910	---	---	249,910	
14.244	---	1,511,852	325,893	1,837,745	
14.246	807,934	---	---	807,934	
14.248	670,400	---	---	670,400	
14.250	371,823	---	---	371,823	
14.301	1,278	---	---	1,278	
14.506	---	---	23,065	23,065	
14.850	1,261,348	---	---	1,261,348	
14.851	1,682,925	---	---	1,682,925	
14.852	437,805	---	---	437,805	
14.853	---	---	16,087	16,087	
14.854	382,093	---	712,154	1,094,247	
14.855	32,127,611	---	1,118,893	33,246,504	
14.856	747,920	---	---	747,920	
14.857	2,524,915	---	905,214	3,430,129	
14.859	2,590,245	---	---	2,590,245	
14.862	991,560	---	---	991,560	
14.863	---	24,071	49,772	73,843	
14.864	11,199	---	---	11,199	
14.866	85,306	---	---	85,306	
14.867	2,703,406	---	---	2,703,406	
14.870	45,803	---	---	45,803	
14.871	---	---	149,435	149,435	
14.900	1,849,166	210,052	---	2,059,218	
15.000	1,700,816	---	---	1,700,816	
15.022	13,418,506	---	77,500	13,496,006	
15.027	299,458	---	---	299,458	
15.032	28,444	---	---	28,444	

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Exhibit 2
(Continued)

Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2001

CFDA Number	Audited Award Expenditure Amounts				Total
	Direct Federal	Pass Through			
		State	Other Agency		
15.033	1,300,115	---	---	1,300,115	
15.035	474,343	---	---	474,343	
15.039	1,906,803	---	56,358	1,963,161	
15.041	77,142	---	---	77,142	
15.042	3,402,519	---	---	3,402,519	
15.046	494,642	---	---	494,642	
15.130	5,098,526	13,373	47,999	5,159,898	
15.611	---	10,728	---	10,728	
15.623	13,679	---	---	13,679	
15.808	1,522	---	---	1,522	
15.809	12,538	---	---	12,538	
15.904	89,291	11,142	---	100,433	
15.919	---	---	2,000	2,000	
16.004	---	6,995	---	6,995	
16.007	94,045	---	---	94,045	
16.523	---	1,213,423	582,814	1,796,237	
16.540	---	137,311	---	137,311	
16.541	---	116,193	---	116,193	
16.542	---	139,141	---	139,141	
16.548	---	45,067	---	45,067	
16.560	193,025	---	---	193,025	
16.575	72,946	1,206,490	---	1,279,436	
16.579	514,556	5,499,252	33,222	6,047,030	
16.580	21,799	---	---	21,799	
16.582	32,158	---	---	32,158	
16.583	---	1,021	---	1,021	
16.587	14,751	---	---	14,751	
16.588	6,327	1,513,749	---	1,520,076	
16.589	64,597	---	---	64,597	
16.592	2,272,377	51,979	1,263,446	3,587,802	
16.595	424,498	175,035	5,000	604,533	
16.596	535,559	---	---	535,559	
16.597	---	57,796	---	57,796	
16.607	28,306	---	---	28,306	
16.608	14,933	---	---	14,933	
16.710	4,873,018	363,520	148,067	5,384,605	
16.711	84,903	79,175	---	164,078	
16.727	12,149	---	---	12,149	
16.729	126,390	---	---	126,390	
16.731	90,272	---	---	90,272	
17.207	38,339	---	---	38,339	

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Exhibit 2
(Continued)

Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2001

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
17.235	---	1,238,481	219,771	1,458,252
17.246	62,358	1,934,342	2,768	1,999,468
17.249	749,005	54,273	---	803,278
17.250	---	2,018,067	653,003	2,671,070
17.251	376,448	---	---	376,448
17.253	---	6,132,893	1,753,355	7,886,248
17.254	53,075	---	---	53,075
17.255	---	7,928,606	92,200	8,020,806
17.503	---	168	---	168
20.005	---	120,364	---	120,364
20.106	---	43,555,191	---	43,555,191
20.205	1,549,421	60,079,338	---	61,628,759
20.219	---	131,620	---	131,620
20.500	27,172,214	2,173,653	---	29,345,867
20.505	---	874,398	---	874,398
20.507	32,057,794	1,209,818	---	33,267,612
20.509	---	3,294,952	---	3,294,952
20.512	950,355	---	---	950,355
20.513	---	38,748	---	38,748
20.600	17,582	692,392	---	709,974
20.601	---	40,655	---	40,655
20.703	1,500	12,021	---	13,521
21.052	42,981	---	---	42,981
21.053	15,588	---	---	15,588
30.002	36,000	---	---	36,000
30.009	56,219	---	---	56,219
45.025	---	---	1,650	1,650
47.070	42,192	---	---	42,192
47.076	1,177,884	---	83,210	1,261,094
59.037	---	122,924	---	122,924
66.001	132,275	---	---	132,275
66.032	---	189,920	---	189,920
66.419	854,925	---	---	854,925
66.458	---	76,637,853	---	76,637,853
66.461	126,206	---	---	126,206
66.463	100,701	---	---	100,701
66.468	703,221	16,946,489	---	17,649,710
66.469	---	---	18,228	18,228
66.500	---	---	30,487	30,487
66.600	---	---	3,590	3,590
66.606	21,642	---	---	21,642

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Exhibit 2
(Continued)

Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2001

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
66.707	33,844	---	---	33,844
66.804	7,719	---	---	7,719
66.808	127,297	---	---	127,297
66.810	15,000	---	---	15,000
66.811	221,852	---	---	221,852
66.926	439,717	---	---	439,717
81.041	---	192,551	---	192,551
81.042	---	4,433,544	12,546	4,446,090
81.079	---	31,333	---	31,333
81.087	---	7,802	---	7,802
83.523	105,739	27,882	36,473	170,094
83.534	5,359	639,366	13,618	658,343
83.539	---	46,405	---	46,405
83.544	2,619,682	12,679,238	---	15,298,920
83.548	---	2,680,393	---	2,680,393
83.551	---	239,040	---	239,040
83.552	---	1,124,471	10,659	1,135,130
84.002	48,294	3,190,907	104,723	3,343,924
84.010	---	73,186,311	---	73,186,311
84.011	---	1,199,761	91,098	1,290,859
84.013	---	358,781	---	358,781
84.025	---	280,584	---	280,584
84.027	100,563	66,510,897	2,653,496	69,264,956
84.029	1,407,852	30,397	---	1,438,249
84.038	---	---	50,429	50,429
84.041	9,922,688	65,851	---	9,988,539
84.042	---	5,297	---	5,297
84.047	---	5,389	---	5,389
84.048	103,171	4,034,116	545,942	4,683,229
84.060	2,269,333	42,254	13,116	2,324,703
84.120	5,631	---	---	5,631
84.126	---	100,521	---	100,521
84.128	79,940	---	9,682	89,622
84.133	---	---	90,000	90,000
84.151	---	58,791	---	58,791
84.158	6,517	---	40,342	46,859
84.162	---	1,128,832	---	1,128,832
84.165	127,926	---	---	127,926
84.168	---	18,435	---	18,435
84.169	---	6,803	---	6,803
84.173	27,035	6,184,148	244,967	6,456,150

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Exhibit 2
(Continued)

Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2001

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
84.181	1,459,066	5,216,726	145,245	6,821,037
84.184	769,875	813,566	---	1,583,441
84.186	---	4,364,671	1,549	4,366,220
84.195	200,917	---	---	200,917
84.196	---	251,570	---	251,570
84.206	196,593	---	---	196,593
84.213	---	968,511	---	968,511
84.215	831,233	323,017	---	1,154,250
84.216	---	204,997	---	204,997
84.235	410,137	---	---	410,137
84.243	---	345,502	14,110	359,612
84.250	226,545	---	---	226,545
84.253	---	---	2,387	2,387
84.258	112,634	---	---	112,634
84.276	---	3,992,538	11,513	4,004,051
84.278	454,685	2,613,663	959,162	4,027,510
84.281	---	2,904,897	9,485	2,914,382
84.287	3,301,940	100,649	---	3,402,589
84.288	131,624	---	---	131,624
84.289	106,644	---	---	106,644
84.290	1,333,998	---	---	1,333,998
84.291	26,259	---	---	26,259
84.293	5,935	---	---	5,935
84.298	---	4,398,171	---	4,398,171
84.310	615,068	---	---	615,068
84.318	522,748	2,120,285	---	2,643,033
84.323	---	256,010	---	256,010
84.324	207,534	---	6,573	214,107
84.326	1,550,551	---	25,770	1,576,321
84.327	---	---	66,417	66,417
84.328	283,884	---	---	283,884
84.332	73,178	1,637,769	---	1,710,947
84.336	21,234	1,000	---	22,234
84.340	454,295	14,938,903	---	15,393,198
84.341	26,877	118,868	---	145,745
84.342	34,077	---	188,754	222,831
84.348	---	20,881	---	20,881
84.351	92,676	---	---	92,676
93.000	---	---	158,820	158,820
93.041	---	12,029	---	12,029
93.043	---	71,037	64,949	135,986

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Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2001

Exhibit 2
(Continued)

CFDA Number	Audited Award Expenditure Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
93.044	83,603	1,801,514	491,749	2,376,866
93.045	---	2,189,785	2,015,878	4,205,663
93.046	2,386	17,665	21,039	41,090
93.047	370,270	---	---	370,270
93.048	4,245	97,875	---	102,120
93.103	---	3,990	---	3,990
93.104	1,047,869	---	---	1,047,869
93.110	450,821	500	63,976	515,297
93.116	---	43,720	---	43,720
93.118	---	29,107	---	29,107
93.121	56,988	---	---	56,988
93.135	1,171,985	---	---	1,171,985
93.136	---	16,720	---	16,720
93.144	---	69,475	---	69,475
93.150	---	231,671	---	231,671
93.151	822,426	619	---	823,045
93.173	---	---	40,410	40,410
93.194	11,235	---	---	11,235
93.197	---	103,649	---	103,649
93.210	12,908,338	---	---	12,908,338
93.211	264,048	---	---	264,048
93.213	825,898	---	---	825,898
93.217	---	313,062	88,776	401,838
93.226	42,631	---	76,833	119,464
93.228	4,844,340	---	---	4,844,340
93.230	2,032,796	877,414	---	2,910,210
93.235	---	110,680	32,561	143,241
93.237	260,737	---	---	260,737
93.242	95,700	---	---	95,700
93.246	1,569,534	---	---	1,569,534
93.260	---	151,381	3,446	154,827
93.268	---	295,602	13,922	309,524
93.273	105,389	---	31,237	136,626
93.278	311,521	---	---	311,521
93.279	768,589	---	403,814	1,172,403
93.283	---	333,517	16,800	350,317
93.333	---	---	997,514	997,514
93.394	---	---	7,443	7,443
93.395	---	---	1,424,152	1,424,152
93.399	967,110	61,230	128,271	1,156,611
93.441	99,782	---	---	99,782

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Exhibit 2
(Continued)

Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2001

CFDA Number	Audited Award Expenditure Amounts				Total
	Direct Federal	Pass Through			
		State	Other Agency		
93.550	247,625	---	---	247,625	
93.556	2,373	2,264,571	47,960	2,314,904	
93.557	121,915	---	---	121,915	
93.558	835,895	54,042,092	6,706,935	61,584,922	
93.560	---	15,378	---	15,378	
93.561	---	26,787	---	26,787	
93.563	---	18,487,761	---	18,487,761	
93.568	---	45,339,933	2,000	45,341,933	
93.569	---	4,249,646	---	4,249,646	
93.574	---	5,345	---	5,345	
93.575	210,688	2,058,101	9,384,679	11,653,468	
93.576	428,267	983,909	---	1,412,176	
93.581	230,312	---	---	230,312	
93.584	---	1,113,646	804,676	1,918,322	
93.585	---	107,271	---	107,271	
93.590	27,072	112,357	---	139,429	
93.591	---	12,974	---	12,974	
93.592	87,607	---	---	87,607	
93.594	61,723	---	---	61,723	
93.596	---	85,214,151	9,193	85,223,344	
93.600	54,487,742	---	81,341	54,569,083	
93.603	---	31,538	---	31,538	
93.612	240,364	---	---	240,364	
93.623	722,341	---	---	722,341	
93.630	---	161,053	---	161,053	
93.643	---	55,662	---	55,662	
93.645	---	1,806,335	6,943	1,813,278	
93.652	---	14,119	---	14,119	
93.658	259,046	38,213,873	---	38,472,919	
93.667	---	54,056,083	---	54,056,083	
93.670	---	478,738	---	478,738	
93.671	109,074	11,577	---	120,651	
93.674	---	777,850	---	777,850	
93.778	99,626	12,801,045	87,045	12,987,716	
93.779	---	19,200	26,271	45,471	
93.837	178,448	---	325,696	504,144	
93.838	---	---	44,336	44,336	
93.839	77,416	---	115,023	192,439	
93.846	27,784	---	---	27,784	
93.847	264,709	---	---	264,709	
93.848	198,743	---	175,021	373,764	

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Exhibit 2
(Continued)

Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2001

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.849	35,809	---	---	35,809
93.853	393,630	---	---	393,630
93.856	235,031	---	69,016	304,047
93.859	281,280	---	---	281,280
93.864	30,380	---	---	30,380
93.912	114,968	---	36,299	151,267
93.914	2,462,165	---	---	2,462,165
93.915	---	209,466	---	209,466
93.917	---	128,028	127,373	255,401
93.918	---	---	340,198	340,198
93.919	---	235,087	31,176	266,263
93.924	---	---	13,964	13,964
93.926	---	1,127,583	228,746	1,356,329
93.929	---	---	22,533	22,533
93.938	---	3,811	---	3,811
93.940	---	297,647	---	297,647
93.958	---	2,478,339	1,892	2,480,231
93.959	1,008,030	2,042,784	68,477	3,119,291
93.977	---	65,574	---	65,574
93.978	---	34,000	---	34,000
93.988	---	10,599	70,214	80,813
93.991	---	50,327	3,776	54,103
93.994	---	6,923,896	510,807	7,434,703
93.995	150,935	---	---	150,935
94.001	---	8,422	---	8,422
94.002	655,598	54,315	---	709,913
94.003	---	22,555	---	22,555
94.004	61,587	145,832	---	207,419
94.006	526,038	1,031,494	---	1,557,532
94.007	2,500	---	---	2,500
94.011	905,364	---	---	905,364
94.016	431,268	---	---	431,268
	<u>362,806,099</u>	<u>1,009,191,762</u>	<u>48,071,166</u>	<u>1,420,069,027</u>

EXHIBIT 3

EXPENDITURES OF FEDERAL AWARDS BY SUBRECIPIENT ENTITY

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

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Exhibit 3

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2001**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES						
	CITY OF ADA	---	643,676	---	643,676	Yes
	CITY OF ALBERT LEA	---	425,471	---	425,471	Yes
	CITY OF ALEXANDRIA	2,500	303,533	---	306,033	Yes
	CITY OF BEJOU	17,338	699,711	---	717,049	Yes
	CITY OF BEMIDJI	237,717	568,966	---	806,683	Yes
	CITY OF BLOOMINGTON	Audit report filed did not include reports on federal awards				No
	CITY OF BOCK	448,080	375,162	---	823,242	Yes
	CITY OF BRAINERD	56,250	512,429	---	568,679	Yes
	CITY OF BURNSVILLE	Audit report filed did not include reports on federal awards				No
	CITY OF CAMBRIDGE	110,225	709,816	---	820,041	Yes
	CITY OF CHISAGO CITY	34,258	555,901	---	590,159	Yes
	CITY OF COKATO	---	476,574	---	476,574	Yes
	CITY OF COLUMBIA HEIGHTS	576,972	12,301	130,081	719,354	Yes
	CITY OF COMFREY	Report not filed within single audit deadline.				
	CITY OF CROOKSTON	593,587	219,946	---	813,533	Yes
	CITY OF CRYSTAL	18,293	171,882	199,638	389,813	Yes
	CITY OF DEER RIVER	---	933,742	---	933,742	Yes
	CITY OF DETROIT LAKES	14,470	582,555	---	597,025	Yes
	CITY OF DULUTH	5,081,429	4,828,153	384,538	10,294,120	Yes
	CITY OF DUNNELL	428,056	163,559	---	591,615	Yes
	CITY OF EAST GRAND FORKS	8,484,034	7,229,406	---	15,713,440	Yes
	CITY OF EDEN PRAIRIE	158,784	2,142	240,404	401,330	Yes
	CITY OF EDEN VALLEY	703,221	444,453	---	1,147,674	Yes
	CITY OF ELY	---	821,325	21,244	842,569	Yes
	CITY OF FARIBAULT	145,618	606,977	16,514	769,109	Yes
	CITY OF FOLEY	---	442,000	---	442,000	Yes
	CITY OF FOSTON	Report not filed within single audit deadline.				
	CITY OF FRAZEE	---	476,634	---	476,634	Yes
	CITY OF FROST	347,800	597,942	---	945,742	Yes
	CITY OF GRANITE FALLS	---	1,451,493	---	1,451,493	Yes
	CITY OF HACKENSACK	684,507	972,845	---	1,657,352	Yes
	CITY OF HANOVER	---	1,702,674	---	1,702,674	Yes
	CITY OF HIBBING	12,260	436,017	---	448,277	Yes

EXHIBIT 3

EXPENDITURES OF FEDERAL AWARDS BY SUBRECIPIENT ENTITY

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

State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2001

Exhibit 3

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES						
	CITY OF ADA	--	643,676	--	643,676	Yes
	CITY OF ALBERT LEA	--	425,471	--	425,471	Yes
	CITY OF ALEXANDRIA	2,500	303,533	--	306,033	Yes
	CITY OF BEJOU	17,338	699,711	--	717,049	Yes
	CITY OF BEMIDJI	237,717	568,966	--	806,683	Yes
	CITY OF BLOOMINGTON	Audit report filed did not include reports on federal awards.				No
	CITY OF BOCK	448,080	375,162	--	823,242	Yes
	CITY OF BRAINERD	56,250	512,429	--	568,679	Yes
	CITY OF BURNSVILLE	Audit report filed did not include reports on federal awards.				No
	CITY OF CAMBRIDGE	110,225	709,816	--	820,041	Yes
	CITY OF CHISAGO CITY	34,258	555,901	--	590,159	Yes
	CITY OF COKATO	--	476,574	--	476,574	Yes
	CITY OF COLUMBIA HEIGHTS	576,972	12,301	130,081	719,354	Yes
	CITY OF COMFREY	Report not filed within single audit deadline.				
	CITY OF CROOKSTON	593,587	219,946	--	813,533	Yes
	CITY OF CRYSTAL	18,293	171,882	199,638	389,813	Yes
	CITY OF DEER RIVER	--	933,742	--	933,742	Yes
	CITY OF DETROIT LAKES	14,470	582,555	--	597,025	Yes
	CITY OF DULUTH	5,081,429	4,828,153	384,538	10,294,120	Yes
	CITY OF DUNNELL	428,056	163,559	--	591,615	Yes
	CITY OF EAST GRAND FORKS	8,484,034	7,229,406	--	15,713,440	Yes
	CITY OF EDEN PRAIRIE	158,784	2,142	240,404	401,330	Yes
	CITY OF EDEN VALLEY	703,221	444,453	--	1,147,674	Yes
	CITY OF ELY	--	821,325	21,244	842,569	Yes
	CITY OF FARIBAULT	145,618	606,977	16,514	769,109	Yes
	CITY OF FOLEY	--	442,000	--	442,000	Yes
	CITY OF FOSSTON	Report not filed within single audit deadline.				
	CITY OF FRAZEE	--	476,634	--	476,634	Yes
	CITY OF FROST	347,800	597,942	--	945,742	Yes
	CITY OF GRANITE FALLS	--	1,451,493	--	1,451,493	Yes
	CITY OF HACKENSACK	684,507	972,845	--	1,657,352	Yes
	CITY OF HANOVER	--	1,702,674	--	1,702,674	Yes
	CITY OF HIBBING	12,260	436,017	--	448,277	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES (continued)						
	CITY OF HUTCHINSON	—	654,453	—	654,453	Yes
	CITY OF JORDAN	78,616	4,594,342	—	4,672,958	Yes
	CITY OF KILKENNY	456,000	532,834	—	988,834	Yes
	CITY OF LAKE CITY	—	1,241,017	—	1,241,017	Yes
	CITY OF LITCHFIELD	—	968,715	—	968,715	Yes
	CITY OF MAHNOMEN	544,184	710,101	—	1,254,285	Yes
	CITY OF MANKATO	—	940,135	—	940,135	Yes
	CITY OF MAYER	—	689,274	—	689,274	Yes
	CITY OF MELROSE	68,744	415,965	—	484,709	Yes
	CITY OF MINNEAPOLIS	25,834,164	7,513,374	582,814	33,930,352	Yes
	CITY OF MONTEVIDEO	781,539	54,742	6,620	842,901	Yes
	CITY OF MONTICELLO	—	507,070	—	507,070	Yes
	CITY OF MOORHEAD	1,314,347,304	,907	—	1,619,254	Yes
	CITY OF MOUNTAIN LAKE	52,259	313,233	—	365,492	Yes
	CITY OF NASHWAUK	—	448,273	—	448,273	Yes
	CITY OF NEW ULM	—	647,417	—	647,417	Yes
	CITY OF NORTH MANKATO	—	627,712	—	627,712	Yes
	CITY OF NORTHFIELD	—	8,256,819	—	8,256,819	Yes
	CITY OF PALISADE	—	683,507	—	683,507	Yes
	CITY OF PERHAM	2,898,002,980	,271	—	3,878,273	Yes
	CITY OF PLYMOUTH	2,042,700	11,780	5,587	2,060,067	Yes
	CITY OF RAMSEY	48,002	4,329,124	—	4,377,126	Yes
	CITY OF RED WING	120,000,2,0	96,761	—	2,216,761	Yes
	CITY OF RICHFIELD	1,187,687,670	,909	304,427	2,163,023	Yes
	CITY OF ROCHESTER	2,036,794	4,228,256	1,650	6,266,700	Yes
	CITY OF ROSEMOUNT	17,652	274,065	127,684	419,401	Yes
	CITY OF ROSEVILLE	98,356	1,803,385	109,973	2,011,714	Yes
	CITY OF ROYALTON	—	845,313	—	845,313	Yes
	CITY OF SAVAGE	76,536	4,391,709	—	4,468,245	Yes
	CITY OF SPRING VALLEY	—	389,730	—	389,730	Yes
	CITY OF ST CLOUD	791,976,5,0	27,146	21,146	5,840,268	Yes
	CITY OF ST MICHAEL	—	4,005,519	—	4,005,519	Yes
	CITY OF ST PAUL	11,624,262	8,400,412	1,729,651	21,754,325	Yes
	CITY OF ST PETER	2,564,243,500	,118	—	3,064,361	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES (continued)						
	CITY OF TOWER	—	775,944	—	775,944	Yes
	CITY OF TWO HARBORS	—	667,125	—	667,125	Yes
	CITY OF VERGAS	446,234	242,599	—	688,833	Yes
	CITY OF VIRGINIA	50,481	3,043,017	8,527	3,102,025	Yes
	CITY OF WALKER	—	475,264	—	475,264	Yes
	CITY OF WARREN	49,440	1,307,590	—	1,357,030	Yes
	TOTAL	71,337,617	101,937,212	3,890,498	177,165,327	
COUNTIES						
	AITKIN COUNTY	35,048	1,560,352	—	1,595,400	Yes
	ANOKA COUNTY	2,464,840	18,578,651	—	21,043,491	Yes
	BECKER COUNTY	119,492,3	78,549	—	2,498,041	Yes
	BELTRAMI COUNTY	—	4,945,834	92,769	5,038,603	Yes
	BENTON COUNTY	29,908	1,825,800	—	1,855,708	Yes
	BLUE EARTH COUNTY	—	4,458,584	—	4,458,584	Yes
	BROWN COUNTY	—	2,029,470	—	2,029,470	Yes
	CARLTON COUNTY	290,781,3,2	65,112	147,930	3,703,823	Yes
	CARVER COUNTY	—	2,107,894	—	2,107,894	Yes
	CASS COUNTY	72,887	3,813,640	—	3,886,527	Yes
	CHIPPEWA COUNTY	—	564,930	—	564,930	Yes
	CHISAGO COUNTY	—	1,858,490	3,200	1,861,690	Yes
	CLAY COUNTY	57,066	4,444,356	33,222	4,534,644	Yes
	CLEARWATER COUNTY	1,600	1,034,581	512	1,036,693	Yes
	COOK COUNTY	79,250	2,152,665	15,328	2,247,243	Yes
	COTTONWOOD COUNTY	—	774,475	—	774,475	Yes
	CROW WING COUNTY	37,662	3,902,329	990	3,940,981	Yes
	DAKOTA COUNTY	2,666,792	21,111,565	—	23,778,357	Yes
	DODGE COUNTY	3,903	1,031,883	—	1,035,786	Yes
	DOUGLAS COUNTY	81,834	1,985,478	56,480	2,123,792	Yes
	FILLMORE COUNTY	—	1,173,571	—	1,173,571	Yes
	FREEBORN COUNTY	—	2,503,537	2,000	2,505,537	Yes
	GOODHUE COUNTY	32,506	1,989,768	6,707	2,028,981	Yes
	GRANT COUNTY	—	317,925	21,589	339,514	Yes
	HENNEPIN COUNTY	12,638,982	138,665,961	1,051,220	152,356,163	Yes
	HOUSTON COUNTY	—	966,537	14,978	981,515	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	HUBBARD COUNTY	—	1,585,317	11,044	1,596,361	Yes
	ISANTI COUNTY	—	1,819,339	6,754	1,826,093	Yes
	ITASCA COUNTY	117,3212,3	30,389	—	2,447,710	Yes
	JACKSON COUNTY	5,739	925,600	—	931,339	Yes
	KANABEC COUNTY	11,604	731,503	88,278	831,385	Yes
	KANDIYOHI COUNTY	81,504	9,289,456	—	9,370,960	Yes
	KITSON COUNTY	—	880,459	2,742	883,201	Yes
	KOOCHICHING COUNTY	28,526	884,210	—	912,736	Yes
	LAKE COUNTY	136,5462,4	92,287	36,987	2,665,820	Yes
	LAKE OF THE WOODS COUNTY	—	426,305	—	426,305	Yes
	LE SUEUR COUNTY	33,852	999,644	—	1,033,496	Yes
	MAHNOMEN COUNTY	54,560	467,514	—	522,074	Yes
	MARSHALL COUNTY	—	1,163,215	—	1,163,215	Yes
	MARTIN COUNTY	66,066	248,532	—	314,598	Yes
	MCLEOD COUNTY	35,513	1,486,369	3,443	1,525,325	Yes
	MEEKER COUNTY	—	1,496,709	4,325	1,501,034	Yes
	MILLE LACS COUNTY	110,0261,6	68,752	—	1,778,778	Yes
	MORRISON COUNTY	—	2,769,935	30,276	2,800,211	Yes
	MOWER COUNTY	39,520	2,797,515	—	2,837,035	Yes
	NICOLLET COUNTY	—	1,207,695	23,734	1,231,429	Yes
	NOBLES COUNTY	14,276	1,353,736	—	1,368,012	Yes
	NORMAN COUNTY	—	569,931	—	569,931	Yes
	OLMSTED COUNTY	10,00212	,256,416	—	12,266,418	Yes
	OTTER TAIL COUNTY	34,105	4,706,821	35,275	4,776,201	Yes
	PENNINGTON COUNTY	—	664,900	14,000	678,900	Yes
	PINE COUNTY	50,000	1,469,910	326,387	1,846,297	Yes
	PIPESTONE COUNTY	—	416,428	5,280	421,708	Yes
	POLK COUNTY	—	4,706,133	2,788	4,708,921	Yes
	POPE COUNTY	—	749,126	67,540	816,666	Yes
	RAMSEY COUNTY	1,847,889	53,788,307	824,812	56,461,008	Yes
	REDWOOD COUNTY	—	851,020	—	851,020	Yes
	RENVILLE COUNTY	—	1,336,464	—	1,336,464	Yes
	RICE COUNTY	1,036,389	2,261,952	—	3,298,341	Yes
	ROCK COUNTY	—	661,954	—	661,954	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable	
			State	Other Agency			
COUNTIES (continued)							
	ROSEAU COUNTY	4,182	2,160,092	6,000	2,170,274	Yes	
	SCOTT COUNTY	13,714	2,272,557	106,271	2,392,542	Yes	
	SHERBURNE COUNTY	88,648	3,350,849	9,600	3,449,097	Yes	
	SIBLEY COUNTY	—	848,450	38,024	886,474	Yes	
	ST LOUIS COUNTY	4,066,288	14,386,722	661,031	19,114,041	Yes	
	STEARNS COUNTY	22,295	7,777,887	22,080	7,822,262	Yes	
	STEELE COUNTY	—	1,980,549	—	1,980,549	Yes	
	STEVENS COUNTY	—	425,975	—	425,975	Yes	
	SWIFT COUNTY	—	345,163	—	345,163	Yes	
	TODD COUNTY	30,140	1,968,559	398,384	2,397,083	Yes	
	WABASHA COUNTY	22,463	859,147	—	881,610	Yes	
	WADENA COUNTY	60,360	2,836,920	91,802	2,989,082	Yes	
	WASECA COUNTY	41,933	2,118,803	—	2,160,736	Yes	
	WASHINGTON COUNTY	196,349	11,348,592	—	11,544,941	Yes	
	WATONWAN COUNTY	—	1,208,632	—	1,208,632	Yes	
	WILKIN COUNTY	—	795,883	27,827	823,710	Yes	
	WINONA COUNTY	33,952	2,087,800	—	2,121,752	Yes	
	WRIGHT COUNTY	146,263,7	81,381	33,487	2,961,131	Yes	
	YELLOW MEDICINE COUNTY	—	647,876	—	647,876	Yes	
	TOTAL	27,052,576	411,107,617	4,325,096	442,485,289		
HOUSING AND REDEVELOPMENT AUTHORITIES							
	DULUTH HRA	7,245,143	174	559	1,538,079	8,957,781	Yes
	RED WING HRA	1,147,950	391	771	—	1,539,721	Yes
	TOTAL	8,393,093	566,330	1,538,079	10,497,502		
NONPROFIT AGENCIES							
	ADULTS & CHILDRENS ALLIANCE INC	—	3,312,140	—	3,312,140	Yes	
	ALLINA HEALTH SYSTEM	458,769	177,331	1,811,776	2,447,876	Yes	
	AMHERST WILDER FOUNDATION	Audit report filed did not include reports on federal awards.				No	
	ANOKA COUNTY COMM ACTION PROG INC	4,246,090	1,801,268	9,625,977	15,673,335	Yes	
	ARROWHEAD ECON OPPORTUNITY AGENCY	Report not received in time for this publication.					
	BI-COUNTY COMM ACTION COUNCIL	2,285,022	2,235,171	150,392	4,670,585	Yes	
	BRIDGES MEDICAL SERVICES	—	1,694,743	—	1,694,743	Yes	
	CHILD CARE AND NUTRITION INC	Report not filed within single audit deadline.					
	CHILD CARE CHOICES INC	Report not filed within single audit deadline.					

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	CHILD CARE RESOURCES & REFERRAL INC	Report not filed within single audit deadline.				
	CHILDREN'S ADVOCATE PROG OF MANKATO	—	2,181,412	—	2,181,412	Yes
	CHILDRENS-WORLD LEARNING CENTER	Report not received in time for this publication.				
	CLAY-WILKIN OPPORTUNITY COUNCIL	1,299,475	89,516	349,451	1,738,442	Yes
	COMM ACTION FOR SUBURBAN HENNEPIN	Report not filed within single audit deadline.				
	COMMUNITY ACTION OF MPLS	—	13,129,510	—	13,129,510	Yes
	COUNCIL FOR EXCELLENCE IN GOVT	Report not received in time for this publication.				
	DULUTH COMM ACTION PROG INC	Report not filed within single audit deadline.				
	GOODWILL INDUSTRIES/EASTER SEALS	449,075	175,788	79,122	703,985	Yes
	GREATER MPLS DAY CARE ASSOCIATION	Report not received in time for this publication.				
	HEARTLAND COMMUNITY ACTION AGENCY	1,662,266	1,896,232	1,647,983	5,206,481	Yes
	INTER-COUNTY COMMUNITY COUNCIL	945,992,0	65,229	95,103	2,106,324	Yes
	INTERCULTURAL MUTUAL ASSIST ASSN	—	311,683	218,115	529,798	Yes
	KOOTASCA COMM ACTION INC	1,518,074	3,476,218	155,986	5,150,278	Yes
	LAKES & PINES COMM ACT COUNCIL	1,895,339	4,313,543	—	6,208,882	Yes
	LIFETRACK RESOURCES	—	414,238	2,485,732	2,899,970	Yes
	LUTHERAN SOCIAL SERVICE OF MN	1,851,735	2,135,874	1,724,390	5,711,999	Yes
	MAHUBE COMMUNITY COUNCIL	2,183,559	1,998,696	—	4,182,255	Yes
	METRO AREA AGENCY ON AGING	Report not received in time for this publication.				
	MIGRANT HEALTH SERVICES	1,684,502,154	,444	41,930	1,880,876	Yes
	MN AIDS PROJECT	Report not filed within single audit deadline.				
	MN CHILD CARE RESOURCE REFERRAL INC	Report not filed within single audit deadline.				
	MN INSTITUTE OF PUBLIC HEALTH	1,979,760,746	,947	31,237	2,757,944	Yes
	MN LICENSED FAMILY CHILD CARE ASSN	—	3,157,399	—	3,157,399	Yes
	MN VALLEY ACTION COUNCIL	2,385,654	5,971,490	1,334,800	9,691,944	Yes
	MPLS AMERICAN INDIAN CENTER	Report not received in time for this publication.				
	MPLS MED RESEARCH FOUNDATION	4,947,188	19,461	2,345,304	7,311,953	Yes
	NW COMM ACTION INC	1,403,256,997	,286	4,500	2,405,042	Yes
	OTTERTAIL-WADENA COMM ACT CNCL	1,029,298,971	,918	1,586	2,002,802	Yes
	PACER CENTER	4,590,087,667	,854	120,605	5,378,546	Yes
	PACT 4 FAMILIES COLLABORATIVE	1,047,869,153	,153	—	1,201,022	Yes
	PARENTS IN COMMUNITY ACTION INC	11,310,139	840,486	113,000	12,263,625	Yes
	PARK NICOLLET HEALTH SERVICES	972,038	1,365	284,626	1,258,029	Yes
	PERSPECTIVES INC	171,416	180,872	643,477	995,765	Yes

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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	PILLSBURY UNITED NEIGHBORHOOD SRVS	Report not filed within single audit deadline.				
	PRAIRIE FIVE COMM ACT CNL	1,054,959	1,478,956	281,234	2,815,149	Yes
	PRIME PROVIDERS INC	Report not filed within single audit deadline.				
	PROVIDERS CHOICE INC	—	19,268,949	—	19,268,949	Yes
	RAMSEY ACTION PROGRAMS	Report not filed within single audit deadline.				
	REACH-UP INCORPORATED	3,224,318	50,505	—	3,274,823	Yes
	RESOURCE INC	Report not filed within single audit deadline.				
	RESOURCES FOR CHILD CARING INC	Report not received in time for this publication.				
	RURAL MN CEP INC	Report not received in time for this publication.				
	SCOPE RESOURCES CENTER INC	Report not filed within single audit deadline.				
	SCOTT CARVER DAKOTA COMM ACT AGENCY	1,848,256	2,378,448	697,247	4,923,951	Yes
	SE AND SOUTH CENTRAL MN INITIATIVE FUND	1,008,663,582	,296	—	1,590,959	Yes
	SECOND HARVEST FOOD BANK OF MPLS	8,000	805,174	—	813,174	Yes
	SEMCAC INC	1,695,159	3,293,186	964,843	5,953,188	Yes
	ST THOMAS UNIVERSITY	Report not received in time for this publication.				
	SUSTAINABLE RESOURCES CENTER	Report not filed within single audit deadline.				
	SW MN OPPORTUNITY CNL	870,887,17	66,493	54,681	2,692,061	Yes
	SW MN PIC	—	1,381,059	1,211,444	2,592,503	Yes
	THE BRIDGE FOR RUNAWAY YOUTH, INC	489,297	7,271	244,795	741,363	Yes
	THREE RIVERS COMM ACT PROG	1,474,218	1,575,595	61,769	3,111,582	Yes
	TRI-COUNTY ACTION PROGRAMS	—	2,644,395	129,886	2,774,281	Yes
	TRI-COUNTY COMM ACTION PROGRAM	1,960,814,760	,064	—	2,720,878	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	5,670,121	2,886,911	322,775	8,879,807	Yes
	WEST CENTRAL MIGRANTS	Report not filed within single audit deadline.				
	WEST CENTRAL MN COMM ACTION INC	1,309,450	3,592,997	—	4,902,447	Yes
	WESTERN COMMUNITY ACTION INC	1,100,330	3,077,920	522,574	4,700,824	Yes
	WORKFORCE DEVELOPMENT INC	—	3,522,850	—	3,522,850	Yes
	WRIGHT COUNTY COMMUNITY ACTION INC	1,190,827	1,353,703	388,773	2,933,303	Yes
	TOTAL	73,221,902	104,698,039	28,145,113	206,065,054	
OTHER GOVERNMENTAL AGENCIES						
	ARROWHEAD REGIONAL CORRECTIONS	—	317,579	—	317,579	Yes
	CARLTON COOK LAKE ST LOUIS CO HL BD	—	898,871	—	898,871	Yes
	COTTONWOOD JACKSON CHS	—	367,828	—	367,828	Yes
	COUNTRYSIDE PUBLIC HEALTH SERVICE	—	1,066,062	8,350	1,074,412	Yes

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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
OTHER GOVERNMENTAL AGENCIES (continued)						
	DULUTH AIRPORT AUTHORITY	899,774	635,734	--	1,535,508	Yes
	DULUTH TRANSIT AUTHORITY	652,391	814	--	653,205	Yes
	HUMAN SERV OF FARIBAULT & MARTIN CO	--	1,438,125	--	1,438,125	Yes
	LINCOLN LYON MURRAY HUMAN SERVICES	--	1,264,417	--	1,264,417	Yes
	LINCOLN-LYON-MURRAY-PIPESTONE CHS	--	870,022	5,258	875,280	Yes
	LITCHFIELD PUBLIC UTILITIES COMMISSION	--	968,715	--	968,715	Yes
	MARSHALL-POLK RURAL WATER	--	708,000	--	708,000	Yes
	MEEKER-MCLEOD-SIBLEY CHS	40,000	506,340	--	546,340	Yes
	METRO AIRPORTS COMMISSION	--	30,824,374	--	30,824,374	Yes
	MPLS PARK & RECREATION BD	113,875	103,128	482,332	699,335	Yes
	MPLS YOUTH COORDINATING BD	--	152,931	578,277	731,208	Yes
	MULTI-COUNTY NURSING SERVICE	--	687,463	3,452	690,915	Yes
	NE MN OFFICE OF JOB TRAINING	--	2,652,202	2,045	2,654,247	Yes
	NOBLES ROCK PUBLIC HEALTH	--	521,614	--	521,614	Yes
	NORTH COUNTRY CHS	--	1,190,346	19,000	1,209,346	Yes
	QUIN COUNTY COMM HEALTH SERVICE	--	1,240,758	11,558	1,252,316	Yes
	RAINBOW RIDER	--	488,587	--	488,587	Yes
	SOUTHWEST METRO TRANSIT COMMISSION	--	2,173,653	--	2,173,653	Yes
	ST PAUL REGIONAL WATER SERVICES	--	1,104,921	--	1,104,921	Yes
	STEARNS-BENTON EMPLOYMENT TRNG CNCL	--	604,701	--	604,701	Yes
	UNIVERSITY OF MINNESOTA	Report not received in time for this publication.				
	WESTERN LAKE SUPERIOR SANITARY DIST	--	16,635,494	18,228	16,653,722	Yes
	TOTAL	1,706,040	67,422,679	1,128,500	70,257,219	
REGIONAL DEVELOPMENT COMMISSIONS						
	ARROWHEAD REG DEVELOP COMM	1,362,048	2,074,035	--	3,436,083	Yes
	EAST CENTRAL REG DEVELOP COMM	483,075	457,068	--	940,143	Yes
	METROPOLITAN COUNCIL	82,656,424	30,635,016	--	113,291,440	Yes
	MID-MINNESOTA DEVELOPMENT COMM	861,1071,3	11,067	--	2,172,174	Yes
	NW REG DEVELOP COMM	2,194,543517	,911	--	2,712,454	Yes
	REGION 5 DEVELOP COMM	Report not received in time for this publication.				
	REGION NINE DEVELOPMENT COMMISSION	164,8371,7	59,693	--	1,924,530	Yes
	SW REG DEVELOP COMM	Report not received in time for this publication.				
	UPPER MN VALLEY REG DEVELOP COMM	237,2531,4	64,905	--	1,702,158	Yes
	TOTAL	87,959,287	38,219,695	0	126,178,982	

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2001**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES						
	AREA SPEC ED COOP	—	722,251	—	722,251	Yes
	BEMIDJI INTERDISTRICT COUNCIL	—	1,133,775	—	1,133,775	Yes
	BENTON-STEARNES EDUCATION DISTRICT	—	1,201,606	107,275	1,308,881	Yes
	CARVER-SCOTT EDUCATIONAL COOP	Failed to report in compliance with Minnesota statutes.				
	CROW RIVER SPECIAL ED COOP	—	442,501	—	442,501	Yes
	DULUTH PUBLIC SCHOOLS ACADEMY	—	304,776	—	304,776	Yes
	FERGUS FALLS SPEC ED COOP	Failed to report in compliance with Minnesota statutes.				
	FRESHWATER EDUCATION DISTRICT	—	949,020	—	949,020	Yes
	GOODHUE COUNTY EDUCATION DISTRICT	—	349,094	—	349,094	Yes
	HEART OF EARTH CHARTER SCHOOL	Failed to report in compliance with Minnesota statutes.				
	HIAWATHA VALLEY EDUCATION DISTRICT	—	1,584,883	—	1,584,883	Yes
	HOPE COMMUNITY ACADEMY	Failed to report in compliance with Minnesota statutes.				
	INTERMEDIATE SCHOOL DISTRICT 287	—	647,376	684,139	1,331,515	Yes
	INTERMEDIATE SCHOOL DISTRICT 917	—	739,439	38,752	778,191	Yes
	ISD 0001 AITKIN	—	458,344	—	458,344	Yes
	ISD 0004 MCGREGOR	12,490	559,070	—	571,560	Yes
	ISD 0011 ANOKA-HENNEPIN	97,94510	275,400	132,398	10,505,743	Yes
	ISD 0012 CENTENNIAL	13,139	1,442,302	25,644	1,481,085	Yes
	ISD 0013 COLUMBIA HEIGHTS	215,2181,2	09,348	36,538	1,461,104	Yes
	ISD 0014 FRIDLEY	44,139	884,792	—	928,931	Yes
	ISD 0015 ST FRANCIS	—	1,297,284	10,071	1,307,355	Yes
	ISD 0016 SPRING LAKE PARK	—	1,207,729	—	1,207,729	Yes
	ISD 0022 DETROIT LAKES	47,820	1,420,451	—	1,468,271	Yes
	ISD 0023 FRAZEE	14,294	638,998	—	653,292	Yes
	ISD 0025 PINE POINT	225,667	192,561	—	418,228	Yes
	ISD 0031 BEMIDJI	228,7773,6	90,700	—	3,919,477	Yes
	ISD 0032 BLACKDUCK	36,575	340,828	—	377,403	Yes
	ISD 0038 RED LAKE	5,886,566	1,270,390	14,000	7,170,956	Yes
	ISD 0047 SAUK RAPIDS	—	611,415	277,056	888,471	Yes
	ISD 0051 FOLEY	—	517,745	106,448	624,193	Yes
	ISD 0077 MANKATO	—	2,488,642	—	2,488,642	Yes
	ISD 0088 NEW ULM	—	482,563	20,998	503,561	Yes
	ISD 0093 CARLTON	184,602	283,011	—	467,613	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2001**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0094 CLOQUET	345,316,20	31,528	—	2,376,844	Yes
	ISD 0110 WACONIA	—	432,635	—	432,635	Yes
	ISD 0112 CHASKA	—	1,273,203	52,755	1,325,958	Yes
	ISD 0113 WALKER-AKELEY	266,718	504,754	—	771,472	Yes
	ISD 0115 CASS LAKE - BENA	1,912,292,935	,095	14,922	2,862,309	Yes
	ISD 0118 REMER	242,696	491,762	—	734,458	Yes
	ISD 0129 MONTEVIDEO	—	742,992	87,000	829,992	Yes
	ISD 0138 NORTH BRANCH	—	932,768	—	932,768	Yes
	ISD 0152 MOORHEAD	50,644	2,735,179	—	2,785,823	Yes
	ISD 0162 BAGLEY	173,672	642,409	—	816,081	Yes
	ISD 0166 COOK COUNTY	93,261	133,610	174,019	400,890	Yes
	ISD 0177 COTTONWOOD & JACKSON	—	373,428	—	373,428	Yes
	ISD 0181 BRAINERD	64,374	3,594,060	—	3,658,434	Yes
	ISD 0182 CROSBY	Failed to report in compliance with Minnesota statutes.				
	ISD 0191 BURNSVILLE	3,000	2,402,932	54,579	2,460,511	Yes
	ISD 0192 FARMINGTON	—	890,572	—	890,572	Yes
	ISD 0194 LAKEVILLE	—	1,514,020	26,376	1,540,396	Yes
	ISD 0196 ROSEMOUNT	465,855,49	77,179	—	5,443,034	Yes
	ISD 0197 WEST ST PAUL	—	1,164,964	—	1,164,964	Yes
	ISD 0199 INVER GROVE HEIGHTS	—	1,040,695	—	1,040,695	Yes
	ISD 0200 HASTINGS	Failed to report in compliance with Minnesota statutes.				
	ISD 0206 ALEXANDRIA	—	1,706,452	—	1,706,452	Yes
	ISD 0241 ALBERT LEA	—	1,722,445	2,605	1,725,050	Yes
	ISD 0256 RED WING	20,541	975,945	—	996,486	Yes
	ISD 0270 HOPKINS	21,567	2,216,933	—	2,238,500	Yes
	ISD 0271 BLOOMINGTON	—	3,362,935	24,126	3,387,061	Yes
	ISD 0272 EDEN PRAIRIE	—	1,702,097	67,759	1,769,856	Yes
	ISD 0273 EDINA	—	960,673	47,138	1,007,811	Yes
	ISD 0276 MINNETONKA	—	1,208,726	54,815	1,263,541	Yes
	ISD 0277 WESTONKA	—	688,471	38,951	727,422	Yes
	ISD 0278 ORONO	—	348,787	5,235	354,022	Yes
	ISD 0279 OSSEO	Audit report filed did not include reports on federal awards.				
	ISD 0280 RICHFIELD	—	1,662,358	12,802	1,675,160	Yes
	ISD 0281 ROBBINSDALE	22,248	4,269,992	50,429	4,342,669	Yes

**State of Minnesota
Office of the State Auditor
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Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2001**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0282 ST ANTHONY-NEW BRIGHTON	Failed to report in compliance with Minnesota statutes.				
	ISD 0283 ST LOUIS PARK	---	1,819,895	95,060	1,914,955	Yes
	ISD 0284 WAYZATA	---	1,309,619	---	1,309,619	Yes
	ISD 0286 BROOKLYN CENTER	---	933,490	---	933,490	Yes
	ISD 0300 LA CRESCENT	---	302,981	---	302,981	Yes
	ISD 0309 PARK RAPIDS	---	814,465	272,679	1,087,144	Yes
	ISD 0316 COLERAINE	31,416	655,958	3,761	691,135	Yes
	ISD 0317 DEER RIVER	361,819	600,204	---	962,023	Yes
	ISD 0318 GRAND RAPIDS	41,531	2,333,620	175,568	2,550,719	Yes
	ISD 0332 MORA	21,007	617,742	---	638,749	Yes
	ISD 0333 OGILVIE	15,875	312,394	---	328,269	Yes
	ISD 0345 NEW LONDON-SPICER	---	399,045	75,362	474,407	Yes
	ISD 0347 WILLMAR	---	1,778,470	---	1,778,470	Yes
	ISD 0361 INTERNATIONAL FALLS	29,360	751,000	---	780,360	Yes
	ISD 0378 DAWSON-BOYD	---	323,838	110,268	434,106	Yes
	ISD 0381 LAKE SUPERIOR	107,386	553,110	---	660,496	Yes
	ISD 0394 MONTGOMERY-LONSDALE	---	371,490	---	371,490	Yes
	ISD 0413 MARSHALL	---	816,187	---	816,187	Yes
	ISD 0423 HUTCHINSON	---	719,807	4,324	724,131	Yes
	ISD 0432 MAHNOMEN	1,223,438,504	,332	---	1,727,770	Yes
	ISD 0435 WAUBUN	510,953	473,059	9,589	993,601	Yes
	ISD 0465 LITCHFIELD	---	455,218	39,576	494,794	Yes
	ISD 0466 DASSEL-COKATO	---	468,298	37,148	505,446	Yes
	ISD 0477 PRINCETON	---	755,609	161,862	917,471	Yes
	ISD 0480 ONAMIA	59,907	553,423	---	613,330	Yes
	ISD 0482 LITTLE FALLS	Failed to report in compliance with Minnesota statutes.				
	ISD 0484 PIERZ	---	578,257	---	578,257	Yes
	ISD 0492 AUSTIN	---	1,599,344	---	1,599,344	Yes
	ISD 0500 SOUTHLAND	---	363,667	---	363,667	Yes
	ISD 0508 ST PETER	---	483,595	---	483,595	Yes
	ISD 0518 WORTHINGTON	9,969	1,165,985	---	1,175,954	Yes
	ISD 0535 ROCHESTER	3,789	5,246,805	---	5,250,594	Yes
	ISD 0544 FERGUS FALLS	---	740,302	---	740,302	Yes
	ISD 0548 PELICAN RAPIDS	---	356,242	---	356,242	Yes

