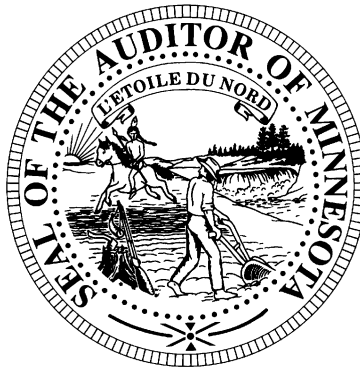


REPORT OF THE STATE AUDITOR
ON
FEDERALLY ASSISTED PROGRAMS
OF
SUBRECIPIENTS OF THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 2002

**FEDERALLY ASSISTED PROGRAMS
OF SUBRECIPIENTS OF
THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 2002**



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

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REPORT OF THE STATE AUDITOR
ON
FEDERALLY ASSISTED PROGRAMS
OF
SUBRECIPIENTS OF THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 2002

PREPARED THROUGH A COOPERATIVE AGREEMENT BETWEEN:

Office of the State Auditor

Patricia Awada
State Auditor

Department of Finance

Dan McElroy
Commissioner

Office of the Legislative Auditor

James R. Nobles
Legislative Auditor

U.S. Department of Agriculture

Edward Krivus
Regional Inspector General
for Audit

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Office of the State Auditor
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February 13, 2003

Mr. Dan McElroy, Commissioner
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Office of the Legislative Auditor
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Saint Paul, Minnesota 55155

Mr. Edward Krivus
Regional Inspector General for Audit
U.S. Department of Agriculture
111 North Canal Street
Suite 1130
Chicago, Illinois 60606

The Office of the State Auditor has completed our report of Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2002.

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, 2002, is prepared to demonstrate the State of Minnesota's compliance with the requirement for audit of federal funds granted to its subrecipients.

General (Continued)

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

Memorandum of Understanding

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

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

- S The Minnesota Department of Finance serves as the lead state agency, representing all Minnesota state agencies receiving federal funds, and coordinates single audit requirements.
- S The Minnesota Office of the Legislative Auditor performs the statewide single audit and prepares the audit report at the state level.
- S The U.S. Department of Agriculture - Office of the Inspector General serves as the lead cognizant audit agency, representing all federal agencies awarding funds to the State of Minnesota, and serves as liaison with the other parties participating in the Memorandum and federal agencies.
- S 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, 2002, it was determined that 490 entities received sufficient federal funds from the State of Minnesota to require them to submit audited financial statements. Not all of the subrecipients submitted audited financial statements in time to be included in this report.

Review of Subrecipient Audit Reports (Continued)

The status of the audits, by type, are:

	Reports			Not Received in Time for Publication
	Total	Received	Failed to Report	
Cities	63	62	1	-
Counties	83	83	-	-
Housing and Redevelopment Authorities	2	2	-	-
Nonprofit Agencies	67	47	9	11
Other Governmental Agencies	19	17	-	2
Regional Development Commissions	10	9	-	1
Schools and Related Agencies	239	227	12	-
Tribal Governments	7	4	3	-
Totals	<u>490</u>	<u>451</u>	<u>25</u>	<u>14</u>
Percent	100%	92%	5%	3%

Significant Items

To be included in this report, financial statements must have been received by January 31, 2003. 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 1, 2002, 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-five entities failed to report in compliance with these requirements. An additional fourteen reports were not received in time for this publication reflecting the fact that entities (other than schools) with fiscal years ending between May 1 and June 30, 2002, 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, 2001, and June 30, 2002. The resolution of questioned costs, noncompliance, and crosscutting findings is the responsibility of the administering agency. The exhibits are:

Exhibit 1 Questioned Costs

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

Contents of This Report (Continued)

Exhibit 2 Expenditures of Federal Awards by CFDA Number

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

Exhibit 3 Expenditures of Federal Awards by Entity

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

Exhibit 4 Expenditures of Federal Awards by Administering Agency

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

Exhibit 5 Summary of Nonfederal Crosscutting Findings by Agency Type

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

Exhibit 6 Summary of Federal Crosscutting Findings by Agency Type

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

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

Report Distribution

This report will be distributed to:

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

Statistical Information

The following table shows the number of subrecipients submitting single audits that were included in our reports for each of the ten years ended June 30, 2002:

<u>Year</u>	<u>Cities</u>	<u>Counties</u>	<u>HRAs</u>	<u>Libraries</u>	<u>Nonprofit Agencies</u>	<u>Other Governments</u>	<u>RDCs</u>	<u>Schools and Related Agencies</u>	<u>Tribal Governments</u>	<u>Total</u>
2002	62	83	2	-	47	17	9	227	4	451
2001	71	79	2	-	48	25	7	209	5	446
2000	39	74	3	-	49	22	8	200	5	400
1999	61	79	1	-	46	20	6	186	4	403
1998	36	87	-	1	45	14	6	183	4	376
1997	88	87	-	10	65	26	6	163	5	450
1996	80	87	-	19	70	25	6	425	5	717
1995	95	87	3	18	87	23	5	442	5	765
1994	98	87	1	19	81	21	6	464	5	782
1993	90	87	-	16	105	20	6	400	3	727

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

<u>Year</u>	<u>Administering Agency</u>			<u>Total</u>
	<u>Federal</u>	<u>State</u>	<u>Other</u>	
2002	\$ 459	\$ 1,056	\$ 52	\$ 1,567
2001	363	1,009	48	1,420
2000	392	808	43	1,243
1999	281	789	42	1,112
1998	212	808	51	1,071
1997	253	763	44	1,060
1996	222	768	49	1,039
1995	233	770	54	1,057
1994	176	778	48	1,002
1993	162	683	42	887

Statistical Information (Continued)

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

<u>June 30</u>	<u>Amount</u>
2002	\$ 809,429
2001	364,580
2000	802,586
1999	644,500
1998	979,716
1997	438,373
1996	726,335
1995	2,856,054
1994	288,115
1993	250,747

Acknowledgment

The preparation of this report on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2002, was accomplished through the effort of the Single Audit Division and the cooperation of various federal, state, and local agencies. I wish to acknowledge those local entities that submitted their annual reports in a timely manner.

Sincerely,

Patricia Awada
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, 2002

Exhibit 1

Administering Agency Name of Entity	CFDA Number	Reason	Dollar Amount
MN - DEPARTMENT OF CHILDREN FAMILIES AND LEARNING			
ST LOUIS COUNTY	93.596	Expenditures	299
ISD 0599 FERTILE-BELTRAMI	84.184	Expenditures	3,244
ISD 0544 FERGUS FALLS	84.010	Grant Reporting	12,525
			<u>16,068</u>
MN - DEPARTMENT OF ECONOMIC SECURITY			
RAMSEY COUNTY	17.255	Grant Compliance	<u>52,555</u>
MN - DEPARTMENT OF HUMAN SERVICES			
BECKER COUNTY	93.658	Grant Compliance	24,131
CASS COUNTY	93.658	Grant Compliance	629,998
			<u>654,129</u>
MN - DEPARTMENT OF PUBLIC SAFETY			
AITKIN COUNTY	16.579	Grant Compliance	<u>5,199</u>
MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT			
CITY OF KENSINGTON	14.228	Grant Administration	<u>81,478</u>
Total Questioned Costs			<u><u>809,429</u></u>

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EXHIBIT 2

EXPENDITURES OF FEDERAL AWARDS BY CFDA NUMBER

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

State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2002

Exhibit 2

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
10.000	49,875	150,041	19,319	219,235
10.055	4,256	---	---	4,256
10.069	26,026	---	---	26,026
10.221	47,850	---	---	47,850
10.227	35,158	---	---	35,158
10.302	---	---	20,386	20,386
10.405	57,091	---	---	57,091
10.421	40	---	---	40
10.443	19,749	---	---	19,749
10.446	15,857	---	---	15,857
10.500	43,547	75,550	91,085	210,182
10.550	174,834	10,269,715	99,475	10,544,024
10.551	---	---	94,526	94,526
10.553	---	11,452,245	---	11,452,245
10.555	---	53,313,386	---	53,313,386
10.556	---	214,791	---	214,791
10.557	---	13,783,636	756,207	14,539,843
10.558	155,432	24,947,566	---	25,102,998
10.559	---	1,728,991	8,845	1,737,836
10.561	---	10,397,570	127,830	10,525,400
10.564	---	---	10,850	10,850
10.565	---	25,070	---	25,070
10.567	226,604	---	---	226,604
10.570	27,422	1,707,393	390,219	2,125,034
10.572	---	680	---	680
10.665	519,956	1,241,561	489,511	2,251,028
10.668	---	2,007,882	---	2,007,882
10.760	3,825,756	2,506,331	---	6,332,087
10.766	1,084,446	---	---	1,084,446
10.767	240,000	---	---	240,000
10.769	51,069	---	---	51,069
10.770	381,000	---	---	381,000
10.855	350,000	---	---	350,000
10.903	60,245	---	---	60,245
10.912	24,992	---	---	24,992
11.300	804,601	---	---	804,601
11.302	482,022	---	---	482,022
11.303	---	---	9,898	9,898
11.307	7,845,909	---	---	7,845,909
11.419	---	24,986	---	24,986
11.552	175,472	---	---	175,472

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

**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2002**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
11.801	---	31,906	---	31,906
12.000	48,794	---	---	48,794
12.104	---	13,026	---	13,026
14.169	12,414	---	9,348	21,762
14.170	98,716	---	---	98,716
14.218	39,706,300	---	3,366,995	43,073,295
14.219	---	---	813,042	813,042
14.228	130,660	23,846,923	259,111	24,236,694
14.231	1,792,150	307,453	247,909	2,347,512
14.235	3,098,918	948,491	540,535	4,587,944
14.238	867,656	121,980	38,700	1,028,336
14.239	7,619,255	1,568,000	1,771,230	10,958,485
14.240	5,183	---	---	5,183
14.241	1,462,644	302,940	---	1,765,584
14.243	361,912	---	---	361,912
14.244	---	2,855,906	---	2,855,906
14.250	177,353	50,000	---	227,353
14.301	591	---	---	591
14.506	22,729	---	---	22,729
14.850	14,239,348	---	---	14,239,348
14.852	422,808	---	---	422,808
14.854	273,169	---	701,970	975,139
14.855	42,646,931	---	1,463,989	44,110,920
14.856	925,084	---	---	925,084
14.857	1,358,410	---	370,802	1,729,212
14.859	2,003,781	---	---	2,003,781
14.862	1,734,869	---	---	1,734,869
14.863	---	3,480	---	3,480
14.864	123,167	---	---	123,167
14.867	1,420,932	---	---	1,420,932
14.870	53,190	---	---	53,190
14.871	4,371,832	---	424,685	4,796,517
14.872	275,615	---	---	275,615
14.900	1,093,936	406,300	---	1,500,236
15.000	233,081	---	---	233,081
15.021	178,502	---	---	178,502
15.022	18,460,642	---	---	18,460,642
15.027	571,012	---	---	571,012
15.030	89,885	---	---	89,885
15.033	583,389	---	---	583,389
15.035	9,981	---	---	9,981

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

**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2002**

<u>CFDA Number</u>	<u>Audited Award Expenditure Amounts</u>			
	<u>Direct Federal</u>	<u>Pass Through</u>		<u>Total</u>
		<u>State</u>	<u>Other Agency</u>	
15.037	6,036	---	---	6,036
15.039	204,540	---	57,303	261,843
15.041	19,266	---	---	19,266
15.042	3,233,547	---	---	3,233,547
15.046	412,229	---	---	412,229
15.130	98,407	---	42,918	141,325
15.605	---	45,920	---	45,920
15.611	---	1,897	---	1,897
15.617	8,910	---	---	8,910
15.623	---	15,496	---	15,496
15.809	6,535	---	---	6,535
15.904	4,798	20,000	---	24,798
15.919	22,697	---	---	22,697
16.004	---	9,539	---	9,539
16.007	104,823	3,252	---	108,075
16.110	8,228	---	---	8,228
16.523	---	2,626,409	---	2,626,409
16.540	---	673,987	---	673,987
16.541	---	115,965	---	115,965
16.542	---	8,437	---	8,437
16.543	124,964	---	---	124,964
16.547	---	99,151	---	99,151
16.548	---	43,064	---	43,064
16.560	273,471	---	---	273,471
16.562	109,049	---	---	109,049
16.572	238,166	---	---	238,166
16.575	64,634	1,191,305	---	1,255,939
16.579	543,487	4,373,931	91,603	5,009,021
16.580	312,303	165,139	---	477,442
16.585	---	75,000	---	75,000
16.588	9,438	898,124	123,898	1,031,460
16.592	2,083,847	48,283	969,889	3,102,019
16.595	169,244	977,228	---	1,146,472
16.596	---	---	28,072	28,072
16.606	53,940	---	---	53,940
16.607	69,850	---	---	69,850
16.710	3,248,989	431,547	7,409	3,687,945
16.711	30,457	20,439	---	50,896
16.712	50,553	46,992	---	97,545
16.726	140,046	---	---	140,046
16.727	23,394	7,337	---	30,731

