

STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

**REPORT OF THE STATE AUDITOR
ON FEDERALLY ASSISTED PROGRAMS
OF SUBRECIPIENTS OF
THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 2015**

Description of the Office of the State Auditor

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

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

The State Auditor performs approximately 150 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

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

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

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

Pension - monitors investment, financial, and actuarial reporting for approximately 700 public pension funds; and

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

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

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**FEDERALLY ASSISTED PROGRAMS
OF SUBRECIPIENTS OF
THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 2015**



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

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The Honorable Daniel R. Levinson, Inspector General
Office of Inspector General
U.S. Department of Health and Human Services
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The Office of the State Auditor has completed its report on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2015.

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, 2015, is prepared to demonstrate the State of Minnesota's compliance with the requirement for audit of federal funds granted to its subrecipients.

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

Memorandum of Understanding

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

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

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

Review of Subrecipient Audit Reports

For the fiscal year ended June 30, 2015, 476 entities were determined to have received sufficient federal funds from the State of Minnesota to require them to submit audited financial statements. Not all subrecipients submitted audited financial statements in time to be included in this report.

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

Audits expected and audits received, by type, are:

	Total	Received	Failed to Report	Not Received in Time for Publication
Cities	59	59	-	-
Counties	81	81	-	-
Nonprofit Agencies	60	39	15	6
Other Governmental Agencies	24	21	-	3
Regional Development Commissions	3	3	-	-
Schools and Related Agencies	242	238	4	-
Tribal Governments	7	4	2	1
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	476	445	21	10
	<hr/>	<hr/>	<hr/>	<hr/>
Percent	100%	94%	4%	2%

Significant Items

To be included in this report, financial statements must have been received by February 3, 2016. The Single Audit Act requires governments to file their single audit reports within nine months of year-end; therefore, governmental entities with fiscal years ending May 3, 2015, 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-one entities failed to report in compliance with these requirements. An additional ten reports were not received in time for this publication, reflecting the fact that entities (other than schools) with fiscal years ending between May 4 and July 1, 2015, 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, 2014, and June 30, 2015. The resolution of questioned costs, noncompliance, and crosscutting findings is the responsibility of the administering agency. The exhibits are:

Exhibit 1 Questioned Costs

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

- Exhibit 2 Expenditures of Federal Awards by CFDA Number
Exhibit 2 is a summary of expenditures of federal awards by CFDA number and by administering agency type--direct federal or passed through the state or other agency.
- Exhibit 3 Expenditures of Federal Awards by Subrecipient Entity
Exhibit 3 is a summary of expenditures of federal awards by subrecipient entity and administrative agency type--direct federal or passed through the state or other agency. Also shown are those entities that were to file a single audit report and did not. The exhibit identifies whether the entity's audit report is acceptable; that is, if the audit report contains all reporting elements required by applicable auditing standards.
- Exhibit 4 Expenditures of Federal Awards by Administering Agency
Exhibit 4 is a summary of expenditures of federal awards by the administrative agency and a breakdown of those agencies by the subrecipient entities and CFDA numbers. Also identified are federal or nonfederal crosscutting findings or grant noncompliance (refer to Exhibits 5 and 6 for detailed crosscutting findings). The exhibit also identifies if the entity's audit report is acceptable.
- Exhibit 5 Summary of Nonfederal Crosscutting Findings by Agency Type
Exhibit 5 is a summary of nonfederal crosscutting findings by entity. Nonfederal crosscutting findings are non-monetary and do not pertain to federal programs.
- Exhibit 6 Summary of Federal Crosscutting Findings by Agency Type
Exhibit 6 is a summary of federal crosscutting findings by entity. Federal crosscutting findings are non-monetary and do not pertain to a specific federal program.

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

Report Distribution

This report will be posted on the Office of the State Auditor's website (www.auditor.state.mn.us) and will be distributed to:

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

Statistical Information

The following table shows the number of subrecipients submitting single audits that were included in our reports for each of the ten years ended June 30, 2015:

Year	Cities	Counties	Nonprofit Agencies	Other Governments	Regional Development Commissions	Schools and Related Agencies	Tribal Governments	Total
2015	59	81	39	21	3	238	4	445
2014	54	82	49	23	5	239	6	458
2013	68	83	52	21	3	247	3	477
2012	81	86	53	20	5	247	6	498
2011	106	86	67	35	8	286	8	596
2010	94	85	60	32	6	347	3	627
2009	66	84	61	26	4	207	4	452
2008	57	74	54	18	6	201	4	414
2007	61	78	60	15	5	183	5	407
2006	66	71	54	17	3	188	4	403

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

Year	Administering Agency			Total
	Federal	State	Other	
2015	\$ 690	\$ 1,464	\$ 171	\$ 2,325
2014	673	1,473	182	2,328
2013	985	1,537	246	2,768
2012	1,027	1,679	310	3,016
2011	1,034	2,139	163	3,336
2010	614	2,476	135	3,225
2009	588	1,569	86	2,244
2008	504	1,238	82	1,824
2007	764	1,226	99	2,089
2006	531	1,147	86	1,764

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

June 30	Amount
2015	\$ 269,112
2014	428,749
2013	88,352
2012	882,149
2011	414,066
2010	430,960
2009	767,712
2008	75,895
2007	550,025
2006	595,758

Acknowledgment

The preparation of this report on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2015, was accomplished through the effort of the Single Audit Division and the cooperation of various federal, state, and local agencies. I hereby acknowledge those local entities that submitted their annual reports in a timely manner.

Sincerely,

/s/Rebecca Otto

Rebecca Otto
State Auditor

EXHIBIT 1

QUESTIONED COSTS

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

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**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Questioned Costs
For the Year Ended June 30, 2015**

Exhibit 1

Administering Agency Name of Entity	CFDA Number	Reason	Dollar Amount
MN - DEPARTMENT OF EDUCATION			
ISD 0077 MANKATO	10.553	Grant Compliance	2
ISD 0077 MANKATO	84.010	Expenditures & Grant Compliance	170
ISD 0088 NEW ULM	10.555	Grant Reporting	145
ISD 0281 ROBBINSDALE	84.027	Grant Compliance	49,989
ISD 0281 ROBBINSDALE	84.367	Grant Compliance	163,111
ISD 0548 PELICAN RAPIDS	10.555	Grant Compliance	291
ISD 0623 ROSEVILLE	10.555	Grant Compliance	713
ISD 0623 ROSEVILLE	84.010	Grant Compliance	5,892
ISD 0656 FARIBAULT	10.555	Grant Compliance	121
ISD 0717 JORDAN	10.555	Grant Compliance	8,122
ISD 0829 WASECA	10.555	Grant Compliance	450
ISD 2899 PLAINVIEW-ELGIN-MILLVILL	10.555	Expenditures & Grant Compliance	1,543
			<u>230,549</u>
MN - DEPARTMENT OF HUMAN SERVICES			
BELTRAMI COUNTY	93.558	Grant Compliance	10,084
NATIONAL INSTITUTE FOR EXCELLENCE IN TEACHING			
PARTNERSHIP ACADEMY CHARTER S	84.374	Expenditures	24,705
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
RESOURCE INC	14.267	Expenditures & Grant Compliance	3,774
			<u>269,112</u>
Total Questioned Costs			<u><u>269,112</u></u>

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EXHIBIT 2

EXPENDITURES OF FEDERAL AWARDS BY CFDA NUMBER

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

State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2015

Exhibit 2

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
10.000	104,083	---	---	104,083
10.025	7,364	---	---	7,364
10.055	---	662	---	662
10.069	13,231	---	---	13,231
10.168	74,040	---	---	74,040
10.415	2,363,667	---	---	2,363,667
10.433	436	---	---	436
10.446	---	---	73,131	73,131
10.550	---	38,816	---	38,816
10.551	---	118,328	84,516	202,844
10.553	---	39,701,737	---	39,701,737
10.555	140,280	152,960,719	---	153,100,999
10.556	---	71,754	---	71,754
10.557	---	27,060,205	3,556,422	30,616,627
10.558	---	16,338,165	22,893	16,361,058
10.559	---	6,509,742	26,184	6,535,926
10.561	40,240	52,229,308	162,442	52,431,990
10.565	5,826	7,346,016	---	7,351,842
10.567	1,296,846	120,322	---	1,417,168
10.568	---	1,268,790	35,609	1,304,399
10.569	---	11,718,875	1,094,536	12,813,411
10.572	---	22,017	---	22,017
10.574	373	---	---	373
10.575	23,862	25,809	---	49,671
10.576	---	4,420	---	4,420
10.579	---	22,216	---	22,216
10.580	---	592,292	246,263	838,555
10.582	9,635	2,694,281	---	2,703,916
10.592	---	3,560	---	3,560
10.664	10,821	146,640	---	157,461
10.665	---	6,393,162	101,710	6,494,872
10.674	---	129,583	---	129,583
10.675	16,831	---	---	16,831
10.687	65,842	---	---	65,842
10.760	10,868,280	---	---	10,868,280
10.766	7,824,715	---	---	7,824,715
10.769	252,750	---	---	252,750
10.781	524,158	---	---	524,158
10.787	22,962,737	---	---	22,962,737
10.855	61,044	---	---	61,044

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, 2015

Exhibit 2
(Continued)

CFDA Number	Direct Federal	Pass Through		Total
		State	Other Agency	
10.913	228,656	---	---	228,656
10.923	195,166	24,404	---	219,570
11.302	154,614	---	12,134	166,748
11.307	11,596,999	---	---	11,596,999
11.419	13,352	74,699	---	88,051
11.549	---	596	---	596
11.555	---	---	481	481
11.557	---	---	9,267	9,267
12.000	432,271	---	---	432,271
12.357	71,185	---	---	71,185
12.401	14,412	24,823	---	39,235
14.103	229,432	---	---	229,432
14.169	43,768	---	46,878	90,646
14.181	94,823	---	17,808	112,631
14.191	19,924	---	---	19,924
14.195	297,766	---	---	297,766
14.218	32,264,257	---	3,350,580	35,614,837
14.228	---	7,868,169	3,282,618	11,150,787
14.231	2,379,939	1,008,869	245,670	3,634,478
14.235	3,441,036	100,090	169,441	3,710,567
14.238	3,929,605	24,099	44,878	3,998,582
14.239	7,386,951	---	3,051,086	10,438,037
14.241	852,766	---	443,985	1,296,751
14.249	---	---	65,800	65,800
14.252	---	---	13,744	13,744
14.256	2,177,727	---	1,251,038	3,428,765
14.257	---	57,049	400	57,449
14.267	2,798,444	11,375	579,834	3,389,653
14.323	---	---	16,447	16,447
14.703	69,496	---	159,856	229,352
14.850	472,682	---	---	472,682
14.862	1,349,271	---	---	1,349,271
14.867	3,763,157	---	---	3,763,157
14.871	66,422,673	---	750,076	67,172,749
14.872	521,083	---	---	521,083
14.882	1,926,851	---	---	1,926,851
14.900	1,629,252	12,242	229,222	1,870,716
14.901	704	---	---	704
14.905	1,273,608	---	27,201	1,300,809
14.913	2,010,559	---	---	2,010,559

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, 2015

Exhibit 2
(Continued)

CFDA Number	Audited Award Expenditure Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
14.914	---	44,889	---	44,889
15.021	2,314,053	---	---	2,314,053
15.022	30,060,700	---	---	30,060,700
15.024	548,824	---	---	548,824
15.030	227,671	---	---	227,671
15.033	409,155	---	---	409,155
15.035	315,093	---	---	315,093
15.036	103,880	---	---	103,880
15.038	97	---	---	97
15.039	---	---	155,852	155,852
15.040	683,620	---	---	683,620
15.042	5,385,353	---	---	5,385,353
15.043	255,598	---	---	255,598
15.044	922,609	---	---	922,609
15.046	457,242	---	---	457,242
15.047	270,206	---	---	270,206
15.048	789,476	---	---	789,476
15.062	2,869	---	---	2,869
15.108	364,478	---	---	364,478
15.130	87,712	39,681	103,437	230,830
15.133	12,285	---	---	12,285
15.141	23,610	---	---	23,610
15.151	37,698	---	---	37,698
15.226	1,939,034	---	---	1,939,034
15.228	12,000	---	---	12,000
15.230	7,028	---	---	7,028
15.231	37,761	---	---	37,761
15.608	149,692	---	---	149,692
15.611	---	791	---	791
15.622	---	9,768	---	9,768
15.639	119,950	---	---	119,950
15.904	134,706	98,981	---	233,687
15.941	---	---	17,520	17,520
16.000	1,526	---	---	1,526
16.012	75,025	---	---	75,025
16.014	80,080	---	---	80,080
16.021	371	---	---	371
16.111	48,463	---	---	48,463
16.320	314,892	---	9,949	324,841
16.523	---	272,378	48,000	320,378

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, 2015

Exhibit 2
(Continued)

CFDA Number	Direct Federal	Audited Award Expenditure Amounts		Total
		State	Other Agency	
16.527	530,018	---	---	530,018
16.528	56,564	---	---	56,564
16.540	97,167	278,270	---	375,437
16.543	---	---	29,489	29,489
16.560	94,163	---	---	94,163
16.575	---	267,759	---	267,759
16.579	35,243	---	48,114	83,357
16.582	114,549	---	---	114,549
16.585	189,213	92,207	---	281,420
16.587	1,690,316	---	---	1,690,316
16.588	68,496	642,210	1,730	712,436
16.590	637,986	---	---	637,986
16.592	4,411	---	---	4,411
16.593	---	5,600	---	5,600
16.595	30,786	---	---	30,786
16.606	490,168	---	---	490,168
16.607	144,033	14,509	---	158,542
16.608	573,152	---	---	573,152
16.609	27,433	---	---	27,433
16.616	102,934	---	---	102,934
16.710	2,197,556	68,219	8,439	2,274,214
16.726	32,773	---	176,827	209,600
16.731	410,430	---	---	410,430
16.735	30,797	---	---	30,797
16.736	53,921	---	---	53,921
16.738	1,304,049	914,080	526,095	2,744,224
16.741	90,995	---	---	90,995
16.742	---	26,847	---	26,847
16.750	157,821	---	---	157,821
16.751	137,663	---	---	137,663
16.758	1,039,232	---	16,366	1,055,598
16.804	77,465	---	69,427	146,892
16.805	174,690	---	---	174,690
16.819	50,563	---	165,934	216,497
16.922	362,022	---	---	362,022
17.207	---	943,314	---	943,314
17.235	---	1,440,936	466,960	1,907,896
17.245	---	16,032	---	16,032
17.258	---	7,180,502	371,769	7,552,271
17.259	8,241	6,276,114	698,998	6,983,353

**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, 2015**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
17.260	---	---	14,463	14,463
17.265	433,618	---	---	433,618
17.267	---	91,518	37,265	128,783
17.270	619,876	---	---	619,876
17.274	1,257,203	---	---	1,257,203
17.275	---	---	37,368	37,368
17.277	---	689,007	18,590	707,597
17.278	---	5,442,578	513,864	5,956,442
17.282	---	20,907	---	20,907
17.720	38,981	---	---	38,981
19.510	---	---	1,299,203	1,299,203
20.106	---	28,782,440	---	28,782,440
20.200	---	47,216	---	47,216
20.205	2,154,404	142,533,132	559,838	145,247,374
20.215	24,804	---	---	24,804
20.219	---	964,816	---	964,816
20.500	117,157,944	115,446	1,481,316	118,754,706
20.505	---	667,479	---	667,479
20.507	71,504,738	3,346,878	4,626,017	79,477,633
20.509	593,697	10,147,374	42,375	10,783,446
20.513	---	109,689	---	109,689
20.514	277,420	---	---	277,420
20.516	595,216	209,946	57,743	862,905
20.519	2,716,562	37,400	---	2,753,962
20.521	459,273	180,247	212,756	852,276
20.522	748,394	---	800,899	1,549,293
20.523	98,339	---	---	98,339
20.525	5,793,161	---	---	5,793,161
20.526	4,538,030	---	---	4,538,030
20.600	---	1,789,802	209,767	1,999,569
20.601	---	2,626	6,964	9,590
20.608	---	2,138,603	299,919	2,438,522
20.609	---	33,290	3,773	37,063
20.610	---	10,000	---	10,000
20.616	---	404,338	67,066	471,404
20.703	---	107,020	---	107,020
20.930	750,000	---	---	750,000
20.933	10,000,000	45,021	---	10,045,021
21.000	41,081	---	374,478	415,559
21.008	12,105	---	---	12,105

**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, 2015**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
21.009	14,800	---	5,758	20,558
30.009	52,000	---	---	52,000
45.024	104,944	---	---	104,944
45.025	3,000	294,706	---	297,706
45.310	134,243	269,842	---	404,085
45.311	2,998	---	---	2,998
45.312	5,495	---	---	5,495
47.076	---	---	137,227	137,227
64.101	15,094	---	---	15,094
66.032	63,603	---	---	63,603
66.034	3,553	---	---	3,553
66.038	215,099	---	---	215,099
66.041	25,875	---	---	25,875
66.440	6,063	---	---	6,063
66.458	282,323	781,363	88,606,675	89,670,361
66.460	1,460	486,552	103,996	592,008
66.468	299,770	5,722,099	13,087,215	19,109,084
66.469	88,676	159,123	---	247,799
66.472	---	5,000	---	5,000
66.473	88,879	---	---	88,879
66.605	1,963,147	---	---	1,963,147
66.608	88,467	---	---	88,467
66.817	237,438	---	---	237,438
66.818	1,234,644	114,642	---	1,349,286
66.926	15,695	---	51,323	67,018
81.042	---	4,145,528	10,052	4,155,580
81.087	10,339	---	---	10,339
81.128	75,000	---	---	75,000
84.002	---	3,763,254	141,733	3,904,987
84.010	702,658	129,373,324	410,527	130,486,509
84.011	---	1,859,896	20,001	1,879,897
84.013	---	211,259	---	211,259
84.027	1,396,812	159,204,243	8,823,404	169,424,459
84.031	---	---	238,667	238,667
84.041	16,948,540	---	---	16,948,540
84.048	---	5,353,841	1,560,896	6,914,737
84.060	2,989,276	130,842	7,970	3,128,088
84.126	---	270,562	---	270,562
84.165	17,288	---	---	17,288
84.169	---	50	---	50

**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, 2015**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
84.173	---	5,574,702	334,032	5,908,734
84.181	11,244	5,701,150	254,175	5,966,569
84.184	78,098	---	162,126	240,224
84.186	---	2,547	---	2,547
84.196	21,972	459,610	---	481,582
84.215	2,177,793	---	50,278	2,228,071
84.235	---	786	---	786
84.243	---	---	17,515	17,515
84.250	798,931	---	---	798,931
84.282	---	127,770	---	127,770
84.287	---	5,618,496	1,020,769	6,639,265
84.299	642,842	---	32,944	675,786
84.323	---	837,691	---	837,691
84.326	---	171,969	103,385	275,354
84.327	380,027	---	95,000	475,027
84.328	681,110	---	---	681,110
84.334	---	582,449	1,196,799	1,779,248
84.336	72,999	---	---	72,999
84.351	436,343	---	---	436,343
84.353	---	---	8,491	8,491
84.358	453,495	340,468	---	793,963
84.363	493,097	---	---	493,097
84.365	---	7,225,414	17,620	7,243,034
84.366	87,097	1,296,298	---	1,383,395
84.367	---	24,525,030	---	24,525,030
84.374	---	239,956	817,104	1,057,060
84.377	2,131	3,965,924	---	3,968,055
84.388	---	200,788	---	200,788
84.396	---	---	61,830	61,830
84.401	---	35,223	---	35,223
84.404	6,840	---	---	6,840
84.410	---	95,402	---	95,402
84.411	---	9,733	927,054	936,787
84.412	---	2,402,447	601,137	3,003,584
90.401	---	133,501	---	133,501
93.004	277,863	---	---	277,863
93.008	4,462	---	76,903	81,365
93.043	---	330,393	107,581	437,974
93.044	---	6,225,520	370,226	6,595,746
93.045	---	6,800,034	3,308,420	10,108,454

**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, 2015**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
93.047	440,259	---	---	440,259
93.048	---	824,720	11,970	836,690
93.051	---	165,465	---	165,465
93.052	21,206	1,678,972	465,351	2,165,529
93.053	104,525	1,651,292	1,215,593	2,971,410
93.054	80,809	---	---	80,809
93.069	24,895	4,130,093	544,446	4,699,434
93.071	2,000	85,391	2,091	89,482
93.072	---	35,477	---	35,477
93.074	---	5,429	---	5,429
93.079	14,713	31,017	---	45,730
93.086	---	---	68,032	68,032
93.090	---	391,506	---	391,506
93.103	153,597	---	3,000	156,597
93.110	181,688	---	47,582	229,270
93.116	---	33,860	14,768	48,628
93.127	---	115,984	---	115,984
93.134	211,475	---	---	211,475
93.150	---	736,254	---	736,254
93.153	---	---	325,982	325,982
93.161	---	132,689	---	132,689
93.184	---	---	18,505	18,505
93.210	22,620,585	---	---	22,620,585
93.217	432,000	---	135,021	567,021
93.224	2,675,319	---	---	2,675,319
93.235	---	125,708	---	125,708
93.236	---	35	---	35
93.237	2,579,115	---	---	2,579,115
93.243	1,030,904	1,547,980	3,750	2,582,634
93.247	---	---	34,766	34,766
93.251	---	199,276	23,575	222,851
93.253	327,782	---	---	327,782
93.259	---	123,522	---	123,522
93.268	3,500	667,303	31,004	701,807
93.276	981,621	62,380	---	1,044,001
93.283	267,358	91,813	263,795	622,966
93.284	81,715	---	---	81,715
93.297	3,500,955	---	285,377	3,786,332
93.307	---	---	142,300	142,300
93.314	---	1,725	---	1,725

**State of Minnesota
Office of the State Auditor
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Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2015**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.317	---	---	2,951	2,951
93.361	---	---	12,370	12,370
93.393	---	---	19,108	19,108
93.394	---	---	9,709	9,709
93.395	---	---	256,315	256,315
93.398	320,766	---	---	320,766
93.441	20,721,369	---	---	20,721,369
93.442	310,959	---	---	310,959
93.445	17,191	---	---	17,191
93.500	---	34,955	---	34,955
93.504	98,067	---	---	98,067
93.505	---	7,192,539	800,640	7,993,179
93.507	187,634	17,735	---	205,369
93.508	727,785	---	---	727,785
93.510	260,353	---	---	260,353
93.524	6,757	---	20,400	27,157
93.525	---	677,191	145,207	822,398
93.527	77,861	---	---	77,861
93.531	1,116,191	1,003,713	822,589	2,942,493
93.536	42,139	123,393	---	165,532
93.539	---	61,775	---	61,775
93.546	---	16,992	---	16,992
93.550	646,337	---	---	646,337
93.556	108,605	2,444,993	32,277	2,585,875
93.557	436,198	---	18,214	454,412
93.558	7,406,451	81,681,296	6,261,502	95,349,249
93.561	---	---	7,000	7,000
93.563	1,310,774	94,004,151	18,604	95,333,529
93.564	---	60,623	---	60,623
93.566	---	1,081,719	37,583	1,119,302
93.568	---	55,247,149	8,944	55,256,093
93.569	---	4,195,194	---	4,195,194
93.575	415,296	7,992,965	---	8,408,261
93.576	88,425	24,795	69,141	182,361
93.584	---	---	78,505	78,505
93.590	---	20,667	---	20,667
93.596	351,502	34,007	---	385,509
93.599	---	335,892	---	335,892
93.600	86,308,182	69,694	---	86,377,876
93.602	102,240	---	---	102,240

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, 2015

Exhibit 2
(Continued)

CFDA Number	Audited Award Expenditure Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
93.605	497,606	---	---	497,606
93.612	155,150	---	24,745	179,895
93.617	---	5,371	---	5,371
93.621	---	211,562	---	211,562
93.623	341,541	---	---	341,541
93.645	56,971	813,387	---	870,358
93.658	58,821	29,936,496	4,421	29,999,738
93.659	---	1,652,861	---	1,652,861
93.667	---	30,133,494	17,515	30,151,009
93.669	---	8,220	---	8,220
93.671	106,165	79,454	---	185,619
93.674	---	1,682,866	---	1,682,866
93.701	---	---	132	132
93.714	---	1,634	---	1,634
93.719	---	419,523	---	419,523
93.727	---	---	12,636	12,636
93.733	---	5,000	---	5,000
93.736	---	6,895	---	6,895
93.761	---	12,382	---	12,382
93.767	---	14,173	2,921	17,094
93.773	---	892	---	892
93.778	---	151,884,165	455,994	152,340,159
93.779	---	343,120	---	343,120
93.791	---	345,409	---	345,409
93.822	---	---	25,000	25,000
93.837	---	---	66,593	66,593
93.838	---	---	29,991	29,991
93.839	---	---	31,814	31,814
93.847	---	---	25,056	25,056
93.853	---	---	188,828	188,828
93.855	---	---	6,466	6,466
93.865	---	---	17,039	17,039
93.889	---	961,209	37,546	998,755
93.912	38,955	---	83,847	122,802
93.914	4,741,964	---	36,875	4,778,839
93.917	---	1,124,827	---	1,124,827
93.919	132,007	2,388	---	134,395
93.924	63,096	---	---	63,096
93.926	670,094	---	62,584	732,678
93.933	279,559	---	60,031	339,590

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, 2015

Exhibit 2
(Continued)

<u>CFDA Number</u>	<u>Audited Award Expenditure Amounts</u>			<u>Total</u>
	<u>Direct Federal</u>	<u>Pass Through</u>		
		<u>State</u>	<u>Other Agency</u>	
93.940	---	707,097	---	707,097
93.958	---	2,037,084	16,312	2,053,396
93.959	698,931	5,269,265	119,743	6,087,939
93.977	---	80,808	---	80,808
93.988	77,658	---	---	77,658
93.991	---	249,869	---	249,869
93.994	---	4,990,959	932,509	5,923,468
94.002	447,442	---	---	447,442
94.006	---	---	505,114	505,114
94.011	1,227,143	---	---	1,227,143
94.013	168,114	---	---	168,114
94.016	584,363	---	---	584,363
94.019	---	---	228,730	228,730
96.001	---	80	---	80
97.010	---	---	59,891	59,891
97.012	---	784,755	---	784,755
97.024	124,668	4,010	49,938	178,616
97.029	---	224,769	---	224,769
97.036	254,723	9,770,269	---	10,024,992
97.039	39,649	4,566,789	63,788	4,670,226
97.042	---	3,503,169	---	3,503,169
97.044	1,087,504	216,316	50,981	1,354,801
97.047	---	224,174	---	224,174
97.056	391,845	652,086	4,006	1,047,937
97.067	---	5,087,159	216,310	5,303,469
97.072	422,980	---	---	422,980
97.075	---	284,058	---	284,058
97.083	586,657	---	---	586,657
97.090	468,937	---	---	468,937
97.117	13,918,686	---	---	13,918,686
	<u>689,903,798</u>	<u>1,463,780,494</u>	<u>171,214,876</u>	<u>2,324,899,168</u>

EXHIBIT 3

EXPENDITURES OF FEDERAL AWARDS BY SUBRECIPIENT ENTITY

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

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State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2015

Exhibit 3

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES						
	CITY OF ALEXANDRIA	---	952,415	---	952,415	Yes
	CITY OF AUSTIN	4,290,382	529,713	---	4,820,095	Yes
	CITY OF BIG FALLS	968,128	587,624	---	1,555,752	Yes
	CITY OF BLOOMINGTON	4,814,524	4,014,462	409,230	9,238,216	Yes
	CITY OF BLUE EARTH	964,149	82,801	---	1,046,950	Yes
	CITY OF BRAINERD	1,266	2,107,491	---	2,108,757	Yes
	CITY OF BROOKLYN PARK	438,993	208,562	3,903,032	4,550,587	Yes
	CITY OF CANBY	611,311	446,361	---	1,057,672	Yes
	CITY OF CHANHASSEN	---	1,367,233	---	1,367,233	Yes
	CITY OF DARWIN	---	11,526	767,910	779,436	Yes
	CITY OF DULUTH	4,770,414	12,433,571	316,971	17,520,956	Yes
	CITY OF EAST GRAND FORKS	2,035,287	23,301	---	2,058,588	Yes
	CITY OF EDEN PRAIRIE	539,613	291,132	---	830,745	Yes
	CITY OF EDINA	58,138	1,293,410	18,700	1,370,248	Yes
	CITY OF EVANSVILLE	---	14,978	3,712,995	3,727,973	Yes
	CITY OF FAIRMONT	669,893	33,165	1,034,659	1,737,717	Yes
	CITY OF FOSSTON	---	1,765,707	---	1,765,707	Yes
	CITY OF GIBBON	---	33,811	1,691,877	1,725,688	Yes
	CITY OF GLENCOE	528	1,286,803	---	1,287,331	Yes
	CITY OF GLENWOOD	---	20,842	561,122	581,964	Yes
	CITY OF GRANITE FALLS	1,695,524	56,661	---	1,752,185	Yes
	CITY OF HANLEY FALLS	612,357	13,229	---	625,586	Yes
	CITY OF HERMAN	---	5,000	499,407	504,407	Yes
	CITY OF IVANHOE	2,313,856	1,191	---	2,315,047	Yes
	CITY OF LONG PRAIRIE	782	1,204,774	---	1,205,556	Yes
	CITY OF MANKATO	3,006,966	2,091,715	3,662,959	8,761,640	Yes
	CITY OF MAPLE GROVE	4,781	45,411	1,233,246	1,283,438	Yes
	CITY OF MAPLETON	---	59,415	1,731,495	1,790,910	Yes
	CITY OF MAPLEWOOD	39,938	428,708	53,561	522,207	Yes
	CITY OF MILTONA	870,485	457,508	---	1,327,993	Yes
	CITY OF MINNEAPOLIS	19,494,569	9,241,613	2,120,044	30,856,226	Yes
	CITY OF MOORHEAD	720,534	1,772,533	---	2,493,067	Yes
	CITY OF MORRIS	---	517,500	2,877	520,377	Yes
	CITY OF MOTLEY	---	84,345	2,503,797	2,588,142	Yes
	CITY OF MOUNTAIN LAKE	32,000	188,879	1,288,868	1,509,747	Yes

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

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES (continued)						
	CITY OF NEW ULM	418,552	2,604,769	---	3,023,321	Yes
	CITY OF ORTONVILLE	---	539,250	---	539,250	Yes
	CITY OF OWATONNA	2,381	687,773	---	690,154	Yes
	CITY OF PARK RAPIDS	---	1,609,264	948,876	2,558,140	Yes
	CITY OF PERHAM	---	1,856	571,788	573,644	Yes
	CITY OF PRINCETON	323,820	177,583	50,981	552,384	Yes
	CITY OF RED WING	---	1,637,658	---	1,637,658	Yes
	CITY OF RICHFIELD	2,202,580	14,426	47,256	2,264,262	Yes
	CITY OF ROCHESTER	605,417	6,919,027	---	7,524,444	Yes
	CITY OF ROTHSAY	1,737,953	153,500	---	1,891,453	Yes
	CITY OF ST CLOUD	1,651,917	3,752,806	20,634	5,425,357	Yes
	CITY OF ST LOUIS PARK	3,375	5,660,696	136,930	5,801,001	Yes
	CITY OF ST PAUL	12,102,211	4,333,898	1,741,719	18,177,828	Yes
	CITY OF ST PETER	---	1,497,179	---	1,497,179	Yes
	CITY OF THIEF RIVER FALLS	1,232	753,768	9,267	764,267	Yes
	CITY OF VERGAS	---	575,245	---	575,245	Yes
	CITY OF VESTA	936,942	3,523	---	940,465	Yes
	CITY OF VIKING	1,200,088	591,252	---	1,791,340	Yes
	CITY OF VIRGINIA	96,890	67,680	415,385	579,955	Yes
	CITY OF WADENA	---	977,968	334,327	1,312,295	Yes
	CITY OF WARREN	---	332,895	530,535	863,430	Yes
	CITY OF WARROAD	91,350	422,284	---	513,634	Yes
	CITY OF WILLMAR	---	713,935	2,402,989	3,116,924	Yes
	CITY OF WINONA	---	3,415,674	22,288	3,437,962	Yes
	TOTAL	70,329,126	81,117,299	32,745,725	184,192,150	
COUNTIES						
	AITKIN COUNTY	68,496	1,677,386	192,722	1,938,604	Yes
	ANOKA COUNTY	1,753,996	32,933,266	788,556	35,475,818	Yes
	BECKER COUNTY	321,511	4,737,941	---	5,059,452	Yes
	BELTRAMI COUNTY	274,221	9,149,505	405,793	9,829,519	Yes
	BENTON COUNTY	798	5,207,859	---	5,208,657	Yes
	BIG STONE COUNTY	---	1,211,504	2,558	1,214,062	Yes
	BLUE EARTH COUNTY	122,878	5,839,200	6,226	5,968,304	Yes
	BROWN COUNTY	15,094	4,121,463	245,357	4,381,914	Yes
	CARLTON COUNTY	425,820	4,834,430	435,242	5,695,492	Yes
	CARVER COUNTY	4,947	11,832,524	244,212	12,081,683	Yes

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

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	CASS COUNTY	498,875	4,094,599	40,645	4,634,119	Yes
	CHIPPEWA COUNTY	---	1,372,578	---	1,372,578	Yes
	CHISAGO COUNTY	414	4,008,841	42,375	4,051,630	Yes
	CLAY COUNTY	35,243	6,461,765	56,557	6,553,565	Yes
	CLEARWATER COUNTY	5,170	1,378,513	153,465	1,537,148	Yes
	COOK COUNTY	256,101	3,311,995	99,087	3,667,183	Yes
	CROW WING COUNTY	1,790	7,060,194	---	7,061,984	Yes
	DAKOTA COUNTY	3,981,876	37,325,657	273,622	41,581,155	Yes
	DODGE COUNTY	785	2,323,733	8,242	2,332,760	Yes
	DOUGLAS COUNTY	11,422	3,383,005	373,824	3,768,251	Yes
	FILLMORE COUNTY	---	1,536,012	176,796	1,712,808	Yes
	FREEBORN COUNTY	13,664	6,047,105	2,289	6,063,058	Yes
	GOODHUE COUNTY	72,809	7,544,575	3,699	7,621,083	Yes
	GRANT COUNTY	---	1,175,331	25,984	1,201,315	Yes
	HENNEPIN COUNTY	23,841,959	147,673,978	5,896,436	177,412,373	Yes
	HOUSTON COUNTY	---	2,354,391	30,864	2,385,255	Yes
	HUBBARD COUNTY	---	2,738,733	---	2,738,733	Yes
	ISANTI COUNTY	---	3,760,826	37,225	3,798,051	Yes
	ITASCA COUNTY	847,380	7,038,707	278,610	8,164,697	Yes
	JACKSON COUNTY	---	1,585,994	---	1,585,994	Yes
	KANABEC COUNTY	111,656	3,095,968	257,158	3,464,782	Yes
	KANDIYOHI COUNTY	125,587	4,324,320	---	4,449,907	Yes
	KITSON COUNTY	---	1,173,097	2,640	1,175,737	Yes
	KOOCHICHING COUNTY	38,955	2,572,922	96,285	2,708,162	Yes
	LAC QUI PARLE COUNTY	---	2,225,476	3,129	2,228,605	Yes
	LAKE COUNTY	20,343,119	6,092,005	109,775	26,544,899	Yes
	LAKE OF THE WOODS COUNTY	148,500	707,660	---	856,160	Yes
	LE SUEUR COUNTY	---	1,964,437	218,616	2,183,053	Yes
	LYON COUNTY	852	680,489	10,608	691,949	Yes
	MAHNOMEN COUNTY	5,057	3,012,534	3,289	3,020,880	Yes
	MARSHALL COUNTY	---	1,453,138	---	1,453,138	Yes
	MARTIN COUNTY	---	605,831	---	605,831	Yes
	MC LEOD COUNTY	6,239	2,584,792	264,348	2,855,379	Yes
	MEEKER COUNTY	---	1,896,662	297,105	2,193,767	Yes
	MILLE LACS COUNTY	---	4,316,741	405,042	4,721,783	Yes
	MORRISON COUNTY	127,510	2,884,964	14,395	3,026,869	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)						
	MOWER COUNTY	24,833	3,999,912	5,910	4,030,655	Yes
	NICOLLET COUNTY	---	2,868,680	200,954	3,069,634	Yes
	NOBLES COUNTY	1,878	1,889,890	---	1,891,768	Yes
	NORMAN COUNTY	---	666,223	16,312	682,535	Yes
	OLMSTED COUNTY	757,786	16,128,071	27,404	16,913,261	Yes
	OTTER TAIL COUNTY	---	6,616,287	68,702	6,684,989	Yes
	PENNINGTON COUNTY	---	2,053,968	7,590	2,061,558	Yes
	PINE COUNTY	5,294	6,950,620	414,727	7,370,641	Yes
	PIPESTONE COUNTY	---	724,303	46,228	770,531	Yes
	POLK COUNTY	---	6,000,558	515,515	6,516,073	Yes
	POPE COUNTY	10,274	1,212,068	131,707	1,354,049	Yes
	RAMSEY COUNTY	2,404,090	76,333,666	1,475,562	80,213,318	Yes
	RENVILLE COUNTY	128,305	1,985,923	174,807	2,289,035	Yes
	RICE COUNTY	1,584,011	4,588,303	1,009,448	7,181,762	Yes
	ROCK COUNTY	20,740	989,046	19,313	1,029,099	Yes
	ROSEAU COUNTY	---	1,647,265	---	1,647,265	Yes
	SCOTT COUNTY	188,944	17,166,502	422,035	17,777,481	Yes
	SHERBURNE COUNTY	40,392	6,727,345	48,951	6,816,688	Yes
	SIBLEY COUNTY	123,643	2,753,761	173,421	3,050,825	Yes
	ST LOUIS COUNTY	3,266,141	26,108,066	1,543,476	30,917,683	Yes
	STEARNS COUNTY	126,904	14,198,738	36,053	14,361,695	Yes
	STEELE COUNTY	7,846	3,033,092	---	3,040,938	Yes
	STEVENS COUNTY	---	739,700	---	739,700	Yes
	SWIFT COUNTY	15,427	1,880,964	43,855	1,940,246	Yes
	TODD COUNTY	4,087	2,499,631	380,396	2,884,114	Yes
	TRAVERSE COUNTY	---	974,758	---	974,758	Yes
	WABASHA COUNTY	2,875	1,649,202	4,700	1,656,777	Yes
	WADENA COUNTY	39,093	1,667,486	349,732	2,056,311	Yes
	WASECA COUNTY	---	2,146,849	---	2,146,849	Yes
	WASHINGTON COUNTY	630,771	15,282,081	536,194	16,449,046	Yes
	WATONWAN COUNTY	---	1,395,364	---	1,395,364	Yes
	WILKIN COUNTY	96,883	1,026,149	80,817	1,203,849	Yes
	WINONA COUNTY	228,957	3,598,838	75,390	3,903,185	Yes
	WRIGHT COUNTY	28,355	7,795,917	3,542	7,827,814	Yes
	YELLOW MEDICINE COUNTY	132,198	1,065,039	2,802	1,200,039	Yes
	TOTAL	63,332,451	619,676,911	19,318,319	702,327,681	

**State of Minnesota
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For the Year Ended June 30, 2015**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptabl
			State	Other Agency		
NONPROFIT AGENCIES						
	ADULTS & CHILDRENS ALLIANCE INC	Report not filed within single audit deadline.				
	AMHERST H. WILDER FOUNDATION	2,118,924	633,779	317,673	3,070,376	Yes
	ANOKA COUNTY COMM ACTION PROG INC	4,243,539	4,231,577	291,924	8,767,040	Yes
	ARROWHEAD ECON OPPORTUNITY AGCY	3,349,754	6,877,726	1,901,611	12,129,091	Yes
	BI-COUNTY COMM ACTION COUNCIL	3,153,511	1,127,848	339	4,281,698	Yes
	CAP OF SUBURBAN HENNEPIN	---	2,643,213	450,751	3,093,964	Yes
	CAP RAMSEY & WASHINGTON COUNTIES	8,708,921	17,259,590	---	25,968,511	Yes
	CATHOLIC CHARITIES OF THE ARCHDIOCESE	Report not received in time for this publication.				
	CENTRACARE HLTH SYS/ST CLOUD HOSPITAL	Report not received in time for this publication.				
	CENTRAL MN COUNCIL ON AGING	---	3,030,185	---	3,030,185	Yes
	CENTRAL MN JOBS AND TRAINING	Report not received in time for this publication.				
	CHILD CARE AND NUTRITION INC	---	4,675,951	---	4,675,951	Yes
	CHILD CARE CHOICES INC	---	6,681,835	---	6,681,835	Yes
	CHILD CARE RESOURCE & REFERRAL INC	Report not filed within single audit deadline.				
	CHILDREN'S HEALTH CARE	1,359,998	627,233	1,190,084	3,177,315	Yes
	CORNERSTONE ADVOCACY SERVICE	Report not filed within single audit deadline.				
	GREATER MPLS COUNCIL OF CHURCHES	---	720,718	229,658	950,376	Yes
	HEARTLAND COMMUNITY ACTION AGCY	2,359,858	3,200,108	85,914	5,645,880	Yes
	HIRED	Report not received in time for this publication.				
	HMONG AMERICAN PARTNERSHIP	Report not filed within single audit deadline.				
	HUNGER SOLUTIONS MINNESOTA	---	1,136,772	---	1,136,772	Yes
	INTER-COUNTY COMMUNITY COUNCIL	1,300,957	2,133,533	290,137	3,724,627	Yes
	KOOTASCA COMM ACTION INC	Report not filed within single audit deadline.				
	LAKES & PINES COMM ACT COUNCIL	3,213,942	2,606,942	---	5,820,884	Yes
	LUTHERAN SOCIAL SERVICE OF MN	3,831,865	2,430,528	5,482,922	11,745,315	Yes
	MAHUBE-OTWA COMMUNITY ACTION PRTNSHP	3,927,183	2,534,367	118,997	6,580,547	Yes
	METRO AREA AGENCY ON AGING	---	8,096,911	---	8,096,911	Yes
	METRO CENTER FOR INDEPENDENT LIVING	Report not filed within single audit deadline.				
	MN LICENSED FAMILY CHILD CARE ASSN, INC	Report not filed within single audit deadline.				
	MN RIVER AREA AGENCY ON AGING	---	1,284,568	---	1,284,568	Yes
	MN VALLEY ACTION COUNCIL	3,041,295	10,040,002	1,339,841	14,421,138	Yes
	MPLS AMERICAN INDIAN CENTER, INC	951,025	335,732	---	1,286,757	Yes
	NORTHWEST COMMUNITY ACTION INC	Report not filed within single audit deadline.				
	NW PRIVATE INDUSTRY COUNCIL	Report not received in time for this publication.				
	PACER CENTER, INC	1,275,964	1,249,412	198,385	2,723,761	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	PARENTS IN COMMUNITY ACTION INC	18,847,039	1,303,351	---	20,150,390	Yes
	PRAIRIE FIVE COMM ACT CNL	1,467,729	1,705,906	410,859	3,584,494	Yes
	PRIME PROVIDERS INC	Report not filed within single audit deadline.				
	PROVIDERS CHOICE INC	Report not filed within single audit deadline.				
	RESOURCE INC	1,767,162	2,056,366	4,609,283	8,432,811	Yes
	RURAL MN CEP INC	6,724,789	6,063,162	652,847	13,440,798	Yes
	SCOPE RESOURCE CENTER, INC (PARENT PROVI	Report not filed within single audit deadline.				
	SCOTT CARVER DAKOTA CAP AGENCY INC	2,695,376	7,561,079	189,697	10,446,152	Yes
	SE MN AREA AGENCY ON AGING	---	2,083,302	---	2,083,302	Yes
	SECOND HARVEST HEARTLAND	---	18,564,920	---	18,564,920	Yes
	SECOND HARVEST NORTHERN LAKES FOOD BA	---	621,711	1,130,145	1,751,856	Yes
	SEMCAC INC	1,852,228	6,354,055	1,006,611	9,212,894	Yes
	STARBASE MINNESOTA INC	Report not received in time for this publication.				
	SUSTAINABLE RESOURCES CENTER	Report not filed within single audit deadline.				
	SW MN OPPORTUNITY COUNCIL	1,089,149	1,474,856	148,610	2,712,615	Yes
	SW MN PIC	721,677	727,093	---	1,448,770	Yes
	THREE RIVERS COMMUNITY ACTION, INC	3,747,788	2,272,703	877,265	6,897,756	Yes
	TRI-COUNTY ACTION PROGRAM, INC	Report not filed within single audit deadline.				
	TRI-COUNTY COMMUNITY ACTION, INC.	3,819,496	999,501	---	4,818,997	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	9,818,469	4,546,249	236,725	14,601,443	Yes
	TUBMAN	Report not filed within single audit deadline.				
	WEST CENTRAL MN COMMUNITIES ACTION	3,218,938	1,606,597	52,019	4,877,554	Yes
	WESTERN COMMUNITY ACTION INC	1,559,603	2,032,369	313,104	3,905,076	Yes
	WRIGHT COUNTY COMMUNITY ACTION	1,609,521	1,078,210	28,304	2,716,035	Yes
	YMCA OF THE GREATER TWIN CITIES	Report not filed within single audit deadline.				
	TOTAL	101,775,700	144,609,960	21,553,705	267,939,365	
OTHER GOVERNMENTAL AGENCIES						
	AITKIN-ITASCA-KOOCHICHING CHS	---	626,238	45,632	671,870	Yes
	BEMIDJI REGIONAL AIRPORT	---	607,788	---	607,788	Yes
	CARLTON COOK LAKE ST LOUIS CO HL BD	---	2,798,490	---	2,798,490	Yes
	CHISHOLM HIBBING AIRPORT COMMISSION	---	2,102,878	---	2,102,878	Yes
	COUNTRYSIDE PUBLIC HEALTH SERVICE	---	742,725	17,208	759,933	Yes
	DAKOTA CO COMMUNITY DEVELPMT AGCY	Report not received in time for this publication.				
	DULUTH AIRPORT AUTHORITY	14,412	2,977,670	---	2,992,082	Yes
	DULUTH TRANSIT AUTHORITY	6,809,571	750	---	6,810,321	Yes
	HORIZON COMMUNITY HEALTH BOARD	---	638,186	---	638,186	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
OTHER GOVERNMENTAL AGENCIES (continued)						
	HUMAN SERV OF FARIBAULT & MARTIN CO	---	3,443,775	---	3,443,775	Yes
	MEEKER-MCLEOD-SIBLEY CHS	---	1,029,927	---	1,029,927	Yes
	METRO AIRPORTS COMMISSION	14,950,331	6,136,578	---	21,086,909	Yes
	MINNEAPOLIS PARK & RECREATION BD	---	1,275,777	44,520	1,320,297	Yes
	NE MN OFFICE OF JOB TRAINING	Report not received in time for this publication.				
	NORTH COUNTRY CHS	---	1,306,922	---	1,306,922	Yes
	PACT FOR FAMILIES COLLABORATIVE	---	519,006	180,008	699,014	Yes
	POLK NORMAN MAHNOMEN CHB	---	676,613	---	676,613	Yes
	QUIN COUNTY COMM HEALTH SERVICE	---	687,582	---	687,582	Yes
	RAINBOW RIDER	---	516,222	---	516,222	Yes
	SE MN MULTI COUNTY HRA	2,068,601	35,291	---	2,103,892	Yes
	SOUTHWEST HEALTH & HUMAN SERVICES	---	6,589,201	6,500	6,595,701	Yes
	ST CLOUD METROPOLITAN TRANSIT COMM	6,256,313	171,575	---	6,427,888	Yes
	STEARNS-BENTON EMPLOYMENT TRNG CNCL	Report not received in time for this publication.				
	THREE RIVERS PARK DISTRICT	---	587,646	---	587,646	Yes
	TOTAL	30,099,228	33,470,840	293,868	63,863,936	
REGIONAL DEVELOPMENT COMMISSIONS						
	ARROWHEAD REG DEVELOP COMM	2,364,252	2,794,571	63,788	5,222,611	Yes
	METROPOLITAN COUNCIL	254,710,976	4,376,776	78,825,168	337,912,920	Yes
	NW REGIONAL DEVELOPMENT COMMISSION	2,501,531	2,338,445	---	4,839,976	Yes
	TOTAL	259,576,759	9,509,792	78,888,956	347,975,507	
SCHOOLS AND RELATED AGENCIES						
	ACADEMIA CESAR CHAVEZ CHARTER SCHOOL	---	518,760	119,528	638,288	Yes
	AREA SPEC ED COOP - E. GRAND FORKS	---	1,294,064	---	1,294,064	Yes
	ATHLOS LEADERSHIP ACADEMY	---	610,982	---	610,982	Yes
	AURORA CHARTER SCHOOL	---	507,212	---	507,212	Yes
	BEMIDJI REGIONAL INTERDISTRICT COUNCIL	---	1,970,507	---	1,970,507	Yes
	BENTON-STEARNS EDUCATION DISTRICT	---	2,685,726	22,137	2,707,863	Yes
	BEST ACADEMY	---	754,661	---	754,661	Yes
	COMMUNITY OF PEACE ACADEMY	---	500,812	---	500,812	Yes
	COMMUNITY SCHOOL OF EXCELLENCE	---	1,288,859	---	1,288,859	Yes
	DULUTH PUBLIC SCHOOLS ACADEMY	7,208	862,523	---	869,731	Yes
	EXCELL ACADEMY FOR HIGHER LEARNING	---	529,108	---	529,108	Yes
	FERGUS FALLS AREA SPEC ED COOP	---	1,309,994	---	1,309,994	Yes
	FRESHWATER EDUCATION DISTRICT	---	2,349,641	---	2,349,641	Yes
	GLOBAL ACADEMY CHARTER SCHOOL	---	616,201	---	616,201	Yes