**State of Minnesota
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For the Year Ended June 30, 2001**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0549 PERHAM	--	711,413	--	711,413	Yes
	ISD 0564 THIEF RIVER FALLS	10,210	1,000,949	--	1,011,159	Yes
	ISD 0578 PINE CITY	--	535,493	--	535,493	Yes
	ISD 0593 CROOKSTON	43,009	715,258	14,753	773,020	Yes
	ISD 0595 EAST GRAND FORKS	14,451	800,295	72,692	887,438	Yes
	ISD 0599 FERTILE-BELTRAMI	3,000	986,571	--	989,571	Yes
	ISD 0601 FOSTON	13,928	304,570	--	318,498	Yes
	ISD 0621 MOUNDS VIEW	17,593	3,081,025	93,464	3,192,082	Yes
	ISD 0622 NORTH ST PAUL-MAPLEWOOD	--	3,618,368	8,975	3,627,343	Yes
	ISD 0623 ROSEVILLE	--	1,723,668	--	1,723,668	Yes
	ISD 0624 WHITE BEAR LAKE	--	2,149,014	50,518	2,199,532	Yes
	ISD 0625 ST PAUL	4,031,566	34,893,307	2,317,815	41,242,688	Yes
	ISD 0656 FARIBAULT	--	1,570,221	--	1,570,221	Yes
	ISD 0659 NORTHFIELD	--	855,140	--	855,140	Yes
	ISD 0682 ROSEAU	--	409,108	--	409,108	Yes
	ISD 0690 WARROAD	430,827	540,884	--	971,711	Yes
	ISD 0695 CHISHOLM	53,103	314,971	--	368,074	Yes
	ISD 0700 HERMANTOWN	--	354,421	--	354,421	Yes
	ISD 0701 HIBBING	52,303	1,156,265	--	1,208,568	Yes
	ISD 0704 PROCTOR	--	518,797	--	518,797	Yes
	ISD 0706 VIRGINIA	11,624	1,286,705	645	1,298,974	Yes
	ISD 0707 NETT LAKE	317,346	94,145	13,116	424,607	Yes
	ISD 0709 DULUTH	2,245,289	5,878,210	11,280	8,134,779	Yes
	ISD 0712 MOUNTAIN IRON-BUHL	--	287,350	56,026	343,376	Yes
	ISD 0717 JORDAN	--	274,796	47,532	322,328	Yes
	ISD 0719 PRIOR LAKE	--	621,983	--	621,983	Yes
	ISD 0720 SHAKOPEE	17,907	589,803	294,539	902,249	Yes
	ISD 0727 BIG LAKE	--	374,943	--	374,943	Yes
	ISD 0728 ELK RIVER	--	1,911,567	--	1,911,567	Yes
	ISD 0739 KIMBALL	--	233,885	82,192	316,077	Yes
	ISD 0740 MELROSE	--	500,277	--	500,277	Yes
	ISD 0741 PAYNESVILLE	--	341,893	--	341,893	Yes
	ISD 0742 ST CLOUD	736,976.1	91,266	--	4,928,242	Yes
	ISD 0743 SAUK CENTRE	--	408,818	--	408,818	Yes

**State of Minnesota
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Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2001**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0745 ALBANY	--	385,736	--	385,736	Yes
	ISD 0748 SARTELL	--	293,584	102,671	396,255	Yes
	ISD 0750 ROCORI AREA SCHOOLS	--	404,294	--	404,294	Yes
	ISD 0761 OWATONNA	--	1,566,585	--	1,566,585	Yes
	ISD 0777 BENSON	--	283,766	40,000	323,766	Yes
	ISD 0786 BERTHA-HEWITT	--	353,720	1,549	355,269	Yes
	ISD 0820 SEBEKA	--	318,946	--	318,946	Yes
	ISD 0821 MENAHGA	--	349,688	--	349,688	Yes
	ISD 0829 WASECA	--	1,148,154	--	1,148,154	Yes
	ISD 0831 FOREST LAKE	--	1,873,836	34,540	1,908,376	Yes
	ISD 0832 MAHTOMEDI	--	498,760	10,739	509,499	Yes
	ISD 0833 SO WASHINGTON COUNTY	--	2,923,878	--	2,923,878	Yes
	ISD 0834 STILLWATER	--	1,774,882	30,082	1,804,964	Yes
	ISD 0837 MADELIA	--	350,462	--	350,462	Yes
	ISD 0840 ST JAMES	--	628,339	--	628,339	Yes
	ISD 0846 BRECKENRIDGE	--	378,471	--	378,471	Yes
	ISD 0861 WINONA	Failed to report in compliance with Minnesota statutes.				
	ISD 0876 ANNANDALE	--	367,706	53,333	421,039	Yes
	ISD 0877 BUFFALO	--	1,101,928	--	1,101,928	Yes
	ISD 0879 DELANO	--	286,865	25,426	312,291	Yes
	ISD 0882 MONTICELLO	--	1,336,331	35,895	1,372,226	Yes
	ISD 0883 ROCKFORD	--	323,888	--	323,888	Yes
	ISD 0891 CANBY	--	316,439	--	316,439	Yes
	ISD 0911 CAMBRIDGE	6,517	1,870,549	--	1,877,066	Yes
	ISD 0912 MILACA	--	559,043	--	559,043	Yes
	ISD 2134 UNITED SOUTH CENTRAL	--	406,788	--	406,788	Yes
	ISD 2135 MAPLE RIVER	--	352,166	--	352,166	Yes
	ISD 2137 KINGSLAND	--	346,270	--	346,270	Yes
	ISD 2142 ST LOUIS COUNTY	167,711,2	96,416	283,424	1,747,551	Yes
	ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN	--	323,563	--	323,563	Yes
	ISD 2144 CHISAGO LAKES	--	606,458	--	606,458	Yes
	ISD 2149 MINNEWASKA	--	650,856	--	650,856	Yes
	ISD 2154 EVELETH-GILBERT	--	457,976	108,736	566,712	Yes
	ISD 2155 WADENA-DEER CREEK	--	991,152	--	991,152	Yes

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

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2001**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 2159 BUFFALO LAKE-HECTOR	278,102	145,976	3,000	427,078	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	—	355,798	108,798	464,596	Yes
	ISD 2165 HINCKLEY-FINLAYSON	53,032	442,900	—	495,932	Yes
	ISD 2169 MURRAY COUNTY	—	299,448	35,823	335,271	Yes
	ISD 2170 STAPLES-MOTLEY	—	944,671	44,263	988,934	Yes
	ISD 2174 PINE RIVER - BACKUS	—	579,166	—	579,166	Yes
	ISD 2184 LUVERNE	—	402,025	75,916	477,941	Yes
	ISD 2190 YELLOW MEDICINE EAST	27,151	336,548	95,176	458,875	Yes
	ISD 2198 FILLMORE CENTRAL	—	336,082	—	336,082	Yes
	ISD 2310 SIBLEY EAST	—	310,403	—	310,403	Yes
	ISD 2342 WEST CENTRAL AREA SCHOOLS	—	319,095	3,381	322,476	Yes
	ISD 2364 BELGRADE-BROOTEN-ELROSA	—	334,067	34,225	368,292	Yes
	ISD 2365 GIBBON-FAIRFAX-WINTHROP	—	332,096	26,601	358,697	Yes
	ISD 2396 A.C.G.C.	—	381,102	—	381,102	Yes
	ISD 2397 LESUEUR-HENDERSON	—	394,387	—	394,387	Yes
	ISD 2448 MARTIN COUNTY WEST	—	327,298	—	327,298	Yes
	ISD 2534 BIRD ISLAND	—	315,078	53,871	368,949	Yes
	ISD 2580 ASKOV-SANDSTONE	42,819	496,569	—	539,388	Yes
	ISD 2689 PIPESTONE-JASPER	161	534,069	58,635	592,865	Yes
	ISD 2711 MESABI EAST SCHOOLS	—	364,022	—	364,022	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	—	560,153	—	560,153	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	—	558,335	—	558,335	Yes
	ISD 2758 REDWOOD FALLS	91,175	431,217	74,000	596,392	Yes
	ISD 2853 LAC QUI PARLE VALLEY	—	528,395	93,507	621,902	Yes
	ISD 2859 GLENCOE-SILVER LAKE	—	539,545	—	539,545	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	—	497,944	—	497,944	Yes
	ISD 2890 RENVILLE COUNTY WEST	—	494,575	50,193	544,768	Yes
	ISD 2895 JACKSON COUNTY CENTRAL	—	449,403	19,761	469,164	Yes
	LAKES COUNTRY SERVICE COOP	—	712,449	—	712,449	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	—	1,133,259	—	1,133,259	Yes
	METROPOLITAN TWIN CITIES AREA ESCU	—	2,764,248	—	2,764,248	Yes
	MID STATE EDUCATION DISTRICT	Failed to report in compliance with Minnesota statutes.				
	MIDWEST SPECIAL ED COOP	—	392,962	—	392,962	Yes
	MN RIVER VALLEY ED DISTRICT	—	435,205	—	435,205	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	MN RIVER VALLEY SPEC ED COOP	Failed to report in compliance with Minnesota statutes.				
	MN VALLEY EDUCATION DISTRICT	—	876,376	—	876,376	Yes
	NE SERVICE COOP	—	406,954	14,000	420,954	Yes
	NEW VISIONS SCHOOL	374,267	357,423	—	731,690	Yes
	NORTH CENTRAL SERVICE COOP	—	809,593	—	809,593	Yes
	NORTHERN LAKES SP ED COOP	—	505,670	—	505,670	Yes
	NW SERVICE COOP	978,789	140,727	—	1,119,516	Yes
	RIVER BEND EDUCATION DISTRICT	—	612,794	—	612,794	Yes
	ROOT RIVER EDUCATION DISTRICT	358,672	305,612	—	664,284	Yes
	SOUTH CENTRAL SERVICE COOP	—	524,957	—	524,957	Yes
	SOUTHERN PLAINS ED COOP	—	596,721	—	596,721	Yes
	SSD 1 MINNEAPOLIS	3,599,179	40,071,438	755,894	44,426,511	Yes
	SSD 6 SOUTH ST PAUL	—	1,092,315	—	1,092,315	Yes
	ST CROIX RIVER EDUCATION DISTRICT	—	683,381	—	683,381	Yes
	SW & WEST CENTRAL SERVICE COOP	596,1273.8	93,013	—	4,489,140	Yes
	WEST CENTRAL EDUCATION DISTRICT	—	637,167	—	637,167	Yes
	ZUMBRO EDUCATION DISTRICT	—	850,970	—	850,970	Yes
	TOTAL	<u>27,678,700</u>	<u>282,319,819</u>	<u>8,489,013</u>	<u>318,487,532</u>	
TRIBAL GOVERNMENTS						
	BOIS FORTE RES BUS COMM	7,808,676240	,708	63,828	8,113,212	Yes
	FOND DU LAC RESERVATION	17,186,631	865,721	146,042	18,198,394	Yes
	GRAND PORTAGE RESERVATION	2,239,338191	,788	12,154	2,443,280	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not filed within single audit deadline.				
	MILLE LACS BAND OF CHIPPEWA INDIANS	12,474,004	354,554	236,320	13,064,878	Yes
	RED LAKE BAND OF CHIPPEWA INDIANS	25,748,235	1,267,600	96,523	27,112,358	Yes
	TOTAL	<u>65,456,884</u>	<u>2,920,371</u>	<u>554,867</u>	<u>68,932,122</u>	
		<u>362,806,099</u>	<u>1,009,191,762</u>	<u>48,071,166</u>	<u>1,420,069,027</u>	

EXHIBIT 4

EXPENDITURES OF FEDERAL AWARDS BY ADMINISTERING AGENCY

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

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Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2001

Exhibit 4

Adminstering Agency	Total
ALLEGHENY HEALTH EDUC & RESEARCH FDN	9,900
AMERICAN HEALTH FOUNDATION	118,371
AMERICAN INDIAN OIC	8,690
ANOKA COUNTY	9,707,193
ARROWHEAD REG DEVELOP COMM	193,192
BELTRAMI COUNTY	47,960
BEMIDJI INTERDISTRICT COUNCIL	272,679
BENTON COUNTY	6,081
BENTON-STEARNES EDUCATION DISTRICT	568,367
BROWN COUNTY	103,512
BROWN-NICOLLET CHS	23,734
CARLTON COOK LAKE ST LOUIS CO HL BD	861,276
CARVER-SCOTT EDUCATIONAL COOP	52,755
CASE WESTERN UNIVERSITY	121,552
CASS COUNTY	212,709
CATHOLIC CHARITIES -ST PAUL MPLS	170,999
CATHOLIC UNIVERSITY	90,000
CENTRAL COMMUNITY HOUSING TRUST	231,156
CENTRAL LAKES EDUCATION DISTRICT	5,396
CENTRAL MN COUNCIL ON AGING	43,087
CITY OF BLUE EARTH	2,710
CITY OF COKATO	387,939
CITY OF COON RAPIDS	201,834
CITY OF DULUTH	1,538,079
CITY OF GOOD THUNDER	16,049
CITY OF MINNEAPOLIS	3,222,566
CITY OF MONTGOMERY	1,277
CITY OF MOORHEAD	33,222
CITY OF ST PAUL	2,903,914
CITY OF WATERVILLE	12,911
CLAY WILKIN CHS	11,655
COOK COUNTY	123,095
CROW RIVER SPECIAL ED COOP	4,324
DAKOTA COUNTY	353,407
DAKOTA COUNTY COMMUNITY DEVELOPMENT AGENCY	127,684
EAST CENTRAL REG DEVELOP COMM	9,954

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Exhibit 4
(Continued)

Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2001

Adminstering Agency	Total
FAMILY HOUSING FUND	200,000
FARIBAULT COUNTY HRA	221,057
FERGUS FALLS SPEC ED COOP	3,381
FOND DU LAC RESERVATION	11,280
FREEMPORT WEST	10,139
FRESHWATER EDUCATION DISTRICT	45,812
FRONTIER SCIENCE FOUNDATION	170,182
GREAT LAKES INDIAN FISH & W COMM	133,858
GREAT LAKES NATIONAL PROGRAM OFFICE	18,228
GREATER MPLS COUNCIL OF CHURCHES	17,500
HEADWATERS REG DEVELOP COMM	38,709
HENNEPIN COUNTY	2,933,418
HENNEPIN SCOTT CARVER SDA 9	106,271
HUMAN SERV OF FARIBAULT & MARTIN CO	264,226
INTERMEDIATE SCHOOL DISTRICT 287	346,204
INTERMEDIATE SCHOOL DISTRICT 917	93,757
ISD 0014 FRIDLEY	59,515
ISD 0129 MONTEVIDEO	14,753
ISD 0280 RICHFIELD	37,309
ISD 0564 THIEF RIVER FALLS	72,692
ISD 0621 MOUNDS VIEW	46,501
ISD 0625 ST PAUL	14,860
ISD 0706 VIRGINIA	376,326
ISD 0833 SO WASHINGTON COUNTY	20,970
ISD 2142 ST LOUIS COUNTY	13,116
ITASCA COUNTY	175,568
JACKSON COUNTY	5,933
KANABEC PINE CHS	400,690
KANDIYOHI COUNTY	2,752
KANDIYOHI COUNTY HRA	1,044,867
LAKES & PINES COMM ACT COUNCIL	14,139
LAKES COUNTRY SERVICE COOP	108,798
LE SEUER CO HRA	182,832
LE SUEUR COUNTY	91,939
LINCOLN LYON MURRAY HUMAN SERVICES	1,211,444
LITTLE CROW TELE-MEDIA NETWORK	28,829

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2001**

<u>Adminstering Agency</u>	<u>Total</u>
LUTHERAN IMMIGRATION/REFUGEE SRVCS	627,064
MCLEOD COUNTY	3,558
MCLEOD COUNTY HRA	296,020
MEEKER COUNTY HRA	252,930
MEEKER-MCLEOD-SIBLEY CHS	38,024
MEEKER-WRIGHT SPECIAL ED COOP	142,398
METRO AREA AGENCY ON AGING	364,723
METROPOLITAN COUNCIL	177,836
METROPOLITAN TWIN CITIES AREA ESCU	14,000
MID STATE CHS	48,193
MID STATE EDUCATION DISTRICT	107,275
MID-AMERICA ARTS ALLIANCE	1,650
MID-MINNESOTA AREA AGENCY ON AGING	8,758
MN - DEPARTMENT OF ADMINISTRATION	290,414
MN - DEPARTMENT OF AGRICULTURE	1,822,809
MN - DEPARTMENT OF CHILDREN, FAMILIES AND LEARNING	403,584,779
MN - DEPARTMENT OF CORRECTIONS	1,386,884
MN - DEPARTMENT OF ECONOMIC SECURITY	40,564,308
MN - DEPARTMENT OF FINANCE	3,272,296
MN - DEPARTMENT OF HEALTH	58,478,667
MN - DEPARTMENT OF HUMAN SERVICES	241,799,184
MN - DEPARTMENT OF LABOR AND INDUSTRY	168
MN - DEPARTMENT OF NATURAL RESOURCES	5,262,308
MN - DEPARTMENT OF PUBLIC SAFETY	25,549,982
MN - DEPARTMENT OF PUBLIC SERVICE	15,846
MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT	54,095,457
MN - DEPARTMENT OF TRANSPORTATION	106,005,015
MN - HISTORICAL SOCIETY	11,142
MN - HOUSING FINANCE AGENCY	2,985,414
MN - MINNESOTA PLANNING	175,788
MN - POLLUTION CONTROL AGENCY	525,077
MN - PUBLIC FACILITIES AUTHORITY	63,107,679
MN - STATE COLLEGES AND UNIVERSITIES	258,545
MN ASSN OF COMMUNITY REHABILITATION ORGANIZATIONS	12,192
MN CHIPPEWA TRIBE	52,701
MN HOUSING PARTNERSHIP	32,675

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Exhibit 4
(Continued)

Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2001

Adminstering Agency	Total
MN INDIAN AREA AGENCY ON AGING	14,548
MN RIVER VALLEY ED DISTRICT	203,775
MN RIVER VALLEY SPEC ED COOP	392,264
MPLS MED RESEARCH FOUNDATION	124,232
NAT'L ASSOC OF PRIVATE INDUSTRY COUNCILS	147,799
NAT'L SENIOR CITIZENS & RESEARCH CENTER	219,771
NE METRO INTERDISTRICT NO 916	51,754
NICOLLET COUNTY	151,113
NOBLES COUNTY	20,696
NORTH CENTRAL SERVICE COOP	35,895
NORTH COUNTRY CHS	92,769
NORTH COUNTRY VOCATIONAL CENTER	14,922
NORTH DAKOTA - DEPT OF EDUCATION	91,098
NORTH DAKOTA-DEPT OF HUMAN SERVICES	557,429
NORTHWEST AREA AGENCY ON AGING	7,288
NW PRIVATE INDUSTRY COUNCIL	92,200
NW REG DEVELOP COMM	64,316
OTTERTAIL, GREAT PLAINS, PEOPLE GAS COMPANIES	12,546
PINE TO PRAIRIE VOCATIONAL CENTER	9,589
PLANNED PARENTHOOD OF MN & SD	129,895
PUBLIC HSG AGENCY OF ST PAUL	712,154
RAMSEY ACTION PROGRAMS	35,234
RAMSEY COUNTY	3,381,630
RED LAKE BAND OF CHIPPEWA INDIANS	14,000
REGION 5 AREA AGENCY ON AGING	30,276
REGION 5 DEVELOP COMM	277,477
REGION NINE AREA AGENCY ON AGING	21,660
REGIONS HOSPITAL	340,198
RENVILLE COUNTY	1,068
RICE COUNTY	770
RIVER BEND EDUCATION DISTRICT	26,601
RIVER BEND SPECIAL ED COOP	11,513
ROCK COUNTY	15,552
RUM RIVER SPECIAL EDUCATION COOPERATIVE	161,862
SE MN AREA AGY ON AGING	943,339
SEMCAC INC	13,532

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Exhibit 4
(Continued)

Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2001

Adminstering Agency	Total
SIBLEY COUNTY	77,922
SOUTH CENTRAL PIC	2,605
SOUTH CENTRAL SERVICE COOP	9,485
ST CLOUD HRA	21,146
ST LOUIS COUNTY	292,804
STEARNS COUNTY	6,410
SW & WEST CENTRAL SERVICE COOP	615,544
SW MN AREA AGENCY ON AGING	434,652
SW MN HSG PARTNERSHIP	122,164
SW REG DEVELOP COMM	10,538
SYSTEMS TECHNOLOGY INCORPORATED	7,179
THREE RIVERS COMM ACT PROG	71,727
TRI-VALLEY OPPORTUNITY COUNCIL INC	31,968
U.S. - CORP FOR NATL AND COMM SERVICE	2,630,649
U.S. - DEPARTMENT OF AGRICULTURE	8,922,638
U.S. - DEPARTMENT OF COMMERCE	7,282,965
U.S. - DEPARTMENT OF DEFENSE	1,237,328
U.S. - DEPARTMENT OF EDUCATION	27,500,863
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES	92,749,239
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT	114,773,330
U.S. - DEPARTMENT OF INTERIOR	28,584,125
U.S. - DEPARTMENT OF JUSTICE	9,476,609
U.S. - DEPARTMENT OF LABOR	1,279,225
U.S. - DEPARTMENT OF TRANSPORTATION	61,483,085
U.S. - DEPARTMENT OF TREASURY	58,569
U.S. - ENVIRONMENTAL PROTECTION AGENCY	2,784,399
U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	92,219
U.S. - FEDERAL EMERGENCY MANAGEMENT AGENCY	2,730,780
U.S. - NATIONAL SCIENCE FOUNDATION	1,220,076
UNITED CEREBRAL PALSY	66,417
UNITED WAY OF AMERICA	21,095
UNITED WAY-MPLS	3,500
UNIVERSITY OF ARIZONA	13,571
UNIVERSITY OF CALIFORNIA - LOS ANGELES	29,820
UNIVERSITY OF HOUSTON	15,354
UNIVERSITY OF IOWA	179,499

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Exhibit 4
(Continued)

Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2001

<u>Adminstering Agency</u>	<u>Total</u>
UNIVERSITY OF MINNESOTA	3,677,445
UNIVERSITY OF OREGON	6,573
UNIVERSITY OF TENNESSEE	38,013
UNIVERSITY OF TEXAS	183,930
UPPER MIDWEST COMMUNITY POLICING INST	100,552
UPPER MN VALLEY REG DEVELOP COMM	296,204
WAKE FORREST	7,443
WASECA COUNTY	134,663
WATONWAN COUNTY	60,833
WEST CENTRAL AREA AGENCY ON AGING	170,943
WILDERNESS INQUIRY INC	9,682
WISCONSIN COULEE CAP	28,213
WORKFORCE DEVELOPMENT INC	218,115
WRIGHT COUNTY	834
WRIGHT VOCATIONAL CENTER	16,085
YOUTHBUILD USA INC	150,392
Grand Total	<u>1,420,069,027</u>

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Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2001

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ALLEGHENY HEALTH EDUC & RESEARCH FDN					
ALLINA HEALTH SYSTEM CFDA 93.399	9,900	Yes			
AMERICAN HEALTH FOUNDATION					
ALLINA HEALTH SYSTEM CFDA 93.399	118,371	Yes			
AMERICAN INDIAN OIC					
BOIS FORTE RES BUS COMM CFDA 10.302	8,690	Yes	Yes		
ANOKA COUNTY					
ANOKA COUNTY COMM ACTION PROG INC CFDA 14.219 CFDA 93.575	563,350 8,843,293 <u>9,406,643</u>	Yes			
CITY OF COLUMBIA HEIGHTS					
CFDA 14.218 CFDA 83.534	126,952 3,129 <u>130,081</u>	Yes	Yes		Yes
ISD 0011 ANOKA-HENNEPIN					
CFDA 17.250 CFDA 84.278	86,211 46,187 <u>132,398</u>	Yes	Yes		
ISD 0015 ST FRANCIS					
CFDA 17.250	10,071	Yes	Yes		
LUTHERAN SOCIAL SERVICE OF MN					
CFDA 14.231	28,000	Yes			
ARROWHEAD REG DEVELOP COMM					
CITY OF DULUTH CFDA 93.045	158,715	Yes	Yes		
FOND DU LAC RESERVATION					
CFDA 93.043	9,119	Yes	Yes		

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Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KOOTASCA COMM ACTION INC CFDA 93.044	23,313	Yes			
NE MN OFFICE OF JOB TRAINING CFDA 11.307	2,045	Yes	Yes		
BELTRAMI COUNTY RED LAKE BAND OF CHIPPEWA INDIANS CFDA 93.556	47,960	Yes	Yes	Yes	
BEMIDJI INTERDISTRICT COUNCIL ISD 0309 PARK RAPIDS CFDA 84.027	272,679	Yes	Yes		Yes
BENTON COUNTY TRI-COUNTY ACTION PROGRAMS CFDA 93.994	6,081	Yes	Yes	Yes	
BENTON-STEARNES EDUCATION DISTRICT ISD 0047 SAUK RAPIDS CFDA 84.027 CFDA 84.048 CFDA 84.173	254,527 9,095 13,434 <u>277,056</u>	Yes	Yes	Yes	
ISD 0051 FOLEY CFDA 84.027 CFDA 84.048 CFDA 84.173	85,037 17,195 4,216 <u>106,448</u>	Yes	Yes	Yes	
ISD 0739 KIMBALL CFDA 84.027 CFDA 84.048	78,354 3,838 <u>82,192</u>	Yes	Yes	Yes	
ISD 0748 SARTELL CFDA 84.027	102,671	Yes	Yes	Yes	
BROWN COUNTY MN VALLEY ACTION COUNCIL CFDA 10.551	10,210	Yes			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2001**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	93,302				
	<u>103,512</u>				
BROWN-NICOLLET CHS					
NICOLLET COUNTY					
CFDA 93.994	23,734	Yes	Yes		
CARLTON COOK LAKE ST LOUIS CO HL BD					
CARLTON COUNTY					
CFDA 10.557	65,716	Yes	Yes		
CFDA 93.235	32,561				
CFDA 93.283	4,200				
CFDA 93.919	12,500				
CFDA 93.994	32,953				
	<u>147,930</u>				
COOK COUNTY					
CFDA 10.557	10,726	Yes	Yes		
CFDA 93.994	4,602				
	<u>15,328</u>				
LAKE COUNTY					
CFDA 10.557	24,223	Yes	Yes		
CFDA 93.991	3,776				
CFDA 93.994	8,988				
	<u>36,987</u>				
ST LOUIS COUNTY					
CFDA 10.557	412,616	Yes	Yes		
CFDA 84.181	23,219				
CFDA 93.994	225,196				
	<u>661,031</u>				
CARVER-SCOTT EDUCATIONAL COOP					
ISD 0112 CHASKA					
CFDA 84.048	9,895	Yes	Yes		
CFDA 84.243	12,360				
CFDA 84.278	30,500				
	<u>52,755</u>				
CASE WESTERN UNIVERSITY					
PARK NICOLLET HEALTH SERVICES					
CFDA 93.848	121,552	Yes			

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Exhibit 4
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Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2001

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CASS COUNTY					
TODD COUNTY					
CFDA 10.557	91,205	Yes	Yes		
CFDA 93.994	41,475				
	<u>132,680</u>				
WADENA COUNTY					
CFDA 10.557	54,085	Yes	Yes		
CFDA 93.283	4,200				
CFDA 93.994	21,744				
	<u>80,029</u>				
CATHOLIC CHARITIES -ST PAUL MPLS					
LUTHERAN SOCIAL SERVICE OF MN					
CFDA 93.584	170,999	Yes			
CATHOLIC UNIVERSITY					
ALLINA HEALTH SYSTEM					
CFDA 84.133	90,000	Yes			
CENTRAL COMMUNITY HOUSING TRUST					
THE BRIDGE FOR RUNAWAY YOUTH, INC					
CFDA 14.235	231,156	Yes			
CENTRAL LAKES EDUCATION DISTRICT					
ISD 2364 BELGRADE-BROOTEN-ELROSA					
CFDA 84.048	5,396	Yes	Yes	Yes	
CENTRAL MN COUNCIL ON AGING					
SHERBURNE COUNTY					
CFDA 93.044	9,600	Yes	Yes		
WRIGHT COUNTY					
CFDA 93.044	33,487	Yes	Yes		
CITY OF BLUE EARTH					
MN VALLEY ACTION COUNCIL					
CFDA 14.228	2,710	Yes			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2001**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF COKATO					
WRIGHT COUNTY COMMUNITY ACTION IN CFDA 14.228	387,939	Yes			
CITY OF COON RAPIDS					
ANOKA COUNTY COMM ACTION PROG INC CFDA 14.219	201,834	Yes			
CITY OF DULUTH					
DULUTH HRA CFDA 14.218	820,545	Yes		Yes	
CFDA 14.239	717,534				
	1,538,079				
CITY OF GOOD THUNDER					
MN VALLEY ACTION COUNCIL CFDA 14.228	16,049	Yes			
CITY OF MINNEAPOLIS					
HENNEPIN COUNTY CFDA 16.592	1,051,220	Yes			
LUTHERAN SOCIAL SERVICE OF MN					
CFDA 93.558	420,321	Yes			
MPLS PARK & RECREATION BD					
CFDA 14.218	470,532	Yes			
CFDA 16.592	6,800				
CFDA 16.595	5,000				
	482,332				
MPLS YOUTH COORDINATING BD					
CFDA 14.218	452,835	Yes			
CFDA 16.592	20,000				
CFDA 17.253	53,949				
CFDA 93.926	50,641				
CFDA 93.994	852				
	578,277				
PARENTS IN COMMUNITY ACTION INC					
CFDA 14.218	113,000	Yes			

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For the Year Ended June 30, 2001

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RAMSEY COUNTY		Yes	Yes		
CFDA 16.710	47,515				
CFDA 93.926	178,105				
	<u>225,620</u>				
SSD 1 MINNEAPOLIS		Yes			
CFDA 14.244	325,893				
CFDA 93.994	25,903				
	<u>351,796</u>				
CITY OF MONTGOMERY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	1,277				
	<u>1,277</u>				
CITY OF MOORHEAD					
CLAY COUNTY		Yes	Yes		
CFDA 16.579	33,222				
	<u>33,222</u>				
CITY OF ST PAUL					
ISD 0625 ST PAUL		Yes			
CFDA 14.218	322,777				
CFDA 14.506	23,065				
CFDA 14.853	16,087				
CFDA 14.863	49,772				
CFDA 17.250	438,358				
CFDA 17.253	631,464				
CFDA 93.558	822,163				
	<u>2,303,686</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 14.231	15,000				
	<u>15,000</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 14.218	399,802				
CFDA 16.592	185,426				
	<u>585,228</u>				
CITY OF WATERVILLE					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	12,911				
	<u>12,911</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2001**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CLAY WILKIN CHS					
WILKIN COUNTY CFDA 93.994	11,655	Yes	Yes		
COOK COUNTY					
ISD 0166 COOK COUNTY CFDA 10.665	123,095	Yes	Yes	Yes	
CROW RIVER SPECIAL ED COOP					
ISD 0423 HUTCHINSON CFDA 84.027	2,508	Yes	Yes		
CFDA 84.048	1,816				
	4,324				
DAKOTA COUNTY					
INTERMEDIATE SCHOOL DISTRICT 917 CFDA 84.158	16,595	Yes	Yes		
CFDA 84.278	22,157				
	38,752				
SCOTT CARVER DAKOTA COMM ACT AGEN					
CFDA 14.235	314,655	Yes			
DAKOTA COUNTY COMMUNITY DEVELOPMENT AGENCY					
CITY OF ROSEMOUNT CFDA 14.228	127,684	Yes			
EAST CENTRAL REG DEVELOP COMM					
CHISAGO COUNTY CFDA 93.044	3,200	Yes	Yes		
ISANTI COUNTY					
CFDA 93.044	6,754	Yes	Yes		
FAMILY HOUSING FUND					
PERSPECTIVES INC CFDA 14.231	200,000	Yes			
FARIBAULT COUNTY HRA					
MN VALLEY ACTION COUNCIL CFDA 14.855	124,821	Yes			

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Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2001

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.857	36,142				
CFDA 14.871	60,094				
	<u>221,057</u>				
FERGUS FALLS SPEC ED COOP					
ISD 2342 WEST CENTRAL AREA SCHOOLS		Yes			
CFDA 84.027	3,381				
FOND DU LAC RESERVATION					
ISD 0709 DULUTH		Yes	Yes		
CFDA 15.130	11,280				
FREEPORT WEST					
THE BRIDGE FOR RUNAWAY YOUTH, INC		Yes			
CFDA 14.235	10,139				
FRESHWATER EDUCATION DISTRICT					
ISD 0786 BERTHA-HEWITT		Yes	Yes	Yes	
CFDA 84.186	1,549				
ISD 2170 STAPLES-MOTLEY					
CFDA 84.027	20,855	Yes			
CFDA 84.048	10,474				
CFDA 84.278	12,934				
	<u>44,263</u>				
FRONTIER SCIENCE FOUNDATION					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.395	170,182				
GREAT LAKES INDIAN FISH & W COMM					
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 15.039	56,358				
MILLE LACS BAND OF CHIPPEWA INDIANS					
CFDA 15.022	77,500	Yes			
GREAT LAKES NATIONAL PROGRAM OFFICE					
WESTERN LAKE SUPERIOR SANITARY DIST		Yes	Yes		
CFDA 66.469	18,228				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2001**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
GREATER MPLS COUNCIL OF CHURCHES					
ANOKA COUNTY COMM ACTION PROG INC CFDA 93.044	17,500	Yes			
HEADWATERS REG DEVELOP COMM					
CLEARWATER COUNTY CFDA 93.044	512	Yes	Yes		
HUBBARD COUNTY CFDA 93.044	11,044	Yes	Yes		
NORTH COUNTRY CHS CFDA 93.043	19,000	Yes			
RED LAKE BAND OF CHIPPEWA INDIANS CFDA 93.046	8,153	Yes	Yes	Yes	
HENNEPIN COUNTY					
ALLINA HEALTH SYSTEM CFDA 93.395 CFDA 93.917 CFDA 93.917	16,875 47,598 7,400 <u>71,873</u>	Yes			
CITY OF CRYSTAL CFDA 14.218 CFDA 83.552	195,031 4,607 <u>199,638</u>	Yes	Yes		
CITY OF EDEN PRAIRIE CFDA 14.218	240,404	Yes			
CITY OF MINNEAPOLIS CFDA 16.523	582,814	Yes	Yes	Yes	
CITY OF PLYMOUTH CFDA 83.534	5,587	Yes			
CITY OF RICHFIELD CFDA 14.218	299,525	Yes			

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Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2001