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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2002**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
16.729	143,048	---	---	143,048
17.235	---	1,444,934	119,991	1,564,925
17.246	---	876,930	---	876,930
17.249	679,134	570,938	---	1,250,072
17.250	---	144,679	124,581	269,260
17.251	748,758	---	---	748,758
17.253	---	4,904,737	746,513	5,651,250
17.255	---	6,861,440	653,914	7,515,354
17.258	---	1,263,933	---	1,263,933
17.259	136,218	1,874,556	---	2,010,774
17.260	17,107	2,573,456	286,476	2,877,039
17.261	7,462	---	---	7,462
20.005	---	117,192	---	117,192
20.106	762,998	55,306,627	---	56,069,625
20.205	4,868,197	46,293,034	---	51,161,231
20.219	---	114,668	---	114,668
20.500	84,487,147	829,284	---	85,316,431
20.505	---	506,800	---	506,800
20.507	56,052,375	3,764,283	---	59,816,658
20.509	529	3,656,316	---	3,656,845
20.512	980,819	---	---	980,819
20.513	---	48,782	---	48,782
20.516	625,056	---	---	625,056
20.600	9,950	693,632	---	703,582
20.601	242	38,957	---	39,199
20.604	---	78,406	---	78,406
20.703	---	36,313	---	36,313
21.052	3,287	---	---	3,287
21.053	11,330	---	---	11,330
30.002	94,000	---	---	94,000
30.009	36,804	---	---	36,804
45.025	---	---	1,605	1,605
45.027	10,000	---	---	10,000
47.070	6,637	---	---	6,637
47.076	1,555,183	---	27,221	1,582,404
59.037	---	99,103	---	99,103
66.001	155,046	---	---	155,046
66.032	23,557	185,392	---	208,949
66.419	458,866	---	---	458,866
66.458	---	119,526,183	---	119,526,183
66.460	---	18,000	21,228	39,228

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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2002**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
66.461	133,356	---	---	133,356
66.463	92,434	---	---	92,434
66.468	---	11,664,035	---	11,664,035
66.469	---	---	18,228	18,228
66.500	---	---	4,809	4,809
66.600	210	---	---	210
66.604	3,371	---	---	3,371
66.606	44,573	---	---	44,573
66.707	101,440	---	---	101,440
66.801	9,576	---	---	9,576
66.804	16,439	---	---	16,439
66.808	40,737	---	---	40,737
66.811	218,512	---	---	218,512
66.926	390,793	---	15,422	406,215
81.041	---	149,519	---	149,519
81.042	---	5,924,729	2,494	5,927,223
81.079	---	335,411	---	335,411
81.087	---	7,288	---	7,288
83.523	228,120	40,812	54,731	323,663
83.532	---	---	4,991	4,991
83.534	---	38,295	10,124	48,419
83.544	80,843	11,144,292	---	11,225,135
83.548	---	2,478,610	---	2,478,610
83.551	288,330	73,586	---	361,916
83.552	---	916,799	15,349	932,148
83.554	24,070	12,404	---	36,474
84.002	---	2,914,302	29,907	2,944,209
84.010	147,753	68,637,504	22,842	68,808,099
84.011	---	1,918,036	78,302	1,996,338
84.013	---	252,877	---	252,877
84.027	91,281	80,422,476	4,295,992	84,809,749
84.029	1,372,534	---	---	1,372,534
84.031	155,938	---	---	155,938
84.038	---	---	51,650	51,650
84.040	282,892	---	---	282,892
84.041	10,827,159	40,058	---	10,867,217
84.048	---	4,454,392	552,155	5,006,547
84.060	2,966,831	27,759	38,102	3,032,692
84.101	---	154,365	---	154,365
84.120	51,353	---	---	51,353
84.126	---	84,631	---	84,631

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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2002**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
84.133	---	---	99,867	99,867
84.151	---	49,539	---	49,539
84.158	---	---	30,258	30,258
84.162	---	941,177	---	941,177
84.164	---	125,274	3,879	129,153
84.165	737,559	---	---	737,559
84.168	401,541	14,872	---	416,413
84.173	26,990	5,666,672	191,710	5,885,372
84.181	---	5,307,854	151,894	5,459,748
84.184	1,058,308	1,224,564	557,813	2,840,685
84.185	---	15,558	---	15,558
84.186	72,713	4,909,078	14,582	4,996,373
84.195	513,387	---	---	513,387
84.196	---	548,968	---	548,968
84.206	213,527	---	---	213,527
84.213	---	982,931	---	982,931
84.215	1,693,262	49,585	---	1,742,847
84.216	---	59,681	---	59,681
84.218	---	246,020	---	246,020
84.224	---	14,798	---	14,798
84.225	---	35,370	---	35,370
84.234	125,766	---	---	125,766
84.235	361,999	---	---	361,999
84.243	---	335,289	33,031	368,320
84.253	---	---	2,764	2,764
84.258	159,538	---	---	159,538
84.273	---	53,459	---	53,459
84.276	4,004	6,353,515	17,899	6,375,418
84.278	624,733	2,475,677	1,101,057	4,201,467
84.281	2,290	3,367,130	24,142	3,393,562
84.287	3,852,451	812,587	---	4,665,038
84.288	526,448	---	---	526,448
84.290	424,400	---	---	424,400
84.298	4,795	4,326,269	---	4,331,064
84.310	710,258	---	---	710,258
84.314	---	200,033	---	200,033
84.318	---	2,377,837	47,032	2,424,869
84.323	---	126,504	---	126,504
84.324	132,953	---	84,304	217,257
84.325	---	---	8,326	8,326
84.326	1,809,398	215,953	32,529	2,057,880

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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2002**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
84.327	---	---	27,595	27,595
84.328	299,191	---	---	299,191
84.332	---	2,235,004	---	2,235,004
84.338	---	1,752,449	---	1,752,449
84.340	74,133	16,698,275	---	16,772,408
84.341	114,985	102,125	---	217,110
84.342	---	1,470	419,656	421,126
84.348	---	73,589	---	73,589
84.349	---	---	79,264	79,264
84.350	110,811	---	---	110,811
84.351	397,350	---	---	397,350
84.352	31,865	1,017,330	---	1,049,195
84.353	313	---	---	313
89.003	---	9,000	---	9,000
93.043	---	177,919	48,872	226,791
93.044	78,536	2,330,659	564,184	2,973,379
93.045	---	2,607,242	3,677,534	6,284,776
93.046	9,246	5,762	5,471	20,479
93.047	251,865	---	---	251,865
93.048	7,165	724,313	1,791	733,269
93.051	---	36,563	---	36,563
93.052	---	45,860	---	45,860
93.104	1,103,713	---	---	1,103,713
93.110	191,024	---	8,858	199,882
93.116	---	74,841	---	74,841
93.118	---	4,893	---	4,893
93.121	31,524	---	---	31,524
93.135	1,652,260	---	---	1,652,260
93.136	---	16,980	---	16,980
93.150	---	446,990	---	446,990
93.151	890,845	---	---	890,845
93.185	5,125	---	---	5,125
93.197	---	115,301	---	115,301
93.210	5,146,282	---	---	5,146,282
93.211	129,624	---	---	129,624
93.212	---	---	82,279	82,279
93.213	816,791	---	5,226	822,017
93.217	---	282,033	59,936	341,969
93.223	---	---	42,309	42,309
93.225	---	---	17,663	17,663
93.226	349,958	---	76,237	426,195

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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2002**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.228	3,211,185	---	---	3,211,185
93.230	2,751,274	1,047,382	---	3,798,656
93.235	---	105,995	26,322	132,317
93.237	399,063	---	---	399,063
93.239	71,322	---	---	71,322
93.242	123,765	---	---	123,765
93.245	---	40,488	---	40,488
93.246	1,841,112	---	---	1,841,112
93.252	721,180	---	---	721,180
93.256	---	134,777	---	134,777
93.260	---	129,762	2,791	132,553
93.262	---	9,182	---	9,182
93.268	---	391,206	46,032	437,238
93.273	---	---	24,059	24,059
93.278	125,352	---	---	125,352
93.279	1,067,964	---	500,654	1,568,618
93.283	---	334,315	29,400	363,715
93.284	45,641	---	---	45,641
93.333	---	---	1,037,434	1,037,434
93.394	---	---	20,092	20,092
93.395	---	---	991,746	991,746
93.399	---	9,878	87,107	96,985
93.441	57,438	---	---	57,438
93.550	361,754	163,654	---	525,408
93.556	---	1,314,173	---	1,314,173
93.557	159,883	26,660	---	186,543
93.558	222,192	63,397,501	8,401,131	72,020,824
93.560	---	15,094	---	15,094
93.563	---	20,301,065	---	20,301,065
93.566	---	1,219,720	885,385	2,105,105
93.568	---	71,195,892	4,830	71,200,722
93.569	---	5,710,946	---	5,710,946
93.575	154,392	1,304,618	9,886,106	11,345,116
93.576	562,123	526,823	---	1,088,946
93.581	325,465	---	---	325,465
93.584	---	160,885	---	160,885
93.585	---	139,621	38,206	177,827
93.587	13,410	---	---	13,410
93.590	---	275,911	---	275,911
93.592	27,057	---	---	27,057
93.595	---	45,558	---	45,558

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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2002**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.596	---	82,522,495	12,920	82,535,415
93.598	---	20,143	---	20,143
93.600	68,022,130	---	100,303	68,122,433
93.602	5,619	---	---	5,619
93.603	---	6,610	---	6,610
93.612	52,911	---	---	52,911
93.623	484,313	---	---	484,313
93.643	---	28,290	---	28,290
93.645	---	1,394,878	---	1,394,878
93.652	---	124,407	---	124,407
93.658	---	34,300,954	22,337	34,323,291
93.659	---	129,020	---	129,020
93.667	---	49,299,771	143,400	49,443,171
93.671	60,916	16,140	---	77,056
93.672	---	46,393	---	46,393
93.674	36,176	1,264,347	---	1,300,523
93.778	139,041	12,749,668	45,382	12,934,091
93.779	24,050	100,415	38,587	163,052
93.837	514,558	---	512,618	1,027,176
93.838	---	---	43,885	43,885
93.839	102,467	---	203,952	306,419
93.846	44,595	---	24,842	69,437
93.847	681,736	---	---	681,736
93.848	163,736	---	---	163,736
93.849	202,450	---	---	202,450
93.853	203,773	---	65,259	269,032
93.856	357,159	---	123,388	480,547
93.859	106,708	---	---	106,708
93.912	140,646	---	13,093	153,739
93.913	---	14,260	---	14,260
93.914	2,854,500	---	---	2,854,500
93.915	---	147,046	---	147,046
93.917	---	694,863	81,147	776,010
93.918	106,554	---	163,368	269,922
93.919	---	34,640	5,040	39,680
93.924	---	---	12,249	12,249
93.926	---	1,029,961	119,765	1,149,726
93.929	---	---	59,253	59,253
93.938	---	2,039	---	2,039
93.940	---	355,977	15,000	370,977
93.958	---	2,757,952	721	2,758,673

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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2002**

<u>CFDA Number</u>	<u>Audited Award Expenditure Amounts</u>			
	<u>Direct Federal</u>	<u>Pass Through</u>		<u>Total</u>
		<u>State</u>	<u>Other Agency</u>	
93.959	---	2,202,848	55,683	2,258,531
93.977	---	62,884	---	62,884
93.978	---	41,852	---	41,852
93.988	---	3,000	---	3,000
93.991	---	18,913	---	18,913
93.994	---	7,233,941	476,056	7,709,997
93.995	182,593	145,641	---	328,234
94.002	596,944	58,164	---	655,108
94.003	50,172	223,742	---	273,914
94.004	---	165,477	---	165,477
94.005	---	15,163	---	15,163
94.006	---	1,106,103	---	1,106,103
94.009	---	7,199	---	7,199
94.011	1,039,613	---	---	1,039,613
94.013	4,354	5,001	---	9,355
94.016	657,104	---	---	657,104
	<u>458,547,507</u>	<u>1,055,649,091</u>	<u>52,461,691</u>	<u>1,566,658,289</u>