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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		
SCHOOLS AND RELATED AGENCIES (continued)						
	GOODHUE COUNTY EDUCATION DISTRICT	---	1,560,330	---	1,560,330	Yes
	HIAWATHA ACADEMIES	---	1,106,438	---	1,106,438	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	---	2,632,765	15,402	2,648,167	Yes
	HIGHER GROUND ACADEMY	---	1,064,200	---	1,064,200	Yes
	HMONG COLLEGE PREP ACADEMY	---	1,513,734	503,777	2,017,511	Yes
	HOPE COMMUNITY ACADEMY	---	702,199	---	702,199	Yes
	INTERMEDIATE SCHOOL DISTRICT 287	---	1,239,848	20,600	1,260,448	Yes
	INTERMEDIATE SCHOOL DISTRICT 916	6,713	595,709	137,227	739,649	Yes
	ISD 0001 AITKIN	---	688,257	40,588	728,845	Yes
	ISD 0004 MCGREGOR	35,332	496,397	---	531,729	Yes
	ISD 0011 ANOKA-HENNEPIN	85,723	21,851,668	9,632	21,947,023	Yes
	ISD 0012 CENTENNIAL	17,926	2,788,985	4,293	2,811,204	Yes
	ISD 0013 COLUMBIA HEIGHTS	---	3,493,981	5,666	3,499,647	Yes
	ISD 0014 FRIDLEY	288,862	2,559,995	---	2,848,857	Yes
	ISD 0015 ST FRANCIS	28,728	2,309,446	31,378	2,369,552	Yes
	ISD 0016 SPRING LAKE PARK	---	3,073,627	6,285	3,079,912	Yes
	ISD 0022 DETROIT LAKES	89,401	2,114,308	---	2,203,709	Yes
	ISD 0023 FRAZEE - VERGAS	---	893,235	---	893,235	Yes
	ISD 0025 PINE POINT (PONSFORD)	457,556	207,350	8,843	673,749	Yes
	ISD 0031 BEMIDJI	282,490	5,495,407	90,365	5,868,262	Yes
	ISD 0032 BLACKDUCK	28,227	511,481	7,939	547,647	Yes
	ISD 0036 KELLIHER	568,296	372,482	5,244	946,022	Yes
	ISD 0038 RED LAKE	9,817,306	3,475,031	16,087	13,308,424	Yes
	ISD 0047 SAUK RAPIDS - RICE	134,243	1,465,809	235,307	1,835,359	Yes
	ISD 0051 FOLEY	---	653,966	173,485	827,451	Yes
	ISD 0077 MANKATO	---	5,497,674	60,779	5,558,453	Yes
	ISD 0088 NEW ULM	---	722,804	161,679	884,483	Yes
	ISD 0093 CARLTON	80,725	387,491	44,383	512,599	Yes
	ISD 0094 CLOQUET	409,225	1,817,639	3,976	2,230,840	Yes
	ISD 0108 CENTRAL (NORWOOD-YG AMERICA)	---	264,512	257,335	521,847	Yes
	ISD 0110 WACONIA	53,471	869,285	11,798	934,554	Yes
	ISD 0111 WATERTOWN - MAYER	---	859,331	10,351	869,682	Yes
	ISD 0112 EASTERN CARVER CO (CHASKA)	---	3,757,720	30,496	3,788,216	Yes
	ISD 0113 WALKER-HACKENSACK-AKELEY	335,540	838,970	5,419	1,179,929	Yes
	ISD 0115 CASS LAKE - BENA	Failed to report in compliance with Minnesota statutes.				
	ISD 0116 PILLAGER	---	504,793	35,674	540,467	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0118 NORTHLAND COMMUNITY (REMER)	23,927	633,456	---	657,383	Yes
	ISD 0129 MONTEVIDEO	---	654,963	182,942	837,905	Yes
	ISD 0138 NORTH BRANCH	---	892,434	75,787	968,221	Yes
	ISD 0152 MOORHEAD	54,758	4,698,398	---	4,753,156	Yes
	ISD 0162 BAGLEY	177,370	777,162	---	954,532	Yes
	ISD 0177 WINDOM	---	609,553	166,911	776,464	Yes
	ISD 0181 BRAINERD	---	6,160,823	---	6,160,823	Yes
	ISD 0182 CROSBY - IRONTON	---	739,825	47,521	787,346	Yes
	ISD 0186 PEQUOT LAKES	Failed to report in compliance with Minnesota statutes.				
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	---	7,619,915	67,257	7,687,172	Yes
	ISD 0192 FARMINGTON	---	2,463,495	11,309	2,474,804	Yes
	ISD 0194 LAKEVILLE	---	3,584,598	46,400	3,630,998	Yes
	ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN	482,256	12,370,424	---	12,852,680	Yes
	ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN	27,631	3,529,112	12,700	3,569,443	Yes
	ISD 0199 INVER GROVE HEIGHTS	10,572	2,484,505	5,903	2,500,980	Yes
	ISD 0200 HASTINGS	---	2,315,245	4,362	2,319,607	Yes
	ISD 0204 KASSON-MANTORVILLE	---	467,025	100,613	567,638	Yes
	ISD 0206 ALEXANDRIA	---	3,178,097	---	3,178,097	Yes
	ISD 0241 ALBERT LEA	---	2,508,422	21,018	2,529,440	Yes
	ISD 0256 RED WING	34,429	1,041,492	240,229	1,316,150	Yes
	ISD 0270 HOPKINS	---	4,769,498	26,244	4,795,742	Yes
	ISD 0271 BLOOMINGTON	26,200	6,684,994	40,785	6,751,979	Yes
	ISD 0272 EDEN PRAIRIE	---	3,929,681	57,400	3,987,081	Yes
	ISD 0273 EDINA	---	1,973,050	13,202	1,986,252	Yes
	ISD 0276 MINNETONKA	---	2,639,760	22,838	2,662,598	Yes
	ISD 0277 WESTONKA	---	1,125,153	20,852	1,146,005	Yes
	ISD 0278 ORONO	---	918,086	7,905	925,991	Yes
	ISD 0279 OSSEO AREA	27,349	14,529,994	102,632	14,659,975	Yes
	ISD 0280 RICHFIELD	---	4,188,982	21,422	4,210,404	Yes
	ISD 0281 ROBBINSDALE	74,684	10,399,116	57,959	10,531,759	Yes
	ISD 0282 ST ANTHONY-NEW BRIGHTON	---	692,647	---	692,647	Yes
	ISD 0283 ST LOUIS PARK	247,012	3,017,027	493,311	3,757,350	Yes
	ISD 0284 WAYZATA	108,277	4,002,796	---	4,111,073	Yes
	ISD 0286 BROOKLYN CENTER	17,696	2,654,619	25,334	2,697,649	Yes
	ISD 0309 PARK RAPIDS	30,107	1,405,954	20,081	1,456,142	Yes
	ISD 0314 BRAHAM	---	464,927	88,328	553,255	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2015**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0316 GREENWAY (COLERAINE)	32,977	1,040,634	---	1,073,611	Yes
	ISD 0317 DEER RIVER	706,900	1,180,011	19,044	1,905,955	Yes
	ISD 0318 GRAND RAPIDS	84,304	3,431,080	136,941	3,652,325	Yes
	ISD 0319 NASHWAUK-KEEWATIN	29,101	644,637	7,374	681,112	Yes
	ISD 0332 MORA	---	1,081,270	---	1,081,270	Yes
	ISD 0345 NEW LONDON-SPICER	---	705,953	---	705,953	Yes
	ISD 0347 WILLMAR	---	4,353,753	899,213	5,252,966	Yes
	ISD 0361 INTERNATIONAL FALLS	---	830,938	---	830,938	Yes
	ISD 0381 LAKE SUPERIOR (TWO HARBORS)	---	1,011,421	21,105	1,032,526	Yes
	ISD 0413 MARSHALL	---	1,511,448	---	1,511,448	Yes
	ISD 0423 HUTCHINSON	---	1,560,982	---	1,560,982	Yes
	ISD 0432 MAHNOMEN	1,608,510	715,510	6,620	2,330,640	Yes
	ISD 0435 WAUBUN	1,502,652	587,302	4,710	2,094,664	Yes
	ISD 0463 EDEN VALLEY-WATKINS	---	441,941	217,312	659,253	Yes
	ISD 0465 LITCHFIELD	---	679,258	117,447	796,705	Yes
	ISD 0466 DASSEL-COKATO	---	784,054	211,741	995,795	Yes
	ISD 0477 PRINCETON	---	1,150,585	178,517	1,329,102	Yes
	ISD 0480 ONAMIA	778,168	1,656,840	13,751	2,448,759	Yes
	ISD 0482 LITTLE FALLS	---	2,190,969	9,610	2,200,579	Yes
	ISD 0492 AUSTIN	---	4,529,645	21,580	4,551,225	Yes
	ISD 0508 ST PETER	---	893,815	---	893,815	Yes
	ISD 0518 WORTHINGTON	---	2,800,645	---	2,800,645	Yes
	ISD 0533 DOVER-EYOTA	373	463,491	118,040	581,904	Yes
	ISD 0534 STEWARTVILLE	---	648,667	---	648,667	Yes
	ISD 0535 ROCHESTER	---	11,597,633	70,277	11,667,910	Yes
	ISD 0544 FERGUS FALLS	---	1,056,636	---	1,056,636	Yes
	ISD 0548 PELICAN RAPIDS	---	586,209	---	586,209	Yes
	ISD 0549 PERHAM - DENT	---	696,552	33,398	729,950	Yes
	ISD 0564 THIEF RIVER FALLS	8,503	1,338,516	50,958	1,397,977	Yes
	ISD 0578 PINE CITY	---	760,847	50,297	811,144	Yes
	ISD 0593 CROOKSTON	4,000	987,417	7,091	998,508	Yes
	ISD 0595 EAST GRAND FORKS	---	625,827	---	625,827	Yes
	ISD 0621 MOUNDS VIEW	31,026	5,895,737	167,725	6,094,488	Yes
	ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE	---	8,154,992	38,001	8,192,993	Yes
	ISD 0623 ROSEVILLE	---	5,940,640	18,906	5,959,546	Yes
	ISD 0624 WHITE BEAR LAKE	---	4,438,278	21,463	4,459,741	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0625 ST PAUL	2,015,582	62,828,334	555,842	65,399,758	Yes
	ISD 0656 FARIBAULT	---	3,489,373	31,240	3,520,613	Yes
	ISD 0659 NORTHFIELD	---	1,890,337	17,586	1,907,923	Yes
	ISD 0682 ROSEAU	27,158	613,947	9,653	650,758	Yes
	ISD 0690 WARROAD	45,745	659,417	10,711	715,873	Yes
	ISD 0695 CHISHOLM	4,000	561,531	---	565,531	Yes
	ISD 0700 HERMANTOWN	---	874,641	14,665	889,306	Yes
	ISD 0701 HIBBING	7,828	1,769,714	---	1,777,542	Yes
	ISD 0704 PROCTOR	---	1,673,255	---	1,673,255	Yes
	ISD 0706 VIRGINIA	33,784	816,518	239,672	1,089,974	Yes
	ISD 0707 NETT LAKE	852,938	107,434	23,043	983,415	Yes
	ISD 0709 DULUTH	1,934,071	9,855,337	33,321	11,822,729	Yes
	ISD 0712 MOUNTAIN IRON - BUHL	23,471	502,361	96,277	622,109	Yes
	ISD 0716 BELLE PLAINE	---	367,699	295,263	662,962	Yes
	ISD 0717 JORDAN	---	813,809	7,888	821,697	Yes
	ISD 0719 PRIOR LAKE - SAVAGE	12,933	1,990,978	11,500	2,015,411	Yes
	ISD 0720 SHAKOPEE	32,864	3,547,981	20,790	3,601,635	Yes
	ISD 0721 NEW PRAGUE	---	1,099,459	2,033	1,101,492	Yes
	ISD 0726 BECKER	---	569,970	164,802	734,772	Yes
	ISD 0727 BIG LAKE	---	916,374	205,300	1,121,674	Yes
	ISD 0728 ELK RIVER	449,212	5,043,750	42,735	5,535,697	Yes
	ISD 0740 MELROSE	---	696,271	82,858	779,129	Yes
	ISD 0741 PAYNESVILLE	---	639,587	70,305	709,892	Yes
	ISD 0742 ST CLOUD	116,049	9,123,805	82,560	9,322,414	Yes
	ISD 0743 SAUK CENTRE	---	548,109	45,320	593,429	Yes
	ISD 0745 ALBANY	---	532,876	70,470	603,346	Yes
	ISD 0748 SARTELL - ST STEPHEN	---	762,050	165,680	927,730	Yes
	ISD 0750 ROCORI AREA SCHOOLS	---	695,847	196,006	891,853	Yes
	ISD 0761 OWATONNA	---	3,174,387	31,528	3,205,915	Yes
	ISD 0777 BENSON	---	538,752	---	538,752	Yes
	ISD 0813 LAKE CITY	---	402,481	130,525	533,006	Yes
	ISD 0821 MENA HGA	---	547,881	28,711	576,592	Yes
	ISD 0829 WASECA	---	1,060,240	---	1,060,240	Yes
	ISD 0831 FOREST LAKE	16,952	3,310,516	17,501	3,344,969	Yes
	ISD 0832 MAHTOMEDI	---	867,981	---	867,981	Yes
	ISD 0833 SO WASHINGTON COUNTY	---	6,573,095	11,418	6,584,513	Yes

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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0834 STILLWATER	866,441	3,076,729	18,216	3,961,386	Yes
	ISD 0840 ST JAMES	---	1,316,531	111,031	1,427,562	Yes
	ISD 0858 ST CHARLES	---	509,253	102,657	611,910	Yes
	ISD 0861 WINONA	---	2,229,145	13,771	2,242,916	Yes
	ISD 0876 ANNANDALE	---	575,629	135,658	711,287	Yes
	ISD 0877 BUFFALO-HANOVER-MONTROSE	---	2,652,672	38,375	2,691,047	Yes
	ISD 0879 DELANO	---	386,407	148,948	535,355	Yes
	ISD 0882 MONTICELLO	---	4,342,615	---	4,342,615	Yes
	ISD 0883 ROCKFORD	---	485,966	101,808	587,774	Yes
	ISD 0885 ST MICHAEL-ALBERTVILLE	---	1,060,015	50	1,060,065	Yes
	ISD 0911 CAMBRIDGE-ISANTI	---	1,821,873	497,332	2,319,205	Yes
	ISD 0912 MILACA	---	937,759	189,747	1,127,506	Yes
	ISD 2125 TRITON (DODGE CENTER)	---	481,026	106,481	587,507	Yes
	ISD 2134 UNITED SOUTH CENTRAL (WELLS)	50,000	418,527	69,895	538,422	Yes
	ISD 2135 MAPLE RIVER	---	543,139	---	543,139	Yes
	ISD 2142 ST LOUIS COUNTY	210,149	1,202,799	372,644	1,785,592	Yes
	ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN	---	620,350	---	620,350	Yes
	ISD 2144 CHISAGO LAKES (LINDSTROM)	---	941,864	---	941,864	Yes
	ISD 2149 MINNEWASKA AREA	---	824,123	---	824,123	Yes
	ISD 2154 EVELETH-GILBERT	---	443,718	154,163	597,881	Yes
	ISD 2155 WADENA-DEER CREEK	---	891,492	20,212	911,704	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	---	792,364	---	792,364	Yes
	ISD 2165 HINCKLEY-FINLAYSON	77,196	758,550	---	835,746	Yes
	ISD 2168 NRHEG (NEW RICHLAND)	---	588,107	---	588,107	Yes
	ISD 2170 STAPLES - MOTLEY	---	1,239,422	43,853	1,283,275	Yes
	ISD 2174 PINE RIVER - BACKUS	---	504,985	345,010	849,995	Yes
	ISD 2176 WARREN-ALVARADO-OSLO	565,622	245,216	1,211	812,049	Yes
	ISD 2184 LUVERNE	---	462,651	150,501	613,152	Yes
	ISD 2190 YELLOW MEDICINE EAST	116,732	492,442	---	609,174	Yes
	ISD 2198 FILLMORE CENTRAL (PRESTON)	18,042	587,063	---	605,105	Yes
	ISD 2310 SIBLEY EAST (ARLINGTON)	---	640,994	---	640,994	Yes
	ISD 2364 BELGRADE-BROOTEN-ELROSA	46,449	478,176	104,491	629,116	Yes
	ISD 2396 ATWATER-COSMOS-GROVE CITY	---	428,320	171,404	599,724	Yes
	ISD 2534 BOLD (Bird Island/Olivia/Lk Lillian)	---	623,569	107,401	730,970	Yes
	ISD 2580 EAST CENTRAL SCHOOLS	56,518	526,436	13,181	596,135	Yes
	ISD 2687 HOWARD LK-WAVERLY-WINSTED	---	432,122	88,411	520,533	Yes

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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 2689 PIPESTONE AREA	---	699,201	189,943	889,144	Yes
	ISD 2711 MESABI EAST (AURORA)	---	834,125	---	834,125	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	---	990,158	---	990,158	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	---	1,065,006	27,292	1,092,298	Yes
	ISD 2853 LAC QUI PARLE VALLEY	18,583	446,013	176,835	641,431	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	846,026	232,814	1,078,840	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	---	735,621	---	735,621	Yes
	ISD 2895 JACKSON COUNTY CENTRAL	---	532,967	186,965	719,932	Yes
	ISD 2897 REDWOOD FALLS	201,184	544,413	246,271	991,868	Yes
	ISD 2899 PLAINVIEW-ELGIN-MILLVILLE	---	413,891	152,211	566,102	Yes
	ISD 2904 TRACY	---	526,497	109,068	635,565	Yes
	ISD 2905 TRI-CITY UNITED	---	1,233,522	---	1,233,522	Yes
	ITASCA AREA SCHOOLS COLLABORATIVE	---	161,800	601,137	762,937	Yes
	LAKE AGASSIZ SPEC ED COOP	---	589,955	---	589,955	Yes
	LAKES COUNTRY SERVICE COOPERATIVE	---	636,420	---	636,420	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	2,271,542	55,977	2,327,519	Yes
	METRO TWIN CITIES AREA SERVICE COOP	---	3,123,786	---	3,123,786	Yes
	MID STATE EDUCATION DISTRICT	---	648,788	---	648,788	Yes
	MIDWEST SPECIAL ED COOP	---	903,361	---	903,361	Yes
	MN INTERNATIONAL MIDDLE SCHOOL	---	571,463	---	571,463	Yes
	MN TRANSITIONS CHARTER SCHOOL	71,185	1,769,856	---	1,841,041	Yes
	MN VALLEY EDUCATION DISTRICT	---	1,429,498	5,014	1,434,512	Yes
	NATIONAL JOINT POWERS ALLIANCE	---	886,083	---	886,083	Yes
	NAYTAHWAUSH COMMUNITY SCHOOL	744,817	515,581	---	1,260,398	Yes
	NEW DISCOVERIES MONTESSORI ACADEMY	21,041	601,431	---	622,472	Yes
	NEW MILLENNIUM ACADEMY	43,584	677,141	---	720,725	Yes
	NOBLE ACADEMY	---	645,486	---	645,486	Yes
	NORTHEAST SERVICE COOP	2,907,420	679,217	---	3,586,637	Yes
	NORTHLAND LEARNING CTR, VIRGINIA	---	2,327,360	---	2,327,360	Yes
	NORTHWEST SERVICE COOPERATIVE	---	1,008,396	---	1,008,396	Yes
	PARTNERSHIP ACADEMY CHARTER SCHOOL	---	439,140	313,327	752,467	Yes
	PRAIRIE SEEDS ACADEMY	---	759,718	---	759,718	Yes
	RESOURCE TRAINING AND SOLUTIONS	Failed to report in compliance with Minnesota statutes.				
	RIVER BEND EDUCATION DISTRICT	---	1,591,832	---	1,591,832	Yes
	RUM RIVER SPECIAL EDUCATION COOP	---	2,073,073	---	2,073,073	Yes
	SOJOURNER TRUTH ACADEMY	---	835,254	---	835,254	Yes

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2015**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	SOUTH CENTRAL SERVICE COOPERATIVE	87,097	657,488	---	744,585	Yes
	SOUTHEAST SERVICE COOPERATIVE	---	1,103,084	---	1,103,084	Yes
	SOUTHERN MN SPCL SERVICES COOP	---	546,705	---	546,705	Yes
	SOUTHWEST METRO EDUCATIONAL COOP	---	709,099	38,855	747,954	Yes
	SSD 1 MINNEAPOLIS	717,411	53,041,130	2,475,215	56,233,756	Yes
	SSD 6 SOUTH ST PAUL	---	2,476,559	9,590	2,486,149	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	1,928,819	2,232	1,931,051	Yes
	SW & WEST CENTRAL SERVICE COOP	61,044	9,214,226	---	9,275,270	Yes
	TWIN CITIES INTERNATIONAL ELEMENTARY	---	803,693	---	803,693	Yes
	WEST CENTRAL EDUCATION DISTRICT	---	1,060,912	---	1,060,912	Yes
	WEST METRO EDUCATION PROGRAM	Failed to report in compliance with Minnesota statutes.				
	ZUMBRO EDUCATION DISTRICT	---	2,093,133	55,950	2,149,083	Yes
	TOTAL	31,308,856	562,961,893	17,198,389	611,469,138	
TRIBAL GOVERNMENTS						
	BOIS FORTE RES BUS COMM	Report not filed within single audit deadline.				
	FOND DU LAC BAND OF CHIPPEWA	32,914,489	1,303,571	545,698	34,763,758	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not received in time for this publication.				
	MILLE LACS BAND OF CHIPPEWA INDIANS	22,049,617	4,113,940	78,124	26,241,681	Yes
	MN CHIPPEWA TRIBE	Report not filed within single audit deadline.				
	RED LAKE BAND OF CHIPPEWA INDIANS	55,596,102	4,295,728	69,713	59,961,543	Yes
	WHITE EARTH RESERVATION	22,921,470	2,720,560	522,379	26,164,409	Yes
	TOTAL	133,481,678	12,433,799	1,215,914	147,131,391	
		689,903,798	1,463,780,494	171,214,876	2,324,899,168	

EXHIBIT 4

EXPENDITURES OF FEDERAL AWARDS BY ADMINISTERING AGENCY

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

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State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2015

Exhibit 4

Adminstering Agency	Total
ABT ASSOCIATES INC	2,951
AITKIN COUNTY	17,826
AITKIN-ITASCA-KOOCHICHING CHS	567,617
AMER INDIAN COMMUNITY HOUSING ORGANIZATION	36,565
AMERICAN INDIAN OIC	4,000
AMERICAN LUNG ASSOCIATION OF MINNESOTA	62,520
ANOKA COUNTY	152,086
ARROWHEAD REG DEVELOP COMM	915,504
ASSOC OF FOOD AND DRUG OFFICIALS	3,000
BAYLOR COLLEGE OF MEDICINE	33,750
BEACON INTERFAITH HOUSING COLLABORATIVE	149,100
BECKER COUNTY	14,395
BELTRAMI COUNTY	577,791
BEMIDJI REGIONAL INTERDISTRICT COUNCIL	63,646
BENTON COUNTY	372,404
BENTON-STEARNES EDUCATION DISTRICT	745,601
BLANDIN FOUNDATION	9,267
BLUE EARTH COUNTY	64,325
BOYS AND GIRLS CLUBS OF AMERICA	137,500
BROWN-NICOLLET CHS	411,080
CAP OF SUBURBAN HENNEPIN	479,041
CARLTON COOK LAKE ST LOUIS CO HL BD	2,077,294
CARLTON COUNTY	3,750
CARVER-SCOTT EDUCATIONAL COOP	67,641
CENTRACARE HLTH SYS/ST CLOUD HOSPITAL	24,680
CENTRAL LAKES EDUCATION DISTRICT	273,068
CENTRAL MN COUNCIL ON AGING	487,508
CHILDREN'S DEFENSE FUND	119,528
CHILDREN'S HOSPITAL OF BOSTON	4,341
CHILDREN'S HOSPITAL OF WISCONSIN	19,108
CHIPPEWA COUNTY	39,674
CINCINNATI CHILDRENS HOSPITAL MEDICAL CENTER	132
CITY OF BEMIDJI	11,262
CITY OF BROOKLYN PARK	21,839
CITY OF COON RAPIDS	59,106
CITY OF EAGAN	48,000

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

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2015**

<u>Adminstering Agency</u>	<u>Total</u>
CITY OF EDEN PRAIRIE	15,026
CITY OF ELK RIVER	48,951
CITY OF FARIBAULT	28,801
CITY OF FREEBORN	8,189
CITY OF GAYLORD	11,542
CITY OF HASTINGS	68,205
CITY OF HUTCHINSON	5,607
CITY OF JANESVILLE	3,152
CITY OF MANKATO	36,198
CITY OF MINNEAPOLIS	2,657,382
CITY OF MINNETONKA	143,509
CITY OF MOORHEAD	52,112
CITY OF NORTH MANKATO	40,145
CITY OF NORTHFIELD	45,232
CITY OF PLYMOUTH	9,648
CITY OF ST CLOUD	36,212
CITY OF ST LOUIS PARK	49,635
CITY OF ST PAUL	542,860
CITY OF TRIMONT	197,009
CITY OF VERNON CENTER	10,255
CITY OF VIRGINIA	8,439
CITY OF WASECA	200
CITY OF WORTHINGTON	17,572
CLAY WILKIN CHS	121,269
CLEARWATER COUNTY	394,531
COMM HLTH INFO COLLABORATIVE - DULUTH	3,957
COMMUNITY ACTION OF MINNEAPOLIS	310,082
COTTONWOOD COUNTY	72,477
CROW WING COUNTY	20,844
DAKOTA - SCOTT SDA 14	418,535
DAKOTA CO COMMUNITY DEVELPMT AGCY	448,295
DAKOTA COUNTY	967,962
DUKE UNIVERSITY	38,314
FARIBAULT COUNTY HRA	298,071
FHI DEVELOPMENT 360	95,000
FOND DU LAC BAND OF CHIPPEWA	33,321

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2015**

<u>Adminstering Agency</u>	<u>Total</u>
FRESHWATER EDUCATION DISTRICT	514,642
GOODHUE COUNTY EDUCATION DISTRICT	248,308
GOODWILL INDUSTRIES/EASTER SEALS	68,032
GREAT LAKES HEMOPHILIA FOUNDATION	66,087
GREAT LAKES INDIAN FISH & W COMM	155,852
GREATER MN HOUSING FUND	31,500
HEADWATERS REG DEVELOP COMM	481
HEARTH CONNECTION	97,699
HEARTLAND COMMUNITY ACTION AGCY	101,695
HENNEPIN COUNTY	7,258,232
HIAWATHA VALLEY EDUCATION DISTRICT	499,824
HMONG AMERICAN PARTNERSHIP	78,505
HORIZON COMMUNITY HEALTH BOARD	412,678
HOUSING PARTNERSHIP NETWORK	14,000
HOUSTON COUNTY	173,296
HUBBARD COUNTY	6,929
HUNGER SOLUTIONS MINNESOTA	1,130,145
INDIANA UNIVERSITY	28,360
INTER-COUNTY NURSING SERVICE	10,773
INTERMEDIATE SCHOOL DISTRICT 287	269,945
INTERMEDIATE SCHOOL DISTRICT 916	156,553
INTERMEDIATE SCHOOL DISTRICT 917	58,908
ISANTI COUNTY	43,359
ISANTI MILLE LACS CHS	405,042
ISD 0011 ANOKA-HENNEPIN	86,515
ISD 0014 FRIDLEY	5,666
ISD 0025 PINE POINT (PONSFORD)	1,741
ISD 0097 MOOSE LAKE	5,861
ISD 0139 RUSH CITY	8,491
ISD 0181 BRAINERD	87,784
ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN	67,257
ISD 0241 ALBERT LEA	2,289
ISD 0270 HOPKINS	12,957
ISD 0273 EDINA	40,785
ISD 0282 ST ANTHONY-NEW BRIGHTON	1,175
ISD 0284 WAYZATA	114,763

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2015**

<u>Adminstering Agency</u>	<u>Total</u>
ISD 0465 LITCHFIELD	6,327
ISD 0466 DASSEL-COKATO	55,977
ISD 0492 AUSTIN	46,311
ISD 0535 ROCHESTER	55,950
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE	33,557
ISD 0623 ROSEVILLE	31,597
ISD 0624 WHITE BEAR LAKE	68,695
ISD 0706 VIRGINIA	20,427
ISD 0709 DULUTH	35,770
ISD 0717 JORDAN	38,855
ISD 0742 ST CLOUD	1,887
ISD 0761 OWATONNA	22,636
ISD 0882 MONTICELLO	369,526
ISD 0911 CAMBRIDGE-ISANTI	93,028
ISD 2142 ST LOUIS COUNTY	7,970
ISD 2176 WARREN-ALVARADO-OSLO	50,278
ITASCA AREA SCHOOLS COLLABORATIVE	61,649
ITASCA COUNTY	123,272
KANABEC COUNTY	11,995
KANABEC PINE CHS	611,439
KANDIYOHI COUNTY	192,988
KAREN ORGANIZATION OF MINNESOTA	4,892
KOOCHICHING COUNTY	108,247
LE SUEUR CO HRA	452,005
LEECH LAKE RESERVATION BUS COMM	11,381
LOCAL INITIATIVES SUPPORT CORPORATION	45,386
LUTHERAN IMMIGRATION/REFUGEE SRVCS	1,368,344
LUTHERAN SOCIAL SERVICE OF MN	18,214
MARTIN COUNTY	260,207
MAYO FOUNDATION FOR MEDICAL EDUCATION AND RESEARCH	27,404
MC LEOD COUNTY	3,515
MEEKER-MCLEOD-SIBLEY CHS	718,767
MEEKER-WRIGHT SPECIAL ED COOP	804,013
METRO AIRPORTS COMMISSION	27,476
METRO AREA AGENCY ON AGING	388,100
METROPOLITAN COUNCIL	7,874,781

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2015**

<u>Adminstering Agency</u>	<u>Total</u>
MID STATE EDUCATION DISTRICT	7,520
MILLE LACS COUNTY	50,981
MN - CENTER FOR CRIME VICTIM SERVICES	319,185
MN - DEPARTMENT OF AGRICULTURE	26,437
MN - DEPARTMENT OF COMMERCE	60,364,702
MN - DEPARTMENT OF EDUCATION	581,307,636
MN - DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPM	35,387,736
MN - DEPARTMENT OF HEALTH	62,734,188
MN - DEPARTMENT OF HUMAN SERVICES	495,823,583
MN - DEPARTMENT OF MILITARY AFFAIRS	24,823
MN - DEPARTMENT OF MN MANAGEMENT & BUDGET	6,393,162
MN - DEPARTMENT OF NATURAL RESOURCES	2,194,194
MN - DEPARTMENT OF PUBLIC SAFETY	32,935,916
MN - DEPARTMENT OF TRANSPORTATION	183,728,722
MN - EMERGENCY MEDICAL SERVICES BOARD	115,984
MN - HISTORICAL SOCIETY	40,243
MN - INDIAN AFFAIRS COUNCIL	221,206
MN - JUDICIAL	213,454
MN - MNSURE	625,305
MN - OFFICE OF THE SECRETARY OF STATE	134,527
MN - POLLUTION CONTROL AGENCY	637,899
MN - STATE ARTS BOARD	132,402
MN - STATE COLLEGES AND UNIVERSITIES	217,668
MN - TRIAL COURTS	201,522
MN CHIPPEWA TRIBE	386,568
MN COALITION AGAINST SEXUAL ASSAULT	1,730
MN COMM ACTION PARTNERSHIP	155,899
MN HOME OWNERSHIP CENTER	64,878
MN HOUSING FINANCE AGENCY	3,266,921
MN INDIAN WOMEN'S RESOURCE	24,745
MN LITERACY COUNCIL INC	59,891
MN OFFICE OF HIGHER EDUCATION	1,196,799
MN PUBLIC FACILITIES AUTHORITY	101,693,890
MN RIVER AREA AGENCY ON AGING	1,511,005
MN RIVER VALLEY ED DISTRICT	176,835
MORRISON COUNTY	392,750

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2015**

<u>Adminstering Agency</u>	<u>Total</u>
MORRISON-TODD-WADENA COMMUNITY HEALTH BOARD	379,022
NATIONAL ASSOC OF COUNTY AND CITY HEALTH OFFICIALS	97,303
NATIONAL ASSOC OF POLICE ATHLETICS ACTIVITIES LEAGUES	6,496
NATIONAL CHILDHOOD CANCER FOUNDATION	208,109
NATIONAL CHILDREN'S ALLIANCE	16,366
NATIONAL CONGRESS OF AMERICAN INDIANS	70,460
NATIONAL INSTITUTE FOR EXCELLENCE IN TEACHING	817,104
NATIONAL JOINT POWERS ALLIANCE	23,631
NATIONAL MARROW DONOR PROGRAM	974
NATL DISTRICT ATTORNEYS ASSN	29,489
NEW ENGLAND RESEARCH INSTITUTES	43,444
NOBLES COUNTY	36,083
NORTH COUNTRY CHS	150,825
NORTH COUNTRY VOCATIONAL CENTER	66,662
NORTH DAKOTA - DEPARTMENT OF HEALTH	61,631
NORTH DAKOTA - DEPARTMENT OF PUBLIC INSTRUCTION	46,185
NORTHEAST SERVICE COOP	41,004
NORTHLAND LEARNING CTR, VIRGINIA	855,336
NORTHWEST AREA AGENCY ON AGING	60,778
NORTHWEST COMMUNITY ACTION INC	18,235
NW PRIVATE INDUSTRY COUNCIL	200,524
NW REGIONAL DEVELOPMENT COMMISSION	682,010
PACT FOR FAMILIES COLLABORATIVE	217,727
PAUL BUNYAN EDUCATIONAL COOP	35,674
PINE TO PRAIRIE COOPERATIVE CENTER	26,335
PLANNED PARENTHOOD OF MN ND & SD	90,021
POLK COUNTY	16,312
POLK NORMAN MAHNOMEN CHB	504,742
POPE COUNTY	44,598
RAMSEY COUNTY	1,549,124
RED LAKE BAND OF CHIPPEWA INDIANS	16,046
REG 1 - SEMN HOMELAND SECURITY EMERGENCY MGMT	199
REGION NINE DEVELOPMENT COMMISSION	55,919
RENVILLE COUNTY	99,091
RIVER BEND EDUCATION DISTRICT	268,522
RUM RIVER SPECIAL EDUCATION COOP	820,496

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2015**

<u>Adminstering Agency</u>	<u>Total</u>
SALVATION ARMY	63,539
SANFORD MEDICAL CENTER	142,300
SE MN AREA AGENCY ON AGING	1,111,632
SE MN WATER RESOURCES BOARD	103,996
SEA RESEARCH FOUNDATION	22,402
SEARCH INSTITUTE	61,830
SENIOR SERVICE AMERICA INC	466,960
SERVEMINNESOTA!	69,713
SOUTH CENTRAL SERVICE COOPERATIVE	45,354
SOUTH CENTRAL WORKFORCE COUNCIL	37,265
SOUTHEAST SERVICE COOPERATIVE	5,675
SOUTHERN MN EDUCATION CONSORTIUM	27,946
SOUTHERN MN SPCL SERVICES COOP	64,756
SOUTHWEST HEALTH & HUMAN SERVICES	58,577
SOUTHWEST METRO EDUCATIONAL COOP	668,742
SPURWINK	397,402
SSD 1 MINNEAPOLIS	55,561
ST CROIX RIVER EDUCATION DISTRICT	139,265
ST LOUIS COUNTY	1,311,306
STEARNS COUNTY	1,072,615
SW & WEST CENTRAL SERVICE COOP	2,468,114
SW MN HOUSING PARTNERSHIP	211,409
THINK SMALL	601,137
THREE RIVERS COMMUNITY ACTION, INC	29,739
TRAVERSE COUNTY	7,271
U.S. - CORP FOR NATL AND COMM SERVICE	2,427,062
U.S. - DEPARTMENT OF AGRICULTURE	47,036,956
U.S. - DEPARTMENT OF COMMERCE	11,764,965
U.S. - DEPARTMENT OF DEFENSE	517,868
U.S. - DEPARTMENT OF EDUCATION	27,221,143
U.S. - DEPARTMENT OF ENERGY	85,339
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES	164,997,946
U.S. - DEPARTMENT OF HOMELAND SECURITY	17,295,649
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT	135,355,774
U.S. - DEPARTMENT OF INTERIOR	46,903,777
U.S. - DEPARTMENT OF JUSTICE	11,526,966

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2015**

<u>Adminstering Agency</u>	<u>Total</u>
U.S. - DEPARTMENT OF LABOR	2,357,919
U.S. - DEPARTMENT OF TRANSPORTATION	217,411,982
U.S. - DEPARTMENT OF TREASURY	67,986
U.S. - ENVIRONMENTAL PROTECTION AGENCY	4,614,692
U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	52,000
U.S. - INSTITUTE OF MUSEUM AND LIBRARY SERVICES	142,736
U.S. - NATIONAL ENDOWMENT FOR THE ARTS & HUMANITIES	107,944
U.S. - VETERANS ADMINISTRATION	15,094
UNITED WAY OF AMERICA	247,026
UNIVERSITY OF CALIFORNIA - SAN FRANCISCO	29,991
UNIVERSITY OF MARYLAND	125,319
UNIVERSITY OF MICHIGAN	489
UNIVERSITY OF MINNESOTA	977,682
UNIVERSITY OF NORTH CAROLINA	86,343
UNIVERSITY OF OREGON	17,042
UNIVERSITY OF SOUTH FLORIDA	25,056
UNIVERSITY OF WASHINGTON	186,614
UNIVERSITY OF WISCONSIN	32,369
UPPER MN VALLEY REG DEVELOP COMM	91,096
VIETNAMESE SOCIAL SERVICES OF MN	32,146
VIRGINIA MN HRA	65,800
WASECA COUNTY	218,616
WASHINGTON COUNTY	4,006
WEST CENTRAL AREA AGENCY ON AGING	112,790
WEST CENTRAL EDUCATION DISTRICT	252,112
WEST SIDE COMMUNITY HEALTH SERVICES	325,982
WESTERN COMMUNITY ACTION INC	50,591
WHITE EARTH RESERVATION	12,893
WILKIN COUNTY	27,936
WILLMAR HRA	17,808
WRIGHT CO FAMILY SERVICES COLLABORATIVE	37,408
WRIGHT TECHNICAL CENTER	125,091
YELLOW MEDICINE COUNTY	80,917
YMCA OF THE USA	245,900
ZUMBRO EDUCATION DISTRICT	240,024
Grand Total	<u>2,324,899,168</u>

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2015**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ABT ASSOCIATES INC					
CHILDREN'S HEALTH CARE CFDA 93.317	2,951	Yes	Yes		
AITKIN COUNTY					
ARROWHEAD REG DEVELOP COMM CFDA 97.039	17,826	Yes			
AITKIN-ITASCA-KOOCHICHING CHS					
AITKIN COUNTY		Yes	Yes		
CFDA 10.557	90,383				
CFDA 93.069	20,034				
CFDA 93.558	34,687				
CFDA 93.778	24,081				
CFDA 93.994	23,537				
	<u>192,722</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 10.557	124,646				
CFDA 93.069	21,267				
CFDA 93.251	975				
CFDA 93.268	3,250				
CFDA 93.505	11,911				
CFDA 93.558	58,526				
CFDA 93.994	58,035				
	<u>278,610</u>				
KOOCHICHING COUNTY		Yes	Yes		
CFDA 10.557	72,200				
CFDA 93.069	7,864				
CFDA 93.994	16,221				
	<u>96,285</u>				
AMER INDIAN COMMUNITY HOUSING ORGANIZATION					
FOND DU LAC BAND OF CHIPPEWA CFDA 14.235	36,565	Yes			
AMERICAN INDIAN OIC					
GREATER MPLS COUNCIL OF CHURCHES CFDA 14.218	4,000	Yes			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2015**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
AMERICAN LUNG ASSOCIATION OF MINNESOTA					
MINNEAPOLIS PARK & RECREATION BD CFDA 15.941	17,520	Yes	Yes		
SEMCAC INC CFDA 93.217	45,000	Yes			
ANOKA COUNTY					
ANOKA COUNTY COMM ACTION PROG INC CFDA 14.218 CFDA 14.239	25,071 127,015 152,086	Yes			
ARROWHEAD REG DEVELOP COMM					
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 93.045 CFDA 93.053	774,637 121,203 895,840	Yes			
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.052	19,664	Yes			
ASSOC OF FOOD AND DRUG OFFICIALS					
SOUTHWEST HEALTH & HUMAN SERVICES CFDA 93.103	3,000	Yes	Yes		
BAYLOR COLLEGE OF MEDICINE					
CHILDREN'S HEALTH CARE CFDA 93.395 CFDA 93.839	1,936 31,814 33,750	Yes	Yes		
BEACON INTERFAITH HOUSING COLLABORATIVE					
RESOURCE INC CFDA 14.267	149,100	Yes	Yes		
BECKER COUNTY					
MORRISON COUNTY CFDA 93.556	14,395	Yes	Yes		

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

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2015**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BELTRAMI COUNTY					
RURAL MN CEP INC CFDA 93.558	577,791	Yes			
BEMIDJI REGIONAL INTERDISTRICT COUNCIL					
ISD 0031 BEMIDJI CFDA 84.027	34,636	Yes			
ISD 0038 RED LAKE CFDA 84.181	10,761	Yes	Yes		
ISD 0309 PARK RAPIDS CFDA 84.027	11,840	Yes	Yes		Yes
ISD 0682 ROSEAU CFDA 84.027	6,409	Yes	Yes		
BENTON COUNTY					
RESOURCE INC CFDA 93.558	372,404	Yes	Yes		
BENTON-STEARNES EDUCATION DISTRICT					
ISD 0047 SAUK RAPIDS - RICE CFDA 84.027 CFDA 84.173 CFDA 84.048	199,415 4,418 31,474 235,307	Yes	Yes		
ISD 0051 FOLEY CFDA 84.027	165,269	Yes	Yes		
ISD 0748 SARTELL - ST STEPHEN CFDA 84.027	160,025	Yes	Yes		
ISD 0750 ROCORI AREA SCHOOLS CFDA 84.027	185,000	Yes	Yes		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2015**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BLANDIN FOUNDATION					
CITY OF THIEF RIVER FALLS CFDA 11.557	9,267	Yes			
BLUE EARTH COUNTY					
BROWN COUNTY CFDA 97.067	35,231	Yes	Yes		
MN VALLEY ACTION COUNCIL					
MN VALLEY ACTION COUNCIL CFDA 14.228	29,094	Yes			
BOYS AND GIRLS CLUBS OF AMERICA					
WHITE EARTH RESERVATION CFDA 16.726	137,500	Yes			
BROWN-NICOLLET CHS					
BROWN COUNTY CFDA 10.557	98,455	Yes	Yes		
CFDA 93.069	13,877				
CFDA 93.283	550				
CFDA 93.558	27,362				
CFDA 93.778	27,450				
CFDA 93.994	42,432				
	<u>210,126</u>				
NICOLLET COUNTY					
CFDA 10.557	120,628	Yes	Yes		
CFDA 93.069	22,506				
CFDA 93.558	30,539				
CFDA 93.994	27,281				
	<u>200,954</u>				
CAP OF SUBURBAN HENNEPIN					
SSD 1 MINNEAPOLIS CFDA 84.287	428,953	Yes	Yes		
CFDA 84.002	50,088				
	<u>479,041</u>				
CARLTON COOK LAKE ST LOUIS CO HL BD					
CARLTON COUNTY CFDA 10.557	158,156	Yes	Yes		
CFDA 84.181	2,288				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.251	400				
CFDA 93.283	22,481				
CFDA 93.505	102,794				
CFDA 93.531	36,812				
CFDA 93.558	34,977				
CFDA 93.994	33,928				
	<u>391,836</u>				
COOK COUNTY		Yes	Yes		
CFDA 10.557	31,572				
CFDA 84.181	2,288				
CFDA 93.069	20,669				
CFDA 93.558	3,244				
CFDA 93.994	4,807				
	<u>62,580</u>				
LAKE COUNTY		Yes	Yes		
CFDA 10.557	55,689				
CFDA 84.181	2,289				
CFDA 93.069	13,884				
CFDA 93.268	600				
CFDA 93.505	1,968				
CFDA 93.558	7,087				
CFDA 93.566	510				
CFDA 93.994	5,814				
	<u>87,841</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 10.557	734,102				
CFDA 93.069	109,047				
CFDA 93.251	4,100				
CFDA 93.283	900				
CFDA 93.505	88,575				
CFDA 93.531	36,565				
CFDA 93.558	343,551				
CFDA 93.994	218,197				
	<u>1,535,037</u>				
CARLTON COUNTY					
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 93.243	3,750				
	<u>3,750</u>				

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For the Year Ended June 30, 2015**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CARVER-SCOTT EDUCATIONAL COOP					
ISD 0110 WACONIA		Yes			
CFDA 84.048	11,798				
ISD 0111 WATERTOWN - MAYER		Yes	Yes		
CFDA 84.048	10,351				
ISD 0273 EDINA		Yes			
CFDA 84.048	13,202				
ISD 0719 PRIOR LAKE - SAVAGE		Yes	Yes		
CFDA 84.048	11,500				
ISD 0720 SHAKOPEE		Yes	Yes		
CFDA 84.048	20,790				
CENTRACARE HLTH SYS/ST CLOUD HOSPITAL					
DOUGLAS COUNTY		Yes	Yes		
CFDA 93.889	3,900				
ISANTI COUNTY		Yes	Yes		
CFDA 93.889	20,000				
ISD 0742 ST CLOUD		Yes	Yes		
CFDA 20.205	780				
CENTRAL LAKES EDUCATION DISTRICT					
ISD 2364 BELGRADE-BROOTEN-ELROSA		Yes	Yes		
CFDA 84.027	95,002				
CFDA 84.173	6,500				
CFDA 84.048	2,989				
	104,491				
ISD 2396 ATWATER-COSMOS-GROVE CITY		Yes	Yes		
CFDA 84.027	162,257				
CFDA 84.173	6,320				
	168,577				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CENTRAL MN COUNCIL ON AGING					
CITY OF ST CLOUD CFDA 93.044	8,320	Yes	Yes		
KANABEC COUNTY CFDA 93.044	60,446	Yes	Yes		
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.045 CFDA 93.053 CFDA 93.052	229,526 135,773 37,501 402,800	Yes			
TODD COUNTY CFDA 93.044	9,528	Yes	Yes		
WADENA COUNTY CFDA 93.044	6,414	Yes	Yes		
CHILDREN'S DEFENSE FUND					
ACADEMIA CESAR CHAVEZ CHARTER SCH CFDA 84.287	119,528	Yes			
CHILDREN'S HOSPITAL OF BOSTON					
CHILDREN'S HEALTH CARE CFDA 93.855	4,341	Yes	Yes		
CHILDREN'S HOSPITAL OF WISCONSIN					
CHILDREN'S HEALTH CARE CFDA 93.393	19,108	Yes	Yes		
CHIPPEWA COUNTY					
SWIFT COUNTY CFDA 93.558	39,674	Yes	Yes		
CINCINNATI CHILDRENS HOSPITAL MEDICAL CENTER					
CHILDREN'S HEALTH CARE CFDA 93.701	132	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	
CITY OF BEMIDJI					
BELTRAMI COUNTY		Yes	Yes	Yes	
CFDA 20.600	2,068				
CFDA 20.609	3,773				
CFDA 20.616	584				
CFDA 20.608	4,837				
	<u>11,262</u>				
CITY OF BROOKLYN PARK					
HENNEPIN COUNTY		Yes	Yes		
CFDA 20.600	7,614				
CFDA 20.608	12,933				
CFDA 20.616	1,292				
	<u>21,839</u>				
CITY OF COON RAPIDS					
ANOKA COUNTY		Yes	Yes		
CFDA 20.600	4,355				
CFDA 20.608	46,378				
CFDA 20.616	8,373				
	<u>59,106</u>				
CITY OF EAGAN					
DAKOTA COUNTY		Yes	Yes		
CFDA 16.523	48,000				
	<u>48,000</u>				
CITY OF EDEN PRAIRIE					
CAP OF SUBURBAN HENNEPIN		Yes			
CFDA 14.218	15,026				
	<u>15,026</u>				
CITY OF ELK RIVER					
SHERBURNE COUNTY		Yes	Yes		
CFDA 20.608	48,951				
	<u>48,951</u>				
CITY OF FARIBAULT					
RICE COUNTY		Yes	Yes		
CFDA 20.205	20,809				
CFDA 20.608	7,992				
	<u>28,801</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2015**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF FREEBORN					
MN VALLEY ACTION COUNCIL CFDA 14.228	8,189	Yes			
CITY OF GAYLORD					
MN VALLEY ACTION COUNCIL CFDA 14.228	11,542	Yes			
CITY OF HASTINGS					
DAKOTA COUNTY CFDA 20.600	40,328	Yes	Yes		
CFDA 20.608	18,327				
CFDA 20.616	9,550				
	68,205				
CITY OF HUTCHINSON					
MC LEOD COUNTY CFDA 20.600	2,281	Yes	Yes		
MEEKER COUNTY					
MEEKER COUNTY CFDA 20.600	3,326	Yes	Yes		
CITY OF JANESVILLE					
MN VALLEY ACTION COUNCIL CFDA 14.228	3,152	Yes			
CITY OF MANKATO					
BLUE EARTH COUNTY CFDA 16.738	6,226	Yes	Yes		
MN VALLEY ACTION COUNCIL					
MN VALLEY ACTION COUNCIL CFDA 14.228	29,972	Yes			
CITY OF MINNEAPOLIS					
CITY OF BROOKLYN PARK CFDA 14.256	1,248,082	Yes	Yes		
GREATER MPLS COUNCIL OF CHURCHES					
GREATER MPLS COUNCIL OF CHURCHES CFDA 93.994	50,000	Yes			

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.218	9,106				
	<u>59,106</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 93.283	71,810				
CFDA 93.558	64,000				
CFDA 93.926	62,584				
CFDA 14.256	2,956				
CFDA 14.257	400				
	<u>201,750</u>				
METROPOLITAN COUNCIL		Yes	Yes		
CFDA 14.241	443,985				
	<u>443,985</u>				
MINNEAPOLIS PARK & RECREATION BD		Yes	Yes		
CFDA 16.819	20,000				
CFDA 93.561	7,000				
	<u>27,000</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 17.275	37,368				
	<u>37,368</u>				
RESOURCE INC		Yes	Yes		
CFDA 14.218	99,335				
CFDA 17.259	242,798				
CFDA 17.278	54,565				
	<u>396,698</u>				
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 16.819	145,934				
CFDA 17.259	27,206				
CFDA 20.205	2,055				
CFDA 93.558	20,473				
CFDA 97.067	47,725				
	<u>243,393</u>				
CITY OF MINNETONKA					
CAP OF SUBURBAN HENNEPIN		Yes			
CFDA 14.218	143,509				
	<u>143,509</u>				
CITY OF MOORHEAD					
CLAY COUNTY		Yes	Yes		
CFDA 16.579	35,800				
CFDA 20.600	5,865				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.608	4,198				
CFDA 20.616	6,249				
	<u>52,112</u>				
CITY OF NORTH MANKATO					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	40,145				
CITY OF NORTHFIELD					
THREE RIVERS COMMUNITY ACTION, INC		Yes			
CFDA 14.218	45,232				
CITY OF PLYMOUTH					
CAP OF SUBURBAN HENNEPIN		Yes			
CFDA 14.218	9,648				
CITY OF ST CLOUD					
GRANT COUNTY		Yes	Yes		
CFDA 97.067	159				
STEARNS COUNTY					
CFDA 20.600	12,162	Yes	Yes		
CFDA 20.608	23,891				
	<u>36,053</u>				
CITY OF ST LOUIS PARK					
CAP OF SUBURBAN HENNEPIN		Yes			
CFDA 14.218	49,635				
CITY OF ST PAUL					
ANOKA COUNTY		Yes	Yes		
CFDA 16.320	9,949				
CITY OF MAPLEWOOD					
CFDA 16.804	6,501	Yes			
LUTHERAN SOCIAL SERVICE OF MN					
CFDA 14.231	24,047	Yes			
CFDA 14.239	300,000				
	<u>324,047</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RAMSEY COUNTY		Yes	Yes		
CFDA 14.218	38,086				
CFDA 16.738	79,547				
CFDA 97.067	84,730				
	<u>202,363</u>				
CITY OF TRIMONT					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	<u>197,009</u>				
CITY OF VERNON CENTER					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	<u>10,255</u>				
CITY OF VIRGINIA					
ST LOUIS COUNTY		Yes	Yes		
CFDA 16.710	<u>8,439</u>				
CITY OF WASECA					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	<u>200</u>				
CITY OF WORTHINGTON					
LYON COUNTY		Yes	Yes		
CFDA 20.600	<u>10,608</u>				
ROCK COUNTY		Yes	Yes		
CFDA 20.601	<u>6,964</u>				
CLAY WILKIN CHS					
OTTER TAIL COUNTY		Yes	Yes		
CFDA 93.531	<u>54,177</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 10.557	53,982				
CFDA 84.181	2,288				
CFDA 93.069	772				
CFDA 93.251	300				
CFDA 93.283	75				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	9,675				
	<u>67,092</u>				
CLEARWATER COUNTY					
BELTRAMI COUNTY					
CFDA 10.557	220,800	Yes	Yes	Yes	
CFDA 93.251	1,250				
CFDA 93.283	15,660				
CFDA 93.558	56,135				
CFDA 93.994	100,686				
	<u>394,531</u>				
COMM HLTH INFO COLLABORATIVE - DULUTH					
WADENA COUNTY					
CFDA 93.268	3,957	Yes	Yes		
	<u>3,957</u>				
COMMUNITY ACTION OF MINNEAPOLIS					
SSD 1 MINNEAPOLIS					
CFDA 94.006	310,082	Yes	Yes		
	<u>310,082</u>				
COTTONWOOD COUNTY					
SW MN OPPORTUNITY COUNCIL					
CFDA 93.778	72,477	Yes			
	<u>72,477</u>				
CROW WING COUNTY					
RURAL MN CEP INC					
CFDA 93.558	20,844	Yes			
	<u>20,844</u>				
DAKOTA - SCOTT SDA 14					
SCOTT COUNTY					
CFDA 17.258	137,016	Yes			
CFDA 17.259	137,649				
CFDA 17.278	125,280				
CFDA 17.277	18,590				
	<u>418,535</u>				
DAKOTA CO COMMUNITY DEVELPMT AGCY					
ANOKA COUNTY					
CFDA 14.239	251,848	Yes	Yes		
	<u>251,848</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2015**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RAMSEY COUNTY		Yes	Yes		
CFDA 14.239	196,447				
DAKOTA COUNTY					
RESOURCE INC		Yes	Yes		
CFDA 93.558	967,962				
DUKE UNIVERSITY					
CHILDREN'S HEALTH CARE		Yes	Yes		
CFDA 93.853	2,214				
CFDA 93.865	17,039				
CFDA 93.855	2,125				
CFDA 93.395	16,936				
	38,314				
FARIBAULT COUNTY HRA					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.871	298,071				
FHI DEVELOPMENT 360					
PACER CENTER, INC		Yes			
CFDA 84.327	95,000				
FOND DU LAC BAND OF CHIPPEWA					
ISD 0709 DULUTH		Yes	Yes		
CFDA 15.130	33,321				
FRESHWATER EDUCATION DISTRICT					
ISD 0001 AITKIN		Yes	Yes		
CFDA 84.181	290				
CFDA 84.048	35				
	325				
ISD 0480 ONAMIA		Yes	Yes		
CFDA 84.048	6,231				
ISD 0482 LITTLE FALLS		Yes	Yes		
CFDA 84.048	9,610				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0549 PERHAM - DENT CFDA 84.027	33,398	Yes	Yes		
ISD 0821 MENAHGA CFDA 84.027 CFDA 84.048	26,111 2,600 <u>28,711</u>	Yes	Yes		
ISD 2155 WADENA-DEER CREEK CFDA 84.027	20,212	Yes	Yes		
ISD 2170 STAPLES - MOTLEY CFDA 84.048 CFDA 84.027	4,689 39,164 <u>43,853</u>	Yes			
ISD 2174 PINE RIVER - BACKUS CFDA 84.243 CFDA 84.027 CFDA 84.010	8,587 43,345 293,078 <u>345,010</u>	Yes	Yes		
ISD 2753 LONG PRAIRIE-GREY EAGLE CFDA 84.027 CFDA 84.048	26,739 553 <u>27,292</u>	Yes	Yes		
GOODHUE COUNTY EDUCATION DISTRICT					
ISD 0256 RED WING CFDA 84.027 CFDA 84.048 CFDA 84.173 CFDA 84.181	193,692 5,500 27,767 13,270 <u>240,229</u>	Yes	Yes		
ISD 0861 WINONA CFDA 84.048	8,079	Yes	Yes		
GOODWILL INDUSTRIES/EASTER SEALS					
GREATER MPLS COUNCIL OF CHURCHES CFDA 93.086	68,032	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
GREAT LAKES HEMOPHILIA FOUNDATION					
CHILDREN'S HEALTH CARE		Yes	Yes		
CFDA 93.110	47,582				
CFDA 93.184	18,505				
	<u>66,087</u>				
GREAT LAKES INDIAN FISH & W COMM					
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 15.039	77,728				
	<u>77,728</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS					
CFDA 15.039	78,124	Yes			
	<u>78,124</u>				
GREATER MN HOUSING FUND					
THREE RIVERS COMMUNITY ACTION, INC		Yes			
CFDA 10.446	31,500				
	<u>31,500</u>				
HEADWATERS REG DEVELOP COMM					
CLAY COUNTY		Yes	Yes		
CFDA 11.555	481				
	<u>481</u>				
HEARTH CONNECTION					
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 14.238	44,878				
CFDA 14.267	52,821				
	<u>97,699</u>				
HEARTLAND COMMUNITY ACTION AGCY					
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 14.235	101,695				
	<u>101,695</u>				
HENNEPIN COUNTY					
CAP OF SUBURBAN HENNEPIN		Yes			
CFDA 14.218	26,508				
CFDA 14.231	145,351				
	<u>171,859</u>				
CARVER COUNTY					
CFDA 17.258	63,667	Yes	Yes		
CFDA 17.259	91,292				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 17.278	89,148				
	<u>244,107</u>				
CHILDREN'S HEALTH CARE		Yes	Yes		
CFDA 93.914	36,875				
CFDA 93.889	13,646				
	<u>50,521</u>				
CITY OF BLOOMINGTON		Yes			
CFDA 14.239	182,589				
CFDA 93.778	11,970				
CFDA 93.531	194,271				
	<u>388,830</u>				
CITY OF BROOKLYN PARK		Yes	Yes		
CFDA 14.218	1,954,138				
CFDA 14.228	644,130				
CFDA 16.804	56,682				
	<u>2,654,950</u>				
CITY OF EDINA		Yes			
CFDA 14.218	18,700				
	<u>18,700</u>				
CITY OF MAPLE GROVE		Yes			
CFDA 14.218	46,500				
CFDA 14.239	1,186,746				
	<u>1,233,246</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 14.905	27,201				
CFDA 16.738	295,622				
CFDA 93.297	285,377				
CFDA 93.531	331,987				
CFDA 93.558	178,531				
	<u>1,118,718</u>				
CITY OF RICHFIELD		Yes			
CFDA 16.738	19,780				
	<u>19,780</u>				
CITY OF ST LOUIS PARK		Yes	Yes		
CFDA 14.218	130,686				
CFDA 16.804	6,244				
	<u>136,930</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.558	575,412	Yes			
RAMSEY COUNTY CFDA 14.900	229,222	Yes	Yes		
RESOURCE INC CFDA 17.258 CFDA 17.278	171,086 244,871 415,957	Yes	Yes		
HIAWATHA VALLEY EDUCATION DISTRICT					
ISD 0533 DOVER-EYOTA CFDA 84.027 CFDA 84.173	111,806 2,625 114,431	Yes	Yes		
ISD 0813 LAKE CITY CFDA 84.027 CFDA 84.173	121,525 9,000 130,525	Yes	Yes		Yes
ISD 0858 ST CHARLES CFDA 84.027 CFDA 84.173	95,157 7,500 102,657	Yes	Yes		Yes
ISD 2899 PLAINVIEW-ELGIN-MILLVILLE CFDA 84.027 CFDA 84.173	145,461 6,750 152,211	Yes	Yes		Yes
HMONG AMERICAN PARTNERSHIP					
RESOURCE INC CFDA 93.584	78,505	Yes	Yes		
HORIZON COMMUNITY HEALTH BOARD					
DOUGLAS COUNTY CFDA 10.557 CFDA 93.069 CFDA 93.251 CFDA 93.558 CFDA 93.994	178,506 33,548 4,675 45,233 34,214 296,176	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
POPE COUNTY					
		Yes	Yes		
CFDA 10.557	61,047				
CFDA 84.181	2,287				
CFDA 93.069	27,528				
CFDA 93.268	1,000				
CFDA 93.558	12,226				
CFDA 93.994	12,414				
	<u>116,502</u>				
HOUSING PARTNERSHIP NETWORK					
WEST CENTRAL MN COMMUNITIES ACTION					
		Yes			
CFDA 14.169	<u>14,000</u>				
HOUSTON COUNTY					
FILLMORE COUNTY					
		Yes	Yes		
CFDA 10.557	114,627				
CFDA 93.069	15,978				
CFDA 93.558	21,563				
CFDA 93.994	19,778				
CFDA 93.251	1,350				
	<u>173,296</u>				
HUBBARD COUNTY					
CITY OF PARK RAPIDS					
		Yes	Yes		
CFDA 20.600	<u>6,929</u>				
HUNGER SOLUTIONS MINNESOTA					
SECOND HARVEST NORTHERN LAKES FOO					
		Yes			
CFDA 10.568	35,609				
CFDA 10.569	1,094,536				
	<u>1,130,145</u>				
INDIANA UNIVERSITY					
CHILDREN'S HEALTH CARE					
		Yes	Yes		
CFDA 93.395	<u>28,360</u>				
INTER-COUNTY NURSING SERVICE					
POLK COUNTY					
		Yes	Yes		
CFDA 93.268	<u>10,773</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 287					
ISD 0015 ST FRANCIS CFDA 84.365	17,531	Yes			
ISD 0272 EDEN PRAIRIE CFDA 84.048	57,400	Yes	Yes		
ISD 0276 MINNETONKA CFDA 84.048	22,838	Yes			
ISD 0277 WESTONKA CFDA 84.048	10,042	Yes	Yes		
ISD 0279 OSSEO AREA CFDA 84.048	102,632	Yes			
ISD 0283 ST LOUIS PARK CFDA 84.048	34,079	Yes	Yes		
ISD 0286 BROOKLYN CENTER CFDA 84.048	25,334	Yes	Yes		
ISD 0477 PRINCETON CFDA 84.365	89	Yes	Yes		
INTERMEDIATE SCHOOL DISTRICT 916					
ISD 0012 CENTENNIAL CFDA 84.048	4,293	Yes			
ISD 0016 SPRING LAKE PARK CFDA 84.048	6,285	Yes	Yes		
ISD 0621 MOUNDS VIEW CFDA 84.048	22,140	Yes			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDAL CFDA 84.048	38,001	Yes	Yes		
ISD 0623 ROSEVILLE CFDA 84.048	18,906	Yes			
ISD 0624 WHITE BEAR LAKE CFDA 84.048	21,463	Yes			
ISD 0831 FOREST LAKE CFDA 84.048	17,501	Yes			
ISD 0833 SO WASHINGTON COUNTY CFDA 84.048	11,418	Yes	Yes		
ISD 0834 STILLWATER CFDA 84.048	16,546	Yes			
INTERMEDIATE SCHOOL DISTRICT 917					
ISD 0192 FARMINGTON CFDA 84.048	11,309	Yes	Yes		
ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN CFDA 84.048	12,700	Yes	Yes		
ISD 0199 INVER GROVE HEIGHTS CFDA 84.048	5,903	Yes	Yes		
ISD 0200 HASTINGS CFDA 84.048	4,362	Yes			
ISD 0659 NORTHFIELD CFDA 84.048	15,044	Yes			
SSD 6 SOUTH ST PAUL CFDA 84.048	9,590	Yes	Yes		