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 83.534	4,902				
	<u>304,427</u>				
INTERMEDIATE SCHOOL DISTRICT 287		Yes			
CFDA 84.278	684,139				
	<u> </u>				
LIFETRACK RESOURCES		Yes			
CFDA 93.558	45,269				
	<u> </u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 17.253	244,323				
CFDA 93.584	6,613				
	<u>250,936</u>				
PERSPECTIVES INC		Yes			
CFDA 14.239	375,000				
CFDA 93.959	68,477				
	<u>443,477</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 93.924	13,964				
	<u> </u>				
SSD 1 MINNEAPOLIS		Yes			
CFDA 93.558	90,890				
	<u> </u>				
HENNEPIN SCOTT CARVER SDA 9					
SCOTT COUNTY		Yes	Yes		
CFDA 17.246	2,768				
CFDA 17.250	103,503				
	<u>106,271</u>				
HUMAN SERV OF FARIBAULT & MARTIN CO					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	23,323				
CFDA 93.558	240,903				
	<u>264,226</u>				
INTERMEDIATE SCHOOL DISTRICT 287					
ISD 0271 BLOOMINGTON		Yes	Yes	Yes	
CFDA 84.048	24,126				
	<u> </u>				
ISD 0272 EDEN PRAIRIE		Yes			
CFDA 84.027	2,450				
CFDA 84.048	27,709				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.278	37,600				
	<u>67,759</u>				
ISD 0273 EDINA		Yes	Yes		
CFDA 84.048	9,829				
ISD 0276 MINNETONKA		Yes			
CFDA 84.048	14,834				
CFDA 84.278	39,981				
	<u>54,815</u>				
ISD 0277 WESTONKA		Yes	Yes	Yes	
CFDA 84.048	8,194				
CFDA 84.278	30,757				
	<u>38,951</u>				
ISD 0278 ORONO		Yes	Yes		
CFDA 84.048	5,235				
ISD 0281 ROBBINSDALE		Yes		Yes	
CFDA 84.038	50,429				
ISD 0283 ST LOUIS PARK		Yes	Yes		
CFDA 84.002	83,866				
CFDA 84.048	11,194				
	<u>95,060</u>				
INTERMEDIATE SCHOOL DISTRICT 917					
ISD 0191 BURNSVILLE		Yes			
CFDA 84.181	46,069				
CFDA 84.278	8,510				
	<u>54,579</u>				
ISD 0194 LAKEVILLE		Yes	Yes		
CFDA 84.048	1,089				
CFDA 84.181	17,313				
CFDA 84.278	7,974				
	<u>26,376</u>				
ISD 0280 RICHFIELD		Yes	Yes		
CFDA 84.048	11,302				
CFDA 84.278	1,500				
	<u>12,802</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0014 FRIDLEY					
ISD 0013 COLUMBIA HEIGHTS CFDA 84.048	36,538	Yes	Yes		
ISD 0621 MOUNDS VIEW CFDA 84.048	22,977	Yes			
ISD 0129 MONTEVIDEO					
ISD 0593 CROOKSTON CFDA 10.559	14,753	Yes	Yes	Yes	
ISD 0280 RICHFIELD					
ISD 0273 EDINA CFDA 84.181	37,309	Yes	Yes		
ISD 0564 THIEF RIVER FALLS					
ISD 0595 EAST GRAND FORKS CFDA 84.048	70,942	Yes	Yes		
CFDA 84.243	1,750				
	72,692				
ISD 0621 MOUNDS VIEW					
ISD 0012 CENTENNIAL CFDA 84.048	25,644	Yes			
ISD 0622 NORTH ST PAUL-MAPLEWOOD CFDA 84.002	8,975	Yes	Yes		
ISD 0832 MAHTOMEDI CFDA 84.002	2,770	Yes	Yes	Yes	
ISD 0834 STILLWATER CFDA 84.002	9,112	Yes	Yes	Yes	
ISD 0625 ST PAUL					
LIFETRACK RESOURCES CFDA 17.250	14,860	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0706 VIRGINIA					
ISD 0166 COOK COUNTY		Yes	Yes	Yes	
CFDA 84.027	37,496				
CFDA 84.173	8,264				
CFDA 84.181	5,164				
	<u>50,924</u>				
ISD 0712 MOUNTAIN IRON-BUHL		Yes	Yes	Yes	
CFDA 84.027	47,697				
CFDA 84.173	8,329				
	<u>56,026</u>				
ISD 2142 ST LOUIS COUNTY		Yes	Yes		
CFDA 84.027	130,865				
CFDA 84.173	29,775				
	<u>160,640</u>				
ISD 2154 EVELETH-GILBERT		Yes	Yes	Yes	
CFDA 84.027	102,775				
CFDA 84.173	5,961				
	<u>108,736</u>				
ISD 0833 SO WASHINGTON COUNTY					
ISD 0834 STILLWATER		Yes	Yes	Yes	
CFDA 84.048	20,970				
	<u>20,970</u>				
ISD 2142 ST LOUIS COUNTY					
ISD 0707 NETT LAKE		Yes	Yes	Yes	
CFDA 84.060	13,116				
	<u>13,116</u>				
ITASCA COUNTY					
ISD 0318 GRAND RAPIDS		Yes	Yes		
CFDA 10.665	175,568				
	<u>175,568</u>				
JACKSON COUNTY					
SW MN OPPORTUNITY CNL		Yes			
CFDA 93.778	5,933				
	<u>5,933</u>				
KANABEC PINE CHS					
KANABEC COUNTY		Yes	Yes		
CFDA 10.557	50,460				
CFDA 93.283	4,200				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	19,643				
	<u>74,303</u>				
PINE COUNTY		Yes	Yes		
CFDA 93.268	13,922				
CFDA 93.558	309,409				
CFDA 93.919	3,056				
	<u>326,387</u>				
KANDIYOHI COUNTY					
HEARTLAND COMMUNITY ACTION AGENC		Yes			
CFDA 83.523	2,752				
	<u>2,752</u>				
KANDIYOHI COUNTY HRA					
HEARTLAND COMMUNITY ACTION AGENC		Yes			
CFDA 14.855	830,871				
CFDA 14.857	213,996				
	<u>1,044,867</u>				
LAKES & PINES COMM ACT COUNCIL					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.600	14,139				
	<u>14,139</u>				
LAKES COUNTRY SERVICE COOP					
ISD 2164 DILWORTH-GLYNDON-FELTON		Yes	Yes	Yes	
CFDA 84.027	108,798				
	<u>108,798</u>				
LE SEUER CO HRA					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.857	93,491				
CFDA 14.871	89,341				
	<u>182,832</u>				
LE SUEUR COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	5,709				
CFDA 93.558	86,230				
	<u>91,939</u>				
LINCOLN LYON MURRAY HUMAN SERVICES					
SW MN PIC		Yes			
CFDA 10.561	104,880				
CFDA 93.558	1,097,371				
	<u>1,097,371</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.596	9,193 <u>1,211,444</u>				
LITTLE CROW TELE-MEDIA NETWORK					
ISD 2364 BELGRADE-BROOTEN-ELROSA		Yes	Yes	Yes	
CFDA 84.027	<u>28,829</u>				
LUTHERAN IMMIGRATION/REFUGEE SRVCS					
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 93.584	<u>627,064</u>				
MCLEOD COUNTY					
HEARTLAND COMMUNITY ACTION AGENC		Yes			
CFDA 83.523	<u>3,558</u>				
MCLEOD COUNTY HRA					
HEARTLAND COMMUNITY ACTION AGENC		Yes			
CFDA 14.855	142,732				
CFDA 14.857	153,288				
	<u>296,020</u>				
MEEKER COUNTY HRA					
HEARTLAND COMMUNITY ACTION AGENC		Yes			
CFDA 14.855	20,469				
CFDA 14.857	232,461				
	<u>252,930</u>				
MEEKER-MCLEOD-SIBLEY CHS					
SIBLEY COUNTY		Yes	Yes		
CFDA 93.217	3,745				
CFDA 93.283	4,200				
CFDA 93.919	9,922				
CFDA 93.994	20,157				
	<u>38,024</u>				
MEEKER-WRIGHT SPECIAL ED COOP					
ISD 0465 LITCHFIELD		Yes			
CFDA 84.027	18,283				
CFDA 84.048	3,500				
CFDA 84.173	17,793				
	<u>39,576</u>				
ISD 0466 DASSEL-COKATO		Yes	Yes		
CFDA 84.027	22,174				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	14,974				
	<u>37,148</u>				
ISD 0876 ANNANDALE		Yes	Yes		
CFDA 84.027	20,465				
CFDA 84.173	16,783				
	<u>37,248</u>				
ISD 0879 DELANO		Yes	Yes		
CFDA 84.027	22,551				
CFDA 84.173	2,875				
	<u>25,426</u>				
ISD 2159 BUFFALO LAKE-HECTOR		Yes	Yes		
CFDA 84.048	3,000				
	<u>3,000</u>				
METRO AREA AGENCY ON AGING					
SCOTT CARVER DAKOTA COMM ACT AGEN		Yes			
CFDA 10.570	76,431				
CFDA 93.044	1,103				
CFDA 93.045	287,189				
	<u>364,723</u>				
METROPOLITAN COUNCIL					
CITY OF ST PAUL		Yes			
CFDA 15.919	2,000				
	<u>2,000</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 14.857	175,836				
	<u>175,836</u>				
METROPOLITAN TWIN CITIES AREA ESCU					
NE SERVICE COOP		Yes	Yes		
CFDA 84.027	14,000				
	<u>14,000</u>				
MID STATE CHS					
GRANT COUNTY		Yes	Yes		
CFDA 93.919	1,160				
CFDA 93.994	5,145				
	<u>6,305</u>				
POPE COUNTY		Yes	Yes		
CFDA 10.557	29,397				
CFDA 93.958	1,892				
	<u>31,289</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	10,599 <u>41,888</u>				
MID STATE EDUCATION DISTRICT					
BENTON-STEARNES EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.048	<u>107,275</u>				
MID-AMERICA ARTS ALLIANCE					
CITY OF ROCHESTER		Yes			
CFDA 45.025	<u>1,650</u>				
MID-MINNESOTA AREA AGENCY ON AGING					
CROW WING COUNTY		Yes	Yes		
CFDA 93.043	531				
CFDA 93.044	459				
	<u>990</u>				
MCLEOD COUNTY		Yes	Yes		
CFDA 93.044	1,677				
CFDA 93.046	1,766				
	<u>3,443</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 93.044	<u>4,325</u>				
MN - DEPARTMENT OF ADMINISTRATION					
NORTH CENTRAL SERVICE COOP		Yes	Yes	Yes	
CFDA 93.596	129,361				
CFDA 93.630	161,053				
	<u>290,414</u>				
MN - DEPARTMENT OF AGRICULTURE					
AITKIN COUNTY		Yes	Yes		
CFDA 66.458	<u>18,150</u>				
BROWN COUNTY		Yes	Yes		
CFDA 66.458	<u>58,000</u>				
CHIPPEWA COUNTY		Yes	Yes		
CFDA 66.458	<u>63,033</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
COOK COUNTY CFDA 66.458	38,917	Yes	Yes		
COTTONWOOD COUNTY CFDA 66.458	126,006	Yes	Yes		
DODGE COUNTY CFDA 66.458	106,461	Yes	Yes		
FREEBORN COUNTY CFDA 66.458	73,471	Yes	Yes	Yes	
HOUSTON COUNTY CFDA 66.458	15,000	Yes	Yes		
HUBBARD COUNTY CFDA 66.458	92,025	Yes	Yes		
ITASCA COUNTY CFDA 66.458	15,174	Yes	Yes		
JACKSON COUNTY CFDA 66.458	172,652	Yes	Yes		
LE SUEUR COUNTY CFDA 66.458	48,932	Yes	Yes		
MARTIN COUNTY CFDA 66.458	16,500	Yes	Yes	Yes	
NICOLLET COUNTY CFDA 66.458	60,581	Yes	Yes		
NOBLES COUNTY CFDA 66.458	137,355	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
PIPESTONE COUNTY CFDA 66.458	88,009	Yes	Yes		
POPE COUNTY CFDA 66.458	66,547	Yes	Yes		
SCOTT COUNTY CFDA 66.458	196,462	Yes	Yes		
SIBLEY COUNTY CFDA 66.458	12,285	Yes	Yes		
ST LOUIS COUNTY CFDA 66.458	20,940	Yes	Yes		
STEELE COUNTY CFDA 66.458	83,943	Yes	Yes		
STEVENS COUNTY CFDA 66.458	5,000	Yes	Yes		
WASECA COUNTY CFDA 66.458	261,791	Yes	Yes		
WATONWAN COUNTY CFDA 66.458	16,884	Yes	Yes		
YELLOW MEDICINE COUNTY CFDA 66.458	28,691	Yes	Yes		
MN - DEPARTMENT OF CHILDREN, FAMILIES AND LEARNING ADULTS & CHILDRENS ALLIANCE INC CFDA 10.558	3,312,140	Yes			
AITKIN COUNTY CFDA 93.596	93,601	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ANOKA COUNTY		Yes	Yes		
CFDA 10.553	27,880				
CFDA 10.555	61,497				
CFDA 16.579	340,075				
CFDA 84.278	223,567				
CFDA 93.596	4,700,338				
	<u>5,353,357</u>				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 10.558	118,385				
CFDA 14.231	62,071				
CFDA 81.042	47,778				
CFDA 93.568	509,595				
CFDA 93.569	240,113				
CFDA 93.575	317,967				
	<u>1,295,909</u>				
AREA SPEC ED COOP		Yes	Yes		
CFDA 84.027	670,067				
CFDA 84.173	48,084				
CFDA 84.181	4,100				
	<u>722,251</u>				
ARROWHEAD REGIONAL CORRECTIONS		Yes	Yes		
CFDA 10.553	35,383				
CFDA 10.555	53,883				
CFDA 16.579	81,623				
CFDA 84.002	18,000				
	<u>188,889</u>				
BECKER COUNTY		Yes	Yes		
CFDA 93.596	538,268				
	<u>538,268</u>				
BELTRAMI COUNTY		Yes	Yes		
CFDA 93.596	949,079				
	<u>949,079</u>				
BEMIDJI INTERDISTRICT COUNCIL		Yes	Yes	Yes	
CFDA 84.027	998,481				
CFDA 84.173	100,211				
CFDA 84.181	35,083				
	<u>1,133,775</u>				
BENTON COUNTY		Yes	Yes		Yes
CFDA 93.596	591,190				
	<u>591,190</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BENTON-STEARNES EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	987,200				
CFDA 84.173	88,576				
CFDA 84.181	125,830				
	<u>1,201,606</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes			
CFDA 10.558	38,894				
CFDA 14.231	65,055				
CFDA 14.235	38,538				
CFDA 81.042	161,254				
CFDA 93.568	1,757,013				
CFDA 93.569	134,362				
	<u>2,195,116</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 93.568	152,768				
CFDA 93.596	658,827				
	<u>811,595</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 10.559	17,853				
CFDA 81.042	6,453				
CFDA 93.568	87,448				
CFDA 93.569	9,042				
	<u>120,796</u>				
BROWN COUNTY		Yes	Yes		
CFDA 93.568	237,607				
CFDA 93.575	557				
CFDA 93.596	304,533				
	<u>542,697</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 93.596	397,692				
	<u>397,692</u>				
CARVER COUNTY		Yes	Yes		
CFDA 93.596	704,594				
	<u>704,594</u>				
CASS COUNTY		Yes	Yes		
CFDA 93.596	372,139				
	<u>372,139</u>				
CHILDREN'S ADVOCATE PROG OF MANKAT		Yes	Yes	Yes	
CFDA 10.558	2,181,412				
	<u>2,181,412</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CHISAGO COUNTY CFDA 93.596	327,919	Yes	Yes		
CITY OF ST PAUL CFDA 16.579 CFDA 93.230 CFDA 94.006	61,674 66,397 105,519 <u>233,590</u>	Yes			
CITY OF ST PETER CFDA 16.579	54,638	Yes	Yes		
CLAY COUNTY CFDA 16.579 CFDA 84.173 CFDA 84.181 CFDA 93.596	10,045 8,793 14,723 1,065,005 <u>1,098,566</u>	Yes	Yes		
CLAY-WILKIN OPPORTUNITY COUNCIL CFDA 10.550 CFDA 10.558	4,452 64,634 <u>69,086</u>	Yes			
CLEARWATER COUNTY CFDA 93.568 CFDA 93.596	73,067 184,729 <u>257,796</u>	Yes	Yes		
COMMUNITY ACTION OF MPLS CFDA 81.042 CFDA 93.568 CFDA 93.569	310,969 233,333 677,964 <u>1,222,266</u>	Yes			
COOK COUNTY CFDA 93.596	22,699	Yes	Yes		
COTTONWOOD COUNTY CFDA 93.596	143,641	Yes	Yes		
CROW RIVER SPECIAL ED COOP CFDA 84.027 CFDA 84.173	375,614 33,758	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	33,129				
	<u>442,501</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 84.181	<u>39,697</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 10.553	3,508				
CFDA 10.555	30,497				
CFDA 84.278	336,693				
CFDA 93.230	75,790				
	<u>446,488</u>				
DODGE COUNTY		Yes	Yes		
CFDA 93.596	<u>147,181</u>				
DOUGLAS COUNTY		Yes	Yes		
CFDA 93.596	<u>509,645</u>				
DULUTH PUBLIC SCHOOLS ACADEMY		Yes	Yes		
CFDA 10.550	3,943				
CFDA 10.553	25,557				
CFDA 10.555	102,041				
CFDA 10.558	2,854				
CFDA 84.010	74,848				
CFDA 84.027	59,318				
CFDA 84.186	2,550				
CFDA 84.276	5,680				
CFDA 84.281	2,832				
CFDA 84.298	4,372				
CFDA 84.340	20,781				
	<u>304,776</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 93.596	<u>182,840</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 10.555	49,864				
CFDA 10.558	32,719				
CFDA 93.568	259,681				
CFDA 93.569	68,096				
	<u>410,360</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FREEBORN COUNTY		Yes	Yes	Yes	
CFDA 14.235	6,108				
CFDA 93.569	44,533				
CFDA 93.596	373,391				
	<u>424,032</u>				
FRESHWATER EDUCATION DISTRICT		Yes			
CFDA 10.556	5,822				
CFDA 84.002	4,496				
CFDA 84.027	488,756				
CFDA 84.048	108,692				
CFDA 84.173	55,349				
CFDA 84.181	33,818				
CFDA 84.186	35,130				
CFDA 84.196	25,382				
CFDA 84.243	28,935				
CFDA 84.278	114,875				
CFDA 84.318	47,765				
	<u>949,020</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 93.596	445,771				
	<u>445,771</u>				
GOODHUE COUNTY EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	261,872				
CFDA 84.173	29,055				
CFDA 84.181	58,167				
	<u>349,094</u>				
GRAND PORTAGE RESERVATION		Yes	Yes	Yes	
CFDA 93.568	19,199				
CFDA 93.569	12,521				
	<u>31,720</u>				
GRANT COUNTY		Yes	Yes		
CFDA 93.596	47,063				
	<u>47,063</u>				
HEARTLAND COMMUNITY ACTION AGENC		Yes			
CFDA 10.558	82,401				
CFDA 14.231	21,683				
CFDA 14.235	58,219				
CFDA 81.042	120,625				
CFDA 93.568	638,967				
CFDA 93.569	153,696				
	<u>1,075,591</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HENNEPIN COUNTY					
		Yes			
CFDA 10.553	104,998				
CFDA 10.555	169,053				
CFDA 10.561	7,986,203				
CFDA 84.002	22,271				
CFDA 84.278	750,670				
	<u>9,033,195</u>				
HIAWATHA VALLEY EDUCATION DISTRICT					
		Yes	Yes		
CFDA 84.027	1,254,684				
CFDA 84.048	106,168				
CFDA 84.173	97,049				
CFDA 84.181	104,712				
CFDA 84.323	22,270				
	<u>1,584,883</u>				
HOUSTON COUNTY					
		Yes	Yes		
CFDA 93.596	226,769				
	<u>226,769</u>				
HUBBARD COUNTY					
		Yes	Yes		
CFDA 93.596	372,421				
	<u>372,421</u>				
HUMAN SERV OF FARIBAULT & MARTIN CO					
		Yes	Yes		
CFDA 93.596	207,727				
	<u>207,727</u>				
INTER-COUNTY COMMUNITY COUNCIL					
		Yes			
CFDA 81.042	108,744				
CFDA 93.568	755,250				
CFDA 93.569	93,243				
	<u>957,237</u>				
INTERCULTURAL MUTUAL ASSIST ASSN					
		Yes			
CFDA 16.579	27,716				
	<u>27,716</u>				
INTERMEDIATE SCHOOL DISTRICT 287					
		Yes			
CFDA 84.027	44,365				
CFDA 84.048	250,237				
CFDA 84.173	11,391				
CFDA 84.181	155,927				
CFDA 84.186	34,810				
CFDA 84.281	4,499				
CFDA 84.298	14,747				
	<u>515,976</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
INTERMEDIATE SCHOOL DISTRICT 917					
CFDA 84.010	66,995	Yes	Yes		
CFDA 84.027	13,260				
CFDA 84.048	114,810				
CFDA 84.173	20,990				
CFDA 84.181	428,470				
	<u>644,525</u>				
ISANTI COUNTY					
CFDA 93.596	148,787	Yes	Yes		
ISD 0001 AITKIN					
CFDA 10.550	24,387	Yes	Yes		
CFDA 10.553	22,029				
CFDA 10.555	147,723				
CFDA 84.010	201,184				
CFDA 84.186	4,633				
CFDA 84.276	8,226				
CFDA 84.281	6,375				
CFDA 84.298	8,697				
CFDA 84.340	35,090				
	<u>458,344</u>				
ISD 0004 MCGREGOR					
CFDA 10.550	6,374	Yes	Yes	Yes	
CFDA 10.553	28,792				
CFDA 10.555	95,667				
CFDA 15.130	10,367				
CFDA 84.010	158,786				
CFDA 84.041	65,851				
CFDA 84.048	28,436				
CFDA 84.186	1,377				
CFDA 84.276	3,330				
CFDA 84.281	4,454				
CFDA 84.298	4,662				
CFDA 84.318	124,600				
CFDA 84.340	26,374				
	<u>559,070</u>				
ISD 0011 ANOKA-HENNEPIN					
CFDA 10.550	729,285	Yes	Yes		
CFDA 10.553	289,807				
CFDA 10.555	2,090,193				
CFDA 10.556	37,623				
CFDA 10.558	35,928				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.002	41,092				
CFDA 84.010	1,811,186				
CFDA 84.027	3,203,001				
CFDA 84.048	132,311				
CFDA 84.162	55,162				
CFDA 84.173	366,601				
CFDA 84.186	311,924				
CFDA 84.276	242,496				
CFDA 84.281	112,135				
CFDA 84.298	216,677				
CFDA 84.340	568,110				
CFDA 93.235	20,660				
CFDA 94.004	799				
	10,264,990				
ISD 0012 CENTENNIAL		Yes			
CFDA 10.550	122,564				
CFDA 10.553	17,131				
CFDA 10.555	257,624				
CFDA 84.010	299,807				
CFDA 84.027	532,085				
CFDA 84.173	33,835				
CFDA 84.186	23,045				
CFDA 84.276	31,925				
CFDA 84.281	20,199				
CFDA 84.298	34,416				
CFDA 84.340	69,671				
	1,442,302				
ISD 0013 COLUMBIA HEIGHTS		Yes	Yes		
CFDA 10.550	34,976				
CFDA 10.553	54,830				
CFDA 10.555	317,888				
CFDA 84.010	370,675				
CFDA 84.027	259,686				
CFDA 84.162	17,998				
CFDA 84.173	12,576				
CFDA 84.186	9,900				
CFDA 84.276	11,499				
CFDA 84.281	15,594				
CFDA 84.298	21,873				
CFDA 84.340	81,853				
	1,209,348				
ISD 0014 FRIDLEY		Yes	Yes	Yes	
CFDA 10.550	24,521				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	30,935				
CFDA 10.555	194,017				
CFDA 10.556	785				
CFDA 10.558	8,658				
CFDA 84.010	166,618				
CFDA 84.027	199,647				
CFDA 84.048	153,631				
CFDA 84.173	16,736				
CFDA 84.186	8,345				
CFDA 84.276	15,492				
CFDA 84.281	8,429				
CFDA 84.298	17,557				
CFDA 84.340	39,421				
	884,792				
ISD 0015 ST FRANCIS		Yes	Yes		
CFDA 10.550	98,708				
CFDA 10.553	39,159				
CFDA 10.555	355,207				
CFDA 84.010	202,358				
CFDA 84.013	97,666				
CFDA 84.027	326,563				
CFDA 84.173	21,931				
CFDA 84.186	20,855				
CFDA 84.276	35,580				
CFDA 84.281	11,208				
CFDA 84.298	15,901				
CFDA 84.340	72,148				
	1,297,284				
ISD 0016 SPRING LAKE PARK		Yes			
CFDA 10.550	49,467				
CFDA 10.553	35,062				
CFDA 10.555	263,638				
CFDA 84.010	314,057				
CFDA 84.027	335,027				
CFDA 84.048	19,597				
CFDA 84.173	7,857				
CFDA 84.186	17,438				
CFDA 84.276	24,960				
CFDA 84.281	7,492				
CFDA 84.298	12,659				
CFDA 84.340	110,000				
CFDA 94.004	10,475				
	1,207,729				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0022 DETROIT LAKES					
		Yes	Yes	Yes	
CFDA 10.550	31,724				
CFDA 10.553	27,395				
CFDA 10.555	280,097				
CFDA 10.558	1,278				
CFDA 84.002	12,956				
CFDA 84.010	453,855				
CFDA 84.027	302,586				
CFDA 84.173	69,925				
CFDA 84.186	32,890				
CFDA 84.276	17,209				
CFDA 84.281	28,510				
CFDA 84.298	20,191				
CFDA 84.332	62,232				
CFDA 84.340	79,603				
	<u>1,420,451</u>				
ISD 0023 FRAZEE					
		Yes			
CFDA 10.550	23,229				
CFDA 10.553	21,577				
CFDA 10.555	145,096				
CFDA 10.556	222				
CFDA 84.010	252,556				
CFDA 84.027	123,598				
CFDA 84.173	10,372				
CFDA 84.186	4,200				
CFDA 84.276	7,474				
CFDA 84.281	8,445				
CFDA 84.298	7,800				
CFDA 84.340	34,429				
	<u>638,998</u>				
ISD 0025 PINE POINT					
		Yes	Yes		
CFDA 10.553	7,947				
CFDA 10.555	16,437				
CFDA 10.559	7,435				
CFDA 84.010	53,073				
CFDA 84.186	24,619				
CFDA 84.281	1,173				
CFDA 84.298	878				
CFDA 84.318	23,776				
CFDA 84.340	7,295				
CFDA 93.575	49,928				
	<u>192,561</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0031 BEMIDJI					
		Yes	Yes		
CFDA 10.550	88,112				
CFDA 10.553	125,956				
CFDA 10.555	593,597				
CFDA 10.558	9,724				
CFDA 10.559	91,983				
CFDA 84.002	47,000				
CFDA 84.010	1,344,801				
CFDA 84.013	53,372				
CFDA 84.027	492,125				
CFDA 84.173	39,715				
CFDA 84.181	28,474				
CFDA 84.186	47,193				
CFDA 84.196	40,050				
CFDA 84.213	136,522				
CFDA 84.216	9,046				
CFDA 84.276	41,266				
CFDA 84.281	47,877				
CFDA 84.298	42,733				
CFDA 84.318	196,955				
CFDA 84.340	208,605				
CFDA 84.348	5,594				
	<u>3,690,700</u>				
ISD 0032 BLACKDUCK					
		Yes	Yes	Yes	
CFDA 10.550	13,822				
CFDA 10.553	18,076				
CFDA 10.555	110,582				
CFDA 84.010	142,948				
CFDA 84.186	3,006				
CFDA 84.276	5,358				
CFDA 84.281	4,721				
CFDA 84.298	5,997				
CFDA 84.340	36,318				
	<u>340,828</u>				
ISD 0038 RED LAKE					
		Yes			
CFDA 10.550	18,036				
CFDA 10.553	125,713				
CFDA 10.555	242,710				
CFDA 10.559	35,168				
CFDA 84.002	15,707				
CFDA 84.010	566,729				
CFDA 84.027	126,705				
CFDA 84.173	10,933				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	5,958				
CFDA 84.281	13,457				
CFDA 84.298	13,607				
CFDA 84.340	95,667				
	<u>1,270,390</u>				
ISD 0047 SAUK RAPIDS		Yes	Yes	Yes	
CFDA 10.550	58,050				
CFDA 10.553	14,818				
CFDA 10.555	202,789				
CFDA 84.010	203,450				
CFDA 84.186	12,862				
CFDA 84.216	16,183				
CFDA 84.276	18,479				
CFDA 84.281	9,744				
CFDA 84.298	19,972				
CFDA 84.340	55,068				
	<u>611,415</u>				
ISD 0051 FOLEY		Yes	Yes	Yes	
CFDA 10.550	27,671				
CFDA 10.555	155,151				
CFDA 84.010	209,590				
CFDA 84.186	32,731				
CFDA 84.276	10,572				
CFDA 84.278	23,219				
CFDA 84.281	1,703				
CFDA 84.298	15,944				
CFDA 84.340	41,164				
	<u>517,745</u>				
ISD 0077 MANKATO		Yes			
CFDA 10.550	108,875				
CFDA 10.553	109,482				
CFDA 10.555	487,025				
CFDA 10.556	5,303				
CFDA 84.002	48,634				
CFDA 84.010	683,551				
CFDA 84.027	648,656				
CFDA 84.048	21,909				
CFDA 84.173	23,158				
CFDA 84.181	49,347				
CFDA 84.186	29,503				
CFDA 84.276	42,318				
CFDA 84.281	30,910				
CFDA 84.298	35,263				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.340	164,708				
	<u>2,488,642</u>				
ISD 0088 NEW ULM					
		Yes			
CFDA 10.550	41,129				
CFDA 10.553	8,323				
CFDA 10.555	152,476				
CFDA 10.556	2,979				
CFDA 84.010	197,591				
CFDA 84.186	11,762				
CFDA 84.298	17,208				
CFDA 84.340	51,095				
	<u>482,563</u>				
ISD 0093 CARLTON					
		Yes			
CFDA 10.550	8,014				
CFDA 10.553	11,293				
CFDA 10.555	57,348				
CFDA 10.556	442				
CFDA 84.010	101,847				
CFDA 84.027	27,462				
CFDA 84.276	1,335				
CFDA 84.278	47,838				
CFDA 84.281	4,370				
CFDA 84.298	5,286				
CFDA 84.340	17,776				
	<u>283,011</u>				
ISD 0094 CLOQUET					
		Yes	Yes		
CFDA 10.550	41,853				
CFDA 10.553	25,075				
CFDA 10.555	219,310				
CFDA 10.556	3,862				
CFDA 10.558	1,635				
CFDA 10.559	18,543				
CFDA 84.010	333,658				
CFDA 84.027	1,004,746				
CFDA 84.048	13,777				
CFDA 84.173	72,598				
CFDA 84.181	30,210				
CFDA 84.186	6,079				
CFDA 84.196	6,700				
CFDA 84.276	14,646				
CFDA 84.281	2,331				
CFDA 84.298	13,943				
CFDA 84.318	157,125				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.340	65,437				
	<u>2,031,528</u>				
ISD 0110 WACONIA		Yes	Yes	Yes	
CFDA 10.550	30,472				
CFDA 10.555	81,629				
CFDA 10.556	2,117				
CFDA 84.010	100,197				
CFDA 84.027	144,365				
CFDA 84.173	19,130				
CFDA 84.186	8,041				
CFDA 84.278	10,091				
CFDA 84.281	3,865				
CFDA 84.298	8,161				
CFDA 84.340	24,567				
	<u>432,635</u>				
ISD 0112 CHASKA		Yes	Yes		
CFDA 10.550	58,499				
CFDA 10.553	14,814				
CFDA 10.555	269,760				
CFDA 10.556	906				
CFDA 84.010	179,223				
CFDA 84.027	521,887				
CFDA 84.173	44,372				
CFDA 84.186	27,243				
CFDA 84.276	35,124				
CFDA 84.281	17,384				
CFDA 84.298	39,015				
CFDA 84.340	64,976				
	<u>1,273,203</u>				
ISD 0113 WALKER-AKELEY		Yes			
CFDA 10.553	24,599				
CFDA 10.555	105,771				
CFDA 84.010	231,820				
CFDA 84.027	104,156				
CFDA 84.048	15,404				
CFDA 84.186	3,532				
CFDA 84.276	3,986				
CFDA 84.281	7,718				
CFDA 84.298	7,768				
	<u>504,754</u>				
ISD 0115 CASS LAKE - BENA		Yes	Yes	Yes	
CFDA 10.550	13,942				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	124,189				
CFDA 10.555	230,065				
CFDA 10.559	32,398				
CFDA 84.002	6,022				
CFDA 84.010	343,075				
CFDA 84.186	23,077				
CFDA 84.276	6,828				
CFDA 84.281	10,570				
CFDA 84.298	11,609				
CFDA 84.332	45,874				
CFDA 84.340	45,242				
CFDA 93.575	4,009				
CFDA 94.006	38,195				
	<u>935,095</u>				
ISD 0118 REMER		Yes	Yes	Yes	
CFDA 10.550	15,939				
CFDA 10.553	35,590				
CFDA 10.555	83,266				
CFDA 84.010	239,005				
CFDA 84.027	72,097				
CFDA 84.173	4,544				
CFDA 84.276	3,600				
CFDA 84.281	1,840				
CFDA 84.298	5,938				
CFDA 84.340	29,943				
	<u>491,762</u>				
ISD 0129 MONTEVIDEO		Yes			
CFDA 10.550	31,146				
CFDA 10.553	18,426				
CFDA 10.555	155,704				
CFDA 10.559	292,889				
CFDA 84.010	154,565				
CFDA 84.011	25,647				
CFDA 84.186	5,347				
CFDA 84.276	9,486				
CFDA 84.281	6,479				
CFDA 84.298	9,497				
CFDA 84.340	33,806				
	<u>742,992</u>				
ISD 0138 NORTH BRANCH		Yes			
CFDA 10.550	32,369				
CFDA 10.553	24,886				
CFDA 10.555	195,597				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	178,799				
CFDA 84.027	384,702				
CFDA 84.173	13,297				
CFDA 84.186	11,916				
CFDA 84.276	16,322				
CFDA 84.281	10,798				
CFDA 84.298	20,254				
CFDA 84.340	43,828				
	<u>932,768</u>				
ISD 0152 MOORHEAD		Yes	Yes		Yes
CFDA 10.550	99,977				
CFDA 10.553	64,399				
CFDA 10.555	324,723				
CFDA 84.002	36,681				
CFDA 84.010	840,099				
CFDA 84.011	186,955				
CFDA 84.027	544,911				
CFDA 84.173	34,754				
CFDA 84.186	42,746				
CFDA 84.196	19,852				
CFDA 84.216	15,823				
CFDA 84.276	31,841				
CFDA 84.281	21,309				
CFDA 84.298	39,318				
CFDA 84.318	234,911				
CFDA 84.340	187,389				
CFDA 94.004	9,491				
	<u>2,735,179</u>				
ISD 0162 BAGLEY		Yes	Yes	Yes	
CFDA 10.550	24,732				
CFDA 10.553	11,467				
CFDA 10.555	159,974				
CFDA 84.010	366,459				
CFDA 84.186	3,504				
CFDA 84.276	6,780				
CFDA 84.281	9,163				
CFDA 84.298	10,290				
CFDA 84.340	50,040				
	<u>642,409</u>				
ISD 0166 COOK COUNTY		Yes	Yes	Yes	
CFDA 10.550	5,555				
CFDA 10.553	2,895				
CFDA 10.555	31,696				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.556	1,029				
CFDA 84.010	64,689				
CFDA 84.186	2,467				
CFDA 84.276	4,380				
CFDA 84.278	4,880				
CFDA 84.281	4,207				
CFDA 84.298	2,321				
CFDA 84.340	9,491				
	<u>133,610</u>				
ISD 0177 COTTONWOOD & JACKSON		Yes	Yes	Yes	
CFDA 10.550	23,382				
CFDA 10.555	97,115				
CFDA 84.010	195,232				
CFDA 84.151	6,820				
CFDA 84.186	3,130				
CFDA 84.340	47,749				
	<u>373,428</u>				
ISD 0181 BRAINERD		Yes	Yes		
CFDA 10.550	122,075				
CFDA 10.553	132,324				
CFDA 10.555	587,110				
CFDA 10.556	397				
CFDA 84.002	6,037				
CFDA 84.010	1,108,644				
CFDA 84.027	1,011,244				
CFDA 84.048	82,031				
CFDA 84.173	117,119				
CFDA 84.181	49,449				
CFDA 84.186	64,670				
CFDA 84.216	6,800				
CFDA 84.276	43,039				
CFDA 84.281	19,397				
CFDA 84.298	52,069				
CFDA 84.340	191,655				
	<u>3,594,060</u>				
ISD 0191 BURNSVILLE		Yes			
CFDA 10.550	107,769				
CFDA 10.553	29,542				
CFDA 10.555	563,483				
CFDA 10.558	23,226				
CFDA 84.002	25,126				
CFDA 84.010	400,862				
CFDA 84.027	770,357				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.048	39,328				
CFDA 84.173	141,271				
CFDA 84.186	41,944				
CFDA 84.276	56,295				
CFDA 84.281	23,467				
CFDA 84.298	28,789				
CFDA 84.340	135,229				
	<u>2,386,688</u>				
ISD 0192 FARMINGTON		Yes	Yes	Yes	
CFDA 10.550	68,677				
CFDA 10.553	7,264				
CFDA 10.555	188,196				
CFDA 10.556	2,999				
CFDA 84.010	88,265				
CFDA 84.027	355,201				
CFDA 84.173	41,326				
CFDA 84.181	13,452				
CFDA 84.186	16,302				
CFDA 84.276	25,450				
CFDA 84.281	9,640				
CFDA 84.298	36,046				
CFDA 84.340	37,754				
	<u>890,572</u>				
ISD 0194 LAKEVILLE		Yes	Yes		
CFDA 10.550	71,076				
CFDA 10.555	263,827				
CFDA 84.002	6,604				
CFDA 84.010	130,547				
CFDA 84.027	758,486				
CFDA 84.173	111,147				
CFDA 84.186	31,741				
CFDA 84.276	54,678				
CFDA 84.281	11,412				
CFDA 84.298	23,139				
CFDA 84.340	51,363				
	<u>1,514,020</u>				
ISD 0196 ROSEMOUNT		Yes	Yes		Yes
CFDA 10.550	498,085				
CFDA 10.553	104,679				
CFDA 10.555	924,153				
CFDA 10.556	1,798				
CFDA 83.544	780				
CFDA 84.002	79,351				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	580,836				
CFDA 84.027	1,455,557				
CFDA 84.048	75,713				
CFDA 84.173	212,461				
CFDA 84.181	93,404				
CFDA 84.186	277,734				
CFDA 84.276	167,064				
CFDA 84.281	75,229				
CFDA 84.298	141,224				
CFDA 84.340	245,689				
CFDA 93.558	43,422				
	4,977,179				
ISD 0197 WEST ST PAUL		Yes	Yes		
CFDA 10.550	44,425				
CFDA 10.553	31,973				
CFDA 10.555	251,733				
CFDA 10.556	10,002				
CFDA 84.010	204,077				
CFDA 84.027	340,301				
CFDA 84.048	10,000				
CFDA 84.173	43,850				
CFDA 84.181	15,375				
CFDA 84.186	26,269				
CFDA 84.216	16,769				
CFDA 84.276	28,153				
CFDA 84.281	10,685				
CFDA 84.298	50,893				
CFDA 84.340	80,459				
	1,164,964				
ISD 0199 INVER GROVE HEIGHTS		Yes	Yes	Yes	
CFDA 10.550	48,739				
CFDA 10.553	43,222				
CFDA 10.555	221,887				
CFDA 10.556	2,294				
CFDA 84.010	186,475				
CFDA 84.027	349,940				
CFDA 84.173	34,548				
CFDA 84.181	12,334				
CFDA 84.186	13,683				
CFDA 84.276	20,604				
CFDA 84.281	9,798				
CFDA 84.298	17,533				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.340	79,638				
	<u>1,040,695</u>				
ISD 0206 ALEXANDRIA		Yes			
CFDA 10.550	79,870				
CFDA 10.555	340,404				
CFDA 84.002	12,109				
CFDA 84.010	303,797				
CFDA 84.027	627,346				
CFDA 84.048	1				
CFDA 84.173	74,285				
CFDA 84.181	84,732				
CFDA 84.186	15,522				
CFDA 84.216	51				
CFDA 84.276	30,428				
CFDA 84.281	30,784				
CFDA 84.298	32,163				
CFDA 84.340	74,960				
	<u>1,706,452</u>				
ISD 0241 ALBERT LEA		Yes			
CFDA 10.550	46,037				
CFDA 10.553	39,692				
CFDA 10.555	324,751				
CFDA 10.556	2,056				
CFDA 84.002	9,393				
CFDA 84.010	475,755				
CFDA 84.027	392,175				
CFDA 84.048	24,944				
CFDA 84.173	52,082				
CFDA 84.181	27,402				
CFDA 84.186	13,705				
CFDA 84.213	142,921				
CFDA 84.276	24,113				
CFDA 84.278	14,259				
CFDA 84.281	11,387				
CFDA 84.298	25,255				
CFDA 84.340	96,518				
	<u>1,722,445</u>				
ISD 0256 RED WING		Yes			
CFDA 10.550	47,529				
CFDA 10.553	16,723				
CFDA 10.555	182,347				
CFDA 84.002	8,875				
CFDA 84.010	225,054				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.027	371,155				
CFDA 84.186	25,504				
CFDA 84.276	20,944				
CFDA 84.281	7,567				
CFDA 84.298	19,173				
CFDA 84.340	51,074				
	<u>975,945</u>				
ISD 0270 HOPKINS		Yes	Yes		
CFDA 10.550	101,676				
CFDA 10.553	54,200				
CFDA 10.555	345,357				
CFDA 10.556	6,152				
CFDA 84.002	46,714				
CFDA 84.010	322,547				
CFDA 84.013	90,543				
CFDA 84.027	747,407				
CFDA 84.173	56,881				
CFDA 84.186	142,188				
CFDA 84.216	6,773				
CFDA 84.276	48,481				
CFDA 84.278	46,858				
CFDA 84.281	35,645				
CFDA 84.298	62,977				
CFDA 84.340	102,534				
	<u>2,216,933</u>				
ISD 0271 BLOOMINGTON		Yes	Yes	Yes	
CFDA 10.550	223,332				
CFDA 10.553	166,922				
CFDA 10.555	702,734				
CFDA 84.002	250,392				
CFDA 84.010	394,089				
CFDA 84.027	853,367				
CFDA 84.060	21,677				
CFDA 84.173	63,456				
CFDA 84.181	37,800				
CFDA 84.186	51,950				
CFDA 84.213	129,559				
CFDA 84.215	323				
CFDA 84.216	5,069				
CFDA 84.276	53,072				
CFDA 84.278	15,587				
CFDA 84.281	44,659				
CFDA 84.298	72,440				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.340	276,507				
	<u>3,362,935</u>				
ISD 0272 EDEN PRAIRIE		Yes			
CFDA 10.550	77,933				
CFDA 10.553	10,921				
CFDA 10.555	336,759				
CFDA 10.556	4,968				
CFDA 84.010	192,817				
CFDA 84.027	720,375				
CFDA 84.173	60,164				
CFDA 84.186	27,312				
CFDA 84.276	60,000				
CFDA 84.281	76,627				
CFDA 84.298	50,087				
CFDA 84.340	84,134				
	<u>1,702,097</u>				
ISD 0273 EDINA		Yes	Yes		
CFDA 10.550	48,408				
CFDA 10.555	92,884				
CFDA 84.010	119,250				
CFDA 84.027	464,739				
CFDA 84.173	46,204				
CFDA 84.186	26,821				
CFDA 84.276	41,116				
CFDA 84.281	26,806				
CFDA 84.298	43,874				
CFDA 84.340	50,571				
	<u>960,673</u>				
ISD 0276 MINNETONKA		Yes			
CFDA 10.550	210,668				
CFDA 10.555	100,029				
CFDA 84.002	18,802				
CFDA 84.027	632,979				
CFDA 84.173	28,712				
CFDA 84.181	16,020				
CFDA 84.186	24,344				
CFDA 84.276	45,648				
CFDA 84.281	22,996				
CFDA 84.298	54,296				
CFDA 84.340	54,232				
	<u>1,208,726</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0277 WESTONKA					
		Yes	Yes	Yes	
CFDA 10.550	39,931				
CFDA 10.555	96,154				
CFDA 10.556	387				
CFDA 84.010	187,148				
CFDA 84.027	240,800				
CFDA 84.173	17,002				
CFDA 84.186	8,816				
CFDA 84.216	6,511				
CFDA 84.276	15,852				
CFDA 84.281	9,133				
CFDA 84.298	14,563				
CFDA 84.340	52,174				
	<u>688,471</u>				
ISD 0278 ORONO					
		Yes	Yes		
CFDA 10.550	25,451				
CFDA 10.555	57,635				
CFDA 10.556	1,805				
CFDA 84.027	170,130				
CFDA 84.173	27,967				
CFDA 84.186	7,630				
CFDA 84.276	15,330				
CFDA 84.281	9,074				
CFDA 84.298	15,517				
CFDA 84.340	18,248				
	<u>348,787</u>				
ISD 0280 RICHFIELD					
		Yes	Yes		
CFDA 10.550	61,466				
CFDA 10.553	41,751				
CFDA 10.555	327,317				
CFDA 10.556	4,905				
CFDA 84.010	355,646				
CFDA 84.027	246,739				
CFDA 84.173	33,982				
CFDA 84.181	333,339				
CFDA 84.186	34,310				
CFDA 84.276	32,438				
CFDA 84.281	18,544				
CFDA 84.298	31,731				
CFDA 84.340	99,881				
CFDA 93.576	40,309				
	<u>1,662,358</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0281 ROBBINSDALE					
		Yes		Yes	
CFDA 10.550	343,785				
CFDA 10.553	190,513				
CFDA 10.555	1,069,935				
CFDA 84.002	117,132				
CFDA 84.010	889,518				
CFDA 84.027	840,755				
CFDA 84.173	71,359				
CFDA 84.181	65,714				
CFDA 84.186	50,544				
CFDA 84.216	30,277				
CFDA 84.276	84,435				
CFDA 84.281	42,926				
CFDA 84.298	72,969				
CFDA 84.332	112,292				
CFDA 84.340	252,276				
CFDA 93.576	30,000				
	<u>4,264,430</u>				
ISD 0283 ST LOUIS PARK					
		Yes		Yes	
CFDA 10.550	82,360				
CFDA 10.553	46,800				
CFDA 10.555	259,487				
CFDA 10.556	2,783				
CFDA 10.559	3,130				
CFDA 84.010	269,161				
CFDA 84.027	559,838				
CFDA 84.162	50,000				
CFDA 84.173	55,361				
CFDA 84.181	18,195				
CFDA 84.186	19,593				
CFDA 84.213	134,402				
CFDA 84.276	25,289				
CFDA 84.278	19,362				
CFDA 84.281	28,855				
CFDA 84.298	43,212				
CFDA 84.336	1,000				
CFDA 84.340	82,199				
CFDA 84.341	118,868				
	<u>1,819,895</u>				
ISD 0284 WAYZATA					
		Yes			
CFDA 10.550	117,338				
CFDA 10.555	252,922				
CFDA 84.010	205,448				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.027	417,495				
CFDA 84.048	36,520				
CFDA 84.168	18,435				
CFDA 84.173	21,061				
CFDA 84.181	4,143				
CFDA 84.186	31,432				
CFDA 84.276	46,008				
CFDA 84.278	6,180				
CFDA 84.298	55,996				
CFDA 84.340	96,641				
	1,309,619				
ISD 0286 BROOKLYN CENTER		Yes	Yes	Yes	
CFDA 10.550	40,595				
CFDA 10.553	85,360				
CFDA 10.555	284,139				
CFDA 10.556	848				
CFDA 84.010	218,947				
CFDA 84.027	165,090				
CFDA 84.048	24,507				
CFDA 84.173	13,309				
CFDA 84.186	12,145				
CFDA 84.276	14,804				
CFDA 84.281	10,678				
CFDA 84.298	13,068				
CFDA 93.576	50,000				
	933,490				
ISD 0300 LA CRESCENT		Yes	Yes		
CFDA 10.550	26,674				
CFDA 10.553	9,020				
CFDA 10.555	80,307				
CFDA 10.558	1,729				
CFDA 84.010	121,697				
CFDA 84.027	3,179				
CFDA 84.048	5,000				
CFDA 84.173	3,655				
CFDA 84.186	6,266				
CFDA 84.281	6,430				
CFDA 84.298	12,268				
CFDA 84.340	26,756				
	302,981				
ISD 0309 PARK RAPIDS		Yes	Yes		Yes
CFDA 10.550	28,440				
CFDA 10.553	38,327				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	193,602				
CFDA 84.002	6,252				
CFDA 84.010	274,016				
CFDA 84.048	15,384				
CFDA 84.060	20,577				
CFDA 84.173	34,731				
CFDA 84.181	24,592				
CFDA 84.186	6,540				
CFDA 84.278	3,230				
CFDA 84.281	6,134				
CFDA 84.298	6,650				
CFDA 84.318	98,745				
CFDA 84.340	57,245				
	814,465				
ISD 0316 COLERAINE		Yes	Yes	Yes	
CFDA 10.550	27,756				
CFDA 10.553	48,547				
CFDA 10.555	154,054				
CFDA 84.010	328,384				
CFDA 84.186	5,083				
CFDA 84.276	8,886				
CFDA 84.281	8,524				
CFDA 84.298	11,088				
CFDA 84.340	63,636				
	655,958				
ISD 0317 DEER RIVER		Yes	Yes	Yes	
CFDA 10.550	21,562				
CFDA 10.553	45,142				
CFDA 10.555	147,592				
CFDA 84.010	324,171				
CFDA 84.186	3,865				
CFDA 84.276	6,117				
CFDA 84.281	2,955				
CFDA 84.298	7,117				
CFDA 84.318	5,558				
CFDA 84.340	36,125				
	600,204				
ISD 0318 GRAND RAPIDS		Yes	Yes		
CFDA 10.550	48,568				
CFDA 10.553	77,565				
CFDA 10.555	337,662				
CFDA 10.559	10,767				
CFDA 84.010	858,036				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.027	526,391				
CFDA 84.048	37,616				
CFDA 84.173	45,928				
CFDA 84.181	66,432				
CFDA 84.186	18,752				
CFDA 84.276	27,216				
CFDA 84.278	57,805				
CFDA 84.281	36,160				
CFDA 84.298	32,389				
CFDA 84.318	7,841				
CFDA 84.340	136,070				
CFDA 94.001	8,422				
	2,333,620				
ISD 0332 MORA					
		Yes			
CFDA 10.553	20,174				
CFDA 10.555	149,294				
CFDA 84.010	289,269				
CFDA 84.027	69,875				
CFDA 84.048	10,190				
CFDA 84.186	6,835				
CFDA 84.281	12,662				
CFDA 84.298	9,139				
CFDA 84.340	50,304				
	617,742				
ISD 0333 OGILVIE					
		Yes	Yes		
CFDA 10.553	31,239				
CFDA 10.555	101,596				
CFDA 84.010	148,005				
CFDA 84.047	5,389				
CFDA 84.186	2,593				
CFDA 84.276	4,602				
CFDA 84.281	8,062				
CFDA 84.298	10,908				
	312,394				
ISD 0345 NEW LONDON-SPICER					
		Yes			
CFDA 10.550	39,512				
CFDA 10.553	15,268				
CFDA 10.555	129,402				
CFDA 84.010	137,929				
CFDA 84.048	3,325				
CFDA 84.186	14,097				
CFDA 84.276	10,842				
CFDA 84.281	5,379				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	8,751				
CFDA 84.340	34,540				
	<u>399,045</u>				
ISD 0347 WILLMAR		Yes	Yes		
CFDA 10.550	78,214				
CFDA 10.553	81,804				
CFDA 10.555	471,186				
CFDA 10.558	3,234				
CFDA 84.002	16,468				
CFDA 84.010	745,784				
CFDA 84.011	84,130				
CFDA 84.027	23,168				
CFDA 84.048	43,311				
CFDA 84.186	33,756				
CFDA 84.276	27,288				
CFDA 84.281	31,992				
CFDA 84.298	29,701				
CFDA 84.340	108,434				
	<u>1,778,470</u>				
ISD 0361 INTERNATIONAL FALLS		Yes	Yes	Yes	
CFDA 10.550	24,237				
CFDA 10.553	25,699				
CFDA 10.555	109,251				
CFDA 84.002	2,000				
CFDA 84.010	334,525				
CFDA 84.027	117,061				
CFDA 84.048	19,071				
CFDA 84.173	1,480				
CFDA 84.173	5,808				
CFDA 84.181	686				
CFDA 84.186	6,111				
CFDA 84.276	10,140				
CFDA 84.278	18,644				
CFDA 84.281	10,865				
CFDA 84.298	11,284				
CFDA 84.340	54,138				
	<u>751,000</u>				
ISD 0378 DAWSON-BOYD		Yes	Yes		
CFDA 10.550	17,835				
CFDA 10.553	23,427				
CFDA 10.555	56,910				
CFDA 84.010	60,924				
CFDA 84.186	2,320				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.276	3,990				
CFDA 84.281	2,521				
CFDA 84.298	3,998				
CFDA 84.318	119,957				
CFDA 84.340	11,756				
CFDA 94.004	20,200				
	<u>323,838</u>				
ISD 0381 LAKE SUPERIOR		Yes	Yes	Yes	
CFDA 10.550	25,585				
CFDA 10.553	13,337				
CFDA 10.555	128,738				
CFDA 84.010	166,647				
CFDA 84.027	132,849				
CFDA 84.048	500				
CFDA 84.173	13,341				
CFDA 84.186	8,894				
CFDA 84.276	5,778				
CFDA 84.281	9,527				
CFDA 84.298	5,286				
CFDA 84.340	42,628				
	<u>553,110</u>				
ISD 0394 MONTGOMERY-LONSDALE		Yes			
CFDA 10.550	26,044				
CFDA 10.553	13,180				
CFDA 10.555	89,222				
CFDA 84.010	88,365				
CFDA 84.011	111,550				
CFDA 84.186	4,736				
CFDA 84.276	4,980				
CFDA 84.281	3,855				
CFDA 84.298	7,988				
CFDA 84.340	21,570				
	<u>371,490</u>				
ISD 0413 MARSHALL		Yes	Yes	Yes	
CFDA 10.553	15,461				
CFDA 10.555	221,645				
CFDA 84.002	47,529				
CFDA 84.010	198,612				
CFDA 84.027	131,813				
CFDA 84.173	16,025				
CFDA 84.181	16,468				
CFDA 84.186	8,340				
CFDA 84.276	14,052				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.278	9,591				
CFDA 84.281	3,907				
CFDA 84.298	17,526				
CFDA 84.340	45,900				
CFDA 93.576	69,318				
	<u>816,187</u>				
ISD 0423 HUTCHINSON		Yes	Yes		
CFDA 10.550	32,985				
CFDA 10.553	6,793				
CFDA 10.555	154,075				
CFDA 84.010	173,767				
CFDA 84.186	4,125				
CFDA 84.276	10,170				
CFDA 84.278	12,089				
CFDA 84.281	12,557				
CFDA 84.298	19,371				
CFDA 84.318	247,112				
CFDA 84.340	46,763				
	<u>719,807</u>				
ISD 0432 MAHNOMEN		Yes	Yes	Yes	
CFDA 10.550	15,011				
CFDA 10.553	38,247				
CFDA 10.555	122,767				
CFDA 10.559	17,706				
CFDA 84.010	257,655				
CFDA 84.186	2,993				
CFDA 84.276	614				
CFDA 84.281	7,991				
CFDA 84.298	7,486				
CFDA 84.340	33,862				
	<u>504,332</u>				
ISD 0435 WAUBUN		Yes	Yes	Yes	
CFDA 10.550	17,708				
CFDA 10.555	174,585				
CFDA 84.010	271,632				
CFDA 84.186	1,480				
CFDA 84.281	4,166				
CFDA 84.298	3,488				
	<u>473,059</u>				
ISD 0465 LITCHFIELD		Yes			
CFDA 10.550	30,284				
CFDA 10.553	10,006				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	161,648				
CFDA 84.010	171,678				
CFDA 84.186	7,240				
CFDA 84.276	12,426				
CFDA 84.281	8,998				
CFDA 84.298	14,776				
CFDA 84.340	38,162				
	<u>455,218</u>				
ISD 0466 DASSEL-COKATO					
CFDA 10.550	30,677	Yes	Yes		
CFDA 10.553	6,422				
CFDA 10.555	170,049				
CFDA 10.556	771				
CFDA 84.010	160,555				
CFDA 84.013	17,200				
CFDA 84.186	6,132				
CFDA 84.276	13,464				
CFDA 84.281	8,997				
CFDA 84.298	12,560				
CFDA 84.318	1,833				
CFDA 84.340	39,638				
	<u>468,298</u>				
ISD 0477 PRINCETON					
CFDA 10.550	64,914	Yes	Yes	Yes	
CFDA 10.553	13,952				
CFDA 10.555	209,637				
CFDA 10.556	402				
CFDA 84.010	178,922				
CFDA 84.186	48,526				
CFDA 84.276	18,157				
CFDA 84.281	4,735				
CFDA 84.298	12,589				
CFDA 84.318	156,065				
CFDA 84.340	47,710				
	<u>755,609</u>				
ISD 0480 ONAMIA					
CFDA 10.550	15,302	Yes	Yes	Yes	
CFDA 10.553	38,862				
CFDA 10.555	102,803				
CFDA 84.010	296,531				
CFDA 84.048	10,877				
CFDA 84.151	9,907				
CFDA 84.186	14,647				

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Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.276	5,604				
CFDA 84.278	14,615				
CFDA 84.281	9,165				
CFDA 84.340	35,110				
	<u>553,423</u>				
ISD 0484 PIERZ		Yes	Yes	Yes	
CFDA 10.550	19,602				
CFDA 10.553	13,350				
CFDA 10.555	118,056				
CFDA 84.010	241,769				
CFDA 84.151	7,656				
CFDA 84.186	3,825				
CFDA 84.216	22,687				
CFDA 84.276	5,838				
CFDA 84.281	10,093				
CFDA 84.318	105,039				
CFDA 84.340	30,342				
	<u>578,257</u>				
ISD 0492 AUSTIN		Yes			
CFDA 10.550	51,433				
CFDA 10.553	46,596				
CFDA 10.555	360,457				
CFDA 84.002	10,050				
CFDA 84.010	533,591				
CFDA 84.027	396,469				
CFDA 84.048	86,968				
CFDA 84.173	12,922				
CFDA 84.181	26,163				
CFDA 84.276	25,578				
CFDA 84.278	8,674				
CFDA 84.281	13,767				
CFDA 84.298	26,676				
	<u>1,599,344</u>				
ISD 0500 SOUTHLAND		Yes	Yes		
CFDA 10.550	18,298				
CFDA 10.553	4,113				
CFDA 10.555	44,118				
CFDA 10.556	136				
CFDA 84.010	75,437				
CFDA 84.027	168,559				
CFDA 84.048	278				
CFDA 84.048	32,522				
CFDA 84.173	9,051				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.276	3,137				
CFDA 84.281	3,189				
CFDA 84.298	4,829				
	<u>363,667</u>				
ISD 0508 ST PETER		Yes	Yes		
CFDA 10.550	13,131				
CFDA 10.553	28,410				
CFDA 10.555	121,055				
CFDA 84.010	219,826				
CFDA 84.048	4,634				
CFDA 84.186	8,563				
CFDA 84.216	2,976				
CFDA 84.276	11,687				
CFDA 84.281	8,589				
CFDA 84.298	12,396				
CFDA 84.340	48,790				
CFDA 94.004	3,538				
	<u>483,595</u>				
ISD 0518 WORTHINGTON		Yes	Yes	Yes	
CFDA 10.550	37,076				
CFDA 10.553	67,672				
CFDA 10.555	285,118				
CFDA 10.556	770				
CFDA 84.002	27,243				
CFDA 84.010	242,015				
CFDA 84.027	197,428				
CFDA 84.162	29,928				
CFDA 84.173	19,511				
CFDA 84.181	19,962				
CFDA 84.186	18,909				
CFDA 84.213	127,185				
CFDA 84.276	14,772				
CFDA 84.281	9,968				
CFDA 84.298	20,997				
CFDA 84.340	47,431				
	<u>1,165,985</u>				
ISD 0535 ROCHESTER		Yes	Yes		
CFDA 10.550	165,888				
CFDA 10.553	135,722				
CFDA 10.555	1,055,907				
CFDA 10.556	9,237				
CFDA 10.558	2,613				
CFDA 84.002	145,612				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	940,933				
CFDA 84.011	47,170				
CFDA 84.027	1,385,665				
CFDA 84.048	67,909				
CFDA 84.162	100,179				
CFDA 84.173	95,959				
CFDA 84.181	71,554				
CFDA 84.186	101,215				
CFDA 84.213	115,066				
CFDA 84.215	290,294				
CFDA 84.276	86,106				
CFDA 84.281	49,826				
CFDA 84.298	97,332				
CFDA 84.340	282,618				
	<u>5,246,805</u>				
ISD 0544 FERGUS FALLS		Yes	Yes		
CFDA 10.550	18,504				
CFDA 10.555	132,252				
CFDA 10.556	3,622				
CFDA 84.002	13,279				
CFDA 84.010	371,922				
CFDA 84.027	31,230				
CFDA 84.186	12,607				
CFDA 84.276	18,966				
CFDA 84.281	16,800				
CFDA 84.298	24,000				
CFDA 84.340	93,712				
CFDA 94.004	3,408				
	<u>740,302</u>				
ISD 0548 PELICAN RAPIDS		Yes	Yes	Yes	
CFDA 10.550	19,794				
CFDA 10.553	37,936				
CFDA 10.555	135,150				
CFDA 84.010	108,229				
CFDA 84.162	12,341				
CFDA 84.186	4,575				
CFDA 84.276	8,118				
CFDA 84.281	2,657				
CFDA 84.298	7,726				
CFDA 84.340	19,716				
	<u>356,242</u>				
ISD 0549 PERHAM		Yes	Yes		
CFDA 10.550	32,897				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	21,910				
CFDA 10.555	158,955				
CFDA 10.556	145				
CFDA 84.010	183,063				
CFDA 84.027	163,258				
CFDA 84.173	8,902				
CFDA 84.186	6,291				
CFDA 84.216	29,932				
CFDA 84.276	5,499				
CFDA 84.281	6,498				
CFDA 84.298	9,335				
CFDA 84.332	47,354				
CFDA 84.340	37,374				
	<u>711,413</u>				
ISD 0564 THIEF RIVER FALLS					
		Yes	Yes		
CFDA 10.550	36,143				
CFDA 10.553	30,413				
CFDA 10.555	162,468				
CFDA 10.556	1,306				
CFDA 84.010	360,461				
CFDA 84.027	232,951				
CFDA 84.048	11,470				
CFDA 84.173	15,820				
CFDA 84.181	27,989				
CFDA 84.186	9,014				
CFDA 84.276	16,464				
CFDA 84.281	7,949				
CFDA 84.298	14,151				
CFDA 84.340	74,350				
	<u>1,000,949</u>				
ISD 0578 PINE CITY					
		Yes	Yes	Yes	
CFDA 10.550	27,254				
CFDA 10.553	37,407				
CFDA 10.555	150,442				
CFDA 84.010	249,360				
CFDA 84.281	8,885				
CFDA 84.298	11,441				
CFDA 84.340	50,704				
	<u>535,493</u>				
ISD 0593 CROOKSTON					
		Yes	Yes	Yes	
CFDA 10.553	61,439				
CFDA 10.555	193,340				
CFDA 10.556	198				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	120,539				
CFDA 84.011	58,067				
CFDA 84.027	138,172				
CFDA 84.173	10,109				
CFDA 84.181	34,377				
CFDA 84.186	6,490				
CFDA 84.276	10,488				
CFDA 84.281	8,174				
CFDA 84.298	10,987				
CFDA 84.340	40,323				
CFDA 94.003	22,555				
	715,258				
ISD 0595 EAST GRAND FORKS					
		Yes		Yes	
CFDA 10.550	29,299				
CFDA 10.553	37,616				
CFDA 10.555	169,320				
CFDA 10.556	1,015				
CFDA 84.010	343,290				
CFDA 84.184	4,016				
CFDA 84.186	21,080				
CFDA 84.276	11,504				
CFDA 84.278	5,514				
CFDA 84.281	7,308				
CFDA 84.287	93,499				
CFDA 84.298	13,608				
CFDA 84.340	63,226				
	800,295				
ISD 0599 FERTILE-BELTRAMI					
		Yes		Yes	
CFDA 10.550	10,360				
CFDA 10.553	21,166				
CFDA 10.555	66,811				
CFDA 84.010	90,190				
CFDA 84.184	773,653				
CFDA 84.186	207				
CFDA 84.276	2,754				
CFDA 84.281	2,045				
CFDA 84.298	1,327				
CFDA 84.340	18,058				
	986,571				
ISD 0601 FOSSTON					
		Yes		Yes	
CFDA 10.550	14,820				
CFDA 10.553	18,367				
CFDA 10.555	79,796				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.556	315				
CFDA 84.010	143,331				
CFDA 84.276	4,445				
CFDA 84.281	4,713				
CFDA 84.298	5,372				
CFDA 84.340	25,924				
CFDA 84.348	7,487				
	<u>304,570</u>				
ISD 0621 MOUNDS VIEW		Yes			
CFDA 10.550	113,048				
CFDA 10.553	81,054				
CFDA 10.555	497,836				
CFDA 10.556	2,018				
CFDA 10.558	1,900				
CFDA 10.559	4,119				
CFDA 84.002	95,773				
CFDA 84.010	429,696				
CFDA 84.027	775,118				
CFDA 84.173	103,725				
CFDA 84.181	452,623				
CFDA 84.186	113,725				
CFDA 84.213	48,610				
CFDA 84.276	71,280				
CFDA 84.281	36,147				
CFDA 84.298	68,480				
CFDA 84.340	143,472				
CFDA 93.670	42,401				
	<u>3,081,025</u>				
ISD 0622 NORTH ST PAUL-MAPLEWOOD		Yes	Yes		
CFDA 10.550	147,969				
CFDA 10.553	143,762				
CFDA 10.555	734,388				
CFDA 10.556	12,911				
CFDA 84.010	749,550				
CFDA 84.027	994,601				
CFDA 84.048	42,342				
CFDA 84.173	83,025				
CFDA 84.186	122,081				
CFDA 84.276	68,202				
CFDA 84.281	47,622				
CFDA 84.298	91,349				
CFDA 84.318	174,966				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.340	205,600				
	<u>3,618,368</u>				
ISD 0623 ROSEVILLE					
CFDA 10.550	109,579	Yes		Yes	
CFDA 10.553	35,629				
CFDA 10.555	341,906				
CFDA 84.002	29,610				
CFDA 84.010	310,802				
CFDA 84.027	525,632				
CFDA 84.048	27,532				
CFDA 84.162	42,852				
CFDA 84.173	21,436				
CFDA 84.186	39,700				
CFDA 84.276	48,275				
CFDA 84.278	37,229				
CFDA 84.281	22,339				
CFDA 84.298	39,709				
CFDA 84.340	91,438				
	<u>1,723,668</u>				
ISD 0624 WHITE BEAR LAKE					
CFDA 10.550	104,232	Yes		Yes	
CFDA 10.553	27,098				
CFDA 10.555	483,969				
CFDA 84.010	363,164				
CFDA 84.027	763,687				
CFDA 84.173	85,466				
CFDA 84.186	57,478				
CFDA 84.276	56,199				
CFDA 84.281	32,310				
CFDA 84.298	66,651				
CFDA 84.318	2,335				
CFDA 84.340	106,425				
	<u>2,149,014</u>				
ISD 0625 ST PAUL					
CFDA 10.550	876,864	Yes			
CFDA 10.553	2,481,386				
CFDA 10.555	8,091,647				
CFDA 10.558	154,889				
CFDA 10.559	969,559				
CFDA 84.002	888,762				
CFDA 84.010	10,852,743				
CFDA 84.011	35,734				
CFDA 84.027	4,120,863				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.048	519,447				
CFDA 84.162	461,550				
CFDA 84.173	511,921				
CFDA 84.181	48,437				
CFDA 84.186	355,948				
CFDA 84.196	43,646				
CFDA 84.216	11,213				
CFDA 84.276	315,593				
CFDA 84.278	337,426				
CFDA 84.281	245,057				
CFDA 84.298	329,392				
CFDA 84.318	75,849				
CFDA 84.332	513,276				
CFDA 84.340	1,941,477				
	<u>34,182,679</u>				
ISD 0656 FARIBAULT		Yes			
CFDA 10.550	73,843				
CFDA 10.553	134,544				
CFDA 10.555	376,701				
CFDA 84.002	17,844				
CFDA 84.010	233,691				
CFDA 84.027	471,323				
CFDA 84.048	5,770				
CFDA 84.173	31,233				
CFDA 84.181	49,367				
CFDA 84.186	37,043				
CFDA 84.276	21,571				
CFDA 84.278	9,100				
CFDA 84.281	9,919				
CFDA 84.298	23,832				
CFDA 84.340	66,640				
CFDA 84.348	7,800				
	<u>1,570,221</u>				
ISD 0659 NORTHFIELD		Yes	Yes		
CFDA 10.550	41,951				
CFDA 10.553	21,659				
CFDA 10.555	155,191				
CFDA 10.556	4,103				
CFDA 84.010	215,853				
CFDA 84.027	269,854				
CFDA 84.173	20,648				
CFDA 84.186	13,287				
CFDA 84.276	16,179				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.281	9,130				
CFDA 84.298	21,179				
CFDA 84.340	66,106				
	<u>855,140</u>				
ISD 0682 ROSEAU		Yes	Yes		
CFDA 10.550	18,711				
CFDA 10.553	10,328				
CFDA 10.555	97,467				
CFDA 84.010	88,266				
CFDA 84.027	128,383				
CFDA 84.173	19,313				
CFDA 84.186	5,065				
CFDA 84.276	9,030				
CFDA 84.281	7,173				
CFDA 84.298	7,831				
CFDA 84.340	17,541				
	<u>409,108</u>				
ISD 0690 WARROAD		Yes	Yes	Yes	
CFDA 10.550	29,423				
CFDA 10.553	17,214				
CFDA 10.555	117,783				
CFDA 10.556	43				
CFDA 16.575	23,546				
CFDA 84.010	98,292				
CFDA 84.027	144,482				
CFDA 84.048	6,054				
CFDA 84.173	14,732				
CFDA 84.181	10,758				
CFDA 84.186	3,883				
CFDA 84.276	13,753				
CFDA 84.281	4,877				
CFDA 84.298	8,075				
CFDA 84.340	21,561				
CFDA 93.959	26,408				
	<u>540,884</u>				
ISD 0695 CHISHOLM		Yes	Yes	Yes	
CFDA 10.553	18,703				
CFDA 10.555	60,484				
CFDA 84.010	51,648				
CFDA 84.027	90,242				
CFDA 84.186	5,015				
CFDA 84.276	5,760				
CFDA 84.281	4,143				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	4,876				
CFDA 84.340	12,899				
CFDA 93.230	61,201				
	314,971				
ISD 0700 HERMANTOWN		Yes	Yes		
CFDA 10.550	21,782				
CFDA 10.555	74,899				
CFDA 84.010	64,435				
CFDA 84.027	127,409				
CFDA 84.048	7,000				
CFDA 84.186	6,363				
CFDA 84.276	11,272				
CFDA 84.281	9,179				
CFDA 84.298	10,374				
CFDA 84.340	21,708				
	354,421				
ISD 0701 HIBBING		Yes	Yes		
CFDA 10.553	60,935				
CFDA 10.555	233,775				
CFDA 84.002	1,086				
CFDA 84.010	348,992				
CFDA 84.027	230,228				
CFDA 84.048	30,317				
CFDA 84.173	27,172				
CFDA 84.181	27,241				
CFDA 84.186	26,790				
CFDA 84.276	18,722				
CFDA 84.278	31,082				
CFDA 84.281	14,190				
CFDA 84.298	20,586				
CFDA 84.340	85,149				
	1,156,265				
ISD 0704 PROCTOR		Yes	Yes		
CFDA 10.550	24,888				
CFDA 10.555	118,913				
CFDA 84.010	165,676				
CFDA 84.027	106,818				
CFDA 84.048	25,113				
CFDA 84.186	7,162				
CFDA 84.276	12,229				
CFDA 84.278	1,500				
CFDA 84.281	7,303				
CFDA 84.298	11,755				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.340	37,440				
	<u>518,797</u>				
ISD 0706 VIRGINIA		Yes	Yes	Yes	
CFDA 10.550	22,387				
CFDA 10.553	64,400				
CFDA 10.555	140,797				
CFDA 84.010	179,155				
CFDA 84.027	633,282				
CFDA 84.048	52,652				
CFDA 84.173	76,376				
CFDA 84.181	39,313				
CFDA 84.186	7,041				
CFDA 84.276	11,472				
CFDA 84.281	3,568				
CFDA 84.298	11,383				
CFDA 84.340	44,879				
	<u>1,286,705</u>				
ISD 0707 NETT LAKE		Yes	Yes	Yes	
CFDA 10.550	1,158				
CFDA 10.553	12,356				
CFDA 10.555	30,686				
CFDA 84.010	45,923				
CFDA 84.186	58				
CFDA 84.276	554				
CFDA 84.281	891				
CFDA 84.298	669				
CFDA 84.340	1,850				
	<u>94,145</u>				
ISD 0709 DULUTH		Yes	Yes		
CFDA 10.550	58,054				
CFDA 10.553	249,188				
CFDA 10.555	993,248				
CFDA 10.558	97,047				
CFDA 10.559	138,632				
CFDA 84.002	43,773				
CFDA 84.010	2,332,744				
CFDA 84.013	100,000				
CFDA 84.027	1,070,089				
CFDA 84.029	30,397				
CFDA 84.173	113,024				
CFDA 84.181	82,585				
CFDA 84.186	180,856				
CFDA 84.196	35,000				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.276	75,672				
CFDA 84.278	92,449				
CFDA 84.281	74,366				
CFDA 84.298	105,184				
CFDA 94.004	5,902				
	<u>5,878,210</u>				
ISD 0712 MOUNTAIN IRON-BUHL		Yes	Yes	Yes	
CFDA 10.550	8,898				
CFDA 10.553	14,591				
CFDA 10.555	50,590				
CFDA 84.010	170,630				
CFDA 84.186	1,978				
CFDA 84.276	4,217				
CFDA 84.281	4,990				
CFDA 84.298	5,031				
CFDA 84.340	26,425				
	<u>287,350</u>				
ISD 0717 JORDAN		Yes	Yes	Yes	
CFDA 10.550	28,765				
CFDA 10.553	12,649				
CFDA 10.555	100,501				
CFDA 10.556	71				
CFDA 84.010	83,500				
CFDA 84.186	3,951				
CFDA 84.276	7,572				
CFDA 84.281	4,820				
CFDA 84.298	8,914				
CFDA 84.340	24,053				
	<u>274,796</u>				
ISD 0719 PRIOR LAKE		Yes	Yes		
CFDA 10.550	47,338				
CFDA 10.555	153,964				
CFDA 10.556	15,471				
CFDA 84.010	116,574				
CFDA 84.027	159,203				
CFDA 84.186	29,681				
CFDA 84.276	16,076				
CFDA 84.281	5,397				
CFDA 84.298	29,575				
CFDA 84.340	48,704				
	<u>621,983</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0720 SHAKOPEE					
		Yes			
CFDA 10.550	48,899				
CFDA 10.553	43,584				
CFDA 10.555	243,877				
CFDA 84.010	92,844				
CFDA 84.162	23,603				
CFDA 84.186	18,656				
CFDA 84.276	22,734				
CFDA 84.278	27,198				
CFDA 84.281	9,922				
CFDA 84.298	20,660				
CFDA 84.340	37,826				
	<u>589,803</u>				
ISD 0727 BIG LAKE					
		Yes	Yes		
CFDA 10.550	39,083				
CFDA 10.555	140,949				
CFDA 10.556	4,155				
CFDA 84.010	123,055				
CFDA 84.186	6,689				
CFDA 84.276	14,000				
CFDA 84.281	4,071				
CFDA 84.298	12,391				
CFDA 84.340	30,550				
	<u>374,943</u>				
ISD 0728 ELK RIVER					
		Yes			
CFDA 10.550	134,225				
CFDA 10.553	2,421				
CFDA 10.555	369,242				
CFDA 10.556	10,947				
CFDA 84.010	306,573				
CFDA 84.027	659,053				
CFDA 84.048	28,932				
CFDA 84.173	57,856				
CFDA 84.186	76,444				
CFDA 84.276	53,562				
CFDA 84.281	38,154				
CFDA 84.298	54,513				
CFDA 84.340	119,645				
	<u>1,911,567</u>				
ISD 0739 KIMBALL					
		Yes	Yes	Yes	
CFDA 10.550	19,317				
CFDA 10.553	3,614				
CFDA 10.555	69,205				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	99,485				
CFDA 84.186	3,111				
CFDA 84.276	5,520				
CFDA 84.281	3,867				
CFDA 84.298	5,585				
CFDA 84.340	24,181				
	<u>233,885</u>				
ISD 0740 MELROSE		Yes	Yes	Yes	
CFDA 10.550	32,843				
CFDA 10.555	142,964				
CFDA 10.556	327				
CFDA 84.010	195,299				
CFDA 84.011	10,456				
CFDA 84.027	10,258				
CFDA 84.048	1,812				
CFDA 84.162	15,427				
CFDA 84.186	6,283				
CFDA 84.276	9,354				
CFDA 84.281	15,353				
CFDA 84.298	11,168				
CFDA 84.340	48,733				
	<u>500,277</u>				
ISD 0741 PAYNESVILLE		Yes	Yes	Yes	
CFDA 10.550	24,448				
CFDA 10.553	4,049				
CFDA 10.555	98,926				
CFDA 84.010	152,192				
CFDA 84.027	2,231				
CFDA 84.184	35,897				
CFDA 84.276	7,698				
CFDA 84.281	5,654				
CFDA 84.298	7,948				
CFDA 84.340	2,850				
	<u>341,893</u>				
ISD 0742 ST CLOUD		Yes	Yes	Yes	
CFDA 10.550	127,866				
CFDA 10.553	132,221				
CFDA 10.555	825,874				
CFDA 10.556	7,084				
CFDA 10.559	13,000				
CFDA 84.002	28,415				
CFDA 84.010	977,541				
CFDA 84.027	1,138,864				