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EXHIBIT 3

EXPENDITURES OF FEDERAL AWARDS BY SUBRECIPIENT ENTITY

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

State of Minnesota
Office of the State Auditor
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Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2002

Exhibit 3

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES						
	CITY OF AUSTIN	762,998	318,992	---	1,081,990	Yes
	CITY OF BAXTER	463,878	13,430	---	477,308	Yes
	CITY OF BLOOMINGTON	4,098,501	284,716	45,140	4,428,357	Yes
	CITY OF BRAINERD	---	1,684,187	---	1,684,187	Yes
	CITY OF BRECKENRIDGE	80,298	1,206,104	---	1,286,402	Yes
	CITY OF BURNSVILLE	Audit report filed did not include reports on federal awards				No
	CITY OF CALUMET	---	521,239	---	521,239	Yes
	CITY OF CANNON FALLS	---	11,100,228	---	11,100,228	Yes
	CITY OF CLARA CITY	13,619	604,545	---	618,164	Yes
	CITY OF CLINTON	Report not filed within single audit deadline.				
	CITY OF CLOQUET	---	441,500	---	441,500	Yes
	CITY OF COLUMBIA HEIGHTS	193,060	8,482	468,302	669,844	Yes
	CITY OF COMFREY	381,000	610,322	---	991,322	Yes
	CITY OF CROOKSTON	50,553	348,393	---	398,946	Yes
	CITY OF DEER RIVER	212,000	157,864	---	369,864	Yes
	CITY OF DETROIT LAKES	---	946,348	---	946,348	Yes
	CITY OF DULUTH	4,645,334	1,396,325	258,062	6,299,721	Yes
	CITY OF EAST GRAND FORKS	2,025,299	4,984,425	---	7,009,724	Yes
	CITY OF EDEN VALLEY	---	1,956,969	---	1,956,969	Yes
	CITY OF ELY	2,000,000	3,713,668	228,756	5,942,424	Yes
	CITY OF FARIBAULT	118,425	641,770	---	760,195	Yes
	CITY OF FINLAYSON	387,476	542,576	---	930,052	Yes
	CITY OF FOLEY	---	336,459	---	336,459	Yes
	CITY OF FOSSTON	20,191	610,495	---	630,686	Yes
	CITY OF GRANITE FALLS	---	1,184,302	---	1,184,302	Yes
	CITY OF HENNING	10,451	647,166	---	657,617	Yes
	CITY OF HIBBING	39,146	839,683	---	878,829	Yes
	CITY OF HINCKLEY	---	1,505,745	---	1,505,745	Yes
	CITY OF HUTCHINSON	---	482,590	---	482,590	Yes
	CITY OF JORDAN	---	2,315,030	---	2,315,030	Yes
	CITY OF KASSON	101,501	2,227,551	---	2,329,052	Yes
	CITY OF KENSINGTON	---	1,057,016	---	1,057,016	Yes
	CITY OF LITCHFIELD	---	1,774,831	---	1,774,831	Yes

State of Minnesota
Office of the State Auditor
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Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2002

Exhibit 3
(Continued)

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES (continued)						
	CITY OF MAHNOMEN	1,083,894	163,777	---	1,247,671	Yes
	CITY OF MANKATO	1,637,324	1,105,469	---	2,742,793	Yes
	CITY OF MINNEAPOLIS	25,075,380	10,236,573	123,898	35,435,851	Yes
	CITY OF MONTEVIDEO	232,109	513,663	5,471	751,243	Yes
	CITY OF MOORHEAD	1,225,911	1,220,473	---	2,446,384	Yes
	CITY OF MOUNTAIN LAKE	---	333,139	---	333,139	Yes
	CITY OF NEW HOPE	43,167	601,973	---	645,140	Yes
	CITY OF NEW ULM	307,464	182,912	---	490,376	Yes
	CITY OF NORTH MANKATO	30,962	495,598	---	526,560	Yes
	CITY OF NORTHFIELD	---	7,943,375	---	7,943,375	Yes
	CITY OF PERHAM	---	904,693	---	904,693	Yes
	CITY OF PIPESTONE	---	350,000	---	350,000	Yes
	CITY OF PLYMOUTH	2,389,567	34,400	6,802	2,430,769	Yes
	CITY OF RAMSEY	66,731	361,788	---	428,519	Yes
	CITY OF RED WING	240,000	268,718	---	508,718	Yes
	CITY OF REMER	712,979	579,500	---	1,292,479	Yes
	CITY OF RICHFIELD	1,465,908	1,601	276,712	1,744,221	Yes
	CITY OF ROCHESTER	1,611,748	1,227,382	1,605	2,840,735	Yes
	CITY OF ROSEVILLE	107,873	1,699,599	---	1,807,472	Yes
	CITY OF SAVAGE	81,107	368,326	---	449,433	Yes
	CITY OF SILVER BAY	---	1,152,881	---	1,152,881	Yes
	CITY OF SPRINGFIELD	---	610,219	---	610,219	Yes
	CITY OF ST CLOUD	361,410	9,522,076	21,050	9,904,536	Yes
	CITY OF ST MICHAEL	---	3,170,371	---	3,170,371	Yes
	CITY OF ST PAUL	7,979,521	7,542,944	800,982	16,323,447	Yes
	CITY OF ST PETER	10,729	5,226,347	---	5,237,076	Yes
	CITY OF STILLWATER	25,000	347,967	---	372,967	Yes
	CITY OF TRACY	---	1,246,068	---	1,246,068	Yes
	CITY OF WADENA	---	381,433	---	381,433	Yes
	CITY OF WINNEBAGO	---	1,497,067	---	1,497,067	Yes
	TOTAL	60,292,514	103,753,283	2,236,780	166,282,577	
COUNTIES						
	AITKIN COUNTY	67,506	1,172,791	---	1,240,297	Yes
	ANOKA COUNTY	1,533,666	13,371,477	---	14,905,143	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)						
	BECKER COUNTY	---	2,050,592	---	2,050,592	Yes
	BELTRAMI COUNTY	---	3,838,439	79,562	3,918,001	Yes
	BENTON COUNTY	70,027	1,399,337	---	1,469,364	Yes
	BIG STONE COUNTY	42,248	561,021	2,136	605,405	Yes
	BLUE EARTH COUNTY	---	3,650,637	---	3,650,637	Yes
	BROWN COUNTY	---	1,761,211	---	1,761,211	Yes
	CARLTON COUNTY	212,116	1,536,712	178,892	1,927,720	Yes
	CARVER COUNTY	126,162	1,931,002	---	2,057,164	Yes
	CASS COUNTY	32,732	4,197,412	---	4,230,144	Yes
	CHIPPEWA COUNTY	---	333,809	---	333,809	Yes
	CHISAGO COUNTY	---	3,565,701	---	3,565,701	Yes
	CLAY COUNTY	79,991	4,529,723	---	4,609,714	Yes
	CLEARWATER COUNTY	9,936	1,165,538	4,000	1,179,474	Yes
	COOK COUNTY	113,050	1,950,608	22,165	2,085,823	Yes
	COTTONWOOD COUNTY	---	604,293	---	604,293	Yes
	CROW WING COUNTY	452,658	4,090,039	---	4,542,697	Yes
	DAKOTA COUNTY	1,864,152	19,899,168	---	21,763,320	Yes
	DODGE COUNTY	---	625,487	---	625,487	Yes
	DOUGLAS COUNTY	51,423	2,821,110	42,660	2,915,193	Yes
	FARIBAUT COUNTY	---	563,739	---	563,739	Yes
	FILLMORE COUNTY	---	1,608,432	---	1,608,432	Yes
	FREEBORN COUNTY	---	1,672,626	4,830	1,677,456	Yes
	GOODHUE COUNTY	102,633	1,398,352	6,457	1,507,442	Yes
	GRANT COUNTY	---	336,884	19,513	356,397	Yes
	HENNEPIN COUNTY	12,905,677	138,812,674	726,247	152,444,598	Yes
	HOUSTON COUNTY	---	809,485	9,208	818,693	Yes
	HUBBARD COUNTY	---	1,916,089	11,044	1,927,133	Yes
	ISANTI COUNTY	---	1,761,173	6,054	1,767,227	Yes
	ITASCA COUNTY	192,431	2,068,287	---	2,260,718	Yes
	JACKSON COUNTY	---	517,185	---	517,185	Yes
	KANABEC COUNTY	30,503	602,780	63,134	696,417	Yes
	KANDIYOHI COUNTY	39,999	3,994,696	---	4,034,695	Yes
	KITSON COUNTY	---	1,457,105	4,210	1,461,315	Yes
	KOOCHICHING COUNTY	4,489	740,446	---	744,935	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)						
	LAC QUI PARLE COUNTY	18,937	400,634	---	419,571	Yes
	LAKE COUNTY	137,866	3,799,151	31,760	3,968,777	Yes
	LAKE OF THE WOODS COUNTY	---	360,625	---	360,625	Yes
	LE SUEUR COUNTY	29,180	904,551	---	933,731	Yes
	MAHNOMEN COUNTY	61,896	452,585	---	514,481	Yes
	MARSHALL COUNTY	---	1,119,503	---	1,119,503	Yes
	MCLEOD COUNTY	66,020	1,111,364	1,441	1,178,825	Yes
	MEEKER COUNTY	---	1,056,782	---	1,056,782	Yes
	MILLE LACS COUNTY	42,250	1,388,384	---	1,430,634	Yes
	MORRISON COUNTY	4,580	1,943,230	21,063	1,968,873	Yes
	MOWER COUNTY	24,922	2,066,944	---	2,091,866	Yes
	MURRAY COUNTY	---	866,305	4,500	870,805	Yes
	NICOLLET COUNTY	---	913,740	27,071	940,811	Yes
	NOBLES COUNTY	32,477	1,162,862	---	1,195,339	Yes
	NORMAN COUNTY	---	1,146,748	---	1,146,748	Yes
	OLMSTED COUNTY	---	9,233,625	26,204	9,259,829	Yes
	OTTER TAIL COUNTY	36,794	4,200,652	33,158	4,270,604	Yes
	PENNINGTON COUNTY	4,178	635,287	15,000	654,465	Yes
	PINE COUNTY	---	2,994,663	308,619	3,303,282	Yes
	PIPESTONE COUNTY	31,807	395,128	2,888	429,823	Yes
	POLK COUNTY	---	3,216,590	---	3,216,590	Yes
	POPE COUNTY	---	952,154	74,121	1,026,275	Yes
	RAMSEY COUNTY	1,737,202	46,189,319	1,012,033	48,938,554	Yes
	REDWOOD COUNTY	---	766,295	---	766,295	Yes
	RENVILLE COUNTY	218,333	1,235,109	---	1,453,442	Yes
	RICE COUNTY	1,130,460	1,469,856	---	2,600,316	Yes
	ROCK COUNTY	---	505,988	---	505,988	Yes
	ROSEAU COUNTY	---	732,379	6,000	738,379	Yes
	SCOTT COUNTY	---	2,602,757	376,146	2,978,903	Yes
	SHERBURNE COUNTY	29,999	2,403,057	5,456	2,438,512	Yes
	SIBLEY COUNTY	---	686,099	39,983	726,082	Yes
	ST LOUIS COUNTY	4,541,401	10,165,521	693,300	15,400,222	Yes
	STEARNS COUNTY	45,136	6,149,868	21,160	6,216,164	Yes
	STEELE COUNTY	288,330	1,286,170	---	1,574,500	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)						
	STEVENS COUNTY	20,000	408,944	---	428,944	Yes
	SWIFT COUNTY	---	893,525	---	893,525	Yes
	TODD COUNTY	2,475	2,101,605	46,917	2,150,997	Yes
	TRAVERSE COUNTY	---	1,538,224	9,692	1,547,916	Yes
	WABASHA COUNTY	28,132	1,746,365	21,228	1,795,725	Yes
	WADENA COUNTY	35,976	962,336	120,718	1,119,030	Yes
	WASECA COUNTY	14,242	858,036	---	872,278	Yes
	WASHINGTON COUNTY	176,811	7,246,569	---	7,423,380	Yes
	WATONWAN COUNTY	---	1,740,985	---	1,740,985	Yes
	WILKIN COUNTY	---	709,802	28,554	738,356	Yes
	WINONA COUNTY	7,776	2,383,420	15,000	2,406,196	Yes
	WRIGHT COUNTY	---	3,049,805	39,078	3,088,883	Yes
	YELLOW MEDICINE COUNTY	3,072	1,161,360	---	1,164,432	Yes
	TOTAL	26,701,651	372,630,961	4,161,202	403,493,814	
HOUSING AND REDEVELOPMENT AUTHORITIES						
	BECKER COUNTY HOUSING AND ECONOMIC D	308,269	102,043	---	410,312	Yes
	DULUTH HRA	8,141,063	65,723	1,233,774	9,440,560	Yes
	TOTAL	8,449,332	167,766	1,233,774	9,850,872	
NONPROFIT AGENCIES						
	ADULTS & CHILDRENS ALLIANCE INC	---	3,232,840	---	3,232,840	Yes
	ALLINA HEALTH SYSTEM	454,537	219,216	1,379,121	2,052,874	Yes
	AMHERST WILDER FOUNDATION	2,797,707	4,168,013	566,813	7,532,533	Yes
	ANOKA COUNTY COMM ACTION PROG INC	3,904,159	2,344,158	10,469,549	16,717,866	Yes
	ARROWHEAD ECON OPPORTUNITY AGENCY	Report not received in time for this publication.				
	BI-COUNTY COMM ACTION COUNCIL	2,364,160	3,324,943	40,817	5,729,920	Yes
	CHILD CARE AND NUTRITION INC	---	3,614,857	---	3,614,857	Yes
	CHILD CARE CHOICES INC	---	6,398,305	---	6,398,305	Yes
	CHILD CARE RESOURCES & REFERRAL INC	Report not filed within single audit deadline.				
	CHILDREN'S ADVOCATE PROG OF MANKATO	---	2,285,896	---	2,285,896	Yes
	CHILDRENS WORLD LEARNING CENTER	Report not received in time for this publication.				
	CLAY-WILKIN OPPORTUNITY COUNCIL	Report not filed within single audit deadline.				
	COMM ACTION FOR SUBURBAN HENNEPIN	Report not filed within single audit deadline.				
	COMMUNITY ACTION OF MPLS	---	10,024,878	---	10,024,878	Yes
	CONCORDIA COLLEGE - MOORHEAD	Audit report filed did not include reports on federal awards				