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For the Year Ended June 30, 2015**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISANTI COUNTY					
CHISAGO COUNTY CFDA 20.509	42,375	Yes	Yes		
WADENA COUNTY CFDA 93.283	984	Yes	Yes		
ISANTI MILLE LACS CHS					
MILLE LACS COUNTY CFDA 10.557	53,708	Yes	Yes		
CFDA 93.069	25,466				
CFDA 93.505	295,388				
CFDA 93.558	9,453				
CFDA 93.778	3,282				
CFDA 93.994	17,745				
	405,042				
ISD 0011 ANOKA-HENNEPIN					
ISD 0015 ST FRANCIS CFDA 84.048	13,847	Yes			
ISD 0477 PRINCETON CFDA 84.048	14,081	Yes	Yes		
ISD 0728 ELK RIVER CFDA 84.048	42,735	Yes			
ISD 0911 CAMBRIDGE-ISANTI CFDA 84.048	15,852	Yes	Yes		
ISD 0014 FRIDLEY					
ISD 0013 COLUMBIA HEIGHTS CFDA 84.048	5,666	Yes	Yes		
ISD 0025 PINE POINT (PONSFORD)					
ISD 0309 PARK RAPIDS CFDA 84.173	1,741	Yes	Yes		Yes

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0097 MOOSE LAKE					
ISD 0093 CARLTON CFDA 84.048	1,885	Yes	Yes		
ISD 0094 CLOQUET CFDA 84.048	3,976	Yes	Yes		
ISD 0139 RUSH CITY					
ISD 0314 BRAHAM CFDA 84.353	8,491	Yes	Yes	Yes	
ISD 0181 BRAINERD					
ISD 0001 AITKIN CFDA 84.027	40,263	Yes	Yes		
ISD 0182 CROSBY - IRONTON CFDA 84.027 CFDA 84.048	43,373 4,148 47,521	Yes	Yes		
ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN					
ISD 0191 BURNSVILLE-EAGAN-SAVAGE CFDA 84.048	67,257	Yes			
ISD 0241 ALBERT LEA					
FREEBORN COUNTY CFDA 84.181	2,289	Yes	Yes		
ISD 0270 HOPKINS					
HENNEPIN COUNTY CFDA 84.002	12,957	Yes	Yes		
ISD 0273 EDINA					
ISD 0271 BLOOMINGTON CFDA 84.048	40,785	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0282 ST ANTHONY-NEW BRIGHTON					
ISD 0621 MOUNDS VIEW CFDA 84.181	1,175	Yes			
ISD 0284 WAYZATA					
INTERMEDIATE SCHOOL DISTRICT 287 CFDA 84.048	20,600	Yes			
ISD 0270 HOPKINS CFDA 84.048	26,244	Yes			
ISD 0277 WESTONKA CFDA 84.181	10,810	Yes	Yes		
ISD 0281 ROBBINSDALE CFDA 84.048	57,109	Yes			
ISD 0465 LITCHFIELD					
ISD 0463 EDEN VALLEY-WATKINS CFDA 84.048	3,500	Yes	Yes		
ISD 2396 ATWATER-COSMOS-GROVE CITY CFDA 84.048	2,827	Yes	Yes		
ISD 0466 DASSEL-COKATO					
MEEKER-WRIGHT SPECIAL ED COOP CFDA 84.010	55,977	Yes			
ISD 0492 AUSTIN					
ISD 0241 ALBERT LEA CFDA 84.048	17,289	Yes			
ISD 0761 OWATONNA CFDA 84.048	29,022	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0535 ROCHESTER					
ZUMBRO EDUCATION DISTRICT CFDA 84.048	55,950	Yes	Yes		
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE					
ISD 0621 MOUNDS VIEW CFDA 84.002	29,655	Yes			
ISD 0834 STILLWATER CFDA 84.002	1,670	Yes			
ST CROIX RIVER EDUCATION DISTRICT CFDA 84.002	2,232	Yes	Yes		
ISD 0623 ROSEVILLE					
ISD 0621 MOUNDS VIEW CFDA 84.181	31,597	Yes			
ISD 0624 WHITE BEAR LAKE					
ISD 0621 MOUNDS VIEW CFDA 84.181	68,695	Yes			
ISD 0706 VIRGINIA					
ISD 0712 MOUNTAIN IRON - BUHL CFDA 84.048	9,126	Yes	Yes		
ISD 2142 ST LOUIS COUNTY CFDA 84.048	5,865	Yes	Yes		
ISD 2154 EVELETH-GILBERT CFDA 84.048	5,436	Yes	Yes	Yes	
ISD 0709 DULUTH					
ISD 0381 LAKE SUPERIOR (TWO HARBORS) CFDA 84.048	21,105	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0700 HERMANTOWN CFDA 84.048	14,665	Yes			
ISD 0717 JORDAN					
SOUTHWEST METRO EDUCATIONAL COOP CFDA 84.010	38,855	Yes	Yes		
ISD 0742 ST CLOUD					
ISD 0911 CAMBRIDGE-ISANTI CFDA 84.002	1,887	Yes	Yes		
ISD 0761 OWATONNA					
ISD 0492 AUSTIN CFDA 84.002	18,194	Yes	Yes		
ISD 0861 WINONA CFDA 84.002	4,442	Yes	Yes		
ISD 0882 MONTICELLO					
ISD 0726 BECKER CFDA 84.027	164,440	Yes	Yes		
ISD 0727 BIG LAKE CFDA 84.027	205,086	Yes	Yes		
ISD 0911 CAMBRIDGE-ISANTI					
ISD 0314 BRAHAM CFDA 84.027	74,454	Yes	Yes	Yes	
CFDA 84.173	1,331				
CFDA 84.181	4,052				
	79,837				
ISD 0912 MILACA CFDA 84.048	13,191	Yes	Yes		
ISD 2142 ST LOUIS COUNTY					
ISD 0707 NETT LAKE CFDA 84.060	7,970	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2176 WARREN-ALVARADO-OSLO					
ISD 0564 THIEF RIVER FALLS CFDA 84.215	47,358	Yes			
ISD 0593 CROOKSTON CFDA 84.215	2,920	Yes	Yes		
ITASCA AREA SCHOOLS COLLABORATIVE					
ISD 0317 DEER RIVER CFDA 84.048	19,044	Yes	Yes		
ISD 0318 GRAND RAPIDS CFDA 84.048	35,231	Yes	Yes		
ISD 0319 NASHWAUK-KEEWATIN CFDA 84.048	7,374	Yes	Yes		
ITASCA COUNTY					
ARROWHEAD REG DEVELOP COMM CFDA 97.039	21,562	Yes			
ISD 0318 GRAND RAPIDS CFDA 10.665	101,710	Yes	Yes		
KANABEC COUNTY					
ISANTI COUNTY CFDA 20.608	11,995	Yes	Yes		
KANABEC PINE CHS					
KANABEC COUNTY CFDA 10.557	141,215	Yes	Yes		
CFDA 84.181	3,051				
CFDA 93.283	23,810				
CFDA 93.558	9,652				
CFDA 93.994	18,984				
	196,712				
PINE COUNTY CFDA 10.557	141,218	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.069	17,362				
CFDA 93.283	65,294				
CFDA 93.505	111,692				
CFDA 93.558	44,984				
CFDA 93.994	34,177				
	<u>414,727</u>				
KANDIYOHI COUNTY					
HEARTLAND COMMUNITY ACTION AGCY		Yes			
CFDA 93.667	<u>14,000</u>				
RENVILLE COUNTY					
CFDA 10.557	90,444	Yes	Yes		
CFDA 93.069	13,914				
CFDA 93.251	3,225				
CFDA 93.268	1,500				
CFDA 93.558	20,906				
CFDA 93.778	22,778				
CFDA 93.994	22,040				
	<u>174,807</u>				
SWIFT COUNTY					
CFDA 20.600	710	Yes	Yes		
CFDA 20.608	1,982				
CFDA 20.616	1,489				
	<u>4,181</u>				
KAREN ORGANIZATION OF MINNESOTA					
ISD 0625 ST PAUL		Yes	Yes		
CFDA 93.566	<u>4,892</u>				
KOOCHICHING COUNTY					
ARROWHEAD REG DEVELOP COMM		Yes			
CFDA 97.039	<u>24,400</u>				
CARLTON COUNTY					
CFDA 93.912	<u>43,406</u>	Yes	Yes		
COOK COUNTY					
CFDA 93.912	<u>18,507</u>	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LAKE COUNTY		Yes	Yes		
CFDA 93.912	21,934				
LE SUEUR CO HRA					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.871	452,005				
LEECH LAKE RESERVATION BUS COMM					
ISD 0031 BEMIDJI		Yes			
CFDA 15.130	11,381				
LOCAL INITIATIVES SUPPORT CORPORATION					
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 14.252	13,744				
CFDA 94.019	31,642				
	45,386				
LUTHERAN IMMIGRATION/REFUGEE SRVCS					
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 19.510	1,299,203				
CFDA 93.576	69,141				
	1,368,344				
LUTHERAN SOCIAL SERVICE OF MN					
GREATER MPLS COUNCIL OF CHURCHES		Yes			
CFDA 93.557	18,214				
MARTIN COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	260,207				
MAYO FOUNDATION FOR MEDICAL EDUCATION AND RESEARCH					
OLMSTED COUNTY		Yes			
CFDA 93.116	14,768				
CFDA 93.727	12,636				
	27,404				
MC LEOD COUNTY					
HEARTLAND COMMUNITY ACTION AGCY		Yes			
CFDA 93.667	3,515				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MEEKER-MCLEOD-SIBLEY CHS					
MC LEOD COUNTY					
		Yes	Yes		
CFDA 10.557	144,383				
CFDA 84.181	2,288				
CFDA 93.069	17,266				
CFDA 93.251	450				
CFDA 93.268	4,100				
CFDA 93.558	25,599				
CFDA 93.959	43,974				
CFDA 93.994	20,507				
	<u>258,567</u>				
MEEKER COUNTY					
		Yes	Yes		
CFDA 10.557	153,754				
CFDA 84.181	2,288				
CFDA 93.069	25,149				
CFDA 93.251	450				
CFDA 93.268	600				
CFDA 93.558	25,047				
CFDA 93.959	65,784				
CFDA 93.994	17,207				
	<u>290,279</u>				
SIBLEY COUNTY					
		Yes	Yes		
CFDA 10.557	108,981				
CFDA 84.181	2,288				
CFDA 93.069	13,635				
CFDA 93.251	1,250				
CFDA 93.268	511				
CFDA 93.558	16,759				
CFDA 93.959	9,985				
CFDA 93.994	16,512				
	<u>169,921</u>				
MEEKER-WRIGHT SPECIAL ED COOP					
ISD 0465 LITCHFIELD					
		Yes	Yes		
CFDA 84.027	101,685				
CFDA 84.173	15,762				
	<u>117,447</u>				
ISD 0466 DASSEL-COKATO					
		Yes			
CFDA 84.027	201,233				
CFDA 84.173	10,508				
	<u>211,741</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0876 ANNANDALE		Yes	Yes		
CFDA 84.027	116,167				
CFDA 84.173	19,491				
	<u>135,658</u>				
ISD 0879 DELANO		Yes	Yes		
CFDA 84.027	136,136				
CFDA 84.173	12,812				
	<u>148,948</u>				
ISD 0883 ROCKFORD		Yes	Yes		
CFDA 84.027	91,104				
CFDA 84.173	10,704				
	<u>101,808</u>				
ISD 2687 HOWARD LK-WAVERLY-WINSTED		Yes	Yes		
CFDA 84.027	80,769				
CFDA 84.173	7,642				
	<u>88,411</u>				
METRO AIRPORTS COMMISSION					
CITY OF RICHFIELD		Yes			
CFDA 20.608	27,476				
	<u>27,476</u>				
METRO AREA AGENCY ON AGING					
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 93.043	85,819				
	<u>85,819</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 93.052	85,554				
	<u>85,554</u>				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 93.044	25,500				
	<u>25,500</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 93.052	15,025				
	<u>15,025</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 93.044	22,421				
CFDA 93.045	126,348				
CFDA 93.053	27,433				
	<u>176,202</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
METROPOLITAN COUNCIL					
ANOKA COUNTY		Yes	Yes		
CFDA 20.507	108,198				
CFDA 20.516	57,743				
	<u>165,941</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 20.500	149,380				
CFDA 20.507	170,620				
CFDA 20.522	358,933				
	<u>678,933</u>				
CITY OF ST PAUL		Yes	Yes		Yes
CFDA 20.500	932,285				
CFDA 20.521	212,756				
	<u>1,145,041</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 20.522	157,417				
	<u>157,417</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 14.703	159,856				
CFDA 20.500	182,689				
CFDA 20.507	4,347,199				
CFDA 20.522	19,194				
	<u>4,708,938</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 20.500	216,962				
CFDA 20.522	265,355				
	<u>482,317</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 20.205	536,194				
	<u>536,194</u>				
MID STATE EDUCATION DISTRICT					
ISD 0480 ONAMIA		Yes	Yes		
CFDA 84.027	7,520				
	<u>7,520</u>				
MILLE LACS COUNTY					
CITY OF PRINCETON		Yes	Yes		
CFDA 97.044	50,981				
	<u>50,981</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN - CENTER FOR CRIME VICTIM SERVICES					
RED LAKE BAND OF CHIPPEWA INDIANS CFDA 16.588	319,185	Yes	Yes	Yes	
MN - DEPARTMENT OF AGRICULTURE					
ANOKA COUNTY CFDA 10.572	1,599	Yes	Yes		
BLUE EARTH COUNTY CFDA 10.572	500	Yes	Yes		
DAKOTA COUNTY CFDA 10.572	2,350	Yes	Yes		
FREEBORN COUNTY CFDA 10.572	700	Yes	Yes		
HENNEPIN COUNTY CFDA 10.572	7,148	Yes	Yes		
OLMSTED COUNTY CFDA 10.572	2,150	Yes			
RAMSEY COUNTY CFDA 10.572	6,100	Yes	Yes		
RICE COUNTY CFDA 10.572	200	Yes	Yes		
SECOND HARVEST HEARTLAND CFDA 10.576	4,420	Yes			
WASHINGTON COUNTY CFDA 10.572	1,000	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WATONWAN COUNTY CFDA 10.572	270	Yes	Yes		
MN - DEPARTMENT OF COMMERCE					
ANOKA COUNTY COMM ACTION PROG INC CFDA 81.042 CFDA 93.568	105,154 3,351,617 <u>3,456,771</u>	Yes			
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 81.042 CFDA 93.568	625,523 2,225,420 <u>2,850,943</u>	Yes			
BI-COUNTY COMM ACTION COUNCIL CFDA 93.568 CFDA 81.042	781,785 119,125 <u>900,910</u>	Yes	Yes		
CAP OF SUBURBAN HENNEPIN CFDA 93.568	2,127,315	Yes			
CAP RAMSEY & WASHINGTON COUNTIES CFDA 81.042 CFDA 93.568	635,822 15,352,454 <u>15,988,276</u>	Yes			
CITY OF FOSSTON CFDA 66.468 CFDA 66.458	956,608 552,223 <u>1,508,831</u>	Yes	Yes		
CLEARWATER COUNTY CFDA 93.568	91,240	Yes	Yes		
FOND DU LAC BAND OF CHIPPEWA CFDA 81.042	2,729	Yes			
HEARTLAND COMMUNITY ACTION AGCY CFDA 81.042 CFDA 93.568	223,071 2,594,947 <u>2,818,018</u>	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 81.042	67,447				
CFDA 93.568	1,946,866				
CFDA 93.568	865				
	<u>2,015,178</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 81.042	418,234				
CFDA 93.568	1,957,622				
	<u>2,375,856</u>				
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 81.042	199,248				
CFDA 93.568	1,552,685				
	<u>1,751,933</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 81.042	20,679				
CFDA 93.568	15,899				
	<u>36,578</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 81.042	255,053				
CFDA 93.568	6,302,056				
	<u>6,557,109</u>				
PRAIRIE FIVE COMM ACT CNL		Yes			
CFDA 81.042	82,284				
CFDA 93.568	439,330				
	<u>521,614</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 93.568	229,690				
CFDA 81.042	11,640				
	<u>241,330</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 93.568	56,881				
	<u>56,881</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 81.042	149,909				
CFDA 93.568	4,400,198				
	<u>4,550,107</u>				
SEMCAC INC		Yes			
CFDA 81.042	435,213				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.568	5,199,604 <u>5,634,817</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 81.042	64,120				
CFDA 93.568	411,586 <u>475,706</u>				
THREE RIVERS COMMUNITY ACTION, INC		Yes			
CFDA 81.042	156,418				
CFDA 93.568	1,056,216 <u>1,212,634</u>				
TODD COUNTY		Yes	Yes		
CFDA 93.568	182,951				
TRI-COUNTY COMMUNITY ACTION, INC.		Yes			
CFDA 81.042	178,319				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 93.568	1,884,710				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 81.042	187,310				
CFDA 93.568	1,279,308 <u>1,466,618</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 81.042	126,417				
CFDA 93.568	655,761 <u>782,178</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 81.042	8,849				
CFDA 93.568	242,687 <u>251,536</u>				
WRIGHT COUNTY COMMUNITY ACTION		Yes			
CFDA 81.042	72,964				
CFDA 93.568	370,650 <u>443,614</u>				
MN - DEPARTMENT OF EDUCATION					
ACADEMIA CESAR CHAVEZ CHARTER SCH		Yes			Yes
CFDA 10.553	73,449				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	182,692				
CFDA 10.558	11,513				
CFDA 84.010	133,308				
CFDA 84.027	69,112				
CFDA 84.367	13,784				
CFDA 84.365	31,412				
CFDA 84.412	3,490				
	<u>518,760</u>				
AITKIN COUNTY		Yes	Yes		
CFDA 10.556	<u>4,387</u>				
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 10.558	65,861				
CFDA 84.412	223,419				
CFDA 84.287	55,999				
	<u>345,279</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 10.553	70,092				
CFDA 10.555	108,928				
CFDA 45.310	3,997				
	<u>183,017</u>				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 10.558	<u>258,403</u>				
AREA SPEC ED COOP - E. GRAND FORKS		Yes	Yes		
CFDA 84.027	1,234,852				
CFDA 84.173	33,435				
CFDA 84.181	25,777				
	<u>1,294,064</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 10.558	118,929				
CFDA 84.002	86,153				
	<u>205,082</u>				
ATHLOS LEADERSHIP ACADEMY		Yes	Yes		
CFDA 84.027	140,992				
CFDA 84.010	47,455				
CFDA 84.367	15,135				
CFDA 84.287	25,500				
CFDA 10.553	101,203				

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**Exhibit 4
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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	280,697				
	<u>610,982</u>				
AURORA CHARTER SCHOOL		Yes	Yes		
CFDA 84.027	67,854				
CFDA 84.010	121,767				
CFDA 84.365	39,097				
CFDA 84.367	7,088				
CFDA 10.553	69,813				
CFDA 10.555	201,593				
	<u>507,212</u>				
BEMIDJI REGIONAL INTERDISTRICT COUNCIL		Yes	Yes	Yes	
CFDA 84.027	1,730,725				
CFDA 84.173	132,968				
CFDA 84.181	106,814				
	<u>1,970,507</u>				
BENTON-STEARNES EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	2,523,416				
CFDA 84.173	95,139				
CFDA 84.181	47,396				
CFDA 10.553	4,834				
CFDA 10.555	14,941				
	<u>2,685,726</u>				
BEST ACADEMY		Yes	Yes		
CFDA 84.027	112,969				
CFDA 84.010	184,134				
CFDA 84.367	2,864				
CFDA 84.365	19,380				
CFDA 10.555	299,967				
CFDA 10.553	135,347				
	<u>754,661</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes		
CFDA 10.558	76,354				
	<u>76,354</u>				
CAP RAMSEY & WASHINGTON COUNTIES		Yes			
CFDA 10.558	546,923				
	<u>546,923</u>				
CARVER COUNTY		Yes	Yes		
CFDA 45.310	5,000				
	<u>5,000</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	
CHILD CARE AND NUTRITION INC CFDA 10.558	4,675,951	Yes	Yes	Yes	
CHILD CARE CHOICES INC CFDA 10.558	6,479,123	Yes	Yes		
CITY OF AUSTIN CFDA 45.310	9,600	Yes			
CITY OF BLOOMINGTON CFDA 84.181	1,526	Yes			
CITY OF BRAINERD CFDA 84.126	206	Yes	Yes		
CITY OF ST PAUL CFDA 45.310	74,219	Yes	Yes		
CLAY COUNTY CFDA 10.553 CFDA 10.555	16,364 27,834 44,198	Yes	Yes		
COMMUNITY OF PEACE ACADEMY CFDA 84.010 CFDA 84.027 CFDA 84.367 CFDA 84.365	268,443 152,592 52,078 27,699 500,812	Yes			
COMMUNITY SCHOOL OF EXCELLENCE CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.027 CFDA 84.367 CFDA 84.365	190,808 508,338 330,333 139,405 23,315 96,660 1,288,859	Yes			
DAKOTA COUNTY CFDA 10.553	14,893	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	23,285				
	<u>38,178</u>				
DULUTH PUBLIC SCHOOLS ACADEMY		Yes	Yes		
CFDA 84.010	238,703				
CFDA 84.367	38,801				
CFDA 84.027	224,846				
CFDA 10.553	68,999				
CFDA 10.555	289,806				
CFDA 10.559	1,368				
	<u>862,523</u>				
EXCELL ACADEMY FOR HIGHER LEARNING		Yes	Yes		
CFDA 10.555	189,724				
CFDA 10.559	14,934				
CFDA 10.553	84,327				
CFDA 84.010	139,457				
CFDA 84.027	64,007				
CFDA 84.367	3,380				
CFDA 84.365	14,535				
CFDA 84.412	18,744				
	<u>529,108</u>				
FERGUS FALLS AREA SPEC ED COOP		Yes			
CFDA 84.027	1,247,492				
CFDA 84.173	38,654				
CFDA 84.181	23,848				
	<u>1,309,994</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 10.555	97,820				
CFDA 10.558	125,152				
CFDA 93.568	35,615				
	<u>258,587</u>				
FRESHWATER EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,990,797				
CFDA 84.173	71,248				
CFDA 84.048	242,462				
CFDA 84.181	39,912				
CFDA 84.002	5,222				
	<u>2,349,641</u>				
GLOBAL ACADEMY CHARTER SCHOOL		Yes	Yes		
CFDA 10.553	124,686				
CFDA 10.555	192,409				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.582	27,130				
CFDA 84.010	159,296				
CFDA 84.027	61,528				
CFDA 84.367	27,087				
CFDA 84.365	24,065				
	<u>616,201</u>				
GOODHUE COUNTY EDUCATION DISTRICT		Yes			
CFDA 84.027	1,285,778				
CFDA 84.173	61,615				
CFDA 84.181	29,103				
CFDA 84.048	167,439				
CFDA 84.365	16,395				
	<u>1,560,330</u>				
GREATER MPLS COUNCIL OF CHURCHES		Yes			
CFDA 84.287	245,803				
	<u>245,803</u>				
HEARTLAND COMMUNITY ACTION AGCY		Yes			
CFDA 10.558	81,891				
	<u>81,891</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 10.553	52,261				
CFDA 10.555	93,036				
CFDA 84.181	2,289				
	<u>147,586</u>				
HIAWATHA ACADEMIES		Yes	Yes		
CFDA 84.010	196,002				
CFDA 84.367	14,897				
CFDA 84.365	58,047				
CFDA 84.027	110,165				
CFDA 84.282	127,770				
CFDA 10.553	199,404				
CFDA 10.555	400,153				
	<u>1,106,438</u>				
HIAWATHA VALLEY EDUCATION DISTRICT		Yes			
CFDA 84.027	2,504,076				
CFDA 84.173	86,798				
CFDA 84.181	41,891				
	<u>2,632,765</u>				
HIGHER GROUND ACADEMY		Yes	Yes		
CFDA 10.555	377,818				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	216,813				
CFDA 84.010	266,737				
CFDA 84.027	151,670				
CFDA 84.365	12,250				
CFDA 84.367	38,912				
	<u>1,064,200</u>				
HMONG COLLEGE PREP ACADEMY		Yes			
CFDA 10.553	306,594				
CFDA 10.555	577,775				
CFDA 10.582	40,958				
CFDA 84.010	336,168				
CFDA 84.367	11,285				
CFDA 84.365	39,343				
CFDA 84.027	201,611				
	<u>1,513,734</u>				
HOPE COMMUNITY ACADEMY		Yes	Yes		
CFDA 10.555	227,742				
CFDA 10.553	58,837				
CFDA 10.559	13,370				
CFDA 10.558	22,791				
CFDA 84.010	208,780				
CFDA 84.027	118,134				
CFDA 84.367	37,727				
CFDA 84.365	14,818				
	<u>702,199</u>				
INTERMEDIATE SCHOOL DISTRICT 287		Yes			
CFDA 10.553	106,574				
CFDA 10.555	223,623				
CFDA 10.559	2,190				
CFDA 84.366	881,981				
CFDA 84.367	5,541				
CFDA 84.365	19,939				
	<u>1,239,848</u>				
INTERMEDIATE SCHOOL DISTRICT 916		Yes			
CFDA 84.010	12,278				
CFDA 84.367	9,819				
CFDA 84.048	492,185				
	<u>514,282</u>				
ISD 0001 AITKIN		Yes	Yes		Yes
CFDA 10.553	68,959				
CFDA 10.555	293,906				