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Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.048	160,355				
CFDA 84.173	136,466				
CFDA 84.186	52,300				
CFDA 84.196	29,524				
CFDA 84.276	64,926				
CFDA 84.278	30,178				
CFDA 84.281	49,247				
CFDA 84.298	73,607				
CFDA 84.340	286,126				
CFDA 94.004	57,672				
	<u>4,191,266</u>				
ISD 0743 SAUK CENTRE		Yes	Yes	Yes	
CFDA 10.550	23,385				
CFDA 10.555	109,667				
CFDA 84.010	198,738				
CFDA 84.151	9,615				
CFDA 84.186	5,110				
CFDA 84.216	4,886				
CFDA 84.276	7,408				
CFDA 84.281	9,585				
CFDA 84.318	616				
CFDA 84.340	39,808				
	<u>408,818</u>				
ISD 0745 ALBANY		Yes	Yes	Yes	
CFDA 10.550	32,109				
CFDA 10.553	6,056				
CFDA 10.555	108,651				
CFDA 84.010	164,322				
CFDA 84.186	9,982				
CFDA 84.276	9,317				
CFDA 84.281	5,563				
CFDA 84.298	9,166				
CFDA 84.340	40,570				
	<u>385,736</u>				
ISD 0748 SARTELL		Yes	Yes	Yes	
CFDA 10.550	32,968				
CFDA 10.555	102,060				
CFDA 10.556	2,568				
CFDA 84.010	86,321				
CFDA 84.186	9,431				
CFDA 84.276	14,940				
CFDA 84.281	4,703				
CFDA 84.298	13,710				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.340	26,883				
	<u>293,584</u>				
ISD 0750 ROCORI AREA SCHOOLS		Yes	Yes	Yes	
CFDA 10.550	40,619				
CFDA 10.553	9,306				
CFDA 10.555	170,070				
CFDA 10.556	3,894				
CFDA 84.010	96,143				
CFDA 84.186	9,699				
CFDA 84.276	13,330				
CFDA 84.281	9,149				
CFDA 84.298	12,332				
CFDA 84.340	39,752				
	<u>404,294</u>				
ISD 0761 OWATONNA		Yes			
CFDA 10.550	83,125				
CFDA 10.553	63,640				
CFDA 10.555	323,932				
CFDA 10.556	4,173				
CFDA 84.002	30,992				
CFDA 84.010	228,075				
CFDA 84.011	123,136				
CFDA 84.027	366,126				
CFDA 84.048	22,412				
CFDA 84.173	45,999				
CFDA 84.181	27,939				
CFDA 84.186	54,974				
CFDA 84.276	30,048				
CFDA 84.281	26,683				
CFDA 84.281	27,133				
CFDA 84.298	39,573				
CFDA 84.340	68,625				
	<u>1,566,585</u>				
ISD 0777 BENSON		Yes			
CFDA 10.553	8,591				
CFDA 10.555	86,132				
CFDA 10.565	23,051				
CFDA 84.010	121,879				
CFDA 84.173	1,380				
CFDA 84.186	4,147				
CFDA 84.276	7,206				
CFDA 84.281	1,567				
CFDA 84.298	7,238				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.340	22,575				
	<u>283,766</u>				
ISD 0786 BERTHA-HEWITT		Yes	Yes	Yes	
CFDA 10.550	9,466				
CFDA 10.553	29,403				
CFDA 10.555	81,989				
CFDA 84.010	189,516				
CFDA 84.276	3,000				
CFDA 84.278	2,161				
CFDA 84.281	5,112				
CFDA 84.298	5,045				
CFDA 84.340	28,028				
	<u>353,720</u>				
ISD 0820 SEBEKA		Yes	Yes	Yes	
CFDA 10.550	8,909				
CFDA 10.553	13,283				
CFDA 10.555	86,631				
CFDA 84.010	171,470				
CFDA 84.276	3,587				
CFDA 84.281	4,694				
CFDA 84.298	5,070				
CFDA 84.340	25,302				
	<u>318,946</u>				
ISD 0821 MENAHTGA		Yes			
CFDA 10.550	16,292				
CFDA 10.553	34,084				
CFDA 10.555	105,131				
CFDA 84.010	157,791				
CFDA 84.281	2,793				
CFDA 84.298	5,627				
CFDA 84.340	27,970				
	<u>349,688</u>				
ISD 0829 WASECA		Yes	Yes		
CFDA 10.550	38,350				
CFDA 10.553	31,706				
CFDA 10.555	179,075				
CFDA 10.558	4,114				
CFDA 84.002	5,457				
CFDA 84.010	176,625				
CFDA 84.027	569,008				
CFDA 84.048	5,072				
CFDA 84.173	62,997				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	8,641				
CFDA 84.276	13,548				
CFDA 84.281	4,149				
CFDA 84.298	16,308				
CFDA 84.340	33,104				
	<u>1,148,154</u>				
ISD 0831 FOREST LAKE		Yes	Yes	Yes	
CFDA 10.550	75,917				
CFDA 10.553	45,680				
CFDA 10.555	403,806				
CFDA 10.556	7,098				
CFDA 84.010	304,547				
CFDA 84.027	511,658				
CFDA 84.173	49,478				
CFDA 84.181	230,227				
CFDA 84.186	26,712				
CFDA 84.216	4,553				
CFDA 84.276	45,468				
CFDA 84.281	17,026				
CFDA 84.298	44,310				
CFDA 84.340	96,976				
CFDA 94.004	10,380				
	<u>1,873,836</u>				
ISD 0832 MAHTOMEDI		Yes	Yes	Yes	
CFDA 10.550	12,812				
CFDA 10.555	49,496				
CFDA 10.556	1,151				
CFDA 84.010	85,734				
CFDA 84.027	244,810				
CFDA 84.173	25,840				
CFDA 84.186	10,542				
CFDA 84.276	17,983				
CFDA 84.281	7,272				
CFDA 84.298	14,241				
CFDA 84.340	28,879				
	<u>498,760</u>				
ISD 0833 SO WASHINGTON COUNTY		Yes	Yes		
CFDA 10.550	176,982				
CFDA 10.553	67,576				
CFDA 10.555	493,165				
CFDA 10.556	9,356				
CFDA 84.002	4,120				
CFDA 84.010	389,652				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.027	1,198,509				
CFDA 84.048	58,704				
CFDA 84.173	89,290				
CFDA 84.181	70				
CFDA 84.186	52,059				
CFDA 84.276	87,654				
CFDA 84.281	35,272				
CFDA 84.287	7,150				
CFDA 84.298	114,312				
CFDA 84.340	140,007				
	<u>2,923,878</u>				
ISD 0834 STILLWATER		Yes	Yes	Yes	
CFDA 10.550	92,903				
CFDA 10.553	12,460				
CFDA 10.555	277,664				
CFDA 10.556	4,113				
CFDA 84.010	280,435				
CFDA 84.027	729,344				
CFDA 84.173	89,996				
CFDA 84.186	62,805				
CFDA 84.276	53,538				
CFDA 84.281	22,483				
CFDA 84.298	48,508				
CFDA 84.340	100,633				
	<u>1,774,882</u>				
ISD 0837 MADELIA		Yes	Yes		
CFDA 10.550	10,912				
CFDA 10.553	21,627				
CFDA 10.555	88,054				
CFDA 10.556	691				
CFDA 84.010	123,440				
CFDA 84.011	21,000				
CFDA 84.186	2,269				
CFDA 84.276	3,576				
CFDA 84.281	3,682				
CFDA 84.298	4,381				
CFDA 84.332	52,500				
CFDA 84.340	18,330				
	<u>350,462</u>				
ISD 0840 ST JAMES		Yes			
CFDA 10.550	16,973				
CFDA 10.553	17,828				
CFDA 10.555	131,550				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	230,714				
CFDA 84.011	28,000				
CFDA 84.186	17,319				
CFDA 84.213	131,246				
CFDA 84.276	8,010				
CFDA 84.281	4,117				
CFDA 84.298	7,430				
CFDA 84.340	35,152				
	628,339				
ISD 0846 BRECKENRIDGE		Yes	Yes	Yes	
CFDA 10.550	13,680				
CFDA 10.553	8,798				
CFDA 10.555	76,270				
CFDA 10.559	14,882				
CFDA 84.010	114,116				
CFDA 84.011	60,893				
CFDA 84.186	3,679				
CFDA 84.276	5,538				
CFDA 84.281	3,158				
CFDA 84.298	6,294				
CFDA 84.340	25,700				
CFDA 93.590	45,463				
	378,471				
ISD 0876 ANNANDALE		Yes	Yes		
CFDA 10.550	20,458				
CFDA 10.553	11,118				
CFDA 10.555	130,438				
CFDA 10.556	2,500				
CFDA 84.010	133,801				
CFDA 84.186	6,594				
CFDA 84.276	11,700				
CFDA 84.281	5,203				
CFDA 84.298	10,168				
CFDA 84.340	35,726				
	367,706				
ISD 0877 BUFFALO		Yes	Yes	Yes	
CFDA 10.550	91,874				
CFDA 10.553	39,387				
CFDA 10.555	296,154				
CFDA 84.010	190,389				
CFDA 84.027	322,204				
CFDA 84.173	20,476				
CFDA 84.186	17,027				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.276	28,584				
CFDA 84.281	7,697				
CFDA 84.298	26,000				
CFDA 84.340	62,136				
	<u>1,101,928</u>				
ISD 0879 DELANO		Yes	Yes		
CFDA 10.550	25,549				
CFDA 10.553	4,574				
CFDA 10.555	32,450				
CFDA 10.555	41,461				
CFDA 10.556	2,371				
CFDA 84.010	113,954				
CFDA 84.186	9,719				
CFDA 84.216	4,200				
CFDA 84.276	6,174				
CFDA 84.281	7,257				
CFDA 84.298	9,212				
CFDA 84.340	29,944				
	<u>286,865</u>				
ISD 0882 MONTICELLO		Yes	Yes	Yes	
CFDA 10.550	57,032				
CFDA 10.555	151,172				
CFDA 10.556	3,620				
CFDA 84.002	65,035				
CFDA 84.010	229,119				
CFDA 84.027	557,403				
CFDA 84.173	82,674				
CFDA 84.181	72,552				
CFDA 84.186	11,696				
CFDA 84.276	19,627				
CFDA 84.281	6,275				
CFDA 84.298	23,331				
CFDA 84.340	56,795				
	<u>1,336,331</u>				
ISD 0883 ROCKFORD		Yes	Yes		
CFDA 10.550	24,695				
CFDA 10.553	6,054				
CFDA 10.555	111,440				
CFDA 84.010	13,356				
CFDA 84.027	28,621				
CFDA 84.186	5,688				
CFDA 84.276	8,905				
CFDA 84.281	3,514				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	8,045				
CFDA 84.318	101,250				
CFDA 84.340	12,320				
	<u>323,888</u>				
ISD 0891 CANBY		Yes	Yes		
CFDA 10.553	27,313				
CFDA 10.555	112,970				
CFDA 84.010	118,421				
CFDA 84.027	19,000				
CFDA 84.186	1,924				
CFDA 84.276	4,458				
CFDA 84.278	2,998				
CFDA 84.281	3,480				
CFDA 84.298	5,166				
CFDA 84.340	20,709				
	<u>316,439</u>				
ISD 0911 CAMBRIDGE		Yes	Yes		
CFDA 10.550	28,925				
CFDA 10.553	34,937				
CFDA 10.555	279,627				
CFDA 84.002	11,412				
CFDA 84.010	284,608				
CFDA 84.027	854,451				
CFDA 84.173	133,566				
CFDA 84.181	83,987				
CFDA 84.186	16,057				
CFDA 84.276	27,071				
CFDA 84.281	15,215				
CFDA 84.298	25,937				
CFDA 84.340	74,756				
	<u>1,870,549</u>				
ISD 0912 MILACA		Yes	Yes	Yes	
CFDA 10.550	25,340				
CFDA 10.553	55,043				
CFDA 10.555	186,446				
CFDA 84.010	170,454				
CFDA 84.048	49,354				
CFDA 84.186	9,941				
CFDA 84.276	7,148				
CFDA 84.281	7,378				
CFDA 84.298	10,832				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.340	37,107				
	<u>559,043</u>				
ISD 2134 UNITED SOUTH CENTRAL		Yes	Yes	Yes	
CFDA 10.550	18,888				
CFDA 10.553	24,832				
CFDA 10.555	116,100				
CFDA 10.556	197				
CFDA 84.010	184,559				
CFDA 84.048	1,459				
CFDA 84.186	4,146				
CFDA 84.276	6,246				
CFDA 84.281	3,205				
CFDA 84.281	7,594				
CFDA 84.298	7,623				
CFDA 84.340	31,939				
	<u>406,788</u>				
ISD 2135 MAPLE RIVER		Yes			
CFDA 10.550	27,445				
CFDA 10.553	30,555				
CFDA 10.555	118,544				
CFDA 84.010	127,273				
CFDA 84.048	3,864				
CFDA 84.186	4,304				
CFDA 84.276	1,746				
CFDA 84.281	4,198				
CFDA 84.298	7,470				
CFDA 84.340	26,767				
	<u>352,166</u>				
ISD 2137 KINGSLAND		Yes	Yes	Yes	
CFDA 10.550	18,099				
CFDA 10.553	10,317				
CFDA 10.555	63,198				
CFDA 84.010	195,701				
CFDA 84.186	3,843				
CFDA 84.276	6,083				
CFDA 84.278	9,750				
CFDA 84.281	5,258				
CFDA 84.298	8,004				
CFDA 84.340	26,017				
	<u>346,270</u>				
ISD 2142 ST LOUIS COUNTY		Yes	Yes		
CFDA 10.550	45,199				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	80,327				
CFDA 10.555	274,340				
CFDA 84.010	682,695				
CFDA 84.186	9,479				
CFDA 84.276	10,875				
CFDA 84.281	19,331				
CFDA 84.298	21,494				
CFDA 84.332	49,806				
CFDA 84.340	102,870				
	1,296,416				
ISD 2143 WATERVILLE-ELYSIAN-MORRISTO		Yes	Yes		
CFDA 10.550	15,778				
CFDA 10.553	15,486				
CFDA 10.555	88,533				
CFDA 84.010	125,507				
CFDA 84.186	10,575				
CFDA 84.216	9,052				
CFDA 84.276	2,902				
CFDA 84.281	2,967				
CFDA 84.298	8,754				
CFDA 84.340	31,555				
CFDA 93.590	12,454				
	323,563				
ISD 2144 CHISAGO LAKES		Yes	Yes	Yes	
CFDA 10.550	69,550				
CFDA 10.555	225,663				
CFDA 10.556	1,884				
CFDA 84.010	183,063				
CFDA 84.048	10,666				
CFDA 84.186	12,550				
CFDA 84.276	21,298				
CFDA 84.281	10,999				
CFDA 84.298	19,719				
CFDA 84.340	51,066				
	606,458				
ISD 2149 MINNEWASKA		Yes			
CFDA 10.550	37,742				
CFDA 10.553	60,939				
CFDA 10.555	185,369				
CFDA 84.010	291,772				
CFDA 84.186	6,335				
CFDA 84.276	6,022				
CFDA 84.281	8,309				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	11,072				
CFDA 84.340	43,296				
	<u>650,856</u>				
ISD 2154 EVELETH-GILBERT		Yes	Yes	Yes	
CFDA 10.550	18,516				
CFDA 10.553	24,431				
CFDA 10.555	97,809				
CFDA 84.010	237,645				
CFDA 84.186	4,975				
CFDA 84.276	8,826				
CFDA 84.281	6,852				
CFDA 84.298	13,088				
CFDA 84.340	45,834				
	<u>457,976</u>				
ISD 2155 WADENA-DEER CREEK		Yes	Yes	Yes	
CFDA 10.550	24,067				
CFDA 10.553	39,361				
CFDA 10.555	160,202				
CFDA 10.556	549				
CFDA 10.558	20,510				
CFDA 84.002	15,528				
CFDA 84.010	243,840				
CFDA 84.027	370,927				
CFDA 84.173	46,102				
CFDA 84.186	4,452				
CFDA 84.276	8,412				
CFDA 84.278	1,199				
CFDA 84.281	6,462				
CFDA 84.298	9,171				
CFDA 84.340	40,370				
	<u>991,152</u>				
ISD 2159 BUFFALO LAKE-HECTOR		Yes	Yes		
CFDA 10.550	10,875				
CFDA 10.555	47,705				
CFDA 10.556	351				
CFDA 84.010	54,074				
CFDA 84.048	1,071				
CFDA 84.186	2,222				
CFDA 84.276	3,942				
CFDA 84.278	5,500				
CFDA 84.281	4,624				
CFDA 84.298	4,034				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.340	11,578				
	<u>145,976</u>				
ISD 2164 DILWORTH-GLYNDON-FELTON		Yes	Yes	Yes	
CFDA 10.550	30,926				
CFDA 10.553	15,667				
CFDA 10.555	69,164				
CFDA 84.010	164,602				
CFDA 84.151	5,160				
CFDA 84.173	12,605				
CFDA 84.186	5,490				
CFDA 84.276	6,781				
CFDA 84.281	8,180				
CFDA 84.340	37,223				
	<u>355,798</u>				
ISD 2165 HINCKLEY-FINLAYSON		Yes			
CFDA 10.553	20,751				
CFDA 10.555	131,245				
CFDA 84.010	235,601				
CFDA 84.186	4,297				
CFDA 84.276	7,008				
CFDA 84.281	5,155				
CFDA 84.298	7,195				
CFDA 84.340	31,648				
	<u>442,900</u>				
ISD 2169 MURRAY COUNTY		Yes			
CFDA 10.550	19,627				
CFDA 10.553	27,762				
CFDA 10.555	81,054				
CFDA 10.556	461				
CFDA 84.010	129,420				
CFDA 84.173	600				
CFDA 84.181	7,807				
CFDA 84.186	2,109				
CFDA 84.281	3,445				
CFDA 84.298	6,006				
CFDA 84.340	21,157				
	<u>299,448</u>				
ISD 2170 STAPLES-MOTLEY		Yes			
CFDA 10.550	35,682				
CFDA 10.553	46,845				
CFDA 10.555	217,635				
CFDA 10.559	18,097				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	455,634				
CFDA 84.181	17,146				
CFDA 84.186	2,965				
CFDA 84.276	9,954				
CFDA 84.298	13,794				
CFDA 84.332	60,094				
CFDA 84.340	66,825				
	<u>944,671</u>				
ISD 2174 PINE RIVER - BACKUS		Yes	Yes	Yes	
CFDA 10.550	17,108				
CFDA 10.553	33,180				
CFDA 10.555	157,158				
CFDA 84.010	297,599				
CFDA 84.276	5,604				
CFDA 84.278	588				
CFDA 84.281	13,286				
CFDA 84.298	12,240				
CFDA 84.340	42,403				
	<u>579,166</u>				
ISD 2184 LUVERNE		Yes			
CFDA 10.550	26,431				
CFDA 10.553	18,913				
CFDA 10.555	111,194				
CFDA 84.010	179,572				
CFDA 84.181	6,976				
CFDA 84.186	6,444				
CFDA 84.276	6,366				
CFDA 84.281	6,896				
CFDA 84.298	9,262				
CFDA 84.340	29,971				
	<u>402,025</u>				
ISD 2190 YELLOW MEDICINE EAST		Yes	Yes	Yes	
CFDA 10.553	20,592				
CFDA 10.555	114,310				
CFDA 84.010	147,499				
CFDA 84.011	5,663				
CFDA 84.151	8,429				
CFDA 84.276	8,272				
CFDA 84.281	2,035				
CFDA 84.340	29,748				
	<u>336,548</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2198 FILLMORE CENTRAL					
CFDA 10.550	15,289	Yes	Yes	Yes	
CFDA 10.553	5,957				
CFDA 10.555	52,494				
CFDA 84.010	209,078				
CFDA 84.186	3,607				
CFDA 84.276	5,163				
CFDA 84.278	5,500				
CFDA 84.281	4,635				
CFDA 84.298	6,196				
CFDA 84.340	28,163				
	<u>336,082</u>				
ISD 2310 SIBLEY EAST					
CFDA 10.550	24,274	Yes	Yes		
CFDA 10.555	107,991				
CFDA 10.556	239				
CFDA 84.010	99,004				
CFDA 84.011	30,000				
CFDA 84.048	1,644				
CFDA 84.186	4,714				
CFDA 84.276	7,555				
CFDA 84.281	3,702				
CFDA 84.298	8,098				
CFDA 84.340	23,182				
	<u>310,403</u>				
ISD 2342 WEST CENTRAL AREA SCHOOLS					
CFDA 10.550	19,606	Yes			
CFDA 10.553	12,678				
CFDA 10.555	92,381				
CFDA 10.556	357				
CFDA 84.010	146,423				
CFDA 84.186	3,355				
CFDA 84.276	5,820				
CFDA 84.281	4,216				
CFDA 84.298	6,120				
CFDA 84.340	26,599				
CFDA 94.004	1,540				
	<u>319,095</u>				
ISD 2364 BELGRADE-BROOTEN-ELROSA					
CFDA 10.550	16,204	Yes	Yes	Yes	
CFDA 10.553	21,642				
CFDA 10.555	94,472				
CFDA 84.010	132,831				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.011	20,654				
CFDA 84.186	2,973				
CFDA 84.276	5,446				
CFDA 84.281	4,197				
CFDA 84.298	5,704				
CFDA 84.340	29,944				
	334,067				
ISD 2365 GIBBON-FAIRFAX-WINTHROP		Yes	Yes	Yes	
CFDA 10.550	29,462				
CFDA 10.553	8,333				
CFDA 10.555	100,552				
CFDA 10.556	598				
CFDA 84.010	137,879				
CFDA 84.151	6,414				
CFDA 84.186	3,420				
CFDA 84.276	6,084				
CFDA 84.281	6,859				
CFDA 84.340	32,495				
	332,096				
ISD 2396 A.C.G.C.		Yes	Yes	Yes	
CFDA 10.550	17,635				
CFDA 10.553	23,290				
CFDA 10.555	90,336				
CFDA 84.010	151,400				
CFDA 84.027	43,392				
CFDA 84.186	2,753				
CFDA 84.276	6,084				
CFDA 84.281	5,698				
CFDA 84.298	6,807				
CFDA 84.340	33,707				
	381,102				
ISD 2397 LESUEUR-HENDERSON		Yes	Yes		
CFDA 10.550	22,738				
CFDA 10.553	20,706				
CFDA 10.555	104,963				
CFDA 10.556	552				
CFDA 84.002	5,934				
CFDA 84.010	120,687				
CFDA 84.011	20,518				
CFDA 84.186	5,214				
CFDA 84.216	2,196				
CFDA 84.276	6,358				
CFDA 84.281	6,774				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	7,974				
CFDA 84.340	31,100				
CFDA 93.558	38,673				
	<u>394,387</u>				
ISD 2448 MARTIN COUNTY WEST		Yes	Yes		
CFDA 10.550	19,579				
CFDA 10.553	8,599				
CFDA 10.555	91,991				
CFDA 10.556	1,460				
CFDA 84.010	160,733				
CFDA 84.186	3,443				
CFDA 84.276	6,108				
CFDA 84.281	406				
CFDA 84.298	6,759				
CFDA 84.340	28,220				
	<u>327,298</u>				
ISD 2534 BIRD ISLAND		Yes			
CFDA 10.550	12,986				
CFDA 10.553	15,765				
CFDA 10.555	87,930				
CFDA 84.010	125,129				
CFDA 84.011	20,475				
CFDA 84.048	9,906				
CFDA 84.186	4,200				
CFDA 84.276	6,318				
CFDA 84.281	7,000				
CFDA 84.298	10,000				
CFDA 84.340	15,369				
	<u>315,078</u>				
ISD 2580 ASKOV-SANDSTONE		Yes	Yes	Yes	
CFDA 10.550	14,851				
CFDA 10.553	46,250				
CFDA 10.555	131,220				
CFDA 84.002	12,606				
CFDA 84.010	244,262				
CFDA 84.186	1,589				
CFDA 84.276	4,887				
CFDA 84.281	4,457				
CFDA 84.298	7,103				
CFDA 84.340	29,344				
	<u>496,569</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2689 PIPESTONE-JASPER					
CFDA 10.550	22,299	Yes	Yes	Yes	
CFDA 10.553	50,513				
CFDA 10.555	126,897				
CFDA 10.556	140				
CFDA 84.002	2,392				
CFDA 84.010	248,827				
CFDA 84.173	2,111				
CFDA 84.181	11,110				
CFDA 84.186	2,964				
CFDA 84.276	9,216				
CFDA 84.281	9,031				
CFDA 84.298	10,987				
CFDA 84.340	37,582				
	<u>534,069</u>				
ISD 2711 MESABI EAST SCHOOLS					
CFDA 10.550	10,644	Yes	Yes		
CFDA 10.553	15,446				
CFDA 10.555	75,982				
CFDA 84.010	124,406				
CFDA 84.027	98,397				
CFDA 84.186	4,003				
CFDA 84.281	1,221				
CFDA 84.298	8,673				
CFDA 84.340	25,250				
	<u>364,022</u>				
ISD 2752 FAIRMONT AREA SCHOOLS					
CFDA 10.550	35,103	Yes	Yes		
CFDA 10.553	35,251				
CFDA 10.555	178,573				
CFDA 10.556	1,169				
CFDA 84.010	197,311				
CFDA 84.186	20,503				
CFDA 84.276	12,763				
CFDA 84.281	14,830				
CFDA 84.298	18,691				
CFDA 84.340	45,959				
	<u>560,153</u>				
ISD 2753 LONG PRAIRIE-GREY EAGLE					
CFDA 10.550	23,963	Yes	Yes	Yes	
CFDA 10.553	18,042				
CFDA 10.555	164,410				
CFDA 10.556	35				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	224,480				
CFDA 84.011	20,500				
CFDA 84.027	19,633				
CFDA 84.162	10,971				
CFDA 84.186	5,363				
CFDA 84.276	8,454				
CFDA 84.278	6,644				
CFDA 84.281	7,104				
CFDA 84.298	9,896				
CFDA 84.340	38,840				
	<u>558,335</u>				
ISD 2758 REDWOOD FALLS					
		Yes	Yes	Yes	
CFDA 10.550	27,210				
CFDA 10.553	14,733				
CFDA 10.555	126,164				
CFDA 84.010	179,520				
CFDA 84.186	5,860				
CFDA 84.276	8,954				
CFDA 84.278	8,407				
CFDA 84.281	14,937				
CFDA 84.298	10,727				
CFDA 84.340	34,705				
	<u>431,217</u>				
ISD 2853 LAC QUI PARLE VALLEY					
		Yes			
CFDA 10.553	17,026				
CFDA 10.555	132,543				
CFDA 10.558	28,887				
CFDA 84.010	281,531				
CFDA 84.186	3,978				
CFDA 84.276	7,446				
CFDA 84.281	4,386				
CFDA 84.298	6,282				
CFDA 84.340	30,470				
	<u>512,549</u>				
ISD 2859 GLENCOE-SILVER LAKE					
		Yes	Yes		
CFDA 10.550	29,962				
CFDA 10.553	6,367				
CFDA 10.555	158,608				
CFDA 10.556	770				
CFDA 10.559	11,442				
CFDA 84.010	117,040				
CFDA 84.011	111,384				
CFDA 84.027	1,818				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	7,464				
CFDA 84.276	11,412				
CFDA 84.281	6,702				
CFDA 84.298	11,831				
CFDA 84.318	34,890				
CFDA 84.340	29,855				
	<u>539,545</u>				
ISD 2860 BLUE EARTH AREA SCHOOLS		Yes	Yes		
CFDA 10.550	32,909				
CFDA 10.553	6,864				
CFDA 10.555	136,363				
CFDA 10.556	793				
CFDA 84.002	4,428				
CFDA 84.010	247,117				
CFDA 84.186	4,819				
CFDA 84.276	9,468				
CFDA 84.281	7,893				
CFDA 84.298	10,089				
CFDA 84.340	37,201				
	<u>497,944</u>				
ISD 2890 RENVILLE COUNTY WEST		Yes	Yes	Yes	
CFDA 10.553	11,237				
CFDA 10.555	93,969				
CFDA 84.010	307,554				
CFDA 84.011	14,635				
CFDA 84.027	747				
CFDA 84.048	65				
CFDA 84.151	4,790				
CFDA 84.186	3,174				
CFDA 84.276	6,380				
CFDA 84.278	1,920				
CFDA 84.281	5,711				
CFDA 84.340	44,393				
	<u>494,575</u>				
ISD 2895 JACKSON COUNTY CENTRAL		Yes			
CFDA 10.550	31,218				
CFDA 10.553	23,950				
CFDA 10.555	127,968				
CFDA 84.010	198,061				
CFDA 84.048	5,097				
CFDA 84.186	5,110				
CFDA 84.276	8,346				
CFDA 84.281	6,174				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	9,120				
CFDA 84.340	34,359				
	<u>449,403</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 93.596	455,894				
JACKSON COUNTY		Yes	Yes		
CFDA 93.596	154,847				
KANABEC COUNTY		Yes	Yes		
CFDA 93.596	121,838				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 10.553	3,554				
CFDA 10.555	3,744				
	<u>7,298</u>				
KITTSOON COUNTY		Yes	Yes		
CFDA 93.596	45,199				
KOOCHICHING COUNTY		Yes	Yes		
CFDA 93.596	156,607				
KOOTASCA COMM ACTION INC		Yes			
CFDA 10.558	93,275				
CFDA 14.235	32,496				
CFDA 81.042	90,100				
CFDA 93.568	306,344				
CFDA 93.569	113,815				
	<u>636,030</u>				
LAKE COUNTY		Yes	Yes		
CFDA 93.596	140,557				
LAKE OF THE WOODS COUNTY		Yes	Yes		
CFDA 93.596	16,964				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 10.558	9,261				
CFDA 14.231	30,454				
CFDA 14.235	27,998				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 81.042	266,039				
CFDA 93.558	91,888				
CFDA 93.568	2,510,190				
CFDA 93.569	211,576				
	<u>3,147,406</u>				
LAKES COUNTRY SERVICE COOP		Yes	Yes		
CFDA 16.542	41,131				
CFDA 84.027	309,227				
CFDA 84.048	171,216				
CFDA 84.173	10,000				
CFDA 84.243	90,253				
CFDA 84.278	64,196				
CFDA 84.323	3,999				
CFDA 94.004	22,427				
	<u>712,449</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 10.553	41,947				
CFDA 14.235	35,147				
CFDA 93.674	30,308				
	<u>107,402</u>				
MAHNOMEN COUNTY		Yes	Yes		
CFDA 93.596	91,321				
	<u>91,321</u>				
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 10.558	66,399				
CFDA 14.231	15,899				
CFDA 14.235	31,880				
CFDA 81.042	124,702				
CFDA 83.523	21,388				
CFDA 93.568	1,687,999				
CFDA 93.569	50,429				
	<u>1,998,696</u>				
MARSHALL COUNTY		Yes	Yes		
CFDA 10.553	782				
CFDA 10.555	1,344				
CFDA 93.596	102,908				
	<u>105,034</u>				
MCLEOD COUNTY		Yes	Yes		
CFDA 93.596	275,305				
	<u>275,305</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MEEKER COUNTY		Yes	Yes		
CFDA 93.596	220,173				
MEEKER-WRIGHT SPECIAL ED COOP		Yes			
CFDA 84.010	17,200				
CFDA 84.027	915,258				
CFDA 84.173	85,547				
CFDA 84.181	115,254				
	<u>1,133,259</u>				
METROPOLITAN TWIN CITIES AREA ESCU		Yes	Yes	Yes	
CFDA 84.025	280,584				
CFDA 84.027	2,179,429				
CFDA 84.173	136,545				
CFDA 84.181	123,352				
CFDA 84.215	32,400				
CFDA 84.323	11,938				
	<u>2,764,248</u>				
MIDWEST SPECIAL ED COOP		Yes	Yes	Yes	
CFDA 84.027	315,197				
CFDA 84.173	68,520				
CFDA 84.181	9,245				
	<u>392,962</u>				
MIGRANT HEALTH SERVICES		Yes	Yes		
CFDA 84.011	8,760				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 81.042	3,515				
CFDA 93.568	159,548				
CFDA 93.569	49,423				
	<u>212,486</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 93.596	337,473				
MN INSTITUTE OF PUBLIC HEALTH		Yes			
CFDA 93.118	29,107				
MN LICENSED FAMILY CHILD CARE ASSN		Yes			
CFDA 10.558	3,157,399				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN RIVER VALLEY ED DISTRICT		Yes	Yes	Yes	
CFDA 84.027	219,988				
CFDA 84.048	44,423				
CFDA 84.173	37,451				
CFDA 84.278	37,740				
CFDA 84.318	95,603				
	<u>435,205</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.558	86,402				
CFDA 14.231	17,683				
CFDA 14.235	88,940				
CFDA 81.042	349,843				
CFDA 93.044	11,555				
CFDA 93.568	2,433,261				
CFDA 93.569	114,926				
	<u>3,102,610</u>				
MN VALLEY EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	656,786				
CFDA 84.048	82,486				
CFDA 84.173	57,478				
CFDA 84.181	79,626				
	<u>876,376</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 93.568	211,494				
CFDA 93.596	210,255				
	<u>421,749</u>				
MOWER COUNTY		Yes	Yes		
CFDA 93.575	65,238				
CFDA 93.596	533,409				
	<u>598,647</u>				
NE SERVICE COOP		Yes	Yes		
CFDA 84.027	380,832				
CFDA 84.186	14,454				
CFDA 84.318	11,668				
	<u>406,954</u>				
NEW VISIONS SCHOOL		Yes			
CFDA 10.550	121,183				
CFDA 84.010	118,437				
CFDA 84.323	117,803				
	<u>357,423</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NICOLLET COUNTY		Yes	Yes		
CFDA 93.596	330,538				
NOBLES COUNTY		Yes	Yes		
CFDA 93.596	183,988				
NORMAN COUNTY		Yes	Yes		
CFDA 93.596	108,098				
NORTH CENTRAL SERVICE COOP		Yes	Yes	Yes	
CFDA 84.027	509,174				
CFDA 84.173	10,000				
CFDA 84.186	5				
	519,179				
NORTHERN LAKES SP ED COOP		Yes	Yes		
CFDA 84.027	457,224				
CFDA 84.173	48,446				
	505,670				
NW COMM ACTION INC		Yes			
CFDA 14.231	11,206				
CFDA 14.235	8,349				
CFDA 81.042	65,548				
CFDA 93.568	773,580				
CFDA 93.569	44,632				
	903,315				
NW SERVICE COOP		Yes	Yes		
CFDA 10.555	8,212				
CFDA 84.002	22,999				
CFDA 84.186	43,616				
CFDA 84.318	65,900				
	140,727				
OLMSTED COUNTY		Yes	Yes		
CFDA 16.579	202,765				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 16.579	55,579				
CFDA 93.568	840,569				
CFDA 93.596	664,222				
	1,560,370				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
OTTERTAIL-WADENA COMM ACT CNCL		Yes			
CFDA 10.558	54,788				
CFDA 14.231	13,482				
CFDA 14.235	33,489				
CFDA 81.042	195,748				
CFDA 93.568	570,527				
CFDA 93.569	103,884				
	<u>971,918</u>				
PACER CENTER		Yes			
CFDA 84.027	431,436				
CFDA 84.173	32,685				
CFDA 84.181	32,225				
CFDA 84.323	100,000				
	<u>596,346</u>				
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 10.558	755,251				
	<u>755,251</u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 93.596	154,498				
	<u>154,498</u>				
PERSPECTIVES INC		Yes			
CFDA 10.558	7,166				
CFDA 16.575	17,862				
CFDA 84.196	17,355				
	<u>42,383</u>				
PINE COUNTY		Yes	Yes		
CFDA 93.596	367,041				
	<u>367,041</u>				
PIPESTONE COUNTY		Yes	Yes		
CFDA 93.558	46,338				
CFDA 93.596	72,140				
	<u>118,478</u>				
POLK COUNTY		Yes	Yes		
CFDA 16.579	71,579				
CFDA 93.230	78,375				
CFDA 93.575	13,412				
CFDA 93.596	521,733				
	<u>685,099</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
POPE COUNTY		Yes	Yes		
CFDA 93.596	133,744				
PRAIRIE FIVE COMM ACT CNL		Yes			
CFDA 10.558	62,769				
CFDA 81.042	19,406				
	<u>82,175</u>				
PROVIDERS CHOICE INC		Yes			
CFDA 10.558	19,268,949				
RAMSEY COUNTY		Yes	Yes		
CFDA 10.550	8,187				
CFDA 10.553	66,206				
CFDA 10.555	106,645				
CFDA 84.181	188,443				
CFDA 93.596	12,651,291				
	<u>13,020,772</u>				
REACH-UP INCORPORATED		Yes	Yes	Yes	
CFDA 10.558	50,505				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 10.558	8,525				
CFDA 16.579	78,707				
CFDA 81.042	30,748				
CFDA 93.568	666,541				
CFDA 93.569	28,369				
	<u>812,890</u>				
REDWOOD COUNTY		Yes	Yes		
CFDA 84.173	2,709				
CFDA 84.181	23,424				
	<u>26,133</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 93.596	102,317				
RICE COUNTY		Yes	Yes		
CFDA 84.181	3,530				
CFDA 93.596	373,196				
	<u>376,726</u>				
RIVER BEND EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	478,551				