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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)						
	FROST BENCO WELLS ELECTRIC	Report not received in time for this publication.				
	GOODWILL INDUSTRIES/EASTER SEALS	338,001	301,241	206,430	845,672	Yes
	GREATER MPLS DAY CARE ASSOCIATION	Report not received in time for this publication.				
	HEARTLAND COMMUNITY ACTION AGENCY	1,713,916	2,684,994	1,661,264	6,060,174	Yes
	HUNGER SOLUTIONS MINNESOTA	Report not received in time for this publication.				
	INTER-COUNTY COMMUNITY COUNCIL	868,740	1,681,342	291,172	2,841,254	Yes
	INTERCULTURAL MUTUAL ASSIST ASSN	Report not received in time for this publication.				
	KOOTASCA COMM ACTION INC	1,812,756	2,925,714	270,482	5,008,952	Yes
	LAKES & PINES COMM ACT COUNCIL	1,991,336	5,701,663	---	7,692,999	Yes
	LIFETRACK RESOURCES	---	838,322	2,851,787	3,690,109	Yes
	LUTHERAN SOCIAL SERVICE OF MN	1,946,148	4,433,228	2,438,616	8,817,992	Yes
	MAHUBE COMMUNITY COUNCIL	2,394,860	3,048,957	---	5,443,817	Yes
	METRO AREA AGENCY ON AGING	Report not received in time for this publication.				
	MIGRANT HEALTH SERVICE, INC	1,981,758	157,668	36,076	2,175,502	Yes
	MLFCCA MN PROVIDER NUTRITION	Report not received in time for this publication.				
	MN CHILD CARE RESOURCE REFERRAL INC	Report not filed within single audit deadline.				
	MN INSTITUTE OF PUBLIC HEALTH	1,946,867	663,775	24,059	2,634,701	Yes
	MN LICENSED FAMILY CHILD CARE ASSN	---	3,269,520	---	3,269,520	Yes
	MN VALLEY ACTION COUNCIL	2,528,291	7,214,108	1,334,333	11,076,732	Yes
	MPLS AMERICAN INDIAN CENTER	1,037,346	253,115	124,201	1,414,662	Yes
	MPLS MED RESEARCH FOUNDATION	7,035,392	23,804	2,930,853	9,990,049	Yes
	NW COMM ACTION INC	1,498,337	1,553,998	---	3,052,335	Yes
	OTTERTAIL-WADENA COMM ACT CNCL	1,211,844	1,419,769	24,821	2,656,434	Yes
	PACER CENTER	4,886,822	666,630	231,220	5,784,672	Yes
	PARENTS IN COMMUNITY ACTION INC	12,859,279	829,720	108,655	13,797,654	Yes
	PERSPECTIVES INC	567,787	154,040	1,066,157	1,787,984	Yes
	PRAIRIE FIVE COMM ACT CNL	1,208,768	1,988,076	289,811	3,486,655	Yes
	PRIME PROVIDERS INC	Report not filed within single audit deadline.				
	PROVIDERS CHOICE INC	Report not filed within single audit deadline.				
	RAMSEY ACTION PROGRAMS	9,765,920	11,815,950	1,900,272	23,482,142	Yes
	REACH-UP INCORPORATED	3,667,225	71,872	---	3,739,097	Yes
	RESOURCES FOR CHILD CARING INC	Report not filed within single audit deadline.				
	RURAL MN CEP INC	Report not received in time for this publication.				
	SCOPE RESOURCES CENTER INC	Report not received in time for this publication.				

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Exhibit 3
(Continued)