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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 10.556	402				
CFDA 10.559	12,698				
CFDA 84.010	233,450				
CFDA 84.367	57,141				
CFDA 93.778	21,701				
	<u>688,257</u>				
ISD 0004 MCGREGOR		Yes			
CFDA 10.553	55,272				
CFDA 10.550	12,873				
CFDA 10.555	154,461				
CFDA 84.010	134,418				
CFDA 84.173	3,343				
CFDA 84.027	91,716				
CFDA 84.181	2,476				
CFDA 84.048	1,235				
CFDA 84.367	40,603				
	<u>496,397</u>				
ISD 0011 ANOKA-HENNEPIN		Yes	Yes		
CFDA 84.027	6,778,595				
CFDA 84.173	269,891				
CFDA 84.181	165,159				
CFDA 84.010	3,940,336				
CFDA 84.048	368,950				
CFDA 84.196	60,000				
CFDA 84.365	398,142				
CFDA 84.367	697,545				
CFDA 84.002	191,239				
CFDA 10.553	1,485,515				
CFDA 10.555	7,243,868				
CFDA 10.559	252,428				
	<u>21,851,668</u>				
ISD 0012 CENTENNIAL		Yes			Yes
CFDA 10.553	83,897				
CFDA 10.555	794,970				
CFDA 84.027	1,135,797				
CFDA 84.173	56,960				
CFDA 84.181	17,615				
CFDA 84.010	576,759				
CFDA 84.367	113,629				
CFDA 84.365	9,358				
	<u>2,788,985</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0013 COLUMBIA HEIGHTS					
CFDA 10.553	420,118	Yes	Yes		
CFDA 10.555	1,215,245				
CFDA 10.559	97,437				
CFDA 10.582	79,600				
CFDA 84.010	790,686				
CFDA 84.287	15,870				
CFDA 84.367	122,153				
CFDA 84.365	82,901				
CFDA 84.181	22,482				
CFDA 84.027	627,458				
CFDA 84.173	20,031				
	<u>3,493,981</u>				
ISD 0014 FRIDLEY					
CFDA 10.553	369,397	Yes	Yes		
CFDA 10.555	949,601				
CFDA 10.559	31,339				
CFDA 10.582	33,592				
CFDA 84.010	394,644				
CFDA 84.367	71,620				
CFDA 84.365	57,801				
CFDA 84.027	618,541				
CFDA 84.173	12,622				
CFDA 84.181	12,473				
CFDA 84.048	8,365				
	<u>2,559,995</u>				
ISD 0015 ST FRANCIS					
CFDA 84.027	610,582	Yes			
CFDA 84.173	21,689				
CFDA 84.181	18,697				
CFDA 84.010	486,660				
CFDA 84.367	121,392				
CFDA 10.553	157,649				
CFDA 10.555	892,644				
CFDA 10.556	133				
	<u>2,309,446</u>				
ISD 0016 SPRING LAKE PARK					
CFDA 10.553	240,721	Yes	Yes		Yes
CFDA 10.555	1,147,893				
CFDA 10.559	33,354				
CFDA 84.027	955,336				
CFDA 84.173	12,957				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	145,633				
CFDA 84.365	34,152				
CFDA 84.010	475,767				
CFDA 84.181	27,814				
	<u>3,073,627</u>				
ISD 0022 DETROIT LAKES		Yes	Yes		
CFDA 10.553	107,159				
CFDA 10.555	634,721				
CFDA 84.010	489,834				
CFDA 84.027	694,720				
CFDA 84.173	27,334				
CFDA 84.002	4,547				
CFDA 84.181	14,727				
CFDA 84.367	123,766				
CFDA 84.412	17,500				
	<u>2,114,308</u>				
ISD 0023 FRAZEE - VERGAS		Yes	Yes		
CFDA 10.553	58,806				
CFDA 10.555	225,865				
CFDA 10.556	384				
CFDA 84.027	264,162				
CFDA 84.173	16,240				
CFDA 84.010	220,306				
CFDA 84.367	60,844				
CFDA 84.181	4,989				
CFDA 84.060	19,523				
CFDA 93.778	22,116				
	<u>893,235</u>				
ISD 0025 PINE POINT (PONSFORD)		Yes	Yes		
CFDA 10.553	15,409				
CFDA 10.555	26,715				
CFDA 10.582	2,438				
CFDA 84.010	55,765				
CFDA 84.287	75,758				
CFDA 84.358	5,710				
CFDA 84.367	9,817				
CFDA 84.027	13,885				
CFDA 84.173	1,853				
	<u>207,350</u>				
ISD 0031 BEMIDJI		Yes			
CFDA 10.553	400,075				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	1,360,435				
CFDA 10.559	63,258				
CFDA 10.582	19,693				
CFDA 10.558	50,169				
CFDA 84.367	285,548				
CFDA 84.010	1,595,828				
CFDA 84.027	1,143,816				
CFDA 84.173	33,192				
CFDA 84.181	43,547				
CFDA 84.196	40,000				
CFDA 84.287	381,394				
CFDA 84.358	78,452				
	5,495,407				
ISD 0032 BLACKDUCK		Yes	Yes		
CFDA 84.367	39,716				
CFDA 84.010	180,189				
CFDA 10.553	56,675				
CFDA 10.555	231,456				
CFDA 10.559	3,445				
	511,481				
ISD 0036 KELLIHER		Yes	Yes		
CFDA 84.367	23,290				
CFDA 84.010	173,604				
CFDA 10.582	8,880				
CFDA 10.558	5,161				
CFDA 10.553	44,553				
CFDA 10.555	108,771				
CFDA 10.559	8,223				
	372,482				
ISD 0038 RED LAKE		Yes	Yes		
CFDA 10.555	609,139				
CFDA 10.553	253,073				
CFDA 10.559	38,040				
CFDA 10.582	47,585				
CFDA 84.027	338,902				
CFDA 84.173	15,762				
CFDA 84.377	585,727				
CFDA 84.388	40,289				
CFDA 84.010	1,265,197				
CFDA 84.181	9,895				
CFDA 84.367	129,220				
CFDA 84.412	57,361				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.287	19,210				
CFDA 84.002	4,984				
CFDA 84.358	22,739				
	<u>3,437,123</u>				
ISD 0047 SAUK RAPIDS - RICE		Yes	Yes		
CFDA 10.553	262,490				
CFDA 10.555	821,653				
CFDA 84.010	280,701				
CFDA 84.367	100,965				
	<u>1,465,809</u>				
ISD 0051 FOLEY		Yes	Yes		
CFDA 10.553	60,445				
CFDA 10.555	374,052				
CFDA 10.556	1,692				
CFDA 84.010	145,245				
CFDA 84.367	72,532				
	<u>653,966</u>				
ISD 0077 MANKATO		Yes	Yes		
CFDA 10.553	323,339				
CFDA 10.555	1,673,907				
CFDA 10.556	3,669				
CFDA 10.559	183,323				
CFDA 84.002	153,796				
CFDA 84.010	1,065,332				
CFDA 84.027	1,562,552				
CFDA 84.173	56,202				
CFDA 84.181	63,248				
CFDA 84.367	212,951				
CFDA 84.365	59,009				
CFDA 84.412	63,782				
	<u>5,421,110</u>				
ISD 0088 NEW ULM		Yes	Yes		
CFDA 10.553	72,320				
CFDA 10.555	338,510				
CFDA 10.559	26,682				
CFDA 84.010	203,439				
CFDA 84.367	81,853				
	<u>722,804</u>				
ISD 0093 CARLTON		Yes	Yes		
CFDA 10.553	20,154				
CFDA 10.555	81,825				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	73,383				
CFDA 84.367	26,348				
CFDA 84.027	111,539				
CFDA 84.173	2,866				
CFDA 93.778	71,376				
	<u>387,491</u>				
ISD 0094 CLOQUET		Yes	Yes		
CFDA 10.553	103,290				
CFDA 10.555	512,455				
CFDA 84.010	376,473				
CFDA 84.027	466,052				
CFDA 84.173	18,150				
CFDA 84.181	10,809				
CFDA 84.367	56,849				
	<u>1,544,078</u>				
ISD 0108 CENTRAL (NORWOOD-YG AMERIC		Yes	Yes		
CFDA 10.553	12,605				
CFDA 10.555	111,122				
CFDA 10.556	939				
CFDA 10.565	26,582				
CFDA 84.010	74,195				
CFDA 84.367	39,069				
	<u>264,512</u>				
ISD 0110 WACONIA		Yes			
CFDA 10.555	414,748				
CFDA 10.553	41,406				
CFDA 10.556	2,735				
CFDA 84.010	87,724				
CFDA 84.027	253,478				
CFDA 84.173	13,563				
CFDA 84.181	13,304				
CFDA 84.367	42,327				
	<u>869,285</u>				
ISD 0111 WATERTOWN - MAYER		Yes	Yes		
CFDA 10.553	35,431				
CFDA 10.555	228,556				
CFDA 84.010	110,463				
CFDA 84.367	36,369				
CFDA 84.027	296,407				
CFDA 84.173	6,603				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	12,087				
	<u>725,916</u>				
ISD 0112 EASTERN CARVER CO (CHASKA)		Yes	Yes		
CFDA 10.553	202,313				
CFDA 10.555	1,368,179				
CFDA 10.559	47,415				
CFDA 84.010	286,627				
CFDA 84.027	1,606,772				
CFDA 84.173	30,772				
CFDA 84.181	43,607				
CFDA 84.367	120,857				
CFDA 84.365	51,178				
	<u>3,757,720</u>				
ISD 0113 WALKER-HACKENSACK-AKELEY		Yes	Yes		
CFDA 10.553	47,130				
CFDA 10.555	163,078				
CFDA 10.582	23,250				
CFDA 84.010	304,711				
CFDA 84.027	209,269				
CFDA 84.173	12,295				
CFDA 84.181	5,683				
CFDA 84.367	53,651				
CFDA 84.358	14,250				
CFDA 93.778	5,653				
	<u>838,970</u>				
ISD 0116 PILLAGER		Yes	Yes		
CFDA 10.555	278,624				
CFDA 10.553	76,311				
CFDA 84.010	122,679				
CFDA 84.367	27,179				
	<u>504,793</u>				
ISD 0118 NORTHLAND COMMUNITY (REME)		Yes	Yes	Yes	
CFDA 84.027	143,185				
CFDA 84.173	4,170				
CFDA 10.553	53,393				
CFDA 10.555	122,120				
CFDA 84.010	254,860				
CFDA 84.048	5,160				
CFDA 84.181	3,753				
CFDA 84.367	46,815				
	<u>633,456</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0129 MONTEVIDEO					
CFDA 10.555	45,936	Yes	Yes		
CFDA 10.553	396,399				
CFDA 10.559	27,642				
CFDA 84.010	136,695				
CFDA 84.367	48,291				
	<u>654,963</u>				
ISD 0138 NORTH BRANCH					
CFDA 10.555	480,193	Yes	Yes		
CFDA 10.553	71,829				
CFDA 84.048	26,302				
CFDA 84.367	76,584				
CFDA 84.010	237,526				
	<u>892,434</u>				
ISD 0152 MOORHEAD					
CFDA 10.553	358,153	Yes	Yes		
CFDA 10.555	1,078,382				
CFDA 10.559	18,960				
CFDA 15.130	39,681				
CFDA 84.002	16,951				
CFDA 84.010	932,259				
CFDA 84.027	1,518,854				
CFDA 84.173	29,801				
CFDA 84.181	34,426				
CFDA 84.365	59,627				
CFDA 84.367	245,968				
CFDA 84.011	53,894				
CFDA 84.412	70,000				
CFDA 93.778	241,442				
	<u>4,698,398</u>				
ISD 0162 BAGLEY					
CFDA 84.367	88,831	Yes	Yes		
CFDA 84.010	299,637				
CFDA 84.412	17,554				
CFDA 10.556	1,035				
CFDA 10.559	6,596				
CFDA 10.553	60,588				
CFDA 10.555	268,781				
CFDA 10.582	34,140				
	<u>777,162</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0177 WINDOM					
CFDA 10.553	75,262	Yes	Yes		
CFDA 10.555	254,060				
CFDA 10.559	23,358				
CFDA 10.565	31,365				
CFDA 84.010	150,974				
CFDA 84.048	796				
CFDA 84.365	27,069				
CFDA 84.367	46,669				
	<u>609,553</u>				
ISD 0181 BRAINERD					
CFDA 10.553	329,646	Yes	Yes		
CFDA 10.555	1,429,866				
CFDA 10.556	872				
CFDA 10.559	15,742				
CFDA 84.002	3,530				
CFDA 84.367	304,896				
CFDA 84.048	27,265				
CFDA 84.027	2,530,511				
CFDA 84.173	111,941				
CFDA 84.181	42,876				
CFDA 84.010	1,363,678				
	<u>6,160,823</u>				
ISD 0182 CROSBY - IRONTON					
CFDA 10.553	74,960	Yes	Yes		
CFDA 10.555	263,620				
CFDA 84.010	328,522				
CFDA 84.367	72,723				
	<u>739,825</u>				
ISD 0191 BURNSVILLE-EAGAN-SAVAGE					
CFDA 10.553	768,471	Yes			
CFDA 10.555	2,380,995				
CFDA 10.559	207,298				
CFDA 10.582	59,180				
CFDA 84.010	1,097,559				
CFDA 84.367	382,791				
CFDA 84.365	178,556				
CFDA 84.002	32,788				
CFDA 84.027	2,353,043				
CFDA 84.173	83,690				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	75,544				
	<u>7,619,915</u>				
ISD 0192 FARMINGTON		Yes	Yes		
CFDA 10.555	859,308				
CFDA 10.553	99,530				
CFDA 84.010	247,044				
CFDA 84.367	80,049				
CFDA 84.365	21,852				
CFDA 84.002	6,640				
CFDA 84.027	1,102,591				
CFDA 84.173	24,862				
CFDA 84.181	21,619				
	<u>2,463,495</u>				
ISD 0194 LAKEVILLE		Yes	Yes		Yes
CFDA 10.555	1,169,811				
CFDA 10.553	77,691				
CFDA 84.002	11,737				
CFDA 84.010	339,649				
CFDA 84.027	1,632,583				
CFDA 84.173	47,768				
CFDA 84.181	43,328				
CFDA 84.367	216,999				
CFDA 84.365	45,032				
	<u>3,584,598</u>				
ISD 0196 ROSEMOUNT-APPLE VALLEY-EAG		Yes	Yes		Yes
CFDA 10.553	648,654				
CFDA 10.555	3,756,736				
CFDA 10.556	1,424				
CFDA 84.027	5,037,696				
CFDA 84.173	136,609				
CFDA 84.010	1,740,376				
CFDA 84.367	453,648				
CFDA 84.365	178,536				
CFDA 84.048	239,750				
CFDA 84.002	95,578				
CFDA 84.181	81,417				
	<u>12,370,424</u>				
ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN		Yes	Yes		
CFDA 84.027	1,261,434				
CFDA 84.173	29,173				
CFDA 84.010	547,502				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.365	80,971				
CFDA 84.367	167,792				
CFDA 84.181	34,719				
CFDA 10.555	1,014,732				
CFDA 10.556	435				
CFDA 10.559	88,669				
CFDA 10.553	269,659				
CFDA 10.582	34,026				
	<u>3,529,112</u>				
ISD 0199 INVER GROVE HEIGHTS		Yes	Yes		
CFDA 84.027	798,365				
CFDA 84.173	25,961				
CFDA 84.365	17,225				
CFDA 84.367	114,450				
CFDA 84.181	29,190				
CFDA 84.010	421,442				
CFDA 10.553	186,519				
CFDA 10.555	830,564				
CFDA 10.556	491				
CFDA 10.559	60,298				
	<u>2,484,505</u>				
ISD 0200 HASTINGS		Yes			Yes
CFDA 10.553	107,498				
CFDA 10.555	684,675				
CFDA 84.027	862,380				
CFDA 84.173	34,349				
CFDA 84.367	125,959				
CFDA 84.002	11,042				
CFDA 84.010	458,593				
CFDA 84.181	30,749				
	<u>2,315,245</u>				
ISD 0204 KASSON-MANTORVILLE		Yes	Yes		
CFDA 10.555	262,858				
CFDA 10.553	28,300				
CFDA 10.556	2,527				
CFDA 84.010	134,462				
CFDA 84.367	38,878				
	<u>467,025</u>				
ISD 0206 ALEXANDRIA		Yes	Yes		
CFDA 10.558	148,655				
CFDA 10.553	103,789				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	713,520				
CFDA 10.559	53,743				
CFDA 84.010	385,866				
CFDA 84.367	130,784				
CFDA 84.181	31,937				
CFDA 84.002	7,669				
CFDA 84.027	1,383,124				
CFDA 84.173	39,640				
CFDA 93.236	35				
CFDA 93.778	179,335				
	<u>3,178,097</u>				
ISD 0241 ALBERT LEA		Yes			
CFDA 84.010	496,820				
CFDA 84.027	719,671				
CFDA 84.173	22,485				
CFDA 84.181	16,630				
CFDA 84.365	50,493				
CFDA 84.367	140,698				
CFDA 10.555	892,048				
CFDA 10.553	152,391				
CFDA 10.556	2,355				
CFDA 10.559	14,831				
	<u>2,508,422</u>				
ISD 0256 RED WING		Yes	Yes		
CFDA 10.555	483,320				
CFDA 10.553	87,522				
CFDA 10.559	2,533				
CFDA 84.002	16,482				
CFDA 84.010	354,335				
CFDA 84.126	195				
CFDA 84.367	97,105				
	<u>1,041,492</u>				
ISD 0270 HOPKINS		Yes			
CFDA 10.553	350,487				
CFDA 10.555	1,360,443				
CFDA 10.556	861				
CFDA 10.559	176,425				
CFDA 84.010	931,010				
CFDA 84.027	1,141,194				
CFDA 84.367	190,823				
CFDA 84.365	88,288				
CFDA 84.173	46,292				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	30,765				
CFDA 84.323	4,480				
CFDA 84.002	142,777				
CFDA 93.243	302,553				
CFDA 97.036	3,100				
	<u>4,769,498</u>				
ISD 0271 BLOOMINGTON		Yes	Yes		
CFDA 10.555	2,147,025				
CFDA 10.553	541,191				
CFDA 10.559	78,679				
CFDA 84.010	1,794,671				
CFDA 84.367	187,035				
CFDA 84.365	182,141				
CFDA 84.027	1,462,868				
CFDA 84.173	46,353				
CFDA 84.181	50,722				
CFDA 84.002	194,309				
	<u>6,684,994</u>				
ISD 0272 EDEN PRAIRIE		Yes	Yes		
CFDA 10.555	1,174,387				
CFDA 10.553	121,145				
CFDA 84.027	1,484,349				
CFDA 84.173	50,717				
CFDA 84.181	58,110				
CFDA 84.010	762,375				
CFDA 84.367	205,860				
CFDA 84.365	72,738				
	<u>3,929,681</u>				
ISD 0273 EDINA		Yes			
CFDA 10.553	34,632				
CFDA 10.555	456,554				
CFDA 84.027	1,058,012				
CFDA 84.173	35,967				
CFDA 84.181	25,777				
CFDA 84.010	231,589				
CFDA 84.367	92,492				
CFDA 84.365	38,027				
	<u>1,973,050</u>				
ISD 0276 MINNETONKA		Yes			
CFDA 10.555	843,275				
CFDA 84.010	194,591				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.027	1,482,880				
CFDA 84.173	35,839				
CFDA 84.367	32,118				
CFDA 84.365	26,597				
CFDA 84.181	24,460				
	<u>2,639,760</u>				
ISD 0277 WESTONKA		Yes	Yes		
CFDA 10.555	286,705				
CFDA 10.553	29,724				
CFDA 10.556	674				
CFDA 10.559	50,545				
CFDA 84.010	182,482				
CFDA 84.027	464,684				
CFDA 84.173	14,329				
CFDA 84.367	96,010				
	<u>1,125,153</u>				
ISD 0278 ORONO		Yes	Yes		
CFDA 10.553	603				
CFDA 10.555	231,710				
CFDA 84.027	498,530				
CFDA 84.173	14,807				
CFDA 84.181	6,101				
CFDA 84.010	133,886				
CFDA 84.367	32,449				
	<u>918,086</u>				
ISD 0279 OSSEO AREA		Yes			
CFDA 10.555	4,832,842				
CFDA 10.556	2,576				
CFDA 10.553	1,119,440				
CFDA 10.559	164,004				
CFDA 10.582	27,797				
CFDA 10.558	19,517				
CFDA 84.027	3,834,781				
CFDA 84.173	126,724				
CFDA 84.367	519,824				
CFDA 84.365	208,456				
CFDA 84.002	147,740				
CFDA 84.287	359,070				
CFDA 84.196	58,185				
CFDA 84.010	2,936,523				
CFDA 84.181	113,084				
CFDA 84.323	5,092				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.412	52,000				
CFDA 45.310	2,339				
	<u>14,529,994</u>				
ISD 0280 RICHFIELD		Yes	Yes		
CFDA 10.553	453,813				
CFDA 10.555	1,297,553				
CFDA 10.559	88,306				
CFDA 84.010	1,062,445				
CFDA 84.027	811,349				
CFDA 84.173	30,847				
CFDA 84.181	39,912				
CFDA 84.365	171,308				
CFDA 84.367	151,901				
CFDA 84.412	76,482				
CFDA 93.079	5,066				
	<u>4,188,982</u>				
ISD 0281 ROBBINSDALE		Yes			Yes
CFDA 84.027	2,477,154				
CFDA 84.173	56,971				
CFDA 84.181	58,679				
CFDA 84.010	2,386,556				
CFDA 84.365	167,703				
CFDA 84.367	467,480				
CFDA 84.002	131,965				
CFDA 84.412	52,709				
CFDA 45.025	116,742				
CFDA 17.207	143				
CFDA 10.553	931,031				
CFDA 10.555	3,234,584				
CFDA 10.559	166,287				
CFDA 10.582	151,112				
	<u>10,399,116</u>				
ISD 0282 ST ANTHONY-NEW BRIGHTON		Yes	Yes		
CFDA 84.027	271,348				
CFDA 84.173	12,918				
CFDA 84.367	22,318				
CFDA 84.048	701				
CFDA 84.365	12,194				
CFDA 84.410	95,402				
CFDA 84.411	9,733				
CFDA 10.558	8,102				
CFDA 10.553	31,296				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	228,635				
	<u>692,647</u>				
ISD 0283 ST LOUIS PARK		Yes	Yes		
CFDA 10.553	218,587				
CFDA 10.555	836,870				
CFDA 10.559	16,863				
CFDA 84.027	1,070,099				
CFDA 84.173	38,600				
CFDA 84.010	591,644				
CFDA 84.181	47,111				
CFDA 84.367	126,186				
CFDA 84.365	71,067				
	<u>3,017,027</u>				
ISD 0284 WAYZATA		Yes			
CFDA 10.553	79,819				
CFDA 10.555	846,260				
CFDA 84.010	622,103				
CFDA 84.367	144,838				
CFDA 84.365	37,015				
CFDA 84.027	1,709,908				
CFDA 84.173	53,306				
CFDA 84.048	482,289				
CFDA 84.181	27,258				
	<u>4,002,796</u>				
ISD 0286 BROOKLYN CENTER		Yes	Yes		
CFDA 10.553	310,155				
CFDA 10.555	847,201				
CFDA 10.559	41,311				
CFDA 84.027	411,432				
CFDA 84.173	5,610				
CFDA 84.181	10,715				
CFDA 84.010	445,222				
CFDA 84.365	52,264				
CFDA 84.367	57,434				
CFDA 84.287	404,547				
CFDA 84.334	30,400				
CFDA 45.310	30,837				
CFDA 93.079	7,491				
	<u>2,654,619</u>				
ISD 0309 PARK RAPIDS		Yes	Yes		Yes
CFDA 10.553	90,239				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	385,495				
CFDA 10.559	22,967				
CFDA 10.582	30,794				
CFDA 84.010	344,208				
CFDA 84.181	5,821				
CFDA 84.358	3,888				
CFDA 84.367	90,378				
CFDA 84.412	11,800				
CFDA 84.027	396,527				
CFDA 84.173	23,837				
	<u>1,405,954</u>				
ISD 0314 BRAHAM		Yes	Yes	Yes	
CFDA 10.550	25,943				
CFDA 10.553	46,884				
CFDA 10.555	196,754				
CFDA 84.010	172,646				
CFDA 84.367	22,700				
	<u>464,927</u>				
ISD 0316 GREENWAY (COLERAINE)		Yes	Yes		
CFDA 10.553	69,623				
CFDA 10.555	275,320				
CFDA 84.010	214,445				
CFDA 84.367	100,091				
CFDA 84.412	87,476				
CFDA 84.027	172,695				
CFDA 84.173	9,075				
CFDA 84.181	11,641				
CFDA 93.778	98,027				
	<u>1,038,393</u>				
ISD 0317 DEER RIVER		Yes	Yes		
CFDA 10.553	111,538				
CFDA 10.555	304,830				
CFDA 10.559	12,787				
CFDA 10.582	22,691				
CFDA 93.959	197,177				
CFDA 84.010	277,449				
CFDA 84.358	16,184				
CFDA 84.367	67,951				
CFDA 84.181	1,110				
CFDA 84.173	3,112				
CFDA 84.027	104,027				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.412	61,155				
	<u>1,180,011</u>				
ISD 0318 GRAND RAPIDS		Yes	Yes		
CFDA 10.553	185,886				
CFDA 10.555	786,247				
CFDA 10.559	40,852				
CFDA 84.010	923,702				
CFDA 84.367	230,498				
CFDA 84.412	174,000				
CFDA 84.027	689,755				
CFDA 84.173	18,782				
CFDA 84.181	13,080				
CFDA 84.126	50				
CFDA 93.778	368,228				
	<u>3,431,080</u>				
ISD 0319 NASHWAUK-KEEWATIN		Yes	Yes		Yes
CFDA 10.553	53,243				
CFDA 10.555	162,860				
CFDA 84.010	195,566				
CFDA 84.367	30,225				
CFDA 84.181	5,820				
CFDA 84.412	17,208				
CFDA 84.027	121,492				
CFDA 84.173	4,299				
CFDA 93.778	53,924				
	<u>644,637</u>				
ISD 0332 MORA		Yes			
CFDA 10.553	60,991				
CFDA 10.555	377,359				
CFDA 84.181	1,899				
CFDA 84.010	304,354				
CFDA 84.027	138,538				
CFDA 84.173	6,184				
CFDA 84.048	14,451				
CFDA 84.367	81,225				
CFDA 93.778	96,269				
	<u>1,081,270</u>				
ISD 0345 NEW LONDON-SPICER		Yes	Yes		
CFDA 84.010	119,324				
CFDA 84.367	53,111				
CFDA 84.027	196,446				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	7,537				
CFDA 84.048	6,476				
CFDA 10.555	259,005				
CFDA 10.553	64,054				
	<u>705,953</u>				
ISD 0347 WILLMAR		Yes			
CFDA 10.555	1,260,232				
CFDA 10.556	749				
CFDA 10.553	624,666				
CFDA 10.559	30,624				
CFDA 10.582	104,672				
CFDA 10.558	15,234				
CFDA 84.010	1,187,911				
CFDA 84.377	421,631				
CFDA 84.002	38,551				
CFDA 84.011	78,953				
CFDA 84.367	207,808				
CFDA 84.365	94,356				
CFDA 84.358	71,508				
CFDA 84.412	191,836				
	<u>4,328,731</u>				
ISD 0361 INTERNATIONAL FALLS		Yes	Yes		Yes
CFDA 10.553	50,789				
CFDA 10.555	215,459				
CFDA 84.367	80,840				
CFDA 84.048	4,768				
CFDA 84.060	16,777				
CFDA 84.027	214,149				
CFDA 84.173	3,018				
CFDA 84.010	245,138				
	<u>830,938</u>				
ISD 0381 LAKE SUPERIOR (TWO HARBORS)		Yes	Yes		Yes
CFDA 10.553	46,230				
CFDA 10.555	221,214				
CFDA 84.010	246,337				
CFDA 84.367	52,978				
CFDA 84.027	327,358				
CFDA 84.173	8,172				
CFDA 84.181	9,557				
CFDA 93.778	99,575				
	<u>1,011,421</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0413 MARSHALL		Yes	Yes		
CFDA 84.027	350,207				
CFDA 84.173	1,307				
CFDA 84.010	294,378				
CFDA 84.367	76,532				
CFDA 84.365	31,836				
CFDA 84.002	110,812				
CFDA 10.555	533,708				
CFDA 10.553	76,702				
CFDA 10.559	35,966				
	<u>1,511,448</u>				
ISD 0423 HUTCHINSON		Yes	Yes		
CFDA 10.555	524,145				
CFDA 10.559	18,246				
CFDA 10.553	78,865				
CFDA 10.556	329				
CFDA 84.010	292,641				
CFDA 84.027	510,375				
CFDA 84.173	14,542				
CFDA 84.181	16,000				
CFDA 84.365	19,955				
CFDA 84.367	78,582				
CFDA 84.048	7,302				
	<u>1,560,982</u>				
ISD 0432 MAHNOMEN		Yes	Yes	Yes	
CFDA 10.553	70,367				
CFDA 10.555	213,591				
CFDA 10.582	17,880				
CFDA 84.010	368,124				
CFDA 84.367	45,548				
	<u>715,510</u>				
ISD 0435 WAUBUN		Yes	Yes		
CFDA 10.553	66,060				
CFDA 10.555	204,250				
CFDA 10.559	9,002				
CFDA 84.010	244,903				
CFDA 84.367	46,286				
CFDA 84.412	16,801				
	<u>587,302</u>				
ISD 0463 EDEN VALLEY-WATKINS		Yes	Yes		
CFDA 10.555	222,079				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	77,312				
CFDA 10.559	19,585				
CFDA 10.556	948				
CFDA 84.010	92,812				
CFDA 84.367	29,205				
	<u>441,941</u>				
ISD 0465 LITCHFIELD		Yes	Yes		
CFDA 10.555	328,644				
CFDA 10.556	67				
CFDA 10.559	10,647				
CFDA 10.553	48,170				
CFDA 84.010	218,869				
CFDA 84.367	60,705				
CFDA 84.365	3,761				
	<u>670,863</u>				
ISD 0466 DASSEL-COKATO		Yes			
CFDA 10.555	387,454				
CFDA 10.556	503				
CFDA 10.553	53,732				
CFDA 84.010	269,773				
CFDA 84.367	64,894				
	<u>776,356</u>				
ISD 0477 PRINCETON		Yes	Yes		
CFDA 10.559	32,446				
CFDA 10.553	95,719				
CFDA 10.555	645,657				
CFDA 10.556	1,218				
CFDA 84.010	294,078				
CFDA 84.367	81,467				
	<u>1,150,585</u>				
ISD 0480 ONAMIA		Yes	Yes		
CFDA 10.582	21,033				
CFDA 10.553	79,746				
CFDA 10.555	185,598				
CFDA 10.559	11,980				
CFDA 84.010	571,808				
CFDA 84.377	260,869				
CFDA 84.367	76,675				
CFDA 84.287	433,574				
CFDA 84.412	15,557				
	<u>1,656,840</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0482 LITTLE FALLS					
CFDA 10.555	578,153	Yes	Yes		
CFDA 10.553	280,830				
CFDA 84.027	551,855				
CFDA 84.173	27,747				
CFDA 84.010	593,038				
CFDA 84.367	80,336				
CFDA 84.181	16,630				
	<u>2,128,589</u>				
ISD 0492 AUSTIN					
CFDA 10.555	1,474,554	Yes	Yes		
CFDA 10.553	478,439				
CFDA 10.559	145,902				
CFDA 84.010	1,027,165				
CFDA 84.013	79,984				
CFDA 84.027	928,546				
CFDA 84.048	84,486				
CFDA 84.173	29,725				
CFDA 84.181	20,081				
CFDA 84.365	102,422				
CFDA 84.367	158,341				
	<u>4,529,645</u>				
ISD 0508 ST PETER					
CFDA 10.553	76,729	Yes	Yes		
CFDA 10.555	367,904				
CFDA 10.556	1,447				
CFDA 10.559	30,105				
CFDA 10.565	51,933				
CFDA 84.010	212,274				
CFDA 84.013	48,832				
CFDA 84.365	13,428				
CFDA 84.367	80,493				
CFDA 84.048	5,670				
CFDA 84.412	5,000				
	<u>893,815</u>				
ISD 0518 WORTHINGTON					
CFDA 10.553	316,934	Yes	Yes	Yes	Yes
CFDA 10.555	1,181,759				
CFDA 10.559	95,350				
CFDA 10.582	78,900				
CFDA 84.002	84,006				
CFDA 84.287	6,638				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.358	2,429				
CFDA 84.365	101,210				
CFDA 84.367	92,779				
CFDA 84.027	331,779				
CFDA 84.173	12,482				
CFDA 84.010	464,781				
	<u>2,769,047</u>				
ISD 0533 DOVER-EYOTA		Yes	Yes		
CFDA 10.555	173,655				
CFDA 10.553	20,018				
CFDA 10.556	1,808				
CFDA 84.010	44,499				
CFDA 84.367	32,194				
	<u>272,174</u>				
ISD 0534 STEWARTVILLE		Yes			
CFDA 84.010	134,634				
CFDA 84.367	40,375				
CFDA 84.027	122,500				
CFDA 10.553	40,489				
CFDA 10.555	310,669				
	<u>648,667</u>				
ISD 0535 ROCHESTER		Yes			
CFDA 10.553	817,893				
CFDA 10.555	3,251,877				
CFDA 10.556	548				
CFDA 10.558	3,710				
CFDA 10.559	148,787				
CFDA 10.582	65,266				
CFDA 17.207	1,239				
CFDA 84.002	186,729				
CFDA 84.010	1,958,869				
CFDA 84.011	152,705				
CFDA 84.013	82,443				
CFDA 84.027	3,441,125				
CFDA 84.048	159,670				
CFDA 84.173	53,942				
CFDA 84.181	107,590				
CFDA 84.196	16,483				
CFDA 84.287	450,419				
CFDA 84.365	236,190				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	462,148				
	<u>11,597,633</u>				
ISD 0544 FERGUS FALLS		Yes	Yes		
CFDA 10.559	11,482				
CFDA 10.553	80,943				
CFDA 10.555	406,659				
CFDA 10.556	237				
CFDA 84.002	4,377				
CFDA 84.010	327,231				
CFDA 84.367	134,830				
CFDA 93.778	90,877				
	<u>1,056,636</u>				
ISD 0548 PELICAN RAPIDS		Yes	Yes		Yes
CFDA 10.553	68,042				
CFDA 10.555	223,801				
CFDA 10.559	17,761				
CFDA 10.558	2,112				
CFDA 84.010	172,883				
CFDA 84.367	38,279				
CFDA 84.365	13,968				
CFDA 84.287	44,858				
CFDA 93.778	4,505				
	<u>586,209</u>				
ISD 0549 PERHAM - DENT		Yes	Yes		
CFDA 84.367	56,212				
CFDA 84.010	191,303				
CFDA 10.553	103,457				
CFDA 10.555	304,300				
CFDA 10.556	225				
CFDA 10.559	41,055				
	<u>696,552</u>				
ISD 0564 THIEF RIVER FALLS		Yes			
CFDA 84.367	94,867				
CFDA 84.010	259,278				
CFDA 84.181	10,915				
CFDA 84.027	465,911				
CFDA 84.173	14,767				
CFDA 10.558	3,255				
CFDA 10.553	75,597				
CFDA 10.555	372,869				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.559	41,057				
	<u>1,338,516</u>				
ISD 0578 PINE CITY		Yes	Yes		
CFDA 84.010	260,909				
CFDA 84.367	80,914				
CFDA 10.553	60,858				
CFDA 10.555	358,166				
	<u>760,847</u>				
ISD 0593 CROOKSTON		Yes	Yes		
CFDA 10.558	44,155				
CFDA 10.559	5,570				
CFDA 10.553	59,326				
CFDA 10.555	257,943				
CFDA 84.010	256,268				
CFDA 84.367	58,954				
CFDA 84.181	5,821				
CFDA 84.027	287,328				
CFDA 84.173	3,821				
CFDA 84.027	8,231				
	<u>987,417</u>				
ISD 0595 EAST GRAND FORKS		Yes	Yes		
CFDA 84.367	90,869				
CFDA 84.010	140,144				
CFDA 84.048	4,350				
CFDA 10.553	66,240				
CFDA 10.555	324,224				
	<u>625,827</u>				
ISD 0621 MOUNDS VIEW		Yes			
CFDA 10.553	435,428				
CFDA 10.555	1,944,337				
CFDA 10.556	589				
CFDA 84.027	2,043,322				
CFDA 84.173	58,050				
CFDA 84.181	79,250				
CFDA 84.010	1,040,455				
CFDA 84.367	219,526				
CFDA 84.365	74,780				
	<u>5,895,737</u>				
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDAL		Yes	Yes		
CFDA 10.553	714,484				
CFDA 10.555	2,922,137				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.060	45,964				
CFDA 84.027	2,215,228				
CFDA 84.173	72,471				
CFDA 84.181	59,036				
CFDA 84.010	1,549,751				
CFDA 84.196	22,001				
CFDA 84.365	106,836				
CFDA 84.367	213,715				
CFDA 84.002	233,369				
	<u>8,154,992</u>				
ISD 0623 ROSEVILLE		Yes			Yes
CFDA 10.553	566,730				
CFDA 10.555	1,888,077				
CFDA 10.556	2,315				
CFDA 10.559	189,298				
CFDA 10.582	111,580				
CFDA 84.010	1,091,921				
CFDA 84.027	1,317,719				
CFDA 84.173	32,234				
CFDA 84.181	31,597				
CFDA 84.287	238,109				
CFDA 84.367	178,070				
CFDA 84.365	187,081				
CFDA 84.365	15,916				
CFDA 84.412	36,921				
CFDA 84.002	53,072				
	<u>5,940,640</u>				
ISD 0624 WHITE BEAR LAKE		Yes			Yes
CFDA 10.553	260,043				
CFDA 10.555	1,432,406				
CFDA 10.556	61				
CFDA 10.559	41,261				
CFDA 84.027	1,603,567				
CFDA 84.173	57,370				
CFDA 84.010	751,089				
CFDA 84.181	68,694				
CFDA 84.367	195,129				
CFDA 84.365	28,658				
	<u>4,438,278</u>				
ISD 0625 ST PAUL		Yes	Yes		
CFDA 84.027	7,967,976				
CFDA 84.173	173,716				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	202,355				
CFDA 84.323	201,903				
CFDA 84.010	23,538,257				
CFDA 84.287	1,689,242				
CFDA 84.196	100,000				
CFDA 84.334	552,049				
CFDA 84.367	3,148,344				
CFDA 84.365	1,250,370				
CFDA 84.048	586,500				
CFDA 84.002	778,887				
CFDA 84.412	190,264				
CFDA 45.310	143,850				
CFDA 10.553	5,716,294				
CFDA 10.555	14,375,451				
CFDA 10.559	1,091,247				
CFDA 10.582	662,408				
CFDA 10.558	332,790				
	<u>62,701,903</u>				
ISD 0656 FARIBAULT		Yes			
CFDA 10.553	375,862				
CFDA 10.555	1,071,020				
CFDA 10.556	1,557				
CFDA 10.558	6,219				
CFDA 10.559	47,904				
CFDA 84.010	679,963				
CFDA 84.027	1,028,856				
CFDA 84.173	13,672				
CFDA 84.181	23,012				
CFDA 84.287	17,941				
CFDA 84.365	108,540				
CFDA 84.186	2,547				
CFDA 84.367	112,280				
	<u>3,489,373</u>				
ISD 0659 NORTHFIELD		Yes			
CFDA 10.555	627,118				
CFDA 10.553	131,480				
CFDA 10.559	28,585				
CFDA 84.010	236,586				
CFDA 84.367	83,563				
CFDA 84.365	36,101				
CFDA 84.287	69,088				
CFDA 84.027	616,050				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	11,888				
CFDA 84.027	4,989				
CFDA 84.181	11,965				
	<u>1,857,413</u>				
ISD 0682 ROSEAU		Yes	Yes		
CFDA 84.367	31,196				
CFDA 84.010	127,560				
CFDA 84.181	1,663				
CFDA 84.027	253,748				
CFDA 84.173	15,284				
CFDA 10.553	15,363				
CFDA 10.555	169,133				
	<u>613,947</u>				
ISD 0690 WARROAD		Yes	Yes		
CFDA 84.367	31,768				
CFDA 84.010	101,097				
CFDA 84.181	7,243				
CFDA 84.027	252,852				
CFDA 84.173	22,232				
CFDA 10.553	38,740				
CFDA 10.555	203,790				
CFDA 10.556	1,695				
	<u>659,417</u>				
ISD 0695 CHISHOLM		Yes	Yes	Yes	
CFDA 84.010	237,188				
CFDA 84.367	19,632				
CFDA 84.027	114,720				
CFDA 84.173	745				
CFDA 84.048	3,350				
CFDA 10.553	32,607				
CFDA 10.555	153,289				
	<u>561,531</u>				
ISD 0700 HERMANTOWN		Yes			
CFDA 10.555	213,791				
CFDA 84.010	123,174				
CFDA 84.367	33,627				
CFDA 84.027	334,642				
CFDA 84.173	3,821				
CFDA 84.181	6,652				
	<u>715,707</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0701 HIBBING		Yes	Yes	Yes	
CFDA 84.010	490,239				
CFDA 84.367	117,162				
CFDA 84.027	479,059				
CFDA 84.173	19,583				
CFDA 84.181	2,895				
CFDA 84.048	27,254				
CFDA 10.553	119,418				
CFDA 10.555	514,104				
	<u>1,769,714</u>				
ISD 0704 PROCTOR		Yes	Yes		
CFDA 10.553	61,759				
CFDA 10.555	298,453				
CFDA 84.010	127,157				
CFDA 84.367	54,502				
CFDA 84.027	327,220				
CFDA 84.173	15,558				
CFDA 84.181	4,060				
CFDA 84.377	619,798				
CFDA 84.048	29,873				
	<u>1,538,380</u>				
ISD 0706 VIRGINIA		Yes	Yes	Yes	
CFDA 10.553	67,544				
CFDA 10.555	366,194				
CFDA 84.010	230,425				
CFDA 84.048	91,404				
CFDA 84.367	60,951				
	<u>816,518</u>				
ISD 0707 NETT LAKE		Yes	Yes		
CFDA 10.555	40,702				
CFDA 10.553	19,263				
CFDA 10.559	2,357				
CFDA 84.367	6,531				
CFDA 84.010	38,581				
	<u>107,434</u>				
ISD 0709 DULUTH		Yes	Yes		
CFDA 10.553	489,769				
CFDA 10.555	1,722,931				
CFDA 10.559	233,728				
CFDA 10.558	396				
CFDA 84.002	13,688				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	3,186,937				
CFDA 84.027	2,090,358				
CFDA 84.173	88,048				
CFDA 84.048	151,269				
CFDA 84.181	84,682				
CFDA 84.196	32,313				
CFDA 84.367	564,256				
CFDA 84.377	776,056				
CFDA 84.412	48,167				
CFDA 93.778	372,739				
	<u>9,855,337</u>				
ISD 0712 MOUNTAIN IRON - BUHL		Yes	Yes		
CFDA 10.553	33,768				
CFDA 10.555	101,805				
CFDA 84.010	306,712				
CFDA 84.367	36,621				
CFDA 93.778	23,455				
	<u>502,361</u>				
ISD 0716 BELLE PLAINE		Yes	Yes		
CFDA 10.553	21,344				
CFDA 10.555	164,822				
CFDA 10.565	38,090				
CFDA 84.010	111,828				
CFDA 84.367	31,615				
	<u>367,699</u>				
ISD 0717 JORDAN		Yes	Yes		Yes
CFDA 10.553	30,340				
CFDA 10.555	277,608				
CFDA 10.556	1,516				
CFDA 84.010	163,100				
CFDA 84.412	36,620				
CFDA 84.027	253,470				
CFDA 84.173	1,724				
CFDA 84.181	5,946				
CFDA 84.367	43,485				
	<u>813,809</u>				
ISD 0719 PRIOR LAKE - SAVAGE		Yes	Yes		
CFDA 10.553	78,778				
CFDA 10.555	622,760				
CFDA 84.010	179,070				
CFDA 84.367	89,076				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.365	36,376				
CFDA 84.027	937,429				
CFDA 84.173	19,190				
CFDA 84.181	28,299				
	<u>1,990,978</u>				
ISD 0720 SHAKOPEE		Yes	Yes		
CFDA 10.555	1,527,511				
CFDA 10.553	231,793				
CFDA 10.556	604				
CFDA 10.559	1,355				
CFDA 84.010	489,744				
CFDA 84.365	70,268				
CFDA 84.367	61,195				
CFDA 84.027	1,075,801				
CFDA 84.173	41,940				
CFDA 84.181	47,770				
	<u>3,547,981</u>				
ISD 0721 NEW PRAGUE		Yes	Yes		
CFDA 10.553	8,243				
CFDA 10.555	315,324				
CFDA 10.556	955				
CFDA 84.010	108,625				
CFDA 84.367	31,707				
CFDA 84.027	595,875				
CFDA 84.173	16,696				
CFDA 84.181	22,034				
	<u>1,099,459</u>				
ISD 0726 BECKER		Yes	Yes		
CFDA 10.553	24,313				
CFDA 10.555	376,069				
CFDA 84.010	130,487				
CFDA 84.367	39,101				
	<u>569,970</u>				
ISD 0727 BIG LAKE		Yes	Yes		
CFDA 10.553	77,132				
CFDA 10.555	513,882				
CFDA 10.559	51,605				
CFDA 84.010	244,087				
CFDA 84.367	29,668				
	<u>916,374</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0728 ELK RIVER		Yes			Yes
CFDA 10.553	279,111				
CFDA 10.555	1,599,988				
CFDA 84.027	1,987,949				
CFDA 84.173	43,719				
CFDA 84.010	786,959				
CFDA 84.181	141,722				
CFDA 84.365	50,664				
CFDA 84.367	153,638				
	<u>5,043,750</u>				
ISD 0740 MELROSE		Yes	Yes		Yes
CFDA 10.553	45,680				
CFDA 10.555	326,166				
CFDA 84.048	9,763				
CFDA 84.010	205,007				
CFDA 84.365	34,479				
CFDA 84.367	75,176				
	<u>696,271</u>				
ISD 0741 PAYNESVILLE		Yes	Yes		
CFDA 10.555	207,896				
CFDA 10.553	28,743				
CFDA 84.010	107,875				
CFDA 84.367	58,887				
CFDA 97.039	236,186				
	<u>639,587</u>				
ISD 0742 ST CLOUD		Yes	Yes		
CFDA 10.553	811,006				
CFDA 10.555	2,876,956				
CFDA 10.556	4,747				
CFDA 10.582	122,961				
CFDA 84.002	137,986				
CFDA 84.010	1,956,016				
CFDA 84.027	2,432,895				
CFDA 84.173	95,795				
CFDA 84.181	71,642				
CFDA 84.196	40,000				
CFDA 84.365	165,617				
CFDA 84.367	407,247				
	<u>9,122,868</u>				
ISD 0743 SAUK CENTRE		Yes	Yes		
CFDA 10.553	25,733				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	223,533				
CFDA 10.556	2,273				
CFDA 84.010	222,207				
CFDA 84.367	68,532				
	<u>542,278</u>				
ISD 0745 ALBANY		Yes	Yes		
CFDA 10.555	288,996				
CFDA 10.553	69,536				
CFDA 84.010	115,398				
CFDA 84.367	58,946				
	<u>532,876</u>				
ISD 0748 SARTELL - ST STEPHEN		Yes	Yes		
CFDA 10.553	55,199				
CFDA 10.555	501,768				
CFDA 84.010	157,277				
CFDA 84.367	47,806				
	<u>762,050</u>				
ISD 0750 ROCORI AREA SCHOOLS		Yes	Yes		
CFDA 10.553	64,647				
CFDA 10.555	396,512				
CFDA 10.556	486				
CFDA 84.010	160,712				
CFDA 84.365	12,132				
CFDA 84.367	61,358				
	<u>695,847</u>				
ISD 0761 OWATONNA		Yes			
CFDA 10.555	1,016,163				
CFDA 10.553	387,179				
CFDA 10.556	162				
CFDA 10.559	36,612				
CFDA 84.002	69,875				
CFDA 84.010	599,431				
CFDA 84.011	34,893				
CFDA 84.027	825,771				
CFDA 84.173	33,435				
CFDA 84.181	20,943				
CFDA 84.365	22,800				
CFDA 84.367	127,123				
	<u>3,174,387</u>				
ISD 0777 BENSON		Yes	Yes		
CFDA 10.553	47,073				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	158,576				
CFDA 84.027	153,721				
CFDA 84.173	2,432				
CFDA 84.010	129,162				
CFDA 84.367	47,788				
	<u>538,752</u>				
ISD 0813 LAKE CITY		Yes	Yes		
CFDA 10.553	25,733				
CFDA 10.555	220,678				
CFDA 84.010	114,097				
CFDA 84.367	38,529				
	<u>399,037</u>				
ISD 0821 MENAHLGA		Yes	Yes		
CFDA 10.553	69,376				
CFDA 10.555	248,701				
CFDA 84.010	158,469				
CFDA 84.358	16,502				
CFDA 84.367	40,496				
CFDA 93.778	14,337				
	<u>547,881</u>				
ISD 0829 WASECA		Yes	Yes		Yes
CFDA 10.553	48,293				
CFDA 10.555	392,129				
CFDA 10.559	63,199				
CFDA 84.010	226,316				
CFDA 84.048	2,400				
CFDA 84.027	242,128				
CFDA 84.173	11,079				
CFDA 84.181	8,315				
CFDA 84.365	9,707				
CFDA 84.367	56,674				
	<u>1,060,240</u>				
ISD 0831 FOREST LAKE		Yes			
CFDA 10.555	1,145,344				
CFDA 10.553	178,494				
CFDA 10.579	21,689				
CFDA 84.027	1,200,595				
CFDA 84.173	36,089				
CFDA 84.010	505,421				
CFDA 84.181	28,271				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	194,613				
	<u>3,310,516</u>				
ISD 0832 MAHTOMEDI		Yes	Yes		
CFDA 84.027	422,544				
CFDA 84.173	13,154				
CFDA 84.367	45,756				
CFDA 84.010	61,160				
CFDA 84.181	6,291				
CFDA 10.553	18,307				
CFDA 10.555	300,769				
	<u>867,981</u>				
ISD 0833 SO WASHINGTON COUNTY		Yes	Yes		Yes
CFDA 10.553	267,394				
CFDA 10.555	2,232,991				
CFDA 10.559	11,401				
CFDA 84.027	2,972,900				
CFDA 84.173	54,276				
CFDA 84.181	128,883				
CFDA 84.010	577,616				
CFDA 84.367	212,322				
CFDA 84.365	103,229				
CFDA 84.002	12,083				
	<u>6,573,095</u>				
ISD 0834 STILLWATER		Yes			
CFDA 10.553	97,617				
CFDA 10.555	970,303				
CFDA 10.559	23,742				
CFDA 84.027	1,350,430				
CFDA 84.173	36,711				
CFDA 84.181	43,746				
CFDA 84.010	296,962				
CFDA 84.367	238,655				
CFDA 84.365	18,563				
	<u>3,076,729</u>				
ISD 0840 ST JAMES		Yes	Yes		
CFDA 10.555	274,125				
CFDA 10.553	64,009				
CFDA 10.559	70,885				
CFDA 10.582	25,925				
CFDA 84.010	171,325				
CFDA 84.377	495,484				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.048	2,537				
CFDA 84.365	35,916				
CFDA 84.367	50,117				
CFDA 93.079	5,758				
CFDA 45.025	45,562				
CFDA 84.412	74,888				
	<u>1,316,531</u>				
ISD 0858 ST CHARLES		Yes	Yes		
CFDA 10.555	208,304				
CFDA 10.553	19,620				
CFDA 84.010	233,656				
CFDA 84.367	45,376				
	<u>506,956</u>				
ISD 0861 WINONA		Yes	Yes		
CFDA 10.555	632,572				
CFDA 10.553	122,737				
CFDA 10.579	527				
CFDA 84.010	418,068				
CFDA 84.367	167,838				
CFDA 84.365	9,138				
CFDA 84.027	819,111				
CFDA 84.173	26,889				
CFDA 84.181	32,265				
	<u>2,229,145</u>				
ISD 0876 ANNANDALE		Yes	Yes		
CFDA 10.555	321,222				
CFDA 10.553	34,524				
CFDA 10.556	936				
CFDA 84.010	163,281				
CFDA 84.367	55,666				
	<u>575,629</u>				
ISD 0877 BUFFALO-HANOVER-MONTROSE		Yes			
CFDA 10.553	163,364				
CFDA 10.555	927,202				
CFDA 10.559	19,832				
CFDA 84.010	369,608				
CFDA 84.367	92,564				
CFDA 84.365	72				
CFDA 84.027	1,060,593				
CFDA 84.173	19,437				
	<u>2,652,672</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0879 DELANO					
CFDA 10.553	9,714	Yes	Yes		
CFDA 10.556	848				
CFDA 10.555	253,281				
CFDA 84.010	74,016				
CFDA 84.367	48,548				
	<u>386,407</u>				
ISD 0882 MONTICELLO					
CFDA 10.555	673,896	Yes			
CFDA 10.553	106,539				
CFDA 10.556	683				
CFDA 84.002	43,284				
CFDA 84.367	94,713				
CFDA 84.365	2,632				
CFDA 84.027	2,977,678				
CFDA 84.173	65,323				
CFDA 84.181	76,169				
CFDA 84.010	301,698				
	<u>4,342,615</u>				
ISD 0883 ROCKFORD					
CFDA 10.553	31,432	Yes	Yes		
CFDA 10.555	262,335				
CFDA 84.010	169,371				
CFDA 84.367	22,828				
	<u>485,966</u>				
ISD 0885 ST MICHAEL-ALBERTVILLE					
CFDA 10.555	638,691	Yes	Yes		
CFDA 10.556	913				
CFDA 84.010	149,820				
CFDA 84.367	33,014				
CFDA 84.365	12,228				
CFDA 84.027	225,349				
	<u>1,060,015</u>				
ISD 0911 CAMBRIDGE-ISANTI					
CFDA 84.010	520,791	Yes	Yes		
CFDA 84.367	132,636				
CFDA 10.553	199,966				
CFDA 10.555	966,163				
CFDA 10.559	2,317				
	<u>1,821,873</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0912 MILACA					
CFDA 84.010	321,628	Yes	Yes		
CFDA 84.181	4,058				
CFDA 84.367	61,766				
CFDA 10.555	454,473				
CFDA 10.553	95,834				
	<u>937,759</u>				
ISD 2125 TRITON (DODGE CENTER)					
CFDA 10.553	55,578	Yes	Yes		
CFDA 10.555	266,858				
CFDA 10.556	790				
CFDA 84.010	120,626				
CFDA 84.367	37,174				
	<u>481,026</u>				
ISD 2134 UNITED SOUTH CENTRAL (WELLS)					
CFDA 10.555	187,637	Yes	Yes		
CFDA 10.553	27,497				
CFDA 10.556	676				
CFDA 84.010	153,096				
CFDA 84.367	49,621				
	<u>418,527</u>				
ISD 2135 MAPLE RIVER					
CFDA 10.553	49,221	Yes	Yes		
CFDA 10.555	220,017				
CFDA 10.556	1,190				
CFDA 84.010	150,486				
CFDA 84.048	2,583				
CFDA 84.181	6,652				
CFDA 84.412	9,127				
CFDA 84.367	40,342				
CFDA 84.027	57,790				
CFDA 84.173	5,731				
	<u>543,139</u>				
ISD 2142 ST LOUIS COUNTY					
CFDA 10.553	139,069	Yes	Yes		
CFDA 10.555	452,323				
CFDA 10.582	3,135				
CFDA 84.010	413,575				
CFDA 84.367	194,697				
	<u>1,202,799</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2143 WATERVILLE-ELYSIAN-MORRISTO					
CFDA 10.553	28,774	Yes	Yes		
CFDA 10.555	176,411				
CFDA 84.010	130,293				
CFDA 84.027	226,263				
CFDA 84.173	12,902				
CFDA 84.181	4,157				
CFDA 84.048	2,000				
CFDA 84.367	39,550				
	<u>620,350</u>				
ISD 2144 CHISAGO LAKES (LINDSTROM)					
CFDA 84.010	172,757	Yes			
CFDA 84.027	48,804				
CFDA 84.048	32,283				
CFDA 84.367	88,688				
CFDA 10.565	125,006				
CFDA 10.553	82,274				
CFDA 10.556	116				
CFDA 10.555	391,936				
	<u>941,864</u>				
ISD 2149 MINNEWASKA AREA					
CFDA 10.553	76,192	Yes	Yes		
CFDA 10.555	213,933				
CFDA 84.027	261,031				
CFDA 84.173	11,224				
CFDA 84.181	2,423				
CFDA 84.010	194,820				
CFDA 84.367	61,225				
CFDA 84.048	3,275				
	<u>824,123</u>				
ISD 2154 EVELETH-GILBERT					
CFDA 10.553	46,461	Yes	Yes	Yes	Yes
CFDA 10.555	194,803				
CFDA 84.010	156,706				
CFDA 84.367	45,748				
	<u>443,718</u>				
ISD 2155 WADENA-DEER CREEK					
CFDA 10.559	27,348	Yes	Yes		
CFDA 10.555	288,629				
CFDA 10.553	133,784				
CFDA 10.558	25,622				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.582	23,400				
CFDA 84.002	10,921				
CFDA 84.010	293,774				
CFDA 84.027	7,000				
CFDA 84.048	1,080				
CFDA 84.358	18,381				
CFDA 84.367	61,553				
	891,492				
ISD 2164 DILWORTH-GLYNDON-FELTON		Yes	Yes		
CFDA 10.553	48,988				
CFDA 10.555	272,829				
CFDA 84.010	107,199				
CFDA 84.027	298,878				
CFDA 84.173	7,065				
CFDA 84.181	5,821				
CFDA 84.367	19,984				
CFDA 93.778	31,600				
	792,364				
ISD 2165 HINCKLEY-FINLAYSON		Yes			
CFDA 10.553	41,888				
CFDA 10.555	214,023				
CFDA 84.010	304,124				
CFDA 84.027	11,844				
CFDA 84.048	10,851				
CFDA 84.173	503				
CFDA 84.367	54,496				
CFDA 84.358	17,718				
CFDA 84.060	42,747				
CFDA 84.401	35,223				
CFDA 93.778	25,133				
	758,550				
ISD 2168 NRHEG (NEW RICHLAND)		Yes	Yes		
CFDA 10.565	31,439				
CFDA 10.558	688				
CFDA 10.553	45,878				
CFDA 10.555	177,337				
CFDA 84.010	84,129				
CFDA 84.367	29,776				
CFDA 84.027	202,617				
CFDA 84.173	12,917				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	3,326				
	<u>588,107</u>				
ISD 2170 STAPLES - MOTLEY		Yes			
CFDA 10.582	26,264				
CFDA 10.553	172,160				
CFDA 10.555	371,129				
CFDA 10.559	30,662				
CFDA 84.358	22,406				
CFDA 84.367	102,422				
CFDA 84.010	436,110				
	<u>1,161,153</u>				
ISD 2174 PINE RIVER - BACKUS		Yes	Yes		
CFDA 10.553	106,616				
CFDA 10.555	313,248				
CFDA 84.367	69,262				
CFDA 84.358	15,859				
	<u>504,985</u>				
ISD 2176 WARREN-ALVARADO-OSLO		Yes	Yes		
CFDA 84.367	27,037				
CFDA 84.010	54,950				
CFDA 84.011	4,600				
CFDA 10.592	3,560				
CFDA 10.553	32,639				
CFDA 10.555	100,243				
CFDA 10.559	22,187				
	<u>245,216</u>				
ISD 2184 LUVERNE		Yes	Yes		
CFDA 10.555	213,187				
CFDA 10.553	36,515				
CFDA 10.055	662				
CFDA 84.010	169,224				
CFDA 84.367	43,063				
	<u>462,651</u>				
ISD 2190 YELLOW MEDICINE EAST		Yes	Yes		
CFDA 84.367	41,421				
CFDA 84.287	69,763				
CFDA 84.010	155,377				
CFDA 10.555	179,696				
CFDA 10.553	33,023				
CFDA 10.559	8,415				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.079	4,747 <u>492,442</u>				
ISD 2198 FILLMORE CENTRAL (PRESTON)		Yes	Yes		
CFDA 84.010	213,044				
CFDA 84.367	42,302				
CFDA 84.027	130,378				
CFDA 84.173	5,852				
CFDA 84.181	6,319				
CFDA 10.553	23,061				
CFDA 10.555	166,107 <u>587,063</u>				
ISD 2310 SIBLEY EAST (ARLINGTON)		Yes	Yes		
CFDA 10.565	39,171				
CFDA 10.553	102,760				
CFDA 10.555	240,506				
CFDA 10.556	412				
CFDA 10.559	11,222				
CFDA 84.010	184,545				
CFDA 84.365	23,919				
CFDA 84.367	38,459 <u>640,994</u>				
ISD 2364 BELGRADE-BROOTEN-ELROSA		Yes	Yes		
CFDA 10.555	110,288				
CFDA 10.553	25,178				
CFDA 84.010	170,612				
CFDA 84.011	136,763				
CFDA 84.367	35,335 <u>478,176</u>				
ISD 2396 ATWATER-COSMOS-GROVE CITY		Yes	Yes		
CFDA 10.553	38,375				
CFDA 10.555	165,653				
CFDA 84.010	111,189				
CFDA 84.412	63,735				
CFDA 84.367	49,368 <u>428,320</u>				
ISD 2534 BOLD (Bird Island/Olivia/Lk Lillian)		Yes	Yes		
CFDA 10.555	181,404				
CFDA 10.556	419				
CFDA 10.553	51,305				
CFDA 10.559	12,880				
CFDA 10.582	21,480				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	100,723				
CFDA 84.011	224,495				
CFDA 84.367	30,863				
	<u>623,569</u>				
ISD 2580 EAST CENTRAL SCHOOLS		Yes	Yes		
CFDA 10.555	197,422				
CFDA 10.553	21,763				
CFDA 10.559	13,131				
CFDA 10.582	21,676				
CFDA 84.010	226,009				
CFDA 84.367	46,435				
	<u>526,436</u>				
ISD 2687 HOWARD LK-WAVERLY-WINSTED		Yes	Yes		
CFDA 10.555	219,219				
CFDA 10.553	32,328				
CFDA 10.556	1,751				
CFDA 84.010	125,854				
CFDA 84.367	52,970				
	<u>432,122</u>				
ISD 2689 PIPESTONE AREA		Yes	Yes	Yes	
CFDA 10.553	111,141				
CFDA 10.555	307,431				
CFDA 10.556	125				
CFDA 10.559	41,031				
CFDA 84.367	59,355				
CFDA 84.010	180,118				
	<u>699,201</u>				
ISD 2711 MESABI EAST (AURORA)		Yes	Yes		
CFDA 10.553	48,706				
CFDA 10.555	187,652				
CFDA 10.559	10,067				
CFDA 84.010	211,191				
CFDA 84.060	5,831				
CFDA 84.367	40,346				
CFDA 84.027	151,463				
CFDA 84.173	1,968				
CFDA 93.778	176,901				
	<u>834,125</u>				
ISD 2752 FAIRMONT AREA SCHOOLS		Yes	Yes		
CFDA 10.555	399,950				
CFDA 10.553	144,833				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.556	977				
CFDA 10.559	18,701				
CFDA 84.010	338,563				
CFDA 84.365	10,929				
CFDA 84.367	73,367				
	<u>987,320</u>				
ISD 2753 LONG PRAIRIE-GREY EAGLE		Yes	Yes		
CFDA 10.553	61,366				
CFDA 10.555	339,528				
CFDA 10.556	812				
CFDA 84.010	301,114				
CFDA 84.287	281,218				
CFDA 84.365	21,528				
CFDA 84.367	59,440				
	<u>1,065,006</u>				
ISD 2853 LAC QUI PARLE VALLEY		Yes	Yes		
CFDA 10.553	67,973				
CFDA 10.555	181,234				
CFDA 10.559	11,329				
CFDA 10.558	20,583				
CFDA 10.582	10,740				
CFDA 84.010	116,031				
CFDA 84.367	29,605				
CFDA 93.778	8,518				
	<u>446,013</u>				
ISD 2859 GLENCOE-SILVER LAKE		Yes	Yes		
CFDA 10.555	343,513				
CFDA 10.553	84,159				
CFDA 10.556	908				
CFDA 10.559	37,051				
CFDA 84.010	173,806				
CFDA 84.011	128,213				
CFDA 84.367	62,674				
CFDA 84.365	15,702				
	<u>846,026</u>				
ISD 2860 BLUE EARTH AREA SCHOOLS		Yes	Yes		
CFDA 10.555	291,399				
CFDA 10.553	52,735				
CFDA 10.556	745				
CFDA 10.582	5,747				
CFDA 84.002	5,433				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	307,298				
CFDA 84.358	16,622				
CFDA 84.367	55,642				
	<u>735,621</u>				
ISD 2895 JACKSON COUNTY CENTRAL		Yes	Yes		
CFDA 10.555	226,057				
CFDA 10.553	65,675				
CFDA 10.556	2,523				
CFDA 84.010	143,449				
CFDA 84.367	52,287				
CFDA 10.565	42,976				
	<u>532,967</u>				
ISD 2897 REDWOOD FALLS		Yes	Yes	Yes	
CFDA 10.553	73,168				
CFDA 10.555	261,952				
CFDA 10.559	20,092				
CFDA 84.010	138,797				
CFDA 84.367	50,404				
	<u>544,413</u>				
ISD 2899 PLAINVIEW-ELGIN-MILLVILLE		Yes	Yes		
CFDA 10.555	216,258				
CFDA 10.553	23,363				
CFDA 10.556	1,569				
CFDA 84.010	121,018				
CFDA 84.367	47,669				
	<u>409,877</u>				
ISD 2904 TRACY		Yes	Yes	Yes	
CFDA 10.553	99,906				
CFDA 10.555	225,060				
CFDA 10.558	10,818				
CFDA 10.559	20,352				
CFDA 84.010	132,425				
CFDA 84.367	37,936				
	<u>526,497</u>				
ISD 2905 TRI-CITY UNITED		Yes	Yes		
CFDA 10.555	423,514				
CFDA 10.553	66,553				
CFDA 10.556	2,731				
CFDA 84.011	98,151				
CFDA 84.027	367,229				
CFDA 84.048	3,405				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	19,007				
CFDA 84.181	17,462				
CFDA 84.010	147,795				
CFDA 84.365	61,103				
CFDA 84.367	26,572				
	<u>1,233,522</u>				
ITASCA AREA SCHOOLS COLLABORATIVE		Yes	Yes		
CFDA 10.558	80,687				
CFDA 84.048	81,113				
	<u>161,800</u>				
LAKE AGASSIZ SPEC ED COOP		Yes	Yes		
CFDA 84.027	523,514				
CFDA 84.173	20,538				
CFDA 84.358	17,820				
CFDA 84.181	13,304				
CFDA 93.778	14,779				
	<u>589,955</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 10.558	19,143				
	<u>19,143</u>				
LAKES COUNTRY SERVICE COOPERATIVE		Yes	Yes		
CFDA 84.181	61,806				
CFDA 84.173	37,153				
CFDA 84.027	337,218				
CFDA 84.048	200,243				
	<u>636,420</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 10.553	11,142				
CFDA 10.555	6,358				
CFDA 10.558	2,205				
	<u>19,705</u>				
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 10.558	121,062				
	<u>121,062</u>				
MEEKER-WRIGHT SPECIAL ED COOP		Yes			
CFDA 84.027	2,133,948				
CFDA 84.173	80,088				
CFDA 84.181	57,506				
	<u>2,271,542</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
METRO TWIN CITIES AREA SERVICE COOP		Yes	Yes	Yes	
CFDA 84.181	780,573				
CFDA 84.027	1,839,273				
CFDA 84.173	331,971				
CFDA 84.326	171,969				
	<u>3,123,786</u>				
MID STATE EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	598,286				
CFDA 84.173	23,775				
CFDA 84.181	26,727				
	<u>648,788</u>				
MIDWEST SPECIAL ED COOP		Yes	Yes		
CFDA 84.027	868,865				
CFDA 84.173	26,313				
CFDA 84.181	8,183				
	<u>903,361</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 10.553	29,214				
CFDA 10.555	64,071				
CFDA 10.559	12,522				
CFDA 10.558	162,603				
CFDA 10.567	120,322				
CFDA 10.565	186,878				
	<u>575,610</u>				
MN INTERNATIONAL MIDDLE SCHOOL		Yes			Yes
CFDA 10.553	96,487				
CFDA 10.555	207,408				
CFDA 84.367	2,235				
CFDA 84.365	75,711				
CFDA 84.027	36,358				
CFDA 84.010	153,264				
	<u>571,463</u>				
MN TRANSITIONS CHARTER SCHOOL		Yes			
CFDA 10.555	261,139				
CFDA 10.553	129,951				
CFDA 84.010	727,898				
CFDA 84.027	589,179				
CFDA 84.365	29,859				
CFDA 84.367	31,830				
	<u>1,769,856</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 VALLEY ACTION COUNCIL		Yes			
CFDA 10.558	139,571				
MN VALLEY EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,344,871				
CFDA 84.173	47,209				
CFDA 84.181	37,418				
	<u>1,429,498</u>				
NATIONAL JOINT POWERS ALLIANCE		Yes	Yes		
CFDA 84.027	694,119				
CFDA 84.173	71,972				
CFDA 84.181	119,992				
	<u>886,083</u>				
NAYTAHWAUSH COMMUNITY SCHOOL		Yes	Yes		
CFDA 10.553	25,852				
CFDA 10.559	5,158				
CFDA 10.555	57,610				
CFDA 84.010	45,007				
CFDA 84.367	7,647				
CFDA 84.377	339,877				
CFDA 84.027	34,430				
	<u>515,581</u>				
NEW DISCOVERIES MONTESSORI ACADEM		Yes			
CFDA 10.555	44,359				
CFDA 10.553	20,952				
CFDA 84.010	34,030				
CFDA 84.027	35,608				
CFDA 84.377	466,482				
	<u>601,431</u>				
NEW MILLENNIUM ACADEMY		Yes	Yes		
CFDA 10.558	16,065				
CFDA 10.553	84,100				
CFDA 10.555	277,095				
CFDA 84.010	162,070				
CFDA 84.367	15,111				
CFDA 84.365	40,510				
CFDA 84.027	82,190				
	<u>677,141</u>				
NOBLE ACADEMY		Yes			
CFDA 10.555	184,530				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	98,160				
CFDA 10.582	32,383				
CFDA 84.010	146,384				
CFDA 84.027	84,479				
CFDA 84.367	19,679				
CFDA 84.365	79,871				
	<u>645,486</u>				
NORTHEAST SERVICE COOP		Yes	Yes		
CFDA 84.027	473,587				
CFDA 84.173	45,976				
CFDA 84.366	90,179				
CFDA 84.181	69,475				
	<u>679,217</u>				
NORTHLAND LEARNING CTR, VIRGINIA		Yes			
CFDA 10.553	11,917				
CFDA 10.555	23,063				
CFDA 84.027	2,032,284				
CFDA 84.173	64,943				
CFDA 84.181	68,204				
	<u>2,200,411</u>				
NORTHWEST SERVICE COOPERATIVE		Yes	Yes		
CFDA 84.366	106,860				
CFDA 84.010	824,719				
CFDA 84.002	76,817				
	<u>1,008,396</u>				
PACER CENTER, INC		Yes			
CFDA 84.027	588,331				
CFDA 84.173	60,588				
CFDA 84.323	235,000				
CFDA 84.181	60,493				
	<u>944,412</u>				
PACT FOR FAMILIES COLLABORATIVE		Yes			
CFDA 84.287	356,995				
	<u>356,995</u>				
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 10.558	1,303,351				
	<u>1,303,351</u>				
PARTNERSHIP ACADEMY CHARTER SCHOO		Yes	Yes		
CFDA 84.010	105,842				
CFDA 84.367	10,395				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.365	27,563				
CFDA 84.027	54,129				
CFDA 10.582	16,164				
CFDA 10.553	71,713				
CFDA 10.555	153,334				
	<u>439,140</u>				
PRAIRIE SEEDS ACADEMY		Yes	Yes		
CFDA 10.553	108,667				
CFDA 10.555	306,920				
CFDA 84.027	130,859				
CFDA 84.010	155,326				
CFDA 84.365	21,978				
CFDA 84.367	35,968				
	<u>759,718</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 10.553	32,147				
CFDA 10.555	59,098				
	<u>91,245</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 10.558	78,841				
CFDA 93.569	44,057				
	<u>122,898</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 84.169	50				
	<u>50</u>				
RIVER BEND EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,481,928				
CFDA 84.173	59,695				
CFDA 84.181	41,763				
CFDA 84.048	8,446				
	<u>1,591,832</u>				
RUM RIVER SPECIAL EDUCATION COOP		Yes	Yes		
CFDA 84.027	1,946,933				
CFDA 84.173	60,623				
CFDA 84.181	65,517				
	<u>2,073,073</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 10.558	180,106				
	<u>180,106</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SCOTT COUNTY					
CFDA 10.553	7,979	Yes			
CFDA 10.555	15,422				
	<u>23,401</u>				
SEMCAC INC					
CFDA 10.558	114,755	Yes			
SOJOURNER TRUTH ACADEMY					
CFDA 10.555	201,509	Yes			
CFDA 10.553	106,831				
CFDA 10.582	20,411				
CFDA 84.010	157,525				
CFDA 84.027	88,440				
CFDA 84.365	582				
CFDA 84.374	239,956				
CFDA 84.367	20,000				
	<u>835,254</u>				
SOUTH CENTRAL SERVICE COOPERATIVE					
CFDA 84.027	335,653	Yes			
CFDA 84.173	26,555				
CFDA 84.181	65,511				
CFDA 84.048	229,769				
	<u>657,488</u>				
SOUTHEAST SERVICE COOPERATIVE					
CFDA 84.010	992,290	Yes			
CFDA 84.366	110,794				
	<u>1,103,084</u>				
SOUTHERN MN SPCL SERVICES COOP					
CFDA 84.027	516,449	Yes	Yes		
CFDA 84.173	15,762				
CFDA 84.181	14,494				
	<u>546,705</u>				
SOUTHWEST METRO EDUCATIONAL COOP					
CFDA 84.027	37,000	Yes	Yes		
CFDA 84.181	4,792				
CFDA 84.002	53,141				
CFDA 84.048	354,842				
CFDA 84.287	248,649				
CFDA 10.558	10,675				
	<u>709,099</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SSD 1 MINNEAPOLIS		Yes	Yes		Yes
CFDA 10.553	3,448,695				
CFDA 10.555	10,922,654				
CFDA 10.559	1,060,182				
CFDA 10.558	156,847				
CFDA 10.575	25,809				
CFDA 10.582	654,720				
CFDA 84.002	525,043				
CFDA 84.010	22,308,092				
CFDA 84.027	8,188,295				
CFDA 84.173	285,654				
CFDA 84.181	341,921				
CFDA 84.048	512,661				
CFDA 84.196	90,628				
CFDA 84.287	94,368				
CFDA 84.323	391,216				
CFDA 84.365	865,544				
CFDA 84.367	2,639,698				
CFDA 84.388	160,499				
CFDA 84.412	212,435				
CFDA 93.079	7,955				
CFDA 93.531	6,504				
	<u>52,899,420</u>				
SSD 6 SOUTH ST PAUL		Yes	Yes		
CFDA 84.027	662,324				
CFDA 84.173	20,061				
CFDA 84.181	31,597				
CFDA 84.010	313,035				
CFDA 84.367	160,753				
CFDA 84.365	20,956				
CFDA 84.002	49,153				
CFDA 84.412	53,000				
CFDA 10.553	217,816				
CFDA 10.555	881,486				
CFDA 10.559	66,378				
	<u>2,476,559</u>				
ST CROIX RIVER EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,767,929				
CFDA 84.173	43,580				
CFDA 84.181	51,576				
CFDA 84.048	65,734				
	<u>1,928,819</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SW & WEST CENTRAL SERVICE COOP		Yes			
CFDA 84.366	106,484				
CFDA 84.048	429,328				
CFDA 84.027	8,055,558				
CFDA 84.173	339,921				
CFDA 84.181	282,935				
	<u>9,214,226</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 10.558	32,429				
	<u>32,429</u>				
THREE RIVERS COMMUNITY ACTION, INC		Yes			
CFDA 10.558	95,148				
CFDA 84.412	14,558				
	<u>109,706</u>				
TRAVERSE COUNTY		Yes	Yes		
CFDA 84.287	34,483				
	<u>34,483</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 10.558	177,923				
CFDA 10.559	215,709				
CFDA 84.011	947,229				
	<u>1,340,861</u>				
TWIN CITIES INTERNATIONAL ELEMENTAR		Yes			
CFDA 10.553	168,661				
CFDA 10.555	294,645				
CFDA 84.010	237,721				
CFDA 84.027	62,850				
CFDA 84.365	27,090				
CFDA 84.367	12,726				
	<u>803,693</u>				
WEST CENTRAL EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	991,353				
CFDA 84.173	44,583				
CFDA 84.181	24,976				
	<u>1,060,912</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 10.558	6,521				
	<u>6,521</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WHITE EARTH RESERVATION					
		Yes			
CFDA 10.553	24,595				
CFDA 10.555	52,602				
CFDA 10.559	36,232				
CFDA 10.558	186,321				
CFDA 10.582	4,670				
CFDA 84.002	2,480				
CFDA 84.412	428,858				
	<u>735,758</u>				
WRIGHT COUNTY COMMUNITY ACTION					
		Yes			
CFDA 10.558	143,347				
	<u>143,347</u>				
ZUMBRO EDUCATION DISTRICT					
		Yes	Yes		
CFDA 84.027	1,847,692				
CFDA 84.173	133,752				
CFDA 84.181	111,689				
	<u>2,093,133</u>				
MN - DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPMENT					
ANOKA COUNTY					
		Yes	Yes		
CFDA 17.235	175,535				
CFDA 17.258	366,953				
CFDA 17.259	410,843				
CFDA 17.278	485,737				
CFDA 17.267	9,584				
CFDA 17.277	88,747				
CFDA 84.126	49,795				
	<u>1,587,194</u>				
ARROWHEAD ECON OPPORTUNITY AGCY					
		Yes			
CFDA 17.235	115,271				
	<u>115,271</u>				
CARLTON COUNTY					
		Yes	Yes		
CFDA 14.228	4,135				
	<u>4,135</u>				
CARVER COUNTY					
		Yes	Yes		
CFDA 17.235	29,892				
	<u>29,892</u>				
CITY OF ALEXANDRIA					
		Yes	Yes		
CFDA 14.228	264,819				
	<u>264,819</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF AUSTIN CFDA 14.228	6,960	Yes			
CITY OF BIG FALLS CFDA 14.228	587,624	Yes	Yes		
CITY OF BRAINERD CFDA 14.228	381,580	Yes	Yes		
CITY OF CANBY CFDA 14.228	278,804	Yes	Yes		
CITY OF DARWIN CFDA 14.228	11,526	Yes	Yes		
CITY OF DULUTH CFDA 17.235 CFDA 17.267 CFDA 17.277 CFDA 17.258 CFDA 17.259 CFDA 17.278 CFDA 66.458 CFDA 66.458 CFDA 66.468	113,858 4,721 54,596 169,875 296,608 94,509 223,516 5,624 4,765,491 5,728,798	Yes	Yes		
CITY OF FOSSTON CFDA 14.228	27,784	Yes	Yes		
CITY OF GLENWOOD CFDA 14.228	4,000	Yes	Yes		
CITY OF HERMAN CFDA 14.228	5,000	Yes	Yes	Yes	
CITY OF MANKATO CFDA 14.228	495,389	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF MILTONA CFDA 14.228	457,508	Yes	Yes	Yes	
CITY OF MINNEAPOLIS CFDA 17.267 CFDA 17.258 CFDA 17.259 CFDA 17.278 CFDA 93.558	17,269 551,371 962,039 778,008 24,871 <u>2,333,558</u>	Yes	Yes		
CITY OF MOTLEY CFDA 14.228	84,345	Yes	Yes	Yes	
CITY OF MOUNTAIN LAKE CFDA 14.228	188,879	Yes	Yes	Yes	
CITY OF ORTONVILLE CFDA 14.228	163,332	Yes	Yes		
CITY OF OWATONNA CFDA 14.228	55,020	Yes	Yes		
CITY OF PRINCETON CFDA 14.228	1,925	Yes	Yes		
CITY OF RED WING CFDA 14.228 CFDA 66.818 CFDA 84.126 CFDA 93.959	59,936 114,642 667 680 <u>175,925</u>	Yes			
CITY OF ROTHSAY CFDA 14.228	153,500	Yes	Yes	Yes	
CITY OF THIEF RIVER FALLS CFDA 14.228	386,357	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF VERGAS CFDA 14.228	575,030	Yes	Yes		
CITY OF VIKING CFDA 14.228	591,252	Yes	Yes		
CITY OF WARREN CFDA 14.228	328,550	Yes	Yes		
CITY OF WARROAD CFDA 14.228	146,943	Yes	Yes		
CITY OF WILLMAR CFDA 14.228	713,935	Yes	Yes		
CITY OF WINONA CFDA 14.228	302,335	Yes			
CLAY COUNTY CFDA 14.228	299,176	Yes	Yes		
COOK COUNTY CFDA 14.228	200,422	Yes	Yes		
DAKOTA COUNTY CFDA 17.258 CFDA 17.259 CFDA 17.278	487,466 351,415 688,383 <u>1,527,264</u>	Yes	Yes		
HENNEPIN COUNTY CFDA 17.258 CFDA 17.259 CFDA 17.278 CFDA 17.267	612,697 802,057 1,001,457 15,386 <u>2,431,597</u>	Yes	Yes		
INTER-COUNTY COMMUNITY COUNCIL CFDA 17.235	66,492	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 17.235	3,576				
	<u>70,068</u>				
ISD 2170 STAPLES - MOTLEY		Yes			
CFDA 84.126	<u>78,269</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 14.228	<u>41,600</u>				
KITTSOON COUNTY		Yes	Yes		
CFDA 14.228	<u>92,173</u>				
KOOCHICHING COUNTY		Yes	Yes		
CFDA 17.245	<u>16,032</u>				
LAKE COUNTY		Yes	Yes		
CFDA 14.228	<u>246,198</u>				
MARSHALL COUNTY		Yes	Yes		
CFDA 14.228	<u>155,537</u>				
MARTIN COUNTY		Yes	Yes		
CFDA 14.228	<u>263,100</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 17.207	259,928				
CFDA 17.235	453,271				
CFDA 17.267	7,199				
CFDA 17.258	404,167				
CFDA 17.259	444,089				
CFDA 17.278	347,087				
	<u>1,915,741</u>				
NORMAN COUNTY		Yes	Yes		
CFDA 14.228	<u>26,989</u>				
PACER CENTER, INC		Yes			
CFDA 84.126	125,000				
CFDA 17.207	180,000				
	<u>305,000</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RAMSEY COUNTY		Yes	Yes		
CFDA 17.258	1,010,146				
CFDA 17.259	1,128,335				
CFDA 17.278	573,884				
CFDA 84.002	8,398				
	<u>2,720,763</u>				
RESOURCE INC		Yes	Yes		
CFDA 17.278	513,049				
	<u>513,049</u>				
RURAL MN CEP INC		Yes			
CFDA 84.235	786				
CFDA 17.207	502,004				
CFDA 17.235	130,471				
CFDA 17.258	3,091,573				
CFDA 17.259	1,451,492				
CFDA 17.278	592,446				
CFDA 17.267	32,012				
CFDA 17.277	207,951				
CFDA 93.558	26,829				
	<u>6,035,564</u>				
SCOTT COUNTY		Yes			
CFDA 17.235	58,710				
CFDA 84.126	16,380				
	<u>75,090</u>				
SE MN MULTI COUNTY HRA		Yes			
CFDA 14.228	35,291				
	<u>35,291</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 17.235	232,294				
	<u>232,294</u>				
SW MN PIC		Yes	Yes		
CFDA 17.258	280,101				
CFDA 17.259	223,610				
CFDA 17.278	163,304				
CFDA 17.277	60,078				
	<u>727,093</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 17.235	61,566				
CFDA 17.258	206,153				
CFDA 17.259	205,626				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 17.267	5,347				
CFDA 17.277	277,635				
CFDA 17.278	204,714				
	<u>961,041</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 14.228	<u>231,215</u>				
MN - DEPARTMENT OF HEALTH					
AITKIN-ITASCA-KOOCHICHING CHS		Yes			
CFDA 10.557	263,612				
CFDA 93.069	66,904				
CFDA 93.251	975				
CFDA 93.268	3,250				
CFDA 93.283	225				
CFDA 93.505	11,911				
CFDA 93.558	121,926				
CFDA 93.994	90,117				
	<u>558,920</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 10.557	1,360,345				
CFDA 14.914	12,106				
CFDA 93.069	240,825				
CFDA 93.116	1,000				
CFDA 93.251	5,325				
CFDA 93.268	18,800				
CFDA 93.283	1,800				
CFDA 93.505	384,912				
CFDA 93.558	315,520				
CFDA 93.576	3,000				
CFDA 93.994	233,202				
	<u>2,576,835</u>				
BECKER COUNTY		Yes	Yes		
CFDA 10.557	196,101				
CFDA 84.181	1,526				
CFDA 93.069	12,152				
CFDA 93.268	2,000				
CFDA 93.283	700				
CFDA 93.505	434,869				
CFDA 93.525	770				
CFDA 93.558	45,935				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	36,010				
	<u>730,063</u>				
BENTON COUNTY		Yes	Yes		
CFDA 10.557	163,013				
CFDA 93.069	17,673				
CFDA 93.251	225				
CFDA 93.283	150				
CFDA 93.558	45,346				
CFDA 93.994	32,389				
	<u>258,796</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 10.557	234,775				
CFDA 93.069	22,022				
CFDA 93.251	1,000				
CFDA 93.268	17,749				
CFDA 93.314	150				
CFDA 93.539	12,841				
CFDA 93.558	62,235				
CFDA 93.994	51,072				
	<u>401,844</u>				
CARLTON COOK LAKE ST LOUIS CO HL BD		Yes	Yes		
CFDA 10.557	1,074,780				
CFDA 84.181	9,154				
CFDA 93.069	165,607				
CFDA 93.251	4,950				
CFDA 93.268	600				
CFDA 93.283	1,275				
CFDA 93.505	201,854				
CFDA 93.531	562,485				
CFDA 93.558	388,859				
CFDA 93.994	286,866				
	<u>2,696,430</u>				
CARVER COUNTY		Yes	Yes		
CFDA 84.181	2,288				
CFDA 93.069	74,608				
CFDA 93.251	1,300				
CFDA 93.268	3,720				
CFDA 93.283	75				
CFDA 93.558	44,625				
CFDA 93.733	2,500				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	42,089				
	<u>171,205</u>				
CASS COUNTY		Yes	Yes		
CFDA 10.557	178,813				
CFDA 84.181	2,289				
CFDA 93.069	19,963				
CFDA 93.251	550				
CFDA 93.268	3,300				
CFDA 93.283	525				
CFDA 93.505	80,038				
CFDA 93.558	58,447				
CFDA 93.994	30,489				
	<u>374,414</u>				
CHILDREN'S HEALTH CARE		Yes	Yes		
CFDA 93.940	26,789				
CFDA 93.994	60,914				
CFDA 10.557	349,690				
	<u>437,393</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 10.557	158,723				
CFDA 93.268	3,000				
CFDA 93.507	2,000				
CFDA 93.558	45,394				
CFDA 93.994	33,549				
	<u>242,666</u>				
CITY OF BLOOMINGTON		Yes			
CFDA 14.914	6,592				
CFDA 93.069	132,757				
CFDA 93.994	128,522				
CFDA 93.558	148,642				
CFDA 93.268	14,480				
CFDA 93.251	19,900				
CFDA 93.505	195,055				
CFDA 10.557	2,487,717				
	<u>3,133,665</u>				
CITY OF EDINA		Yes			
CFDA 93.069	39,530				
	<u>39,530</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 14.914	4,299				