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Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.048	14,307				
CFDA 84.173	51,933				
CFDA 84.181	68,003				
	<u>612,794</u>				
ROCK COUNTY		Yes	Yes		
CFDA 93.590	29,996				
CFDA 93.596	96,071				
	<u>126,067</u>				
ROOT RIVER EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	228,152				
CFDA 84.173	18,242				
CFDA 84.181	29,137				
CFDA 84.278	30,081				
	<u>305,612</u>				
SCOTT CARVER DAKOTA COMM ACT AGEN		Yes			
CFDA 10.558	96,156				
CFDA 81.042	62,416				
CFDA 93.568	866,162				
CFDA 93.569	173,663				
CFDA 93.590	24,444				
	<u>1,222,841</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 84.181	16,567				
	<u>16,567</u>				
SE AND SOUTH CENTRAL MN INITIATIVE F		Yes			
CFDA 94.006	582,296				
	<u>582,296</u>				
SEMCAC INC		Yes			
CFDA 10.558	294,115				
CFDA 14.231	24,476				
CFDA 81.042	337,771				
CFDA 93.568	1,959,176				
CFDA 93.569	433,697				
	<u>3,049,235</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 93.596	622,366				
	<u>622,366</u>				
SIBLEY COUNTY		Yes	Yes		
CFDA 16.579	23,054				
CFDA 93.230	10,284				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.596	106,802				
	<u>140,140</u>				
SOUTH CENTRAL SERVICE COOP		Yes	Yes		
CFDA 84.027	315,531				
CFDA 84.048	189,560				
CFDA 84.173	9,866				
CFDA 84.298	10,000				
	<u>524,957</u>				
SOUTHERN PLAINS ED COOP		Yes	Yes		
CFDA 84.027	430,318				
CFDA 84.048	42,037				
CFDA 84.173	51,631				
CFDA 84.181	72,735				
	<u>596,721</u>				
SSD 1 MINNEAPOLIS		Yes			
CFDA 10.550	705,547				
CFDA 10.553	3,134,698				
CFDA 10.555	8,541,276				
CFDA 10.559	1,373,072				
CFDA 17.249	1,025				
CFDA 84.002	604,081				
CFDA 84.010	14,183,336				
CFDA 84.011	77,839				
CFDA 84.027	4,361,499				
CFDA 84.048	471,402				
CFDA 84.162	308,821				
CFDA 84.173	284,923				
CFDA 84.181	380,826				
CFDA 84.186	380,679				
CFDA 84.196	34,061				
CFDA 84.276	290,386				
CFDA 84.278	75,569				
CFDA 84.281	383,591				
CFDA 84.298	354,686				
CFDA 84.318	29,926				
CFDA 84.332	694,341				
CFDA 84.340	2,515,204				
CFDA 93.558	44,755				
CFDA 93.576	523,257				
CFDA 94.006	182,805				
	<u>39,937,605</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SSD 6 SOUTH ST PAUL		Yes	Yes		
CFDA 10.550	32,176				
CFDA 10.553	40,638				
CFDA 10.555	234,068				
CFDA 84.002	34,094				
CFDA 84.010	282,797				
CFDA 84.027	247,683				
CFDA 84.173	46,089				
CFDA 84.181	18,248				
CFDA 84.186	13,963				
CFDA 84.276	21,198				
CFDA 84.281	15,585				
CFDA 84.298	24,441				
CFDA 84.340	81,335				
	<u>1,092,315</u>				
ST CROIX RIVER EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.002	5,982				
CFDA 84.027	553,368				
CFDA 84.048	35,942				
CFDA 84.173	35,576				
CFDA 84.181	45,569				
CFDA 84.186	6,944				
	<u>683,381</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 93.596	3,539,666				
	<u>3,539,666</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 93.596	1,088,083				
	<u>1,088,083</u>				
STEARNS-BENTON EMPLOYMENT TRNG CN		Yes	Yes		
CFDA 84.278	1,254				
	<u>1,254</u>				
STEELE COUNTY		Yes	Yes		
CFDA 93.596	465,696				
	<u>465,696</u>				
STEVENS COUNTY		Yes	Yes		
CFDA 93.596	110,418				
	<u>110,418</u>				
SW & WEST CENTRAL SERVICE COOP		Yes			
CFDA 84.027	3,289,756				
CFDA 84.048	214,029				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	266,198				
CFDA 84.181	113,436				
CFDA 84.186	9,594				
	<u>3,893,013</u>				
SW MN OPPORTUNITY CNL		Yes			
CFDA 10.558	14,504				
CFDA 14.235	19,633				
CFDA 81.042	84,538				
CFDA 93.568	418,460				
CFDA 93.569	262,779				
CFDA 93.575	101,300				
CFDA 93.778	42,015				
	<u>943,229</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 93.596	87,701				
	<u>87,701</u>				
THE BRIDGE FOR RUNAWAY YOUTH, INC		Yes			
CFDA 10.553	3,435				
CFDA 10.555	3,836				
	<u>7,271</u>				
THREE RIVERS COMM ACT PROG		Yes			
CFDA 10.558	50,598				
CFDA 14.235	140,406				
CFDA 81.042	99,251				
CFDA 93.568	766,436				
CFDA 93.569	74,956				
	<u>1,131,647</u>				
TODD COUNTY		Yes	Yes		
CFDA 93.568	702,224				
CFDA 93.596	217,753				
	<u>919,977</u>				
TRI-COUNTY ACTION PROGRAMS		Yes	Yes	Yes	
CFDA 14.235	78,463				
CFDA 81.042	200,686				
CFDA 93.568	1,587,979				
CFDA 93.569	160,781				
	<u>2,027,909</u>				
TRI-COUNTY COMM ACTION PROGRAM		Yes			
CFDA 10.558	112,196				
CFDA 81.042	216,571				
CFDA 93.568	81,234				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.569	350,063				
	<u>760,064</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 10.558	225,485				
CFDA 14.235	26,136				
CFDA 81.042	54,678				
CFDA 84.011	76,595				
CFDA 93.558	3,913				
CFDA 93.568	1,037,935				
CFDA 93.575	250,895				
	<u>1,675,637</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 16.579	37,450				
CFDA 93.596	160,748				
	<u>198,198</u>				
WADENA COUNTY		Yes	Yes		
CFDA 93.596	234,632				
	<u>234,632</u>				
WASECA COUNTY		Yes	Yes		
CFDA 93.596	281,608				
	<u>281,608</u>				
WASHINGTON COUNTY		Yes			
CFDA 16.579	196,642				
CFDA 17.250	114,271				
	<u>310,913</u>				
WATONWAN COUNTY		Yes	Yes		
CFDA 93.596	98,046				
	<u>98,046</u>				
WEST CENTRAL EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	516,620				
CFDA 84.048	34,517				
CFDA 84.173	52,423				
CFDA 84.181	33,607				
	<u>637,167</u>				
WEST CENTRAL MN COMM ACTION INC		Yes			
CFDA 14.235	16,419				
CFDA 81.042	239,223				
CFDA 93.568	2,237,776				
CFDA 93.569	136,379				
	<u>2,629,797</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WESTERN COMMUNITY ACTION INC		Yes	Yes	Yes	
CFDA 10.558	153,659				
CFDA 14.235	37,613				
CFDA 81.042	143,746				
CFDA 93.558	1,421				
CFDA 93.568	343,893				
CFDA 93.569	252,725				
CFDA 93.575	795,664				
	<u>1,728,721</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 93.596	66,288				
	<u>66,288</u>				
WINONA COUNTY		Yes	Yes		
CFDA 93.235	25,000				
CFDA 93.283	4,200				
CFDA 93.596	545,687				
	<u>574,887</u>				
WORKFORCE DEVELOPMENT INC		Yes	Yes	Yes	
CFDA 93.558	2,244,526				
	<u>2,244,526</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 16.579	61,966				
CFDA 93.230	66,504				
CFDA 93.596	746,010				
	<u>874,480</u>				
WRIGHT COUNTY COMMUNITY ACTION IN		Yes			
CFDA 10.558	66,803				
CFDA 14.235	13,282				
CFDA 81.042	62,529				
CFDA 93.568	385,209				
CFDA 93.569	65,756				
	<u>593,579</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 93.596	104,456				
	<u>104,456</u>				
ZUMBRO EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	640,034				
CFDA 84.048	37,840				
CFDA 84.181	123,343				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.278	49,753				
	<u>850,970</u>				
MN - DEPARTMENT OF CORRECTIONS					
ANOKA COUNTY		Yes	Yes		
CFDA 16.540	19,800				
CFDA 16.575	14,625				
	<u>34,425</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 16.575	3,164				
CFDA 16.588	25,703				
CFDA 93.591	12,974				
CFDA 93.991	38,982				
	<u>80,823</u>				
BROWN COUNTY		Yes	Yes		
CFDA 16.523	3,532				
	<u>3,532</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 16.575	23,615				
	<u>23,615</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 16.523	99,062				
	<u>99,062</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 16.575	166,936				
CFDA 16.588	59,501				
	<u>226,437</u>				
FREEBORN COUNTY		Yes	Yes	Yes	
CFDA 16.575	100,614				
CFDA 16.579	7,929				
CFDA 16.710	12,939				
CFDA 93.671	11,577				
	<u>133,059</u>				
INTERCULTURAL MUTUAL ASSIST ASSN		Yes			
CFDA 16.575	25,000				
	<u>25,000</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 16.548	45,067				
CFDA 16.575	29,749				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.588	66,480				
	<u>141,296</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 16.575	15,436				
CFDA 16.588	59,197				
	<u>74,633</u>				
MOWER COUNTY		Yes	Yes		
CFDA 16.579	44,032				
	<u>44,032</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 16.575	96,047				
CFDA 16.588	274,834				
	<u>370,881</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 16.575	32,308				
	<u>32,308</u>				
RICE COUNTY		Yes	Yes		
CFDA 16.579	19,437				
CFDA 16.710	24,664				
	<u>44,101</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 84.048	2,236				
	<u>2,236</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 16.575	29,858				
	<u>29,858</u>				
STEELE COUNTY		Yes	Yes		
CFDA 16.575	21,586				
	<u>21,586</u>				
MN - DEPARTMENT OF ECONOMIC SECURITY					
AITKIN COUNTY		Yes	Yes		
CFDA 16.523	12,283				
	<u>12,283</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 16.523	87,657				
CFDA 17.235	112,838				
CFDA 17.246	321,135				
CFDA 17.250	131,764				
CFDA 17.253	175,000				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 17.255	290,737				
CFDA 94.006	20,000				
	<u>1,139,131</u>				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 81.042	121,463				
CFDA 93.568	383,896				
	<u>505,359</u>				
ARROWHEAD REGIONAL CORRECTIONS		Yes	Yes		
CFDA 16.523	128,690				
	<u>128,690</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 16.523	17,744				
CFDA 93.568	231,000				
	<u>248,744</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 17.250	2,480				
	<u>2,480</u>				
BROWN COUNTY		Yes	Yes		
CFDA 16.523	50,263				
CFDA 16.540	4,887				
CFDA 93.568	157,184				
	<u>212,334</u>				
CARVER COUNTY		Yes	Yes		
CFDA 17.235	20,483				
CFDA 17.246	38,978				
CFDA 17.250	57,851				
CFDA 17.253	14,493				
CFDA 17.255	19,758				
	<u>151,563</u>				
CITY OF COLUMBIA HEIGHTS		Yes	Yes		
CFDA 16.523	12,301				
	<u>12,301</u>				
CITY OF DULUTH		Yes	Yes		
CFDA 17.235	93,028				
CFDA 17.250	152,721				
CFDA 17.253	141,885				
CFDA 17.255	256,121				
	<u>643,755</u>				
CITY OF MINNEAPOLIS		Yes	Yes	Yes	
CFDA 16.523	60,000				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 17.250	475,402				
CFDA 17.253	1,456,586				
CFDA 17.255	1,049,751				
CFDA 93.558	11,763				
	<u>3,053,502</u>				
CITY OF MOORHEAD		Yes		Yes	
CFDA 14.231	<u>10,000</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 16.523	<u>17,998</u>				
CITY OF ST PAUL		Yes			
CFDA 16.523	271,466				
CFDA 17.246	179,133				
CFDA 17.250	278,262				
CFDA 17.253	804,493				
CFDA 17.255	14,071				
	<u>1,547,425</u>				
CLAY-WILKIN OPPORTUNITY COUNCIL		Yes			
CFDA 93.044	17,554				
CFDA 93.569	2,876				
	<u>20,430</u>				
CLEARWATER COUNTY		Yes	Yes		
CFDA 93.568	<u>255,217</u>				
COMMUNITY ACTION OF MPLS		Yes			
CFDA 81.042	582,034				
CFDA 93.568	11,325,210				
	<u>11,907,244</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 17.235	134,730				
CFDA 17.250	58,872				
CFDA 17.253	122,635				
CFDA 17.255	319,777				
CFDA 94.006	25,986				
	<u>662,000</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 84.042	<u>5,297</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
GOODHUE COUNTY CFDA 16.523	19,148	Yes	Yes		
GRAND PORTAGE RESERVATION CFDA 81.042 CFDA 93.568	105 14,520 <u>14,625</u>	Yes	Yes	Yes	
HEARTLAND COMMUNITY ACTION AGENC CFDA 81.042 CFDA 93.568	36,624 605,767 <u>642,391</u>	Yes			
HENNEPIN COUNTY CFDA 17.246 CFDA 17.249 CFDA 17.250 CFDA 17.253 CFDA 17.255 CFDA 94.006	414,212 53,248 578,721 1,170,451 255,413 49,029 <u>2,521,074</u>	Yes			
INTER-COUNTY COMMUNITY COUNCIL CFDA 17.235	92,279	Yes			
KOOTASCA COMM ACTION INC CFDA 81.042 CFDA 93.558 CFDA 93.568	78,727 10,551 2,313,437 <u>2,402,715</u>	Yes			
LAKE COUNTY CFDA 16.540	30,000	Yes	Yes		
LIFETRACK RESOURCES CFDA 84.126	100,521	Yes			
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.568	1,306,840	Yes			
MILLE LACS COUNTY CFDA 16.523	9,280	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN VALLEY ACTION COUNCIL		Yes			
CFDA 16.540	439				
CFDA 17.235	430,479				
CFDA 17.250	80,544				
CFDA 17.253	265,029				
CFDA 17.255	478,845				
	<u>1,255,336</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 16.523	1,056				
CFDA 93.568	339,366				
	<u>340,422</u>				
MOWER COUNTY		Yes	Yes		
CFDA 16.523	15,693				
	<u>15,693</u>				
MPLS YOUTH COORDINATING BD		Yes			
CFDA 16.540	30,000				
	<u>30,000</u>				
NE MN OFFICE OF JOB TRAINING		Yes	Yes		
CFDA 17.246	370				
CFDA 17.250	2,547				
CFDA 17.253	176,512				
CFDA 17.255	2,461,665				
CFDA 94.006	11,108				
	<u>2,652,202</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 16.523	23,518				
	<u>23,518</u>				
PINE COUNTY		Yes	Yes		
CFDA 16.523	8,171				
	<u>8,171</u>				
PRAIRIE FIVE COMM ACT CNL		Yes			
CFDA 81.042	90,872				
CFDA 93.568	1,214,596				
CFDA 93.569	91,313				
	<u>1,396,781</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 16.523	105,619				
CFDA 17.246	398,012				
CFDA 17.250	27,495				
CFDA 17.253	1,145,334				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	440,114				
	<u>2,116,574</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 84.169	6,803				
REDWOOD COUNTY		Yes	Yes		
CFDA 16.523	2,156				
RENVILLE COUNTY		Yes	Yes		
CFDA 93.568	302,860				
SCOTT COUNTY		Yes	Yes		
CFDA 16.523	30,954				
CFDA 17.235	56,090				
	<u>87,044</u>				
SECOND HARVEST FOOD BANK OF MPLS		Yes	Yes		
CFDA 10.550	666,980				
CFDA 10.568	138,194				
	<u>805,174</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 16.523	19,723				
STEARNS COUNTY		Yes	Yes		
CFDA 16.523	27,069				
CFDA 16.540	16,000				
	<u>43,069</u>				
STEARNS-BENTON EMPLOYMENT TRNG CN		Yes	Yes		
CFDA 17.250	4,323				
CFDA 17.253	104,520				
CFDA 17.255	286,192				
CFDA 94.006	8,357				
	<u>403,392</u>				
STEELE COUNTY		Yes	Yes		
CFDA 16.523	11,291				
SW MN OPPORTUNITY CNL		Yes			
CFDA 17.235	203,123				
CFDA 81.042	8,375				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.568	554,764				
	<u>766,262</u>				
SW MN PIC		Yes			
CFDA 16.523	40,385				
CFDA 16.540	30,791				
CFDA 17.246	35,819				
CFDA 17.250	70				
CFDA 17.253	197,048				
CFDA 17.255	400,982				
CFDA 93.558	10,762				
	<u>715,857</u>				
THREE RIVERS COMM ACT PROG		Yes			
CFDA 17.235	64,378				
	<u>64,378</u>				
TRI-COUNTY ACTION PROGRAMS		Yes	Yes	Yes	
CFDA 81.042	71,608				
CFDA 93.568	5,888				
	<u>77,496</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 81.042	3,454				
	<u>3,454</u>				
WASHINGTON COUNTY		Yes			
CFDA 16.523	52,537				
CFDA 17.235	31,053				
CFDA 17.246	33,054				
CFDA 17.250	30,923				
CFDA 17.253	63,570				
CFDA 17.255	35,113				
CFDA 94.006	8,199				
	<u>254,449</u>				
WESTERN COMMUNITY ACTION INC		Yes	Yes	Yes	
CFDA 81.042	37,401				
CFDA 93.568	556,880				
	<u>594,281</u>				
WORKFORCE DEVELOPMENT INC		Yes	Yes	Yes	
CFDA 16.523	45,000				
CFDA 17.253	119,549				
CFDA 17.255	629,434				
CFDA 93.558	99,313				
	<u>893,296</u>				

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Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN - DEPARTMENT OF FINANCE					
BELTRAMI COUNTY		Yes	Yes		
CFDA 10.665	15,502				
CASS COUNTY		Yes	Yes		
CFDA 10.665	470,704				
COOK COUNTY		Yes	Yes		
CFDA 10.665	123,095				
CFDA 10.668	704,249				
	827,344				
ITASCA COUNTY		Yes	Yes		
CFDA 10.665	263,352				
KOOCHICHING COUNTY		Yes	Yes		
CFDA 10.665	161				
LAKE COUNTY		Yes	Yes		
CFDA 10.665	130,597				
CFDA 10.668	887,249				
	1,017,846				
ST LOUIS COUNTY		Yes	Yes		
CFDA 10.665	167,387				
CFDA 10.668	510,000				
	677,387				
MN - DEPARTMENT OF HEALTH					
AITKIN COUNTY		Yes	Yes		
CFDA 10.557	225,956				
CFDA 84.181	65				
CFDA 93.994	11,356				
	237,377				
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.917	127,908				
CFDA 93.940	48,550				
CFDA 93.940	873				
	177,331				
ANOKA COUNTY		Yes	Yes		Yes
CFDA 10.557	2,464,602				
CFDA 93.283	4,200				
CFDA 93.919	5,250				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	356,333				
	<u>2,830,385</u>				
BELTRAMI COUNTY		Yes	Yes		
CFDA 10.557	792,895				
CFDA 93.268	26,945				
	<u>819,840</u>				
BENTON COUNTY		Yes	Yes		Yes
CFDA 10.557	408,044				
CFDA 93.283	4,200				
CFDA 93.994	48,793				
	<u>461,037</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 10.557	642,243				
CFDA 84.181	21,183				
CFDA 93.268	43,000				
CFDA 93.283	4,200				
CFDA 93.919	3,360				
CFDA 93.994	34,202				
	<u>748,188</u>				
BROWN COUNTY		Yes	Yes		
CFDA 10.557	342,412				
CFDA 93.994	29,531				
	<u>371,943</u>				
CARLTON COOK LAKE ST LOUIS CO HL BD		Yes	Yes		
CFDA 10.557	487,525				
CFDA 84.181	25,757				
CFDA 93.235	32,561				
CFDA 93.283	41,800				
CFDA 93.919	12,500				
CFDA 93.994	298,728				
	<u>898,871</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 10.557	321,082				
	<u>321,082</u>				
CARVER COUNTY		Yes	Yes		
CFDA 66.032	13,109				
CFDA 84.181	8,153				
CFDA 93.994	41,300				
	<u>62,562</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CASS COUNTY		Yes	Yes		
CFDA 10.557	368,608				
CFDA 84.002	61,017				
CFDA 84.181	4,160				
CFDA 93.044	1,960				
CFDA 93.283	4,200				
CFDA 93.994	38,580				
	<u>478,525</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 10.557	496,351				
CFDA 66.032	3,025				
CFDA 84.181	5,530				
CFDA 93.283	11,757				
CFDA 93.919	3,825				
CFDA 93.994	45,923				
	<u>566,411</u>				
CITY OF MINNEAPOLIS		Yes	Yes	Yes	
CFDA 93.197	12,000				
CFDA 93.926	1,127,583				
CFDA 93.994	1,505,569				
	<u>2,645,152</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 66.468	16,000				
	<u>16,000</u>				
CLAY COUNTY		Yes	Yes		Yes
CFDA 10.557	670,978				
	<u>670,978</u>				
COOK COUNTY		Yes	Yes		
CFDA 10.557	35,622				
	<u>35,622</u>				
COTTONWOOD JACKSON CHS		Yes	Yes		
CFDA 10.557	308,268				
CFDA 93.235	14,616				
CFDA 93.283	18,400				
CFDA 93.558	480				
CFDA 93.994	26,064				
	<u>367,828</u>				
COUNTRYSIDE PUBLIC HEALTH SERVICE		Yes	Yes	Yes	
CFDA 10.557	973,148				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	7,428				
	<u>980,576</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 10.557	931,918				
CFDA 93.283	4,200				
CFDA 93.919	3,360				
CFDA 93.994	39,186				
	<u>978,664</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 10.557	2,367,580				
CFDA 66.032	4,906				
CFDA 84.181	97,612				
CFDA 93.399	4,817				
CFDA 93.994	411,365				
	<u>2,886,280</u>				
DODGE COUNTY		Yes	Yes		
CFDA 10.557	156,740				
CFDA 93.283	2,733				
CFDA 93.919	1,658				
CFDA 93.994	20,459				
	<u>181,590</u>				
DOUGLAS COUNTY		Yes	Yes		
CFDA 10.557	524,006				
CFDA 93.994	31,416				
	<u>555,422</u>				
DULUTH HRA		Yes		Yes	
CFDA 14.900	174,559				
	<u>174,559</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 10.557	221,011				
CFDA 66.032	1,025				
CFDA 93.110	500				
CFDA 93.283	4,200				
CFDA 93.919	4,285				
CFDA 93.994	22,871				
	<u>253,892</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 10.557	38,864				
	<u>38,864</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FREEBORN COUNTY		Yes	Yes	Yes	
CFDA 10.557	378,071				
CFDA 84.181	4,030				
CFDA 84.213	3,000				
CFDA 93.919	10,000				
CFDA 93.994	38,377				
	<u>433,478</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 10.557	400,838				
CFDA 93.283	4,200				
CFDA 93.399	9,954				
CFDA 93.994	26,124				
	<u>441,116</u>				
GRAND PORTAGE RESERVATION		Yes	Yes	Yes	
CFDA 10.557	4,172				
CFDA 10.558	4,114				
	<u>8,286</u>				
GRANT COUNTY		Yes	Yes		
CFDA 10.557	89,174				
	<u>89,174</u>				
HENNEPIN COUNTY		Yes			
CFDA 10.557	2,245,084				
CFDA 66.032	25,000				
	<u>2,270,084</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 10.557	170,593				
CFDA 84.181	1,980				
CFDA 93.283	4,200				
CFDA 93.919	4,848				
CFDA 93.994	20,078				
	<u>201,699</u>				
HUMAN SERV OF FARIBAULT & MARTIN CO		Yes	Yes		
CFDA 93.283	8,400				
CFDA 93.994	44,953				
	<u>53,353</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 10.557	391,043				
CFDA 66.032	5,054				
CFDA 84.181	4,030				
CFDA 93.283	4,200				
CFDA 93.919	1,500				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.991	2,068				
CFDA 93.994	37,072				
	<u>444,967</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 84.181	4,830				
CFDA 93.283	4,200				
CFDA 93.958	16,871				
CFDA 93.994	66,034				
	<u>91,935</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 10.557	190,022				
CFDA 66.032	5,000				
CFDA 84.181	1,880				
	<u>196,902</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 10.557	820,295				
CFDA 84.181	1,880				
CFDA 93.197	2,000				
CFDA 93.283	4,200				
CFDA 93.919	6,300				
CFDA 93.994	61,824				
	<u>896,499</u>				
KOOCHICHING COUNTY		Yes	Yes		
CFDA 84.181	7,663				
CFDA 93.283	4,200				
CFDA 93.988	3,130				
CFDA 93.994	14,429				
	<u>29,422</u>				
KOOTASCA COMM ACTION INC		Yes			
CFDA 10.557	168,462				
	<u>168,462</u>				
LAKE COUNTY		Yes	Yes		
CFDA 10.557	79,079				
	<u>79,079</u>				
LE SUEUR COUNTY		Yes	Yes		
CFDA 93.994	36,807				
	<u>36,807</u>				
LINCOLN-LYON-MURRAY-PIPESTONE CHS		Yes	Yes		
CFDA 10.557	804,655				
CFDA 66.032	5,701				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	1,220				
CFDA 93.283	855				
CFDA 93.919	4,480				
CFDA 93.994	53,111				
	<u>870,022</u>				
MCLEOD COUNTY		Yes	Yes		
CFDA 10.557	420,865				
CFDA 66.032	24,162				
CFDA 93.283	12,600				
CFDA 93.919	2,496				
CFDA 93.940	300				
CFDA 93.959	17,972				
CFDA 93.994	26,161				
	<u>504,556</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 10.557	392,065				
CFDA 93.217	12,334				
CFDA 93.283	4,200				
CFDA 93.919	2,496				
CFDA 93.994	26,934				
	<u>438,029</u>				
MEEKER-MCLEOD-SIBLEY CHS		Yes			
CFDA 10.557	183,861				
CFDA 93.230	146,140				
CFDA 93.283	12,600				
CFDA 93.919	8,000				
CFDA 93.959	76,539				
CFDA 93.994	79,200				
	<u>506,340</u>				
MIGRANT HEALTH SERVICES		Yes	Yes		
CFDA 10.557	9,094				
	<u>9,094</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 10.557	16,448				
	<u>16,448</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 10.557	352,983				
CFDA 93.283	2,345				
CFDA 93.919	1,890				
CFDA 93.958	8,846				

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Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2001

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	9,414				
	<u>375,478</u>				
MN INSTITUTE OF PUBLIC HEALTH		Yes			
CFDA 93.399	14,474				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.557	853,384				
MORRISON COUNTY		Yes	Yes		
CFDA 10.557	584,266				
CFDA 93.283	13,261				
CFDA 93.399	3,149				
CFDA 93.919	4,118				
CFDA 93.994	34,979				
	<u>639,773</u>				
MOWER COUNTY		Yes	Yes		
CFDA 10.557	547,082				
CFDA 84.181	2,280				
CFDA 93.283	4,200				
CFDA 93.919	2,520				
CFDA 93.994	49,199				
	<u>605,281</u>				
MPLS MED RESEARCH FOUNDATION		Yes			
CFDA 93.977	19,461				
MULTI-COUNTY NURSING SERVICE		Yes	Yes		
CFDA 10.557	592,885				
CFDA 93.283	14,450				
CFDA 93.558	5,619				
CFDA 93.667	2,593				
CFDA 93.919	3,000				
CFDA 93.994	68,916				
	<u>687,463</u>				
NICOLLET COUNTY		Yes	Yes		
CFDA 10.557	298,010				
CFDA 10.561	11,813				
CFDA 93.919	3,000				
	<u>312,823</u>				
NOBLES ROCK PUBLIC HEALTH		Yes			
CFDA 10.557	473,132				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	660				
CFDA 93.283	8,400				
CFDA 93.919	3,360				
CFDA 93.994	36,062				
	<u>521,614</u>				
NORTH COUNTRY CHS		Yes			
CFDA 10.557	1,004,505				
CFDA 84.181	49,282				
CFDA 93.283	16,800				
CFDA 93.994	119,759				
	<u>1,190,346</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 10.557	1,209,972				
CFDA 66.032	38,567				
CFDA 84.181	11,730				
CFDA 93.919	5,432				
CFDA 93.959	46,429				
CFDA 93.991	5,000				
CFDA 93.994	133,801				
	<u>1,450,931</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 10.557	748,559				
CFDA 93.283	4,200				
CFDA 93.919	2,520				
CFDA 93.994	59,435				
	<u>814,714</u>				
PARK NICOLLET HEALTH SERVICES		Yes			
CFDA 93.994	1,365				
	<u>1,365</u>				
PINE COUNTY		Yes	Yes		
CFDA 10.557	395,677				
CFDA 93.994	39,174				
	<u>434,851</u>				
POLK COUNTY		Yes	Yes		
CFDA 10.557	636,038				
CFDA 84.181	3,872				
CFDA 93.283	4,200				
CFDA 93.399	2,964				
CFDA 93.919	9,219				
CFDA 93.994	47,496				
	<u>703,789</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
POPE COUNTY					
CFDA 10.557	159,515	Yes	Yes		
QUIN COUNTY COMM HEALTH SERVICE					
CFDA 10.557	1,147,948	Yes			
CFDA 84.181	7,100				
CFDA 93.919	3,000				
CFDA 93.959	23,287				
CFDA 93.994	59,423				
	<u>1,240,758</u>				
RAMSEY COUNTY					
CFDA 10.557	9,784,451	Yes	Yes		
CFDA 10.561	106,438				
CFDA 11.801	37,500				
CFDA 14.900	35,493				
CFDA 66.032	24,440				
CFDA 93.103	3,990				
CFDA 93.116	22,588				
CFDA 93.268	111,473				
CFDA 93.283	14,200				
CFDA 93.919	48,936				
CFDA 93.940	18,148				
CFDA 93.977	46,113				
CFDA 93.978	34,000				
CFDA 93.994	1,061,793				
	<u>11,349,563</u>				
RED LAKE BAND OF CHIPPEWA INDIANS					
CFDA 10.557	50,123	Yes	Yes	Yes	
REDWOOD COUNTY					
CFDA 10.557	279,927	Yes	Yes		
CFDA 93.283	9,200				
CFDA 93.919	2,683				
CFDA 93.994	20,707				
	<u>312,517</u>				
REGION NINE DEVELOPMENT COMMISSION					
CFDA 16.579	262,529	Yes			
RENVILLE COUNTY					
CFDA 10.557	315,092	Yes	Yes		
CFDA 93.919	3,998				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	20,707				
	<u>339,797</u>				
RICE COUNTY		Yes	Yes		
CFDA 10.557	651,788				
CFDA 93.283	4,200				
CFDA 93.399	9,213				
CFDA 93.919	3,748				
CFDA 93.958	7,497				
CFDA 93.988	7,469				
CFDA 93.994	61,224				
	<u>745,139</u>				
SCOTT CARVER DAKOTA COMM ACT AGEN		Yes			
CFDA 10.557	730,121				
	<u>730,121</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 93.919	2,250				
CFDA 93.994	86,472				
	<u>88,722</u>				
SEMCAC INC		Yes			
CFDA 93.260	151,381				
	<u>151,381</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 10.557	613,235				
CFDA 84.181	43,446				
CFDA 93.283	4,200				
CFDA 93.919	5,250				
CFDA 93.938	1,255				
CFDA 93.958	7,972				
CFDA 93.994	62,950				
	<u>738,308</u>				
SIBLEY COUNTY		Yes	Yes		
CFDA 10.557	292,695				
	<u>292,695</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 10.557	1,767,919				
CFDA 66.032	16,024				
	<u>1,783,943</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 10.557	1,427,783				
CFDA 84.181	4,580				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.268	5,058				
CFDA 93.283	4,450				
CFDA 93.919	3,360				
CFDA 93.991	2,000				
CFDA 93.994	137,304				
	<u>1,584,535</u>				
STEELE COUNTY		Yes	Yes		
CFDA 10.557	452,795				
CFDA 84.181	1,223				
CFDA 93.283	14,200				
CFDA 93.919	1,260				
CFDA 93.994	23,240				
	<u>492,718</u>				
TODD COUNTY		Yes	Yes		
CFDA 10.557	358,337				
CFDA 93.399	1,659				
	<u>359,996</u>				
TRI-COUNTY ACTION PROGRAMS		Yes	Yes	Yes	
CFDA 93.778	221				
	<u>221</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 10.557	253,105				
CFDA 84.181	1,000				
CFDA 93.283	4,200				
CFDA 93.919	5,625				
CFDA 93.994	20,929				
	<u>284,859</u>				
WADENA COUNTY		Yes	Yes		
CFDA 10.557	256,801				
CFDA 93.919	18,849				
CFDA 93.958	1,145				
	<u>276,795</u>				
WASECA COUNTY		Yes	Yes		
CFDA 10.557	1,346				
CFDA 84.181	2,530				
CFDA 93.283	4,200				
CFDA 93.994	22,780				
	<u>30,856</u>				
WASHINGTON COUNTY		Yes			
CFDA 10.557	910,262				
CFDA 66.032	21,242				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.919	1,069				
CFDA 93.994	157,770				
	<u>1,090,343</u>				
WATONWAN COUNTY		Yes	Yes		
CFDA 10.557	393,185				
CFDA 93.283	9,200				
CFDA 93.994	18,925				
	<u>421,310</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 10.557	110,782				
CFDA 84.181	230				
CFDA 93.197	2,000				
CFDA 93.283	1,966				
	<u>114,978</u>				
WINONA COUNTY		Yes	Yes		
CFDA 10.557	471,717				
CFDA 84.181	4,480				
CFDA 93.940	4,554				
CFDA 93.994	53,003				
	<u>533,754</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 84.181	8,546				
CFDA 93.283	4,200				
CFDA 93.919	4,450				
CFDA 93.994	95,393				
	<u>112,589</u>				
WRIGHT COUNTY COMMUNITY ACTION IN		Yes			
CFDA 10.557	760,124				
	<u>760,124</u>				
MN - DEPARTMENT OF HUMAN SERVICES					
AITKIN COUNTY		Yes	Yes		
CFDA 10.561	18,141				
CFDA 93.136	5,120				
CFDA 93.556	55,231				
CFDA 93.558	172,109				
CFDA 93.645	5,783				
CFDA 93.658	156,681				
CFDA 93.667	219,832				
CFDA 93.674	1,871				
CFDA 93.958	947				
	<u>635,715</u>				

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Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ANOKA COUNTY					
		Yes	Yes		
CFDA 10.561	83,838				
CFDA 93.556	191				
CFDA 93.558	2,263,164				
CFDA 93.645	90,281				
CFDA 93.652	14,119				
CFDA 93.658	1,178,816				
CFDA 93.667	2,464,887				
CFDA 93.674	29,234				
CFDA 93.958	22,728				
CFDA 93.959	81,100				
	<u>6,228,358</u>				
ARROWHEAD REG DEVELOP COMM					
		Yes			
CFDA 10.570	352,361				
CFDA 93.043	22,969				
CFDA 93.044	586,589				
CFDA 93.045	635,100				
CFDA 93.046	1,468				
CFDA 93.048	87,750				
	<u>1,686,237</u>				
BECKER COUNTY					
		Yes	Yes		
CFDA 10.561	74,133				
CFDA 93.556	66,667				
CFDA 93.558	398,690				
CFDA 93.603	16,523				
CFDA 93.658	394,240				
CFDA 93.667	443,277				
CFDA 93.674	17,001				
CFDA 93.958	53,719				
	<u>1,464,250</u>				
BELTRAMI COUNTY					
		Yes	Yes		
CFDA 10.561	70,728				
CFDA 93.556	253,302				
CFDA 93.558	622,469				
CFDA 93.645	21,193				
CFDA 93.658	1,477,430				
CFDA 93.667	687,986				
CFDA 93.674	8,314				
	<u>3,141,422</u>				
BENTON COUNTY					
		Yes	Yes		
CFDA 10.561	7,334				
CFDA 93.558	271,687				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.584	1,227				
CFDA 93.645	14,113				
CFDA 93.658	93,762				
CFDA 93.667	356,791				
CFDA 93.674	5,783				
	<u>750,697</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 10.561	21,807				
CFDA 93.558	407,074				
CFDA 93.645	18,193				
CFDA 93.658	520,503				
CFDA 93.667	632,783				
CFDA 93.674	7,374				
CFDA 93.958	193,881				
	<u>1,801,615</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 93.994	36,609				
	<u>36,609</u>				
BROWN COUNTY		Yes	Yes		
CFDA 10.561	9,469				
CFDA 93.558	51,790				
CFDA 93.643	1,185				
CFDA 93.645	10,692				
CFDA 93.658	236,550				
CFDA 93.667	329,562				
CFDA 93.674	5,737				
CFDA 93.958	25,336				
	<u>670,321</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 10.561	8,686				
CFDA 93.558	406,108				
CFDA 93.645	13,874				
CFDA 93.658	342,696				
CFDA 93.667	448,643				
CFDA 93.674	22,100				
CFDA 93.958	10,060				
	<u>1,252,167</u>				
CARVER COUNTY		Yes	Yes		
CFDA 10.561	163				
CFDA 93.283	4,200				
CFDA 93.558	134,763				
CFDA 93.643	1,100				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.645	17,319				
CFDA 93.658	246,414				
CFDA 93.667	443,505				
CFDA 93.674	7,700				
CFDA 93.958	4,400				
	<u>859,564</u>				
CASS COUNTY		Yes	Yes		
CFDA 10.561	14,909				
CFDA 93.235	17,843				
CFDA 93.556	103,785				
CFDA 93.558	231,016				
CFDA 93.645	10,585				
CFDA 93.658	618,101				
CFDA 93.667	401,980				
CFDA 93.674	18,311				
CFDA 93.958	134,449				
	<u>1,550,979</u>				
CHIPPEWA COUNTY		Yes	Yes		
CFDA 10.561	5,668				
CFDA 93.558	31,887				
CFDA 93.596	105,563				
CFDA 93.645	5,697				
CFDA 93.658	26,506				
CFDA 93.667	169,910				
CFDA 93.674	2,163				
CFDA 93.958	13,582				
	<u>360,976</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 10.561	11,027				
CFDA 93.558	192,307				
CFDA 93.645	13,942				
CFDA 93.658	232,474				
CFDA 93.667	365,135				
CFDA 93.674	16,060				
CFDA 93.958	25,285				
	<u>856,230</u>				
CITY OF MINNEAPOLIS		Yes	Yes	Yes	
CFDA 14.244	1,511,852				
	<u>1,511,852</u>				
CITY OF ST PAUL		Yes			
CFDA 93.585	107,271				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.959	59,640				
	<u>166,911</u>				
CLAY COUNTY		Yes	Yes		
CFDA 10.561	92,598				
CFDA 93.044	4,327				
CFDA 93.150	57,390				
CFDA 93.283	1,200				
CFDA 93.558	933,626				
CFDA 93.645	18,715				
CFDA 93.658	477,738				
CFDA 93.667	613,266				
CFDA 93.674	9,698				
CFDA 93.919	6,000				
CFDA 93.994	80,286				
	<u>2,294,844</u>				
CLEARWATER COUNTY		Yes	Yes		
CFDA 10.561	11,219				
CFDA 93.556	34,799				
CFDA 93.558	85,990				
CFDA 93.645	3,713				
CFDA 93.658	172,935				
CFDA 93.667	148,364				
CFDA 93.674	3,363				
	<u>460,383</u>				
COOK COUNTY		Yes	Yes		
CFDA 10.561	506				
CFDA 93.558	7,875				
CFDA 93.643	1,426				
CFDA 93.645	9,467				
CFDA 93.658	34,940				
CFDA 93.667	46,884				
CFDA 93.674	1,742				
CFDA 93.958	1,702				
	<u>104,542</u>				
COTTONWOOD COUNTY		Yes	Yes		
CFDA 10.561	8,715				
CFDA 93.558	59,558				
CFDA 93.645	4,427				
CFDA 93.658	130,453				
CFDA 93.667	191,751				
CFDA 93.674	3,739				

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Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.958	22,057				
	<u>420,700</u>				
COUNTRYSIDE PUBLIC HEALTH SERVICE		Yes	Yes	Yes	
CFDA 93.197	13,835				
CFDA 93.919	12,672				
CFDA 93.994	58,979				
	<u>85,486</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 10.561	28,443				
CFDA 93.556	214,191				
CFDA 93.558	416,636				
CFDA 93.596	926,013				
CFDA 93.643	6,395				
CFDA 93.645	13,556				
CFDA 93.658	500,418				
CFDA 93.667	723,140				
CFDA 93.674	20,597				
CFDA 93.958	7,045				
	<u>2,856,434</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 10.561	94,304				
CFDA 14.235	414,092				
CFDA 93.283	4,200				
CFDA 93.558	1,853,610				
CFDA 93.575	5,000				
CFDA 93.576	1,590				
CFDA 93.596	5,704,183				
CFDA 93.603	1,792				
CFDA 93.645	83,551				
CFDA 93.658	503,071				
CFDA 93.667	2,472,952				
CFDA 93.674	15,574				
CFDA 93.958	29,707				
CFDA 93.959	59,212				
	<u>11,242,838</u>				
DODGE COUNTY		Yes	Yes		
CFDA 10.561	1,725				
CFDA 93.558	52,630				
CFDA 93.645	6,021				
CFDA 93.658	296,256				
CFDA 93.667	179,486				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.674	3,660				
	<u>539,778</u>				
DOUGLAS COUNTY		Yes	Yes		
CFDA 10.561	41,065				
CFDA 93.558	174,257				
CFDA 93.645	8,349				
CFDA 93.658	259,333				
CFDA 93.670	383,803				
CFDA 93.674	2,037				
CFDA 93.958	2,816				
CFDA 93.959	28,616				
	<u>900,276</u>				
EAST CENTRAL REG DEVELOP COMM		Yes			
CFDA 10.570	78,892				
CFDA 93.043	5,136				
CFDA 93.044	197,293				
CFDA 93.045	171,334				
CFDA 93.046	4,413				
	<u>457,068</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 10.561	12,155				
CFDA 93.558	70,434				
CFDA 93.645	5,604				
CFDA 93.658	101,127				
CFDA 93.667	257,357				
CFDA 93.674	690				
	<u>447,367</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 93.958	184,763				
	<u>184,763</u>				
FREEBORN COUNTY		Yes	Yes	Yes	
CFDA 10.561	6,964				
CFDA 93.556	236,350				
CFDA 93.558	286,980				
CFDA 93.645	17,412				
CFDA 93.658	227,182				
CFDA 93.667	497,311				
CFDA 93.674	6,656				
CFDA 93.958	2,679				
	<u>1,281,534</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
GOODHUE COUNTY					
		Yes	Yes		
CFDA 10.561	5,793				
CFDA 93.558	199,684				
CFDA 93.645	16,402				
CFDA 93.658	190,354				
CFDA 93.667	444,175				
CFDA 93.674	16,845				
CFDA 93.919	2,520				
CFDA 93.958	1,570				
CFDA 93.959	72,513				
	<u>949,856</u>				
GRAND PORTAGE RESERVATION					
		Yes	Yes	Yes	
CFDA 93.658	103,346				
	<u>103,346</u>				
GRANT COUNTY					
		Yes	Yes		
CFDA 10.561	9,650				
CFDA 93.558	37,633				
CFDA 93.645	2,855				
CFDA 93.658	40,396				
CFDA 93.667	86,567				
CFDA 93.674	527				
CFDA 93.958	2,167				
	<u>179,795</u>				
HENNEPIN COUNTY					
		Yes			
CFDA 93.116	21,132				
CFDA 93.136	11,600				
CFDA 93.150	174,281				
CFDA 93.197	73,814				
CFDA 93.230	94,734				
CFDA 93.268	106,163				
CFDA 93.399	15,000				
CFDA 93.556	768,015				
CFDA 93.558	19,727,452				
CFDA 93.560	15,378				
CFDA 93.563	18,359,437				
CFDA 93.576	269,435				
CFDA 93.584	393,314				
CFDA 93.584	49,905				
CFDA 93.596	30,256,735				
CFDA 93.645	622,200				
CFDA 93.658	16,476,402				
CFDA 93.667	14,010,145				
CFDA 93.674	69,793				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.778	12,135,364				
CFDA 93.940	225,222				
CFDA 93.958	396,764				
CFDA 93.959	57,668				
CFDA 93.991	2,277				
CFDA 93.994	753,022				
	<u>115,085,252</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 10.561	2,320				
CFDA 93.558	97,226				
CFDA 93.645	6,479				
CFDA 93.658	123,559				
CFDA 93.667	197,692				
CFDA 93.674	5,702				
	<u>432,978</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 10.561	41,359				
CFDA 84.181	3,995				
CFDA 93.556	72,487				
CFDA 93.558	146,671				
CFDA 93.643	3,766				
CFDA 93.645	6,004				
CFDA 93.658	73,580				
CFDA 93.667	230,078				
CFDA 93.674	13,469				
CFDA 93.958	929				
	<u>592,338</u>				
HUMAN SERV OF FARIBAULT & MARTIN CO		Yes	Yes		
CFDA 10.561	25,698				
CFDA 93.558	307,841				
CFDA 93.643	2,031				
CFDA 93.645	10,221				
CFDA 93.658	304,765				
CFDA 93.667	478,565				
CFDA 93.674	8,159				
CFDA 93.958	39,765				
	<u>1,177,045</u>				
INTERCULTURAL MUTUAL ASSIST ASSN		Yes			
CFDA 93.584	249,967				
CFDA 93.959	9,000				
	<u>258,967</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISANTI COUNTY					
		Yes	Yes		
CFDA 10.561	14,581				
CFDA 93.558	195,868				
CFDA 93.645	25,214				
CFDA 93.658	341,441				
CFDA 93.667	291,679				
CFDA 93.674	7,438				
CFDA 93.958	89,873				
	<u>966,094</u>				
ISD 0281 ROBBINSDALE					
		Yes		Yes	
CFDA 15.130	3,006				
CFDA 93.938	2,556				
	<u>5,562</u>				
ISD 0625 ST PAUL					
		Yes			
CFDA 93.144	69,475				
CFDA 93.151	619				
CFDA 93.584	17,089				
CFDA 93.778	623,445				
	<u>710,628</u>				
ITASCA COUNTY					
		Yes	Yes		
CFDA 10.561	13,651				
CFDA 93.556	25,000				
CFDA 93.558	336,282				
CFDA 93.658	275,108				
CFDA 93.667	584,008				
CFDA 93.674	12,992				
CFDA 93.915	62,420				
	<u>1,309,461</u>				
JACKSON COUNTY					
		Yes	Yes		
CFDA 10.561	5,723				
CFDA 93.558	64,085				
CFDA 93.645	4,414				
CFDA 93.658	367,684				
CFDA 93.667	141,239				
CFDA 93.674	8,185				
CFDA 93.958	592				
	<u>591,922</u>				
KANABEC COUNTY					
		Yes	Yes		
CFDA 10.561	7,977				
CFDA 93.556	21,330				
CFDA 93.558	93,829				
CFDA 93.645	6,781				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.658	47,904				
CFDA 93.667	173,400				
CFDA 93.674	4,748				
CFDA 93.958	1,722				
CFDA 93.959	50,352				
	<u>408,043</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 10.561	38,322				
CFDA 93.556	66,667				
CFDA 93.558	581,918				
CFDA 93.596	545,324				
CFDA 93.645	17,134				
CFDA 93.658	411,147				
CFDA 93.667	438,776				
CFDA 93.674	16,440				
CFDA 93.958	7,977				
	<u>2,123,705</u>				
KITTSOON COUNTY		Yes	Yes		
CFDA 10.561	2,725				
CFDA 93.558	34,030				
CFDA 93.645	3,005				
CFDA 93.658	24,242				
CFDA 93.667	76,096				
CFDA 93.674	1,588				
	<u>141,686</u>				
KOOCHICHING COUNTY		Yes	Yes		
CFDA 10.561	18,192				
CFDA 93.558	131,592				
CFDA 93.645	5,910				
CFDA 93.658	240,048				
CFDA 93.667	241,510				
CFDA 93.674	5,836				
CFDA 93.958	11,267				
CFDA 93.959	41,615				
	<u>695,970</u>				
KOOTASCA COMM ACTION INC		Yes			
CFDA 93.563	5,393				
	<u>5,393</u>				
LAKE COUNTY		Yes	Yes		
CFDA 10.561	2,723				
CFDA 84.181	2,768				
CFDA 93.268	2,963				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	88,980				
CFDA 93.645	3,691				
CFDA 93.658	36,575				
CFDA 93.667	147,785				
CFDA 93.674	5,453				
CFDA 93.958	25,815				
	<u>316,753</u>				
LAKE OF THE WOODS COUNTY					
		Yes	Yes		
CFDA 10.561	1,598				
CFDA 93.558	8,973				
CFDA 93.645	2,723				
CFDA 93.667	48,735				
CFDA 93.674	1,039				
	<u>63,068</u>				
LE SUEUR COUNTY					
		Yes	Yes		
CFDA 10.561	5,680				
CFDA 93.558	89,279				
CFDA 93.575	16,484				
CFDA 93.645	9,812				
CFDA 93.658	208,738				
CFDA 93.667	275,148				
CFDA 93.674	2,682				
CFDA 93.958	13,864				
	<u>621,687</u>				
LIFETRACK RESOURCES					
		Yes			
CFDA 93.584	313,717				
	<u>313,717</u>				
LINCOLN LYON MURRAY HUMAN SERVICE					
		Yes	Yes		
CFDA 10.561	13,955				
CFDA 93.558	123,561				
CFDA 93.596	438,807				
CFDA 93.645	12,197				
CFDA 93.658	124,569				
CFDA 93.667	531,770				
CFDA 93.674	19,558				
	<u>1,264,417</u>				
LUTHERAN SOCIAL SERVICE OF MN					
		Yes			
CFDA 10.570	125,139				
CFDA 93.044	14,062				
CFDA 93.045	230,775				
CFDA 93.584	82,364				
CFDA 93.658	159,427				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.670	52,534				
CFDA 93.959	57,331				
	<u>721,632</u>				
MAHNOMEN COUNTY		Yes	Yes		
CFDA 10.561	3,852				
CFDA 93.556	42,943				
CFDA 93.558	29,784				
CFDA 93.645	4,366				
CFDA 93.658	71,221				
CFDA 93.667	93,210				
CFDA 93.674	477				
CFDA 93.958	22,500				
	<u>268,353</u>				
MARSHALL COUNTY		Yes	Yes		
CFDA 10.561	14,407				
CFDA 93.558	60,431				
CFDA 93.645	3,562				
CFDA 93.658	41,699				
CFDA 93.667	120,112				
CFDA 93.674	4,875				
	<u>245,086</u>				
MCLEOD COUNTY		Yes	Yes		
CFDA 10.561	29,297				
CFDA 93.558	159,303				
CFDA 93.645	9,626				
CFDA 93.658	140,905				
CFDA 93.667	358,874				
CFDA 93.674	848				
CFDA 93.958	360				
	<u>699,213</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 10.561	70,019				
CFDA 93.558	155,381				
CFDA 93.645	3,617				
CFDA 93.658	50,829				
CFDA 93.667	246,036				
CFDA 93.674	7,245				
CFDA 93.959	36,034				
	<u>569,161</u>				
MID-MINNESOTA DEVELOPMENT COMM		Yes	Yes		
CFDA 10.570	104,361				
CFDA 93.043	9,200				
	166				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.044	118,463				
CFDA 93.045	240,168				
	<u>472,192</u>				
MIGRANT HEALTH SERVICES		Yes	Yes		
CFDA 93.959	<u>70,594</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 93.958	<u>50,987</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 10.561	11,304				
CFDA 93.558	199,799				
CFDA 93.645	8,965				
CFDA 93.658	369,278				
CFDA 93.667	315,482				
CFDA 93.674	5,778				
	<u>910,606</u>				
MN INSTITUTE OF PUBLIC HEALTH		Yes			
CFDA 93.959	<u>622,145</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 10.561	11,061				
CFDA 84.181	8,720				
CFDA 93.558	256,241				
CFDA 93.645	8,284				
CFDA 93.658	167,296				
CFDA 93.667	417,734				
CFDA 93.674	6,020				
CFDA 93.958	2,538				
CFDA 93.959	28,962				
	<u>906,856</u>				
MOWER COUNTY		Yes	Yes		
CFDA 10.561	16,643				
CFDA 93.558	360,997				
CFDA 93.561	26,787				
CFDA 93.645	16,113				
CFDA 93.658	78,031				
CFDA 93.667	534,295				
CFDA 93.674	2,574				
CFDA 93.958	1,999				
	<u>1,037,439</u>				

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(Continued)

Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MPLS YOUTH COORDINATING BD		Yes			
CFDA 93.563	122,931				
NICOLLET COUNTY		Yes	Yes		
CFDA 84.181	3,254				
CFDA 93.558	142,962				
CFDA 93.584	162				
CFDA 93.643	3,214				
CFDA 93.645	24,967				
CFDA 93.658	29,245				
CFDA 93.667	285,362				
CFDA 93.674	4,709				
CFDA 93.958	2,522				
	<u>496,397</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 10.561	3,705				
CFDA 93.558	157,579				
CFDA 93.643	1,831				
CFDA 93.645	3,837				
CFDA 93.658	64,452				
CFDA 93.667	254,897				
CFDA 93.674	4,147				
CFDA 93.958	1,319				
	<u>491,767</u>				
NORMAN COUNTY		Yes	Yes		
CFDA 10.561	7,707				
CFDA 93.558	40,334				
CFDA 93.645	3,599				
CFDA 93.658	47,101				
CFDA 93.667	117,204				
CFDA 93.674	593				
	<u>216,538</u>				
NW REG DEVELOP COMM		Yes			
CFDA 10.570	94,896				
CFDA 93.043	8,428				
CFDA 93.044	236,509				
CFDA 93.045	171,679				
CFDA 93.048	4,199				
CFDA 93.779	2,200				
	<u>517,911</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 10.551	43,367				