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	SCOTT CARVER DAKOTA COMM ACT AGENC	1,840,257	3,701,236	850,655	6,392,148	Yes
	SE MN INITIATIVE FUND	Report not filed within single audit deadline.				
	SECOND HARVEST FOOD BANK	Report not filed within single audit deadline.				
	SEMCAC INC	1,838,747	5,491,598	896,741	8,227,086	Yes
	ST THOMAS UNIVERSITY	Report not received in time for this publication.				
	SW MN OPPORTUNITY CNL	1,017,553	2,322,513	70,227	3,410,293	Yes
	SW MN PIC	7,462	1,668,187	1,500,205	3,175,854	Yes
	THE BRIDGE FOR RUNAWAY YOUTH, INC	450,787	7,864	180,843	639,494	Yes
	THE EVERGREEN HOUSE	308,429	214,514	---	522,943	Yes
	THREE RIVERS COMM ACT PROG	1,153,496	1,920,529	63,623	3,137,648	Yes
	TRI-COUNTY ACTION PROGRAMS	---	4,381,670	21,002	4,402,672	Yes
	TRI-COUNTY COMM ACTION PROGRAM	2,222,991	686,482	---	2,909,473	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	7,305,578	3,447,569	544,750	11,297,897	Yes
	WEST CENTRAL MIGRANTS	---	510,122	---	510,122	Yes
	WEST CENTRAL MN COMM ACTION INC	1,381,532	4,804,263	---	6,185,795	Yes
	WESTERN COMMUNITY ACTION INC	1,280,294	3,019,694	471,761	4,771,749	Yes
	WORKFORCE DEVELOPMENT, INC.	---	2,971,475	2,701,635	5,673,110	Yes
	WRIGHT COUNTY COMMUNITY ACTION INC	1,363,632	2,013,912	74,200	3,451,744	Yes
	TOTAL	90,952,714	124,472,240	35,622,151	251,047,105	
OTHER GOVERNMENTAL AGENCIES						
	CARLTON COOK LAKE ST LOUIS CO HL BD	---	935,017	---	935,017	Yes
	COUNTRYSIDE PUBLIC HEALTH SERVICE	---	355,475	15,836	371,311	Yes
	DULUTH AIRPORT AUTHORITY	---	3,644,112	---	3,644,112	Yes
	DULUTH TRANSIT AUTHORITY	2,113,833	645	---	2,114,478	Yes
	HUMAN SERV OF FARIBAULT & MARTIN CO	---	1,246,347	---	1,246,347	Yes
	LINCOLN LYON MURRAY HUMAN SERVICES	---	1,280,071	---	1,280,071	Yes
	MEEKER-MCLEOD-SIBLEY CHS	26,000	442,542	---	468,542	Yes
	METRO AIRPORTS COMMISSION	---	37,649,135	---	37,649,135	Yes
	MPLS PARK & RECREATION BD	62,540	253,868	116,137	432,545	Yes
	MPLS YOUTH COORDINATING BD	---	297,543	604,816	902,359	Yes
	MULTI-COUNTY NURSING SERVICE	---	321,315	---	321,315	Yes
	NE MN OFFICE OF JOB TRAINING	Report not received in time for this publication.				
	PACT 4 FAMILIES COLLABORATIVE	1,103,713	181,787	---	1,285,500	Yes
	QUIN COUNTY COMM HEALTH SERVICE	---	315,073	---	315,073	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)						
	SOUTHWEST METRO TRANSIT COMMISSION	---	1,715,144	---	1,715,144	Yes
	SPRING LAKE TOWNSHIP	---	1,263,000	---	1,263,000	Yes
	STEARNS-BENTON EMPLOYMENT TRNG CNC	---	1,303,216	286,476	1,589,692	Yes
	UNIVERSITY OF MINNESOTA	Report not received in time for this publication.				
	WESTERN LAKE SUPERIOR SANITARY DIST	---	16,635,494	18,228	16,653,722	Yes
	TOTAL	3,306,086	67,839,784	1,041,493	72,187,363	
REGIONAL DEVELOPMENT COMMISSIONS						
	ARROWHEAD REG DEVELOP COMM	2,487,155	2,442,479	---	4,929,634	Yes
	EAST CENTRAL REG DEVELOP COMM	58,454	578,616	1,791	638,861	Yes
	HEADWATERS REG DEVELOP COMM	2,526,557	405,767	---	2,932,324	Yes
	METROPOLITAN COUNCIL	186,957,249	75,684,715	---	262,641,964	Yes
	MID-MINNESOTA DEVELOPMENT COMM	716,231	1,575,128	---	2,291,359	Yes
	NW REG DEVELOP COMM	2,559,447	650,124	---	3,209,571	Yes
	REGION 5 DEVELOP COMM	Report not received in time for this publication.				
	REGION NINE DEVELOPMENT COMMISSION	447,453	1,900,647	---	2,348,100	Yes
	SW REG DEVELOP COMM	84,136	1,283,845	---	1,367,981	Yes
	UPPER MN VALLEY REG DEVELOP COMM	765,142	2,057,043	---	2,822,185	Yes
	TOTAL	196,601,824	86,578,364	1,791	283,181,979	
SCHOOLS AND RELATED AGENCIES						
	AREA SPEC ED COOP - E. GRAND FORKS	---	849,056	---	849,056	Yes
	BEMIDJI INTERDISTRICT COUNCIL	---	1,424,014	---	1,424,014	Yes
	BENTON-STEARNS EDUCATION DISTRICT	---	1,649,876	66,444	1,716,320	Yes
	CARVER-SCOTT EDUCATIONAL COOP	Failed to report in compliance with Minnesota statutes.				
	COMMUNITY OF PEACE ACADEMY	---	357,061	---	357,061	Yes
	CROW RIVER SPECIAL ED COOP	---	707,199	---	707,199	Yes
	ECSU OF THE METRO TWIN CITIES AREA	---	3,073,727	---	3,073,727	Yes
	EDISON CHARTER SCHOOL	Failed to report in compliance with Minnesota statutes.				
	FERGUS FALLS SPEC ED COOP	---	833,965	---	833,965	Yes
	FOUR DIRECTIONS CHARTER SCHOOL	431,862	119,268	---	551,130	Yes
	FRESHWATER EDUCATION DISTRICT	---	1,985,003	60,076	2,045,079	Yes
	GOODHUE COUNTY EDUCATION DISTRICT	---	480,404	---	480,404	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	---	1,970,662	---	1,970,662	Yes
	HOPE COMMUNITY ACADEMY	Failed to report in compliance with Minnesota statutes.				
	INTERMEDIATE SCHOOL DISTRICT 287	---	2,104,136	729,199	2,833,335	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)						
	INTERMEDIATE SCHOOL DISTRICT 917	---	849,215	96,045	945,260	Yes
	ISD 0001 AITKIN	---	483,843	28,919	512,762	Yes
	ISD 0002 HILL CITY	---	704,135	---	704,135	Yes
	ISD 0004 MCGREGOR	124,600	617,953	81,472	824,025	Yes
	ISD 0011 ANOKA-HENNEPIN	168,571	12,213,012	174,131	12,555,714	Yes
	ISD 0012 CENTENNIAL	16,583	1,740,030	15,960	1,772,573	Yes
	ISD 0013 COLUMBIA HEIGHTS	197,379	1,389,486	21,055	1,607,920	Yes
	ISD 0014 FRIDLEY	68,392	1,061,292	---	1,129,684	Yes
	ISD 0015 ST FRANCIS	---	1,714,077	16,050	1,730,127	Yes
	ISD 0016 SPRING LAKE PARK	110,560	1,398,905	---	1,509,465	Yes
	ISD 0022 DETROIT LAKES	59,900	1,736,023	---	1,795,923	Yes
	ISD 0023 FRAZEE	15,614	952,068	---	967,682	Yes
	ISD 0025 PINE POINT	467,662	197,207	---	664,869	Yes
	ISD 0031 BEMIDJI	265,496	3,380,643	---	3,646,139	Yes
	ISD 0032 BLACKDUCK	48,150	333,612	---	381,762	Yes
	ISD 0036 KELLIHER	132,351	318,671	---	451,022	Yes
	ISD 0038 RED LAKE	5,828,035	1,352,723	14,000	7,194,758	Yes
	ISD 0047 SAUK RAPIDS	---	696,431	437,617	1,134,048	Yes
	ISD 0051 FOLEY	---	558,264	102,785	661,049	Yes
	ISD 0077 MANKATO	---	2,954,977	---	2,954,977	Yes
	ISD 0084 SLEEPY EYE	---	386,803	---	386,803	Yes
	ISD 0088 NEW ULM	---	575,438	24,562	600,000	Yes
	ISD 0091 BARNUM	121,514	296,960	---	418,474	Yes
	ISD 0093 CARLTON	134,218	305,170	---	439,388	Yes
	ISD 0094 CLOQUET	636,274	2,282,559	---	2,918,833	Yes
	ISD 0110 WACONIA	---	302,446	---	302,446	Yes
	ISD 0112 CHASKA	---	1,780,186	20,781	1,800,967	Yes
	ISD 0113 WALKER-HACKENSACK-AKELEY	349,733	623,827	---	973,560	Yes
	ISD 0115 CASS LAKE	1,676,629	1,243,439	4,517	2,924,585	Yes
	ISD 0116 PILLAGER	---	310,806	---	310,806	Yes
	ISD 0118 REMER	128,908	565,694	88,046	782,648	Yes
	ISD 0129 MONTEVIDEO	---	821,850	107,000	928,850	Yes
	ISD 0138 NORTH BRANCH	---	957,885	---	957,885	Yes
	ISD 0152 MOORHEAD	---	3,163,610	---	3,163,610	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 0162 BAGLEY	175,508	659,916	---	835,424	Yes
	ISD 0166 COOK COUNTY	123,055	132,874	161,069	416,998	Yes
	ISD 0177 WINDOM	---	455,689	---	455,689	Yes
	ISD 0181 BRAINERD	74,986	4,145,423	---	4,220,409	Yes
	ISD 0182 CROSBY	---	597,962	---	597,962	Yes
	ISD 0186 PEQUOT LAKES	---	389,502	---	389,502	Yes
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	---	2,904,911	113,203	3,018,114	Yes
	ISD 0192 FARMINGTON	---	999,214	---	999,214	Yes
	ISD 0194 LAKEVILLE	---	1,845,858	56,448	1,902,306	Yes
	ISD 0196 ROSEMOUNT	603,640	5,875,889	---	6,479,529	Yes
	ISD 0197 WEST ST PAUL	---	1,783,270	62,465	1,845,735	Yes
	ISD 0199 INVER GROVE HEIGHTS	---	1,435,472	---	1,435,472	Yes
	ISD 0200 HASTINGS	Failed to report in compliance with Minnesota statutes.				
	ISD 0206 ALEXANDRIA	---	1,918,576	---	1,918,576	Yes
	ISD 0241 ALBERT LEA	284,858	1,880,609	20,927	2,186,394	Yes
	ISD 0256 RED WING	21,460	938,279	---	959,739	Yes
	ISD 0270 HOPKINS	---	2,475,960	21,849	2,497,809	Yes
	ISD 0271 BLOOMINGTON	20,231	3,451,179	36,798	3,508,208	Yes
	ISD 0272 EDEN PRAIRIE	---	2,238,668	36,079	2,274,747	Yes
	ISD 0273 EDINA	---	1,172,783	38,547	1,211,330	Yes
	ISD 0276 MINNETONKA	---	1,520,174	11,458	1,531,632	Yes
	ISD 0277 WESTONKA	---	689,618	38,616	728,234	Yes
	ISD 0278 ORONO	---	385,386	5,037	390,423	Yes
	ISD 0279 OSSEO	256,600	6,392,474	48,847	6,697,921	Yes
	ISD 0280 RICHFIELD	---	1,994,808	16,046	2,010,854	Yes
	ISD 0281 ROBBINSDALE	39,514	4,854,229	51,650	4,945,393	Yes
	ISD 0283 ST LOUIS PARK	Failed to report in compliance with Minnesota statutes.				
	ISD 0284 WAYZATA	---	1,707,245	---	1,707,245	Yes
	ISD 0286 BROOKLYN CENTER	---	776,313	---	776,313	Yes
	ISD 0300 LA CRESCENT	---	338,206	---	338,206	Yes
	ISD 0306 LAPORTE	1,659	602,423	---	604,082	Yes
	ISD 0309 PARK RAPIDS	---	865,876	520,335	1,386,211	Yes
	ISD 0316 COLERAINE	47,049	649,699	3,057	699,805	Yes
	ISD 0317 DEER RIVER	580,888	798,202	---	1,379,090	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 0318 GRAND RAPIDS	61,163	2,327,448	183,556	2,572,167	Yes
	ISD 0319 NASHWAUK-KEEWATIN	---	307,135	---	307,135	Yes
	ISD 0332 MORA	20,655	659,798	---	680,453	Yes
	ISD 0333 OGILVIE	4,786	338,234	---	343,020	Yes
	ISD 0345 NEW LONDON-SPICER	---	394,868	146,521	541,389	Yes
	ISD 0347 WILLMAR	---	2,282,733	---	2,282,733	Yes
	ISD 0361 INTERNATIONAL FALLS	38,569	768,017	---	806,586	Yes
	ISD 0381 LAKE SUPERIOR	163,167	592,428	---	755,595	Yes
	ISD 0394 MONTGOMERY-LONSDALE	---	394,608	---	394,608	Yes
	ISD 0413 MARSHALL	---	1,169,575	---	1,169,575	Yes
	ISD 0423 HUTCHINSON	---	533,090	135,688	668,778	Yes
	ISD 0432 MAHNOMEN	1,338,871	541,990	---	1,880,861	Yes
	ISD 0435 WAUBUN	708,895	549,670	5,151	1,263,716	Yes
	ISD 0463 EDEN VALLEY	---	329,413	---	329,413	Yes
	ISD 0465 LITCHFIELD	---	506,399	62,461	568,860	Yes
	ISD 0466 DASSEL-COKATO	92,431	700,218	35,971	828,620	Yes
	ISD 0473 ISLE	---	362,680	---	362,680	Yes
	ISD 0477 PRINCETON	---	622,827	193,146	815,973	Yes
	ISD 0480 ONAMIA	119,212	582,109	---	701,321	Yes
	ISD 0482 LITTLE FALLS	Failed to report in compliance with Minnesota statutes.				
	ISD 0484 PIERZ	---	593,549	---	593,549	Yes
	ISD 0492 AUSTIN	---	1,804,348	---	1,804,348	Yes
	ISD 0500 SOUTHLAND	---	420,249	---	420,249	Yes
	ISD 0508 ST PETER	---	582,930	---	582,930	Yes
	ISD 0518 WORTHINGTON	---	1,459,352	---	1,459,352	Yes
	ISD 0535 ROCHESTER	429,598	5,615,409	---	6,045,007	Yes
	ISD 0544 FERGUS FALLS	---	760,249	---	760,249	Yes
	ISD 0548 PELICAN RAPIDS	---	394,093	---	394,093	Yes
	ISD 0549 PERHAM	---	596,150	---	596,150	Yes
	ISD 0564 THIEF RIVER FALLS	14,820	1,080,775	---	1,095,595	Yes
	ISD 0578 PINE CITY	---	695,177	---	695,177	Yes
	ISD 0592 CLIMAX	375,801	202,456	---	578,257	Yes
	ISD 0593 CROOKSTON	100,095	811,009	8,845	919,949	Yes
	ISD 0595 EAST GRAND FORKS	21,642	761,135	91,071	873,848	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 0599 FERTILE-BELTRAMI	615	1,563,088	---	1,563,703	Yes
	ISD 0601 FOSSTON	11,766	505,397	---	517,163	Yes
	ISD 0621 MOUNDS VIEW	27,053	3,520,610	110,433	3,658,096	Yes
	ISD 0622 NORTH ST PAUL-MAPLEWOOD-OAK	---	4,215,774	15,501	4,231,275	Yes
	ISD 0623 ROSEVILLE	---	1,943,434	20,779	1,964,213	Yes
	ISD 0624 WHITE BEAR LAKE	---	2,554,044	67,496	2,621,540	Yes
	ISD 0625 ST PAUL	Failed to report in compliance with Minnesota statutes.				
	ISD 0656 FARIBAULT	---	1,802,044	---	1,802,044	Yes
	ISD 0659 NORTHFIELD	---	1,306,866	---	1,306,866	Yes
	ISD 0682 ROSEAU	---	422,527	---	422,527	Yes
	ISD 0690 WARROAD	476,709	519,813	8,960	1,005,482	Yes
	ISD 0700 HERMANTOWN	---	380,705	---	380,705	Yes
	ISD 0701 HIBBING	73,082	1,295,042	---	1,368,124	Yes
	ISD 0704 PROCTOR	---	584,928	---	584,928	Yes
	ISD 0706 VIRGINIA	15,291	1,561,256	2,838	1,579,385	Yes
	ISD 0707 NETT LAKE	338,722	161,472	18,102	518,296	Yes
	ISD 0709 DULUTH	1,813,797	7,318,566	163,685	9,296,048	Yes
	ISD 0712 MOUNTAIN IRON-BUHL	191,154	82,765	29,539	303,458	Yes
	ISD 0717 JORDAN	---	333,960	91,601	425,561	Yes
	ISD 0719 PRIOR LAKE	---	755,950	---	755,950	Yes
	ISD 0720 SHAKOPEE	27,200	697,993	413,956	1,139,149	Yes
	ISD 0721 NEW PRAGUE	---	447,857	---	447,857	Yes
	ISD 0727 BIG LAKE	---	421,972	---	421,972	Yes
	ISD 0728 ELK RIVER	---	2,331,226	---	2,331,226	Yes
	ISD 0739 KIMBALL	---	288,940	108,731	397,671	Yes
	ISD 0740 MELROSE	---	571,347	---	571,347	Yes
	ISD 0741 PAYNESVILLE	---	485,510	---	485,510	Yes
	ISD 0742 ST CLOUD	945,788	5,071,273	---	6,017,061	Yes
	ISD 0743 SAUK CENTRE	---	423,195	---	423,195	Yes
	ISD 0745 ALBANY	---	418,844	34,508	453,352	Yes
	ISD 0748 SARTELL	---	337,733	106,372	444,105	Yes
	ISD 0750 ROCORI AREA SCHOOLS	---	441,097	132,455	573,552	Yes
	ISD 0756 BLOOMING PRAIRIE	---	304,271	---	304,271	Yes
	ISD 0761 OWATONNA	---	1,711,166	---	1,711,166	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 0777 BENSON	---	291,776	40,000	331,776	Yes
	ISD 0786 BERTHA-HEWITT	---	407,469	1,898	409,367	Yes
	ISD 0803 WHEATON	234,620	142,540	---	377,160	Yes
	ISD 0820 SEBEKA	---	316,756	---	316,756	Yes
	ISD 0821 MENAHGA	---	395,787	---	395,787	Yes
	ISD 0829 WASECA	---	1,313,103	---	1,313,103	Yes
	ISD 0831 FOREST LAKE	---	2,221,827	45,351	2,267,178	Yes
	ISD 0832 MAHTOMEDI	---	562,526	9,727	572,253	Yes
	ISD 0833 SO WASHINGTON COUNTY	Failed to report in compliance with Minnesota statutes.				
	ISD 0834 STILLWATER	---	2,091,097	40,927	2,132,024	Yes
	ISD 0837 MADELIA	---	403,884	---	403,884	Yes
	ISD 0840 ST JAMES	---	674,149	---	674,149	Yes
	ISD 0846 BRECKENRIDGE	---	409,686	---	409,686	Yes
	ISD 0858 ST CHARLES	---	328,740	---	328,740	Yes
	ISD 0861 WINONA	---	1,157,848	---	1,157,848	Yes
	ISD 0876 ANNANDALE	---	394,820	44,549	439,369	Yes
	ISD 0877 BUFFALO	---	1,332,401	---	1,332,401	Yes
	ISD 0879 DELANO	---	291,918	75,941	367,859	Yes
	ISD 0882 MONTICELLO	---	1,669,879	33,151	1,703,030	Yes
	ISD 0883 ROCKFORD	---	690,348	---	690,348	Yes
	ISD 0885 ST MICHAEL-ALBERTVILLE	---	341,510	---	341,510	Yes
	ISD 0891 CANBY	---	330,165	---	330,165	Yes
	ISD 0911 CAMBRIDGE	---	2,391,264	---	2,391,264	Yes
	ISD 0912 MILACA	---	693,597	---	693,597	Yes
	ISD 2125 DODGE CENTER	---	317,153	---	317,153	Yes
	ISD 2134 UNITED SOUTH CENTRAL	---	430,813	5,379	436,192	Yes
	ISD 2135 MAPLE RIVER	---	387,161	---	387,161	Yes
	ISD 2137 KINGSLAND	---	320,736	---	320,736	Yes
	ISD 2142 ST LOUIS COUNTY	213,381	1,325,623	368,121	1,907,125	Yes
	ISD 2143 WATERVILLE-ELYSIAN-MORRISTOW	---	346,008	152,586	498,594	Yes
	ISD 2144 CHISAGO LAKES	---	652,177	---	652,177	Yes
	ISD 2149 MINNEWASKA	---	656,258	---	656,258	Yes
	ISD 2154 EVELETH-GILBERT	---	485,777	171,369	657,146	Yes
	ISD 2155 WADENA-DEER CREEK	---	622,588	---	622,588	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 2164 DILWORTH-GLYNDON-FELTON	---	336,174	98,671	434,845	Yes
	ISD 2165 HINCKLEY-FINLAYSON	113,219	477,496	---	590,715	Yes
	ISD 2169 MURRAY COUNTY	---	315,375	55,182	370,557	Yes
	ISD 2170 STAPLES-MOTLEY	---	915,852	40,106	955,958	Yes
	ISD 2174 PINE RIVER - BACKUS	---	623,675	---	623,675	Yes
	ISD 2180 MACCRAY	---	260,477	47,614	308,091	Yes
	ISD 2184 LUVERNE	---	443,529	96,701	540,230	Yes
	ISD 2190 YELLOW MEDICINE EAST	39,189	354,976	60,770	454,935	Yes
	ISD 2198 FILLMORE CENTRAL	---	340,398	---	340,398	Yes
	ISD 2310 SIBLEY EAST	---	387,086	---	387,086	Yes
	ISD 2342 WEST CENTRAL AREA SCHOOLS	---	524,246	4,065	528,311	Yes
	ISD 2358 TRI-COUNTY (KARLSTAD-STRANDQ	---	319,575	---	319,575	Yes
	ISD 2364 BELGRADE-BROOTEN-ELROSA	---	344,947	43,227	388,174	Yes
	ISD 2365 GIBBON-FAIRFAX-WINTHROP	---	385,608	38,257	423,865	Yes
	ISD 2396 A.C.G.C.	---	501,306	---	501,306	Yes
	ISD 2397 LESUEUR-HENDERSON	---	415,263	---	415,263	Yes
	ISD 2448 MARTIN COUNTY WEST	---	344,316	---	344,316	Yes
	ISD 2534 BIRD ISLAND	---	335,824	72,750	408,574	Yes
	ISD 2580 ASKOV-SANDSTONE	39,180	533,785	---	572,965	Yes
	ISD 2689 PIPESTONE-JASPER	9,880	543,242	76,464	629,586	Yes
	ISD 2711 MESABI EAST SCHOOLS	---	384,934	90,988	475,922	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	---	625,065	---	625,065	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	---	617,495	---	617,495	Yes
	ISD 2835 JANESVILLE-WALDORF	---	413,259	---	413,259	Yes
	ISD 2853 LAC QUI PARLE VALLEY	4,256	557,570	115,991	677,817	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	670,979	---	670,979	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	---	500,750	---	500,750	Yes
	ISD 2890 RENVILLE COUNTY WEST	---	467,144	54,187	521,331	Yes
	ISD 2895 JACKSON COUNTY CENTRAL	---	514,339	20,094	534,433	Yes
	ISD 2897 REDWOOD FALLS	110,828	452,165	71,000	633,993	Yes
	LAKES COUNTRY SERVICE COOP	---	748,038	---	748,038	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	1,401,522	22,842	1,424,364	Yes
	MEXICA MULTICULTURAL EDUC	Failed to report in compliance with Minnesota statutes.				
	MID STATE EDUCATION DISTRICT	---	990,134	---	990,134	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)						
	MIDWEST SPECIAL ED COOP	---	423,581	---	423,581	Yes
	MN RIVER VALLEY ED DISTRICT	---	478,479	---	478,479	Yes
	MN VALLEY COOPERATIVE	---	375,873	---	375,873	Yes
	MN VALLEY EDUCATION DISTRICT	---	998,689	---	998,689	Yes
	NE SERVICE COOP	---	501,108	---	501,108	Yes
	NEW VISIONS SCHOOL	Failed to report in compliance with Minnesota statutes.				
	NORTH CENTRAL SERVICE COOP	---	855,199	---	855,199	Yes
	NORTHERN LAKES SP ED COOP	---	500,172	---	500,172	Yes
	NW SERVICE COOP	695,025	156,369	---	851,394	Yes
	RIVER BEND EDUCATION DISTRICT	---	1,006,197	---	1,006,197	Yes
	ROOT RIVER EDUCATION DISTRICT	---	671,819	---	671,819	Yes
	SOUTH CENTRAL SERVICE COOP	350,000	602,496	---	952,496	Yes
	SOUTHERN PLAINS ED COOP	Failed to report in compliance with Minnesota statutes.				
	SSD 1 MINNEAPOLIS	6,658,011	46,225,692	462,998	53,346,701	Yes
	SSD 6 SOUTH ST PAUL	---	1,452,953	---	1,452,953	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	1,028,496	---	1,028,496	Yes
	SW & WEST CENTRAL SERVICE COOP	584,392	4,872,842	---	5,457,234	Yes
	TIES ESV REGION VII	Failed to report in compliance with Minnesota statutes.				
	WEST CENTRAL EDUCATION DISTRICT	---	795,690	---	795,690	Yes
	ZUMBRO EDUCATION DISTRICT	---	942,689	---	942,689	Yes
	TOTAL	<u>29,674,742</u>	<u>298,553,356</u>	<u>7,979,362</u>	<u>336,207,460</u>	
TRIBAL GOVERNMENTS						
	BOIS FORTE RES BUS COMM	9,858,666	506,270	64,380	10,429,316	Yes
	FOND DU LAC RESERVATION	28,786,940	889,201	106,697	29,782,838	Yes
	GRAND PORTAGE RESERVATION	2,851,935	190,742	14,061	3,056,738	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not filed within single audit deadline.				
	LOWER SIOUX COMM COUNCIL	1,071,103	67,124	---	1,138,227	Yes
	MILLE LACS BAND OF CHIPPEWA INDIANS	Report not filed within single audit deadline.				
	RED LAKE BAND OF CHIPPEWA INDIANS	Report not filed within single audit deadline.				
	TOTAL	<u>42,568,644</u>	<u>1,653,337</u>	<u>185,138</u>	<u>44,407,119</u>	
		<u>458,547,507</u>	<u>1,055,649,091</u>	<u>52,461,691</u>	<u>1,566,658,289</u>	