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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 93.069	313,937				
CFDA 93.505	997,534				
CFDA 93.558	1,009,974				
CFDA 93.994	817,014				
	<u>3,142,758</u>				
CITY OF RICHFIELD		Yes			
CFDA 93.069	<u>14,426</u>				
CITY OF WARREN		Yes	Yes		
CFDA 93.617	<u>4,345</u>				
CITY OF WINONA		Yes			
CFDA 14.900	<u>12,150</u>				
CLAY COUNTY		Yes	Yes		
CFDA 10.557	240,063				
CFDA 84.181	2,289				
CFDA 93.069	64,170				
CFDA 93.251	1,500				
CFDA 93.268	4,150				
CFDA 93.283	5,402				
CFDA 93.505	21,374				
CFDA 93.507	7,735				
CFDA 93.531	173,186				
CFDA 93.558	95,762				
CFDA 93.994	61,103				
	<u>676,734</u>				
COOK COUNTY		Yes	Yes		
CFDA 66.472	<u>5,000</u>				
COUNTRYSIDE PUBLIC HEALTH SERVICE		Yes	Yes		
CFDA 10.557	351,346				
CFDA 84.181	11,442				
CFDA 93.069	106,299				
CFDA 93.251	600				
CFDA 93.268	67,584				
CFDA 93.314	225				
CFDA 93.507	2,000				
CFDA 93.539	48,934				
CFDA 93.558	87,210				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	64,255				
	<u>739,895</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 10.557	301,470				
CFDA 93.069	33,916				
CFDA 93.251	1,100				
CFDA 93.268	4,430				
CFDA 93.558	75,354				
CFDA 93.994	55,694				
	<u>471,964</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 10.557	1,379,742				
CFDA 14.914	13,593				
CFDA 93.069	290,390				
CFDA 93.116	3,500				
CFDA 93.251	7,500				
CFDA 93.268	24,540				
CFDA 93.283	1,950				
CFDA 93.314	225				
CFDA 93.505	402,379				
CFDA 93.558	325,356				
CFDA 93.767	771				
CFDA 93.994	240,472				
	<u>2,690,418</u>				
DODGE COUNTY		Yes	Yes		
CFDA 10.557	83,640				
CFDA 84.181	2,289				
CFDA 93.069	19,521				
CFDA 93.251	300				
CFDA 93.558	9,868				
CFDA 93.994	15,731				
	<u>131,349</u>				
DOUGLAS COUNTY		Yes	Yes		
CFDA 93.719	42,928				
CFDA 93.268	2,100				
	<u>45,028</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 93.259	123,522				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FOND DU LAC BAND OF CHIPPEWA					
CFDA 10.557	75,162	Yes			
CFDA 93.161	132,689				
CFDA 93.558	122,987				
	<u>330,838</u>				
FREEBORN COUNTY					
CFDA 10.557	224,262	Yes	Yes		
CFDA 93.069	19,007				
CFDA 93.251	750				
CFDA 93.268	3,646				
CFDA 93.558	55,140				
CFDA 93.791	3,514				
CFDA 93.994	32,719				
	<u>339,038</u>				
GOODHUE COUNTY					
CFDA 10.557	166,534	Yes	Yes		
CFDA 93.069	28,328				
CFDA 93.251	1,350				
CFDA 93.268	500				
CFDA 93.283	150				
CFDA 93.558	47,462				
CFDA 93.994	35,079				
	<u>279,403</u>				
GREATER MPLS COUNCIL OF CHURCHES					
CFDA 93.991	175,038	Yes			
HENNEPIN COUNTY					
CFDA 10.557	4,260,330	Yes	Yes		
CFDA 93.069	450,447				
CFDA 93.116	23,614				
CFDA 93.251	98,950				
CFDA 93.268	271,180				
CFDA 93.283	67,202				
CFDA 93.505	374,244				
CFDA 93.576	7,561				
CFDA 93.558	1,027,577				
CFDA 93.736	6,895				
CFDA 93.889	961,209				
CFDA 93.940	605,636				
CFDA 93.977	56,089				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	506,526				
	<u>8,717,460</u>				
HORIZON COMMUNITY HEALTH BOARD		Yes	Yes		Yes
CFDA 10.557	332,826				
CFDA 84.181	11,442				
CFDA 93.069	95,248				
CFDA 93.251	300				
CFDA 93.268	5,650				
CFDA 93.283	150				
CFDA 93.314	75				
CFDA 93.507	2,000				
CFDA 93.558	114,810				
CFDA 93.994	68,616				
	<u>631,117</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 10.557	98,157				
CFDA 84.181	2,289				
CFDA 93.069	13,450				
CFDA 93.251	275				
CFDA 93.268	4,500				
CFDA 93.283	75				
CFDA 93.558	33,831				
CFDA 93.733	2,500				
CFDA 93.994	19,470				
	<u>174,547</u>				
HUMAN SERV OF FARIBAULT & MARTIN C		Yes	Yes		
CFDA 10.557	159,631				
CFDA 93.069	34,522				
CFDA 93.251	450				
CFDA 93.268	1,200				
CFDA 93.558	53,310				
CFDA 93.994	42,583				
	<u>291,696</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 10.557	114,831				
CFDA 84.181	3,052				
CFDA 93.069	9,879				
CFDA 93.251	1,300				
CFDA 93.283	34				
CFDA 93.505	1,654				
CFDA 93.558	31,732				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.719	49,784				
CFDA 93.994	34,321				
	<u>246,587</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 93.505	448,658				
	<u>448,658</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 10.557	319,846				
CFDA 84.181	1,526				
CFDA 93.069	21,488				
CFDA 93.251	1,900				
CFDA 93.314	150				
CFDA 93.558	61,320				
CFDA 93.994	45,253				
CFDA 93.268	3,500				
	<u>454,983</u>				
LAKE COUNTY		Yes	Yes		
CFDA 66.469	7,776				
	<u>7,776</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 93.991	74,831				
	<u>74,831</u>				
MEEKER-MCLEOD-SIBLEY CHS		Yes	Yes		
CFDA 10.557	479,499				
CFDA 84.181	6,865				
CFDA 93.069	60,815				
CFDA 93.251	1,050				
CFDA 93.268	4,250				
CFDA 93.505	175,823				
CFDA 93.558	110,734				
CFDA 93.994	70,224				
	<u>909,260</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 10.557	45,711				
CFDA 93.069	8,703				
	<u>54,414</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 10.557	68,593				
CFDA 93.558	32,568				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	7,264				
	<u>108,425</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 10.557	150,623				
CFDA 93.069	8,601				
CFDA 93.251	3,350				
CFDA 93.268	3,363				
CFDA 93.505	9,932				
CFDA 93.531	34,815				
CFDA 93.558	51,214				
CFDA 93.994	26,445				
	<u>288,343</u>				
MOWER COUNTY		Yes	Yes		
CFDA 10.557	237,957				
CFDA 84.181	2,288				
CFDA 93.069	25,175				
CFDA 93.251	700				
CFDA 93.268	3,720				
CFDA 93.283	225				
CFDA 93.314	225				
CFDA 93.505	218,002				
CFDA 93.558	50,814				
CFDA 93.994	37,556				
	<u>576,662</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 10.557	191,769				
CFDA 84.181	2,288				
CFDA 93.069	25,633				
CFDA 93.251	700				
CFDA 93.268	2,500				
CFDA 93.558	30,999				
CFDA 93.994	22,911				
	<u>276,800</u>				
NORTH COUNTRY CHS		Yes			
CFDA 10.557	349,593				
CFDA 93.069	71,691				
CFDA 93.251	1,475				
CFDA 93.268	1,800				
CFDA 93.283	675				
CFDA 93.505	347,634				
CFDA 93.531	213,033				

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For the Year Ended June 30, 2015**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	121,186				
CFDA 93.994	87,847				
	1,194,934				
OLMSTED COUNTY		Yes			
CFDA 10.557	1,137,750				
CFDA 84.181	2,288				
CFDA 93.069	92,629				
CFDA 93.116	1,000				
CFDA 93.251	5,175				
CFDA 93.268	10,540				
CFDA 93.505	2,096				
CFDA 93.558	151,441				
CFDA 93.994	111,930				
	1,514,849				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 10.557	264,424				
CFDA 84.181	2,288				
CFDA 93.069	40,965				
CFDA 93.251	400				
CFDA 93.268	4,050				
CFDA 93.283	150				
CFDA 93.505	5,557				
CFDA 93.994	56,047				
CFDA 93.558	75,831				
	449,712				
POLK NORMAN MAHNOMEN CHB		Yes			
CFDA 10.557	237,704				
CFDA 93.069	54,422				
CFDA 93.251	175				
CFDA 93.283	600				
CFDA 93.505	131,498				
CFDA 93.558	84,759				
CFDA 93.719	45,700				
CFDA 93.994	55,877				
	610,735				
QUIN COUNTY COMM HEALTH SERVICE		Yes			
CFDA 10.557	305,651				
CFDA 93.069	90,548				
CFDA 93.251	600				
CFDA 93.268	1,500				
CFDA 93.283	450				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.505	130,302				
CFDA 93.558	88,860				
CFDA 93.994	18,061				
	<u>635,972</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 10.557	3,242,022				
CFDA 14.914	8,299				
CFDA 93.314	75				
CFDA 93.069	396,781				
CFDA 93.116	4,746				
CFDA 93.235	125,708				
CFDA 93.251	12,675				
CFDA 93.268	95,056				
CFDA 93.283	4,425				
CFDA 93.505	1,546,981				
CFDA 93.558	994,733				
CFDA 93.576	14,234				
CFDA 93.919	2,388				
CFDA 93.940	74,672				
CFDA 93.977	24,719				
CFDA 93.994	729,583				
	<u>7,277,097</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 10.557	162,607				
CFDA 93.069	4,378				
CFDA 93.558	343,993				
	<u>510,978</u>				
RICE COUNTY		Yes	Yes		
CFDA 10.557	293,127				
CFDA 93.069	39,324				
CFDA 93.251	1,625				
CFDA 93.268	1,500				
CFDA 93.283	1,950				
CFDA 93.558	80,022				
CFDA 93.994	47,043				
	<u>464,591</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 10.557	2,245,441				
	<u>2,245,441</u>				
SCOTT COUNTY		Yes			
CFDA 84.181	2,289				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.069	139,786				
CFDA 93.251	3,850				
CFDA 93.268	5,160				
CFDA 93.283	150				
CFDA 93.505	2,411				
CFDA 93.507	2,000				
CFDA 93.994	56,591				
CFDA 93.558	68,364				
	<u>280,601</u>				
SECOND HARVEST HEARTLAND		Yes			
CFDA 10.565	<u>6,150,865</u>				
SECOND HARVEST NORTHERN LAKES FOO		Yes			
CFDA 10.565	<u>621,711</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 10.557	371,038				
CFDA 84.181	2,288				
CFDA 93.069	68,223				
CFDA 93.251	1,650				
CFDA 93.268	1,620				
CFDA 93.283	600				
CFDA 93.314	150				
CFDA 93.505	6,980				
CFDA 93.558	61,212				
CFDA 93.994	45,242				
	<u>559,003</u>				
SOUTHWEST HEALTH & HUMAN SERVICES		Yes	Yes		
CFDA 10.557	463,139				
CFDA 84.181	13,730				
CFDA 93.069	112,059				
CFDA 93.251	1,675				
CFDA 93.268	4,450				
CFDA 93.283	1,225				
CFDA 93.558	127,876				
CFDA 93.719	68,611				
CFDA 93.994	87,993				
	<u>880,758</u>				
STEARNS COUNTY		Yes	Yes		Yes
CFDA 10.557	599,237				
CFDA 93.069	87,634				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.251	6,050				
CFDA 93.268	41,647				
CFDA 93.314	150				
CFDA 93.505	764,458				
CFDA 93.507	2,000				
CFDA 93.558	155,623				
CFDA 93.994	115,020				
	<u>1,771,819</u>				
STEELE COUNTY		Yes	Yes		
CFDA 10.557	143,462				
CFDA 84.181	3,051				
CFDA 93.069	22,906				
CFDA 93.251	1,150				
CFDA 93.268	500				
CFDA 93.283	75				
CFDA 93.314	225				
CFDA 93.558	48,583				
CFDA 93.994	26,432				
	<u>246,384</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 93.558	139,359				
	<u>139,359</u>				
TODD COUNTY		Yes	Yes		
CFDA 93.268	248				
	<u>248</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 10.557	68,832				
CFDA 84.181	2,289				
CFDA 93.069	22,466				
CFDA 93.251	800				
CFDA 93.268	500				
CFDA 93.283	150				
CFDA 93.558	27,873				
CFDA 93.994	20,600				
	<u>143,510</u>				
WASECA COUNTY		Yes	Yes		
CFDA 10.557	232,916				
CFDA 93.069	52,072				
CFDA 93.251	750				
CFDA 93.268	2,650				
CFDA 93.283	225				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.314	75				
CFDA 93.994	43,206				
	<u>331,894</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 10.557	487,125				
CFDA 93.069	174,106				
CFDA 93.268	18,990				
CFDA 93.505	291,370				
CFDA 93.558	167,583				
CFDA 93.994	134,901				
	<u>1,274,075</u>				
WATONWAN COUNTY		Yes	Yes		
CFDA 10.557	84,742				
CFDA 93.069	12,276				
CFDA 93.251	225				
CFDA 93.558	21,177				
CFDA 93.994	15,652				
	<u>134,072</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 14.900	92				
	<u>92</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 10.557	153,422				
CFDA 93.069	13,314				
CFDA 93.074	5,429				
CFDA 93.558	154,230				
	<u>326,395</u>				
WINONA COUNTY		Yes	Yes		
CFDA 10.557	122,203				
CFDA 84.181	2,289				
CFDA 93.069	31,885				
CFDA 93.251	1,026				
CFDA 93.283	150				
CFDA 93.558	34,960				
CFDA 93.994	43,608				
	<u>236,121</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 84.181	1,526				
CFDA 93.069	102,782				
CFDA 93.251	3,675				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.268	3,380				
CFDA 93.283	1,050				
CFDA 93.505	5,013				
CFDA 93.558	90,477				
CFDA 93.994	66,871				
	<u>274,774</u>				
WRIGHT COUNTY COMMUNITY ACTION		Yes			
CFDA 10.557	346,209				
CFDA 93.525	46,763				
	<u>392,972</u>				
MN - DEPARTMENT OF HUMAN SERVICES					
AITKIN COUNTY		Yes	Yes		
CFDA 10.561	171,342				
CFDA 93.556	4,063				
CFDA 93.558	166,620				
CFDA 93.563	369,219				
CFDA 93.566	873				
CFDA 93.575	5,921				
CFDA 93.645	2,231				
CFDA 93.658	127,330				
CFDA 93.667	106,917				
CFDA 93.674	1,934				
CFDA 93.767	86				
CFDA 93.778	506,344				
	<u>1,462,880</u>				
AITKIN-ITASCA-KOOCHICHING CHS		Yes			
CFDA 93.778	67,318				
	<u>67,318</u>				
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 14.238	24,099				
CFDA 93.958	194,707				
CFDA 93.600	69,694				
	<u>288,500</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 10.561	3,022,605				
CFDA 93.150	19,644				
CFDA 93.525	4,200				
CFDA 93.556	124,809				
CFDA 93.558	3,348,355				
CFDA 93.563	5,820,298				
CFDA 93.575	319,164				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.645	38,120				
CFDA 93.658	475,337				
CFDA 93.667	1,455,172				
CFDA 93.674	24,759				
CFDA 93.778	5,543,839				
	<u>20,196,302</u>				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 14.231	55,001				
CFDA 93.569	190,449				
CFDA 93.575	270,953				
	<u>516,403</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 10.561	17,505				
CFDA 14.231	114,641				
CFDA 93.569	206,039				
CFDA 93.674	235,000				
CFDA 93.778	2,780				
	<u>575,965</u>				
ARROWHEAD REG DEVELOP COMM		Yes			
CFDA 93.043	35,859				
CFDA 93.044	592,083				
CFDA 93.045	876,942				
CFDA 93.048	84,649				
CFDA 93.051	43,452				
CFDA 93.052	170,079				
CFDA 93.053	220,514				
CFDA 93.071	851				
CFDA 93.778	80,059				
CFDA 93.779	41,953				
	<u>2,146,441</u>				
BECKER COUNTY		Yes	Yes		
CFDA 10.561	383,132				
CFDA 93.556	89,368				
CFDA 93.558	547,461				
CFDA 93.563	764,711				
CFDA 93.566	1,807				
CFDA 93.575	11,510				
CFDA 93.596	781				
CFDA 93.645	2,756				
CFDA 93.658	370,069				
CFDA 93.667	305,107				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.674	13,064				
CFDA 93.767	173				
CFDA 93.778	1,226,873				
CFDA 93.958	15,480				
	<u>3,732,292</u>				
BELTRAMI COUNTY		Yes	Yes	Yes	Yes
CFDA 10.561	520,315				
CFDA 93.556	11,936				
CFDA 93.558	1,601,839				
CFDA 93.563	725,408				
CFDA 93.566	2,683				
CFDA 93.575	28,737				
CFDA 93.645	5,840				
CFDA 93.658	2,562,281				
CFDA 93.667	266,770				
CFDA 93.674	4,964				
CFDA 93.767	333				
CFDA 93.778	1,488,638				
CFDA 93.958	1,901				
	<u>7,221,645</u>				
BENTON COUNTY		Yes	Yes		
CFDA 10.561	326,814				
CFDA 93.556	7,366				
CFDA 93.558	453,624				
CFDA 93.563	789,364				
CFDA 93.566	1,748				
CFDA 93.575	32,354				
CFDA 93.645	4,855				
CFDA 93.658	199,960				
CFDA 93.667	174,081				
CFDA 93.674	2,462				
CFDA 93.767	221				
CFDA 93.778	943,919				
CFDA 93.958	20,785				
	<u>2,957,553</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes		
CFDA 93.569	146,191				
CFDA 14.231	4,393				
	<u>150,584</u>				
BIG STONE COUNTY		Yes	Yes		
CFDA 10.561	79,898				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.556	989				
CFDA 93.558	47,419				
CFDA 93.563	93,939				
CFDA 93.566	30				
CFDA 93.575	1,401				
CFDA 93.645	1,403				
CFDA 93.658	64,534				
CFDA 93.667	51,508				
CFDA 93.674	244				
CFDA 93.767	5				
CFDA 93.778	235,482				
	<u>576,852</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 10.561	525,354				
CFDA 93.556	16,824				
CFDA 93.558	665,619				
CFDA 93.563	927,890				
CFDA 93.575	34,096				
CFDA 93.566	2,588				
CFDA 93.645	11,088				
CFDA 93.658	214,196				
CFDA 93.667	377,945				
CFDA 93.674	1,005				
CFDA 93.767	250				
CFDA 93.778	2,077,020				
CFDA 93.959	320				
	<u>4,854,195</u>				
BROWN COUNTY		Yes	Yes		
CFDA 10.561	219,487				
CFDA 93.556	63,131				
CFDA 93.558	201,651				
CFDA 93.563	468,538				
CFDA 93.566	964				
CFDA 93.575	13,583				
CFDA 93.645	5,840				
CFDA 93.658	33,493				
CFDA 93.667	162,555				
CFDA 93.674	836				
CFDA 93.767	104				
CFDA 93.778	747,993				
	<u>1,918,175</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CAP OF SUBURBAN HENNEPIN					
CFDA 10.561	32,384	Yes			
CFDA 93.569	483,514				
	<u>515,898</u>				
CAP RAMSEY & WASHINGTON COUNTIES					
CFDA 10.580	50,000	Yes			
CFDA 93.569	674,391				
	<u>724,391</u>				
CARLTON COOK LAKE ST LOUIS CO HL BD					
CFDA 93.959	<u>102,060</u>	Yes	Yes		
CARLTON COUNTY					
CFDA 10.561	462,910	Yes	Yes		
CFDA 93.090	86,259				
CFDA 93.556	20,479				
CFDA 93.558	347,285				
CFDA 93.563	861,233				
CFDA 93.566	2,455				
CFDA 93.575	14,355				
CFDA 93.658	297,708				
CFDA 93.667	285,176				
CFDA 93.674	2,850				
CFDA 93.767	320				
CFDA 93.778	1,333,666				
CFDA 93.958	4,680				
	<u>3,719,376</u>				
CARVER COUNTY					
CFDA 10.561	428,781	Yes	Yes		
CFDA 93.556	18,317				
CFDA 93.558	313,274				
CFDA 93.563	1,185,165				
CFDA 93.566	2,308				
CFDA 93.575	40,247				
CFDA 93.645	12,072				
CFDA 93.658	195,334				
CFDA 93.667	332,558				
CFDA 93.767	224				
CFDA 93.778	1,899,339				
	<u>4,427,619</u>				
CASS COUNTY					
CFDA 10.561	335,550	Yes	Yes		

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(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2015**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.556	9,159				
CFDA 93.566	1,741				
CFDA 93.575	14,378				
CFDA 93.645	6,036				
CFDA 93.658	300,566				
CFDA 93.667	213,282				
CFDA 93.767	242				
CFDA 93.778	913,037				
CFDA 93.558	418,479				
CFDA 93.563	658,240				
	<u>2,870,710</u>				
CENTRAL MN COUNCIL ON AGING		Yes	Yes		
CFDA 93.044	886,305				
CFDA 93.045	1,028,171				
CFDA 93.053	312,941				
CFDA 93.052	301,978				
CFDA 93.043	67,353				
CFDA 93.048	95,809				
CFDA 93.779	23,235				
CFDA 93.791	127,488				
CFDA 93.071	62,453				
CFDA 93.761	9,006				
CFDA 20.500	115,446				
	<u>3,030,185</u>				
CHILD CARE CHOICES INC		Yes	Yes		
CFDA 93.575	202,712				
	<u>202,712</u>				
CHIPPEWA COUNTY		Yes	Yes		
CFDA 10.561	184,782				
CFDA 93.556	1,692				
CFDA 93.558	99,978				
CFDA 93.563	278,359				
CFDA 93.566	777				
CFDA 93.575	2,296				
CFDA 93.645	1,116				
CFDA 93.658	79,625				
CFDA 93.667	88,086				
CFDA 93.767	80				
CFDA 93.778	560,510				
	<u>1,297,301</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2015**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CHISAGO COUNTY		Yes	Yes		
CFDA 10.561	387,639				
CFDA 93.069	57,163				
CFDA 93.556	7,068				
CFDA 93.558	579,789				
CFDA 93.563	696,224				
CFDA 93.566	1,515				
CFDA 93.575	18,532				
CFDA 93.645	4,659				
CFDA 93.658	146,996				
CFDA 93.667	242,520				
CFDA 93.669	2,611				
CFDA 93.674	523				
CFDA 93.767	204				
CFDA 93.778	1,191,366				
	<u>3,336,809</u>				
CITY OF IVANHOE		Yes	Yes		
CFDA 93.778	1,191				
	<u>1,191</u>				
CITY OF MANKATO		Yes			
CFDA 93.959	1,560				
CFDA 93.546	16,992				
	<u>18,552</u>				
CITY OF OWATONNA		Yes	Yes		
CFDA 93.959	1,000				
	<u>1,000</u>				
CITY OF PARK RAPIDS		Yes	Yes		
CFDA 93.959	560				
	<u>560</u>				
CLAY COUNTY		Yes	Yes		
CFDA 10.561	470,015				
CFDA 93.150	51,769				
CFDA 93.556	15,032				
CFDA 93.558	861,442				
CFDA 93.563	1,001,519				
CFDA 93.566	2,234				
CFDA 93.575	36,882				
CFDA 93.645	9,908				
CFDA 93.658	355,828				
CFDA 93.667	440,198				
CFDA 93.674	9,782				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.767	310				
CFDA 93.778	1,558,678				
CFDA 93.958	13,558				
CFDA 93.959	106,638				
	<u>4,933,793</u>				
CLEARWATER COUNTY		Yes	Yes		
CFDA 10.561	133,541				
CFDA 93.556	8,163				
CFDA 93.558	172,592				
CFDA 93.563	247,663				
CFDA 93.566	717				
CFDA 93.575	3,490				
CFDA 93.645	5,380				
CFDA 93.658	129,566				
CFDA 93.667	96,287				
CFDA 93.674	1,000				
CFDA 93.767	66				
CFDA 93.778	474,975				
	<u>1,273,440</u>				
COOK COUNTY		Yes	Yes		
CFDA 10.561	76,566				
CFDA 93.556	1,393				
CFDA 93.558	36,723				
CFDA 93.563	133,183				
CFDA 93.566	415				
CFDA 93.575	916				
CFDA 93.645	919				
CFDA 93.658	17,873				
CFDA 93.667	34,617				
CFDA 93.767	51				
CFDA 93.778	215,828				
	<u>518,484</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 10.561	523,681				
CFDA 93.150	20,637				
CFDA 93.556	13,639				
CFDA 93.558	863,333				
CFDA 93.563	1,089,850				
CFDA 93.566	2,676				
CFDA 93.575	46,927				
CFDA 93.645	8,988				
CFDA 93.658	424,977				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.667	330,216				
CFDA 93.674	8,497				
CFDA 93.778	1,750,020				
CFDA 93.791	3,025				
CFDA 93.958	4,223				
CFDA 93.767	228				
	<u>5,090,917</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 10.561	2,152,232				
CFDA 14.231	392,332				
CFDA 93.090	72,222				
CFDA 93.150	27,383				
CFDA 93.556	112,835				
CFDA 93.558	2,635,569				
CFDA 93.563	7,470,184				
CFDA 93.575	462,457				
CFDA 93.645	54,064				
CFDA 93.658	820,006				
CFDA 93.659	434,070				
CFDA 93.667	1,425,611				
CFDA 93.674	61,646				
CFDA 93.778	8,338,193				
	<u>24,458,804</u>				
DODGE COUNTY		Yes	Yes		
CFDA 10.561	178,836				
CFDA 93.556	5,375				
CFDA 93.558	115,103				
CFDA 93.563	447,918				
CFDA 93.566	2,709				
CFDA 93.575	10,985				
CFDA 93.645	4,724				
CFDA 93.658	89,128				
CFDA 93.667	115,800				
CFDA 93.674	2,768				
CFDA 93.767	112				
CFDA 93.778	499,733				
	<u>1,473,191</u>				
DOUGLAS COUNTY		Yes	Yes		
CFDA 10.561	308,338				
CFDA 93.556	10,154				
CFDA 93.563	553,758				
CFDA 93.575	16,754				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.645	6,692				
CFDA 93.658	194,540				
CFDA 93.667	185,356				
CFDA 93.674	8,384				
CFDA 93.767	202				
CFDA 93.778	827,182				
CFDA 93.558	249,886				
CFDA 93.566	1,477				
	<u>2,362,723</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 10.561	178,896				
CFDA 93.566	949				
CFDA 93.645	3,347				
CFDA 93.558	139,549				
CFDA 93.556	5,077				
CFDA 93.563	213,487				
CFDA 93.596	7,473				
CFDA 93.658	149,578				
CFDA 93.667	110,159				
CFDA 93.674	2,250				
CFDA 93.767	19				
CFDA 93.778	578,869				
	<u>1,389,653</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 93.674	576				
CFDA 93.069	6,687				
CFDA 93.958	243,066				
CFDA 93.959	181,383				
CFDA 93.569	21,447				
	<u>453,159</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 10.561	255,226				
CFDA 93.556	5,973				
CFDA 93.558	419,311				
CFDA 93.563	541,256				
CFDA 93.566	1,396				
CFDA 93.575	15,818				
CFDA 93.645	3,937				
CFDA 93.658	134,696				
CFDA 93.667	183,921				
CFDA 93.674	2,389				
CFDA 93.767	124				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.778	836,865				
	<u>2,400,912</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 10.561	394,259				
CFDA 93.556	4,679				
CFDA 93.558	247,963				
CFDA 93.563	993,653				
CFDA 93.566	2,178				
CFDA 93.575	20,065				
CFDA 93.645	3,084				
CFDA 93.658	248,942				
CFDA 93.667	181,494				
CFDA 93.674	4,634				
CFDA 93.767	836				
CFDA 93.778	1,119,300				
	<u>3,221,087</u>				
GRANT COUNTY		Yes	Yes		
CFDA 10.561	78,153				
CFDA 93.556	3,527				
CFDA 93.558	56,154				
CFDA 93.563	137,403				
CFDA 93.566	394				
CFDA 93.575	1,600				
CFDA 93.590	3,002				
CFDA 93.645	2,324				
CFDA 93.658	29,846				
CFDA 93.667	71,768				
CFDA 93.674	1,087				
CFDA 93.778	226,587				
CFDA 93.958	2,506				
CFDA 93.767	59				
	<u>614,410</u>				
GREATER MPLS COUNCIL OF CHURCHES		Yes			
CFDA 93.044	35,000				
CFDA 93.959	130,306				
CFDA 93.674	134,571				
	<u>299,877</u>				
HEARTLAND COMMUNITY ACTION AGCY		Yes			
CFDA 93.569	104,129				
CFDA 93.575	123,849				
CFDA 93.778	5,620				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.580	40,795				
CFDA 14.231	25,806				
	<u>300,199</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 10.561	16,051,274				
CFDA 93.090	53,105				
CFDA 93.150	280,285				
CFDA 93.536	123,393				
CFDA 93.556	661,447				
CFDA 93.558	20,849,939				
CFDA 93.563	22,219,084				
CFDA 93.564	60,623				
CFDA 93.566	26,470				
CFDA 93.575	2,807,242				
CFDA 93.645	216,917				
CFDA 93.658	8,601,459				
CFDA 93.659	460,680				
CFDA 93.667	7,155,162				
CFDA 93.669	467				
CFDA 93.674	133,710				
CFDA 93.719	212,500				
CFDA 93.767	1,850				
CFDA 93.778	44,362,712				
CFDA 93.917	1,124,827				
CFDA 93.958	690,000				
	<u>126,093,146</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 10.561	123,066				
CFDA 93.556	1,892				
CFDA 93.558	115,152				
CFDA 93.563	288,426				
CFDA 93.566	821				
CFDA 93.575	5,096				
CFDA 93.645	1,247				
CFDA 93.658	87,814				
CFDA 93.667	91,096				
CFDA 93.674	2,159				
CFDA 93.767	67				
CFDA 93.778	338,778				
	<u>1,055,614</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 10.561	211,180				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2015**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.556	9,756				
CFDA 93.558	211,673				
CFDA 93.563	273,656				
CFDA 93.566	1,206				
CFDA 93.575	13,271				
CFDA 93.645	6,428				
CFDA 93.658	250,754				
CFDA 93.667	119,659				
CFDA 93.674	4,421				
CFDA 93.767	24				
CFDA 93.778	1,361,172				
CFDA 93.959	720				
	<u>2,463,920</u>				
HUMAN SERV OF FARIBAULT & MARTIN C		Yes	Yes		Yes
CFDA 10.561	347,253				
CFDA 93.556	11,048				
CFDA 93.563	792,742				
CFDA 93.558	409,693				
CFDA 93.566	1,416				
CFDA 93.575	18,349				
CFDA 93.645	7,284				
CFDA 93.658	190,582				
CFDA 93.667	288,878				
CFDA 93.674	3,838				
CFDA 93.767	137				
CFDA 93.778	1,079,359				
	<u>3,150,579</u>				
HUNGER SOLUTIONS MINNESOTA		Yes			
CFDA 10.561	341,271				
CFDA 10.568	795,501				
	<u>1,136,772</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 93.569	48,274				
CFDA 93.525	13				
	<u>48,287</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 10.561	275,415				
CFDA 93.556	10,752				
CFDA 93.558	437,731				
CFDA 93.563	843,494				
CFDA 93.566	1,347				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.575	20,147				
CFDA 93.645	7,087				
CFDA 93.658	135,585				
CFDA 93.667	198,276				
CFDA 93.674	5,180				
CFDA 93.767	132				
CFDA 93.778	763,876				
CFDA 93.958	8,936				
CFDA 93.959	520				
	<u>2,708,478</u>				
ISD 0094 CLOQUET		Yes	Yes		
CFDA 93.778	<u>273,561</u>				
ISD 0111 WATERTOWN - MAYER		Yes	Yes		
CFDA 93.778	132,265				
CFDA 93.596	1,150				
	<u>133,415</u>				
ISD 0482 LITTLE FALLS		Yes	Yes		
CFDA 93.276	<u>62,380</u>				
ISD 0518 WORTHINGTON		Yes	Yes	Yes	
CFDA 93.566	<u>31,598</u>				
ISD 0533 DOVER-EYOTA		Yes	Yes		
CFDA 93.959	<u>191,317</u>				
ISD 0625 ST PAUL		Yes	Yes		
CFDA 93.959	<u>126,431</u>				
ISD 0659 NORTHFIELD		Yes			
CFDA 93.243	<u>32,924</u>				
ISD 0700 HERMANTOWN		Yes			
CFDA 93.778	<u>158,934</u>				
ISD 0704 PROCTOR		Yes	Yes		
CFDA 93.778	<u>105,079</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ITASCA COUNTY					
		Yes	Yes		
CFDA 10.561	454,179				
CFDA 93.556	23,367				
CFDA 93.558	579,320				
CFDA 93.563	1,155,171				
CFDA 93.566	2,136				
CFDA 93.575	14,734				
CFDA 93.645	6,429				
CFDA 93.658	177,477				
CFDA 93.667	282,791				
CFDA 93.674	10,638				
CFDA 93.767	215				
CFDA 93.778	1,244,845				
CFDA 93.958	14,266				
CFDA 93.959	103,128				
	<u>4,068,696</u>				
JACKSON COUNTY					
		Yes	Yes		
CFDA 10.561	14,645				
CFDA 93.566	30				
CFDA 93.563	17,894				
CFDA 93.596	76				
CFDA 93.658	3,152				
CFDA 93.767	11				
CFDA 93.778	28,333				
	<u>64,141</u>				
KANABEC COUNTY					
		Yes	Yes		
CFDA 10.561	208,164				
CFDA 93.243	437,353				
CFDA 93.556	7,267				
CFDA 93.558	244,747				
CFDA 93.563	300,468				
CFDA 93.566	1,043				
CFDA 93.575	3,631				
CFDA 93.645	4,789				
CFDA 93.658	148,516				
CFDA 93.667	110,693				
CFDA 93.674	74,468				
CFDA 93.767	70				
CFDA 93.778	559,215				
CFDA 93.959	640				
	<u>2,101,064</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2015**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KANDIYOHI COUNTY					
		Yes	Yes		
CFDA 10.561	411,074				
CFDA 93.556	9,756				
CFDA 93.558	623,326				
CFDA 93.563	708,678				
CFDA 93.566	1,897				
CFDA 93.645	6,429				
CFDA 93.575	19,001				
CFDA 93.658	385,557				
CFDA 93.667	302,999				
CFDA 93.674	9,225				
CFDA 93.767	187				
CFDA 93.778	1,107,599				
CFDA 93.958	5,573				
	<u>3,591,301</u>				
KITTSOON COUNTY					
		Yes	Yes		
CFDA 10.561	41,362				
CFDA 93.556	363				
CFDA 93.558	41,451				
CFDA 93.563	67,683				
CFDA 93.566	45				
CFDA 93.575	8,698				
CFDA 93.645	1,279				
CFDA 93.667	49,669				
CFDA 93.767	21				
CFDA 93.778	194,776				
CFDA 93.658	13,970				
	<u>419,317</u>				
KOOCHICHING COUNTY					
		Yes	Yes		
CFDA 10.561	159,232				
CFDA 93.525	140				
CFDA 93.556	6,272				
CFDA 93.558	210,709				
CFDA 93.563	309,838				
CFDA 93.566	808				
CFDA 93.575	7,918				
CFDA 93.645	4,133				
CFDA 93.658	122,882				
CFDA 93.667	126,319				
CFDA 93.674	4,825				
CFDA 93.767	75				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.778	776,907				
	<u>1,730,058</u>				
LAC QUI PARLE COUNTY		Yes	Yes		
CFDA 10.561	84,829				
CFDA 93.556	1,692				
CFDA 93.558	36,694				
CFDA 93.563	80,951				
CFDA 93.566	474				
CFDA 93.575	778				
CFDA 93.645	1,115				
CFDA 93.658	82,878				
CFDA 93.667	62,189				
CFDA 93.767	36				
CFDA 93.778	268,332				
CFDA 93.958	3,192				
	<u>623,160</u>				
LAKE COUNTY		Yes	Yes		
CFDA 10.561	90,769				
CFDA 93.556	3,385				
CFDA 93.558	63,557				
CFDA 93.563	220,679				
CFDA 93.575	3,078				
CFDA 93.645	2,231				
CFDA 93.658	35,286				
CFDA 93.667	85,200				
CFDA 93.674	1,436				
CFDA 93.767	40				
CFDA 93.778	361,845				
	<u>867,506</u>				
LAKE OF THE WOODS COUNTY		Yes	Yes		
CFDA 10.561	47,036				
CFDA 93.556	990				
CFDA 93.558	33,334				
CFDA 93.563	79,797				
CFDA 93.566	267				
CFDA 93.575	105				
CFDA 93.596	1,133				
CFDA 93.645	1,200				
CFDA 93.658	13,842				
CFDA 93.667	32,996				
CFDA 93.674	1,000				
CFDA 93.767	26				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.778	334,739				
	<u>546,465</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 93.569	211,943				
	<u>211,943</u>				
LE SUEUR COUNTY		Yes	Yes		
CFDA 10.561	192,724				
CFDA 93.556	2,621				
CFDA 93.558	233,988				
CFDA 93.563	329,986				
CFDA 93.566	1,023				
CFDA 93.575	6,535				
CFDA 93.645	3,018				
CFDA 93.658	42,546				
CFDA 93.667	150,099				
CFDA 93.674	2,508				
CFDA 93.767	98				
CFDA 93.778	633,393				
	<u>1,598,539</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 10.580	75,546				
CFDA 14.231	80,635				
CFDA 93.566	304,004				
CFDA 93.566	502,879				
CFDA 93.599	335,892				
CFDA 93.659	127,633				
CFDA 93.674	646,723				
CFDA 93.958	33,520				
	<u>2,106,832</u>				
MAHNOMEN COUNTY		Yes	Yes		
CFDA 10.561	124,861				
CFDA 93.556	435				
CFDA 93.558	207,464				
CFDA 93.563	163,172				
CFDA 93.566	626				
CFDA 93.575	1,967				
CFDA 93.645	287				
CFDA 93.658	30,518				
CFDA 93.667	63,247				
CFDA 93.674	278				
CFDA 93.767	43				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2015**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.778	295,856				
	<u>888,754</u>				
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 10.561	18,300				
CFDA 14.231	90,164				
CFDA 14.257	57,049				
CFDA 14.267	11,375				
CFDA 93.575	245,505				
CFDA 93.569	158,979				
	<u>581,372</u>				
MARSHALL COUNTY		Yes	Yes		
CFDA 10.561	147,031				
CFDA 93.767	66				
CFDA 93.566	398				
CFDA 93.667	78,410				
CFDA 93.674	1,658				
CFDA 93.645	2,099				
CFDA 93.556	3,185				
CFDA 93.558	75,405				
CFDA 93.563	118,893				
CFDA 93.658	58,802				
CFDA 93.778	413,649				
CFDA 93.575	1,319				
	<u>900,915</u>				
MC LEOD COUNTY		Yes	Yes		
CFDA 10.561	257,804				
CFDA 93.556	10,552				
CFDA 93.558	201,349				
CFDA 93.575	9,843				
CFDA 93.563	493,039				
CFDA 93.566	1,162				
CFDA 93.645	6,955				
CFDA 93.658	136,975				
CFDA 93.667	182,003				
CFDA 93.767	103				
CFDA 93.778	780,918				
CFDA 93.958	11,003				
	<u>2,091,706</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 10.561	167,010				
CFDA 93.556	1,892				