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Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.561	40,592				
CFDA 14.231	166,986				
CFDA 93.556	49,993				
CFDA 93.558	980,617				
CFDA 93.568	502,043				
CFDA 93.569	94,034				
CFDA 93.575	12,161				
CFDA 93.596	2,707,332				
CFDA 93.603	11,984				
CFDA 93.645	47,479				
CFDA 93.658	763,495				
CFDA 93.667	1,334,333				
CFDA 93.674	26,616				
CFDA 93.958	61,073				
	<u>6,842,105</u>				
OTTER TAIL COUNTY					
		Yes	Yes		
CFDA 10.561	44,115				
CFDA 93.558	489,451				
CFDA 93.643	4,500				
CFDA 93.645	15,543				
CFDA 93.658	419,697				
CFDA 93.667	723,758				
CFDA 93.674	14,836				
CFDA 93.917	120				
CFDA 93.958	15,755				
	<u>1,727,775</u>				
PACER CENTER					
		Yes			
CFDA 93.958	71,508				
	<u>71,508</u>				
PACT 4 FAMILIES COLLABORATIVE					
		Yes	Yes		
CFDA 93.556	78,971				
CFDA 93.958	11,325				
	<u>90,296</u>				
PARENTS IN COMMUNITY ACTION INC					
		Yes			
CFDA 93.558	85,235				
	<u>85,235</u>				
PENNINGTON COUNTY					
		Yes	Yes		
CFDA 10.561	10,621				
CFDA 93.558	134,489				
CFDA 93.643	518				
CFDA 93.645	4,053				
CFDA 93.658	136,368				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.667	187,873				
CFDA 93.674	9,232				
CFDA 93.958	2,010				
	<u>485,164</u>				
PERSPECTIVES INC		Yes			
CFDA 93.959	<u>86,238</u>				
PINE COUNTY		Yes	Yes		
CFDA 10.561	16,900				
CFDA 93.658	163,138				
CFDA 93.667	332,900				
CFDA 93.674	6,587				
CFDA 93.958	612				
	<u>520,137</u>				
PIPESTONE COUNTY		Yes	Yes		
CFDA 10.561	3,181				
CFDA 93.645	3,356				
CFDA 93.658	56,808				
CFDA 93.667	135,306				
CFDA 93.674	3,082				
CFDA 93.958	4,015				
	<u>205,748</u>				
POLK COUNTY		Yes	Yes		
CFDA 10.561	24,608				
CFDA 93.558	458,317				
CFDA 93.645	12,474				
CFDA 93.658	734,700				
CFDA 93.667	496,270				
CFDA 93.674	16,569				
CFDA 93.959	46,803				
	<u>1,789,741</u>				
POPE COUNTY		Yes	Yes		
CFDA 10.561	1,970				
CFDA 93.558	36,849				
CFDA 93.645	2,971				
CFDA 93.658	19,676				
CFDA 93.667	139,185				
CFDA 93.674	2,824				
	<u>203,475</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 93.217	300,728				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.556	137,232				
CFDA 93.558	8,760,050				
CFDA 93.645	157,215				
CFDA 93.658	2,507,714				
CFDA 93.667	5,196,425				
CFDA 93.674	27,333				
CFDA 93.958	274,584				
CFDA 93.959	48,941				
	<u>17,410,222</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 93.958	<u>149,169</u>				
REDWOOD COUNTY		Yes	Yes		
CFDA 10.561	7,541				
CFDA 93.558	77,822				
CFDA 93.596	141,016				
CFDA 93.643	4,345				
CFDA 93.645	5,828				
CFDA 93.658	28,103				
CFDA 93.667	232,089				
CFDA 93.674	5,770				
	<u>502,514</u>				
REGION NINE DEVELOPMENT COMMISSION		Yes			
CFDA 10.570	143,812				
CFDA 93.041	12,029				
CFDA 93.043	17,053				
CFDA 93.044	361,079				
CFDA 93.045	387,051				
CFDA 93.046	5,805				
CFDA 93.048	5,376				
CFDA 93.230	277,989				
CFDA 93.779	17,000				
CFDA 93.915	147,046				
	<u>1,374,240</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 10.561	5,066				
CFDA 84.181	5,116				
CFDA 93.558	100,114				
CFDA 93.645	5,504				
CFDA 93.658	248,095				
CFDA 93.667	211,164				
	<u>575,059</u>				

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Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RICE COUNTY					
		Yes	Yes		
CFDA 10.561	22,791				
CFDA 93.558	318,916				
CFDA 93.645	14,072				
CFDA 93.658	107,932				
CFDA 93.667	526,162				
CFDA 93.674	8,636				
	<u>998,509</u>				
ROCK COUNTY					
		Yes	Yes		
CFDA 10.561	1,185				
CFDA 93.558	43,776				
CFDA 93.645	3,539				
CFDA 93.658	76,419				
CFDA 93.667	109,303				
CFDA 93.674	12,326				
CFDA 93.958	1,351				
	<u>247,899</u>				
ROSEAU COUNTY					
		Yes	Yes		
CFDA 10.561	3,715				
CFDA 93.558	40,614				
CFDA 93.596	167,597				
CFDA 93.645	4,499				
CFDA 93.658	71,555				
CFDA 93.667	149,080				
CFDA 93.674	1,984				
CFDA 93.958	541				
CFDA 93.959	37,550				
	<u>477,135</u>				
SCOTT CARVER DAKOTA COMM ACT AGEN					
		Yes			
CFDA 93.575	425,486				
	<u>425,486</u>				
SCOTT COUNTY					
		Yes	Yes		
CFDA 10.561	4,603				
CFDA 93.283	4,200				
CFDA 93.558	87,339				
CFDA 93.596	713,073				
CFDA 93.645	22,096				
CFDA 93.658	125,269				
CFDA 93.667	733,620				
CFDA 93.674	16,030				
CFDA 93.958	31,449				
	<u>1,737,679</u>				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SHERBURNE COUNTY					
CFDA 10.561	7,565	Yes	Yes		
CFDA 93.558	401,340				
CFDA 93.645	16,524				
CFDA 93.658	130,503				
CFDA 93.667	452,771				
CFDA 93.674	7,061				
	<u>1,015,764</u>				
SIBLEY COUNTY					
CFDA 10.561	6,239	Yes	Yes		
CFDA 93.558	46,055				
CFDA 93.643	8,328				
CFDA 93.645	5,547				
CFDA 93.658	81,231				
CFDA 93.667	166,457				
CFDA 93.674	9,560				
CFDA 93.959	13,629				
	<u>337,046</u>				
SSD 1 MINNEAPOLIS					
CFDA 93.959	133,833	Yes			
	<u>133,833</u>				
ST LOUIS COUNTY					
CFDA 10.561	146,215	Yes	Yes		
CFDA 93.045	178,294				
CFDA 93.558	2,406,790				
CFDA 93.584	5,901				
CFDA 93.645	93,604				
CFDA 93.658	1,543,582				
CFDA 93.667	3,190,044				
CFDA 93.674	31,946				
CFDA 93.958	205,413				
CFDA 93.959	116,567				
	<u>7,918,356</u>				
STEARNS COUNTY					
CFDA 10.561	28,532	Yes	Yes		
CFDA 93.558	656,607				
CFDA 93.645	32,518				
CFDA 93.658	472,605				
CFDA 93.667	1,270,667				
CFDA 93.674	8,224				
CFDA 93.958	92,136				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.959	73,210				
	<u>2,634,499</u>				
STEELE COUNTY		Yes	Yes		
CFDA 10.561	15,046				
CFDA 93.558	207,707				
CFDA 93.643	1,944				
CFDA 93.658	76,644				
CFDA 93.667	329,929				
CFDA 93.674	5,526				
CFDA 93.958	3,428				
	<u>640,224</u>				
STEVENS COUNTY		Yes	Yes		
CFDA 10.561	12,508				
CFDA 93.558	59,416				
CFDA 93.645	3,448				
CFDA 93.658	90,300				
CFDA 93.667	125,010				
CFDA 93.674	1,158				
CFDA 93.958	14,070				
	<u>305,910</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 10.561	4,542				
CFDA 84.181	1,298				
CFDA 93.558	48,924				
CFDA 93.574	5,345				
CFDA 93.645	3,415				
CFDA 93.658	36,060				
CFDA 93.667	155,619				
CFDA 93.958	2,259				
	<u>257,462</u>				
TODD COUNTY		Yes	Yes		
CFDA 10.561	30,270				
CFDA 16.583	1,021				
CFDA 83.523	2,900				
CFDA 93.658	135,653				
CFDA 93.667	342,611				
CFDA 93.674	5,588				
CFDA 93.958	11,630				
CFDA 93.959	20,596				
	<u>550,269</u>				

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Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
TRI-VALLEY OPPORTUNITY COUNCIL INC					
CFDA 93.667	621,205	Yes			
UPPER MN VALLEY REG DEVELOP COMM					
CFDA 10.570	77,576	Yes			
CFDA 93.043	8,251				
CFDA 93.044	159,553				
CFDA 93.045	175,384				
CFDA 93.046	5,979				
CFDA 93.048	550				
	<u>427,293</u>				
WABASHA COUNTY					
CFDA 10.561	5,183	Yes	Yes		
CFDA 93.558	53,786				
CFDA 93.645	6,457				
CFDA 93.658	83,110				
CFDA 93.667	210,392				
	<u>358,928</u>				
WADENA COUNTY					
CFDA 10.561	62,759	Yes	Yes		
CFDA 93.558	160,289				
CFDA 93.645	5,203				
CFDA 93.658	231,356				
CFDA 93.667	228,983				
CFDA 93.674	4,524				
	<u>693,114</u>				
WASECA COUNTY					
CFDA 10.561	8,759	Yes	Yes		
CFDA 93.558	150,589				
CFDA 93.645	7,652				
CFDA 93.658	191,527				
CFDA 93.667	194,351				
CFDA 93.674	3,963				
	<u>556,841</u>				
WASHINGTON COUNTY					
CFDA 10.561	17,621	Yes			
CFDA 93.283	9,700				
CFDA 93.558	782,671				
CFDA 93.596	2,397,378				
CFDA 93.603	1,239				
CFDA 93.645	37,358				
CFDA 93.658	47,532				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.667	1,300,078				
CFDA 93.674	19,776				
CFDA 93.958	24,207				
	<u>4,637,560</u>				
WATONWAN COUNTY		Yes	Yes		
CFDA 10.561	5,093				
CFDA 93.558	46,685				
CFDA 93.645	6,889				
CFDA 93.658	87,960				
CFDA 93.667	174,981				
CFDA 93.674	13,946				
CFDA 93.958	1,914				
	<u>337,468</u>				
WEST CENTRAL MN COMM ACTION INC		Yes			
CFDA 94.002	54,315				
	<u>54,315</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 10.561	17,225				
CFDA 93.558	76,447				
CFDA 93.645	4,072				
CFDA 93.658	3,516				
CFDA 93.667	87,547				
CFDA 93.674	5,838				
	<u>194,645</u>				
WINONA COUNTY		Yes	Yes		
CFDA 10.561	21,476				
CFDA 93.558	285,201				
CFDA 93.645	12,127				
CFDA 93.658	97,823				
CFDA 93.667	464,088				
CFDA 93.674	6,064				
	<u>886,779</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 10.561	13,640				
CFDA 93.556	37,417				
CFDA 93.558	362,576				
CFDA 93.643	6,500				
CFDA 93.645	34,630				
CFDA 93.658	428,269				
CFDA 93.667	826,757				
CFDA 93.674	15,268				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.958	47,873				
	<u>1,772,930</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 10.561	10,083				
CFDA 83.539	46,405				
CFDA 93.558	43,566				
CFDA 93.643	8,579				
CFDA 93.645	3,797				
CFDA 93.658	180,265				
CFDA 93.667	169,156				
CFDA 93.674	10,151				
	<u>472,002</u>				
MN - DEPARTMENT OF LABOR AND INDUSTRY					
BENTON COUNTY		Yes	Yes		
CFDA 17.503	168				
	<u>168</u>				
MN - DEPARTMENT OF NATURAL RESOURCES					
AITKIN COUNTY		Yes	Yes		
CFDA 15.611	2,771				
CFDA 84.002	33,203				
	<u>35,974</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 20.005	9,996				
	<u>9,996</u>				
BECKER COUNTY		Yes	Yes		
CFDA 20.005	4,732				
	<u>4,732</u>				
CARVER COUNTY		Yes	Yes		
CFDA 20.005	10,000				
	<u>10,000</u>				
CITY OF FARIBAULT		Yes	Yes		
CFDA 20.219	14,133				
	<u>14,133</u>				
CITY OF RED WING		Yes			
CFDA 10.664	1,500				
	<u>1,500</u>				
COOK COUNTY		Yes	Yes		
CFDA 20.005	830				
	<u>830</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.219	28,487 <u>29,317</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 84.002	<u>14,002</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 84.002	<u>31,100</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 20.005	<u>7,500</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 20.005	<u>4,715</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 20.005	<u>8,080</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 20.005	<u>6,547</u>				
LAKE COUNTY		Yes	Yes		
CFDA 20.005	<u>5,000</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 20.005	<u>2,268</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 20.005	<u>10,000</u>				
RICE COUNTY		Yes	Yes		
CFDA 84.002	<u>19,435</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 15.611	<u>77</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 20.005	<u>1,665</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ST LOUIS COUNTY		Yes	Yes		
CFDA 15.611	7,880				
CFDA 20.005	10,000				
	<u>17,880</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 20.005	3,101				
CFDA 20.219	62,500				
	<u>65,601</u>				
WASHINGTON COUNTY		Yes			
CFDA 20.005	20,000				
CFDA 20.205	4,934,974				
CFDA 20.601	312				
	<u>4,955,286</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 20.005	7,500				
	<u>7,500</u>				
MN - DEPARTMENT OF PUBLIC SAFETY					
AITKIN COUNTY		Yes	Yes		
CFDA 16.575	20,006				
CFDA 16.579	92,529				
CFDA 83.534	4,001				
	<u>116,536</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 16.004	1,683				
CFDA 16.597	57,796				
CFDA 20.600	5,872				
CFDA 83.552	48,741				
	<u>114,092</u>				
BECKER COUNTY		Yes	Yes		
CFDA 20.600	42,261				
CFDA 20.601	1,752				
CFDA 83.534	4,261				
CFDA 83.544	225,172				
	<u>273,446</u>				
BELTRAMI COUNTY		Yes	Yes		
CFDA 16.575	3,100				
CFDA 20.600	11,284				
CFDA 20.601	1,609				
CFDA 83.552	3,998				
	<u>19,991</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BENTON COUNTY		Yes	Yes		
CFDA 16.575	15,075				
CFDA 20.601	200				
CFDA 20.703	2,200				
CFDA 83.552	5,233				
	<u>22,708</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 16.575	25,006				
CFDA 20.205	793,132				
CFDA 20.600	22,000				
CFDA 20.601	567				
CFDA 83.552	7,737				
	<u>848,442</u>				
BRIDGES MEDICAL SERVICES		Yes	Yes	Yes	
CFDA 83.544	1,694,743				
	<u>1,694,743</u>				
BROWN COUNTY		Yes	Yes		
CFDA 16.575	12,314				
CFDA 20.601	539				
CFDA 83.544	19,997				
CFDA 83.552	8,868				
	<u>41,718</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 16.575	27,500				
CFDA 83.552	4,722				
	<u>32,222</u>				
CARVER COUNTY		Yes	Yes		
CFDA 16.523	16,526				
CFDA 16.588	40,795				
CFDA 16.710	149,817				
CFDA 20.600	31,149				
CFDA 83.552	14,876				
	<u>253,163</u>				
CASS COUNTY		Yes	Yes		
CFDA 16.523	13,872				
CFDA 16.540	5,394				
CFDA 16.575	22,446				
CFDA 16.579	1,234				
CFDA 20.600	22,007				
CFDA 20.601	544				
CFDA 83.544	13,601				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 83.552	4,089				
	<u>83,187</u>				
CHIPPEWA COUNTY		Yes	Yes		
CFDA 16.575	26,832				
CFDA 83.523	1,391				
CFDA 83.534	16,069				
CFDA 83.552	4,000				
	<u>48,292</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 83.534	5,807				
	<u>5,807</u>				
CITY OF ADA		Yes	Yes	Yes	
CFDA 83.544	289,853				
CFDA 83.548	20,491				
	<u>310,344</u>				
CITY OF ALBERT LEA		Yes			
CFDA 16.541	3,360				
	<u>3,360</u>				
CITY OF BEMIDJI		Yes	Yes		
CFDA 16.579	71,579				
	<u>71,579</u>				
CITY OF CAMBRIDGE		Yes	Yes		
CFDA 20.600	7,266				
	<u>7,266</u>				
CITY OF CROOKSTON		Yes	Yes	Yes	
CFDA 20.600	26,284				
CFDA 83.544	95,738				
	<u>122,022</u>				
CITY OF CRYSTAL		Yes	Yes		
CFDA 16.579	91,579				
CFDA 20.600	4,303				
	<u>95,882</u>				
CITY OF DULUTH		Yes	Yes		
CFDA 16.595	165,910				
CFDA 20.601	733				
CFDA 83.544	157,560				
	<u>324,203</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2001**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF EAST GRAND FORKS CFDA 83.544	4,344,090	Yes			
CITY OF GRANITE FALLS CFDA 83.534 CFDA 83.544	1,768 1,389,181 <u>1,390,949</u>	Yes	Yes	Yes	
CITY OF HIBBING CFDA 16.541 CFDA 20.601 CFDA 20.703 CFDA 83.544 CFDA 83.548 CFDA 83.552	2,040 481 2,500 149,392 258,836 931 <u>414,180</u>	Yes	Yes		
CITY OF HUTCHINSON CFDA 16.711	79,175	Yes			
CITY OF MANKATO CFDA 16.541 CFDA 16.710	4,920 75,000 <u>79,920</u>	Yes			
CITY OF MINNEAPOLIS CFDA 20.600	42,724	Yes	Yes	Yes	
CITY OF MONTEVIDEO CFDA 83.534	38,283	Yes			
CITY OF MOORHEAD CFDA 16.579 CFDA 83.544	77,876 190,321 <u>268,197</u>	Yes		Yes	
CITY OF NEW ULM CFDA 20.600 CFDA 83.548	14,483 632,400 <u>646,883</u>	Yes			
CITY OF NORTH MANKATO CFDA 16.710	27,000	Yes			

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Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2001

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF NORTHFIELD CFDA 16.579	71,377	Yes			
CITY OF PLYMOUTH CFDA 20.600	11,780	Yes			
CITY OF RED WING CFDA 16.541 CFDA 83.534	2,100 6,016 8,116	Yes			
CITY OF RICHFIELD CFDA 16.541 CFDA 16.592	4,400 37,250 41,650	Yes			
CITY OF ROCHESTER CFDA 16.588 CFDA 20.600	36,474 26,676 63,150	Yes			
CITY OF ROSEMOUNT CFDA 83.544	274,065	Yes			
CITY OF ROSEVILLE CFDA 16.523 CFDA 83.544	10,429 32,093 42,522	Yes			
CITY OF SAVAGE CFDA 20.600	17,720	Yes	Yes		
CITY OF SPRING VALLEY CFDA 83.544	25,919	Yes	Yes		
CITY OF ST CLOUD CFDA 20.600	31,793	Yes	Yes		
CITY OF ST PAUL CFDA 16.541 CFDA 16.595 CFDA 20.600 CFDA 20.601	4,980 9,125 41,055 1,580	Yes			

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2001**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 83.534	422,125				
CFDA 83.534	27,667				
CFDA 83.544	36,277				
	<u>542,809</u>				
CITY OF ST PETER		Yes	Yes		
CFDA 20.600	<u>10,681</u>				
CITY OF VIRGINIA		Yes	Yes		
CFDA 16.579	59,800				
CFDA 20.601	252				
	<u>60,052</u>				
CITY OF WARREN		Yes			
CFDA 83.544	19,545				
CFDA 83.548	158,963				
	<u>178,508</u>				
CLAY COUNTY		Yes	Yes		
CFDA 16.575	32,480				
CFDA 20.601	560				
CFDA 83.534	56,842				
CFDA 83.544	180,339				
CFDA 83.552	7,612				
	<u>277,833</u>				
CLEARWATER COUNTY		Yes	Yes		
CFDA 20.601	614				
CFDA 83.544	29,250				
CFDA 83.552	5,500				
	<u>35,364</u>				
COOK COUNTY		Yes	Yes		
CFDA 83.544	403,144				
CFDA 83.548	607,773				
CFDA 83.552	4,000				
	<u>1,014,917</u>				
COTTONWOOD COUNTY		Yes	Yes		
CFDA 83.552	<u>4,000</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 16.575	3,300				
CFDA 20.601	1,001				
CFDA 83.552	9,231				
	<u>13,532</u>				

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Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
DAKOTA COUNTY					
CFDA 16.004	721	Yes	Yes		
CFDA 16.541	232				
CFDA 16.575	18,920				
CFDA 16.579	33,957				
CFDA 16.710	74,100				
CFDA 20.600	40,000				
CFDA 83.544	28,141				
CFDA 83.552	31,615				
	<u>227,686</u>				
DODGE COUNTY					
CFDA 16.004	733	Yes	Yes		
CFDA 20.600	15,548				
CFDA 83.544	36,592				
CFDA 83.552	4,000				
	<u>56,873</u>				
DOUGLAS COUNTY					
CFDA 20.601	18,118	Yes	Yes		
CFDA 83.552	2,017				
	<u>20,135</u>				
FILLMORE COUNTY					
CFDA 20.205	28,763	Yes	Yes		
CFDA 20.600	1,000				
CFDA 83.552	4,547				
CFDA 84.181	1,280				
	<u>35,590</u>				
FREEBORN COUNTY					
CFDA 83.523	61	Yes	Yes		Yes
CFDA 83.544	151,481				
CFDA 83.552	6,421				
	<u>157,963</u>				
GOODHUE COUNTY					
CFDA 20.601	413	Yes	Yes		
CFDA 83.552	13,684				
	<u>14,097</u>				
GRAND PORTAGE RESERVATION					
CFDA 16.575	33,811	Yes	Yes	Yes	

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(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2001**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
GRANT COUNTY		Yes	Yes		
CFDA 83.544	1,893				
HENNEPIN COUNTY		Yes			
CFDA 16.542	85,515				
CFDA 16.575	97,413				
CFDA 16.579	2,290,194				
CFDA 16.588	721,131				
CFDA 83.552	560,644				
	<u>3,754,897</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 20.600	1,680				
CFDA 83.544	84,411				
CFDA 83.552	4,000				
	<u>90,091</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 16.575	16,451				
CFDA 20.600	12,223				
CFDA 83.544	20,400				
CFDA 83.552	4,000				
	<u>53,074</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 83.552	5,206				
ISD 0191 BURNSVILLE		Yes			
CFDA 83.544	16,244				
ITASCA COUNTY		Yes	Yes		
CFDA 16.575	22,273				
CFDA 83.544	152,661				
CFDA 83.552	11,559				
	<u>186,493</u>				
JACKSON COUNTY		Yes	Yes		
CFDA 83.552	6,179				
KANABEC COUNTY		Yes	Yes		
CFDA 16.541	720				
CFDA 83.552	4,000				
	<u>4,720</u>				

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Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KANDIYOHI COUNTY					
CFDA 20.600	1,718	Yes	Yes		
CFDA 20.601	307				
CFDA 20.703	1,250				
CFDA 83.552	6,490				
	<u>9,765</u>				
KITTSOON COUNTY					
CFDA 83.544	33,441	Yes	Yes		
CFDA 83.548	16,693				
CFDA 83.552	4,000				
	<u>54,134</u>				
KOOCHICHING COUNTY					
CFDA 20.703	1,250	Yes	Yes		
CFDA 83.552	800				
	<u>2,050</u>				
LAKE COUNTY					
CFDA 16.004	1,006	Yes	Yes		
CFDA 16.541	2,220				
CFDA 83.544	48,902				
CFDA 83.548	53,064				
CFDA 83.552	6,488				
	<u>111,680</u>				
LAKE OF THE WOODS COUNTY					
CFDA 83.552	4,000	Yes	Yes		
	<u>4,000</u>				
LE SUEUR COUNTY					
CFDA 16.575	3,007	Yes	Yes		
CFDA 16.579	25,000				
CFDA 83.552	4,000				
CFDA 93.596	168,333				
	<u>200,340</u>				
MAHNOMEN COUNTY					
CFDA 20.600	12,189	Yes	Yes		
CFDA 83.544	75,867				
CFDA 83.552	4,000				
	<u>92,056</u>				
MARSHALL COUNTY					
CFDA 16.575	12,093	Yes	Yes		
CFDA 83.544	213,597				
CFDA 83.548	177,744				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 83.552	4,000				
	<u>407,434</u>				
MARTIN COUNTY		Yes	Yes	Yes	
CFDA 16.575	20,579				
CFDA 83.552	4,980				
	<u>25,559</u>				
MCLEOD COUNTY		Yes	Yes		
CFDA 20.601	363				
CFDA 83.552	6,932				
	<u>7,295</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 16.575	23,126				
CFDA 20.703	1,500				
CFDA 83.552	4,720				
	<u>29,346</u>				
MIGRANT HEALTH SERVICES		Yes	Yes		
CFDA 16.575	27,726				
CFDA 16.588	38,270				
	<u>65,996</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 16.575	14,022				
CFDA 83.552	1,374				
	<u>15,396</u>				
MN INSTITUTE OF PUBLIC HEALTH		Yes			
CFDA 16.541	81,221				
	<u>81,221</u>				
MOWER COUNTY		Yes	Yes		
CFDA 20.601	527				
CFDA 83.544	205,651				
CFDA 83.548	88,637				
CFDA 83.552	6,210				
	<u>301,025</u>				
NICOLLET COUNTY		Yes	Yes		
CFDA 20.601	456				
CFDA 83.552	6,900				
	<u>7,356</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 20.601	146				
CFDA 20.703	321				

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Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 83.552	4,382 <u>4,849</u>				
NORMAN COUNTY		Yes	Yes		
CFDA 83.544	241,295				
CFDA 83.552	4,000 <u>245,295</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 83.534	<u>21,388</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 16.541	1,000				
CFDA 20.601	694 <u>1,694</u>				
PACT 4 FAMILIES COLLABORATIVE		Yes	Yes		
CFDA 16.579	<u>62,857</u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 20.601	475				
CFDA 83.534	4,000				
CFDA 83.544	20,763 <u>25,238</u>				
PINE COUNTY		Yes	Yes		
CFDA 16.592	14,729				
CFDA 83.534	4,246 <u>18,975</u>				
PIPESTONE COUNTY		Yes	Yes		
CFDA 20.601	193				
CFDA 83.552	4,000 <u>4,193</u>				
POLK COUNTY		Yes	Yes		
CFDA 14.228	403,371				
CFDA 16.575	19,332				
CFDA 83.544	55,720				
CFDA 83.548	570,148				
CFDA 83.552	5,421 <u>1,053,992</u>				
POPE COUNTY		Yes	Yes		
CFDA 20.601	425				
CFDA 83.534	1,061				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2001**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 83.552	4,000				
	<u>5,486</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 16.575	20,230				
CFDA 16.579	722,024				
CFDA 83.552	44,000				
	<u>786,254</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 16.575	11,666				
CFDA 16.588	165,893				
	<u>177,559</u>				
REDWOOD COUNTY		Yes	Yes		
CFDA 20.703	1,500				
CFDA 83.552	6,200				
	<u>7,700</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 20.600	3,000				
CFDA 83.534	1,821				
CFDA 83.548	11,610				
	<u>16,431</u>				
RICE COUNTY		Yes	Yes		
CFDA 20.600	31,574				
CFDA 83.534	10,197				
CFDA 83.544	36,271				
	<u>78,042</u>				
ROCK COUNTY		Yes	Yes		
CFDA 20.600	3,465				
CFDA 83.548	3,070				
	<u>6,535</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 83.544	838,880				
CFDA 83.552	4,000				
	<u>842,880</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 83.534	990				
CFDA 83.544	48,957				
CFDA 83.552	15,073				
	<u>65,020</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 16.542	12,495				

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Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.575	22,820				
CFDA 83.552	10,941				
	<u>46,256</u>				
SIBLEY COUNTY		Yes	Yes		
CFDA 16.541	3,960				
CFDA 83.544	42,013				
CFDA 83.552	4,000				
	<u>49,973</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 16.004	495				
CFDA 16.579	261,806				
CFDA 20.600	30,875				
CFDA 20.601	818				
CFDA 83.544	7,951				
CFDA 83.548	80,964				
CFDA 83.552	25,405				
	<u>408,314</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 83.552	27,266				
	<u>27,266</u>				
STEELE COUNTY		Yes	Yes		
CFDA 83.551	215,670				
CFDA 83.552	4,089				
	<u>219,759</u>				
STEVENS COUNTY		Yes	Yes		
CFDA 83.544	647				
CFDA 83.552	4,000				
	<u>4,647</u>				
TODD COUNTY		Yes	Yes		
CFDA 83.552	3,553				
	<u>3,553</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 20.600	12,694				
CFDA 83.552	4,468				
	<u>17,162</u>				
WADENA COUNTY		Yes	Yes		
CFDA 83.552	5,500				
	<u>5,500</u>				

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Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WASECA COUNTY		Yes	Yes		
CFDA 83.552	5,104				
WASHINGTON COUNTY		Yes			
CFDA 16.541	2,820				
CFDA 16.575	21,152				
CFDA 83.551	23,370				
CFDA 83.552	52,699				
	<u>100,041</u>				
WATONWAN COUNTY		Yes	Yes		
CFDA 16.575	29,984				
CFDA 20.600	12,500				
CFDA 20.601	106				
CFDA 83.552	4,000				
	<u>46,590</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 83.544	415,972				
CFDA 83.552	4,000				
	<u>419,972</u>				
WINONA COUNTY		Yes	Yes		
CFDA 16.004	358				
CFDA 16.575	3,480				
CFDA 16.588	25,471				
CFDA 20.601	774				
CFDA 83.534	12,824				
CFDA 83.544	39,961				
CFDA 83.552	6,847				
	<u>89,715</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 16.004	1,999				
CFDA 83.552	11,219				
	<u>13,218</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 83.523	2,142				
CFDA 83.544	36,585				
CFDA 83.552	4,000				
	<u>42,727</u>				
MN - DEPARTMENT OF PUBLIC SERVICE					
ISD 2853 LAC QUI PARLE VALLEY		Yes			
CFDA 81.041	8,044				

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Summary of Expenditures of Federal Awards by Adminsterring Agency
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Adminsterring Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 81.087	7,802				
	<u>15,846</u>				
MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT					
CASS COUNTY		Yes	Yes		
CFDA 14.228	450,582				
CITY OF ADA		Yes	Yes	Yes	
CFDA 14.228	333,332				
CITY OF ALBERT LEA		Yes			
CFDA 14.228	392,166				
CITY OF BEMIDJI		Yes	Yes		
CFDA 14.228	375,548				
CITY OF BOCK		Yes	Yes	Yes	
CFDA 14.218	375,162				
CITY OF BRAINERD		Yes			
CFDA 14.228	295,222				
CITY OF CHISAGO CITY		Yes	Yes	Yes	
CFDA 14.228	555,901				
CITY OF CROOKSTON		Yes	Yes	Yes	
CFDA 14.228	97,924				
CITY OF DEER RIVER		Yes	Yes	Yes	
CFDA 14.228	933,742				
CITY OF DETROIT LAKES		Yes			
CFDA 14.228	582,555				
CITY OF DULUTH		Yes	Yes		
CFDA 17.246	45,126				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF DUNNELL CFDA 14.228	163,559	Yes			
CITY OF EAST GRAND FORKS CFDA 14.228	2,885,316	Yes			
CITY OF EDEN VALLEY CFDA 14.228	444,453	Yes	Yes	Yes	
CITY OF FARIBAULT CFDA 14.228	181,193	Yes	Yes		
CITY OF FOLEY CFDA 14.228	442,000	Yes	Yes		
CITY OF FRAZEE CFDA 14.228	476,634	Yes	Yes		Yes
CITY OF FROST CFDA 14.228	439,442	Yes	Yes		
CITY OF HACKENSACK CFDA 14.228	592,498	Yes	Yes	Yes	
CITY OF HUTCHINSON CFDA 14.228	548,511	Yes			
CITY OF KILKENNY CFDA 14.228	532,834	Yes	Yes	Yes	
CITY OF LAKE CITY CFDA 14.228	379,000	Yes	Yes	Yes	
CITY OF MAHNOMEN CFDA 14.228	710,101	Yes			

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Summary of Expenditures of Federal Awards by Adminsterring Agency
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Adminsterring Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF MANKATO CFDA 14.228	304,580	Yes			
CITY OF MINNEAPOLIS CFDA 17.246	251,144	Yes	Yes	Yes	
CITY OF MONTICELLO CFDA 14.228	500,000	Yes			
CITY OF MOUNTAIN LAKE CFDA 14.228	300,000	Yes	Yes	Yes	
CITY OF PALISADE CFDA 14.228	683,507	Yes			
CITY OF PERHAM CFDA 14.218	405,730	Yes	Yes	Yes	
CITY OF ROYALTON CFDA 14.228	565,833	Yes	Yes	Yes	
CITY OF SPRING VALLEY CFDA 14.228	363,811	Yes	Yes		
CITY OF ST PAUL CFDA 14.228 CFDA 66.458	300,000 5,053,225 5,353,225	Yes			
CITY OF ST PETER CFDA 14.228	369,420	Yes	Yes		
CITY OF VERGAS CFDA 14.228	242,599	Yes	Yes	Yes	
CITY OF WARREN CFDA 14.228	1,129,082	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CLAY COUNTY CFDA 14.228	45,425	Yes	Yes		
DAKOTA COUNTY CFDA 17.246	150,194	Yes	Yes		
INTER-COUNTY COMMUNITY COUNCIL CFDA 14.231 CFDA 14.235	11,063 4,650 15,713	Yes			
KANDIYOHI COUNTY CFDA 66.458 CFDA 66.468	4,270,702 1,974,940 6,245,642	Yes	Yes		
KITTSOON COUNTY CFDA 14.228	423,440	Yes	Yes		
LAKES & PINES COMM ACT COUNCIL CFDA 14.228	1,166,137	Yes			
MARSHALL COUNTY CFDA 14.228	405,661	Yes	Yes		
MEEKER COUNTY CFDA 14.228	240,000	Yes	Yes		
MID-MINNESOTA DEVELOPMENT COMM CFDA 14.228	838,875	Yes	Yes		
MN VALLEY ACTION COUNCIL CFDA 17.246	67,165	Yes			
OLMSTED COUNTY CFDA 14.228	161,806	Yes	Yes		
RAMSEY COUNTY CFDA 17.255	204,533	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RED WING HRA CFDA 14.228	391,771	Yes			
REGION NINE DEVELOPMENT COMMISSION CFDA 59.037	122,924	Yes			
ST PAUL REGIONAL WATER SERVICES CFDA 66.468	1,104,921	Yes			
STEARNS-BENTON EMPLOYMENT TRNG CN CFDA 17.255	200,055	Yes	Yes		
SW MN PIC CFDA 17.255	665,202	Yes			
THREE RIVERS COMM ACT PROG CFDA 10.420	20,298	Yes			
TRI-COUNTY ACTION PROGRAMS CFDA 14.219	301,399	Yes	Yes	Yes	
UPPER MN VALLEY REG DEVELOP COMM CFDA 14.228	994,110	Yes			
WASECA COUNTY CFDA 14.228	12,027	Yes	Yes		
WEST CENTRAL MN COMM ACTION INC CFDA 14.228	619,976	Yes			
WESTERN LAKE SUPERIOR SANITARY DIST CFDA 66.458	16,635,494	Yes	Yes		
WORKFORCE DEVELOPMENT INC CFDA 17.255	360,957	Yes	Yes	Yes	

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**Exhibit 4
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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN - DEPARTMENT OF TRANSPORTATION					
AITKIN COUNTY CFDA 20.205	402,216	Yes	Yes		
ANOKA COUNTY CFDA 20.205	2,866,600	Yes	Yes		
ARROWHEAD REG DEVELOP COMM CFDA 20.205	387,798	Yes			
BECKER COUNTY CFDA 20.219 CFDA 20.509	26,500 71,353 97,853	Yes	Yes		
BROWN COUNTY CFDA 20.509	50,636	Yes	Yes		
CARLTON COUNTY CFDA 20.106 CFDA 20.205	629,320 632,629 1,261,949	Yes	Yes		
CARVER COUNTY CFDA 20.509	66,448	Yes	Yes		
CASS COUNTY CFDA 20.205	407,524	Yes	Yes		
CHISAGO COUNTY CFDA 20.509	78,508	Yes	Yes		
CITY OF ALBERT LEA CFDA 20.600	29,945	Yes			
CITY OF ALEXANDRIA CFDA 20.205	303,533	Yes	Yes		
CITY OF BEMIDJI CFDA 20.106	71,282	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.509	50,557 <u>121,839</u>				
CITY OF BRAINERD		Yes			
CFDA 16.541	2,220				
CFDA 20.106	93,338				
CFDA 20.509	98,044				
CFDA 20.600	22,501				
CFDA 20.601	1,104 <u>217,207</u>				
CITY OF CAMBRIDGE		Yes	Yes		Yes
CFDA 20.106	702,550				
CITY OF DULUTH		Yes	Yes		
CFDA 20.205	3,815,069				
CITY OF FARIBAULT		Yes	Yes		
CFDA 20.106	389,979				
CFDA 20.509	21,672 <u>411,651</u>				
CITY OF GRANITE FALLS		Yes	Yes	Yes	
CFDA 20.509	60,544				
CITY OF HIBBING		Yes	Yes		
CFDA 20.509	21,837				
CITY OF HUTCHINSON		Yes			
CFDA 20.106	26,767				
CITY OF MANKATO		Yes			
CFDA 20.106	192,474				
CFDA 20.509	337,185				
CFDA 20.600	25,976 <u>555,635</u>				
CITY OF MONTEVIDEO		Yes			
CFDA 20.509	16,459				
CITY OF MONTICELLO		Yes			
CFDA 20.509	7,070				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF MOORHEAD		Yes		Yes	
CFDA 20.509	269				
CFDA 20.600	26,000				
CFDA 20.601	441				
	<u>26,710</u>				
CITY OF NEW ULM		Yes			
CFDA 20.601	534				
	<u>534</u>				
CITY OF NORTH MANKATO		Yes			
CFDA 20.205	600,712				
	<u>600,712</u>				
CITY OF NORTHFIELD		Yes			
CFDA 20.509	72,640				
	<u>72,640</u>				
CITY OF RAMSEY		Yes	Yes		
CFDA 20.205	4,329,124				
	<u>4,329,124</u>				
CITY OF RED WING		Yes			
CFDA 20.106	2,034,865				
CFDA 20.509	52,280				
	<u>2,087,145</u>				
CITY OF RICHFIELD		Yes			
CFDA 20.205	629,259				
	<u>629,259</u>				
CITY OF ROCHESTER		Yes			
CFDA 20.106	3,993,967				
CFDA 20.205	171,139				
	<u>4,165,106</u>				
CITY OF ROSEVILLE		Yes			
CFDA 20.205	1,760,863				
	<u>1,760,863</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 20.106	3,928,852				
CFDA 20.205	1,032,503				
	<u>4,961,355</u>				
CITY OF ST PAUL		Yes			
CFDA 20.205	536,938				
	<u>536,938</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF ST PETER CFDA 20.509	65,379	Yes	Yes		
CITY OF VIRGINIA CFDA 20.509	17,033	Yes	Yes		
CLAY COUNTY CFDA 20.509	28,840	Yes	Yes		
CLEARWATER COUNTY CFDA 20.509	25,821	Yes	Yes		
COTTONWOOD COUNTY CFDA 20.509 CFDA 20.601	53,472 193 53,665	Yes	Yes		
DAKOTA COUNTY CFDA 20.205	5,365,917	Yes	Yes		
DULUTH AIRPORT AUTHORITY CFDA 20.106	635,734	Yes	Yes		
DULUTH TRANSIT AUTHORITY CFDA 20.509	814	Yes			
FILLMORE COUNTY CFDA 83.544	253,882	Yes	Yes		
GOODHUE COUNTY CFDA 20.205 CFDA 20.600	111,280 1,000 112,280	Yes	Yes		
HENNEPIN COUNTY CFDA 20.205	6,001,459	Yes			
HUBBARD COUNTY CFDA 20.205	402,000	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.509	68,744				
	<u>470,744</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 20.509	<u>112,989</u>				
KITTSOON COUNTY		Yes	Yes		
CFDA 20.205	<u>216,000</u>				
LAKE COUNTY		Yes	Yes		
CFDA 20.205	<u>721,372</u>				
LAKE OF THE WOODS COUNTY		Yes	Yes		
CFDA 20.205	335,626				
CFDA 20.509	6,647				
	<u>342,273</u>				
MAHNOMEN COUNTY		Yes	Yes		
CFDA 20.509	<u>15,784</u>				
MARTIN COUNTY		Yes	Yes	Yes	
CFDA 20.205	166,303				
CFDA 20.509	40,170				
	<u>206,473</u>				
METRO AIRPORTS COMMISSION		Yes			
CFDA 20.106	<u>30,824,374</u>				
METROPOLITAN COUNCIL		Yes	Yes		
CFDA 20.106	31,689				
CFDA 20.205	2,720,615				
CFDA 20.505	608,224				
CFDA 20.507	142,859				
	<u>3,503,387</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 20.005	2,209				
CFDA 20.601	210				
	<u>2,419</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 20.205	443,189				
CFDA 20.509	17,946				
	<u>461,135</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MOWER COUNTY CFDA 20.509	195,398	Yes	Yes		
MPLS PARK & RECREATION BD CFDA 20.205	103,128	Yes			
NOBLES COUNTY CFDA 20.205	535,777	Yes	Yes		
OLMSTED COUNTY CFDA 20.205 CFDA 20.505 CFDA 20.600 CFDA 20.601	2,865,193 266,174 17,583 1,126 <u>3,150,076</u>	Yes	Yes		
OTTER TAIL COUNTY CFDA 20.205	600,000	Yes	Yes		
PINE COUNTY CFDA 20.205	120,735	Yes	Yes		
POLK COUNTY CFDA 20.205	473,512	Yes	Yes		
POPE COUNTY CFDA 20.205	180,359	Yes	Yes		
RAINBOW RIDER CFDA 20.509	488,587	Yes	Yes		
RAMSEY COUNTY CFDA 20.205 CFDA 20.507 CFDA 20.601	7,860,979 1,028,193 1,217 <u>8,890,389</u>	Yes	Yes		
RED LAKE BAND OF CHIPPEWA INDIANS CFDA 20.513	38,748	Yes	Yes	Yes	

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ROCK COUNTY		Yes	Yes		
CFDA 20.205	248,539				
CFDA 20.509	32,914				
	<u>281,453</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 20.205	840,000				
	<u>840,000</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 20.005	6,221				
CFDA 20.509	73,571				
CFDA 20.601	1,271				
	<u>81,063</u>				
SEMCAC INC		Yes			
CFDA 93.044	92,570				
	<u>92,570</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 20.205	759,929				
CFDA 20.509	146,838				
	<u>906,767</u>				
SIBLEY COUNTY		Yes	Yes		
CFDA 20.205	16,311				
	<u>16,311</u>				
SOUTHWEST METRO TRANSIT COMMISSIO		Yes	Yes	Yes	
CFDA 20.500	2,173,653				
	<u>2,173,653</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 20.205	2,304,976				
	<u>2,304,976</u>				
STEELE COUNTY		Yes	Yes		
CFDA 20.509	22,249				
CFDA 20.600	21,583				
CFDA 20.703	1,500				
	<u>45,332</u>				
SW MN OPPORTUNITY CNL		Yes			
CFDA 20.509	57,002				
	<u>57,002</u>				
THREE RIVERS COMM ACT PROG		Yes			
CFDA 20.509	65,519				
	<u>65,519</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
TODD COUNTY CFDA 20.205	134,764	Yes	Yes		
TRI-COUNTY ACTION PROGRAMS CFDA 20.507	38,766	Yes	Yes	Yes	
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 20.509	254,303	Yes			
UPPER MN VALLEY REG DEVELOP COMM CFDA 20.205 CFDA 20.205	37,809 5,693 43,502	Yes			
WADENA COUNTY CFDA 20.205	1,626,879	Yes	Yes		
WASECA COUNTY CFDA 20.205	970,576	Yes	Yes		
WATONWAN COUNTY CFDA 20.205 CFDA 20.509	276,978 11,356 288,334	Yes	Yes		
WESTERN COMMUNITY ACTION INC CFDA 20.509	488,074	Yes	Yes	Yes	
WRIGHT COUNTY CFDA 20.205	664	Yes	Yes		
MN - HISTORICAL SOCIETY CITY OF EDEN PRAIRIE CFDA 15.904	2,142	Yes			
CITY OF MINNEAPOLIS CFDA 15.904	9,000	Yes	Yes	Yes	

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN - HOUSING FINANCE AGENCY					
BI-COUNTY COMM ACTION COUNCIL CFDA 14.239	40,055	Yes			
CITY OF CRYSTAL CFDA 14.239	76,000	Yes	Yes		
CLAY COUNTY CFDA 93.558	27,870	Yes	Yes		
HEARTLAND COMMUNITY ACTION AGENC CFDA 14.239 CFDA 93.558	116,624 61,626 <u>178,250</u>	Yes			
KOOTASCA COMM ACTION INC CFDA 14.239 CFDA 93.558	153,963 109,655 <u>263,618</u>	Yes			
METROPOLITAN COUNCIL CFDA 14.241	148,978	Yes	Yes		
MN VALLEY ACTION COUNCIL CFDA 14.239	692,995	Yes			
NW COMM ACTION INC CFDA 14.239	93,971	Yes			
OLMSTED COUNTY CFDA 14.238	6,933	Yes	Yes		
PERSPECTIVES INC CFDA 14.238	52,251	Yes			
THREE RIVERS COMM ACT PROG CFDA 14.239 CFDA 93.558	12,500 281,253 <u>293,753</u>	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
TRI-COUNTY ACTION PROGRAMS CFDA 14.239	198,604	Yes	Yes	Yes	
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 14.239 CFDA 93.558	218,775 113,537 <u>332,312</u>	Yes			
WEST CENTRAL MN COMM ACTION INC CFDA 14.239	288,909	Yes			
WESTERN COMMUNITY ACTION INC CFDA 14.239	266,844	Yes	Yes	Yes	
WORKFORCE DEVELOPMENT INC CFDA 14.863	24,071	Yes	Yes	Yes	
MN - MINNESOTA PLANNING GOODWILL INDUSTRIES/EASTER SEALS CFDA 17.253	175,788	Yes			
MN - POLLUTION CONTROL AGENCY AITKIN COUNTY CFDA 66.458	8,500	Yes	Yes		
BROWN COUNTY CFDA 66.458	78,289	Yes	Yes		
CHIPPEWA COUNTY CFDA 81.041	92,629	Yes	Yes		
CITY OF MOUNTAIN LAKE CFDA 81.079	13,233	Yes	Yes	Yes	
COOK COUNTY CFDA 66.458	79,307	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
COTTONWOOD COUNTY CFDA 66.458	26,463	Yes	Yes		
LAKE COUNTY CFDA 66.458	70,000	Yes	Yes		
LE SUEUR COUNTY CFDA 81.041	91,878	Yes	Yes		
MILLE LACS COUNTY CFDA 81.079	18,100	Yes	Yes		
OLMSTED COUNTY CFDA 66.458	26,013	Yes	Yes		
ST LOUIS COUNTY CFDA 66.458	18,000	Yes	Yes		
WINONA COUNTY CFDA 66.032	2,665	Yes	Yes		
MN - PUBLIC FACILITIES AUTHORITY					
CITY OF BEJOU CFDA 66.458	699,711	Yes	Yes	Yes	
CITY OF COKATO CFDA 66.468	476,574	Yes	Yes	Yes	
CITY OF ELY CFDA 66.458 CFDA 66.468	361,214 460,111 821,325	Yes	Yes	Yes	
CITY OF FROST CFDA 66.458	158,500	Yes	Yes		
CITY OF HACKENSACK CFDA 66.458	380,347	Yes	Yes	Yes	

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF HANOVER CFDA 66.458	1,702,674	Yes	Yes	Yes	
CITY OF JORDAN CFDA 66.458	4,594,342	Yes			
CITY OF LAKE CITY CFDA 66.458	862,017	Yes	Yes	Yes	
CITY OF LITCHFIELD CFDA 66.468	968,715	Yes			
CITY OF MAYER CFDA 66.458	689,274	Yes	Yes	Yes	
CITY OF MELROSE CFDA 66.468	415,965	Yes			
CITY OF NASHWAUK CFDA 66.468	448,273	Yes	Yes		
CITY OF NORTHFIELD CFDA 66.458	8,112,802	Yes			
CITY OF PERHAM CFDA 66.468	574,541	Yes	Yes	Yes	
CITY OF ROYALTON CFDA 66.468	279,480	Yes	Yes	Yes	
CITY OF SAVAGE CFDA 66.468	4,373,989	Yes	Yes		
CITY OF ST MICHAEL CFDA 66.458	4,005,519	Yes	Yes	Yes	