EXHIBIT 4

EXPENDITURES OF FEDERAL AWARDS BY ADMINISTERING AGENCY

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

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Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002

Exhibit 4

<u>Adminstering Agency</u>	<u>Total</u>
ACADEMY FOR EDUCATIONAL DEVELOPMENT	21,072
ALLEGHENY HEALTH EDUC & RESEARCH FDN	4,950
AMERICAN HEALTH FOUNDATION	81,043
AMERICAN INDIAN OIC	20,386
ANOKA COUNTY	11,173,677
ARROWHEAD REG DEVELOP COMM	197,534
BEMIDJI INTERDISTRICT COUNCIL	529,295
BENTON COUNTY	3,196
BENTON-STEARNES EDUCATION DISTRICT	887,960
BROWN COUNTY	113,732
BROWN-NICOLLET CHS	27,071
CARLTON COOK LAKE ST LOUIS CO HL BD	926,117
CARVER-SCOTT EDUCATIONAL COOP	20,781
CASS COUNTY	213,617
CATHOLIC CHARITIES -ST PAUL MPLS	187,953
CENTRAL COMMUNITY HOUSING TRUST	174,543
CENTRAL LAKES EDUCATION DISTRICT	6,634
CENTRAL MN COUNCIL ON AGING	44,534
CITY OF BLUE EARTH	8,771
CITY OF COKATO	67,349
CITY OF COON RAPIDS	68,823
CITY OF DULUTH	1,233,774
CITY OF EAGLE LAKE	5,002
CITY OF LAKE CRYSTAL	4,365
CITY OF MINNEAPOLIS	2,217,861
CITY OF SOUTH HAVEN	5,834
CITY OF ST PAUL	1,281,048
CITY OF WATERVILLE	13,474
CLAY WILKIN CHS	11,655
COOK COUNTY	109,089
CROW RIVER SPECIAL ED COOP	172,281
DAKOTA COUNTY	453,671
DODGE COUNTY	65,578
EAST CENTRAL REG DEVELOP COMM	6,054
FAMILY HOUSING FUND	200,000
FARIBAULT COUNTY HRA	222,559

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(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
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<u>Adminstering Agency</u>	<u>Total</u>
FERGUS FALLS SPEC ED COOP	4,065
FILLMORE COUNTY	85,083
FOND DU LAC RESERVATION	17,823
FREEBORN COUNTY	314,622
FRESHWATER EDUCATION DISTRICT	47,524
FRONTIER SCIENCE FOUNDATION	175,568
GOODHUE COUNTY	206,428
GREAT LAKES INDIAN FISH & W COMM	57,303
GREAT LAKES NATIONAL PROGRAM OFFICE	18,228
GREATER MPLS COUNCIL OF CHURCHES	28,932
HEADWATERS REG DEVELOP COMM	15,044
HENNEPIN COUNTY	3,287,854
HENNEPIN SCOTT CARVER SDA 9	376,146
HOUSTON COUNTY	76,970
HUMAN SERV OF FARIBAULT & MARTIN CO	231,446
INTERMEDIATE SCHOOL DISTRICT 287	263,838
INTERMEDIATE SCHOOL DISTRICT 917	185,697
IOWA STATE UNIVERSITY	9,277
ISD 0014 FRIDLEY	48,418
ISD 0129 MONTEVIDEO	8,845
ISD 0181 BRAINERD	23,399
ISD 0280 RICHFIELD	25,043
ISD 0466 DASSEL-COKATO	22,842
ISD 0564 THIEF RIVER FALLS	91,071
ISD 0621 MOUNDS VIEW	45,867
ISD 0625 ST PAUL	588,134
ISD 0706 VIRGINIA	603,177
ISD 0829 WASECA	152,586
ISD 0833 SO WASHINGTON COUNTY	30,145
ISD 0861 WINONA	15,000
ISD 2142 ST LOUIS COUNTY	18,102
ISD 2170 STAPLES-MOTLEY	30,163
ITASCA COUNTY	183,556
JACKSON COUNTY	10,096
KANABEC PINE CHS	360,631
KANDIYOHI COUNTY	3,798