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For the Year Ended June 30, 2015**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	173,108				
CFDA 93.563	294,402				
CFDA 93.566	871				
CFDA 93.575	4,808				
CFDA 93.645	1,247				
CFDA 93.658	45,753				
CFDA 93.667	116,929				
CFDA 93.674	1,103				
CFDA 93.767	84				
CFDA 93.778	539,623				
CFDA 93.959	155,009				
	<u>1,501,839</u>				
MEEKER-MCLEOD-SIBLEY CHS		Yes	Yes		
CFDA 93.959	<u>120,667</u>				
METRO AREA AGENCY ON AGING		Yes			
CFDA 93.044	3,043,863				
CFDA 93.045	2,730,281				
CFDA 93.053	490,284				
CFDA 93.043	141,719				
CFDA 93.048	325,857				
CFDA 93.051	109,822				
CFDA 93.052	689,032				
CFDA 93.779	120,294				
CFDA 93.566	48,720				
CFDA 93.791	150,000				
CFDA 93.621	211,562				
CFDA 93.072	35,477				
	<u>8,096,911</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 10.561	201,258				
CFDA 93.558	178,767				
CFDA 93.569	18,690				
CFDA 93.674	2,563				
CFDA 93.778	2,391,659				
CFDA 93.958	149,571				
CFDA 93.959	111,968				
CFDA 96.001	80				
	<u>3,054,556</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 10.561	196,893				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.556	9,657				
CFDA 93.558	308,356				
CFDA 93.563	471,664				
CFDA 93.566	1,052				
CFDA 93.575	9,691				
CFDA 93.590	7,721				
CFDA 93.645	6,364				
CFDA 93.658	223,516				
CFDA 93.667	194,960				
CFDA 93.767	90				
CFDA 93.778	820,086				
CFDA 93.958	5,495				
CFDA 93.674	6,004				
	2,261,549				
MN RIVER AREA AGENCY ON AGING		Yes			
CFDA 93.043	23,004				
CFDA 93.044	236,646				
CFDA 93.045	511,168				
CFDA 93.048	81,201				
CFDA 93.051	12,191				
CFDA 93.052	130,545				
CFDA 93.053	98,581				
CFDA 93.071	3,459				
CFDA 93.779	110,381				
CFDA 93.778	77,392				
	1,284,568				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	118,328				
CFDA 14.235	69,197				
CFDA 93.558	995,231				
CFDA 93.569	244,825				
	1,427,581				
MORRISON COUNTY		Yes	Yes		
CFDA 10.561	268,479				
CFDA 93.556	7,068				
CFDA 93.558	250,435				
CFDA 93.563	596,887				
CFDA 93.566	1,357				
CFDA 93.575	7,341				
CFDA 93.645	4,659				
CFDA 93.658	151,029				
CFDA 93.667	184,458				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.674	7,801				
CFDA 93.767	129				
CFDA 93.778	847,068				
CFDA 93.958	6,781				
CFDA 93.959	194,502				
	<u>2,527,994</u>				
MOWER COUNTY		Yes	Yes		
CFDA 10.561	295,379				
CFDA 93.556	10,154				
CFDA 93.558	460,168				
CFDA 93.563	943,404				
CFDA 93.566	1,568				
CFDA 93.575	21,586				
CFDA 93.645	6,692				
CFDA 93.658	185,935				
CFDA 93.667	242,024				
CFDA 93.674	2,450				
CFDA 93.767	149				
CFDA 93.778	1,043,290				
	<u>3,212,799</u>				
MPLS AMERICAN INDIAN CENTER, INC		Yes			
CFDA 93.959	135,000				
CFDA 93.044	112,815				
	<u>247,815</u>				
NICOLLET COUNTY		Yes	Yes		
CFDA 10.561	266,211				
CFDA 93.556	2,208				
CFDA 93.558	441,367				
CFDA 93.563	726,429				
CFDA 93.566	1,390				
CFDA 93.575	20,997				
CFDA 93.645	1,455				
CFDA 93.658	99,708				
CFDA 93.667	136,929				
CFDA 93.674	2,507				
CFDA 93.767	127				
CFDA 93.778	843,164				
	<u>2,542,492</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 10.561	234,492				
CFDA 93.556	4,579				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2015**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	54,071				
CFDA 93.563	324,700				
CFDA 93.566	1,087				
CFDA 93.575	5,552				
CFDA 93.645	3,018				
CFDA 93.658	109,404				
CFDA 93.667	113,112				
CFDA 93.674	1,000				
CFDA 93.767	93				
CFDA 93.778	577,604				
CFDA 93.959	1,280				
	<u>1,429,992</u>				
NORMAN COUNTY		Yes	Yes		
CFDA 10.561	91,181				
CFDA 93.556	2,887				
CFDA 93.558	80,751				
CFDA 93.563	82,820				
CFDA 93.566	421				
CFDA 93.575	2,731				
CFDA 93.645	1,903				
CFDA 93.658	30,826				
CFDA 93.667	71,520				
CFDA 93.674	3,670				
CFDA 93.767	37				
CFDA 93.778	257,529				
	<u>626,276</u>				
NORTH COUNTRY CHS		Yes			
CFDA 93.778	111,988				
	<u>111,988</u>				
NORTHLAND LEARNING CTR, VIRGINIA		Yes			
CFDA 93.778	126,949				
	<u>126,949</u>				
NW REGIONAL DEVELOPMENT COMMISSIO		Yes			
CFDA 93.044	575,023				
CFDA 93.045	954,482				
CFDA 93.053	321,401				
CFDA 93.052	209,324				
CFDA 93.779	32,758				
CFDA 93.071	9,659				
CFDA 93.043	24,736				
CFDA 93.048	104,834				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.761	3,376				
	<u>2,235,593</u>				
OLMSTED COUNTY		Yes			
CFDA 10.561	1,169,922				
CFDA 93.243	296,865				
CFDA 93.556	150,991				
CFDA 93.558	1,399,239				
CFDA 93.563	2,499,080				
CFDA 93.566	6,050				
CFDA 93.575	226,773				
CFDA 93.645	26,704				
CFDA 93.658	1,064,180				
CFDA 93.667	651,647				
CFDA 93.674	12,316				
CFDA 93.767	795				
CFDA 93.778	4,550,410				
CFDA 93.958	17,422				
	<u>12,072,394</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 10.561	458,810				
CFDA 93.556	13,639				
CFDA 93.558	412,229				
CFDA 93.563	1,065,328				
CFDA 93.566	2,291				
CFDA 93.575	14,478				
CFDA 93.645	8,989				
CFDA 93.658	151,423				
CFDA 93.667	393,935				
CFDA 93.674	5,273				
CFDA 93.767	1,056				
CFDA 93.778	1,385,123				
CFDA 93.958	8,502				
CFDA 93.959	960				
	<u>3,922,036</u>				
PACT FOR FAMILIES COLLABORATIVE		Yes			
CFDA 93.959	162,011				
	<u>162,011</u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 10.561	142,415				
CFDA 93.556	520				
CFDA 93.558	96,010				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.563	367,545				
CFDA 93.566	768				
CFDA 93.575	2,138				
CFDA 93.645	344				
CFDA 93.658	149,014				
CFDA 93.667	106,772				
CFDA 93.674	729				
CFDA 93.767	68				
CFDA 93.778	575,085				
	<u>1,441,408</u>				
PINE COUNTY		Yes	Yes		
CFDA 10.561	271,638				
CFDA 93.556	8,362				
CFDA 93.558	394,735				
CFDA 93.563	598,341				
CFDA 93.566	1,064				
CFDA 93.575	9,368				
CFDA 93.658	120,591				
CFDA 93.645	5,512				
CFDA 93.667	174,342				
CFDA 93.674	962				
CFDA 93.767	103				
CFDA 93.778	638,797				
	<u>2,223,815</u>				
POLK COUNTY		Yes	Yes		Yes
CFDA 10.561	406,562				
CFDA 93.150	51,649				
CFDA 93.243	289,983				
CFDA 93.531	13,690				
CFDA 93.556	15,432				
CFDA 93.558	687,631				
CFDA 93.563	719,606				
CFDA 93.566	2,084				
CFDA 93.575	8,760				
CFDA 93.596	9,804				
CFDA 93.658	10,168				
CFDA 93.658	208,731				
CFDA 93.667	305,886				
CFDA 93.674	14,369				
CFDA 93.767	195				
CFDA 93.778	2,174,746				
CFDA 93.958	67,774				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.959	82,644				
	<u>5,069,714</u>				
POLK NORMAN MAHNOMEN CHB		Yes			
CFDA 93.778	65,878				
	<u>65,878</u>				
POPE COUNTY		Yes	Yes		
CFDA 10.561	150,658				
CFDA 93.243	188,302				
CFDA 93.556	4,977				
CFDA 93.558	79,878				
CFDA 93.563	138,576				
CFDA 93.566	850				
CFDA 93.575	3,170				
CFDA 93.645	3,280				
CFDA 93.658	49,253				
CFDA 93.667	79,080				
CFDA 93.674	3,286				
CFDA 93.767	77				
CFDA 93.778	444,981				
CFDA 93.958	11,027				
	<u>1,157,395</u>				
PRAIRIE FIVE COMM ACT CNL		Yes			
CFDA 10.580	21,621				
CFDA 14.231	15,549				
CFDA 93.575	670,964				
CFDA 93.569	51,190				
	<u>759,324</u>				
QUIN COUNTY COMM HEALTH SERVICE		Yes			
CFDA 93.778	51,610				
	<u>51,610</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 10.561	6,607,869				
CFDA 93.090	179,920				
CFDA 93.150	160,297				
CFDA 93.556	233,693				
CFDA 93.558	15,804,949				
CFDA 93.563	10,867,645				
CFDA 93.566	21,012				
CFDA 93.575	967,321				
CFDA 93.645	61,330				
CFDA 93.658	3,790,495				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.659	630,478				
CFDA 93.667	3,547,980				
CFDA 93.669	921				
CFDA 93.674	25,584				
CFDA 93.767	655				
CFDA 93.778	10,952,798				
CFDA 93.958	16,879				
CFDA 93.959	847,429				
	<u>54,717,255</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 93.558	1,136,540				
CFDA 93.778	1,192,503				
CFDA 93.958	214,298				
CFDA 93.959	253,290				
	<u>2,796,631</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 10.561	178,983				
CFDA 93.556	20,241				
CFDA 93.558	150,283				
CFDA 93.563	261,938				
CFDA 93.566	960				
CFDA 93.596	2,930				
CFDA 93.645	2,362				
CFDA 93.658	85,621				
CFDA 93.667	91,343				
CFDA 93.674	5,647				
CFDA 93.767	84				
CFDA 93.773	892				
CFDA 93.778	689,257				
CFDA 93.959	1,000				
	<u>1,491,541</u>				
RESOURCE INC		Yes	Yes		
CFDA 93.959	1,349,581				
	<u>1,349,581</u>				
RICE COUNTY		Yes	Yes		
CFDA 10.561	361,488				
CFDA 93.556	16,525				
CFDA 93.558	466,381				
CFDA 93.563	768,456				
CFDA 93.566	827				
CFDA 93.575	33,865				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.645	10,892				
CFDA 93.658	173,887				
CFDA 93.667	367,097				
CFDA 93.674	1,744				
CFDA 93.767	23				
CFDA 93.778	1,385,035				
CFDA 93.958	10,011				
CFDA 93.959	280				
	<u>3,596,511</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 10.561	158,409				
CFDA 93.556	659				
CFDA 93.558	107,762				
CFDA 93.714	1,634				
CFDA 93.563	305,842				
CFDA 93.566	206				
CFDA 93.575	2,226				
CFDA 93.645	1,836				
CFDA 93.658	49,219				
CFDA 93.667	69,553				
CFDA 93.674	65				
CFDA 93.767	76				
CFDA 93.778	660,837				
	<u>1,358,324</u>				
RURAL MN CEP INC		Yes			
CFDA 93.566	27,598				
	<u>27,598</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 10.561	50,000				
CFDA 14.231	75,304				
CFDA 93.569	340,189				
CFDA 93.575	119,932				
	<u>585,425</u>				
SCOTT COUNTY		Yes			
CFDA 10.561	543,077				
CFDA 93.556	162,162				
CFDA 93.558	511,018				
CFDA 93.563	1,644,138				
CFDA 93.566	2,913				
CFDA 93.575	126,487				
CFDA 93.645	20,012				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.658	295,586				
CFDA 93.667	402,850				
CFDA 93.674	3,398				
CFDA 93.767	262				
CFDA 93.778	2,478,332				
CFDA 93.958	5,735				
	<u>6,195,970</u>				
SE MN AREA AGENCY ON AGING		Yes			
CFDA 93.044	743,785				
CFDA 93.045	698,990				
CFDA 93.053	207,571				
CFDA 93.043	37,722				
CFDA 93.052	178,014				
CFDA 93.048	132,370				
CFDA 93.779	14,499				
CFDA 93.791	61,382				
CFDA 93.071	8,969				
	<u>2,083,302</u>				
SECOND HARVEST HEARTLAND		Yes			
CFDA 10.568	473,289				
CFDA 10.569	11,718,875				
CFDA 10.580	217,471				
	<u>12,409,635</u>				
SEMCAC INC		Yes			
CFDA 10.580	14,940				
CFDA 14.231	25,784				
CFDA 14.235	30,893				
CFDA 93.569	327,439				
	<u>399,056</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 10.561	510,117				
CFDA 93.556	46,418				
CFDA 93.558	419,917				
CFDA 93.563	1,230,685				
CFDA 93.566	2,619				
CFDA 93.575	31,781				
CFDA 93.645	9,644				
CFDA 93.658	216,917				
CFDA 93.667	226,817				
CFDA 93.674	8,418				
CFDA 93.767	354				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.778	1,619,160				
CFDA 93.958	6,419				
	<u>4,329,266</u>				
SIBLEY COUNTY		Yes	Yes		
CFDA 10.561	159,109				
CFDA 93.556	4,180				
CFDA 93.558	116,957				
CFDA 93.563	209,271				
CFDA 93.566	620				
CFDA 93.575	3,668				
CFDA 93.645	2,756				
CFDA 93.658	104,677				
CFDA 93.667	91,887				
CFDA 93.767	67				
CFDA 93.778	441,423				
CFDA 93.959	166,238				
	<u>1,300,853</u>				
SOUTHWEST HEALTH & HUMAN SERVICES		Yes	Yes		
CFDA 10.561	702,447				
CFDA 93.556	73,280				
CFDA 93.558	501,395				
CFDA 93.566	3,156				
CFDA 93.563	1,359,296				
CFDA 93.575	37,656				
CFDA 93.645	13,322				
CFDA 93.658	223,718				
CFDA 93.667	534,398				
CFDA 93.674	32,717				
CFDA 93.767	278				
CFDA 93.778	2,217,882				
CFDA 93.958	8,898				
	<u>5,708,443</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 10.561	2,256,756				
CFDA 93.150	62,288				
CFDA 93.556	156,268				
CFDA 93.558	3,294,060				
CFDA 93.563	3,587,919				
CFDA 93.566	87				
CFDA 93.575	103,690				
CFDA 93.645	37,051				
CFDA 93.658	1,577,324				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.667	1,549,733				
CFDA 93.674	42,311				
CFDA 93.778	4,829,671				
	<u>17,497,158</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 10.561	1,149,940				
CFDA 93.150	51,077				
CFDA 93.556	53,591				
CFDA 93.558	1,323,357				
CFDA 93.563	2,320,769				
CFDA 93.566	24,968				
CFDA 93.575	98,318				
CFDA 93.645	17,191				
CFDA 93.658	765,452				
CFDA 93.667	608,510				
CFDA 93.674	7,027				
CFDA 93.778	2,902,819				
	<u>9,323,019</u>				
STEELE COUNTY		Yes	Yes		
CFDA 10.561	256,279				
CFDA 93.556	8,164				
CFDA 93.558	483,598				
CFDA 93.563	613,212				
CFDA 93.566	1,150				
CFDA 93.575	31,112				
CFDA 93.590	9,944				
CFDA 93.645	5,380				
CFDA 93.658	160,436				
CFDA 93.667	185,687				
CFDA 93.674	1,599				
CFDA 93.767	106				
CFDA 93.778	842,805				
CFDA 93.958	7,925				
	<u>2,607,397</u>				
STEVENS COUNTY		Yes	Yes		
CFDA 10.561	76,518				
CFDA 93.556	2,912				
CFDA 93.558	65,174				
CFDA 93.563	114,786				
CFDA 93.566	394				
CFDA 93.575	4,472				
CFDA 93.645	3,530				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.658	38,892				
CFDA 93.667	83,803				
CFDA 93.767	33				
CFDA 93.778	284,114				
CFDA 93.958	7,800				
	682,428				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 93.569	109,257				
CFDA 93.658	22,214				
CFDA 93.575	132,925				
CFDA 93.778	78,289				
	342,685				
SWIFT COUNTY		Yes	Yes		
CFDA 10.561	108,893				
CFDA 93.556	5,176				
CFDA 93.558	23,503				
CFDA 93.563	178,977				
CFDA 93.566	576				
CFDA 93.575	2,048				
CFDA 93.645	3,412				
CFDA 93.658	103,213				
CFDA 93.667	78,252				
CFDA 93.674	380				
CFDA 93.767	53				
CFDA 93.778	440,157				
	944,640				
THREE RIVERS COMMUNITY ACTION, INC		Yes			
CFDA 10.561	12,899				
CFDA 14.231	51,429				
CFDA 93.569	254,675				
CFDA 93.778	29,217				
	348,220				
TODD COUNTY		Yes	Yes		
CFDA 10.561	279,664				
CFDA 93.556	7,565				
CFDA 93.558	243,964				
CFDA 93.563	424,546				
CFDA 93.566	1,515				
CFDA 93.575	2,673				
CFDA 93.645	4,987				
CFDA 93.658	92,417				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.667	165,788				
CFDA 93.674	1,448				
CFDA 93.767	152				
CFDA 93.778	815,481				
CFDA 93.959	221,782				
	<u>2,261,982</u>				
TRAVERSE COUNTY		Yes	Yes		
CFDA 10.561	101,028				
CFDA 93.556	1,991				
CFDA 93.558	69,002				
CFDA 93.563	17,420				
CFDA 93.566	511				
CFDA 93.575	788				
CFDA 93.645	1,312				
CFDA 93.658	29,394				
CFDA 93.667	45,813				
CFDA 93.674	1,000				
CFDA 93.767	54				
CFDA 93.778	218,609				
CFDA 93.958	6,271				
	<u>493,193</u>				
TRI-COUNTY COMMUNITY ACTION, INC.		Yes			
CFDA 93.568	501,191				
CFDA 93.569	183,118				
CFDA 10.558	124,289				
CFDA 10.580	12,584				
	<u>821,182</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 10.580	159,335				
CFDA 93.569	29,923				
CFDA 93.575	116,912				
CFDA 93.667	440,419				
	<u>746,589</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 10.561	223,732				
CFDA 93.556	4,878				
CFDA 93.558	125,565				
CFDA 93.563	248,798				
CFDA 93.566	875				
CFDA 93.575	5,834				
CFDA 93.645	3,215				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.658	80,242				
CFDA 93.667	123,214				
CFDA 93.674	5,991				
CFDA 93.767	79				
CFDA 93.778	448,297				
	<u>1,270,720</u>				
WADENA COUNTY		Yes	Yes		
CFDA 10.561	148,696				
CFDA 93.556	9,457				
CFDA 93.558	216,755				
CFDA 93.563	256,686				
CFDA 93.566	788				
CFDA 93.575	5,477				
CFDA 93.645	6,233				
CFDA 93.658	32,459				
CFDA 93.667	122,241				
CFDA 93.674	813				
CFDA 93.767	74				
CFDA 93.778	524,379				
	<u>1,324,058</u>				
WASECA COUNTY		Yes	Yes		
CFDA 10.561	190,148				
CFDA 93.556	2,190				
CFDA 93.558	319,085				
CFDA 93.563	487,617				
CFDA 93.566	971				
CFDA 93.596	10,660				
CFDA 93.645	1,444				
CFDA 93.658	56,892				
CFDA 93.667	130,566				
CFDA 93.674	5,785				
CFDA 93.767	110				
CFDA 93.778	458,050				
	<u>1,663,518</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 10.561	1,046,948				
CFDA 93.150	11,225				
CFDA 93.556	28,172				
CFDA 93.558	1,527,064				
CFDA 93.563	2,549,912				
CFDA 93.575	154,378				
CFDA 93.645	18,568				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.658	502,414				
CFDA 93.667	799,521				
CFDA 93.669	1,558				
CFDA 93.674	19,238				
CFDA 93.778	3,917,186				
CFDA 93.958	7,855				
	<u>10,584,039</u>				
WATONWAN COUNTY					
CFDA 10.561	122,363	Yes	Yes		
CFDA 93.556	415				
CFDA 93.558	97,169				
CFDA 93.563	230,406				
CFDA 93.566	331				
CFDA 93.575	3,508				
CFDA 93.645	274				
CFDA 93.667	81,311				
CFDA 93.658	137,973				
CFDA 93.674	14,627				
CFDA 93.767	55				
CFDA 93.778	429,463				
	<u>1,117,895</u>				
WEST CENTRAL MN COMMUNITIES ACTION					
CFDA 10.561	26,537	Yes			
CFDA 93.569	106,829				
	<u>133,366</u>				
WESTERN COMMUNITY ACTION INC					
CFDA 10.561	57,369	Yes			
CFDA 10.558	26,199				
CFDA 14.231	77,831				
CFDA 93.569	108,320				
CFDA 97.024	4,010				
	<u>273,729</u>				
WHITE EARTH RESERVATION					
CFDA 93.558	408,147	Yes			
CFDA 93.569	33,049				
CFDA 93.674	2,159				
CFDA 93.778	45,077				
CFDA 93.958	187,068				
CFDA 93.959	321,184				
	<u>996,684</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WILKIN COUNTY					
		Yes	Yes		
CFDA 10.561	87,254				
CFDA 93.556	1,493				
CFDA 93.558	88,964				
CFDA 93.563	163,483				
CFDA 93.566	313				
CFDA 93.575	2,688				
CFDA 93.645	984				
CFDA 93.658	19,758				
CFDA 93.667	58,791				
CFDA 93.674	3,633				
CFDA 93.767	29				
CFDA 93.778	212,886				
CFDA 93.958	1,146				
	<u>641,422</u>				
WINONA COUNTY					
		Yes	Yes		Yes
CFDA 10.561	399,848				
CFDA 93.556	15,505				
CFDA 93.558	485,147				
CFDA 93.563	680,047				
CFDA 93.566	2,074				
CFDA 93.575	22,142				
CFDA 93.645	19,344				
CFDA 93.658	130,994				
CFDA 93.667	284,718				
CFDA 93.669	2,663				
CFDA 93.674	3,025				
CFDA 93.767	169				
CFDA 93.778	997,615				
CFDA 93.958	11,721				
	<u>3,055,012</u>				
WRIGHT COUNTY					
		Yes	Yes		Yes
CFDA 10.561	520,348				
CFDA 93.556	26,878				
CFDA 93.558	651,508				
CFDA 93.563	1,503,171				
CFDA 93.566	2,829				
CFDA 93.575	36,745				
CFDA 93.645	17,715				
CFDA 93.658	343,373				
CFDA 93.667	571,135				
CFDA 93.674	4,547				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.767	196				
CFDA 93.778	2,016,536				
CFDA 93.958	10,682				
	<u>5,705,663</u>				
WRIGHT COUNTY COMMUNITY ACTION					
CFDA 93.569	98,277	Yes			
YELLOW MEDICINE COUNTY					
CFDA 10.561	121,971	Yes	Yes		
CFDA 93.556	4,986				
CFDA 93.558	72,713				
CFDA 93.563	218,236				
CFDA 93.566	569				
CFDA 93.575	763				
CFDA 93.645	2,116				
CFDA 93.658	46,522				
CFDA 93.667	83,683				
CFDA 93.674	385				
CFDA 93.767	40				
CFDA 93.778	385,448				
CFDA 93.958	408				
	<u>937,840</u>				
MN - DEPARTMENT OF MILITARY AFFAIRS					
CITY OF FAIRMONT					
CFDA 12.401	4,894	Yes			
CITY OF NEW ULM					
CFDA 12.401	19,006	Yes	Yes		
CITY OF RED WING					
CFDA 12.401	923	Yes			
MN - DEPARTMENT OF MN MANAGEMENT & BUDGET					
BELTRAMI COUNTY					
CFDA 10.665	5,554	Yes	Yes	Yes	
CASS COUNTY					
CFDA 10.665	143,014	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
COOK COUNTY CFDA 10.665	1,947,202	Yes	Yes		
ITASCA COUNTY CFDA 10.665	152,565	Yes	Yes		
KOOCHICHING COUNTY CFDA 10.665	64	Yes	Yes		
LAKE COUNTY CFDA 10.665	2,568,401	Yes	Yes		
ST LOUIS COUNTY CFDA 10.665	1,576,362	Yes	Yes		
MN - DEPARTMENT OF NATURAL RESOURCES					
AITKIN COUNTY CFDA 20.219	42,333	Yes	Yes		
ANOKA COUNTY CFDA 20.219 CFDA 97.012	100,000 8,571 108,571	Yes	Yes		
BECKER COUNTY CFDA 20.219 CFDA 97.012	58,781 25,953 84,734	Yes	Yes		
BELTRAMI COUNTY CFDA 20.219 CFDA 97.012	7,643 9,246 16,889	Yes	Yes	Yes	
BLUE EARTH COUNTY CFDA 97.012	7,149	Yes	Yes		
BROWN COUNTY CFDA 97.012	20,485	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CARLTON COUNTY CFDA 97.012	4,050	Yes	Yes		
CARVER COUNTY CFDA 97.012	35,362	Yes	Yes		
CASS COUNTY CFDA 97.012	36,877	Yes	Yes		
CHISAGO COUNTY CFDA 97.012	10,241	Yes	Yes		
CITY OF BRAINERD CFDA 20.219	6,012	Yes	Yes		
CITY OF DULUTH CFDA 10.923	24,404	Yes	Yes		
CITY OF EVANSVILLE CFDA 10.664	2,000	Yes	Yes	Yes	
CITY OF RED WING CFDA 20.219 CFDA 15.622	48,869 9,768 58,637	Yes			
CITY OF ST CLOUD CFDA 20.219	19,800	Yes	Yes		
CLEARWATER COUNTY CFDA 97.012	7,235	Yes	Yes		
COOK COUNTY CFDA 10.664 CFDA 11.419 CFDA 20.219 CFDA 97.012	7,293 53,878 77,669 10,473 149,313	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CROW WING COUNTY		Yes	Yes		
CFDA 20.219	85,578				
CFDA 97.012	46,642				
	<u>132,220</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 97.012	10,908				
	<u>10,908</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 15.904	58,738				
	<u>58,738</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 97.012	4,576				
	<u>4,576</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 20.219	66,953				
CFDA 97.012	42,610				
	<u>109,563</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 97.012	57,688				
	<u>57,688</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 97.012	5,000				
	<u>5,000</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 97.012	25,335				
	<u>25,335</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 97.012	19,309				
	<u>19,309</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 10.664	110,947				
CFDA 20.219	257,075				
CFDA 97.012	15,683				
	<u>383,705</u>				
JACKSON COUNTY		Yes	Yes		
CFDA 97.012	8,887				
	<u>8,887</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KANABEC COUNTY CFDA 97.012	14,627	Yes	Yes		
KANDIYOHI COUNTY CFDA 97.012	21,369	Yes	Yes		
KOOCHICHING COUNTY CFDA 97.012	7,482	Yes	Yes		
LAC QUI PARLE COUNTY CFDA 97.012	6,393	Yes	Yes		
LAKE COUNTY CFDA 10.674 CFDA 11.419 CFDA 97.012	129,583 20,821 3,875 154,279	Yes	Yes		
LAKE OF THE WOODS COUNTY CFDA 97.012	70,199	Yes	Yes		
LE SUEUR COUNTY CFDA 97.012	19,113	Yes	Yes		
MAHNOMEN COUNTY CFDA 10.664 CFDA 97.012	6,000 5,569 11,569	Yes	Yes		
MARTIN COUNTY CFDA 97.012	9,360	Yes	Yes		
MEEKER COUNTY CFDA 20.219	10,671	Yes	Yes		
MILLE LACS BAND OF CHIPPEWA INDIANS CFDA 10.664	20,400	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MILLE LACS COUNTY CFDA 97.012	3,875	Yes	Yes		
MORRISON COUNTY CFDA 97.012	6,427	Yes	Yes		
OLMSTED COUNTY CFDA 97.012	19,411	Yes			
OTTER TAIL COUNTY CFDA 97.012	11,218	Yes	Yes		
PENNINGTON COUNTY CFDA 15.611	791	Yes	Yes		
POLK COUNTY CFDA 97.012	28,175	Yes	Yes		
POPE COUNTY CFDA 97.012	12,678	Yes	Yes		
RAMSEY COUNTY CFDA 97.012	14,684	Yes	Yes		
RICE COUNTY CFDA 97.012	16,969	Yes	Yes		
ROSEAU COUNTY CFDA 97.012	2,482	Yes	Yes		
SCOTT COUNTY CFDA 97.012	8,875	Yes			
SHERBURNE COUNTY CFDA 97.012	5,750	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ST LOUIS COUNTY		Yes	Yes		
CFDA 20.219	75,000				
CFDA 97.012	30,500				
	<u>105,500</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 20.219	108,432				
CFDA 97.012	2,294				
	<u>110,726</u>				
TODD COUNTY		Yes	Yes		
CFDA 97.012	1,293				
	<u>1,293</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 97.012	5,370				
	<u>5,370</u>				
WASECA COUNTY		Yes	Yes		
CFDA 97.012	1,729				
	<u>1,729</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 97.012	25,232				
	<u>25,232</u>				
WINONA COUNTY		Yes	Yes		
CFDA 97.012	6,962				
	<u>6,962</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 97.012	3,721				
	<u>3,721</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 97.012	6,843				
	<u>6,843</u>				
MN - DEPARTMENT OF PUBLIC SAFETY					
ANOKA COUNTY		Yes	Yes		
CFDA 16.523	13,510				
CFDA 97.042	127,211				
CFDA 97.067	140,712				
	<u>281,433</u>				
BECKER COUNTY		Yes	Yes		
CFDA 20.600	26,320				
CFDA 20.608	25,806				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.039	7,272				
CFDA 97.042	27,089				
	<u>86,487</u>				
BELTRAMI COUNTY		Yes	Yes	Yes	
CFDA 20.600	2,590				
CFDA 97.042	27,236				
CFDA 97.036	57,754				
	<u>87,580</u>				
BENTON COUNTY		Yes	Yes		
CFDA 97.036	1,103				
	<u>1,103</u>				
BIG STONE COUNTY		Yes	Yes		
CFDA 97.042	14,663				
	<u>14,663</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 11.549	596				
CFDA 20.600	60,243				
CFDA 20.608	110,042				
CFDA 20.616	48,736				
CFDA 97.036	97,745				
CFDA 97.042	37,834				
CFDA 97.067	48,173				
	<u>403,369</u>				
BROWN COUNTY		Yes	Yes		
CFDA 97.036	382,589				
CFDA 97.039	2,269				
CFDA 97.042	825				
	<u>385,683</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 97.039	18,629				
	<u>18,629</u>				
CARVER COUNTY		Yes	Yes		
CFDA 16.523	5,559				
CFDA 16.738	65,760				
CFDA 20.600	8,186				
CFDA 20.608	11,569				
CFDA 20.616	1,049				
CFDA 97.036	75,402				
CFDA 97.042	50,279				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.067	30,759				
	<u>248,563</u>				
CASS COUNTY		Yes	Yes		
CFDA 20.600	19,481				
CFDA 20.608	23,637				
CFDA 20.616	2,816				
CFDA 97.042	70,522				
	<u>116,456</u>				
CHILDREN'S HEALTH CARE		Yes	Yes		
CFDA 16.540	73,856				
	<u>73,856</u>				
CHIPPEWA COUNTY		Yes	Yes		
CFDA 97.042	16,824				
	<u>16,824</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 20.600	21,095				
CFDA 20.608	7,203				
CFDA 97.042	31,203				
CFDA 97.067	61,190				
	<u>120,691</u>				
CITY OF ALEXANDRIA		Yes	Yes		
CFDA 16.607	721				
CFDA 20.600	17,309				
CFDA 20.608	4,892				
CFDA 20.616	3,324				
CFDA 20.703	4,340				
CFDA 97.036	17,270				
	<u>47,856</u>				
CITY OF AUSTIN		Yes			
CFDA 20.600	12,234				
CFDA 20.608	7,190				
CFDA 20.616	1,971				
	<u>21,395</u>				
CITY OF BLOOMINGTON		Yes			
CFDA 20.703	50,726				
CFDA 97.029	224,769				
CFDA 20.608	64,016				
	<u>339,511</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF BLUE EARTH CFDA 97.036	39,542	Yes	Yes		
CITY OF BRAINERD CFDA 16.607 CFDA 16.710 CFDA 20.703 CFDA 20.600 CFDA 20.616 CFDA 20.608	1,986 64,160 7,143 8,324 1,593 7,275 <u>90,481</u>	Yes	Yes		
CITY OF BROOKLYN PARK CFDA 16.588 CFDA 20.600 CFDA 20.608 CFDA 20.616	38,465 69,946 82,043 18,108 <u>208,562</u>	Yes	Yes		
CITY OF CHANHASSEN CFDA 97.036	20,108	Yes			
CITY OF DULUTH CFDA 20.205 CFDA 20.600 CFDA 20.608 CFDA 20.616 CFDA 97.039 CFDA 97.042 CFDA 97.056 CFDA 97.067 CFDA 97.036	2,378,100 61,271 199,251 20,434 549,976 15,137 118,673 24,896 1,430,990 <u>4,798,728</u>	Yes	Yes		
CITY OF EAST GRAND FORKS CFDA 20.600 CFDA 20.608 CFDA 20.616	19,477 2,703 1,121 <u>23,301</u>	Yes	Yes		
CITY OF EDEN PRAIRIE CFDA 20.600 CFDA 20.616 CFDA 20.608	20,503 12,042 24,344	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.036	215,130				
	<u>272,019</u>				
CITY OF EDINA		Yes			
CFDA 16.607	1,178				
CFDA 97.036	16,386				
	<u>17,564</u>				
CITY OF EVANSVILLE		Yes	Yes	Yes	
CFDA 97.039	12,978				
	<u>12,978</u>				
CITY OF FAIRMONT		Yes			
CFDA 20.600	10,687				
CFDA 20.608	830				
CFDA 20.616	1,074				
CFDA 97.036	15,580				
	<u>28,171</u>				
CITY OF GIBBON		Yes	Yes		
CFDA 97.036	33,811				
	<u>33,811</u>				
CITY OF GLENCOE		Yes	Yes		
CFDA 97.036	142,007				
	<u>142,007</u>				
CITY OF GRANITE FALLS		Yes	Yes		
CFDA 97.036	21,061				
	<u>21,061</u>				
CITY OF HANLEY FALLS		Yes	Yes		
CFDA 97.036	13,229				
	<u>13,229</u>				
CITY OF MANKATO		Yes			
CFDA 16.738	17,158				
CFDA 97.036	504,193				
CFDA 97.067	10,000				
	<u>531,351</u>				
CITY OF MAPLE GROVE		Yes			
CFDA 20.608	39,169				
	<u>39,169</u>				
CITY OF MAPLETON		Yes	Yes		
CFDA 97.036	59,415				
	<u>59,415</u>				

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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		
CFDA 16.523	29,745				
CFDA 16.588	49,079				
CFDA 16.710	341				
CFDA 16.742	12,688				
CFDA 20.600	24,445				
CFDA 20.608	89,099				
CFDA 20.616	40,749				
CFDA 97.036	220,421				
CFDA 97.042	30,000				
CFDA 97.056	238,346				
CFDA 97.067	635,609				
	<u>1,370,522</u>				
CITY OF MOORHEAD					
		Yes			
CFDA 20.600	15,631				
CFDA 20.608	18,103				
CFDA 20.616	29,954				
CFDA 20.703	6,837				
CFDA 97.036	122,111				
CFDA 97.067	10,000				
	<u>202,636</u>				
CITY OF MORRIS					
		Yes	Yes		
CFDA 16.607	450				
	<u>450</u>				
CITY OF NEW ULM					
		Yes	Yes		
CFDA 20.600	9,950				
CFDA 20.608	4,048				
CFDA 20.616	499				
CFDA 97.036	164,151				
	<u>178,648</u>				
CITY OF OWATONNA					
		Yes	Yes		
CFDA 16.738	153,320				
CFDA 97.036	134,319				
CFDA 97.047	5,833				
CFDA 20.600	9,025				
CFDA 20.608	4,040				
CFDA 20.616	1,731				
	<u>308,268</u>				
CITY OF RED WING					
		Yes			
CFDA 16.607	4,759				
CFDA 20.703	3,200				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.036	10,000				
CFDA 97.044	216,316				
	<u>234,275</u>				
CITY OF ROCHESTER		Yes			
CFDA 20.600	36,959				
CFDA 20.608	31,678				
CFDA 97.039	49,771				
CFDA 97.067	32,561				
CFDA 97.042	23,884				
	<u>174,853</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 16.523	5,175				
CFDA 20.600	44,677				
CFDA 20.608	131,469				
CFDA 20.616	90,741				
CFDA 20.703	12,055				
CFDA 97.067	10,000				
	<u>294,117</u>				
CITY OF ST LOUIS PARK		Yes	Yes		
CFDA 97.036	44,582				
	<u>44,582</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 16.523	35,269				
CFDA 16.710	3,718				
CFDA 20.600	8,107				
CFDA 20.703	10,000				
CFDA 97.042	30,000				
CFDA 97.067	832,347				
	<u>919,441</u>				
CITY OF VESTA		Yes	Yes		
CFDA 97.036	3,523				
	<u>3,523</u>				
CITY OF VIRGINIA		Yes	Yes	Yes	
CFDA 16.607	2,490				
CFDA 20.600	15,800				
CFDA 20.608	40,033				
CFDA 20.616	9,357				
	<u>67,680</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF WADENA CFDA 97.036	691,667	Yes	Yes		
CITY OF WARROAD CFDA 97.036	117,387	Yes	Yes		
CLAY COUNTY CFDA 16.738 CFDA 97.036 CFDA 97.039 CFDA 97.042	127,941 8,607 51,961 32,362 <u>220,871</u>	Yes	Yes		
CLEARWATER COUNTY CFDA 20.600 CFDA 97.042	293 6,305 <u>6,598</u>	Yes	Yes		
COOK COUNTY CFDA 97.042 CFDA 97.047 CFDA 97.067	16,557 218,249 140,953 <u>375,759</u>	Yes	Yes		
COUNTRYSIDE PUBLIC HEALTH SERVICE CFDA 20.600	2,830	Yes	Yes		
CROW WING COUNTY CFDA 20.600 CFDA 97.042 CFDA 97.067	6,692 88,936 22,398 <u>118,026</u>	Yes	Yes		
DAKOTA COUNTY CFDA 16.523 CFDA 97.036 CFDA 97.042 CFDA 97.067	8,198 149,463 57,576 150,588 <u>365,825</u>	Yes	Yes		
DODGE COUNTY CFDA 20.600 CFDA 20.608 CFDA 97.036	16,046 1,594 42,661	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.042	105,969				
	<u>166,270</u>				
DOUGLAS COUNTY		Yes	Yes		
CFDA 20.600	26,679				
CFDA 97.039	24,364				
CFDA 97.042	14,517				
	<u>65,560</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 16.607	2,925				
CFDA 20.600	8,677				
CFDA 20.601	2,626				
	<u>14,228</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 20.600	28,334				
CFDA 20.608	15,455				
CFDA 20.616	2,258				
	<u>46,047</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 97.036	641,552				
CFDA 97.042	24,188				
	<u>665,740</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 20.600	31,946				
CFDA 20.608	10,524				
CFDA 97.036	3,513				
CFDA 97.042	62,202				
	<u>108,185</u>				
GRANT COUNTY		Yes	Yes		
CFDA 97.042	15,353				
	<u>15,353</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 97.036	120,919				
CFDA 97.042	480,976				
CFDA 97.067	728,447				
CFDA 16.523	65,900				
CFDA 16.742	14,159				
CFDA 20.609	22,058				
	<u>1,432,459</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HORIZON COMMUNITY HEALTH BOARD		Yes	Yes		
CFDA 20.600	7,069				
HOUSTON COUNTY		Yes	Yes		
CFDA 20.600	7,738				
CFDA 20.608	1,997				
CFDA 97.036	247,871				
	<u>257,606</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 20.600	9,502				
CFDA 20.609	11,232				
CFDA 20.616	1,404				
CFDA 97.042	22,586				
	<u>44,724</u>				
HUMAN SERV OF FARIBAULT & MARTIN C		Yes	Yes		
CFDA 16.585	1,500				
ISANTI COUNTY		Yes	Yes		
CFDA 16.588	10,000				
CFDA 97.042	25,011				
CFDA 97.067	56,193				
	<u>91,204</u>				
ISD 0077 MANKATO		Yes	Yes		
CFDA 97.036	39,603				
ISD 0704 PROCTOR		Yes	Yes		
CFDA 20.600	29,796				
ISD 2752 FAIRMONT AREA SCHOOLS		Yes	Yes		
CFDA 97.036	2,838				
ITASCA COUNTY		Yes	Yes		
CFDA 20.600	17,196				
CFDA 97.039	9,866				
CFDA 97.042	33,024				
CFDA 97.067	258,111				
	<u>318,197</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
JACKSON COUNTY		Yes	Yes		
CFDA 97.042	19,094				
KANABEC COUNTY		Yes	Yes		
CFDA 20.600	3,299				
CFDA 20.616	1,613				
CFDA 97.042	35,176				
	<u>40,088</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 20.600	65,780				
CFDA 97.039	16,391				
CFDA 97.042	59,022				
	<u>141,193</u>				
KITTSOON COUNTY		Yes	Yes		
CFDA 97.036	177				
CFDA 97.039	13,585				
CFDA 97.042	29,926				
CFDA 97.067	127,919				
	<u>171,607</u>				
KOOCHICHING COUNTY		Yes	Yes		
CFDA 97.036	368,973				
CFDA 97.039	10,185				
CFDA 97.042	28,351				
CFDA 97.067	342,513				
	<u>750,022</u>				
LAC QUI PARLE COUNTY		Yes	Yes		
CFDA 20.608	5,972				
CFDA 97.036	28,685				
CFDA 97.042	17,439				
	<u>52,096</u>				
LAKE COUNTY		Yes	Yes		
CFDA 97.039	20,180				
CFDA 97.042	17,956				
CFDA 97.067	109,065				
	<u>147,201</u>				
LAKE OF THE WOODS COUNTY		Yes	Yes		
CFDA 97.036	45,578				
CFDA 97.042	13,096				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.067	32,322				
	<u>90,996</u>				
LE SUEUR COUNTY		Yes	Yes		
CFDA 97.036	56,586				
CFDA 97.039	16,344				
	<u>72,930</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 16.738	229,160				
	<u>229,160</u>				
LYON COUNTY		Yes	Yes		
CFDA 97.036	11,149				
CFDA 97.042	23,035				
CFDA 97.067	25,524				
	<u>59,708</u>				
MAHNOMEN COUNTY		Yes	Yes		
CFDA 97.042	10,589				
CFDA 97.047	92				
	<u>10,681</u>				
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 20.600	80,000				
	<u>80,000</u>				
MARSHALL COUNTY		Yes	Yes		
CFDA 97.042	32,259				
CFDA 97.039	13,898				
CFDA 97.036	28,958				
	<u>75,115</u>				
MARTIN COUNTY		Yes	Yes		
CFDA 16.523	6,220				
CFDA 16.738	43,872				
CFDA 97.036	35,566				
CFDA 97.042	22,603				
	<u>108,261</u>				
MC LEOD COUNTY		Yes	Yes		
CFDA 97.036	68,089				
CFDA 97.039	24,213				
CFDA 97.042	25,300				
	<u>117,602</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 97.039	8,564				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.042	21,620				
	<u>30,184</u>				
METROPOLITAN COUNCIL		Yes	Yes		
CFDA 97.036	17,434				
CFDA 97.067	91,306				
CFDA 97.075	284,058				
	<u>392,798</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 16.575	100,000				
CFDA 16.588	216,382				
CFDA 93.671	56,000				
	<u>372,382</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 97.042	21,009				
	<u>21,009</u>				
MINNEAPOLIS PARK & RECREATION BD		Yes	Yes		
CFDA 20.608	8,011				
	<u>8,011</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 16.593	5,600				
CFDA 20.600	13,041				
CFDA 20.608	2,387				
CFDA 97.039	12,653				
CFDA 97.042	22,755				
	<u>56,436</u>				
MOWER COUNTY		Yes	Yes		
CFDA 97.042	36,896				
CFDA 97.067	153,642				
	<u>190,538</u>				
MPLS AMERICAN INDIAN CENTER, INC		Yes			
CFDA 16.540	87,917				
	<u>87,917</u>				
NICOLLET COUNTY		Yes	Yes		
CFDA 97.036	79,486				
CFDA 97.039	18,276				
CFDA 97.042	24,884				
	<u>122,646</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 97.036	121,540				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.042	43,591				
	<u>165,131</u>				
NORMAN COUNTY		Yes	Yes		
CFDA 20.600	8,658				
CFDA 20.608	4,300				
	<u>12,958</u>				
NW REGIONAL DEVELOPMENT COMMISSIO		Yes			
CFDA 97.067	102,852				
	<u>102,852</u>				
OLMSTED COUNTY		Yes			
CFDA 20.600	66,348				
CFDA 20.608	51,678				
CFDA 20.616	6,618				
CFDA 97.042	68,183				
	<u>192,827</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 20.600	44,535				
CFDA 20.608	126,024				
CFDA 97.042	30,699				
	<u>201,258</u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 20.600	11,475				
CFDA 97.039	3,058				
CFDA 97.042	16,871				
	<u>31,404</u>				
PINE COUNTY		Yes	Yes		
CFDA 97.039	3,066,684				
CFDA 97.042	23,128				
	<u>3,089,812</u>				
PIPESTONE COUNTY		Yes	Yes		
CFDA 97.036	138,585				
CFDA 97.042	19,589				
	<u>158,174</u>				
POLK COUNTY		Yes	Yes		
CFDA 20.600	21,886				
CFDA 20.610	10,000				
CFDA 97.036	196				
CFDA 97.039	18,394				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.042	16,614				
	<u>67,090</u>				
POPE COUNTY		Yes	Yes		
CFDA 97.039	24,345				
CFDA 97.042	17,650				
	<u>41,995</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 16.523	45,771				
CFDA 16.738	40,269				
CFDA 20.600	139,505				
CFDA 20.608	378,114				
CFDA 97.042	197,281				
CFDA 97.067	384,633				
	<u>1,185,573</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 20.600	4,370				
CFDA 20.608	3,219				
CFDA 20.703	6,719				
CFDA 97.039	23,261				
CFDA 97.042	19,085				
	<u>56,654</u>				
RESOURCE INC		Yes	Yes		
CFDA 16.540	60,860				
CFDA 16.738	132,876				
	<u>193,736</u>				
RICE COUNTY		Yes	Yes		
CFDA 97.036	189,645				
CFDA 97.042	70,387				
	<u>260,032</u>				
ROCK COUNTY		Yes	Yes		
CFDA 97.042	17,852				
CFDA 97.036	773,478				
CFDA 97.039	21,579				
	<u>812,909</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 97.036	5,157				
CFDA 97.039	13,764				
CFDA 97.067	65,172				
	<u>84,093</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SCOTT COUNTY					
		Yes			
CFDA 20.600	238,605				
CFDA 20.608	29,557				
CFDA 97.036	708,182				
CFDA 97.042	130,944				
CFDA 97.067	59,229				
	<u>1,166,517</u>				
SHERBURNE COUNTY					
		Yes	Yes		
CFDA 20.600	163				
CFDA 97.042	63,104				
CFDA 97.067	36,977				
	<u>100,244</u>				
SIBLEY COUNTY					
		Yes	Yes		
CFDA 97.036	281,842				
CFDA 97.042	25,964				
	<u>307,806</u>				
ST LOUIS COUNTY					
		Yes	Yes		
CFDA 97.036	623,772				
CFDA 97.042	92,025				
CFDA 97.056	249,771				
CFDA 97.067	146,285				
	<u>1,111,853</u>				
STEARNS COUNTY					
		Yes	Yes		
CFDA 16.540	55,637				
CFDA 97.039	223,612				
CFDA 97.042	132,413				
CFDA 97.067	3,811				
	<u>415,473</u>				
STEELE COUNTY					
		Yes	Yes		
CFDA 20.600	14,126				
CFDA 97.036	10,064				
CFDA 97.042	50,904				
	<u>75,094</u>				
STEVENS COUNTY					
		Yes	Yes		
CFDA 97.036	7,317				
CFDA 97.039	16,474				
CFDA 97.042	33,481				
	<u>57,272</u>				
SWIFT COUNTY					
		Yes	Yes		
CFDA 97.036	22,812				

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**Exhibit 4
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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.042	35,177				
	<u>57,989</u>				
TODD COUNTY		Yes	Yes		
CFDA 20.600	8,341				
CFDA 20.608	5,020				
CFDA 20.616	1,105				
CFDA 97.036	38,691				
	<u>53,157</u>				
TRAVERSE COUNTY		Yes	Yes		
CFDA 97.039	919				
CFDA 97.042	34,848				
	<u>35,767</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 20.600	23,087				
CFDA 97.039	1,331				
CFDA 97.042	21,023				
	<u>45,441</u>				
WADENA COUNTY		Yes	Yes		
CFDA 20.600	10,835				
CFDA 20.608	7,277				
CFDA 97.036	32,744				
CFDA 97.039	13,397				
CFDA 97.042	33,489				
	<u>97,742</u>				
WASECA COUNTY		Yes	Yes		
CFDA 97.036	129,632				
CFDA 97.042	20,076				
	<u>149,708</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 16.738	20,786				
CFDA 20.600	36,318				
CFDA 20.608	159,655				
CFDA 20.616	97,012				
CFDA 97.042	219,902				
CFDA 97.056	45,296				
CFDA 97.067	212,972				
	<u>791,941</u>				
WATONWAN COUNTY		Yes	Yes		
CFDA 97.036	26,604				
CFDA 97.039	22,410				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.042	17,445				
	<u>66,459</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 16.575	167,759				
CFDA 20.600	11,881				
CFDA 20.600	8,131				
CFDA 20.608	39,707				
CFDA 20.703	6,000				
CFDA 93.658	75,872				
CFDA 93.671	23,454				
	<u>332,804</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 20.600	9,425				
CFDA 20.608	4,689				
	<u>14,114</u>				
WINONA COUNTY		Yes	Yes		
CFDA 16.588	9,099				
CFDA 16.738	63,348				
CFDA 20.600	20,273				
CFDA 20.616	1,800				
CFDA 20.608	7,750				
CFDA 97.042	29,810				
	<u>132,080</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 16.523	57,031				
CFDA 20.600	13,456				
CFDA 20.608	22,964				
CFDA 20.616	7,229				
CFDA 97.042	54,826				
CFDA 97.036	7,724				
	<u>163,230</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 16.738	19,590				
CFDA 97.042	17,529				
	<u>37,119</u>				
MN - DEPARTMENT OF TRANSPORTATION					
AITKIN COUNTY		Yes	Yes		
CFDA 20.205	167,786				
	<u>167,786</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ANOKA COUNTY CFDA 20.205	7,977,408	Yes	Yes		
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 20.509 CFDA 20.516	2,672,427 194,618 <u>2,867,045</u>	Yes			
ARROWHEAD REG DEVELOP COMM CFDA 20.205	648,130	Yes			
BECKER COUNTY CFDA 20.509	104,365	Yes	Yes		
BELTRAMI COUNTY CFDA 20.205	1,817,837	Yes	Yes	Yes	
BEMIDJI REGIONAL AIRPORT CFDA 20.106	607,788	Yes	Yes		
BENTON COUNTY CFDA 20.205	1,990,407	Yes	Yes		
BIG STONE COUNTY CFDA 20.205	619,989	Yes	Yes		
BLUE EARTH COUNTY CFDA 20.205	165,143	Yes	Yes		
BROWN COUNTY CFDA 20.205 CFDA 20.509	1,527,164 269,956 <u>1,797,120</u>	Yes	Yes		
CARLTON COUNTY CFDA 20.106 CFDA 20.205	596,216 457,069 <u>1,053,285</u>	Yes	Yes		Yes

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CARVER COUNTY CFDA 20.205	6,857,714	Yes	Yes		
CASS COUNTY CFDA 20.205	449,396	Yes	Yes		
CHIPPEWA COUNTY CFDA 20.205	58,453	Yes	Yes		
CHISAGO COUNTY CFDA 20.205	276,261	Yes	Yes		
CHISHOLM HIBBING AIRPORT COMMISSION CFDA 20.106	2,102,878	Yes	Yes		Yes
CITY OF ALEXANDRIA CFDA 20.106 CFDA 20.205	321,846 317,894 639,740	Yes	Yes		
CITY OF AUSTIN CFDA 20.106 CFDA 20.205	237,833 253,925 491,758	Yes			
CITY OF BLOOMINGTON CFDA 20.205	539,760	Yes			
CITY OF BLUE EARTH CFDA 20.106	43,259	Yes	Yes		
CITY OF BRAINERD CFDA 20.205 CFDA 20.509 CFDA 20.106	278,081 334,800 1,016,331 1,629,212	Yes	Yes		
CITY OF CANBY CFDA 20.106	167,557	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 CHANHASSEN CFDA 20.205	1,347,125	Yes			
CITY OF DULUTH CFDA 20.205	1,853,106	Yes	Yes		
CITY OF EDINA CFDA 20.205	1,236,316	Yes			
CITY OF FAIRMONT CFDA 20.106	100	Yes			
CITY OF FOSSTON CFDA 20.509 CFDA 20.205	25,721 203,371 229,092	Yes	Yes		
CITY OF GLENCOE CFDA 20.106	1,144,796	Yes	Yes		
CITY OF GLENWOOD CFDA 20.106	16,842	Yes	Yes		
CITY OF GRANITE FALLS CFDA 20.509	35,600	Yes	Yes		
CITY OF LONG PRAIRIE CFDA 20.106	1,204,774	Yes	Yes		
CITY OF MANKATO CFDA 20.106 CFDA 20.505 CFDA 20.509	131,792 212,299 702,332 1,046,423	Yes			
CITY OF MAPLE GROVE CFDA 20.205	6,242	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF MAPLEWOOD CFDA 20.205	428,708	Yes			
CITY OF MINNEAPOLIS CFDA 20.205 CFDA 20.519	2,351,464 37,400 <u>2,388,864</u>	Yes	Yes		Yes
CITY OF MOORHEAD CFDA 20.509 CFDA 20.521 CFDA 20.106 CFDA 20.205	1,430 24,000 369,767 1,174,700 <u>1,569,897</u>	Yes			
CITY OF MORRIS CFDA 20.509 CFDA 20.106	129,176 387,874 <u>517,050</u>	Yes	Yes		
CITY OF NEW ULM CFDA 20.106	2,407,115	Yes	Yes		Yes
CITY OF ORTONVILLE CFDA 20.106	375,918	Yes	Yes		Yes
CITY OF OWATONNA CFDA 20.106	323,485	Yes	Yes		Yes
CITY OF PARK RAPIDS CFDA 20.106	1,608,704	Yes	Yes		
CITY OF PERHAM CFDA 20.205	1,856	Yes	Yes		
CITY OF PRINCETON CFDA 20.106	175,658	Yes	Yes		
CITY OF RED WING CFDA 20.205	1,150,212	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.106	17,686				
	<u>1,167,898</u>				
CITY OF ROCHESTER		Yes			
CFDA 20.106	770,022				
CFDA 20.205	2,627,274				
CFDA 20.507	3,346,878				
	<u>6,744,174</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 20.106	1,750,050				
CFDA 20.205	1,688,264				
	<u>3,438,314</u>				
CITY OF ST LOUIS PARK		Yes	Yes		
CFDA 20.205	5,616,114				
	<u>5,616,114</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 20.205	3,295,217				
CFDA 20.933	45,021				
	<u>3,340,238</u>				
CITY OF ST PETER		Yes	Yes		
CFDA 20.509	92,179				
CFDA 20.205	1,405,000				
	<u>1,497,179</u>				
CITY OF THIEF RIVER FALLS		Yes			
CFDA 20.205	367,411				
	<u>367,411</u>				
CITY OF WADENA		Yes	Yes		
CFDA 20.106	286,301				
	<u>286,301</u>				
CITY OF WARROAD		Yes	Yes		
CFDA 20.106	157,954				
	<u>157,954</u>				
CITY OF WINONA		Yes			
CFDA 20.509	160,334				
CFDA 20.106	2,938,855				
	<u>3,099,189</u>				
CLAY COUNTY		Yes	Yes		
CFDA 20.205	286,928				
	<u>286,928</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 20.205	16,887	Yes	Yes		
CROW WING COUNTY CFDA 20.205	1,247,067	Yes	Yes		Yes
DAKOTA COUNTY CFDA 20.205	8,127,690	Yes	Yes		
DODGE COUNTY CFDA 20.205	552,923	Yes	Yes		
DOUGLAS COUNTY CFDA 20.205	909,694	Yes	Yes		
DULUTH AIRPORT AUTHORITY CFDA 20.106	2,977,670	Yes	Yes		
DULUTH TRANSIT AUTHORITY CFDA 20.509	750	Yes	Yes		
FOND DU LAC BAND OF CHIPPEWA CFDA 20.509	153,473	Yes			
FREEBORN COUNTY CFDA 20.205	2,636,139	Yes	Yes		
GOODHUE COUNTY CFDA 20.205	3,826,337	Yes	Yes		
GRANT COUNTY CFDA 20.205	545,568	Yes	Yes		
HENNEPIN COUNTY CFDA 20.205	8,573,440	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HOUSTON COUNTY		Yes	Yes		
CFDA 20.106	5,939				
CFDA 20.205	855,685				
	<u>861,624</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 20.509	204,754				
	<u>204,754</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 20.205	321,504				
CFDA 20.509	373,744				
	<u>695,248</u>				
ISD 0077 MANKATO		Yes	Yes		
CFDA 20.205	16,461				
	<u>16,461</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 20.205	2,073,944				
	<u>2,073,944</u>				
JACKSON COUNTY		Yes	Yes		
CFDA 20.205	1,493,872				
	<u>1,493,872</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 20.205	262,629				
CFDA 20.509	228,902				
	<u>491,531</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 20.205	115,474				
	<u>115,474</u>				
KITTSOON COUNTY		Yes	Yes		
CFDA 20.205	490,000				
	<u>490,000</u>				
KOOCHICHING COUNTY		Yes	Yes		
CFDA 20.205	69,264				
	<u>69,264</u>				
LAC QUI PARLE COUNTY		Yes	Yes		
CFDA 20.205	1,543,827				
	<u>1,543,827</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LAKE COUNTY CFDA 20.205	2,100,644	Yes	Yes		
LE SUEUR COUNTY CFDA 20.205	273,855	Yes	Yes		
LYON COUNTY CFDA 20.205	620,781	Yes	Yes		
MAHNOMEN COUNTY CFDA 20.106 CFDA 20.205 CFDA 20.509	500,852 1,488,000 112,678 <u>2,101,530</u>	Yes	Yes		
MARSHALL COUNTY CFDA 20.205	204,544	Yes	Yes		
MARTIN COUNTY CFDA 20.509	225,110	Yes	Yes		
MC LEOD COUNTY CFDA 20.205	375,484	Yes	Yes		
MEEKER COUNTY CFDA 20.205	353,968	Yes	Yes		
METRO AIRPORTS COMMISSION CFDA 20.106	6,136,578	Yes			
METROPOLITAN COUNCIL CFDA 20.205 CFDA 20.205 CFDA 20.509	101,032 3,222,674 623,744 <u>3,947,450</u>	Yes	Yes		
MILLE LACS COUNTY CFDA 20.205	1,921,883	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MINNEAPOLIS PARK & RECREATION BD CFDA 20.205	1,267,766	Yes	Yes		
MORRISON COUNTY CFDA 20.205	5,764	Yes	Yes		
MOWER COUNTY CFDA 20.205	19,913	Yes	Yes		
NICOLLET COUNTY CFDA 20.205	203,542	Yes	Yes		
NOBLES COUNTY CFDA 20.205	17,967	Yes	Yes		
OLMSTED COUNTY CFDA 20.205 CFDA 20.505	1,871,260 455,180 2,326,440	Yes			
OTTER TAIL COUNTY CFDA 20.205	2,032,063	Yes	Yes		Yes
PENNINGTON COUNTY CFDA 20.205	580,365	Yes	Yes		
PINE COUNTY CFDA 20.205	1,636,993	Yes	Yes		
PIPESTONE COUNTY CFDA 20.205 CFDA 20.509	396,670 169,459 566,129	Yes	Yes		
POLK COUNTY CFDA 20.205	828,146	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
PRAIRIE FIVE COMM ACT CNL CFDA 20.509	424,968	Yes			
RAINBOW RIDER CFDA 20.509	516,222	Yes	Yes		
RAMSEY COUNTY CFDA 20.205	10,237,242	Yes	Yes		
RED LAKE BAND OF CHIPPEWA INDIANS CFDA 20.509	83,500	Yes	Yes	Yes	
RENVILLE COUNTY CFDA 20.205 CFDA 20.509	189,531 128,563 318,094	Yes	Yes		
RICE COUNTY CFDA 20.205	250,000	Yes	Yes		
ROCK COUNTY CFDA 20.205 CFDA 20.509	100,196 75,941 176,137	Yes	Yes		
ROSEAU COUNTY CFDA 20.205	202,366	Yes	Yes		
SCOTT COUNTY CFDA 20.205	9,201,431	Yes			
SEMCAC INC CFDA 20.509	205,427	Yes			
SHERBURNE COUNTY CFDA 20.205	1,733,082	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SIBLEY COUNTY CFDA 20.205	1,052,631	Yes	Yes		
SSD 1 MINNEAPOLIS CFDA 20.200	47,216	Yes	Yes		
ST CLOUD METROPOLITAN TRANSIT COMM CFDA 20.516 CFDA 20.521	15,328 156,247 <u>171,575</u>	Yes	Yes		
ST LOUIS COUNTY CFDA 20.205	5,817,193	Yes	Yes		
STEARNS COUNTY CFDA 20.205	2,577,701	Yes	Yes		
STEELE COUNTY CFDA 20.205	104,217	Yes	Yes		
SW MN OPPORTUNITY COUNCIL CFDA 20.509	252,383	Yes			
SWIFT COUNTY CFDA 20.205	878,335	Yes	Yes		
THREE RIVERS COMMUNITY ACTION, INC CFDA 20.509	574,800	Yes			
THREE RIVERS PARK DISTRICT CFDA 20.205	587,646	Yes			
TRAVERSE COUNTY CFDA 20.205	411,315	Yes	Yes		Yes
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 20.509	464,400	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.513	109,689				
	<u>574,089</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 20.205	<u>184,161</u>				
WADENA COUNTY		Yes	Yes		
CFDA 20.205	72,339				
CFDA 20.509	173,347				
	<u>245,686</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 20.205	<u>1,644,753</u>				
WATONWAN COUNTY		Yes	Yes		
CFDA 20.205	4,668				
CFDA 20.509	72,000				
	<u>76,668</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 20.509	<u>477,506</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 20.509	<u>77,383</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 20.205	<u>370,613</u>				
WINONA COUNTY		Yes	Yes		
CFDA 20.205	<u>168,663</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 20.205	<u>1,648,068</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 20.205	<u>75,437</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN - EMERGENCY MEDICAL SERVICES BOARD					
CHILDREN'S HEALTH CARE CFDA 93.127	115,984	Yes	Yes		
MN - HISTORICAL SOCIETY					
CITY OF DULUTH CFDA 15.904	12,644	Yes	Yes		
CITY OF EDEN PRAIRIE CFDA 15.904	19,113	Yes	Yes		
CITY OF MINNEAPOLIS CFDA 15.904	5,911	Yes	Yes		
CITY OF ST CLOUD CFDA 15.904	575	Yes	Yes		
CITY OF WINONA CFDA 15.904	2,000	Yes			
MN - INDIAN AFFAIRS COUNCIL					
RED LAKE BAND OF CHIPPEWA INDIANS CFDA 20.600	221,206	Yes	Yes	Yes	
MN - JUDICIAL					
HENNEPIN COUNTY CFDA 20.608	213,454	Yes	Yes		
MN - MNSURE					
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 93.525	263,420	Yes			
DAKOTA COUNTY CFDA 93.525	66,801	Yes	Yes		
THREE RIVERS COMMUNITY ACTION, INC CFDA 93.525	27,343	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WESTERN COMMUNITY ACTION INC CFDA 93.525	267,741	Yes			
MN - OFFICE OF THE SECRETARY OF STATE					
CASS COUNTY CFDA 93.617	350	Yes	Yes		
CITY OF VERGAS CFDA 93.617	215	Yes	Yes		
CLAY COUNTY CFDA 90.401	65	Yes	Yes		
FILLMORE COUNTY CFDA 90.401	8,609	Yes	Yes		
MARSHALL COUNTY CFDA 90.401	117,027	Yes	Yes		
WRIGHT COUNTY CFDA 93.617	461	Yes	Yes		
YELLOW MEDICINE COUNTY CFDA 90.401	7,800	Yes	Yes		
MN - POLLUTION CONTROL AGENCY					
CARVER COUNTY CFDA 66.460	57,169	Yes	Yes		
CHISAGO COUNTY CFDA 66.460	22,173	Yes	Yes		
CITY OF DULUTH CFDA 66.469	15,891	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
COOK COUNTY CFDA 66.469	98,928	Yes	Yes		
DAKOTA COUNTY CFDA 66.460	37,419	Yes	Yes		
METROPOLITAN COUNCIL CFDA 66.469	36,528	Yes	Yes		
RENVILLE COUNTY CFDA 66.460	62,703	Yes	Yes		
SCOTT COUNTY CFDA 66.460	214,617	Yes			
SIBLEY COUNTY CFDA 66.460	92,471	Yes	Yes		
MN - STATE ARTS BOARD					
ISD 0038 RED LAKE CFDA 45.025	37,908	Yes	Yes		
SSD 1 MINNEAPOLIS CFDA 45.025	94,494	Yes	Yes		
MN - STATE COLLEGES AND UNIVERSITIES					
ANOKA COUNTY CFDA 17.282	20,907	Yes	Yes		
CARLTON COUNTY CFDA 93.500	34,955	Yes	Yes		
INTERMEDIATE SCHOOL DISTRICT 916 CFDA 84.048	81,427	Yes			Yes