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF TOWER CFDA 66.468	775,944	Yes	Yes	Yes	
CITY OF TWO HARBORS CFDA 66.468	667,125	Yes	Yes	Yes	
CITY OF VIRGINIA CFDA 66.468	2,965,932	Yes	Yes		
CITY OF WALKER CFDA 66.468	475,264	Yes			
LITCHFIELD PUBLIC UTILITIES COMMISSIO CFDA 66.468	968,715	Yes			
MARSHALL-POLK RURAL WATER CFDA 10.760	708,000	Yes			
METROPOLITAN COUNCIL CFDA 66.458	26,982,651	Yes	Yes		
MN - STATE COLLEGES AND UNIVERSITIES					
ANOKA COUNTY CFDA 17.250	2,307	Yes	Yes		
CITY OF ST PAUL CFDA 17.250	19,514	Yes			
INTERMEDIATE SCHOOL DISTRICT 287 CFDA 84.243	131,400	Yes			
INTERMEDIATE SCHOOL DISTRICT 917 CFDA 84.243	94,914	Yes	Yes		
ISD 0011 ANOKA-HENNEPIN CFDA 84.048	10,410	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN ASSN OF COMMUNITY REHABILITATION ORGANIZATIONS					
LIFETRACK RESOURCES					
CFDA 17.253	12,192	Yes			
MN CHIPPEWA TRIBE					
BOIS FORTE RES BUS COMM					
CFDA 11.303	14,238	Yes	Yes		
CFDA 66.600	3,590				
	17,828				
GRAND PORTAGE RESERVATION					
CFDA 93.045	12,154	Yes	Yes	Yes	
ISD 0316 COLERAINE					
CFDA 15.130	3,761	Yes	Yes	Yes	
ISD 0625 ST PAUL					
CFDA 15.130	14,129	Yes			
ISD 0706 VIRGINIA					
CFDA 15.130	645	Yes	Yes	Yes	
SSD 1 MINNEAPOLIS					
CFDA 15.130	4,184	Yes			
MN HOUSING PARTNERSHIP					
KOOTASCA COMM ACTION INC					
CFDA 14.169	559	Yes			
SCOTT CARVER DAKOTA COMM ACT AGEN					
CFDA 14.231	12,116	Yes			
THREE RIVERS COMM ACT PROG					
CFDA 14.231	10,000	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC					
CFDA 14.231	10,000	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN INDIAN AREA AGENCY ON AGING					
BOIS FORTE RES BUS COMM CFDA 93.045	14,548	Yes	Yes		
MN RIVER VALLEY ED DISTRICT					
ISD 0378 DAWSON-BOYD CFDA 84.027	85,203	Yes	Yes		
CFDA 84.173	8,894				
CFDA 84.181	16,171				
	<u>110,268</u>				
ISD 2853 LAC QUI PARLE VALLEY CFDA 84.027	93,507	Yes			
MN RIVER VALLEY SPEC ED COOP					
ISD 0717 JORDAN CFDA 84.027	47,532	Yes	Yes	Yes	
ISD 0720 SHAKOPEE CFDA 84.027	262,756	Yes			
CFDA 84.173	31,783				
	<u>294,539</u>				
ISD 2890 RENVILLE COUNTY WEST CFDA 84.027	50,193	Yes	Yes	Yes	
MPLS MED RESEARCH FOUNDATION					
PARK NICOLLET HEALTH SERVICES CFDA 93.837	124,232	Yes			
NAT'L ASSOC OF PRIVATE INDUSTRY COUNCILS					
CITY OF ST PAUL CFDA 17.253	147,799	Yes			
NAT'L SENIOR CITIZENS & RESEARCH CENTER					
CITY OF DULUTH CFDA 17.235	219,771	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NE METRO INTERDISTRICT NO 916					
ISD 0624 WHITE BEAR LAKE		Yes	Yes		
CFDA 84.048	22,380				
<hr/>					
ISD 0831 FOREST LAKE		Yes	Yes	Yes	
CFDA 84.048	21,405				
<hr/>					
ISD 0832 MAHTOMEDI		Yes	Yes	Yes	
CFDA 84.048	7,969				
<hr/>					
NICOLLET COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	6,163				
CFDA 93.558	144,950				
	151,113				
<hr/>					
NOBLES COUNTY					
SW MN OPPORTUNITY CNL		Yes			
CFDA 93.778	20,696				
<hr/>					
NORTH CENTRAL SERVICE COOP					
ISD 0882 MONTICELLO		Yes	Yes	Yes	
CFDA 84.027	33,795				
CFDA 84.173	2,100				
	35,895				
<hr/>					
NORTH COUNTRY CHS					
BELTRAMI COUNTY		Yes	Yes		
CFDA 93.110	37,419				
CFDA 93.575	10,514				
CFDA 93.994	44,836				
	92,769				
<hr/>					
NORTH COUNTRY VOCATIONAL CENTER					
ISD 0115 CASS LAKE - BENA		Yes	Yes	Yes	
CFDA 84.048	982				
CFDA 84.048	11,514				
CFDA 84.278	2,426				
	14,922				
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NORTH DAKOTA - DEPT OF EDUCATION					
MIGRANT HEALTH SERVICES CFDA 84.011	9,962	Yes	Yes		
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 84.011	81,136	Yes			
NORTH DAKOTA-DEPT OF HUMAN SERVICES					
CLAY-WILKIN OPPORTUNITY COUNCIL CFDA 93.110	26,557	Yes			
CFDA 93.575	322,894				
	349,451				
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 93.575	207,978	Yes			
NORTHWEST AREA AGENCY ON AGING					
NW COMM ACTION INC CFDA 93.046	4,500	Yes			
POLK COUNTY CFDA 93.043	2,788	Yes	Yes		
NW PRIVATE INDUSTRY COUNCIL					
INTER-COUNTY COMMUNITY COUNCIL CFDA 17.255	92,200	Yes			
NW REG DEVELOP COMM					
INTER-COUNTY COMMUNITY COUNCIL CFDA 93.044	2,903	Yes			
KITTSOON COUNTY CFDA 93.044	2,742	Yes	Yes		
MULTI-COUNTY NURSING SERVICE CFDA 93.044	3,452	Yes	Yes		
PENNINGTON COUNTY CFDA 93.044	14,000	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
QUIN COUNTY COMM HEALTH SERVICE		Yes			
CFDA 93.043	11,558				
ROSEAU COUNTY		Yes	Yes		
CFDA 93.044	6,000				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 93.044	23,661				
OTTERTAIL, GREAT PLAINS, PEOPLE GAS COMPANIES					
WESTERN COMMUNITY ACTION INC		Yes	Yes	Yes	
CFDA 81.042	12,546				
PINE TO PRAIRIE VOCATIONAL CENTER					
ISD 0435 WAUBUN		Yes	Yes	Yes	
CFDA 84.048	9,589				
PLANNED PARENTHOOD OF MN & SD					
SW MN OPPORTUNITY CNL		Yes			
CFDA 93.217	12,500				
TRI-COUNTY ACTION PROGRAMS		Yes	Yes	Yes	
CFDA 93.217	72,531				
CFDA 93.778	44,864				
	117,395				
PUBLIC HSG AGENCY OF ST PAUL					
CITY OF ST PAUL		Yes			
CFDA 14.854	712,154				
RAMSEY ACTION PROGRAMS					
LIFETRACK RESOURCES		Yes			
CFDA 93.600	35,234				
RAMSEY COUNTY					
CITY OF ROSEVILLE		Yes			
CFDA 14.218	109,973				

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Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF ST PAUL CFDA 93.558	767,146	Yes			
ISD 0621 MOUNDS VIEW CFDA 93.045	70,487	Yes			
ISD 0624 WHITE BEAR LAKE CFDA 10.570	28,138	Yes	Yes		
ISD 0831 FOREST LAKE CFDA 84.278	13,135	Yes	Yes	Yes	
LIFETRACK RESOURCES CFDA 17.253 CFDA 93.558	513,236 1,864,941 <u>2,378,177</u>	Yes			
LUTHERAN SOCIAL SERVICE OF MN CFDA 14.218 CFDA 83.523	10,074 4,500 <u>14,574</u>	Yes			
RED LAKE BAND OF CHIPPEWA INDIANS ISD 0038 RED LAKE CFDA 15.130	14,000	Yes			
REGION 5 AREA AGENCY ON AGING MORRISON COUNTY CFDA 93.043 CFDA 93.044	561 29,715 <u>30,276</u>	Yes	Yes		
REGION 5 DEVELOP COMM TODD COUNTY CFDA 93.043 CFDA 93.044 CFDA 93.558 CFDA 93.645	2,552 3,048 253,161 6,943 <u>265,704</u>	Yes	Yes		
WADENA COUNTY CFDA 93.043	3,430	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.044	8,343				
	<u>11,773</u>				
REGION NINE AREA AGENCY ON AGING					
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 93.044	10,695				
CFDA 93.045	10,965				
	<u>21,660</u>				
REGIONS HOSPITAL					
MPLS MED RESEARCH FOUNDATION		Yes			
CFDA 93.918	340,198				
	<u>340,198</u>				
RENVILLE COUNTY					
HEARTLAND COMMUNITY ACTION AGENC		Yes			
CFDA 83.523	1,068				
	<u>1,068</u>				
RICE COUNTY					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.988	770				
	<u>770</u>				
RIVER BEND EDUCATION DISTRICT					
ISD 2365 GIBBON-FAIRFAX-WINTHROP		Yes	Yes	Yes	
CFDA 84.027	20,486				
CFDA 84.048	1,104				
CFDA 84.158	5,011				
	<u>26,601</u>				
RIVER BEND SPECIAL ED COOP					
ISD 0088 NEW ULM		Yes			
CFDA 84.276	11,513				
	<u>11,513</u>				
ROCK COUNTY					
SW MN OPPORTUNITY CNL		Yes			
CFDA 93.778	15,552				
	<u>15,552</u>				
RUM RIVER SPECIAL EDUCATION COOPERATIVE					
ISD 0477 PRINCETON		Yes	Yes	Yes	
CFDA 84.027	119,672				
CFDA 84.173	42,190				
	<u>161,862</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SE MN AREA AGY ON AGING					
CITY OF FARIBAULT CFDA 93.044	16,514	Yes	Yes		
GOODHUE COUNTY CFDA 93.044	6,707	Yes	Yes		
SEMCAC INC CFDA 93.044 CFDA 93.045	66,239 802,110 868,349	Yes			
THREE RIVERS COMM ACT PROG CFDA 10.558 CFDA 93.044 CFDA 93.045	10,989 9,017 31,763 51,769	Yes			
SEMCAC INC FREEBORN COUNTY CFDA 93.568	2,000	Yes	Yes	Yes	
HOUSTON COUNTY CFDA 93.912	11,532	Yes	Yes		
SIBLEY COUNTY MN VALLEY ACTION COUNCIL CFDA 10.551 CFDA 93.558	4,882 73,040 77,922	Yes			
SOUTH CENTRAL PIC ISD 0241 ALBERT LEA CFDA 84.048	2,605	Yes			
SOUTH CENTRAL SERVICE COOP ISD 0088 NEW ULM CFDA 84.281	9,485	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ST CLOUD HRA					
CITY OF ST CLOUD CFDA 14.218	21,146	Yes	Yes		
ST LOUIS COUNTY					
BOIS FORTE RES BUS COMM CFDA 10.912	2,083	Yes	Yes		
CITY OF DULUTH CFDA 83.552	6,052	Yes	Yes		
CITY OF ELY CFDA 14.218	21,244	Yes	Yes	Yes	
CITY OF VIRGINIA CFDA 14.218	8,527	Yes	Yes		
ISD 2142 ST LOUIS COUNTY CFDA 10.665	122,784	Yes	Yes		
KOOTASCA COMM ACTION INC CFDA 14.239	132,114	Yes			
STEARNS COUNTY					
TRI-COUNTY ACTION PROGRAMS CFDA 93.994	6,410	Yes	Yes	Yes	
SW & WEST CENTRAL SERVICE COOP					
ISD 0129 MONTEVIDEO CFDA 84.027	78,000	Yes			
CFDA 84.173	9,000				
	87,000				
ISD 0345 NEW LONDON-SPICER CFDA 84.027	75,362	Yes			
ISD 0777 BENSON CFDA 84.027	40,000	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2169 MURRAY COUNTY		Yes			
CFDA 84.027	30,328				
CFDA 84.253	2,387				
CFDA 84.278	3,108				
	<u>35,823</u>				
ISD 2184 LUVERNE		Yes			
CFDA 84.027	75,916				
	<u>75,916</u>				
ISD 2190 YELLOW MEDICINE EAST		Yes	Yes	Yes	
CFDA 84.027	76,580				
CFDA 84.173	18,596				
	<u>95,176</u>				
ISD 2534 BIRD ISLAND		Yes			
CFDA 84.027	53,871				
	<u>53,871</u>				
ISD 2689 PIPESTONE-JASPER		Yes	Yes	Yes	
CFDA 84.027	50,139				
CFDA 84.048	6,327				
CFDA 84.278	2,169				
	<u>58,635</u>				
ISD 2758 REDWOOD FALLS		Yes	Yes	Yes	
CFDA 84.027	64,000				
CFDA 84.173	10,000				
	<u>74,000</u>				
ISD 2895 JACKSON COUNTY CENTRAL		Yes			
CFDA 84.027	19,761				
	<u>19,761</u>				
SW MN AREA AGENCY ON AGING					
WESTERN COMMUNITY ACTION INC		Yes	Yes	Yes	
CFDA 93.045	434,652				
	<u>434,652</u>				
SW MN HSG PARTNERSHIP					
HEARTLAND COMMUNITY ACTION AGENC		Yes			
CFDA 14.228	46,788				
	<u>46,788</u>				
WESTERN COMMUNITY ACTION INC		Yes	Yes	Yes	
CFDA 14.228	75,376				
	<u>75,376</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SW REG DEVELOP COMM					
LINCOLN-LYON-MURRAY-PIPESTONE CHS CFDA 93.044	5,258	Yes	Yes		
PIPESTONE COUNTY CFDA 93.044	5,280	Yes	Yes		
SYSTEMS TECHNOLOGY INCORPORATED					
ALLINA HEALTH SYSTEM CFDA 93.929	7,179	Yes			
THREE RIVERS COMM ACT PROG					
SEMCAC INC CFDA 14.235	71,727	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC					
MIGRANT HEALTH SERVICES CFDA 93.600	31,968	Yes	Yes		
U.S. - CORP FOR NATL AND COMM SERVICE					
ANOKA COUNTY CFDA 94.002	38,383	Yes	Yes		
CITY OF ST CLOUD CFDA 94.002	52,275	Yes	Yes		
CROW WING COUNTY CFDA 94.002	37,662	Yes	Yes		
HEARTLAND COMMUNITY ACTION AGENC CFDA 94.002	41,240	Yes			
INTER-COUNTY COMMUNITY COUNCIL CFDA 94.006	121,368	Yes			
KOOTASCA COMM ACTION INC CFDA 94.002	97,827	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 94.002	112,040				
CFDA 94.011	701,287				
CFDA 94.016	431,268				
	<u>1,244,595</u>				
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 84.002	48,294				
	<u>48,294</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 94.004	61,587				
CFDA 94.006	207,909				
CFDA 94.007	2,500				
	<u>271,996</u>				
OTTERTAIL-WADENA COMM ACT CNCL		Yes			
CFDA 94.002	76,651				
	<u>76,651</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 94.006	196,761				
	<u>196,761</u>				
SEMCAC INC		Yes			
CFDA 94.002	98,506				
	<u>98,506</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 94.002	101,014				
	<u>101,014</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 94.011	204,077				
	<u>204,077</u>				
U.S. - DEPARTMENT OF AGRICULTURE					
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 10.567	101,376				
	<u>101,376</u>				
CITY OF BEJOU		Yes	Yes	Yes	
CFDA 10.760	17,338				
	<u>17,338</u>				
CITY OF BOCK		Yes	Yes	Yes	
CFDA 10.760	448,080				
	<u>448,080</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF CROOKSTON CFDA 10.767	593,587	Yes	Yes	Yes	
CITY OF DUNNELL CFDA 10.760	428,056	Yes			
CITY OF FROST CFDA 10.766	347,800	Yes	Yes		
CITY OF HACKENSACK CFDA 10.760	386,348	Yes	Yes	Yes	
CITY OF KILKENNY CFDA 10.760	456,000	Yes	Yes	Yes	
CITY OF MAHNOMEN CFDA 10.766 CFDA 10.769	531,554 12,630 544,184	Yes			
CITY OF MOUNTAIN LAKE CFDA 10.760	52,259	Yes	Yes	Yes	
CITY OF PERHAM CFDA 10.760 CFDA 10.760 CFDA 10.767	382,000 870,100 1,645,902 2,898,002	Yes	Yes	Yes	
CITY OF RED WING CFDA 10.767	120,000	Yes			
CITY OF VERGAS CFDA 10.760	446,234	Yes	Yes	Yes	
COOK COUNTY CFDA 10.000	16,899	Yes	Yes		
FOND DU LAC RESERVATION CFDA 10.000 CFDA 10.203	36,202 9,700	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.221	50,743				
CFDA 10.443	57,628				
CFDA 10.500	49,122				
CFDA 10.570	23,957				
CFDA 10.573	96,392				
CFDA 10.769	3,801				
CFDA 10.903	67,888				
CFDA 10.912	4,407				
	<u>399,840</u>				
GRAND PORTAGE RESERVATION		Yes	Yes	Yes	
CFDA 10.567	22,020				
CFDA 10.570	2,147				
	<u>24,167</u>				
ISD 0113 WALKER-AKELEY		Yes			
CFDA 10.550	17,766				
	<u>17,766</u>				
ISD 0115 CASS LAKE - BENA		Yes	Yes	Yes	
CFDA 10.665	81,608				
	<u>81,608</u>				
ISD 0118 REMER		Yes	Yes	Yes	
CFDA 10.665	155,257				
	<u>155,257</u>				
ISD 0317 DEER RIVER		Yes	Yes	Yes	
CFDA 10.665	93,461				
	<u>93,461</u>				
ISD 0332 MORA		Yes			
CFDA 10.550	21,007				
	<u>21,007</u>				
ISD 0333 OGILVIE		Yes	Yes		
CFDA 10.550	15,875				
	<u>15,875</u>				
ISD 0381 LAKE SUPERIOR		Yes	Yes	Yes	
CFDA 10.665	107,386				
	<u>107,386</u>				
ISD 0593 CROOKSTON		Yes	Yes	Yes	
CFDA 10.550	33,655				
	<u>33,655</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0695 CHISHOLM CFDA 10.550	10,584	Yes	Yes	Yes	
ISD 0701 HIBBING CFDA 10.550	35,467	Yes	Yes		
ISD 2159 BUFFALO LAKE-HECTOR CFDA 10.855	278,102	Yes	Yes		
ISD 2165 HINCKLEY-FINLAYSON CFDA 10.550	17,292	Yes			
ISD 2190 YELLOW MEDICINE EAST CFDA 10.550	27,151	Yes	Yes	Yes	
ITASCA COUNTY CFDA 10.665	117,321	Yes	Yes		
KANDIYOHI COUNTY CFDA 10.069	43,083	Yes	Yes		
KOOCHICHING COUNTY CFDA 10.665	3,135	Yes	Yes		
LAKE COUNTY CFDA 10.000	26,875	Yes	Yes		
MID-MINNESOTA DEVELOPMENT COMM CFDA 10.443	33,515	Yes	Yes		
MILLE LACS BAND OF CHIPPEWA INDIANS CFDA 10.567	76,130	Yes			
NW COMM ACTION INC CFDA 10.558	19,305	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RED LAKE BAND OF CHIPPEWA INDIANS CFDA 10.567	363,030	Yes	Yes	Yes	
RICE COUNTY CFDA 10.433	40,000	Yes	Yes		
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 10.405	25,463	Yes			
U.S. - DEPARTMENT OF COMMERCE ARROWHEAD REG DEVELOP COMM CFDA 11.302	65,870	Yes			
CITY OF BEMIDJI CFDA 11.300	237,717	Yes	Yes		
CITY OF EAST GRAND FORKS CFDA 11.307	720,869	Yes			
CITY OF HACKENSACK CFDA 11.300	298,159	Yes	Yes	Yes	
CITY OF MINNEAPOLIS CFDA 11.552	81,315	Yes	Yes	Yes	
CITY OF MONTEVIDEO CFDA 11.307	762,657	Yes			
CITY OF WARREN CFDA 11.307	49,440	Yes			
EAST CENTRAL REG DEVELOP COMM CFDA 11.302 CFDA 11.307	96,488 386,587 483,075	Yes			
MID-MINNESOTA DEVELOPMENT COMM CFDA 11.302	51,187	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 11.307	642,916 <u>694,103</u>				
NW REG DEVELOP COMM		Yes			
CFDA 11.302	82,451				
CFDA 11.307	2,112,092 <u>2,194,543</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 11.300	368,652				
REGION NINE DEVELOPMENT COMMISSION		Yes			
CFDA 11.302	59,068				
CFDA 11.307	21,581 <u>80,649</u>				
SE AND SOUTH CENTRAL MN INITIATIVE F		Yes			
CFDA 11.307	1,008,663				
UPPER MN VALLEY REG DEVELOP COMM		Yes			
CFDA 11.302	55,000				
CFDA 11.307	182,253 <u>237,253</u>				
U.S. - DEPARTMENT OF DEFENSE					
DULUTH AIRPORT AUTHORITY		Yes	Yes		
CFDA 12.401	899,774				
ISD 0625 ST PAUL		Yes			
CFDA 12.000	245,829				
ISD 0695 CHISHOLM		Yes	Yes	Yes	
CFDA 12.000	34,665				
ISD 0709 DULUTH		Yes	Yes		
CFDA 12.000	46,393				
JACKSON COUNTY		Yes	Yes		
CFDA 12.106	5,739				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
PARK NICOLLET HEALTH SERVICES CFDA 12.420	4,928	Yes			
U.S. - DEPARTMENT OF EDUCATION ALLINA HEALTH SYSTEM CFDA 84.235	194,721	Yes			
ANOKA COUNTY CFDA 84.181	30,292	Yes	Yes		
FOND DU LAC RESERVATION CFDA 84.060 CFDA 84.120 CFDA 84.258 CFDA 84.336	40,293 5,631 112,634 21,234 179,792	Yes	Yes		
GOODWILL INDUSTRIES/EASTER SEALS CFDA 84.128	79,940	Yes			
ISD 0004 MCGREGOR CFDA 84.060	12,490	Yes	Yes	Yes	
ISD 0011 ANOKA-HENNEPIN CFDA 84.060	75,869	Yes	Yes		
ISD 0012 CENTENNIAL CFDA 84.060	13,139	Yes			
ISD 0013 COLUMBIA HEIGHTS CFDA 84.287	215,218	Yes	Yes		
ISD 0014 FRIDLEY CFDA 84.060	44,139	Yes	Yes	Yes	
ISD 0022 DETROIT LAKES CFDA 84.060	47,820	Yes	Yes	Yes	

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0023 FRAZEE CFDA 84.060	14,294	Yes			
ISD 0025 PINE POINT CFDA 84.041 CFDA 84.060	215,483 10,184 <u>225,667</u>	Yes	Yes		
ISD 0031 BEMIDJI CFDA 84.041 CFDA 84.060	61,331 167,446 <u>228,777</u>	Yes	Yes		
ISD 0032 BLACKDUCK CFDA 84.041 CFDA 84.060	22,537 14,038 <u>36,575</u>	Yes	Yes	Yes	
ISD 0038 RED LAKE CFDA 84.041 CFDA 84.060 CFDA 84.290	5,306,748 219,125 224,095 <u>5,749,968</u>	Yes			
ISD 0093 CARLTON CFDA 84.041 CFDA 84.060	164,653 19,949 <u>184,602</u>	Yes			
ISD 0094 CLOQUET CFDA 84.060 CFDA 84.318	59,004 272,748 <u>331,752</u>	Yes	Yes		
ISD 0113 WALKER-AKELEY CFDA 84.041 CFDA 84.060 CFDA 84.340	171,054 44,302 33,596 <u>248,952</u>	Yes			
ISD 0115 CASS LAKE - BENA CFDA 84.041 CFDA 84.060	1,615,850 154,880 <u>1,770,730</u>	Yes	Yes	Yes	
ISD 0118 REMER CFDA 84.041	65,448	Yes	Yes	Yes	

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.060	21,991				
	<u>87,439</u>				
ISD 0152 MOORHEAD		Yes	Yes		
CFDA 84.060	<u>50,644</u>				
ISD 0162 BAGLEY		Yes	Yes	Yes	
CFDA 84.041	58,928				
CFDA 84.060	37,699				
CFDA 84.287	77,045				
	<u>173,672</u>				
ISD 0166 COOK COUNTY		Yes	Yes	Yes	
CFDA 84.041	76,925				
CFDA 84.060	16,336				
	<u>93,261</u>				
ISD 0181 BRAINERD		Yes	Yes		
CFDA 84.287	<u>64,374</u>				
ISD 0191 BURNSVILLE		Yes			
CFDA 84.060	<u>3,000</u>				
ISD 0196 ROSEMOUNT		Yes	Yes		
CFDA 84.060	18,849				
CFDA 84.215	340,362				
CFDA 84.289	106,644				
	<u>465,855</u>				
ISD 0256 RED WING		Yes			
CFDA 84.060	<u>20,541</u>				
ISD 0270 HOPKINS		Yes	Yes		
CFDA 84.048	<u>21,567</u>				
ISD 0281 ROBBINSDALE		Yes		Yes	
CFDA 84.060	<u>22,248</u>				
ISD 0316 COLERAINE		Yes	Yes	Yes	
CFDA 84.060	<u>31,416</u>				
ISD 0317 DEER RIVER		Yes	Yes	Yes	
CFDA 84.041	218,093				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.060	50,265 <u>268,358</u>				
ISD 0318 GRAND RAPIDS CFDA 84.060	<u>41,531</u>	Yes	Yes		
ISD 0361 INTERNATIONAL FALLS CFDA 84.060	<u>29,360</u>	Yes	Yes	Yes	
ISD 0432 MAHNOMEN CFDA 84.041 CFDA 84.060 CFDA 84.318	901,182 72,256 250,000 <u>1,223,438</u>	Yes	Yes	Yes	
ISD 0435 WAUBUN CFDA 84.041 CFDA 84.060	440,003 70,950 <u>510,953</u>	Yes	Yes	Yes	
ISD 0480 ONAMIA CFDA 84.041	<u>59,907</u>	Yes	Yes	Yes	
ISD 0535 ROCHESTER CFDA 84.060	<u>3,789</u>	Yes	Yes		
ISD 0564 THIEF RIVER FALLS CFDA 84.060	<u>10,210</u>	Yes	Yes		
ISD 0593 CROOKSTON CFDA 84.060	<u>9,354</u>	Yes	Yes	Yes	
ISD 0595 EAST GRAND FORKS CFDA 84.060	<u>14,451</u>	Yes	Yes		
ISD 0599 FERTILE-BELTRAMI CFDA 84.060	<u>3,000</u>	Yes	Yes		
ISD 0601 FOSSTON CFDA 84.060	<u>13,928</u>	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0621 MOUNDS VIEW CFDA 84.060	17,593	Yes			
ISD 0625 ST PAUL CFDA 84.041 CFDA 84.060 CFDA 84.165 CFDA 84.181 CFDA 84.195 CFDA 84.215 CFDA 84.287 CFDA 84.290	5,480 146,240 127,926 1,428,774 12,527 201,064 1,077,756 635,035 <u>3,634,802</u>	Yes			
ISD 0690 WARROAD CFDA 84.060 CFDA 84.287	19,007 411,820 <u>430,827</u>	Yes	Yes	Yes	
ISD 0695 CHISHOLM CFDA 84.060	7,854	Yes	Yes	Yes	
ISD 0701 HIBBING CFDA 84.060	15,708	Yes	Yes		
ISD 0706 VIRGINIA CFDA 84.060	11,624	Yes	Yes	Yes	
ISD 0707 NETT LAKE CFDA 84.041 CFDA 84.060	307,136 10,210 <u>317,346</u>	Yes	Yes	Yes	
ISD 0709 DULUTH CFDA 84.048 CFDA 84.060 CFDA 84.332 CFDA 84.340	81,604 108,541 73,178 409,911 <u>673,234</u>	Yes	Yes		
ISD 0720 SHAKOPEE CFDA 84.060	17,907	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0742 ST CLOUD		Yes	Yes	Yes	
CFDA 84.184	447,169				
CFDA 84.215	289,807				
	<u>736,976</u>				
ISD 0911 CAMBRIDGE		Yes	Yes		
CFDA 84.158	6,517				
	<u>6,517</u>				
ISD 2142 ST LOUIS COUNTY		Yes	Yes		
CFDA 84.041	114,461				
CFDA 84.060	53,250				
	<u>167,711</u>				
ISD 2165 HINCKLEY-FINLAYSON		Yes			
CFDA 84.041	28,514				
CFDA 84.060	7,226				
	<u>35,740</u>				
ISD 2580 ASKOV-SANDSTONE		Yes	Yes	Yes	
CFDA 84.041	28,525				
CFDA 84.060	14,294				
	<u>42,819</u>				
ISD 2689 PIPESTONE-JASPER		Yes	Yes	Yes	
CFDA 84.060	161				
	<u>161</u>				
ISD 2758 REDWOOD FALLS		Yes	Yes	Yes	
CFDA 84.041	60,430				
CFDA 84.060	30,745				
	<u>91,175</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 84.060	37,204				
CFDA 84.278	208,623				
CFDA 84.341	26,877				
	<u>272,704</u>				
NEW VISIONS SCHOOL		Yes			
CFDA 84.287	121,100				
CFDA 84.340	10,788				
	<u>131,888</u>				
NW SERVICE COOP		Yes	Yes		
CFDA 84.287	978,789				
	<u>978,789</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
PACER CENTER					
		Yes			
CFDA 84.029	1,407,852				
CFDA 84.235	215,416				
CFDA 84.310	615,068				
CFDA 84.324	207,534				
CFDA 84.326	1,550,551				
CFDA 84.328	283,884				
	<u>4,280,305</u>				
RED LAKE BAND OF CHIPPEWA INDIANS					
		Yes	Yes	Yes	
CFDA 84.250	<u>226,545</u>				
SSD 1 MINNEAPOLIS					
		Yes			
CFDA 84.060	292,979				
CFDA 84.184	322,706				
CFDA 84.206	196,593				
CFDA 84.287	355,838				
CFDA 84.288	131,624				
CFDA 84.290	474,868				
CFDA 84.291	26,259				
CFDA 84.293	5,935				
CFDA 84.351	92,676				
	<u>1,899,478</u>				
SW & WEST CENTRAL SERVICE COOP					
		Yes			
CFDA 84.027	100,563				
CFDA 84.173	27,035				
CFDA 84.195	188,390				
CFDA 84.278	246,062				
CFDA 84.342	34,077				
	<u>596,127</u>				
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES					
ALLINA HEALTH SYSTEM					
		Yes			
CFDA 93.211	<u>264,048</u>				
ANOKA COUNTY COMM ACTION PROG INC					
		Yes			
CFDA 93.600	<u>2,964,349</u>				
BI-COUNTY COMM ACTION COUNCIL					
		Yes			
CFDA 93.600	<u>1,684,020</u>				
BOIS FORTE RES BUS COMM					
		Yes	Yes		
CFDA 93.047	70,159				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.228	2,387,204				
CFDA 93.237	34,699				
CFDA 93.575	97,146				
CFDA 93.581	197,133				
CFDA 93.592	87,607				
CFDA 93.600	406,821				
CFDA 93.612	80,907				
CFDA 93.671	20,707				
	3,382,383				
CLAY COUNTY					
CFDA 93.110	41,667	Yes	Yes		
CLAY-WILKIN OPPORTUNITY COUNCIL					
CFDA 93.600	1,299,475	Yes			
FOND DU LAC RESERVATION					
CFDA 93.047	87,390	Yes	Yes		
CFDA 93.210	4,358,096				
CFDA 93.237	150,759				
CFDA 93.576	92,387				
CFDA 93.600	478,828				
CFDA 93.612	7,350				
CFDA 93.671	20,332				
	5,195,142				
GOODWILL INDUSTRIES/EASTER SEALS					
CFDA 93.558	100,115	Yes			
GRAND PORTAGE RESERVATION					
CFDA 93.047	55,882	Yes	Yes	Yes	
CFDA 93.228	581,186				
CFDA 93.237	22,720				
CFDA 93.441	99,782				
CFDA 93.575	36,400				
CFDA 93.600	169,906				
CFDA 93.671	19,318				
	985,194				
HEARTLAND COMMUNITY ACTION AGENC					
CFDA 93.600	1,621,026	Yes			
HENNEPIN COUNTY					
CFDA 93.151	822,426	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.914	2,462,165				
	<u>3,284,591</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 93.600	823,682				
ISD 0625 ST PAUL		Yes			
CFDA 93.995	150,935				
ISD 0709 DULUTH		Yes	Yes		
CFDA 93.600	1,525,662				
KOOTASCA COMM ACTION INC		Yes			
CFDA 93.600	1,383,256				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 93.600	1,895,289				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 93.557	121,915				
CFDA 93.590	27,072				
CFDA 93.623	385,207				
	<u>534,194</u>				
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 93.600	2,135,265				
MEEKER-MCLEOD-SIBLEY CHS		Yes			
CFDA 93.110	40,000				
MID-MINNESOTA DEVELOPMENT COMM		Yes	Yes		
CFDA 93.044	74,667				
CFDA 93.048	4,245				
	<u>78,912</u>				
MIGRANT HEALTH SERVICES		Yes	Yes		
CFDA 93.246	1,569,534				
CFDA 93.912	114,968				
	<u>1,684,502</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 93.047	69,679				
CFDA 93.210	2,151,837				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.228	76,359				
CFDA 93.237	52,559				
CFDA 93.558	539,924				
CFDA 93.576	85,602				
CFDA 93.594	61,723				
CFDA 93.600	738,901				
CFDA 93.623	95,462				
	3,872,046				
MILLE LACS COUNTY		Yes	Yes		
CFDA 93.110	81,996				
MN INSTITUTE OF PUBLIC HEALTH		Yes			
CFDA 93.194	11,235				
CFDA 93.230	1,968,525				
	1,979,760				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 93.558	116,725				
CFDA 93.600	2,268,929				
	2,385,654				
MPLS MED RESEARCH FOUNDATION		Yes			
CFDA 93.121	56,988				
CFDA 93.135	1,171,985				
CFDA 93.213	825,898				
CFDA 93.226	42,631				
CFDA 93.242	95,700				
CFDA 93.278	311,521				
CFDA 93.279	768,589				
CFDA 93.837	178,448				
CFDA 93.839	77,416				
CFDA 93.846	27,784				
CFDA 93.847	264,709				
CFDA 93.848	198,743				
CFDA 93.849	35,809				
CFDA 93.853	151,251				
CFDA 93.856	235,031				
CFDA 93.859	281,280				
CFDA 93.864	30,380				
	4,754,163				
NEW VISIONS SCHOOL		Yes			
CFDA 93.853	242,379				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NW COMM ACTION INC CFDA 93.600	1,381,625	Yes			
OTTERTAIL-WADENA COMM ACT CNCL CFDA 93.600	952,647	Yes			
PACER CENTER CFDA 93.110 CFDA 93.230	245,511 64,271 <u>309,782</u>	Yes			
PACT 4 FAMILIES COLLABORATIVE CFDA 93.104	1,047,869	Yes	Yes		
PARENTS IN COMMUNITY ACTION INC CFDA 93.600	11,310,139	Yes			
PARK NICOLLET HEALTH SERVICES CFDA 93.399	967,110	Yes			
PRAIRIE FIVE COMM ACT CNL CFDA 93.600	1,054,959	Yes			
REACH-UP INCORPORATED CFDA 93.600	3,224,318	Yes	Yes	Yes	
RED LAKE BAND OF CHIPPEWA INDIANS CFDA 93.047 CFDA 93.210 CFDA 93.228 CFDA 93.273 CFDA 93.556 CFDA 93.558 CFDA 93.575 CFDA 93.576 CFDA 93.581 CFDA 93.600 CFDA 93.612 CFDA 93.671 CFDA 93.959	87,160 6,398,405 1,799,591 105,389 2,373 79,131 77,142 250,278 33,179 890,862 152,107 48,717 <u>1,008,030</u> <u>10,932,364</u>	Yes	Yes	Yes	

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ROOT RIVER EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 93.658	259,046				
CFDA 93.778	99,626				
	<u>358,672</u>				
SCOTT CARVER DAKOTA COMM ACT AGEN		Yes			
CFDA 93.600	1,848,256				
	<u>1,848,256</u>				
SEMCAC INC		Yes			
CFDA 93.600	1,589,743				
	<u>1,589,743</u>				
SSD 1 MINNEAPOLIS		Yes			
CFDA 93.110	41,647				
	<u>41,647</u>				
SW MN OPPORTUNITY CNL		Yes			
CFDA 93.600	861,403				
	<u>861,403</u>				
THE BRIDGE FOR RUNAWAY YOUTH, INC		Yes			
CFDA 93.550	247,625				
CFDA 93.623	150,000				
CFDA 93.623	91,672				
	<u>489,297</u>				
THREE RIVERS COMM ACT PROG		Yes			
CFDA 93.600	1,009,692				
	<u>1,009,692</u>				
TRI-COUNTY COMM ACTION PROGRAM		Yes			
CFDA 93.600	1,960,814				
	<u>1,960,814</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			Yes
CFDA 93.600	5,437,376				
	<u>5,437,376</u>				
WEST CENTRAL MN COMM ACTION INC		Yes			
CFDA 93.044	8,936				
CFDA 93.046	2,386				
CFDA 93.600	1,296,167				
	<u>1,307,489</u>				
WESTERN COMMUNITY ACTION INC		Yes	Yes	Yes	
CFDA 93.600	1,083,505				
	<u>1,083,505</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WRIGHT COUNTY COMMUNITY ACTION IN CFDA 93.600	1,190,827	Yes			
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					
ANOKA COUNTY CFDA 14.218	2,121,734	Yes	Yes		
CFDA 14.239	274,431				
	<u>2,396,165</u>				
ANOKA COUNTY COMM ACTION PROG INC CFDA 14.239	1,263,379	Yes			
BI-COUNTY COMM ACTION COUNCIL CFDA 14.243	249,910	Yes			
CFDA 14.250	321,823				
	<u>571,733</u>				
BOIS FORTE RES BUS COMM CFDA 14.239	9,817	Yes	Yes		
CFDA 14.852	43,625				
CFDA 14.862	831,560				
CFDA 14.867	1,368,406				
	<u>2,253,408</u>				
CITY OF COLUMBIA HEIGHTS CFDA 14.850	40,176	Yes	Yes		
CFDA 14.852	260,554				
CFDA 14.855	194,647				
	<u>495,377</u>				
CITY OF DULUTH CFDA 14.218	3,617,206	Yes	Yes		
CFDA 14.231	150,459				
CFDA 14.239	919,605				
	<u>4,687,270</u>				
CITY OF EAST GRAND FORKS CFDA 14.228	6,646,520	Yes			
CFDA 14.855	581,286				
CFDA 14.855	30,956				
CFDA 14.857	396,382				
	<u>7,655,144</u>				
CITY OF FARIBAULT CFDA 14.850	136,474	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF MINNEAPOLIS		Yes	Yes	Yes	
CFDA 14.218	15,348,855				
CFDA 14.231	622,840				
CFDA 14.239	4,756,271				
CFDA 14.241	442,156				
CFDA 14.246	300,000				
CFDA 14.301	1,278				
CFDA 14.866	85,306				
CFDA 14.900	1,605,974				
	<u>23,162,680</u>				
CITY OF MOORHEAD		Yes		Yes	
CFDA 14.218	534,796				
CFDA 14.850	289,061				
CFDA 14.857	67,307				
	<u>891,164</u>				
CITY OF PLYMOUTH		Yes			
CFDA 14.218	346,020				
CFDA 14.855	1,696,680				
	<u>2,042,700</u>				
CITY OF RICHFIELD		Yes			
CFDA 14.855	1,187,687				
	<u>1,187,687</u>				
CITY OF ROCHESTER		Yes			
CFDA 14.218	522,820				
	<u>522,820</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 14.218	649,938				
	<u>649,938</u>				
CITY OF ST PAUL		Yes			
CFDA 14.169	39,806				
CFDA 14.218	8,493,408				
CFDA 14.231	306,632				
CFDA 14.246	507,934				
CFDA 14.248	670,400				
	<u>10,018,180</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 14.218	2,666,792				
	<u>2,666,792</u>				
DULUTH HRA		Yes		Yes	
CFDA 14.191	103,369				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.850	795,637				
CFDA 14.854	382,093				
CFDA 14.855	3,461,302				
CFDA 14.856	190,985				
CFDA 14.857	322,866				
CFDA 14.859	1,943,088				
CFDA 14.870	45,803				
	<u>7,245,143</u>				
FOND DU LAC RESERVATION		Yes	Yes		Yes
CFDA 14.851	1,682,925				
CFDA 14.859	647,157				
CFDA 14.862	160,000				
CFDA 14.864	11,199				
CFDA 14.867	1,335,000				
	<u>3,836,281</u>				
GOODWILL INDUSTRIES/EASTER SEALS		Yes			
CFDA 14.235	269,020				
	<u>269,020</u>				
HENNEPIN COUNTY		Yes			
CFDA 14.218	4,749,725				
CFDA 14.231	110,584				
CFDA 14.235	1,053,952				
CFDA 14.239	2,229,889				
	<u>8,144,150</u>				
KOOTASCA COMM ACTION INC		Yes			
CFDA 14.235	28,536				
	<u>28,536</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 14.235	50				
	<u>50</u>				
METROPOLITAN COUNCIL		Yes	Yes		
CFDA 14.238	584,540				
CFDA 14.855	23,732,460				
CFDA 14.857	1,527,175				
	<u>25,844,175</u>				
MID-MINNESOTA DEVELOPMENT COMM		Yes	Yes		
CFDA 14.228	54,577				
	<u>54,577</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 14.239	312,097				
PERSPECTIVES INC		Yes			
CFDA 14.235	171,416				
RAMSEY COUNTY		Yes	Yes		
CFDA 14.218	1,163,146				
CFDA 14.239	373,359				
CFDA 14.900	243,192				
	<u>1,779,697</u>				
RED WING HRA		Yes			
CFDA 14.852	133,626				
CFDA 14.855	436,194				
CFDA 14.856	556,935				
CFDA 14.857	21,195				
	<u>1,147,950</u>				
RICE COUNTY		Yes	Yes		
CFDA 14.855	806,399				
CFDA 14.857	189,990				
	<u>996,389</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 14.218	3,198,369				
CFDA 14.231	127,488				
CFDA 14.239	552,555				
	<u>3,878,412</u>				
THREE RIVERS COMM ACT PROG		Yes			
CFDA 14.235	94,526				
CFDA 14.239	320,000				
CFDA 14.250	50,000				
	<u>464,526</u>				
U.S. - DEPARTMENT OF INTERIOR					
ARROWHEAD REG DEVELOP COMM		Yes			
CFDA 15.809	12,538				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 15.022	1,283,788				
CFDA 15.033	306,792				
CFDA 15.041	20,907				
	<u>1,611,487</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CARLTON COUNTY CFDA 20.205	265,781	Yes	Yes		
COOK COUNTY CFDA 15.000	62,351	Yes	Yes		
FOND DU LAC RESERVATION CFDA 15.022	1,475,072	Yes	Yes		
CFDA 15.027	299,458				
CFDA 15.033	979,616				
CFDA 15.035	12,500				
CFDA 15.041	24,680				
CFDA 15.042	3,402,519				
CFDA 15.046	494,642				
	<u>6,688,487</u>				
GRAND PORTAGE RESERVATION CFDA 15.022	994,838	Yes	Yes	Yes	
CFDA 15.035	6,605				
	<u>1,001,443</u>				
ISD 0011 ANOKA-HENNEPIN CFDA 15.130	5,804	Yes	Yes		
ISD 0094 CLOQUET CFDA 15.130	13,564	Yes	Yes		
ISD 0115 CASS LAKE - BENA CFDA 15.130	59,954	Yes	Yes	Yes	
ISD 0701 HIBBING CFDA 15.130	1,128	Yes	Yes		
KOOCHICHING COUNTY CFDA 15.808	1,522	Yes	Yes		
LAKE COUNTY CFDA 15.000	109,671	Yes	Yes		
MILLE LACS BAND OF CHIPPEWA INDIANS CFDA 15.000	1,522,419	Yes			

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			Non- federal	Federal	
CFDA 15.130	5,018,076				
CFDA 15.904	89,291				
	<u>6,629,786</u>				
MPLS PARK & RECREATION BD		Yes			
CFDA 15.000	<u>6,375</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	Yes
CFDA 15.022	9,664,808				
CFDA 15.032	28,444				
CFDA 15.033	13,707				
CFDA 15.035	455,238				
CFDA 15.039	1,906,803				
CFDA 15.041	31,555				
CFDA 15.623	13,679				
	<u>12,114,234</u>				
U.S. - DEPARTMENT OF JUSTICE					
AITKIN COUNTY		Yes	Yes		
CFDA 16.710	<u>35,048</u>				
BECKER COUNTY		Yes	Yes		
CFDA 16.710	<u>119,492</u>				
BENTON COUNTY		Yes	Yes		
CFDA 16.710	<u>29,908</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 16.711	<u>84,903</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 16.710	<u>25,000</u>				
CASS COUNTY		Yes	Yes		
CFDA 16.592	<u>72,887</u>				
CITY OF ALEXANDRIA		Yes	Yes		
CFDA 16.710	<u>2,500</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF BRAINERD CFDA 16.710	56,250	Yes			
CITY OF CAMBRIDGE CFDA 16.710	110,225	Yes	Yes		
CITY OF CHISAGO CITY CFDA 16.710	34,258	Yes	Yes	Yes	
CITY OF COLUMBIA HEIGHTS CFDA 16.580 CFDA 16.592 CFDA 16.607 CFDA 16.710	21,799 23,618 1,499 34,679 81,595	Yes	Yes		
CITY OF CRYSTAL CFDA 16.592 CFDA 16.607	15,293 3,000 18,293	Yes	Yes		
CITY OF DETROIT LAKES CFDA 16.710	14,470	Yes			
CITY OF DULUTH CFDA 16.592 CFDA 16.595 CFDA 16.607 CFDA 16.710	111,155 120,879 8,500 153,625 394,159	Yes	Yes		
CITY OF EDEN PRAIRIE CFDA 16.710	153,425	Yes			
CITY OF FARIBAULT CFDA 16.592	9,144	Yes	Yes		
CITY OF HIBBING CFDA 16.710	12,260	Yes	Yes		

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Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2001

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF JORDAN CFDA 16.710	78,616	Yes			
CITY OF MELROSE CFDA 16.710	68,744	Yes			
CITY OF MINNEAPOLIS CFDA 16.007 CFDA 16.579 CFDA 16.592 CFDA 16.595 CFDA 16.710	94,045 455,674 970,314 107,271 548,209 <u>2,175,513</u>	Yes	Yes	Yes	
CITY OF MONTEVIDEO CFDA 16.710	18,882	Yes			
CITY OF MOORHEAD CFDA 16.579 CFDA 16.595	24,461 30,051 <u>54,512</u>	Yes		Yes	
CITY OF RAMSEY CFDA 16.710	48,002	Yes	Yes		
CITY OF ROCHESTER CFDA 16.592 CFDA 16.607 CFDA 16.710	122,047 2,140 150,518 <u>274,705</u>	Yes			
CITY OF ROSEMOUNT CFDA 16.710	17,652	Yes			
CITY OF ROSEVILLE CFDA 16.592 CFDA 16.710	27,315 71,041 <u>98,356</u>	Yes			
CITY OF SAVAGE CFDA 16.710	76,536	Yes	Yes		

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Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF ST CLOUD CFDA 16.592	89,763	Yes	Yes		
CITY OF ST PAUL CFDA 16.592 CFDA 16.595 CFDA 16.607 CFDA 16.710	738,928 166,297 3,900 660,957 <u>1,570,082</u>	Yes			
CLAY COUNTY CFDA 16.579	15,399	Yes	Yes		
CLEARWATER COUNTY CFDA 16.607	1,600	Yes	Yes		
DODGE COUNTY CFDA 16.592	3,903	Yes	Yes		
DOUGLAS COUNTY CFDA 16.710	81,834	Yes	Yes		
FOND DU LAC RESERVATION CFDA 16.710	88,093	Yes	Yes		
GOODHUE COUNTY CFDA 16.710	32,506	Yes	Yes		
HENNEPIN COUNTY CFDA 16.710 CFDA 16.729	118,583 42,202 <u>160,785</u>	Yes			
ISD 0518 WORTHINGTON CFDA 16.579	9,969	Yes	Yes	Yes	
KANABEC COUNTY CFDA 16.710	11,604	Yes	Yes		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2001**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KANDIYOHI COUNTY CFDA 16.710	38,421	Yes	Yes		
KOOCHICHING COUNTY CFDA 16.710	23,869	Yes	Yes		
LE SUEUR COUNTY CFDA 16.710	33,852	Yes	Yes		
LUTHERAN SOCIAL SERVICE OF MN CFDA 16.575	72,946	Yes			
MAHNOMEN COUNTY CFDA 16.710	54,560	Yes	Yes		
MARTIN COUNTY CFDA 16.710	66,066	Yes	Yes	Yes	
MCLEOD COUNTY CFDA 16.710	35,513	Yes	Yes		
MILLE LACS BAND OF CHIPPEWA INDIANS CFDA 16.582	1,281	Yes			
CFDA 16.587	8,252				
CFDA 16.608	14,933				
CFDA 16.710	434,238				
CFDA 16.731	35,526				
	494,230				
MILLE LACS COUNTY CFDA 16.710	28,030	Yes	Yes		
MOWER COUNTY CFDA 16.592	39,520	Yes	Yes		
MPLS MED RESEARCH FOUNDATION CFDA 16.560	193,025	Yes			

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MPLS PARK & RECREATION BD CFDA 16.710	107,500	Yes			
NOBLES COUNTY CFDA 16.710	14,276	Yes	Yes		
OLMSTED COUNTY CFDA 16.710	10,002	Yes	Yes		
OTTER TAIL COUNTY CFDA 16.579 CFDA 16.710	9,053 25,052 <u>34,105</u>	Yes	Yes		
PINE COUNTY CFDA 16.710	50,000	Yes	Yes		
RAMSEY COUNTY CFDA 16.710	68,192	Yes	Yes		
RED LAKE BAND OF CHIPPEWA INDIANS CFDA 16.582 CFDA 16.587 CFDA 16.589 CFDA 16.596 CFDA 16.710 CFDA 16.727 CFDA 16.731	30,877 6,499 64,597 535,559 345,853 12,149 54,746 <u>1,050,280</u>	Yes	Yes	Yes	
REGION NINE DEVELOPMENT COMMISSION CFDA 16.729	84,188	Yes			
ROSEAU COUNTY CFDA 16.710	4,182	Yes	Yes		
SCOTT COUNTY CFDA 16.710	13,714	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SHERBURNE COUNTY		Yes	Yes		
CFDA 16.710	88,648				
ST LOUIS COUNTY		Yes	Yes		
CFDA 16.588	6,327				
CFDA 16.592	14,538				
CFDA 16.607	5,372				
CFDA 16.710	60,625				
	<u>86,862</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 16.607	2,295				
CFDA 16.710	20,000				
	<u>22,295</u>				
TODD COUNTY		Yes	Yes		
CFDA 16.710	30,140				
WABASHA COUNTY		Yes	Yes		
CFDA 16.710	22,463				
WADENA COUNTY		Yes	Yes		
CFDA 16.710	60,360				
WASECA COUNTY		Yes	Yes		
CFDA 16.710	41,933				
WASHINGTON COUNTY		Yes			
CFDA 16.710	196,349				
WINONA COUNTY		Yes	Yes		
CFDA 16.592	33,952				
WRIGHT COUNTY		Yes	Yes		
CFDA 16.710	146,263				
U.S. - DEPARTMENT OF LABOR					
CITY OF MINNEAPOLIS		Yes	Yes	Yes	
CFDA 17.207	38,339				
CFDA 17.249	176,989				
	<u>215,328</u>				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2001**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FOND DU LAC RESERVATION CFDA 17.251	239,850	Yes	Yes		
ISD 0038 RED LAKE CFDA 17.251	136,598	Yes			
MILLE LACS BAND OF CHIPPEWA INDIANS CFDA 17.246 CFDA 17.249 CFDA 17.254	62,358 75,574 50,658 <u>188,590</u>	Yes			
RED LAKE BAND OF CHIPPEWA INDIANS CFDA 17.254	2,417	Yes	Yes	Yes	
SSD 1 MINNEAPOLIS CFDA 17.249	496,442	Yes			
U.S. - DEPARTMENT OF TRANSPORTATION ARROWHEAD REG DEVELOP COMM CFDA 20.205	1,283,640	Yes			
CITY OF EAST GRAND FORKS CFDA 20.500 CFDA 20.507	54,336 53,685 <u>108,021</u>	Yes			
CITY OF MINNEAPOLIS CFDA 20.500	109,476	Yes	Yes	Yes	
CITY OF MOORHEAD CFDA 20.507	310,102	Yes		Yes	
CITY OF ROCHESTER CFDA 20.500 CFDA 20.507 CFDA 20.703	950,769 287,000 1,500 <u>1,239,269</u>	Yes			
DULUTH TRANSIT AUTHORITY CFDA 20.507	652,391	Yes			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HENNEPIN COUNTY					
CFDA 20.512	950,355	Yes			
CFDA 20.600	17,582				
	<u>967,937</u>				
METROPOLITAN COUNCIL					
CFDA 20.500	26,057,633	Yes	Yes		
CFDA 20.507	30,754,616				
	<u>56,812,249</u>				
U.S. - DEPARTMENT OF TREASURY					
CITY OF MOORHEAD					
CFDA 21.052	42,981	Yes		Yes	
CFDA 21.053	15,588				
	<u>58,569</u>				
U.S. - ENVIRONMENTAL PROTECTION AGENCY					
BOIS FORTE RES BUS COMM					
CFDA 66.419	204,375	Yes	Yes		
CFDA 66.808	54,031				
CFDA 66.926	85,494				
	<u>343,900</u>				
CITY OF EDEN VALLEY					
CFDA 66.468	703,221	Yes	Yes	Yes	
CITY OF MINNEAPOLIS					
CFDA 66.811	89,852	Yes	Yes	Yes	
CITY OF VIRGINIA					
CFDA 66.811	50,481	Yes	Yes		
FOND DU LAC RESERVATION					
CFDA 66.001	99,365	Yes	Yes		
CFDA 66.419	184,694				
CFDA 66.461	59,872				
CFDA 66.606	9,468				
CFDA 66.707	33,844				
CFDA 66.808	28,266				
CFDA 66.810	15,000				
CFDA 66.926	61,445				
	<u>491,954</u>				
GRAND PORTAGE RESERVATION					
CFDA 66.461	29,613	Yes	Yes	Yes	