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

<u>Adminstering Agency</u>	<u>Total</u>
KANDIYOHI COUNTY HRA	1,065,243
LAKES & PINES COMM ACT COUNCIL	12,103
LAKES COUNTRY SERVICE COOP	98,671
LE SEUER CO HRA	203,421
LE SUEUR COUNTY	90,475
LINCOLN LYON MURRAY HUMAN SERVICES	1,500,205
LUTHERAN IMMIGRATION/REFUGEE SRVCS	682,251
MASSACHUSETTS GENERAL	24,747
MAYO CLINIC FOUNDATION	2,375
MCLEOD COUNTY	4,559
MCLEOD COUNTY HRA	353,220
MEDSTAR RESEARCH INSTITUTE	71,661
MEEKER COUNTY HRA	208,773
MEEKER-MCLEOD-SIBLEY CHS	39,983
MEEKER-WRIGHT SPECIAL ED COOP	217,350
METRO AREA AGENCY ON AGING	2,376,900
METROPOLITAN COUNCIL	206,260
MID STATE COMMUNITY HEALTH SERVICE	51,601
MID STATE EDUCATION DISTRICT	45,276
MID-AMERICA ARTS ALLIANCE	1,705
MID-MINNESOTA AREA AGENCY ON AGING	1,441
MIGIZI COMMUNICATIONS INC	20,000
MILLE LACS BAND OF CHIPPEWA INDIANS	5,200
MN - CENTER FOR CRIME VICTIM SERVICES	64,633
MN - DEPARTMENT OF AGRICULTURE	129,741
MN - DEPARTMENT OF CHILDREN FAMILIES AND LEARNING	401,688,315
MN - DEPARTMENT OF COMMERCE	860,172
MN - DEPARTMENT OF CORRECTIONS	894,851
MN - DEPARTMENT OF ECONOMIC SECURITY	80,215,919
MN - DEPARTMENT OF FINANCE	3,262,469
MN - DEPARTMENT OF HEALTH	24,596,768
MN - DEPARTMENT OF HUMAN SERVICES	246,852,700
MN - DEPARTMENT OF NATURAL RESOURCES	1,427,533
MN - DEPARTMENT OF PUBLIC SAFETY	22,619,637
MN - DEPARTMENT OF PUBLIC SERVICE	66,910
MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT	27,165,840

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

<u>Adminstering Agency</u>	<u>Total</u>
MN - DEPARTMENT OF TRANSPORTATION	109,019,749
MN - HISTORICAL SOCIETY	20,000
MN - HOUSING FINANCE AGENCY	2,326,226
MN - MINNESOTA PLANNING	228,191
MN - POLLUTION CONTROL AGENCY	479,157
MN - PUBLIC FACILITIES AUTHORITY	133,463,357
MN - PUBLIC UTILITIES COMMISSION	3,794
MN - STATE COLLEGES AND UNIVERSITIES	263,129
MN CHIPPEWA TRIBE	54,673
MN HOUSING PARTNERSHIP	35,257
MN RIVER VALLEY ED DISTRICT	115,991
MN RIVER VALLEY SPEC ED COOP	559,744
MN TRANSITIONS CHARTER SCHOOL	47,032
MN VISITING NURSE ASSOCIATION	1,715
MOWER COUNTY	312,237
NAT'L SENIOR CITIZENS & RESEARCH CENTER	96,572
NE METRO INTERDISTRICT NO 916	78,335
NICOLLET COUNTY	159,159
NOBLES COUNTY	23,503
NORTH CENTRAL SERVICE COOP	54,319
NORTH COUNTRY CHS	79,562
NORTH COUNTRY VOCATIONAL CENTER	4,517
NORTH DAKOTA - DEPT OF EDUCATION	78,302
NORTH DAKOTA-DEPT OF HUMAN SERVICES	336,791
NORTHERN LAKES SP ED COOP	76,272
NORTHWEST HEALTH SCIENCES UNIVERSITY	92,507
NW PRIVATE INDUSTRY COUNCIL	287,492
NW REG DEVELOP COMM	150,436
NW TECHNICAL COLLEGE	29,913
OLMSTED COUNTY	802,532
PEOPLES COOP POWER ASSOC	2,494
PINE TO PRAIRIE VOCATIONAL CENTER	5,151
PLANNED PARENTHOOD OF MN & SD	55,619
PUBLIC HSG AGENCY OF ST PAUL	701,970
RAMSEY ACTION PROGRAMS	57,426
RAMSEY COUNTY	2,736,547

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

<u>Adminstering Agency</u>	<u>Total</u>
RED LAKE BAND OF CHIPPEWA INDIANS	14,000
REGION 5 AREA AGENCY ON AGING	21,063
REGION 5 DEVELOP COMM	26,346
REGION NINE DEVELOPMENT COMMISSION	12,531
REGIONS HOSPITAL	163,368
RENVILLE COUNTY	2,548
RICE COUNTY	303,863
RIVER BEND EDUCATION DISTRICT	38,257
RIVER BEND SPECIAL ED COOP	17,899
ROCK COUNTY	11,428
RUM RIVER SPECIAL EDUCATION COOPERATIVE	193,146
SE MN AREA AGY ON AGING	934,137
SEMCAC INC	11,247
SIBLEY COUNTY	76,439
SOUTH CENTRAL PIC	20,927
SOUTH CENTRAL SERVICE COOP	12,042
SOUTHWEST ONCOLOGY GROUP	1,114
ST CLOUD HRA	21,050
ST LOUIS COUNTY	611,922
STEARNS COUNTY	7,394
STEELE COUNTY	479,291
SW & WEST CENTRAL SERVICE COOP	801,596
SW MN AREA AGENCY ON AGING	338,074
SW MN HSG PARTNERSHIP	154,316
SW REG DEVELOP COMM	7,388
THREE RIVERS COMM ACT PROG	47,218
TRI-VALLEY OPPORTUNITY COUNCIL INC	30,774
TWIN STAR MEDICAL	65,354
U.S. - CORP FOR NATL AND COMM SERVICE	2,348,187
U.S. - DEPARTMENT OF AGRICULTURE	7,323,210
U.S. - DEPARTMENT OF COMMERCE	9,308,004
U.S. - DEPARTMENT OF DEFENSE	48,794
U.S. - DEPARTMENT OF EDUCATION	30,555,993
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES	97,392,161
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT	126,299,553
U.S. - DEPARTMENT OF INTERIOR	24,261,534

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(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

<u>Adminstering Agency</u>	<u>Total</u>
U.S. - DEPARTMENT OF JUSTICE	7,801,931
U.S. - DEPARTMENT OF LABOR	1,588,679
U.S. - DEPARTMENT OF TRANSPORTATION	147,591,947
U.S. - DEPARTMENT OF TREASURY	14,617
U.S. - ENVIRONMENTAL PROTECTION AGENCY	1,688,910
U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	130,804
U.S. - FEDERAL EMERGENCY MANAGEMENT AGENCY	621,363
U.S. - NATIONAL FOUNDATION OF ARTS & HUMANITIES	10,000
U.S. - NATIONAL SCIENCE FOUNDATION	1,561,820
UNITED CEREBRAL PALSY	6,523
UNITED WAY OF AMERICA	37,526
UNITED WAY-MPLS	6,300
UNIVERSITY OF CALIFORNIA - LOS ANGELES	73,806
UNIVERSITY OF CENTRAL FLORIDA	8,326
UNIVERSITY OF HOUSTON	59,253
UNIVERSITY OF ILLINOIS AT CHICAGO	28,206
UNIVERSITY OF MARYLAND	55,300
UNIVERSITY OF MICHIGAN STATE	18,047
UNIVERSITY OF MINNESOTA	3,743,725
UNIVERSITY OF NORTH CAROLINA	99,356
UNIVERSITY OF OREGON	8,427
UNIVERSITY OF TENNESSEE	30,898
UNIVERSITY OF TEXAS	253,132
UPPER MIDWEST COMMUNITY POLICING INST	7,409
UPPER MN VALLEY REG DEVELOP COMM	303,618
WABASHA COUNTY	75,177
WASECA COUNTY	128,094
WATONWAN COUNTY	66,158
WEST CENTRAL AREA AGENCY ON AGING	165,602
WEST CENTRAL EDUCATION DISTRICT	34,508
WEST METRO COORDINATED TRANS	11,203
WISCONSIN COULEE CAP	9,467
WRIGHT COUNTY	1,017
WRIGHT VOCATIONAL CENTER	1,572
YOUTHBUILD USA INC	40,817
Grand Total	<u><u>1,566,658,289</u></u>

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ACADEMY FOR EDUCATIONAL DEVELOPMENT					
PACER CENTER		Yes			
CFDA 84.327	21,072				
ALLEGHENY HEALTH EDUC & RESEARCH FDN					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.399	4,950				
AMERICAN HEALTH FOUNDATION					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.399	81,043				
AMERICAN INDIAN OIC					
BOIS FORTE RES BUS COMM		Yes			
CFDA 10.302	20,386				
ANOKA COUNTY					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 14.219	744,219				
CFDA 14.239	69,483				
CFDA 93.575	9,558,092				
	10,371,794				
CITY OF COLUMBIA HEIGHTS					
CFDA 83.534	3,322	Yes	Yes		
CFDA 14.239	70,000				
CFDA 14.218	394,980				
	468,302				
ISD 0011 ANOKA-HENNEPIN					
CFDA 17.250	124,581	Yes			
CFDA 84.278	49,550				
	174,131				
ISD 0015 ST FRANCIS					
CFDA 84.278	16,050	Yes	Yes		
LUTHERAN SOCIAL SERVICE OF MN					
CFDA 93.667	143,400	Yes			

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**Exhibit 4
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**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ARROWHEAD REG DEVELOP COMM					
CITY OF DULUTH CFDA 93.045	154,688	Yes	Yes		
FOND DU LAC RESERVATION CFDA 93.043	30,075	Yes	Yes		
KOOTASCA COMM ACTION INC CFDA 93.044	12,771	Yes			
BEMIDJI INTERDISTRICT COUNCIL					
ISD 0309 PARK RAPIDS CFDA 84.027	520,335	Yes	Yes		
ISD 0690 WARROAD CFDA 84.027	8,960	Yes	Yes		
BENTON COUNTY					
TRI-COUNTY ACTION PROGRAMS CFDA 93.994	3,196	Yes	Yes	Yes	
BENTON-STEARNES EDUCATION DISTRICT					
ISD 0047 SAUK RAPIDS CFDA 84.027 CFDA 84.048 CFDA 84.173	413,774 9,735 14,108 <u>437,617</u>	Yes	Yes	Yes	
ISD 0051 FOLEY CFDA 84.027 CFDA 84.048 CFDA 84.173	87,979 14,805 1 <u>102,785</u>	Yes	Yes	Yes	
ISD 0739 KIMBALL CFDA 84.027	108,731	Yes	Yes	Yes	
ISD 0748 SARTELL CFDA 84.027	106,372	Yes	Yes	Yes	

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0750 ROCORI AREA SCHOOLS CFDA 84.027	132,455	Yes	Yes	Yes	
BROWN COUNTY					
MN VALLEY ACTION COUNCIL CFDA 10.551 CFDA 93.558	8,442 105,290 <u>113,732</u>	Yes			
BROWN-NICOLLET CHS					
NICOLLET COUNTY CFDA 93.994	27,071	Yes	Yes		
CARLTON COOK LAKE ST LOUIS CO HL BD					
CARLTON COUNTY CFDA 10.557 CFDA 93.235 CFDA 93.558 CFDA 93.994	77,744 26,322 41,096 33,730 <u>178,892</u>	Yes	Yes	Yes	
COOK COUNTY CFDA 10.557 CFDA 93.283 CFDA 93.994	13,254 4,200 4,711 <u>22,165</u>	Yes	Yes		
LAKE COUNTY CFDA 10.557 CFDA 93.994	22,560 9,200 <u>31,760</u>	Yes	Yes		
ST LOUIS COUNTY CFDA 10.557 CFDA 93.994	462,792 230,508 <u>693,300</u>	Yes	Yes		
CARVER-SCOTT EDUCATIONAL COOP					
ISD 0112 CHASKA CFDA 84.048 CFDA 84.243 CFDA 84.278	6,952 1,141 12,688 <u>20,781</u>	Yes	Yes		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2002**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CASS COUNTY					
ISD 0118 REMER		Yes	Yes	Yes	
CFDA 10.665	88,046				
TODD COUNTY					
CFDA 93.283	4,200	Yes	Yes		
CFDA 93.994	35,727				
	39,927				
WADENA COUNTY					
CFDA 10.557	59,251	Yes	Yes		
CFDA 93.283	4,200				
CFDA 93.994	22,193				
	85,644				
CATHOLIC CHARITIES -ST PAUL MPLS					
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 93.566	187,953				
CENTRAL COMMUNITY HOUSING TRUST					
THE BRIDGE FOR RUNAWAY YOUTH, INC		Yes			
CFDA 14.235	174,543				
CENTRAL LAKES EDUCATION DISTRICT					
ISD 2364 BELGRADE-BROOTEN-ELROSA		Yes	Yes	Yes	
CFDA 84.048	5,634				
CFDA 84.048	1,000				
	6,634				
CENTRAL MN COUNCIL ON AGING					
SHERBURNE COUNTY		Yes	Yes		
CFDA 93.044	5,456				
WRIGHT COUNTY					
CFDA 93.044	39,078	Yes	Yes		
CITY OF BLUE EARTH					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	8,771				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF COKATO					
WRIGHT COUNTY COMMUNITY ACTION IN CFDA 14.228	67,349	Yes			
CITY OF COON RAPIDS					
ANOKA COUNTY COMM ACTION PROG INC CFDA 14.219	68,823	Yes			
CITY OF DULUTH					
DULUTH HRA CFDA 14.218	825,690	Yes		Yes	
CFDA 14.238	38,700				
CFDA 14.239	369,384				
	1,233,774				
CITY OF EAGLE LAKE					
MN VALLEY ACTION COUNCIL CFDA 14.228	5,002	Yes			
CITY OF LAKE CRYSTAL					
MN VALLEY ACTION COUNCIL CFDA 14.228	4,365	Yes			
CITY OF MINNEAPOLIS					
GOODWILL INDUSTRIES/EASTER SEALS CFDA 14.218	115,345	Yes			
HENNEPIN COUNTY					
CFDA 93.926	22,000	Yes			
CFDA 16.592	704,247				
	726,247				
LUTHERAN SOCIAL SERVICE OF MN					
CFDA 93.558	358,286	Yes			
MPLS AMERICAN INDIAN CENTER					
CFDA 14.218	112,998	Yes			
MPLS PARK & RECREATION BD					
CFDA 14.218	88,065	Yes			