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0077 MANKATO CFDA 84.048	20,500	Yes	Yes		
ISD 0316 GREENWAY (COLERAINE) CFDA 84.048	2,241	Yes	Yes		
ISD 0347 WILLMAR CFDA 84.048	25,022	Yes			
ISD 0465 LITCHFIELD CFDA 84.048	8,395	Yes	Yes		
ISD 0466 DASSEL-COKATO CFDA 84.048	7,698	Yes			
ISD 0742 ST CLOUD CFDA 84.048	937	Yes	Yes		
ISD 0743 SAUK CENTRE CFDA 84.048	5,831	Yes	Yes		
ISD 0813 LAKE CITY CFDA 84.048	3,444	Yes	Yes		
ISD 0858 ST CHARLES CFDA 84.048	2,297	Yes	Yes		
ISD 2899 PLAINVIEW-ELGIN-MILLVILLE CFDA 84.048	4,014	Yes	Yes		
MN - TRIAL COURTS					
BLUE EARTH COUNTY CFDA 16.585	7,000	Yes	Yes		
CASS COUNTY CFDA 20.608	103,382	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
POLK COUNTY CFDA 20.608	7,433	Yes	Yes		
RAMSEY COUNTY CFDA 16.585	83,707	Yes	Yes		
MN CHIPPEWA TRIBE					
FOND DU LAC BAND OF CHIPPEWA CFDA 10.561 CFDA 66.926	73,540 19,534 <u>93,074</u>	Yes			
ISD 0011 ANOKA-HENNEPIN CFDA 15.130	9,632	Yes	Yes		
ISD 0281 ROBBINSDALE CFDA 15.130	850	Yes			
ISD 0625 ST PAUL CFDA 15.130	21,298	Yes	Yes		
ISD 0706 VIRGINIA CFDA 15.130	2,066	Yes	Yes	Yes	
WHITE EARTH RESERVATION CFDA 10.551 CFDA 11.302 CFDA 66.926 CFDA 93.045 CFDA 93.053	84,516 12,134 31,789 117,231 13,978 <u>259,648</u>	Yes			
MN COALITION AGAINST SEXUAL ASSAULT					
ISANTI COUNTY CFDA 16.588	1,730	Yes	Yes		
MN COMM ACTION PARTNERSHIP					
ANOKA COUNTY COMM ACTION PROG INC CFDA 10.580	36,468	Yes			

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.525	19,805				
	<u>56,273</u>				
CAP OF SUBURBAN HENNEPIN		Yes			
CFDA 93.525	21,758				
	<u>21,758</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 93.525	38,916				
CFDA 10.561	24,815				
	<u>63,731</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 93.525	14,137				
	<u>14,137</u>				
MN HOME OWNERSHIP CENTER					
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 10.446	41,631				
	<u>41,631</u>				
CAP OF SUBURBAN HENNEPIN		Yes			
CFDA 21.000	4,789				
CFDA 21.009	5,758				
	<u>10,547</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 14.169	12,700				
	<u>12,700</u>				
MN HOUSING FINANCE AGENCY					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 21.000	43,988				
	<u>43,988</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 21.000	17,490				
	<u>17,490</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes		
CFDA 21.000	339				
	<u>339</u>				
CAP OF SUBURBAN HENNEPIN		Yes			
CFDA 14.169	20,178				
CFDA 14.323	8,591				
	<u>28,769</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 DULUTH CFDA 14.228	10,771	Yes	Yes		
CITY OF MINNEAPOLIS CFDA 14.228	322,393	Yes	Yes		
CITY OF ST PAUL CFDA 14.228 CFDA 21.000	250,558 11,221 261,779	Yes	Yes		
HENNEPIN COUNTY CFDA 14.228	885,821	Yes	Yes		
INTER-COUNTY COMMUNITY COUNCIL CFDA 21.000	3,864	Yes			
LUTHERAN SOCIAL SERVICE OF MN CFDA 14.239 CFDA 14.323 CFDA 21.000	254,500 7,856 222,346 484,702	Yes			
MAHUBE-OTWA COMMUNITY ACTION PRT CFDA 21.000	18,478	Yes	Yes		
RAMSEY COUNTY CFDA 14.228	324,345	Yes	Yes		
THREE RIVERS COMMUNITY ACTION, INC CFDA 14.239 CFDA 14.267	320,000 315,816 635,816	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 93.558	176,403	Yes			
WEST CENTRAL MN COMMUNITIES ACTION CFDA 21.000	23,659	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	
WRIGHT COUNTY COMMUNITY ACTION CFDA 21.000	28,304	Yes			
MN INDIAN WOMEN'S RESOURCE					
GREATER MPLS COUNCIL OF CHURCHES CFDA 93.612	24,745	Yes			
MN LITERACY COUNCIL INC					
ISD 0535 ROCHESTER CFDA 97.010	59,891	Yes			
MN OFFICE OF HIGHER EDUCATION					
SSD 1 MINNEAPOLIS CFDA 84.334	1,196,799	Yes	Yes		
MN PUBLIC FACILITIES AUTHORITY					
CITY OF DARWIN CFDA 66.468	767,910	Yes	Yes		
CITY OF EVANSVILLE CFDA 66.458 CFDA 66.468	2,319,643 1,393,352 <u>3,712,995</u>	Yes	Yes	Yes	
CITY OF FAIRMONT CFDA 66.468	1,034,659	Yes			
CITY OF GIBBON CFDA 66.468	1,691,877	Yes	Yes		
CITY OF GLENWOOD CFDA 66.468	561,122	Yes	Yes		
CITY OF HERMAN CFDA 66.468	499,407	Yes	Yes	Yes	
CITY OF MANKATO CFDA 66.458	2,330,617	Yes			

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For the Year Ended June 30, 2015**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 66.468	1,332,342 <u>3,662,959</u>				
CITY OF MAPLETON CFDA 66.468	<u>1,731,495</u>	Yes	Yes		
CITY OF MOTLEY CFDA 66.468	<u>2,503,797</u>	Yes	Yes	Yes	
CITY OF MOUNTAIN LAKE CFDA 66.458 CFDA 66.468	1,190,096 98,772 <u>1,288,868</u>	Yes	Yes	Yes	
CITY OF PARK RAPIDS CFDA 66.468	<u>941,947</u>	Yes	Yes		
CITY OF PERHAM CFDA 66.458	<u>571,788</u>	Yes	Yes		
CITY OF VIRGINIA CFDA 66.458	<u>95,385</u>	Yes	Yes	Yes	
CITY OF WADENA CFDA 66.458	<u>334,327</u>	Yes	Yes		
CITY OF WARREN CFDA 66.468	<u>530,535</u>	Yes	Yes		
CITY OF WILLMAR CFDA 66.458	<u>2,402,989</u>	Yes	Yes		
METROPOLITAN COUNCIL CFDA 66.458	<u>78,381,183</u>	Yes	Yes		
RICE COUNTY CFDA 66.458	<u>980,647</u>	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2015**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN RIVER AREA AGENCY ON AGING					
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 93.045	786,763				
CFDA 93.053	404,479				
	<u>1,191,242</u>				
PRAIRIE FIVE COMM ACT CNL					
CFDA 93.045	215,313	Yes			
CFDA 93.053	104,450				
	<u>319,763</u>				
MN RIVER VALLEY ED DISTRICT					
ISD 2853 LAC QUI PARLE VALLEY		Yes	Yes		
CFDA 84.027	163,913				
CFDA 84.173	7,886				
CFDA 84.181	5,036				
	<u>176,835</u>				
MORRISON COUNTY					
RURAL MN CEP INC		Yes			
CFDA 10.561	21,882				
	<u>21,882</u>				
TODD COUNTY					
CFDA 10.557	156,853	Yes	Yes		
CFDA 84.181	2,289				
CFDA 93.069	22,947				
CFDA 93.251	2,350				
CFDA 93.531	50,617				
CFDA 93.558	34,100				
CFDA 93.778	72,033				
CFDA 93.994	29,679				
	<u>370,868</u>				
MORRISON-TODD-WADENA COMMUNITY HEALTH BOARD					
CASS COUNTY					
CFDA 93.531	40,645	Yes	Yes		
	<u>40,645</u>				
WADENA COUNTY					
CFDA 10.557	84,929	Yes	Yes		
CFDA 84.181	2,289				
CFDA 93.069	44,187				
CFDA 93.505	84,057				
CFDA 93.531	45,535				
CFDA 93.558	36,930				

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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 93.994	18,894				
CFDA 93.778	21,556				
	<u>338,377</u>				
NATIONAL ASSOC OF COUNTY AND CITY HEALTH OFFICIALS					
ANOKA COUNTY		Yes	Yes		
CFDA 93.008	<u>3,126</u>				
CARVER COUNTY		Yes	Yes		
CFDA 93.008	<u>105</u>				
CITY OF BLOOMINGTON		Yes			
CFDA 93.524	<u>20,400</u>				
CLAY COUNTY		Yes	Yes		
CFDA 93.008	<u>3,964</u>				
COUNTRYSIDE PUBLIC HEALTH SERVICE		Yes	Yes		
CFDA 93.008	<u>17,208</u>				
DODGE COUNTY		Yes	Yes		
CFDA 93.008	<u>3,500</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 93.008	<u>3,500</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 93.008	<u>3,500</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 93.008	<u>3,500</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 93.008	<u>3,500</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 93.008	<u>3,500</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MC LEOD COUNTY CFDA 93.008	3,500	Yes	Yes		
MEEKER COUNTY CFDA 93.008	3,500	Yes	Yes		
MOWER COUNTY CFDA 93.008	3,500	Yes	Yes		
RAMSEY COUNTY CFDA 93.008	3,500	Yes	Yes		
SCOTT COUNTY CFDA 93.008	3,500	Yes			
SIBLEY COUNTY CFDA 93.008	3,500	Yes	Yes		
SOUTHWEST HEALTH & HUMAN SERVICES CFDA 93.008	3,500	Yes	Yes		
WABASHA COUNTY CFDA 93.008	3,500	Yes	Yes		
WINONA COUNTY CFDA 93.008	3,500	Yes	Yes		
NATIONAL ASSOC OF POLICE ATHLETICS ACTIVITIES LEAGUES					
CITY OF ST PAUL CFDA 16.726	6,496	Yes	Yes		
NATIONAL CHILDHOOD CANCER FOUNDATION					
CHILDREN'S HEALTH CARE CFDA 93.395	208,109	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NATIONAL CHILDREN'S ALLIANCE					
CHILDREN'S HEALTH CARE CFDA 16.758	16,366	Yes	Yes		Yes
NATIONAL CONGRESS OF AMERICAN INDIANS					
WHITE EARTH RESERVATION CFDA 16.726 CFDA 93.933	10,429 60,031 <u>70,460</u>	Yes			
NATIONAL INSTITUTE FOR EXCELLENCE IN TEACHING					
HMONG COLLEGE PREP ACADEMY CFDA 84.374	503,777	Yes			
PARTNERSHIP ACADEMY CHARTER SCHOO CFDA 84.374	313,327	Yes	Yes		
NATIONAL JOINT POWERS ALLIANCE					
BENTON-STEARN'S EDUCATION DISTRICT CFDA 84.027	22,137	Yes	Yes		
ISD 0093 CARLTON CFDA 84.027	1,494	Yes	Yes		
NATIONAL MARROW DONOR PROGRAM					
CHILDREN'S HEALTH CARE CFDA 93.395	974	Yes	Yes		
NATL DISTRICT ATTORNEYS ASSN					
CHILDREN'S HEALTH CARE CFDA 16.543	29,489	Yes	Yes		
NEW ENGLAND RESEARCH INSTITUTES					
CHILDREN'S HEALTH CARE CFDA 93.837 CFDA 93.394	33,735 9,709 <u>43,444</u>	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NOBLES COUNTY					
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 93.778	36,083				
NORTH COUNTRY CHS					
CLEARWATER COUNTY		Yes	Yes		
CFDA 93.069	25,148				
CFDA 93.268	1,171				
CFDA 93.505	61,393				
CFDA 93.531	41				
CFDA 93.558	27,876				
CFDA 93.778	16,210				
CFDA 93.994	18,986				
	<u>150,825</u>				
NORTH COUNTRY VOCATIONAL CENTER					
ISD 0031 BEMIDJI		Yes			
CFDA 84.243	8,928				
CFDA 84.048	28,845				
	<u>37,773</u>				
ISD 0032 BLACKDUCK		Yes	Yes		
CFDA 84.048	6,400				
ISD 0036 KELLIHER		Yes	Yes		
CFDA 84.048	5,244				
ISD 0038 RED LAKE		Yes	Yes		
CFDA 84.048	5,326				
ISD 0113 WALKER-HACKENSACK-AKELEY		Yes	Yes		
CFDA 84.048	5,419				
ISD 0309 PARK RAPIDS		Yes	Yes		
CFDA 84.048	6,500				
NORTH DAKOTA - DEPARTMENT OF HEALTH					
HENNEPIN COUNTY		Yes	Yes		
CFDA 93.283	61,631				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NORTH DAKOTA - DEPARTMENT OF PUBLIC INSTRUCTION					
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 10.559	26,184				
CFDA 84.011	20,001				
	<u>46,185</u>				
NORTHEAST SERVICE COOP					
ISD 0093 CARLTON		Yes	Yes		
CFDA 84.027	39,341				
CFDA 84.181	1,663				
	<u>41,004</u>				
NORTHLAND LEARNING CTR, VIRGINIA					
ISD 0706 VIRGINIA		Yes	Yes	Yes	
CFDA 84.027	232,129				
CFDA 84.173	5,477				
	<u>237,606</u>				
ISD 0707 NETT LAKE		Yes	Yes		
CFDA 84.027	15,073				
	<u>15,073</u>				
ISD 0712 MOUNTAIN IRON - BUHL		Yes	Yes		
CFDA 84.027	83,592				
CFDA 84.173	3,559				
	<u>87,151</u>				
ISD 2142 ST LOUIS COUNTY		Yes	Yes		
CFDA 84.027	362,284				
CFDA 84.173	4,495				
	<u>366,779</u>				
ISD 2154 EVELETH-GILBERT		Yes	Yes	Yes	
CFDA 84.027	146,915				
CFDA 84.173	1,812				
	<u>148,727</u>				
NORTHWEST AREA AGENCY ON AGING					
CLEARWATER COUNTY		Yes	Yes		
CFDA 93.044	2,640				
	<u>2,640</u>				
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 93.043	18,559				
CFDA 93.048	11,970				
CFDA 93.052	17,928				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.071	2,091				
	<u>50,548</u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 93.044	7,590				
	<u> </u>				
NORTHWEST COMMUNITY ACTION INC					
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 81.042	10,052				
CFDA 93.568	8,183				
	<u>18,235</u>				
NW PRIVATE INDUSTRY COUNCIL					
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 17.259	200,053				
CFDA 93.558	471				
	<u>200,524</u>				
NW REGIONAL DEVELOPMENT COMMISSION					
KITTSOON COUNTY		Yes	Yes		
CFDA 93.044	2,640				
	<u> </u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 93.045	362,556				
CFDA 93.053	205,494				
CFDA 93.052	111,320				
	<u>679,370</u>				
PACT FOR FAMILIES COLLABORATIVE					
ISD 0347 WILLMAR		Yes			
CFDA 84.287	140,301				
	<u> </u>				
ISD 0463 EDEN VALLEY-WATKINS		Yes	Yes		
CFDA 84.287	77,426				
	<u> </u>				
PAUL BUNYAN EDUCATIONAL COOP					
ISD 0116 PILLAGER		Yes	Yes		
CFDA 84.027	30,446				
CFDA 84.048	5,228				
	<u>35,674</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
PINE TO PRAIRIE COOPERATIVE CENTER					
ISD 0432 MAHNOMEN CFDA 84.048	6,620	Yes	Yes	Yes	
ISD 0435 WAUBUN CFDA 84.048	4,710	Yes	Yes		
ISD 0564 THIEF RIVER FALLS CFDA 84.048	3,600	Yes			
ISD 0593 CROOKSTON CFDA 84.048	4,171	Yes	Yes		
ISD 0682 ROSEAU CFDA 84.048	3,244	Yes	Yes		
ISD 0690 WARROAD CFDA 84.048	2,779	Yes	Yes		
ISD 2176 WARREN-ALVARADO-OSLO CFDA 84.048	1,211	Yes	Yes		
PLANNED PARENTHOOD OF MN ND & SD					
MAHUBE-OTWA COMMUNITY ACTION PRT CFDA 93.217	49,971	Yes	Yes		
SW MN OPPORTUNITY COUNCIL CFDA 93.217	40,050	Yes			
POLK COUNTY					
NORMAN COUNTY CFDA 93.958	16,312	Yes	Yes		
POLK NORMAN MAHNOMEN CHB					
POLK COUNTY CFDA 10.557	201,464	Yes	Yes		
CFDA 93.069	18,398				
CFDA 93.283	600				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.505	42,862				
CFDA 93.558	108,711				
CFDA 93.778	94,206				
CFDA 93.994	38,326				
CFDA 93.251	175				
	<u>504,742</u>				
POPE COUNTY					
DOUGLAS COUNTY		Yes	Yes		
CFDA 84.181	2,289				
CFDA 93.778	42,309				
	<u>44,598</u>				
RAMSEY COUNTY					
CITY OF MAPLEWOOD		Yes			
CFDA 20.600	47,060				
	<u>47,060</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 16.738	124,920				
CFDA 20.600	60,295				
CFDA 20.608	90,959				
CFDA 20.616	39,529				
	<u>315,703</u>				
ISD 0621 MOUNDS VIEW		Yes			
CFDA 17.260	14,463				
	<u>14,463</u>				
RESOURCE INC		Yes	Yes		
CFDA 14.218	36,000				
CFDA 93.558	1,135,898				
	<u>1,171,898</u>				
RED LAKE BAND OF CHIPPEWA INDIANS					
ISD 0031 BEMIDJI		Yes			
CFDA 15.130	6,575				
	<u>6,575</u>				
ISD 0032 BLACKDUCK		Yes	Yes		
CFDA 15.130	1,539				
	<u>1,539</u>				
ISD 0690 WARROAD		Yes	Yes		
CFDA 15.130	7,932				
	<u>7,932</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
REG 1 - SEMN HOMELAND SECURITY EMERGENCY MGMT					
GOODHUE COUNTY		Yes	Yes		
CFDA 97.067	199				
REGION NINE DEVELOPMENT COMMISSION					
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 93.052	55,919				
RENVILLE COUNTY					
PACT FOR FAMILIES COLLABORATIVE		Yes			
CFDA 84.184	81,209				
CFDA 93.556	17,882				
	99,091				
RIVER BEND EDUCATION DISTRICT					
ISD 0088 NEW ULM		Yes	Yes		
CFDA 84.027	146,532				
CFDA 84.173	10,959				
	157,491				
ISD 0840 ST JAMES		Yes	Yes		
CFDA 84.027	106,818				
CFDA 84.173	4,213				
	111,031				
RUM RIVER SPECIAL EDUCATION COOP					
ISD 0477 PRINCETON		Yes	Yes		
CFDA 84.027	135,731				
CFDA 84.173	22,726				
CFDA 84.181	5,890				
	164,347				
ISD 0911 CAMBRIDGE-ISANTI		Yes	Yes		
CFDA 84.181	8,801				
CFDA 84.027	465,820				
CFDA 84.173	4,972				
	479,593				
ISD 0912 MILACA		Yes	Yes		
CFDA 84.027	163,037				
CFDA 84.173	13,519				
	176,556				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SALVATION ARMY					
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 14.235	1,442				
LUTHERAN SOCIAL SERVICE OF MN					
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 14.267	62,097				
SANFORD MEDICAL CENTER					
CHILDREN'S HEALTH CARE		Yes	Yes		
CFDA 93.307	67,636				
FOND DU LAC BAND OF CHIPPEWA					
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 93.307	74,664				
SE MN AREA AGENCY ON AGING					
CITY OF WINONA		Yes			
CFDA 93.044	22,288				
SEMCAC INC					
SEMCAC INC		Yes			
CFDA 93.043	2,003				
CFDA 93.044	62,556				
CFDA 93.045	627,345				
CFDA 93.052	51,663				
CFDA 93.053	188,305				
	931,872				
THREE RIVERS COMMUNITY ACTION, INC					
THREE RIVERS COMMUNITY ACTION, INC		Yes			
CFDA 93.044	27,093				
CFDA 93.045	68,701				
CFDA 93.052	46,000				
CFDA 93.053	14,478				
	156,272				
WABASHA COUNTY					
WABASHA COUNTY		Yes	Yes		
CFDA 93.043	1,200				
SE MN WATER RESOURCES BOARD					
DODGE COUNTY		Yes	Yes		
CFDA 66.460	4,742				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HOUSTON COUNTY CFDA 66.460	27,364	Yes	Yes		
WINONA COUNTY CFDA 66.460	71,890	Yes	Yes		
SEA RESEARCH FOUNDATION					
WHITE EARTH RESERVATION CFDA 16.726	22,402	Yes			
SEARCH INSTITUTE					
ISD 0283 ST LOUIS PARK CFDA 84.396	61,830	Yes	Yes		
SENIOR SERVICE AMERICA INC					
ANOKA COUNTY CFDA 17.235	209,026	Yes	Yes		
CITY OF DULUTH CFDA 17.235	257,934	Yes	Yes		
SERVEMINNESOTA!					
RED LAKE BAND OF CHIPPEWA INDIANS CFDA 94.006	69,713	Yes	Yes	Yes	
SOUTH CENTRAL SERVICE COOPERATIVE					
ISD 0077 MANKATO CFDA 84.181	3,514	Yes	Yes		
CFDA 84.048	20,000				
	23,514				
ISD 0088 NEW ULM CFDA 84.048	4,188	Yes	Yes		
ISD 0656 FARIBAULT CFDA 84.048	7,499	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2134 UNITED SOUTH CENTRAL (WELLS) CFDA 84.048	5,139	Yes	Yes		
MN VALLEY EDUCATION DISTRICT CFDA 84.181 CFDA 84.048	3,514 1,500 <u>5,014</u>	Yes	Yes		
SOUTH CENTRAL WORKFORCE COUNCIL					
ISD 0077 MANKATO CFDA 17.267	37,265	Yes	Yes		
SOUTHEAST SERVICE COOPERATIVE					
ISD 0656 FARIBAULT CFDA 84.027	3,133	Yes			
ISD 0659 NORTHFIELD CFDA 84.027	2,542	Yes			
SOUTHERN MN EDUCATION CONSORTIUM					
ISD 0241 ALBERT LEA CFDA 84.027	3,729	Yes			
ISD 0533 DOVER-EYOTA CFDA 84.048	3,609	Yes	Yes		
ISD 0656 FARIBAULT CFDA 84.002	20,608	Yes			
SOUTHERN MN SPCL SERVICES COOP					
ISD 2134 UNITED SOUTH CENTRAL (WELLS) CFDA 84.027 CFDA 84.173	54,726 10,030 <u>64,756</u>	Yes	Yes		
SOUTHWEST HEALTH & HUMAN SERVICES					
PIPESTONE COUNTY CFDA 10.561 CFDA 93.558 CFDA 93.563	12,867 2,851 14,829	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.566	35				
CFDA 93.658	4,370				
CFDA 93.767	6				
CFDA 93.778	11,270				
	<u>46,228</u>				
ROCK COUNTY		Yes	Yes		
CFDA 10.561	4,279				
CFDA 93.558	1,040				
CFDA 93.563	3,775				
CFDA 93.658	51				
CFDA 93.767	2,915				
CFDA 93.778	289				
	<u>12,349</u>				
SOUTHWEST METRO EDUCATIONAL COOP					
ISD 0108 CENTRAL (NORWOOD-YG AMERIC		Yes	Yes		
CFDA 84.181	6,033				
CFDA 84.027	241,944				
CFDA 84.173	9,358				
	<u>257,335</u>				
ISD 0112 EASTERN CARVER CO (CHASKA)		Yes	Yes		
CFDA 84.048	30,496				
	<u>30,496</u>				
ISD 0194 LAKEVILLE		Yes	Yes		
CFDA 84.048	46,400				
	<u>46,400</u>				
ISD 0278 ORONO		Yes	Yes		
CFDA 84.048	7,905				
	<u>7,905</u>				
ISD 0280 RICHFIELD		Yes	Yes		
CFDA 84.048	21,422				
	<u>21,422</u>				
ISD 0716 BELLE PLAINE		Yes	Yes		
CFDA 84.181	8,121				
CFDA 84.027	282,154				
CFDA 84.173	4,988				
	<u>295,263</u>				
ISD 0717 JORDAN		Yes	Yes		
CFDA 84.048	7,888				
	<u>7,888</u>				

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			Non- federal	Federal	
ISD 0721 NEW PRAGUE CFDA 84.048	2,033	Yes	Yes		
SPURWINK					
ISD 0283 ST LOUIS PARK CFDA 84.411	397,402	Yes	Yes		
SSD 1 MINNEAPOLIS					
GREATER MPLS COUNCIL OF CHURCHES CFDA 84.010 CFDA 84.299	22,617 32,944 <u>55,561</u>	Yes			
ST CROIX RIVER EDUCATION DISTRICT					
ISD 0138 NORTH BRANCH CFDA 84.027 CFDA 84.173 CFDA 84.181	69,325 3,428 3,034 <u>75,787</u>	Yes	Yes		
ISD 0578 PINE CITY CFDA 84.027 CFDA 84.048	35,287 15,010 <u>50,297</u>	Yes	Yes		
ISD 2580 EAST CENTRAL SCHOOLS CFDA 84.027 CFDA 84.048	6,980 6,201 <u>13,181</u>	Yes	Yes		
ST LOUIS COUNTY					
AITKIN-ITASCA-KOOCHICHING CHS CFDA 10.557 CFDA 93.531	13,693 31,939 <u>45,632</u>	Yes			
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 10.580 CFDA 14.218 CFDA 14.231 CFDA 14.239	209,795 379,400 76,272 213,941 <u>879,408</u>	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF DULUTH CFDA 97.067	48,266	Yes	Yes		
CITY OF VIRGINIA CFDA 14.218	320,000	Yes	Yes	Yes	
COOK COUNTY CFDA 14.239	18,000	Yes	Yes		
STEARNS COUNTY					
CITY OF ST CLOUD CFDA 16.579	12,314	Yes	Yes		
RESOURCE INC CFDA 93.558	1,056,759	Yes	Yes		
WRIGHT COUNTY CFDA 93.268	3,542	Yes	Yes		
SW & WEST CENTRAL SERVICE COOP					
ISD 0129 MONTEVIDEO CFDA 84.027	175,430	Yes	Yes		
CFDA 84.173	6,129				
CFDA 84.048	1,383				
	182,942				
ISD 0177 WINDOM CFDA 84.027	166,911	Yes	Yes		
ISD 0347 WILLMAR CFDA 84.027	728,076	Yes			
CFDA 84.173	30,836				
	758,912				
ISD 0463 EDEN VALLEY-WATKINS CFDA 84.027	130,235	Yes	Yes		
CFDA 84.173	6,151				
	136,386				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2184 LUVERNE CFDA 84.027	150,501	Yes	Yes		
ISD 2534 BOLD (Bird Island/Olivia/Lk Lillian) CFDA 84.027 CFDA 84.173 CFDA 84.287 CFDA 84.048	92,271 4,361 8,661 2,108 <u>107,401</u>	Yes	Yes		
ISD 2689 PIPESTONE AREA CFDA 84.048 CFDA 84.027	2,400 187,543 <u>189,943</u>	Yes	Yes	Yes	
ISD 2859 GLENCOE-SILVER LAKE CFDA 84.027 CFDA 84.173	225,515 7,299 <u>232,814</u>	Yes	Yes		
ISD 2895 JACKSON COUNTY CENTRAL CFDA 84.027 CFDA 84.173	176,559 10,406 <u>186,965</u>	Yes	Yes		
ISD 2897 REDWOOD FALLS CFDA 84.027 CFDA 84.173	240,207 6,064 <u>246,271</u>	Yes	Yes	Yes	
ISD 2904 TRACY CFDA 84.027 CFDA 84.173	104,575 4,493 <u>109,068</u>	Yes	Yes	Yes	
SW MN HOUSING PARTNERSHIP					
WESTERN COMMUNITY ACTION INC CFDA 14.228	211,409	Yes			
THINK SMALL					
ITASCA AREA SCHOOLS COLLABORATIVE CFDA 84.412	601,137	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
THREE RIVERS COMMUNITY ACTION, INC					
SEMCAC INC		Yes			
CFDA 14.235	<u>29,739</u>				
TRAVERSE COUNTY					
RURAL MN CEP INC		Yes			
CFDA 93.558	<u>7,271</u>				
U.S. - CORP FOR NATL AND COMM SERVICE					
ANOKA COUNTY		Yes	Yes		
CFDA 94.002	<u>29,762</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 94.002	<u>124,947</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 94.002	<u>105,650</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 94.013	<u>168,114</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 94.011	945,660				
CFDA 94.016	584,363				
	<u>1,530,023</u>				
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 94.002	<u>112,185</u>				
SEMCAC INC		Yes			
CFDA 94.002	<u>16,270</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 94.011	<u>281,483</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 94.002	<u>58,628</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
U.S. - DEPARTMENT OF AGRICULTURE					
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 10.433	436	Yes			
BI-COUNTY COMM ACTION COUNCIL CFDA 10.766	25,639	Yes	Yes		
CASS COUNTY CFDA 10.664	9,821	Yes	Yes		
CITY OF BIG FALLS CFDA 10.760	968,128	Yes	Yes		
CITY OF CANBY CFDA 10.769	30,000	Yes	Yes		
CITY OF DULUTH CFDA 10.664 CFDA 10.675 CFDA 10.923	1,000 16,831 188,082 <u>205,913</u>	Yes	Yes		
CITY OF GRANITE FALLS CFDA 10.781	524,158	Yes	Yes		
CITY OF HANLEY FALLS CFDA 10.760	612,357	Yes	Yes		
CITY OF IVANHOE CFDA 10.760	2,313,856	Yes	Yes		
CITY OF MILTONA CFDA 10.760	870,485	Yes	Yes	Yes	
CITY OF MOUNTAIN LAKE CFDA 10.000	32,000	Yes	Yes	Yes	

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF PRINCETON CFDA 10.760	316,497	Yes	Yes		
CITY OF ROTHSAY CFDA 10.760	1,737,953	Yes	Yes	Yes	
CITY OF VESTA CFDA 10.760 CFDA 10.766	933,159 1,718 934,877	Yes	Yes		
CITY OF VIKING CFDA 10.760	1,200,088	Yes	Yes		
CITY OF WARROAD CFDA 10.769	74,250	Yes	Yes		
COOK COUNTY CFDA 10.000	44,790	Yes	Yes		
DAKOTA COUNTY CFDA 10.913	228,656	Yes	Yes		
FOND DU LAC BAND OF CHIPPEWA CFDA 10.567 CFDA 10.923 CFDA 10.575 CFDA 10.582	549,837 7,084 13,519 9,635 580,075	Yes			
ISD 0480 ONAMIA CFDA 10.555	16,080	Yes	Yes		
ISD 0533 DOVER-EYOTA CFDA 10.574	373	Yes	Yes		
ISD 2134 UNITED SOUTH CENTRAL (WELLS) CFDA 10.766	50,000	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2165 HINCKLEY-FINLAYSON CFDA 10.555	77,196	Yes			
ISD 2853 LAC QUI PARLE VALLEY CFDA 10.555	3,420	Yes	Yes		
KANDIYOHI COUNTY CFDA 10.069	12,342	Yes	Yes		
LAKE COUNTY CFDA 10.000 CFDA 10.787	27,293 20,055,317 20,082,610	Yes	Yes		
LAKE OF THE WOODS COUNTY CFDA 10.769	148,500	Yes	Yes		
MN VALLEY ACTION COUNCIL CFDA 10.168	74,040	Yes			
NORTHEAST SERVICE COOP CFDA 10.787	2,907,420	Yes	Yes		Yes
RED LAKE BAND OF CHIPPEWA INDIANS CFDA 10.025 CFDA 10.766 CFDA 10.760 CFDA 10.565 CFDA 10.567	7,364 7,601,260 1,915,757 5,826 284,312 9,814,519	Yes	Yes	Yes	
SHERBURNE COUNTY CFDA 10.069	889	Yes	Yes		
ST LOUIS COUNTY CFDA 10.687	65,842	Yes	Yes		
SW & WEST CENTRAL SERVICE COOP CFDA 10.855	61,044	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SW MN PIC CFDA 10.561	40,240	Yes	Yes		
THREE RIVERS COMMUNITY ACTION, INC CFDA 10.415	2,363,667	Yes			
WHITE EARTH RESERVATION CFDA 10.567 CFDA 10.766	462,697 146,098 <u>608,795</u>	Yes			
U.S. - DEPARTMENT OF COMMERCE					
ARROWHEAD REG DEVELOP COMM CFDA 11.302 CFDA 11.307 CFDA 11.419	98,249 2,252,651 13,352 <u>2,364,252</u>	Yes			
CITY OF AUSTIN CFDA 11.307	4,290,382	Yes			
CITY OF BLUE EARTH CFDA 11.307	964,149	Yes	Yes		
CITY OF FAIRMONT CFDA 11.307	669,893	Yes			
CITY OF GRANITE FALLS CFDA 11.307	973,874	Yes	Yes		Yes
HENNEPIN COUNTY CFDA 11.307	884	Yes	Yes		
NW REGIONAL DEVELOPMENT COMMISSIO CFDA 11.307 CFDA 11.302	2,445,166 56,365 <u>2,501,531</u>	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
U.S. - DEPARTMENT OF DEFENSE					
DULUTH AIRPORT AUTHORITY CFDA 12.401	14,412	Yes	Yes		
ISD 0625 ST PAUL CFDA 12.000	432,271	Yes	Yes		
MN TRANSITIONS CHARTER SCHOOL CFDA 12.357	71,185	Yes			
U.S. - DEPARTMENT OF EDUCATION					
DAKOTA COUNTY CFDA 84.181	2,288	Yes	Yes		
DULUTH PUBLIC SCHOOLS ACADEMY CFDA 84.060	7,208	Yes	Yes		
FOND DU LAC BAND OF CHIPPEWA CFDA 84.060 CFDA 84.299	60,187 172,749 232,936	Yes			
ISD 0004 MCGREGOR CFDA 84.041	35,332	Yes			
ISD 0011 ANOKA-HENNEPIN CFDA 84.060	85,723	Yes	Yes		
ISD 0012 CENTENNIAL CFDA 84.060	17,926	Yes			
ISD 0014 FRIDLEY CFDA 84.215 CFDA 84.060	237,242 47,573 284,815	Yes	Yes		
ISD 0015 ST FRANCIS CFDA 84.060	28,728	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0022 DETROIT LAKES CFDA 84.060	89,401	Yes	Yes		
ISD 0025 PINE POINT (PONSFORD) CFDA 84.041 CFDA 84.404 CFDA 84.060	432,330 6,840 18,386 <u>457,556</u>	Yes	Yes		
ISD 0031 BEMIDJI CFDA 84.041 CFDA 84.060	74,961 207,529 <u>282,490</u>	Yes			
ISD 0032 BLACKDUCK CFDA 84.041 CFDA 84.060	12,139 16,088 <u>28,227</u>	Yes	Yes		
ISD 0036 KELLIHER CFDA 84.041 CFDA 84.060 CFDA 84.358	529,995 28,038 10,263 <u>568,296</u>	Yes	Yes		
ISD 0038 RED LAKE CFDA 84.041 CFDA 84.060	9,486,363 330,943 <u>9,817,306</u>	Yes	Yes		
ISD 0093 CARLTON CFDA 84.060 CFDA 84.041 CFDA 84.358	23,212 24,378 33,135 <u>80,725</u>	Yes	Yes		
ISD 0094 CLOQUET CFDA 84.041 CFDA 84.060 CFDA 84.351	102,196 114,451 192,578 <u>409,225</u>	Yes	Yes		
ISD 0113 WALKER-HACKENSACK-AKELEY CFDA 84.060 CFDA 84.041	34,014 301,526 <u>335,540</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 0118 NORTHLAND COMMUNITY (REME CFDA 84.060	23,927	Yes	Yes	Yes	
ISD 0152 MOORHEAD CFDA 84.060	54,758	Yes	Yes		
ISD 0162 BAGLEY CFDA 84.041 CFDA 84.060	120,834 56,536 177,370	Yes	Yes		
ISD 0196 ROSEMOUNT-APPLE VALLEY-EAG CFDA 84.060	60,099	Yes	Yes		
ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN CFDA 84.165 CFDA 10.575	17,288 10,343 27,631	Yes	Yes		
ISD 0199 INVER GROVE HEIGHTS CFDA 84.060	10,572	Yes	Yes		
ISD 0256 RED WING CFDA 84.060	26,429	Yes	Yes		
ISD 0271 BLOOMINGTON CFDA 84.060	26,200	Yes	Yes		
ISD 0279 OSSEO AREA CFDA 84.060	27,349	Yes			
ISD 0281 ROBBINSDALE CFDA 84.060	74,684	Yes			
ISD 0283 ST LOUIS PARK CFDA 84.215	247,012	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0286 BROOKLYN CENTER CFDA 84.060	17,696	Yes	Yes		
ISD 0309 PARK RAPIDS CFDA 84.060	30,107	Yes	Yes		
ISD 0316 GREENWAY (COLERAINE) CFDA 84.060	32,977	Yes	Yes		
ISD 0317 DEER RIVER CFDA 84.041 CFDA 84.060	639,333 67,567 <u>706,900</u>	Yes	Yes		
ISD 0318 GRAND RAPIDS CFDA 84.060	84,304	Yes	Yes		
ISD 0319 NASHWAUK-KEEWATIN CFDA 84.358	29,101	Yes	Yes		
ISD 0432 MAHNOMEN CFDA 84.041 CFDA 84.358 CFDA 84.060	1,505,919 6,066 96,525 <u>1,608,510</u>	Yes	Yes	Yes	
ISD 0435 WAUBUN CFDA 84.041 CFDA 84.060 CFDA 84.358	1,238,255 100,892 163,505 <u>1,502,652</u>	Yes	Yes		
ISD 0480 ONAMIA CFDA 84.041 CFDA 84.060	505,130 59,192 <u>564,322</u>	Yes	Yes		
ISD 0564 THIEF RIVER FALLS CFDA 84.060	8,503	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0593 CROOKSTON CFDA 84.060	4,000	Yes	Yes		
ISD 0621 MOUNDS VIEW CFDA 84.060	31,026	Yes			
ISD 0625 ST PAUL CFDA 84.060 CFDA 84.363 CFDA 84.351 CFDA 84.299 CFDA 84.184	158,970 493,097 243,765 97,566 75,810 <u>1,069,208</u>	Yes	Yes		
ISD 0682 ROSEAU CFDA 84.358	27,158	Yes	Yes		
ISD 0690 WARROAD CFDA 84.060 CFDA 84.358	23,901 21,844 <u>45,745</u>	Yes	Yes		
ISD 0695 CHISHOLM CFDA 84.060	4,000	Yes	Yes	Yes	
ISD 0701 HIBBING CFDA 84.060	7,828	Yes	Yes	Yes	
ISD 0706 VIRGINIA CFDA 84.060	33,784	Yes	Yes	Yes	
ISD 0707 NETT LAKE CFDA 84.358 CFDA 84.060 CFDA 84.041	10,593 25,051 817,294 <u>852,938</u>	Yes	Yes		
ISD 0712 MOUNTAIN IRON - BUHL CFDA 84.358	23,471	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0719 PRIOR LAKE - SAVAGE CFDA 84.060	12,933	Yes	Yes		
ISD 0720 SHAKOPEE CFDA 84.060	32,864	Yes	Yes		
ISD 0728 ELK RIVER CFDA 84.060 CFDA 84.215	70,585 378,627 449,212	Yes			
ISD 0742 ST CLOUD CFDA 84.060	18,048	Yes	Yes		
ISD 0831 FOREST LAKE CFDA 84.060	16,952	Yes			
ISD 0834 STILLWATER CFDA 84.060 CFDA 84.215	4,367 862,074 866,441	Yes			
ISD 2142 ST LOUIS COUNTY CFDA 84.041 CFDA 84.060	124,196 85,953 210,149	Yes	Yes		
ISD 2176 WARREN-ALVARADO-OSLO CFDA 84.358 CFDA 84.215	13,932 452,838 466,770	Yes	Yes		
ISD 2190 YELLOW MEDICINE EAST CFDA 84.060 CFDA 84.041	27,349 89,383 116,732	Yes	Yes		
ISD 2198 FILLMORE CENTRAL (PRESTON) CFDA 84.358	18,042	Yes	Yes		
ISD 2364 BELGRADE-BROOTEN-ELROSA CFDA 84.358	46,449	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2580 EAST CENTRAL SCHOOLS		Yes	Yes		
CFDA 84.041	44,108				
CFDA 84.060	12,410				
	<u>56,518</u>				
ISD 2853 LAC QUI PARLE VALLEY		Yes	Yes		
CFDA 84.358	15,163				
	<u>15,163</u>				
ISD 2897 REDWOOD FALLS		Yes	Yes	Yes	
CFDA 84.041	157,183				
CFDA 84.060	44,001				
	<u>201,184</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 84.060	38,595				
	<u>38,595</u>				
NAYTAHWAUSH COMMUNITY SCHOOL		Yes	Yes		
CFDA 84.041	707,685				
CFDA 84.060	25,051				
CFDA 84.358	12,081				
	<u>744,817</u>				
NEW DISCOVERIES MONTESSORI ACADEM		Yes			
CFDA 84.358	21,041				
	<u>21,041</u>				
NEW MILLENNIUM ACADEMY		Yes	Yes		Yes
CFDA 10.555	43,584				
	<u>43,584</u>				
PACER CENTER, INC		Yes			
CFDA 84.328	681,110				
CFDA 84.327	380,027				
	<u>1,061,137</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 84.250	348,868				
	<u>348,868</u>				
SOUTH CENTRAL SERVICE COOPERATIVE		Yes			
CFDA 84.366	87,097				
	<u>87,097</u>				
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 84.299	372,527				
CFDA 84.060	330,253				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.377	2,131				
	<u>704,911</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 84.184	2,288				
	<u>2,288</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 84.010	343,457				
CFDA 84.027	598,888				
CFDA 84.060	13,631				
CFDA 84.181	26				
CFDA 84.250	450,063				
CFDA 84.336	31,300				
	<u>1,437,365</u>				
U.S. - DEPARTMENT OF ENERGY					
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 81.128	75,000				
	<u>75,000</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 81.087	10,339				
	<u>10,339</u>				
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 93.600	4,228,831				
	<u>4,228,831</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 93.600	2,952,035				
	<u>2,952,035</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes		
CFDA 93.600	2,579,422				
	<u>2,579,422</u>				
CAP RAMSEY & WASHINGTON COUNTIES		Yes			
CFDA 93.600	8,708,921				
	<u>8,708,921</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 93.243	425,820				
	<u>425,820</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CHILDREN'S HEALTH CARE CFDA 93.398	320,766	Yes	Yes		
CITY OF BLOOMINGTON CFDA 93.919 CFDA 93.008	131,747 962 <u>132,709</u>	Yes			
CITY OF MINNEAPOLIS CFDA 93.110 CFDA 93.926	103,909 670,094 <u>774,003</u>	Yes	Yes		
FOND DU LAC BAND OF CHIPPEWA CFDA 93.210 CFDA 93.237 CFDA 93.442 CFDA 93.284 CFDA 93.933 CFDA 93.556 CFDA 93.053 CFDA 93.576 CFDA 93.645 CFDA 93.575 CFDA 93.576 CFDA 93.047 CFDA 93.054 CFDA 93.600 CFDA 93.283	16,300,826 390,947 310,959 81,715 279,559 11,763 41,433 59,223 7,047 82,569 29,202 118,860 39,465 1,846,199 267,358 <u>19,867,125</u>	Yes			
HEARTLAND COMMUNITY ACTION AGCY CFDA 93.600	1,980,054	Yes			
HENNEPIN COUNTY CFDA 93.069 CFDA 93.134 CFDA 93.224 CFDA 93.527 CFDA 93.253 CFDA 93.297 CFDA 93.510 CFDA 93.531 CFDA 93.536	24,895 211,475 2,675,319 77,861 327,782 3,500,955 260,353 1,116,191 42,139	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.914	4,741,964				
CFDA 93.924	63,096				
	<u>13,042,030</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 93.600	1,019,369				
CFDA 93.600	247,349				
	<u>1,266,718</u>				
INTERMEDIATE SCHOOL DISTRICT 916		Yes			
CFDA 93.079	6,713				
	<u>6,713</u>				
ISD 0110 WACONIA		Yes			
CFDA 93.276	53,471				
	<u>53,471</u>				
ISD 0256 RED WING		Yes	Yes		
CFDA 93.079	8,000				
	<u>8,000</u>				
ISD 0284 WAYZATA		Yes			
CFDA 93.276	108,277				
	<u>108,277</u>				
ISD 0480 ONAMIA		Yes	Yes		
CFDA 93.959	197,766				
	<u>197,766</u>				
ISD 0625 ST PAUL		Yes	Yes		
CFDA 93.243	26,362				
	<u>26,362</u>				
ISD 0709 DULUTH		Yes	Yes		
CFDA 93.600	1,934,071				
	<u>1,934,071</u>				
ISD 0742 ST CLOUD		Yes	Yes		
CFDA 93.243	26,283				
	<u>26,283</u>				
ISD 2176 WARREN-ALVARADO-OSLO		Yes	Yes		
CFDA 93.276	98,852				
	<u>98,852</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 93.276	104,851				
	<u>104,851</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.524	6,757				
	<u>111,608</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 93.276	<u>100,929</u>				
KOOCHICHING COUNTY		Yes	Yes		
CFDA 93.912	<u>38,955</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 93.600	<u>2,990,102</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 93.550	646,337				
CFDA 93.557	436,198				
CFDA 93.623	341,541				
	<u>1,424,076</u>				
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 93.600	<u>3,789,637</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 93.047	131,135				
CFDA 93.052	21,206				
CFDA 93.237	475,332				
CFDA 93.507	187,634				
CFDA 93.556	28,406				
CFDA 93.558	225				
CFDA 93.575	83,941				
CFDA 93.563	510,865				
CFDA 93.600	1,695,710				
CFDA 93.645	15,902				
CFDA 93.658	58,821				
CFDA 93.919	260				
CFDA 93.210	6,319,759				
	<u>9,529,196</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 93.600	<u>2,967,255</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MORRISON COUNTY		Yes	Yes		
CFDA 93.276	118,525				
MPLS AMERICAN INDIAN CENTER, INC		Yes			
CFDA 93.004	277,863				
CFDA 93.612	155,150				
	433,013				
OLMSTED COUNTY		Yes			
CFDA 93.103	71,613				
CFDA 93.605	497,606				
	569,219				
PACER CENTER, INC		Yes			
CFDA 93.504	98,067				
CFDA 93.110	77,779				
	175,846				
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 93.600	18,847,039				
POPE COUNTY		Yes	Yes		
CFDA 93.276	10,274				
PRAIRIE FIVE COMM ACT CNL		Yes			
CFDA 93.600	1,462,800				
RAMSEY COUNTY		Yes	Yes		
CFDA 93.217	432,000				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 93.645	34,022				
CFDA 93.556	68,436				
CFDA 93.671	31,845				
CFDA 93.600	1,523,226				
CFDA 93.988	77,658				
CFDA 93.563	285,229				
CFDA 93.047	118,860				
CFDA 93.053	52,201				
CFDA 93.071	1,000				
CFDA 93.959	501,165				
CFDA 93.237	962,300				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.441	15,176,162				
CFDA 93.445	17,191				
	<u>18,849,295</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 93.008	3,500				
CFDA 93.268	3,500				
CFDA 93.276	121,305				
	<u>128,305</u>				
RESOURCE INC		Yes	Yes		
CFDA 93.243	552,439				
	<u>552,439</u>				
RURAL MN CEP INC		Yes			
CFDA 93.558	6,724,789				
	<u>6,724,789</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 93.600	2,118,867				
	<u>2,118,867</u>				
SEMCAC INC		Yes			
CFDA 93.600	1,824,983				
	<u>1,824,983</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 93.103	81,984				
	<u>81,984</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 93.600	1,074,428				
	<u>1,074,428</u>				
SW MN PIC		Yes	Yes		
CFDA 93.558	681,437				
	<u>681,437</u>				
THREE RIVERS COMMUNITY ACTION, INC		Yes			
CFDA 93.600	1,384,121				
	<u>1,384,121</u>				
TRI-COUNTY COMMUNITY ACTION, INC.		Yes			
CFDA 93.600	3,819,496				
	<u>3,819,496</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	
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 93.600	9,536,986	Yes			Yes
WADENA COUNTY CFDA 93.276	39,093	Yes	Yes		
WEST CENTRAL MN COMMUNITIES ACTION CFDA 93.600 CFDA 93.602	2,973,047 102,240 <u>3,075,287</u>	Yes			
WESTERN COMMUNITY ACTION INC CFDA 93.600	1,429,411	Yes			
WHITE EARTH RESERVATION CFDA 93.053 CFDA 93.047 CFDA 93.054 CFDA 93.071 CFDA 93.441 CFDA 93.237 CFDA 93.508 CFDA 93.563 CFDA 93.575 CFDA 93.596 CFDA 93.600 CFDA 93.671	10,891 71,404 41,344 1,000 5,545,207 750,536 727,785 514,680 248,786 351,502 1,769,802 74,320 <u>10,107,257</u>	Yes			
WILKIN COUNTY CFDA 93.276	96,883	Yes	Yes		
WRIGHT COUNTY COMMUNITY ACTION CFDA 93.600	1,605,021	Yes			
YELLOW MEDICINE COUNTY CFDA 93.276	129,161	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
U.S. - DEPARTMENT OF HOMELAND SECURITY					
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 97.024	4,500				
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes		
CFDA 97.024	9,243				
CITY OF BROOKLYN PARK		Yes	Yes		
CFDA 97.083	289,880				
CITY OF DULUTH		Yes	Yes		
CFDA 97.044	103,041				
CFDA 97.056	38,892				
CFDA 97.083	222,323				
	364,256				
CITY OF EAST GRAND FORKS		Yes	Yes		
CFDA 97.083	74,454				
CFDA 97.044	117,791				
	192,245				
CITY OF MAPLEWOOD		Yes			
CFDA 97.036	35,098				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 97.044	382,415				
CITY OF MOORHEAD		Yes			
CFDA 97.044	1,058				
CITY OF RICHFIELD		Yes			
CFDA 97.036	100,815				
CITY OF ROCHESTER		Yes			
CFDA 97.036	47,062				
CITY OF ST CLOUD		Yes	Yes		
CFDA 97.090	20,070				