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 66.463	100,701				
CFDA 66.926	98,220				
	<u>228,534</u>				
HENNEPIN COUNTY		Yes			
CFDA 66.811	<u>81,519</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 66.001	32,910				
CFDA 66.419	163,512				
CFDA 66.606	12,174				
CFDA 66.808	45,000				
CFDA 66.926	102,829				
	<u>356,425</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 66.419	302,344				
CFDA 66.461	36,721				
CFDA 66.804	7,719				
CFDA 66.926	91,729				
	<u>438,513</u>				
U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 30.009	<u>31,219</u>				
CITY OF ST PAUL		Yes			
CFDA 30.002	<u>36,000</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 30.009	<u>25,000</u>				
U.S. - FEDERAL EMERGENCY MANAGEMENT AGENCY					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 83.523	<u>18,362</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes			
CFDA 83.523	<u>29,269</u>				
CITY OF EDEN PRAIRIE		Yes			
CFDA 83.534	<u>5,359</u>				

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Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF ST PETER CFDA 83.544	2,564,243	Yes	Yes		
INTER-COUNTY COMMUNITY COUNCIL CFDA 83.523	942	Yes			
KOOTASCA COMM ACTION INC CFDA 83.523	8,455	Yes			
NW COMM ACTION INC CFDA 83.523	2,326	Yes			
RED LAKE BAND OF CHIPPEWA INDIANS CFDA 83.544	55,439	Yes	Yes	Yes	
SECOND HARVEST FOOD BANK OF MPLS CFDA 83.523	8,000	Yes	Yes		
SEMCAC INC CFDA 83.523	6,910	Yes			
SW MN OPPORTUNITY CNL CFDA 83.523	9,484	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 83.523	3,205	Yes			
WEST CENTRAL MN COMM ACTION INC CFDA 83.523	1,961	Yes			
WESTERN COMMUNITY ACTION INC CFDA 83.523	16,825	Yes	Yes	Yes	
U.S. - NATIONAL SCIENCE FOUNDATION FOND DU LAC RESERVATION CFDA 47.070	42,192	Yes	Yes		

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Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0011 ANOKA-HENNEPIN CFDA 47.076	16,272	Yes	Yes		
SSD 1 MINNEAPOLIS CFDA 47.076	1,161,612	Yes			
UNITED CEREBRAL PALSY PACER CENTER CFDA 84.327	66,417	Yes			
UNITED WAY OF AMERICA MN VALLEY ACTION COUNCIL CFDA 83.523	13,756	Yes			
OTTERTAIL-WADENA COMM ACT CNCL CFDA 83.523	1,586	Yes			
SCOTT CARVER DAKOTA COMM ACT AGEN CFDA 83.523	5,753	Yes			
UNITED WAY-MPLS THE BRIDGE FOR RUNAWAY YOUTH, INC CFDA 83.523	3,500	Yes			
UNIVERSITY OF ARIZONA MPLS MED RESEARCH FOUNDATION CFDA 93.839	13,571	Yes			
UNIVERSITY OF CALIFORNIA - LOS ANGELES MPLS MED RESEARCH FOUNDATION CFDA 93.226	12,700	Yes			
PARK NICOLLET HEALTH SERVICES CFDA 93.848	17,120	Yes			

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Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
UNIVERSITY OF HOUSTON					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.929	15,354				
UNIVERSITY OF IOWA					
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 93.279	20,679				
MILLE LACS BAND OF CHIPPEWA INDIANS					
CFDA 93.000	158,820	Yes			
UNIVERSITY OF MINNESOTA					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.395	1,237,095				
CFDA 93.917	72,375				
CFDA 93.919	4,538				
	1,314,008				
FOND DU LAC RESERVATION					
CFDA 10.500	80,565	Yes	Yes		
GOODWILL INDUSTRIES/EASTER SEALS					
CFDA 10.500	79,122	Yes			
KANABEC COUNTY					
CFDA 10.551	13,975	Yes	Yes		
MN INSTITUTE OF PUBLIC HEALTH					
CFDA 93.273	31,237	Yes			
MPLS MED RESEARCH FOUNDATION					
CFDA 93.226	50,899	Yes			
CFDA 93.279	345,122				
CFDA 93.333	997,514				
CFDA 93.779	26,271				
CFDA 93.837	9,046				
CFDA 93.838	44,336				
CFDA 93.839	101,452				
CFDA 93.848	36,349				
CFDA 93.856	69,016				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2001**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.988	69,444				
	<u>1,749,449</u>				
PACER CENTER		Yes			
CFDA 84.158	18,736				
CFDA 84.326	25,770				
	<u>44,506</u>				
PARK NICOLLET HEALTH SERVICES		Yes			
CFDA 93.226	13,234				
CFDA 93.837	8,488				
	<u>21,722</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 93.173	40,410				
	<u>40,410</u>				
SSD 1 MINNEAPOLIS		Yes			
CFDA 47.076	83,210				
CFDA 66.500	30,487				
CFDA 84.342	188,754				
	<u>302,451</u>				
UNIVERSITY OF OREGON					
SSD 1 MINNEAPOLIS		Yes			
CFDA 84.324	6,573				
	<u>6,573</u>				
UNIVERSITY OF TENNESSEE					
MPLS MED RESEARCH FOUNDATION		Yes			
CFDA 93.279	38,013				
	<u>38,013</u>				
UNIVERSITY OF TEXAS					
MPLS MED RESEARCH FOUNDATION		Yes			
CFDA 93.837	183,930				
	<u>183,930</u>				
UPPER MIDWEST COMMUNITY POLICING INST					
CITY OF ST PAUL		Yes			
CFDA 16.710	100,552				
	<u>100,552</u>				
UPPER MN VALLEY REG DEVELOP COMM					
CITY OF MONTEVIDEO		Yes			
CFDA 93.046	6,620				
	<u>6,620</u>				

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Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
COUNTRYSIDE PUBLIC HEALTH SERVICE					
CFDA 93.043	8,350	Yes	Yes	Yes	
PRAIRIE FIVE COMM ACT CNL					
CFDA 10.550	86,621	Yes			
CFDA 93.044	29,039				
CFDA 93.045	165,574				
	<u>281,234</u>				
WAKE FORREST					
MPLS MED RESEARCH FOUNDATION					
CFDA 93.394	7,443	Yes			
WASECA COUNTY					
MN VALLEY ACTION COUNCIL					
CFDA 10.551	9,417	Yes			
CFDA 14.228	3,000				
CFDA 93.558	122,246				
	<u>134,663</u>				
WATONWAN COUNTY					
MN VALLEY ACTION COUNCIL					
CFDA 10.551	3,355	Yes			
CFDA 93.558	57,478				
	<u>60,833</u>				
WEST CENTRAL AREA AGENCY ON AGING					
DOUGLAS COUNTY					
CFDA 93.043	7,060	Yes	Yes		
CFDA 93.044	21,699				
CFDA 93.045	27,721				
	<u>56,480</u>				
GRANT COUNTY					
CFDA 93.044	15,284	Yes	Yes		
OTTER TAIL COUNTY					
CFDA 93.044	35,275	Yes	Yes		
POPE COUNTY					
CFDA 93.044	25,652	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
STEARNS COUNTY CFDA 93.044	22,080	Yes	Yes		
WILKIN COUNTY CFDA 93.044	16,172	Yes	Yes		
WILDERNESS INQUIRY INC PACER CENTER CFDA 84.128	9,682	Yes			
WISCONSIN COULEE CAP HOUSTON COUNTY CFDA 93.260	3,446	Yes	Yes		
SEMCAC INC CFDA 93.912	24,767	Yes			
WORKFORCE DEVELOPMENT INC INTERCULTURAL MUTUAL ASSIST ASSN CFDA 93.558	218,115	Yes			
WRIGHT COUNTY WRIGHT COUNTY COMMUNITY ACTION IN CFDA 93.994	834	Yes			
WRIGHT VOCATIONAL CENTER ISD 0876 ANNANDALE CFDA 84.278	16,085	Yes	Yes		
YOUTHBUILD USA INC BI-COUNTY COMM ACTION COUNCIL CFDA 17.253	150,392	Yes			
Grand Total	1,420,069,027				

EXHIBIT 5

NONFEDERAL CROSSCUTTING FINDINGS

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

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

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

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Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2001**

Exhibit 5

CITIES

CITY OF ADA

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

CITY OF ALBERT LEA

Internal Control/Management Findings

CITY OF ALEXANDRIA

Internal Control/Management Findings

CITY OF BEJOU

Internal Control/Management Findings
Segregation of Duties

CITY OF BEMIDJI

Internal Control/Management Findings

CITY OF BLOOMINGTON

Internal Control/Management Findings

CITY OF BOCK

Internal Control/Management Findings
Segregation of Duties

CITY OF BRAINERD

Internal Control/Management Findings

CITY OF BURNSVILLE

Internal Control/Management Findings

CITY OF CAMBRIDGE

Internal Control/Management Findings
Fixed Assets

CITY OF CHISAGO CITY

Internal Control/Management Findings
Segregation of Duties

CITY OF COKATO

Internal Control/Management Findings
Fixed Assets

CITY OF COLUMBIA HEIGHTS

Internal Control/Management Findings
State and Local Compliance

CITY OF COMFREY

Internal Control/Management Findings

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Exhibit 5
(Continued)

Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2001

CITIES (continued)

CITY OF CROOKSTON

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

CITY OF CRYSTAL

Internal Control/Management Findings
State and Local Compliance

CITY OF DEER RIVER

Internal Control/Management Findings
Segregation of Duties

CITY OF DETROIT LAKES

Internal Control/Management Findings

CITY OF DULUTH

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

CITY OF DUNNELL

Internal Control/Management Findings

CITY OF EAST GRAND FORKS

Internal Control/Management Findings

CITY OF EDEN PRAIRIE

Internal Control/Management Findings

CITY OF EDEN VALLEY

Internal Control/Management Findings
Segregation of Duties

CITY OF ELY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

CITY OF FARIBAULT

Internal Control/Management Findings
Cash Management/Revenues

CITY OF FOLEY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

CITY OF FOSSTON

Internal Control/Management Findings

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Exhibit 5
(Continued)

Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2001

CITIES (continued)

CITY OF FRAZEE

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

CITY OF FROST

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

CITY OF GRANITE FALLS

Internal Control/Management Findings
Segregation of Duties

CITY OF HACKENSACK

Internal Control/Management Findings
Segregation of Duties

CITY OF HANOVER

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

CITY OF HIBBING

Internal Control/Management Findings
Segregation of Duties

CITY OF HUTCHINSON

Internal Control/Management Findings

CITY OF JORDAN

Internal Control/Management Findings

CITY OF KILKENNY

Internal Control/Management Findings
Segregation of Duties

CITY OF LAKE CITY

Internal Control/Management Findings
Segregation of Duties

CITY OF LITCHFIELD

Internal Control/Management Findings

CITY OF MAHNOMEN

Internal Control/Management Findings

CITY OF MANKATO

Internal Control/Management Findings

CITY OF MAYER

Internal Control/Management Findings
Segregation of Duties

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(Continued)

Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2001

CITIES (continued)

CITY OF MELROSE

Internal Control/Management Findings

CITY OF MINNEAPOLIS

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

CITY OF MONTEVIDEO

Internal Control/Management Findings

CITY OF MONTICELLO

Internal Control/Management Findings

CITY OF MOORHEAD

Internal Control/Management Findings

CITY OF MOUNTAIN LAKE

Internal Control/Management Findings

Segregation of Duties

CITY OF NASHWAUK

Internal Control/Management Findings

Segregation of Duties

State and Local Compliance

CITY OF NEW ULM

Internal Control/Management Findings

CITY OF NORTH MANKATO

Internal Control/Management Findings

CITY OF NORTHFIELD

Internal Control/Management Findings

CITY OF PALISADE

Internal Control/Management Findings

CITY OF PERHAM

Internal Control/Management Findings

Segregation of Duties

CITY OF PLYMOUTH

Internal Control/Management Findings

CITY OF RAMSEY

Internal Control/Management Findings

Segregation of Duties

CITY OF RED WING

Internal Control/Management Findings

CITY OF RICHFIELD

Internal Control/Management Findings

CITY OF ROCHESTER

Internal Control/Management Findings

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Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2001**

**Exhibit 5
(Continued)**

CITIES (continued)

CITY OF ROSEMOUNT

Internal Control/Management Findings

CITY OF ROSEVILLE

Internal Control/Management Findings

CITY OF ROYALTON

Internal Control/Management Findings
Segregation of Duties

CITY OF SAVAGE

Internal Control/Management Findings
Segregation of Duties

CITY OF SPRING VALLEY

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

CITY OF ST CLOUD

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

CITY OF ST MICHAEL

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

CITY OF ST PAUL

Internal Control/Management Findings

CITY OF ST PETER

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

CITY OF TOWER

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

CITY OF TWO HARBORS

Internal Control/Management Findings
Segregation of Duties

CITY OF VERGAS

Internal Control/Management Findings
Segregation of Duties

CITY OF VIRGINIA

Internal Control/Management Findings
Segregation of Duties

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Exhibit 5
(Continued)

Summary of Nonfederal Crosscutting Findings by Agency Type
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CITIES (continued)

CITY OF WALKER

Internal Control/Management Findings

CITY OF WARREN

Internal Control/Management Findings

COUNTIES

AITKIN COUNTY

Internal Control/Management Findings

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

ANOKA COUNTY

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures
State and Local Compliance

BECKER COUNTY

Internal Control/Management Findings

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

BELTRAMI COUNTY

Internal Control/Management Findings

Segregation of Duties

BENTON COUNTY

Internal Control/Management Findings

Segregation of Duties

BLUE EARTH COUNTY

Internal Control/Management Findings

Cash Management/Revenues
State and Local Compliance

BROWN COUNTY

Internal Control/Management Findings

State and Local Compliance

CARLTON COUNTY

Internal Control/Management Findings

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

CARVER COUNTY

Internal Control/Management Findings

Cash Management/Revenues

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For the Year Ended June 30, 2001**

**Exhibit 5
(Continued)**

COUNTIES (continued)

CASS COUNTY

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

CHIPPEWA COUNTY

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

CHISAGO COUNTY

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

CLAY COUNTY

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

CLEARWATER COUNTY

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

COOK COUNTY

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

COTTONWOOD COUNTY

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

CROW WING COUNTY

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

DAKOTA COUNTY

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

DODGE COUNTY

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

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**Exhibit 5
(Continued)**

COUNTIES (continued)

DOUGLAS COUNTY

Internal Control/Management Findings
Segregation of Duties

FILLMORE COUNTY

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

FREEBORN COUNTY

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

GOODHUE COUNTY

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

GRANT COUNTY

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

HENNEPIN COUNTY

Internal Control/Management Findings

HOUSTON COUNTY

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

HUBBARD COUNTY

Internal Control/Management Findings
Segregation of Duties

ISANTI COUNTY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ITASCA COUNTY

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

JACKSON COUNTY

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

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**Exhibit 5
(Continued)**

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

KANABEC COUNTY

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

KANDIYOHI COUNTY

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

KITTSOON COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

KOOCHICHING COUNTY

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

LAKE COUNTY

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

LAKE OF THE WOODS COUNTY

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

LE SUEUR COUNTY

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

MAHNOMEN COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

MARSHALL COUNTY

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

MARTIN COUNTY

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

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Exhibit 5
(Continued)

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

MCLEOD COUNTY

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

MEEKER COUNTY

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

MILLE LACS COUNTY

Internal Control/Management Findings
Segregation of Duties

MORRISON COUNTY

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

MOWER COUNTY

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

NICOLLET COUNTY

Internal Control/Management Findings
Fixed Assets
State and Local Compliance

NOBLES COUNTY

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

NORMAN COUNTY

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

OLMSTED COUNTY

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

OTTER TAIL COUNTY

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

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Exhibit 5
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Summary of Nonfederal Crosscutting Findings by Agency Type
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COUNTIES (continued)

PENNINGTON COUNTY

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

PINE COUNTY

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

PIPESTONE COUNTY

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

POLK COUNTY

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

POPE COUNTY

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

RAMSEY COUNTY

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

REDWOOD COUNTY

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

RENVILLE COUNTY

Internal Control/Management Findings
State and Local Compliance

RICE COUNTY

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

ROCK COUNTY

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

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Exhibit 5
(Continued)

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

ROSEAU COUNTY

Internal Control/Management Findings
Segregation of Duties

SCOTT COUNTY

Internal Control/Management Findings
Cash Management/Revenues
Expenditures
Fixed Assets
State and Local Compliance

SHERBURNE COUNTY

Internal Control/Management Findings
Segregation of Duties

SIBLEY COUNTY

Internal Control/Management Findings
Expenditures
Fixed Assets
Segregation of Duties

ST LOUIS COUNTY

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

STEARNS COUNTY

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

STEELE COUNTY

Internal Control/Management Findings
Segregation of Duties

STEVENS COUNTY

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

SWIFT COUNTY

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

TODD COUNTY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

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**Exhibit 5
(Continued)**

COUNTIES (continued)

WABASHA COUNTY

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

WADENA COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

WASECA COUNTY

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

WASHINGTON COUNTY

- Internal Control/Management Findings

WATONWAN COUNTY

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

WILKIN COUNTY

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

WINONA COUNTY

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

WRIGHT COUNTY

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

YELLOW MEDICINE COUNTY

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

HOUSING AND REDEVELOPMENT AUTHORITIES

DULUTH HRA

- Internal Control/Management Findings

RED WING HRA

- Internal Control/Management Findings

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**Exhibit 5
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NONPROFIT AGENCIES

ADULTS & CHILDRENS ALLIANCE INC

Internal Control/Management Findings

ALLINA HEALTH SYSTEM

Internal Control/Management Findings

AMHERST WILDER FOUNDATION

Internal Control/Management Findings

ANOKA COUNTY COMM ACTION PROG INC

Internal Control/Management Findings

ARROWHEAD ECON OPPORTUNITY AGENCY

Internal Control/Management Findings

BI-COUNTY COMM ACTION COUNCIL

Internal Control/Management Findings

BRIDGES MEDICAL SERVICES

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings

CHILD CARE CHOICES INC

Internal Control/Management Findings

CHILD CARE RESOURCES & REFERRAL INC

Internal Control/Management Findings

CHILDREN'S ADVOCATE PROG OF MANKATO

Internal Control/Management Findings

Segregation of Duties

CHILDRENS WORLD LEARNING CENTER

Internal Control/Management Findings

CLAY-WILKIN OPPORTUNITY COUNCIL

Internal Control/Management Findings

COMM ACTION FOR SUBURBAN HENNEPIN

Internal Control/Management Findings

COMMUNITY ACTION OF MPLS

Internal Control/Management Findings

COUNCIL FOR EXCELLENCE IN GOV'T

Internal Control/Management Findings

DULUTH COMM ACTION PROG INC

Internal Control/Management Findings

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NONPROFIT AGENCIES (continued)

GOODWILL INDUSTRIES/EASTER SEALS

Internal Control/Management Findings

GREATER MPLS DAY CARE ASSOCIATION

Internal Control/Management Findings

HEARTLAND COMMUNITY ACTION AGENCY

Internal Control/Management Findings

INTER-COUNTY COMMUNITY COUNCIL

Internal Control/Management Findings

INTERCULTURAL MUTUAL ASSIST ASSN

Internal Control/Management Findings

KOOTASCA COMM ACTION INC

Internal Control/Management Findings

LAKES & PINES COMM ACT COUNCIL

Internal Control/Management Findings

LIFETRACK RESOURCES

Internal Control/Management Findings

LUTHERAN SOCIAL SERVICE OF MN

Internal Control/Management Findings

MAHUBE COMMUNITY COUNCIL

Internal Control/Management Findings

METRO AREA AGENCY ON AGING

Internal Control/Management Findings

MIGRANT HEALTH SERVICES

Internal Control/Management Findings

Segregation of Duties

MN AIDS PROJECT

Internal Control/Management Findings

MN CHILD CARE RESOURCE REFERRAL INC

Internal Control/Management Findings

MN INSTITUTE OF PUBLIC HEALTH

Internal Control/Management Findings

MN LICENSED FAMILY CHILD CARE ASSN

Internal Control/Management Findings

MN VALLEY ACTION COUNCIL

Internal Control/Management Findings

MPLS AMERICAN INDIAN CENTER

Internal Control/Management Findings

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Exhibit 5
(Continued)

Summary of Nonfederal Crosscutting Findings by Agency Type
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NONPROFIT AGENCIES (continued)

MPLS MED RESEARCH FOUNDATION

Internal Control/Management Findings

NW COMM ACTION INC

Internal Control/Management Findings

OTTERTAIL-WADENA COMM ACT CNCL

Internal Control/Management Findings

PACER CENTER

Internal Control/Management Findings

PACT 4 FAMILIES COLLABORATIVE

Internal Control/Management Findings

Fixed Assets

State and Local Compliance

PARENTS IN COMMUNITY ACTION INC

Internal Control/Management Findings

PARK NICOLLET HEALTH SERVICES

Internal Control/Management Findings

PERSPECTIVES INC

Internal Control/Management Findings

PILLSBURY UNITED NEIGHBORHOOD SRVS

Internal Control/Management Findings

PRAIRIE FIVE COMM ACT CNL

Internal Control/Management Findings

PRIME PROVIDERS INC

Internal Control/Management Findings

PROVIDERS CHOICE INC

Internal Control/Management Findings

RAMSEY ACTION PROGRAMS

Internal Control/Management Findings

REACH-UP INCORPORATED

Internal Control/Management Findings

Segregation of Duties

RESOURCE INC

Internal Control/Management Findings

RESOURCES FOR CHILD CARING INC

Internal Control/Management Findings

RURAL MN CEP INC

Internal Control/Management Findings

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Exhibit 5
(Continued)

Summary of Nonfederal Crosscutting Findings by Agency Type
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NONPROFIT AGENCIES (continued)

SCOPE RESOURCES CENTER INC
Internal Control/Management Findings

SCOTT CARVER DAKOTA COMM ACT AGENCY
Internal Control/Management Findings

SE AND SOUTH CENTRAL MN INITIATIVE FUND
Internal Control/Management Findings

SECOND HARVEST FOOD BANK OF MPLS
Internal Control/Management Findings
Segregation of Duties

SEMCAC INC
Internal Control/Management Findings

ST THOMAS UNIVERSITY
Internal Control/Management Findings

SUSTAINABLE RESOURCES CENTER
Internal Control/Management Findings

SW MN OPPORTUNITY CNL
Internal Control/Management Findings

SW MN PIC
Internal Control/Management Findings

THE BRIDGE FOR RUNAWAY YOUTH, INC
Internal Control/Management Findings

THREE RIVERS COMM ACT PROG
Internal Control/Management Findings

TRI-COUNTY ACTION PROGRAMS
Internal Control/Management Findings
Segregation of Duties

TRI-COUNTY COMM ACTION PROGRAM
Internal Control/Management Findings

TRI-VALLEY OPPORTUNITY COUNCIL INC
Internal Control/Management Findings

WEST CENTRAL MIGRANTS
Internal Control/Management Findings

WEST CENTRAL MN COMM ACTION INC
Internal Control/Management Findings

WESTERN COMMUNITY ACTION INC
Internal Control/Management Findings
General Administration - Adequacy/Propriety of Procedures

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Exhibit 5
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Summary of Nonfederal Crosscutting Findings by Agency Type
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NONPROFIT AGENCIES (continued)

WORKFORCE DEVELOPMENT INC

Internal Control/Management Findings
Segregation of Duties

WRIGHT COUNTY COMMUNITY ACTION INC

Internal Control/Management Findings

OTHER GOVERNMENTAL AGENCIES

ARROWHEAD REGIONAL CORRECTIONS

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

CARLTON COOK LAKE ST LOUIS CO HL BD

Internal Control/Management Findings
Segregation of Duties

COTTONWOOD JACKSON CHS

Internal Control/Management Findings
Segregation of Duties

COUNTRYSIDE PUBLIC HEALTH SERVICE

Internal Control/Management Findings

DULUTH AIRPORT AUTHORITY

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

DULUTH TRANSIT AUTHORITY

Internal Control/Management Findings

HUMAN SERV OF FARIBAULT & MARTIN CO

Internal Control/Management Findings

LINCOLN LYON MURRAY HUMAN SERVICES

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

LINCOLN-LYON-MURRAY-PIPESTONE CHS

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

LITCHFIELD PUBLIC UTILITIES COMMISSION

Internal Control/Management Findings

MARSHALL-POLK RURAL WATER

Internal Control/Management Findings

MEEKER-MCLEOD-SIBLEY CHS

Internal Control/Management Findings

METRO AIRPORTS COMMISSION

Internal Control/Management Findings

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Exhibit 5
(Continued)

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OTHER GOVERNMENTAL AGENCIES (continued)

MPLS PARK & RECREATION BD

Internal Control/Management Findings

MPLS YOUTH COORDINATING BD

Internal Control/Management Findings

MULTI-COUNTY NURSING SERVICE

Internal Control/Management Findings
Segregation of Duties

NE MN OFFICE OF JOB TRAINING

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

NOBLES ROCK PUBLIC HEALTH

Internal Control/Management Findings

NORTH COUNTRY CHS

Internal Control/Management Findings

QUIN COUNTY COMM HEALTH SERVICE

Internal Control/Management Findings

RAINBOW RIDER

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

SOUTHWEST METRO TRANSIT COMMISSION

Internal Control/Management Findings
Segregation of Duties

ST PAUL REGIONAL WATER SERVICES

Internal Control/Management Findings

STEARNS-BENTON EMPLOYMENT TRNG CNCL

Internal Control/Management Findings
Cash Management/Revenues
Expenditures

UNIVERSITY OF MINNESOTA

Internal Control/Management Findings

WESTERN LAKE SUPERIOR SANITARY DIST

Internal Control/Management Findings

REGIONAL DEVELOPMENT COMMISSIONS

ARROWHEAD REG DEVELOP COMM

Internal Control/Management Findings

EAST CENTRAL REG DEVELOP COMM

Internal Control/Management Findings

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(Continued)

Summary of Nonfederal Crosscutting Findings by Agency Type
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REGIONAL DEVELOPMENT COMMISSIONS (continued)

METROPOLITAN COUNCIL

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

MID-MINNESOTA DEVELOPMENT COMM

Internal Control/Management Findings

NW REG DEVELOP COMM

Internal Control/Management Findings

REGION 5 DEVELOP COMM

Internal Control/Management Findings

REGION NINE DEVELOPMENT COMMISSION

Internal Control/Management Findings

SW REG DEVELOP COMM

Internal Control/Management Findings

UPPER MN VALLEY REG DEVELOP COMM

Internal Control/Management Findings

SCHOOLS AND RELATED AGENCIES

AREA SPEC ED COOP

Internal Control/Management Findings
Segregation of Duties

BEMIDJI INTERDISTRICT COUNCIL

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

BENTON-STEARNES EDUCATION DISTRICT

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

CARVER-SCOTT EDUCATIONAL COOP

Internal Control/Management Findings

CROW RIVER SPECIAL ED COOP

Internal Control/Management Findings

DULUTH PUBLIC SCHOOLS ACADEMY

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

FERGUS FALLS SPEC ED COOP

Internal Control/Management Findings

FRESHWATER EDUCATION DISTRICT

Internal Control/Management Findings

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Exhibit 5
(Continued)

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

GOODHUE COUNTY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

HEART OF EARTH CHARTER SCHOOL

Internal Control/Management Findings

HIAWATHA VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

HOPE COMMUNITY ACADEMY

Internal Control/Management Findings

INTERMEDIATE SCHOOL DISTRICT 287

Internal Control/Management Findings

INTERMEDIATE SCHOOL DISTRICT 917

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

ISD 0001 AITKIN

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

ISD 0004 MCGREGOR

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0011 ANOKA-HENNEPIN

Internal Control/Management Findings
Fixed Assets

ISD 0012 CENTENNIAL

Internal Control/Management Findings

ISD 0013 COLUMBIA HEIGHTS

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

ISD 0014 FRIDLEY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0015 ST FRANCIS

Internal Control/Management Findings
Fixed Assets
State and Local Compliance

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Exhibit 5
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0016 SPRING LAKE PARK
Internal Control/Management Findings

ISD 0022 DETROIT LAKES
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0023 FRAZEE
Internal Control/Management Findings

ISD 0025 PINE POINT
Internal Control/Management Findings
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0031 BEMIDJI
Internal Control/Management Findings
Fixed Assets

ISD 0032 BLACKDUCK
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0038 RED LAKE
Internal Control/Management Findings

ISD 0047 SAUK RAPIDS
Internal Control/Management Findings
Segregation of Duties
State and Local Compliance

ISD 0051 FOLEY
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0077 MANKATO
Internal Control/Management Findings

ISD 0088 NEW ULM
Internal Control/Management Findings

ISD 0093 CARLTON
Internal Control/Management Findings

ISD 0094 CLOQUET
Internal Control/Management Findings
Segregation of Duties
State and Local Compliance

ISD 0110 WACONIA
Internal Control/Management Findings
Segregation of Duties

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**Exhibit 5
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0112 CHASKA

Internal Control/Management Findings

Segregation of Duties
State and Local Compliance

ISD 0113 WALKER-AKELEY

Internal Control/Management Findings

ISD 0115 CASS LAKE - BENA

Internal Control/Management Findings

Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 0118 REMER

Internal Control/Management Findings

Segregation of Duties

ISD 0129 MONTEVIDEO

Internal Control/Management Findings

ISD 0138 NORTH BRANCH

Internal Control/Management Findings

ISD 0152 MOORHEAD

Internal Control/Management Findings

Fixed Assets

ISD 0162 BAGLEY

Internal Control/Management Findings

Fixed Assets
Segregation of Duties

ISD 0166 COOK COUNTY

Internal Control/Management Findings

Fixed Assets
Segregation of Duties

ISD 0177 COTTONWOOD & JACKSON

Internal Control/Management Findings

Segregation of Duties

ISD 0181 BRAINERD

Internal Control/Management Findings

Fixed Assets

ISD 0182 CROSBY

Internal Control/Management Findings

ISD 0191 BURNSVILLE

Internal Control/Management Findings

ISD 0192 FARMINGTON

Internal Control/Management Findings

Segregation of Duties

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

ISD 0194 LAKEVILLE

Internal Control/Management Findings
Cash Management/Revenues
Fixed Assets

ISD 0196 ROSEMOUNT

Internal Control/Management Findings
State and Local Compliance

ISD 0197 WEST ST PAUL

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0199 INVER GROVE HEIGHTS

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0200 HASTINGS

Internal Control/Management Findings

ISD 0206 ALEXANDRIA

Internal Control/Management Findings

ISD 0241 ALBERT LEA

Internal Control/Management Findings

ISD 0256 RED WING

Internal Control/Management Findings

ISD 0270 HOPKINS

Internal Control/Management Findings
Fixed Assets
State and Local Compliance

ISD 0271 BLOOMINGTON

Internal Control/Management Findings
Segregation of Duties

ISD 0272 EDEN PRAIRIE

Internal Control/Management Findings

ISD 0273 EDINA

Internal Control/Management Findings
Fixed Assets

ISD 0276 MINNETONKA

Internal Control/Management Findings

ISD 0277 WESTONKA

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

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**Exhibit 5
(Continued)**

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0278 ORONO

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

ISD 0279 OSSEO

- Internal Control/Management Findings

ISD 0280 RICHFIELD

- Internal Control/Management Findings
 - Fixed Assets

ISD 0281 ROBBINSDALE

- Internal Control/Management Findings

ISD 0282 ST ANTHONY-NEW BRIGHTON

- Internal Control/Management Findings

ISD 0283 ST LOUIS PARK

- Internal Control/Management Findings

ISD 0284 WAYZATA

- Internal Control/Management Findings

ISD 0286 BROOKLYN CENTER

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

ISD 0300 LA CRESCENT

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

ISD 0309 PARK RAPIDS

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

ISD 0316 COLERAINE

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

ISD 0317 DEER RIVER

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

ISD 0318 GRAND RAPIDS

- Internal Control/Management Findings
 - Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0332 MORA

Internal Control/Management Findings

ISD 0333 OGILVIE

Internal Control/Management Findings

Fixed Assets

ISD 0345 NEW LONDON-SPICER

Internal Control/Management Findings

ISD 0347 WILLMAR

Internal Control/Management Findings

Fixed Assets

ISD 0361 INTERNATIONAL FALLS

Internal Control/Management Findings

Segregation of Duties

ISD 0378 DAWSON-BOYD

Internal Control/Management Findings

Fixed Assets

ISD 0381 LAKE SUPERIOR

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0394 MONTGOMERY-LONSDALE

Internal Control/Management Findings

ISD 0413 MARSHALL

Internal Control/Management Findings

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

ISD 0423 HUTCHINSON

Internal Control/Management Findings

Fixed Assets

ISD 0432 MAHNOMEN

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0435 WAUBUN

Internal Control/Management Findings

Segregation of Duties

ISD 0465 LITCHFIELD

Internal Control/Management Findings

ISD 0466 DASSEL-COKATO

Internal Control/Management Findings

Fixed Assets

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Exhibit 5
(Continued)

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0477 PRINCETON

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0480 ONAMIA

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0482 LITTLE FALLS

Internal Control/Management Findings

ISD 0484 PIERZ

Internal Control/Management Findings
Segregation of Duties

ISD 0492 AUSTIN

Internal Control/Management Findings

ISD 0500 SOUTHLAND

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

ISD 0508 ST PETER

Internal Control/Management Findings
Fixed Assets

ISD 0518 WORTHINGTON

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

ISD 0535 ROCHESTER

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

ISD 0544 FERGUS FALLS

Internal Control/Management Findings

ISD 0548 PELICAN RAPIDS

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0549 PERHAM

Internal Control/Management Findings

ISD 0564 THIEF RIVER FALLS

Internal Control/Management Findings
Fixed Assets

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Exhibit 5
(Continued)

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0578 PINE CITY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0593 CROOKSTON

Internal Control/Management Findings
Fixed Assets

ISD 0595 EAST GRAND FORKS

Internal Control/Management Findings
Fixed Assets

ISD 0599 FERTILE-BELTRAMI

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0601 FOSSTON

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0621 MOUNDS VIEW

Internal Control/Management Findings

ISD 0622 NORTH ST PAUL-MAPLEWOOD

Internal Control/Management Findings
Fixed Assets

ISD 0623 ROSEVILLE

Internal Control/Management Findings
State and Local Compliance

ISD 0624 WHITE BEAR LAKE

Internal Control/Management Findings
Segregation of Duties

ISD 0625 ST PAUL

Internal Control/Management Findings

ISD 0656 FARIBAULT

Internal Control/Management Findings

ISD 0659 NORTHFIELD

Internal Control/Management Findings
Fixed Assets

ISD 0682 ROSEAU

Internal Control/Management Findings
Fixed Assets

ISD 0690 WARROAD

Internal Control/Management Findings
Fixed Assets
State and Local Compliance

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(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0695 CHISHOLM
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0700 HERMANTOWN
Internal Control/Management Findings
Segregation of Duties
State and Local Compliance

ISD 0701 HIBBING
Internal Control/Management Findings

ISD 0704 PROCTOR
Internal Control/Management Findings
Segregation of Duties
State and Local Compliance

ISD 0706 VIRGINIA
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

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

ISD 0709 DULUTH
Internal Control/Management Findings
State and Local Compliance

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

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

ISD 0719 PRIOR LAKE
Internal Control/Management Findings

ISD 0720 SHAKOPEE
Internal Control/Management Findings

ISD 0727 BIG LAKE
Internal Control/Management Findings
Fixed Assets

ISD 0728 ELK RIVER
Internal Control/Management Findings

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(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0739 KIMBALL

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0740 MELROSE

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0741 PAYNESVILLE

Internal Control/Management Findings
Segregation of Duties

ISD 0742 ST CLOUD

Internal Control/Management Findings
Fixed Assets

ISD 0743 SAUK CENTRE

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0745 ALBANY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0748 SARTELL

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0750 ROCORI AREA SCHOOLS

Internal Control/Management Findings
Segregation of Duties

ISD 0761 OWATONNA

Internal Control/Management Findings

ISD 0777 BENSON

Internal Control/Management Findings

ISD 0786 BERTHA-HEWITT

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0820 SEBEKA

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0821 MENAHGA

Internal Control/Management Findings

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(Continued)

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0829 WASECA
Internal Control/Management Findings
Fixed Assets

ISD 0831 FOREST LAKE
Internal Control/Management Findings
Fixed Assets

ISD 0832 MAHTOMEDI
Internal Control/Management Findings
Segregation of Duties

ISD 0833 SO WASHINGTON COUNTY
Internal Control/Management Findings
Fixed Assets

ISD 0834 STILLWATER
Internal Control/Management Findings
Fixed Assets

ISD 0837 MADELIA
Internal Control/Management Findings

ISD 0840 ST JAMES
Internal Control/Management Findings

ISD 0846 BRECKENRIDGE
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0861 WINONA
Internal Control/Management Findings

ISD 0876 ANNANDALE
Internal Control/Management Findings
Fixed Assets

ISD 0877 BUFFALO
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0879 DELANO
Internal Control/Management Findings
Fixed Assets

ISD 0882 MONTICELLO
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0883 ROCKFORD
Internal Control/Management Findings
Segregation of Duties

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(Continued)

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0891 CANBY

Internal Control/Management Findings
Fixed Assets

ISD 0911 CAMBRIDGE

Internal Control/Management Findings
Fixed Assets
State and Local Compliance

ISD 0912 MILACA

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2134 UNITED SOUTH CENTRAL

Internal Control/Management Findings
Segregation of Duties

ISD 2135 MAPLE RIVER

Internal Control/Management Findings

ISD 2137 KINGSLAND

Internal Control/Management Findings
Segregation of Duties

ISD 2142 ST LOUIS COUNTY

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

ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2144 CHISAGO LAKES

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

ISD 2149 MINNEWASKA

Internal Control/Management Findings

ISD 2154 EVELETH-GILBERT

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2155 WADENA-DEER CREEK

Internal Control/Management Findings
Fixed Assets

ISD 2159 BUFFALO LAKE-HECTOR

Internal Control/Management Findings
Fixed Assets

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Exhibit 5
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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2164 DILWORTH-GLYNDON-FELTON

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 2165 HINCKLEY-FINLAYSON

Internal Control/Management Findings

ISD 2169 MURRAY COUNTY

Internal Control/Management Findings

ISD 2170 STAPLES-MOTLEY

Internal Control/Management Findings

ISD 2174 PINE RIVER - BACKUS

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 2184 LUVERNE

Internal Control/Management Findings

ISD 2190 YELLOW MEDICINE EAST

Internal Control/Management Findings

Fixed Assets

ISD 2198 FILLMORE CENTRAL

Internal Control/Management Findings

Segregation of Duties

ISD 2310 SIBLEY EAST

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 2342 WEST CENTRAL AREA SCHOOLS

Internal Control/Management Findings

ISD 2364 BELGRADE-BROOTEN-ELROSA

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 2365 GIBBON-FAIRFAX-WINTHROP

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

State and Local Compliance

ISD 2396 A.C.G.C.

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

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(Continued)

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2397 LESUEUR-HENDERSON
Internal Control/Management Findings
Fixed Assets

ISD 2448 MARTIN COUNTY WEST
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2534 BIRD ISLAND
Internal Control/Management Findings

ISD 2580 ASKOV-SANDSTONE
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2689 PIPESTONE-JASPER
Internal Control/Management Findings
Fixed Assets
Segregation of Duties
State and Local Compliance

ISD 2711 MESABI EAST SCHOOLS
Internal Control/Management Findings
Segregation of Duties
State and Local Compliance

ISD 2752 FAIRMONT AREA SCHOOLS
Internal Control/Management Findings
Fixed Assets
State and Local Compliance

ISD 2753 LONG PRAIRIE-GREY EAGLE
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2758 REDWOOD FALLS
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2853 LAC QUI PARLE VALLEY
Internal Control/Management Findings

ISD 2859 GLENCOE-SILVER LAKE
Internal Control/Management Findings
State and Local Compliance

ISD 2860 BLUE EARTH AREA SCHOOLS
Internal Control/Management Findings
Fixed Assets
State and Local Compliance

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2890 RENVILLE COUNTY WEST

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 2895 JACKSON COUNTY CENTRAL

Internal Control/Management Findings

LAKES COUNTRY SERVICE COOP

Internal Control/Management Findings

MEEKER-WRIGHT SPECIAL ED COOP

Internal Control/Management Findings

METROPOLITAN TWIN CITIES AREA ESCU

Internal Control/Management Findings

Segregation of Duties

MID STATE EDUCATION DISTRICT

Internal Control/Management Findings

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings

Segregation of Duties

MN RIVER VALLEY ED DISTRICT

Internal Control/Management Findings

Fixed Assets

MN RIVER VALLEY SPEC ED COOP

Internal Control/Management Findings

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

NE SERVICE COOP

Internal Control/Management Findings

State and Local Compliance

NEW VISIONS SCHOOL

Internal Control/Management Findings

NORTH CENTRAL SERVICE COOP

Internal Control/Management Findings

Segregation of Duties

NORTHERN LAKES SP ED COOP

Internal Control/Management Findings

Fixed Assets

NW SERVICE COOP

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

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(Continued)

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SCHOOLS AND RELATED AGENCIES (continued)

RIVER BEND EDUCATION DISTRICT
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ROOT RIVER EDUCATION DISTRICT
Internal Control/Management Findings
Segregation of Duties

SOUTH CENTRAL SERVICE COOP
Internal Control/Management Findings
State and Local Compliance

SOUTHERN PLAINS ED COOP
Internal Control/Management Findings
Fixed Assets

SSD 1 MINNEAPOLIS
Internal Control/Management Findings

SSD 6 SOUTH ST PAUL
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ST CROIX RIVER EDUCATION DISTRICT
Internal Control/Management Findings
Segregation of Duties

SW & WEST CENTRAL SERVICE COOP
Internal Control/Management Findings

WEST CENTRAL EDUCATION DISTRICT
Internal Control/Management Findings
Segregation of Duties

ZUMBRO EDUCATION DISTRICT
Internal Control/Management Findings
Segregation of Duties

TRIBAL GOVERNMENTS

BOIS FORTE RES BUS COMM
Internal Control/Management Findings
Expenditures

FOND DU LAC RESERVATION
Internal Control/Management Findings
Expenditures
Fixed Assets
General Administration - Adequacy/Propriety of Procedures

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

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TRIBAL GOVERNMENTS (continued)

LEECH LAKE RESERVATION BUS COMM

Internal Control/Management Findings

MILLE LACS BAND OF CHIPPEWA INDIANS

Internal Control/Management Findings

RED LAKE BAND OF CHIPPEWA INDIANS

Internal Control/Management Findings

Expenditures

General Administration - Adequacy/Propriety of Procedures

EXHIBIT 6

FEDERAL CROSSCUTTING FINDINGS

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

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

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

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Exhibit 6

CITIES

CITY OF ADA

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

CITY OF BEJOU

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF BOCK

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF CHISAGO CITY

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF COKATO

- Internal Control/Management Findings
 - Fixed Assets

CITY OF CROOKSTON

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

CITY OF DEER RIVER

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF EDEN VALLEY

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF ELY

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

CITY OF GRANITE FALLS

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF HACKENSACK

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF HANOVER

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

CITY OF KILKENNY

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF LAKE CITY

- Internal Control/Management Findings
 - Segregation of Duties

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CITIES (continued)

CITY OF MAYER

Internal Control/Management Findings
Segregation of Duties

CITY OF MINNEAPOLIS

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

CITY OF MOORHEAD

Internal Control/Management Findings
Segregation of Duties

CITY OF MOUNTAIN LAKE

Internal Control/Management Findings
Segregation of Duties

CITY OF PERHAM

Internal Control/Management Findings
Segregation of Duties

CITY OF ROYALTON

Internal Control/Management Findings
Segregation of Duties

CITY OF ST MICHAEL

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

CITY OF TOWER

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

CITY OF TWO HARBORS

Internal Control/Management Findings
Segregation of Duties

CITY OF VERGAS

Internal Control/Management Findings
Segregation of Duties

COUNTIES

FREEBORN COUNTY

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

MARTIN COUNTY

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

HOUSING AND REDEVELOPMENT AUTHORITIES

DULUTH HRA

Internal Control/Management Findings
Fixed Assets

NONPROFIT AGENCIES

BRIDGES MEDICAL SERVICES

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

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(Continued)**

NONPROFIT AGENCIES (continued)

CHILDREN'S ADVOCATE PROG OF MANKATO

Internal Control/Management Findings

Segregation of Duties

REACH-UP INCORPORATED

Internal Control/Management Findings

Segregation of Duties

TRI-COUNTY ACTION PROGRAMS

Internal Control/Management Findings

Segregation of Duties

WESTERN COMMUNITY ACTION INC

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

WORKFORCE DEVELOPMENT INC

Internal Control/Management Findings

Segregation of Duties

OTHER GOVERNMENTAL AGENCIES

COUNTRYSIDE PUBLIC HEALTH SERVICE

Internal Control/Management Findings

Segregation of Duties

SOUTHWEST METRO TRANSIT COMMISSION

Internal Control/Management Findings

Segregation of Duties

SCHOOLS AND RELATED AGENCIES

BEMIDJI INTERDISTRICT COUNCIL

Internal Control/Management Findings

Segregation of Duties

BENTON-STEARNES EDUCATION DISTRICT

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

GOODHUE COUNTY EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ISD 0004 MCGREGOR

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0014 FRIDLEY

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0022 DETROIT LAKES

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0032 BLACKDUCK

Internal Control/Management Findings

Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0047 SAUK RAPIDS
Internal Control/Management Findings
Segregation of Duties

ISD 0051 FOLEY
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0110 WACONIA
Internal Control/Management Findings
Segregation of Duties

ISD 0115 CASS LAKE - BENA
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0118 REMER
Internal Control/Management Findings
Segregation of Duties

ISD 0162 BAGLEY
Internal Control/Management Findings
Segregation of Duties

ISD 0166 COOK COUNTY
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0177 COTTONWOOD & JACKSON
Internal Control/Management Findings
Segregation of Duties

ISD 0192 FARMINGTON
Internal Control/Management Findings
Segregation of Duties

ISD 0199 INVER GROVE HEIGHTS
Internal Control/Management Findings
Fixed Assets

ISD 0271 BLOOMINGTON
Internal Control/Management Findings
Segregation of Duties

ISD 0277 WESTONKA
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0281 ROBBINSDALE
Internal Control/Management Findings
Fixed Assets

ISD 0286 BROOKLYN CENTER
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0316 COLERAINE
Internal Control/Management Findings
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0317 DEER RIVER
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0361 INTERNATIONAL FALLS
Internal Control/Management Findings
Segregation of Duties

ISD 0381 LAKE SUPERIOR
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0413 MARSHALL
Internal Control/Management Findings
General Administration - Adequacy/Propriety of Procedures

ISD 0432 MAHNOMEN
Internal Control/Management Findings
Segregation of Duties

ISD 0435 WAUBUN
Internal Control/Management Findings
Segregation of Duties

ISD 0477 PRINCETON
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0480 ONAMIA
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0484 PIERZ
Internal Control/Management Findings
Segregation of Duties

ISD 0518 WORTHINGTON
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0548 PELICAN RAPIDS
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0578 PINE CITY
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0593 CROOKSTON
Internal Control/Management Findings
Fixed Assets

ISD 0690 WARROAD
Internal Control/Management Findings
Expenditures

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0695 CHISHOLM
Internal Control/Management Findings
Fixed Assets
General Administration - Adequacy/Propriety of Procedures
Segregation of Duties

ISD 0706 VIRGINIA
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

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

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

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

ISD 0739 KIMBALL
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0740 MELROSE
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0741 PAYNESVILLE
Internal Control/Management Findings
Segregation of Duties

ISD 0742 ST CLOUD
Internal Control/Management Findings
Fixed Assets

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

ISD 0745 ALBANY
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0748 SARTELL
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

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

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**Exhibit 6
(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

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

ISD 0820 SEBEKA
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0831 FOREST LAKE
Internal Control/Management Findings
Fixed Assets

ISD 0832 MAHTOMEDI
Internal Control/Management Findings
Segregation of Duties

ISD 0834 STILLWATER
Internal Control/Management Findings
Fixed Assets

ISD 0846 BRECKENRIDGE
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0877 BUFFALO
Internal Control/Management Findings
Segregation of Duties

ISD 0882 MONTICELLO
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0912 MILACA
Internal Control/Management Findings
Fixed Assets
Segregation of Duties

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

ISD 2137 KINGSLAND
Internal Control/Management Findings
Segregation of Duties

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

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

ISD 2155 WADENA-DEER CREEK
Internal Control/Management Findings
Fixed Assets

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2001**

**Exhibit 6
(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 2164 DILWORTH-GLYNDON-FELTON

Internal Control/Management Findings
Segregation of Duties

ISD 2174 PINE RIVER - BACKUS

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2190 YELLOW MEDICINE EAST

Internal Control/Management Findings
Fixed Assets

ISD 2198 FILLMORE CENTRAL

Internal Control/Management Findings
Segregation of Duties

ISD 2364 BELGRADE-BROOTEN-ELROSA

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2365 GIBBON-FAIRFAX-WINTHROP

Internal Control/Management Findings
Segregation of Duties

ISD 2396 A.C.G.C.

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2580 ASKOV-SANDSTONE

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2689 PIPESTONE-JASPER

Internal Control/Management Findings
Segregation of Duties

ISD 2753 LONG PRAIRIE-GREY EAGLE

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2758 REDWOOD FALLS

Internal Control/Management Findings
Segregation of Duties

ISD 2890 RENVILLE COUNTY WEST

Internal Control/Management Findings
Segregation of Duties

METROPOLITAN TWIN CITIES AREA ESCU

Internal Control/Management Findings
Segregation of Duties

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings
Segregation of Duties

MN RIVER VALLEY ED DISTRICT

Internal Control/Management Findings
Fixed Assets

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2001**

**Exhibit 6
(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

NORTH CENTRAL SERVICE COOP

Internal Control/Management Findings

Segregation of Duties

RIVER BEND EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ROOT RIVER EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

WEST CENTRAL EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

TRIBAL GOVERNMENTS

GRAND PORTAGE RESERVATION

Internal Control/Management Findings

Expenditures

RED LAKE BAND OF CHIPPEWA INDIANS

Internal Control/Management Findings

Expenditures

General Administration - Adequacy/Propriety of Procedures