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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		Yes	Yes		
CFDA 97.044	464,034				
CFDA 97.056	301,250				
	<u>765,284</u>				
CITY OF THIEF RIVER FALLS		Yes			
CFDA 97.090	857				
	<u>857</u>				
CITY OF VESTA		Yes	Yes		
CFDA 97.044	2,065				
	<u>2,065</u>				
CITY OF WARROAD		Yes	Yes		
CFDA 97.044	17,100				
	<u>17,100</u>				
CLEARWATER COUNTY		Yes	Yes		
CFDA 97.024	5,170				
	<u>5,170</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 97.056	51,703				
	<u>51,703</u>				
HEARTLAND COMMUNITY ACTION AGCY		Yes			
CFDA 97.024	8,885				
	<u>8,885</u>				
ISD 0742 ST CLOUD		Yes	Yes		
CFDA 97.036	71,718				
	<u>71,718</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 97.024	15,272				
	<u>15,272</u>				
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 97.024	23,043				
	<u>23,043</u>				
METRO AIRPORTS COMMISSION		Yes			
CFDA 97.117	13,918,686				
CFDA 97.072	422,980				
CFDA 97.090	448,010				
	<u>14,789,676</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
PRAIRIE FIVE COMM ACT CNL CFDA 97.024	4,929	Yes			
SE MN MULTI COUNTY HRA CFDA 97.039	39,649	Yes			
SEMCAC INC CFDA 97.024	10,975	Yes			
SW MN OPPORTUNITY COUNCIL CFDA 97.024	14,721	Yes			
WEST CENTRAL MN COMMUNITIES ACTION CFDA 97.024	10,257	Yes			
WESTERN COMMUNITY ACTION INC CFDA 97.024	13,173	Yes			
WRIGHT COUNTY COMMUNITY ACTION CFDA 97.024	4,500	Yes			
YELLOW MEDICINE COUNTY CFDA 97.036	30	Yes	Yes		
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					
AMHERST H. WILDER FOUNDATION CFDA 14.103	137,213	Yes	Yes		
CFDA 14.191	19,924				
CFDA 14.195	297,766				
CFDA 14.235	1,474,635				
CFDA 14.103	92,219				
	<u>2,021,757</u>				
ANOKA COUNTY CFDA 14.218	1,526,726	Yes	Yes		
CFDA 14.267	16,436				
	<u>1,543,162</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ANOKA COUNTY COMM ACTION PROG INC CFDA 14.169	14,708	Yes			
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 14.169 CFDA 14.238 CFDA 14.267	22,975 30,999 213,862 <u>267,836</u>	Yes			
BECKER COUNTY CFDA 14.850 CFDA 14.871 CFDA 14.872	79,182 208,134 34,195 <u>321,511</u>	Yes	Yes		
BI-COUNTY COMM ACTION COUNCIL CFDA 14.235	210,741	Yes	Yes		
BLUE EARTH COUNTY CFDA 14.238	111,854	Yes	Yes		
CITY OF BLOOMINGTON CFDA 14.871 CFDA 14.218	4,174,514 450,213 <u>4,624,727</u>	Yes			
CITY OF DULUTH CFDA 14.218 CFDA 14.231 CFDA 14.239 CFDA 14.900	2,026,485 247,013 795,369 490,607 <u>3,559,474</u>	Yes	Yes		
CITY OF EAST GRAND FORKS CFDA 14.871	1,697,754	Yes	Yes	Yes	
CITY OF EDEN PRAIRIE CFDA 14.218	535,681	Yes	Yes		
CITY OF MANKATO CFDA 14.238 CFDA 14.850 CFDA 14.871	43,807 141,580 2,478,583	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.872	333,595				
	<u>2,997,565</u>				
CITY OF MINNEAPOLIS		Yes	Yes		Yes
CFDA 14.218	9,837,155				
CFDA 14.231	1,035,432				
CFDA 14.239	2,519,343				
CFDA 14.241	852,766				
CFDA 14.256	1,161,555				
CFDA 14.900	1,138,645				
CFDA 14.901	704				
CFDA 14.913	978,834				
	<u>17,524,434</u>				
CITY OF MOORHEAD		Yes			
CFDA 14.218	194,575				
	<u>194,575</u>				
CITY OF NEW ULM		Yes	Yes		
CFDA 14.850	59,675				
CFDA 14.871	346,834				
CFDA 14.872	12,043				
	<u>418,552</u>				
CITY OF PRINCETON		Yes	Yes		
CFDA 14.218	7,323				
	<u>7,323</u>				
CITY OF RICHFIELD		Yes			
CFDA 14.871	2,007,229				
	<u>2,007,229</u>				
CITY OF ROCHESTER		Yes			
CFDA 14.218	498,168				
	<u>498,168</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 14.218	592,176				
	<u>592,176</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 14.169	6,085				
CFDA 14.218	7,337,670				
CFDA 14.231	710,865				
CFDA 14.239	994,619				
CFDA 14.256	1,016,172				
	<u>10,065,411</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
DAKOTA COUNTY		Yes	Yes		
CFDA 14.218	1,652,782				
CFDA 14.235	18,846				
CFDA 14.239	2,007,164				
	<u>3,678,792</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 14.862	502,358				
CFDA 14.867	3,763,157				
	<u>4,265,515</u>				
HEARTLAND COMMUNITY ACTION AGCY		Yes			
CFDA 14.235	276,096				
CFDA 14.181	94,823				
	<u>370,919</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 14.218	4,037,815				
CFDA 14.231	164,364				
CFDA 14.235	355,912				
CFDA 14.238	540,714				
CFDA 14.239	578,066				
CFDA 14.267	681,554				
CFDA 14.905	1,273,608				
CFDA 14.913	1,031,725				
	<u>8,663,758</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 14.235	34,239				
	<u>34,239</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 14.231	64,517				
CFDA 14.235	147,218				
	<u>211,735</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 14.267	862,494				
	<u>862,494</u>				
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 14.231	2,318				
	<u>2,318</u>				
METROPOLITAN COUNCIL		Yes	Yes		
CFDA 14.238	2,901,030				
CFDA 14.703	69,496				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.871	51,775,267				
	<u>54,745,793</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 14.882	1,926,851				
OLMSTED COUNTY		Yes			
CFDA 14.267	148,402				
RAMSEY COUNTY		Yes	Yes		
CFDA 14.218	928,204				
CFDA 14.235	821,130				
	<u>1,749,334</u>				
RESOURCE INC		Yes	Yes		
CFDA 14.267	594,847				
RICE COUNTY		Yes	Yes		
CFDA 14.238	39,179				
CFDA 14.871	1,544,832				
	<u>1,584,011</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 14.267	206,083				
CFDA 14.871	370,426				
	<u>576,509</u>				
SCOTT COUNTY		Yes			
CFDA 14.238	144,406				
SE MN MULTI COUNTY HRA		Yes			
CFDA 14.872	141,250				
CFDA 14.871	1,695,457				
CFDA 14.850	192,245				
	<u>2,028,952</u>				
SIBLEY COUNTY		Yes	Yes		
CFDA 14.871	123,643				
ST LOUIS COUNTY		Yes	Yes		
CFDA 14.218	2,103,090				
CFDA 14.231	155,430				
CFDA 14.238	37,246				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.239	492,390				
	<u>2,788,156</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 14.218	536,194				
CFDA 14.238	80,370				
	<u>616,564</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 14.267	74,766				
	<u>74,766</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 14.235	102,219				
	<u>102,219</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 14.862	846,913				
	<u>846,913</u>				
U.S. - DEPARTMENT OF INTERIOR					
BELTRAMI COUNTY		Yes	Yes	Yes	
CFDA 15.226	114,443				
CFDA 15.608	130,000				
	<u>244,443</u>				
CASS COUNTY		Yes	Yes		
CFDA 15.226	487,167				
	<u>487,167</u>				
COOK COUNTY		Yes	Yes		
CFDA 15.226	211,311				
	<u>211,311</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 15.022	2,599,866				
CFDA 15.038	97				
CFDA 15.042	1,140,311				
CFDA 15.043	255,598				
CFDA 15.044	582,686				
CFDA 15.046	231,428				
CFDA 15.048	736,044				
CFDA 15.151	37,698				
CFDA 84.010	359,201				
CFDA 84.027	797,924				
CFDA 84.336	41,699				
CFDA 84.358	1,651				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.196	21,972				
CFDA 84.181	8,930				
	<u>6,815,105</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 15.226	<u>12,732</u>				
ISD 0014 FRIDLEY		Yes	Yes		
CFDA 15.130	<u>4,047</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 15.226	<u>573,602</u>				
LAKE COUNTY		Yes	Yes		
CFDA 15.226	<u>260,509</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 15.022	4,926,837				
CFDA 15.033	216,555				
CFDA 15.042	3,660,863				
CFDA 15.904	84,594				
CFDA 15.228	12,000				
	<u>8,900,849</u>				
PINE COUNTY		Yes	Yes		
CFDA 15.226	<u>5,294</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 15.022	22,533,997				
CFDA 15.639	119,950				
	<u>22,653,947</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 15.226	<u>261,100</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 15.226	569				
CFDA 15.608	14,724				
	<u>15,293</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
TODD COUNTY		Yes	Yes		
CFDA 15.226	1,361				
WHITE EARTH RESERVATION		Yes			
CFDA 15.021	2,314,053				
CFDA 15.024	548,824				
CFDA 15.030	227,671				
CFDA 15.033	192,600				
CFDA 15.035	315,093				
CFDA 15.036	103,880				
CFDA 15.040	683,620				
CFDA 15.042	584,179				
CFDA 15.044	339,923				
CFDA 15.046	225,814				
CFDA 15.047	270,206				
CFDA 15.048	53,432				
CFDA 15.062	2,869				
CFDA 15.108	364,478				
CFDA 15.130	83,665				
CFDA 15.133	12,285				
CFDA 15.141	23,610				
CFDA 15.230	7,028				
CFDA 15.231	37,761				
CFDA 15.904	50,112				
	<u>6,441,103</u>				
WINONA COUNTY		Yes	Yes		
CFDA 15.608	4,968				
WRIGHT COUNTY		Yes	Yes		
CFDA 15.226	10,946				
U.S. - DEPARTMENT OF JUSTICE					
AITKIN COUNTY		Yes	Yes		
CFDA 16.588	68,496				
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 16.540	97,167				
ANOKA COUNTY		Yes	Yes		
CFDA 16.590	161,623				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.606	8,787				
CFDA 16.738	10,662				
	<u>181,072</u>				
BELTRAMI COUNTY		Yes	Yes	Yes	
CFDA 16.607	2,345				
CFDA 16.609	27,433				
	<u>29,778</u>				
BENTON COUNTY		Yes	Yes		
CFDA 16.606	798				
	<u>798</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 16.606	7,291				
CFDA 16.607	3,733				
	<u>11,024</u>				
CARVER COUNTY		Yes	Yes		
CFDA 16.607	4,947				
	<u>4,947</u>				
CASS COUNTY		Yes	Yes		
CFDA 16.607	1,887				
	<u>1,887</u>				
CHILDREN'S HEALTH CARE		Yes	Yes		Yes
CFDA 16.758	1,039,232				
	<u>1,039,232</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 16.606	414				
	<u>414</u>				
CITY OF BLOOMINGTON		Yes			
CFDA 16.804	47,740				
CFDA 16.607	9,348				
	<u>57,088</u>				
CITY OF BROOKLYN PARK		Yes	Yes		
CFDA 16.607	11,450				
CFDA 16.751	137,663				
	<u>149,113</u>				
CITY OF DULUTH		Yes	Yes		
CFDA 16.012	75,025				
CFDA 16.590	216,728				
CFDA 16.592	4,411				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.607	7,906				
CFDA 16.738	71,931				
	<u>376,001</u>				
CITY OF EDEN PRAIRIE		Yes	Yes		
CFDA 16.607	<u>3,932</u>				
CITY OF EDINA		Yes			
CFDA 16.922	<u>58,138</u>				
CITY OF GLENCOE		Yes	Yes		
CFDA 16.607	<u>528</u>				
CITY OF MANKATO		Yes			
CFDA 16.607	<u>9,401</u>				
CITY OF MAPLE GROVE		Yes			
CFDA 16.607	<u>4,781</u>				
CITY OF MAPLEWOOD		Yes			
CFDA 16.000	1,526				
CFDA 16.607	3,314				
	<u>4,840</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 16.111	48,463				
CFDA 16.590	250,508				
CFDA 16.710	139,399				
CFDA 16.819	50,563				
CFDA 16.922	115,509				
	<u>604,442</u>				
CITY OF MOORHEAD		Yes			
CFDA 16.595	30,786				
CFDA 16.607	5,265				
	<u>36,051</u>				
CITY OF OWATONNA		Yes	Yes		
CFDA 16.607	<u>2,381</u>				
CITY OF RICHFIELD		Yes			
CFDA 16.607	1,755				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.710	92,781				
	<u>94,536</u>				
CITY OF ROCHESTER		Yes			
CFDA 16.320	11,539				
CFDA 16.607	1,921				
CFDA 16.738	43,727				
	<u>57,187</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 16.710	169,647				
CFDA 16.607	14,374				
	<u>184,021</u>				
CITY OF ST LOUIS PARK		Yes	Yes		
CFDA 16.607	3,375				
	<u>3,375</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 16.320	293,354				
CFDA 16.710	49,191				
CFDA 16.738	358,040				
	<u>700,585</u>				
CITY OF THIEF RIVER FALLS		Yes			
CFDA 16.607	375				
	<u>375</u>				
CITY OF VIRGINIA		Yes	Yes	Yes	
CFDA 16.710	96,890				
	<u>96,890</u>				
CLAY COUNTY		Yes	Yes		
CFDA 16.579	35,243				
	<u>35,243</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 16.607	1,790				
	<u>1,790</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 16.585	16,979				
CFDA 16.606	41,480				
CFDA 16.607	8,025				
CFDA 16.922	5,656				
	<u>72,140</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
DODGE COUNTY CFDA 16.607	785	Yes	Yes		
DOUGLAS COUNTY CFDA 16.607	11,422	Yes	Yes		
FOND DU LAC BAND OF CHIPPEWA CFDA 16.607 CFDA 16.608 CFDA 16.710	874 105,541 76,341 <u>182,756</u>	Yes			
FREEBORN COUNTY CFDA 16.606 CFDA 16.607	11,488 2,176 <u>13,664</u>	Yes	Yes		
GOODHUE COUNTY CFDA 16.606 CFDA 16.607	6,256 2,118 <u>8,374</u>	Yes	Yes		
HENNEPIN COUNTY CFDA 16.527 CFDA 16.560 CFDA 16.585 CFDA 16.606 CFDA 16.735 CFDA 16.738 CFDA 16.741	102,531 94,163 75,845 174,230 30,797 779,361 90,995 <u>1,347,922</u>	Yes	Yes		
ITASCA COUNTY CFDA 16.527 CFDA 16.590 CFDA 16.710 CFDA 16.736	131,765 9,127 78,965 53,921 <u>273,778</u>	Yes	Yes		
KANABEC COUNTY CFDA 16.607	48	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KANDIYOHI COUNTY CFDA 16.606	12,316	Yes	Yes		
LYON COUNTY CFDA 16.607	852	Yes	Yes		
MAHNOMEN COUNTY CFDA 16.710	5,057	Yes	Yes		
MC LEOD COUNTY CFDA 16.606	6,239	Yes	Yes		
METRO AIRPORTS COMMISSION CFDA 16.922	160,655	Yes			
MILLE LACS BAND OF CHIPPEWA INDIANS CFDA 16.582 CFDA 16.587 CFDA 16.607 CFDA 16.608 CFDA 16.616 CFDA 16.710	109,549 484,285 1,311 223,494 102,934 276,207 1,197,780	Yes			
MORRISON COUNTY CFDA 16.804	8,985	Yes	Yes		
MOWER COUNTY CFDA 16.527	24,833	Yes	Yes		
MPLS AMERICAN INDIAN CENTER, INC CFDA 16.805	174,690	Yes			
NOBLES COUNTY CFDA 16.607	1,878	Yes	Yes		
OLMSTED COUNTY CFDA 16.606	40,165	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RAMSEY COUNTY		Yes	Yes		
CFDA 16.320	9,999				
CFDA 16.606	91,281				
CFDA 16.922	22,064				
	<u>123,344</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 16.750	157,821				
CFDA 16.014	80,080				
CFDA 16.582	5,000				
CFDA 16.587	475,865				
CFDA 16.710	57,056				
CFDA 16.710	900,750				
	<u>1,676,572</u>				
ROCK COUNTY		Yes	Yes		
CFDA 16.804	20,740				
	<u>20,740</u>				
SCOTT COUNTY		Yes			
CFDA 16.606	37,986				
CFDA 16.607	6,552				
	<u>44,538</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 16.607	6,730				
CFDA 16.726	32,773				
	<u>39,503</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 16.527	151,043				
	<u>151,043</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 16.021	371				
CFDA 16.606	15,439				
CFDA 16.738	29,110				
	<u>44,920</u>				
STEELE COUNTY		Yes	Yes		
CFDA 16.606	7,846				
	<u>7,846</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 16.607	134				
	<u>134</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
TODD COUNTY		Yes	Yes		
CFDA 16.606	2,726				
WABASHA COUNTY		Yes	Yes		
CFDA 16.607	2,875				
WASHINGTON COUNTY		Yes	Yes		
CFDA 16.606	11,919				
WHITE EARTH RESERVATION		Yes			
CFDA 16.528	56,564				
CFDA 16.587	730,166				
CFDA 16.608	244,117				
CFDA 16.710	255,272				
CFDA 16.731	410,430				
	1,696,549				
WINONA COUNTY		Yes	Yes		
CFDA 16.527	119,846				
CFDA 16.585	96,389				
CFDA 16.606	4,309				
CFDA 16.607	3,445				
	223,989				
WRIGHT COUNTY		Yes	Yes		
CFDA 16.606	6,191				
CFDA 16.738	11,218				
	17,409				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 16.606	3,007				
U.S. - DEPARTMENT OF LABOR					
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes		
CFDA 17.274	328,466				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 17.265	90,296				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0196 ROSEMOUNT-APPLE VALLEY-EAG CFDA 17.274	422,157	Yes	Yes		Yes
ISD 0625 ST PAUL CFDA 17.274	462,937	Yes	Yes		
MPLS AMERICAN INDIAN CENTER, INC CFDA 17.265	343,322	Yes			
PACER CENTER, INC CFDA 17.720	38,981	Yes			
RED LAKE BAND OF CHIPPEWA INDIANS CFDA 17.274	43,643	Yes	Yes	Yes	
RESOURCE INC CFDA 17.270	619,876	Yes	Yes		Yes
WHITE EARTH RESERVATION CFDA 17.259	8,241	Yes			
U.S. - DEPARTMENT OF TRANSPORTATION					
CITY OF EAST GRAND FORKS CFDA 20.507	145,288	Yes	Yes		
CITY OF GRANITE FALLS CFDA 20.205	197,492	Yes	Yes		
CITY OF MOORHEAD CFDA 20.507	488,850	Yes			
CITY OF ST CLOUD CFDA 20.930	750,000	Yes	Yes		Yes
DULUTH TRANSIT AUTHORITY CFDA 20.500	4,982,477	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.507	1,827,094				
	<u>6,809,571</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 20.509	17,859				
HENNEPIN COUNTY		Yes	Yes		
CFDA 20.514	277,420				
ISD 0625 ST PAUL		Yes	Yes		
CFDA 20.215	24,804				
METROPOLITAN COUNCIL		Yes	Yes		
CFDA 20.205	53,548				
CFDA 20.500	112,175,467				
CFDA 20.507	65,503,755				
CFDA 20.525	5,793,161				
CFDA 20.526	4,538,030				
CFDA 20.516	595,216				
CFDA 20.521	459,273				
CFDA 20.522	748,394				
CFDA 20.933	10,000,000				
CFDA 20.523	98,339				
	<u>199,965,183</u>				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 20.509	496,591				
CFDA 20.205	480,447				
CFDA 20.205	140,770				
	<u>1,117,808</u>				
ST CLOUD METROPOLITAN TRANSIT COMM		Yes	Yes		
CFDA 20.507	3,539,751				
CFDA 20.519	2,716,562				
	<u>6,256,313</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 20.205	1,282,147				
CFDA 20.509	79,247				
	<u>1,361,394</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
U.S. - DEPARTMENT OF TREASURY					
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 21.000	41,081				
LAKES & PINES COMM ACT COUNCIL					
CFDA 21.008	12,105	Yes			
WESTERN COMMUNITY ACTION INC					
CFDA 21.009	14,800	Yes			
U.S. - ENVIRONMENTAL PROTECTION AGENCY					
CITY OF BRAINERD		Yes	Yes		
CFDA 66.034	1,266				
CITY OF CANBY					
CFDA 66.458	281,541	Yes	Yes		
CFDA 66.468	299,770				
	581,311				
CITY OF DULUTH					
CFDA 66.041	25,875	Yes	Yes		
CFDA 66.440	6,063				
CFDA 66.469	5,617				
CFDA 66.818	227,215				
	264,770				
CITY OF LONG PRAIRIE					
CFDA 66.458	782	Yes	Yes		
CITY OF MINNEAPOLIS					
CFDA 66.818	750	Yes	Yes		
CITY OF ST PAUL					
CFDA 66.818	397,322	Yes	Yes		
FOND DU LAC BAND OF CHIPPEWA					
CFDA 66.605	571,032	Yes			
CFDA 66.469	83,059				
CFDA 66.608	88,467				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 66.817	94,264				
	<u>836,822</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 66.818	509,945				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 66.034	2,287				
CFDA 66.038	91,708				
CFDA 66.473	32,269				
CFDA 66.605	314,387				
CFDA 66.926	15,695				
	<u>456,346</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 66.818	99,412				
RED LAKE BAND OF CHIPPEWA INDIANS		Yes	Yes	Yes	
CFDA 66.032	63,603				
CFDA 66.038	123,391				
CFDA 66.460	1,460				
CFDA 66.605	732,301				
CFDA 66.817	143,174				
CFDA 66.473	27,521				
	<u>1,091,450</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 66.473	29,089				
CFDA 66.605	345,427				
	<u>374,516</u>				
U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 30.009	26,000				
WHITE EARTH RESERVATION		Yes			
CFDA 30.009	26,000				
U.S. - INSTITUTE OF MUSEUM AND LIBRARY SERVICES					
CITY OF ST PAUL		Yes	Yes		
CFDA 45.312	5,495				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0047 SAUK RAPIDS - RICE CFDA 45.310	134,243	Yes	Yes		
WHITE EARTH RESERVATION CFDA 45.311	2,998	Yes			
U.S. - NATIONAL ENDOWMENT FOR THE ARTS & HUMANITIES					
CITY OF MINNEAPOLIS CFDA 45.024	92,444	Yes	Yes		
CITY OF ROCHESTER CFDA 45.025	3,000	Yes			
SSD 1 MINNEAPOLIS CFDA 45.024	12,500	Yes	Yes		
U.S. - VETERANS ADMINISTRATION					
BROWN COUNTY CFDA 64.101	15,094	Yes	Yes		
UNITED WAY OF AMERICA					
AMHERST H. WILDER FOUNDATION CFDA 94.019	197,088	Yes	Yes		
ANOKA COUNTY COMM ACTION PROG INC CFDA 97.024	14,077	Yes			
BIG STONE COUNTY CFDA 97.024	2,558	Yes	Yes		
INTER-COUNTY COMMUNITY COUNCIL CFDA 97.024	3,022	Yes			
LAC QUI PARLE COUNTY CFDA 97.024	3,129	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MOWER COUNTY CFDA 97.024	2,410	Yes	Yes		
SCOTT CARVER DAKOTA CAP AGENCY INC CFDA 97.024	13,495	Yes			
THREE RIVERS COMMUNITY ACTION, INC CFDA 97.024	8,445	Yes			
YELLOW MEDICINE COUNTY CFDA 97.024	2,802	Yes	Yes		
UNIVERSITY OF CALIFORNIA - SAN FRANCISCO					
CHILDREN'S HEALTH CARE CFDA 93.838	29,991	Yes	Yes		
UNIVERSITY OF MARYLAND					
LUTHERAN SOCIAL SERVICE OF MN CFDA 94.006	125,319	Yes			
UNIVERSITY OF MICHIGAN					
CHILDREN'S HEALTH CARE CFDA 93.837	489	Yes	Yes		
UNIVERSITY OF MINNESOTA					
AMHERST H. WILDER FOUNDATION CFDA 93.247	34,766	Yes	Yes		
CHILDREN'S HEALTH CARE CFDA 93.361	12,370	Yes	Yes		
FOND DU LAC BAND OF CHIPPEWA CFDA 84.031 CFDA 93.822	238,667 25,000 263,667	Yes			
INTERMEDIATE SCHOOL DISTRICT 916 CFDA 47.076	137,227	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0625 ST PAUL CFDA 84.411	529,652	Yes	Yes		
UNIVERSITY OF NORTH CAROLINA					
PACER CENTER, INC CFDA 84.326	86,343	Yes			
UNIVERSITY OF OREGON					
PACER CENTER, INC CFDA 84.326	17,042	Yes			
UNIVERSITY OF SOUTH FLORIDA					
CHILDREN'S HEALTH CARE CFDA 93.847	25,056	Yes	Yes		
UNIVERSITY OF WASHINGTON					
CHILDREN'S HEALTH CARE CFDA 93.853	186,614	Yes	Yes		
UNIVERSITY OF WISCONSIN					
WHITE EARTH RESERVATION CFDA 93.837	32,369	Yes			
UPPER MN VALLEY REG DEVELOP COMM					
PRAIRIE FIVE COMM ACT CNL CFDA 10.558	22,893	Yes			
CFDA 14.228	43,426				
CFDA 93.052	24,777				
	91,096				
VIETNAMESE SOCIAL SERVICES OF MN					
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.566	32,146	Yes			
VIRGINIA MN HRA					
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 14.249	65,800	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WASECA COUNTY					
LE SUEUR COUNTY		Yes	Yes		
CFDA 10.557	150,987				
CFDA 93.069	14,000				
CFDA 93.251	2,625				
CFDA 93.558	28,571				
CFDA 93.994	22,433				
	<u>218,616</u>				
WASHINGTON COUNTY					
ANOKA COUNTY		Yes	Yes		
CFDA 97.056	4,006				
	<u>4,006</u>				
WEST CENTRAL AREA AGENCY ON AGING					
DOUGLAS COUNTY		Yes	Yes		
CFDA 93.044	29,150				
	<u>29,150</u>				
GRANT COUNTY		Yes	Yes		
CFDA 93.044	25,825				
	<u>25,825</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 93.044	14,525				
	<u>14,525</u>				
POPE COUNTY		Yes	Yes		
CFDA 93.044	15,205				
	<u>15,205</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 93.044	14,360				
	<u>14,360</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 93.044	13,725				
	<u>13,725</u>				
WEST CENTRAL EDUCATION DISTRICT					
ISD 0740 MELROSE		Yes	Yes		
CFDA 84.027	82,858				
	<u>82,858</u>				
ISD 0741 PAYNESVILLE		Yes	Yes		
CFDA 84.027	61,438				
	<u>61,438</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2015**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0743 SAUK CENTRE CFDA 84.027	45,320	Yes	Yes		
ISD 0745 ALBANY CFDA 84.027	62,496	Yes	Yes		
WEST SIDE COMMUNITY HEALTH SERVICES					
CHILDREN'S HEALTH CARE CFDA 93.153	325,982	Yes	Yes		
WESTERN COMMUNITY ACTION INC					
HEARTLAND COMMUNITY ACTION AGCY CFDA 93.525	50,591	Yes			
WHITE EARTH RESERVATION					
INTER-COUNTY COMMUNITY COUNCIL CFDA 93.568	761	Yes			
ISD 0025 PINE POINT (PONSFORD) CFDA 15.130	8,843	Yes	Yes		
MAHNOMEN COUNTY CFDA 20.600	3,289	Yes	Yes		
WILKIN COUNTY					
CITY OF MORRIS CFDA 20.600	2,877	Yes	Yes		
RURAL MN CEP INC CFDA 10.561	25,059	Yes			
WILLMAR HRA					
HEARTLAND COMMUNITY ACTION AGCY CFDA 14.181	17,808	Yes			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2015**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WRIGHT CO FAMILY SERVICES COLLABORATIVE					
ISD 0877 BUFFALO-HANOVER-MONTROSE		Yes			
CFDA 84.181	37,408				
WRIGHT TECHNICAL CENTER					
ISD 0051 FOLEY		Yes	Yes		
CFDA 84.048	8,216				
ISD 0726 BECKER		Yes	Yes		
CFDA 84.048	362				
ISD 0727 BIG LAKE		Yes	Yes		
CFDA 84.048	214				
ISD 0741 PAYNESVILLE		Yes	Yes		
CFDA 84.048	8,867				
ISD 0742 ST CLOUD		Yes	Yes		
CFDA 84.048	81,780				
ISD 0745 ALBANY		Yes	Yes		
CFDA 84.048	7,974				
ISD 0748 SARTELL - ST STEPHEN		Yes	Yes		
CFDA 84.048	5,655				
ISD 0750 ROCORI AREA SCHOOLS		Yes	Yes		
CFDA 84.048	11,006				
ISD 0877 BUFFALO-HANOVER-MONTROSE		Yes			
CFDA 84.048	967				
ISD 0885 ST MICHAEL-ALBERTVILLE		Yes	Yes		
CFDA 84.048	50				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2015**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
YELLOW MEDICINE COUNTY					
PACT FOR FAMILIES COLLABORATIVE		Yes			
CFDA 84.184	80,917				
YMCA OF THE USA					
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 84.287	245,900				
ZUMBRO EDUCATION DISTRICT					
HIAWATHA VALLEY EDUCATION DISTRICT		Yes			
CFDA 84.027	15,402				
ISD 0204 KASSON-MANTORVILLE		Yes	Yes		
CFDA 84.027	100,283				
CFDA 84.048	330				
	100,613				
ISD 0492 AUSTIN		Yes	Yes		
CFDA 84.027	3,386				
ISD 0535 ROCHESTER		Yes			
CFDA 84.027	10,386				
ISD 0761 OWATONNA		Yes			
CFDA 84.027	2,506				
ISD 0861 WINONA		Yes	Yes		
CFDA 84.027	1,250				
ISD 2125 TRITON (DODGE CENTER)		Yes	Yes		
CFDA 84.027	106,481				
Grand Total	2,324,899,168				

EXHIBIT 5

SUMMARY OF NONFEDERAL CROSSCUTTING FINDINGS

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

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

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

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Exhibit 5

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2015**

CITIES

CITY OF ALEXANDRIA

- Internal Control/Management Findings
- Segregation of Duties

CITY OF BIG FALLS

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

CITY OF BLUE EARTH

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

CITY OF BRAINERD

- Internal Control/Management Findings
- Financial Reporting

CITY OF BROOKLYN PARK

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

CITY OF CANBY

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

CITY OF DARWIN

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

CITY OF DULUTH

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

CITY OF EAST GRAND FORKS

- Internal Control/Management Findings
- Segregation of Duties

CITY OF EDEN PRAIRIE

- Internal Control/Management Findings
- State and Local Compliance

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2015**

CITIES (continued)

CITY OF EVANSVILLE

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

CITY OF FOSSTON

- Internal Control/Management Findings
- Financial Reporting

CITY OF GIBBON

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

CITY OF GLENCOE

- Internal Control/Management Findings
- Financial Reporting

CITY OF GLENWOOD

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

CITY OF GRANITE FALLS

- Internal Control/Management Findings
- Financial Reporting

CITY OF HANLEY FALLS

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

CITY OF HERMAN

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

CITY OF IVANHOE

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

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

CITY OF MAPLETON

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

CITY OF MILTONA

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

CITY OF MINNEAPOLIS

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

CITY OF MORRIS

- Internal Control/Management Findings
- Financial Reporting

CITY OF MOTLEY

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

CITY OF MOUNTAIN LAKE

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

CITY OF NEW ULM

- Internal Control/Management Findings
- Financial Reporting

CITY OF ORTONVILLE

- Internal Control/Management Findings
- Financial Reporting
- 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 OWATONNA

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

CITY OF PARK RAPIDS

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

CITY OF PERHAM

- Internal Control/Management Findings
 - Financial Reporting

CITY OF PRINCETON

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF ROTHSAY

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

CITY OF ST CLOUD

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

CITY OF ST LOUIS PARK

- Internal Control/Management Findings
 - Financial Reporting

CITY OF ST PAUL

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

CITY OF ST PETER

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF VERGAS

- Internal Control/Management Findings
 - Financial Reporting
 - 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 VESTA

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

CITY OF VIKING

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

CITY OF VIRGINIA

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

CITY OF WADENA

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

CITY OF WARREN

- Internal Control/Management Findings
 - Financial Reporting

CITY OF WARROAD

- Internal Control/Management Findings
 - Financial Reporting

CITY OF WILLMAR

- Internal Control/Management Findings
 - Financial Reporting

COUNTIES

AITKIN COUNTY

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

ANOKA COUNTY

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

BECKER COUNTY

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

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**Exhibit 5
(Continued)**

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

BELTRAMI COUNTY

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

BENTON COUNTY

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

BIG STONE COUNTY

- Internal Control/Management Findings
 - Financial Reporting

BLUE EARTH COUNTY

- Internal Control/Management Findings
 - Financial Reporting

BROWN COUNTY

- Internal Control/Management Findings
 - Financial Reporting

CARLTON COUNTY

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

CARVER COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

CASS COUNTY

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

CHIPPEWA COUNTY

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2015**

COUNTIES (continued)

CHISAGO COUNTY

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

CLAY COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

CLEARWATER COUNTY

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

COOK COUNTY

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

CROW WING COUNTY

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

DAKOTA COUNTY

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

DODGE COUNTY

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

DOUGLAS COUNTY

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

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**Exhibit 5
(Continued)**

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

FILLMORE COUNTY

- Internal Control/Management Findings
- Financial Reporting

FREEBORN COUNTY

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

GOODHUE COUNTY

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

GRANT COUNTY

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

HENNEPIN COUNTY

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

HOUSTON COUNTY

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

HUBBARD COUNTY

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

ISANTI COUNTY

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

ITASCA COUNTY

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

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**Exhibit 5
(Continued)**

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

JACKSON COUNTY

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

KANABEC COUNTY

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

KANDIYOHI COUNTY

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

KITTSOON COUNTY

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

KOOCHICHING COUNTY

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

LAC QUI PARLE COUNTY

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

LAKE COUNTY

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

LAKE OF THE WOODS COUNTY

- Internal Control/Management Findings
- Segregation of Duties

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(Continued)**

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

LE SUEUR COUNTY

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

LYON COUNTY

- Internal Control/Management Findings
- State and Local Compliance

MAHNOMEN COUNTY

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

MARSHALL COUNTY

- Internal Control/Management Findings
- Financial Reporting

MARTIN COUNTY

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

MC LEOD COUNTY

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

MEEKER COUNTY

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

MILLE LACS COUNTY

- Internal Control/Management Findings
- Segregation of Duties

MORRISON COUNTY

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

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(Continued)**

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

MOWER COUNTY

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

NICOLLET COUNTY

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

NOBLES COUNTY

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

NORMAN COUNTY

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

OTTER TAIL COUNTY

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

PENNINGTON COUNTY

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

PINE COUNTY

- Internal Control/Management Findings
 - Financial Reporting

PIPESTONE COUNTY

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

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(Continued)**

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

POLK COUNTY

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

POPE COUNTY

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

RAMSEY COUNTY

- Internal Control/Management Findings
 - Financial Reporting

RENVILLE COUNTY

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

RICE COUNTY

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

ROCK COUNTY

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

ROSEAU COUNTY

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

SHERBURNE COUNTY

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

SIBLEY COUNTY

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

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(Continued)**

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

ST LOUIS COUNTY

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

STEARNS COUNTY

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

STEELE COUNTY

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

STEVENS COUNTY

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

SWIFT COUNTY

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

TODD COUNTY

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

TRAVERSE COUNTY

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

WABASHA COUNTY

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

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(Continued)**

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

WADENA COUNTY

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

WASECA COUNTY

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

WASHINGTON COUNTY

- Internal Control/Management Findings
- Financial Reporting

WATONWAN COUNTY

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

WILKIN COUNTY

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

WINONA COUNTY

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

WRIGHT COUNTY

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

YELLOW MEDICINE COUNTY

- Internal Control/Management Findings
- State and Local Compliance

NONPROFIT AGENCIES

AMHERST H. WILDER FOUNDATION

- Internal Control/Management Findings
- Financial Reporting

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**Exhibit 5
(Continued)**

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

BI-COUNTY COMM ACTION COUNCIL

Internal Control/Management Findings
Segregation of Duties

CENTRAL MN COUNCIL ON AGING

Internal Control/Management Findings
Financial Reporting

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CHILD CARE CHOICES INC

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CHILDREN'S HEALTH CARE

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

MAHUBE-OTWA COMMUNITY ACTION PRTNSHP

Internal Control/Management Findings
Financial Reporting

RESOURCE INC

Internal Control/Management Findings
Financial Reporting

SW MN PIC

Internal Control/Management Findings
Financial Reporting
Expenditures

OTHER GOVERNMENTAL AGENCIES

BEMIDJI REGIONAL AIRPORT

Internal Control/Management Findings
Financial Reporting

CARLTON COOK LAKE ST LOUIS CO HL BD

Internal Control/Management Findings
Segregation of Duties

CHISHOLM HIBBING AIRPORT COMMISSION

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
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OTHER GOVERNMENTAL AGENCIES (continued)

COUNTRYSIDE PUBLIC HEALTH SERVICE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

DULUTH AIRPORT AUTHORITY

Internal Control/Management Findings
Segregation of Duties

DULUTH TRANSIT AUTHORITY

Internal Control/Management Findings
Financial Reporting

HORIZON COMMUNITY HEALTH BOARD

Internal Control/Management Findings
Segregation of Duties

HUMAN SERV OF FARIBAULT & MARTIN CO

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

MEEKER-MCLEOD-SIBLEY CHS

Internal Control/Management Findings
Financial Reporting

MINNEAPOLIS PARK & RECREATION BD

Internal Control/Management Findings
Financial Reporting
Capital Assets

RAINBOW RIDER

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

SOUTHWEST HEALTH & HUMAN SERVICES

Internal Control/Management Findings
Financial Reporting
Expenditures

ST CLOUD METROPOLITAN TRANSIT COMM

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2015**

REGIONAL DEVELOPMENT COMMISSIONS

METROPOLITAN COUNCIL

Internal Control/Management Findings
Financial Reporting

SCHOOLS AND RELATED AGENCIES

AREA SPEC ED COOP - E. GRAND FORKS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ATHLOS LEADERSHIP ACADEMY

Internal Control/Management Findings
Security for Bank Deposits

AURORA CHARTER SCHOOL

Internal Control/Management Findings
State and Local Compliance

BEMIDJI REGIONAL INTERDISTRICT COUNCIL

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

BENTON-STEARNES EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

BEST ACADEMY

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

DULUTH PUBLIC SCHOOLS ACADEMY

Internal Control/Management Findings
Security for Bank Deposits

EXCELL ACADEMY FOR HIGHER LEARNING

Internal Control/Management Findings
State and Local Compliance

FRESHWATER EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

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**Exhibit 5
(Continued)**

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

GLOBAL ACADEMY CHARTER SCHOOL

Internal Control/Management Findings
Financial Reporting

HIAWATHA ACADEMIES

Internal Control/Management Findings
Financial Reporting

HIGHER GROUND ACADEMY

Internal Control/Management Findings
State and Local Compliance

HOPE COMMUNITY ACADEMY

Internal Control/Management Findings
State and Local Compliance

ISD 0001 AITKIN

Internal Control/Management Findings
Financial Reporting
Cash Management/Revenues

ISD 0011 ANOKA-HENNEPIN

Internal Control/Management Findings
Financial Reporting

ISD 0013 COLUMBIA HEIGHTS

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

ISD 0014 FRIDLEY

Internal Control/Management Findings
Segregation of Duties

ISD 0016 SPRING LAKE PARK

Internal Control/Management Findings
State and Local Compliance

ISD 0022 DETROIT LAKES

Internal Control/Management Findings
Segregation of Duties

ISD 0023 FRAZEE - VERGAS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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**Exhibit 5
(Continued)**

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

ISD 0025 PINE POINT (PONSFORD)

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

ISD 0032 BLACKDUCK

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

ISD 0036 KELLIHER

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

ISD 0038 RED LAKE

- Internal Control/Management Findings
- Financial Reporting

ISD 0047 SAUK RAPIDS - RICE

- Internal Control/Management Findings
- Segregation of Duties

ISD 0051 FOLEY

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

ISD 0077 MANKATO

- Internal Control/Management Findings
- Financial Reporting

ISD 0088 NEW ULM

- Internal Control/Management Findings
- Financial Reporting

ISD 0093 CARLTON

- Internal Control/Management Findings
- Financial Reporting

ISD 0094 CLOQUET

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2015**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0108 CENTRAL (NORWOOD-YG AMERICA)

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

ISD 0111 WATERTOWN - MAYER

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

ISD 0112 EASTERN CARVER CO (CHASKA)

- Internal Control/Management Findings
- State and Local Compliance

ISD 0113 WALKER-HACKENSACK-AKELEY

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

ISD 0116 PILLAGER

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

ISD 0118 NORTHLAND COMMUNITY (REMER)

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

ISD 0129 MONTEVIDEO

- Internal Control/Management Findings
- Financial Reporting

ISD 0138 NORTH BRANCH

- Internal Control/Management Findings
- Financial Reporting

ISD 0152 MOORHEAD

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2015**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0162 BAGLEY

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

ISD 0177 WINDOM

- Internal Control/Management Findings
- Financial Reporting

ISD 0181 BRAINERD

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

ISD 0182 CROSBY - IRONTON

- Internal Control/Management Findings
- Segregation of Duties

ISD 0192 FARMINGTON

- Internal Control/Management Findings
- Segregation of Duties

ISD 0194 LAKEVILLE

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

ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN

- Internal Control/Management Findings
- State and Local Compliance

ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN

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

ISD 0199 INVER GROVE HEIGHTS

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

ISD 0204 KASSON-MANTORVILLE

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2015**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0206 ALEXANDRIA

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0256 RED WING

Internal Control/Management Findings
Security for Bank Deposits

ISD 0271 BLOOMINGTON

Internal Control/Management Findings
State and Local Compliance

ISD 0272 EDEN PRAIRIE

Internal Control/Management Findings
State and Local Compliance

ISD 0277 WESTONKA

Internal Control/Management Findings
Segregation of Duties

ISD 0278 ORONO

Internal Control/Management Findings
State and Local Compliance

ISD 0280 RICHFIELD

Internal Control/Management Findings
State and Local Compliance

ISD 0282 ST ANTHONY-NEW BRIGHTON

Internal Control/Management Findings
Segregation of Duties

ISD 0283 ST LOUIS PARK

Internal Control/Management Findings
Financial Reporting

ISD 0286 BROOKLYN CENTER

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

ISD 0309 PARK RAPIDS

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2015**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0314 BRAHAM

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

ISD 0316 GREENWAY (COLERAINE)

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

ISD 0317 DEER RIVER

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

ISD 0318 GRAND RAPIDS

- Internal Control/Management Findings
- Security for Bank Deposits

ISD 0319 NASHWAUK-KEEWATIN

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

ISD 0345 NEW LONDON-SPICER

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

ISD 0361 INTERNATIONAL FALLS

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

ISD 0381 LAKE SUPERIOR (TWO HARBORS)

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

ISD 0413 MARSHALL

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

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**Exhibit 5
(Continued)**

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

ISD 0423 HUTCHINSON

Internal Control/Management Findings
Financial Reporting

ISD 0432 MAHNOMEN

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0435 WAUBUN

Internal Control/Management Findings
Financial Reporting
Security for Bank Deposits

ISD 0463 EDEN VALLEY-WATKINS

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

ISD 0465 LITCHFIELD

Internal Control/Management Findings
Financial Reporting

ISD 0477 PRINCETON

Internal Control/Management Findings
Financial Reporting

ISD 0480 ONAMIA

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

ISD 0482 LITTLE FALLS

Internal Control/Management Findings
Segregation of Duties

ISD 0492 AUSTIN

Internal Control/Management Findings
Financial Reporting
Cash Management/Revenues

ISD 0508 ST PETER

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

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**Exhibit 5
(Continued)**

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0518 WORTHINGTON

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

ISD 0533 DOVER-EYOTA

Internal Control/Management Findings
Financial Reporting

ISD 0544 FERGUS FALLS

Internal Control/Management Findings
Financial Reporting

ISD 0548 PELICAN RAPIDS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0549 PERHAM - DENT

Internal Control/Management Findings
Financial Reporting

ISD 0578 PINE CITY

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

ISD 0593 CROOKSTON

Internal Control/Management Findings
Financial Reporting

ISD 0595 EAST GRAND FORKS

Internal Control/Management Findings
Financial Reporting

ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE

Internal Control/Management Findings
State and Local Compliance

ISD 0625 ST PAUL

Internal Control/Management Findings
State and Local Compliance

ISD 0682 ROSEAU

Internal Control/Management Findings
Financial Reporting

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2015**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0690 WARROAD

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

ISD 0695 CHISHOLM

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

ISD 0701 HIBBING

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

ISD 0704 PROCTOR

- Internal Control/Management Findings
- Security for Bank Deposits

ISD 0706 VIRGINIA

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

ISD 0707 NETT LAKE

- Internal Control/Management Findings
- Segregation of Duties

ISD 0709 DULUTH

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

ISD 0712 MOUNTAIN IRON - BUHL

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

ISD 0716 BELLE PLAINE

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

ISD 0717 JORDAN

- Internal Control/Management Findings
- Financial Reporting

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(Continued)**

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

ISD 0719 PRIOR LAKE - SAVAGE

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

ISD 0720 SHAKOPEE

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

ISD 0721 NEW PRAGUE

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

ISD 0726 BECKER

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

ISD 0727 BIG LAKE

- Internal Control/Management Findings
- Segregation of Duties

ISD 0740 MELROSE

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

ISD 0741 PAYNESVILLE

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

ISD 0742 ST CLOUD

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

ISD 0743 SAUK CENTRE

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0745 ALBANY

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

ISD 0748 SARTELL - ST STEPHEN

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

ISD 0750 ROCORI AREA SCHOOLS

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

ISD 0777 BENSON

- Internal Control/Management Findings
- Financial Reporting

ISD 0813 LAKE CITY

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

ISD 0821 MENAHGA

- Internal Control/Management Findings
- Financial Reporting

ISD 0829 WASECA

- Internal Control/Management Findings
- Financial Reporting

ISD 0832 MAHTOMEDI

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

ISD 0833 SO WASHINGTON COUNTY

- Internal Control/Management Findings
- Security for Bank Deposits

ISD 0840 ST JAMES

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

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2015**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0858 ST CHARLES

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

ISD 0861 WINONA

- Internal Control/Management Findings
 - Expenditures

ISD 0876 ANNANDALE

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0879 DELANO

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

ISD 0883 ROCKFORD

- Internal Control/Management Findings
 - Financial Reporting

ISD 0885 ST MICHAEL-ALBERTVILLE

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

ISD 0911 CAMBRIDGE-ISANTI

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0912 MILACA

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

ISD 2125 TRITON (DODGE CENTER)

- Internal Control/Management Findings
 - Financial Reporting

ISD 2134 UNITED SOUTH CENTRAL (WELLS)

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

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2015**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 2135 MAPLE RIVER

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

ISD 2142 ST LOUIS COUNTY

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

ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN

- Internal Control/Management Findings
- Financial Reporting

ISD 2149 MINNEWASKA AREA

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

ISD 2154 EVELETH-GILBERT

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

ISD 2155 WADENA-DEER CREEK

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

ISD 2164 DILWORTH-GLYNDON-FELTON

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

ISD 2168 NRHEG (NEW RICHLAND)

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

ISD 2174 PINE RIVER - BACKUS

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

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(Continued)**

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2176 WARREN-ALVARADO-OSLO

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

ISD 2184 LUVERNE

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

ISD 2190 YELLOW MEDICINE EAST

- Internal Control/Management Findings
- State and Local Compliance

ISD 2198 FILLMORE CENTRAL (PRESTON)

- Internal Control/Management Findings
- Financial Reporting

ISD 2310 SIBLEY EAST (ARLINGTON)

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

ISD 2364 BELGRADE-BROOTEN-ELROSA

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

ISD 2396 ATWATER-COSMOS-GROVE CITY

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

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

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

ISD 2580 EAST CENTRAL SCHOOLS

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2687 HOWARD LK-WAVERLY-WINSTED

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

ISD 2689 PIPESTONE AREA

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

ISD 2711 MESABI EAST (AURORA)

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

ISD 2752 FAIRMONT AREA SCHOOLS

- Internal Control/Management Findings
- Financial Reporting
- Capital Assets

ISD 2753 LONG PRAIRIE-GREY EAGLE

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

ISD 2853 LAC QUI PARLE VALLEY

- Internal Control/Management Findings
- Financial Reporting

ISD 2859 GLENCOE-SILVER LAKE

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

ISD 2860 BLUE EARTH AREA SCHOOLS

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

ISD 2895 JACKSON COUNTY CENTRAL

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

ISD 2897 REDWOOD FALLS

- Internal Control/Management Findings
- Segregation of Duties

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(Continued)**

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2899 PLAINVIEW-ELGIN-MILLVILLE

Internal Control/Management Findings
Financial Reporting

ISD 2904 TRACY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 2905 TRI-CITY UNITED

Internal Control/Management Findings
Financial Reporting
Expenditures

ITASCA AREA SCHOOLS COLLABORATIVE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

LAKE AGASSIZ SPEC ED COOP

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

LAKES COUNTRY SERVICE COOPERATIVE

Internal Control/Management Findings
Financial Reporting

METRO TWIN CITIES AREA SERVICE COOP

Internal Control/Management Findings
Segregation of Duties

MID STATE EDUCATION DISTRICT

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

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

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SCHOOLS AND RELATED AGENCIES (continued)

NATIONAL JOINT POWERS ALLIANCE

Internal Control/Management Findings
Financial Reporting

NAYTAHWAUSH COMMUNITY SCHOOL

Internal Control/Management Findings
Security for Bank Deposits

NEW MILLENNIUM ACADEMY

Internal Control/Management Findings
Expenditures
State and Local Compliance

NORTHEAST SERVICE COOP

Internal Control/Management Findings
Cash Management/Revenues

NORTHWEST SERVICE COOPERATIVE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

PARTNERSHIP ACADEMY CHARTER SCHOOL

Internal Control/Management Findings
Financial Reporting

PRAIRIE SEEDS ACADEMY

Internal Control/Management Findings
State and Local Compliance

RIVER BEND EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

RUM RIVER SPECIAL EDUCATION COOP

Internal Control/Management Findings
State and Local Compliance

SOUTHERN MN SPCL SERVICES COOP

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

SOUTHWEST METRO EDUCATIONAL COOP

Internal Control/Management Findings
Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

SSD 1 MINNEAPOLIS

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

SSD 6 SOUTH ST PAUL

- Internal Control/Management Findings
 - Segregation of Duties

ST CROIX RIVER EDUCATION DISTRICT

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

WEST CENTRAL EDUCATION DISTRICT

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

ZUMBRO EDUCATION DISTRICT

- Internal Control/Management Findings
 - Financial Reporting

TRIBAL GOVERNMENTS

RED LAKE BAND OF CHIPPEWA INDIANS

- Internal Control/Management Findings
 - Financial Reporting

EXHIBIT 6

SUMMARY OF FEDERAL CROSSCUTTING FINDINGS

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

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

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

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Summary of Federal Crosscutting Findings by Agency Type
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Exhibit 6

CITIES

CITY OF EVANSVILLE

Internal Control/Management Findings
Segregation of Duties

CITY OF HERMAN

Internal Control/Management Findings
Segregation of Duties

CITY OF MILTONA

Internal Control/Management Findings
Segregation of Duties

CITY OF MOTLEY

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

CITY OF MOUNTAIN LAKE

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

CITY OF ROTHSAY

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

CITY OF VIRGINIA

Internal Control/Management Findings
Segregation of Duties

COUNTIES

BELTRAMI COUNTY

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

NONPROFIT AGENCIES

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

BEMIDJI REGIONAL INTERDISTRICT COUNCIL

Internal Control/Management Findings
Segregation of Duties

ISD 0118 NORTHLAND COMMUNITY (REMER)

Internal Control/Management Findings
Expenditures

ISD 0314 BRAHAM

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

ISD 0432 MAHNOMEN

Internal Control/Management Findings
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0518 WORTHINGTON

Internal Control/Management Findings

Segregation of Duties

ISD 0695 CHISHOLM

Internal Control/Management Findings

Segregation of Duties

ISD 0701 HIBBING

Internal Control/Management Findings

Segregation of Duties

ISD 0706 VIRGINIA

Internal Control/Management Findings

Segregation of Duties

ISD 2154 EVELETH-GILBERT

Internal Control/Management Findings

Segregation of Duties

ISD 2689 PIPESTONE AREA

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings

Segregation of Duties

ISD 2904 TRACY

Internal Control/Management Findings

Segregation of Duties

METRO TWIN CITIES AREA SERVICE COOP

Internal Control/Management Findings

Segregation of Duties

TRIBAL GOVERNMENTS

RED LAKE BAND OF CHIPPEWA INDIANS

Internal Control/Management Findings

Financial Reporting