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**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.596	28,072				
	<u>116,137</u>				
MPLS YOUTH COORDINATING BD		Yes			
CFDA 14.218	425,816				
CFDA 16.592	3,122				
CFDA 17.253	106,402				
CFDA 93.926	67,761				
	<u>603,101</u>				
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 14.218	108,655				
	<u>108,655</u>				
RAMSEY COUNTY		Yes	Yes	Yes	
CFDA 17.255	8,882				
CFDA 93.926	30,004				
	<u>38,886</u>				
SSD 1 MINNEAPOLIS		Yes			
CFDA 93.585	30,000				
CFDA 93.585	8,206				
	<u>38,206</u>				
CITY OF SOUTH HAVEN					
WRIGHT COUNTY COMMUNITY ACTION IN		Yes			
CFDA 14.228	5,834				
	<u>5,834</u>				
CITY OF ST PAUL					
AMHERST WILDER FOUNDATION		Yes			
CFDA 14.218	9,000				
	<u>9,000</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 14.239	300,000				
CFDA 14.231	22,000				
	<u>322,000</u>				
RAMSEY COUNTY		Yes	Yes	Yes	
CFDA 14.218	664,445				
CFDA 16.592	262,520				
CFDA 17.253	23,083				
	<u>950,048</u>				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF WATERVILLE					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	13,474				
CLAY WILKIN CHS					
WILKIN COUNTY		Yes	Yes		
CFDA 93.994	11,655				
COOK COUNTY					
ISD 0166 COOK COUNTY		Yes	Yes	Yes	
CFDA 10.665	109,089				
CROW RIVER SPECIAL ED COOP					
ISD 0423 HUTCHINSON		Yes	Yes		
CFDA 84.027	117,055				
CFDA 84.173	18,633				
	135,688				
ISD 2364 BELGRADE-BROOTEN-ELROSA		Yes	Yes	Yes	
CFDA 84.027	36,593				
DAKOTA COUNTY					
INTERMEDIATE SCHOOL DISTRICT 917		Yes	Yes		
CFDA 84.158	25,840				
CFDA 84.278	70,205				
	96,045				
ISD 0197 WEST ST PAUL		Yes	Yes		
CFDA 84.278	15,433				
SCOTT CARVER DAKOTA COMM ACT AGEN					
CFDA 14.235	342,193	Yes			
DODGE COUNTY					
WORKFORCE DEVELOPMENT, INC.		Yes	Yes	Yes	
CFDA 93.558	65,578				
EAST CENTRAL REG DEVELOP COMM					
ISANTI COUNTY		Yes	Yes		
CFDA 93.044	6,054				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FAMILY HOUSING FUND					
PERSPECTIVES INC		Yes			
CFDA 14.231	200,000				
FARIBAULT COUNTY HRA					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.855	1,295				
CFDA 14.871	221,264				
	222,559				
FERGUS FALLS SPEC ED COOP					
ISD 2342 WEST CENTRAL AREA SCHOOLS		Yes			
CFDA 84.027	4,065				
FILLMORE COUNTY					
WORKFORCE DEVELOPMENT, INC.		Yes	Yes	Yes	
CFDA 93.558	85,083				
FOND DU LAC RESERVATION					
ISD 0709 DULUTH		Yes	Yes		
CFDA 15.130	17,823				
FREEBORN COUNTY					
WORKFORCE DEVELOPMENT, INC.		Yes	Yes	Yes	
CFDA 93.558	314,622				
FRESHWATER EDUCATION DISTRICT					
ISD 0001 AITKIN		Yes	Yes		
CFDA 84.278	5,520				
ISD 0786 BERTHA-HEWITT		Yes	Yes	Yes	
CFDA 84.186	1,898				
ISD 2170 STAPLES-MOTLEY		Yes			
CFDA 84.027	23,435				
CFDA 84.048	9,882				
CFDA 84.278	6,789				
	40,106				

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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	
FRONTIER SCIENCE FOUNDATION					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.395	175,568				
GOODHUE COUNTY					
WORKFORCE DEVELOPMENT, INC.		Yes	Yes	Yes	
CFDA 93.558	206,428				
GREAT LAKES INDIAN FISH & W COMM					
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 15.039	57,303				
GREAT LAKES NATIONAL PROGRAM OFFICE					
WESTERN LAKE SUPERIOR SANITARY DIST		Yes			
CFDA 66.469	18,228				
GREATER MPLS COUNCIL OF CHURCHES					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 93.044	28,932				
HEADWATERS REG DEVELOP COMM					
CLEARWATER COUNTY		Yes	Yes		
CFDA 93.044	4,000				
HUBBARD COUNTY					
HUBBARD COUNTY		Yes	Yes		
CFDA 93.044	11,044				
HENNEPIN COUNTY					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.395	26,290				
CFDA 93.917	36,089				
CFDA 93.558	56,901				
	119,280				
CITY OF BLOOMINGTON					
CITY OF BLOOMINGTON		Yes			
CFDA 10.557	36,593				
CFDA 83.552	8,547				
	45,140				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF MINNEAPOLIS CFDA 16.588	123,898	Yes	Yes		
CITY OF PLYMOUTH CFDA 83.534	6,802	Yes			
CITY OF RICHFIELD CFDA 83.532 CFDA 14.218	4,991 271,721 276,712	Yes			
INTERMEDIATE SCHOOL DISTRICT 287 CFDA 84.278	729,199	Yes			
LIFETRACK RESOURCES CFDA 93.558	263,560	Yes			
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.558	488,417	Yes			
PERSPECTIVES INC CFDA 14.239 CFDA 14.218 CFDA 93.959	710,000 100,474 55,683 866,157	Yes			
RAMSEY COUNTY CFDA 93.924	12,249	Yes	Yes	Yes	
SSD 1 MINNEAPOLIS CFDA 93.558	69,964	Yes			
STEARNS-BENTON EMPLOYMENT TRNG CN CFDA 17.260	286,476	Yes	Yes		
HENNEPIN SCOTT CARVER SDA 9					
SCOTT COUNTY CFDA 17.253 CFDA 17.255	48,927 327,219 376,146	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	
HOUSTON COUNTY					
WORKFORCE DEVELOPMENT, INC. CFDA 93.558	76,970	Yes	Yes	Yes	
HUMAN SERV OF FARIBAULT & MARTIN CO					
MN VALLEY ACTION COUNCIL CFDA 10.551 CFDA 93.558	19,786 211,660 <u>231,446</u>	Yes			
INTERMEDIATE SCHOOL DISTRICT 287					
ISD 0270 HOPKINS CFDA 84.048	21,849	Yes	Yes		
ISD 0271 BLOOMINGTON CFDA 84.048	36,798	Yes	Yes		
ISD 0272 EDEN PRAIRIE CFDA 84.048 CFDA 84.278 CFDA 84.027	18,225 17,289 565 <u>36,079</u>	Yes	Yes		
ISD 0273 EDINA CFDA 84.048	13,504	Yes	Yes		
ISD 0276 MINNETONKA CFDA 84.048	11,458	Yes			
ISD 0277 WESTONKA CFDA 84.048 CFDA 84.278	7,199 31,417 <u>38,616</u>	Yes	Yes	Yes	
ISD 0278 ORONO CFDA 84.048	5,037	Yes	Yes		
ISD 0279 OSSEO CFDA 84.278 CFDA 84.027	28,682 20,165 <u>48,847</u>	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0281 ROBBINSDALE CFDA 84.038	51,650	Yes		Yes	
INTERMEDIATE SCHOOL DISTRICT 917					
ISD 0191 BURNSVILLE-EAGAN-SAVAGE CFDA 84.278	48,880	Yes			
CFDA 84.048	6,183				
CFDA 84.181	58,140				
	<u>113,203</u>				
ISD 0194 LAKEVILLE CFDA 84.181	34,586	Yes	Yes		
CFDA 84.048	11,709				
CFDA 84.278	10,153				
	<u>56,448</u>				
ISD 0280 RICHFIELD CFDA 84.048	15,294	Yes	Yes		
CFDA 84.278	752				
	<u>16,046</u>				
IOWA STATE UNIVERSITY					
BOIS FORTE RES BUS COMM CFDA 93.279	9,277	Yes			
	<u>9,277</u>				
ISD 0014 FRIDLEY					
ISD 0013 COLUMBIA HEIGHTS CFDA 84.048	21,055	Yes	Yes	Yes	
	<u>21,055</u>				
ISD 0621 MOUNDS VIEW CFDA 84.048	27,363	Yes	Yes		
	<u>27,363</u>				
ISD 0129 MONTEVIDEO					
ISD 0593 CROOKSTON CFDA 10.559	8,845	Yes	Yes	Yes	
	<u>8,845</u>				
ISD 0181 BRAINERD					
ISD 0001 AITKIN CFDA 84.027	14,325	Yes	Yes		
CFDA 84.048	9,074				
	<u>23,399</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0280 RICHFIELD					
ISD 0273 EDINA		Yes	Yes		
CFDA 84.181	25,043				
ISD 0466 DASSEL-COKATO					
MEEKER-WRIGHT SPECIAL ED COOP		Yes			
CFDA 84.010	22,842				
ISD 0564 THIEF RIVER FALLS					
ISD 0595 EAST GRAND FORKS		Yes	Yes		
CFDA 84.048	89,094				
CFDA 84.243	1,977				
	91,071				
ISD 0621 MOUNDS VIEW					
ISD 0012 CENTENNIAL		Yes	Yes		
CFDA 84.048	15,960				
ISD 0622 NORTH ST PAUL-MAPLEWOOD-OA					
ISD 0622 NORTH ST PAUL-MAPLEWOOD-OA		Yes	Yes		
CFDA 84.002	15,501				
ISD 0832 MAHTOMEDI					
ISD 0832 MAHTOMEDI		Yes	Yes	Yes	
CFDA 84.002	3,624				
ISD 0834 STILLWATER					
ISD 0834 STILLWATER		Yes	Yes		
CFDA 84.002	10,782				
ISD 0625 ST PAUL					
AMHERST WILDER FOUNDATION		Yes			
CFDA 84.184	557,813				
LIFETRACK RESOURCES					
LIFETRACK RESOURCES		Yes			
CFDA 17.255	30,321				
ISD 0706 VIRGINIA					
ISD 0166 COOK COUNTY		Yes	Yes	Yes	
CFDA 84.027	39,631				
CFDA 84.173	6,724				
CFDA 84.181	5,625				
	51,980				

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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	
ISD 0712 MOUNTAIN IRON-BUHL		Yes	Yes	Yes	
CFDA 84.027	28,499				
CFDA 84.173	1,040				
	<u>29,539</u>				
ISD 2142 ST LOUIS COUNTY		Yes	Yes		
CFDA 84.027	228,750				
CFDA 84.173	30,551				
	<u>259,301</u>				
ISD 2154 EVELETH-GILBERT		Yes	Yes	Yes	
CFDA 84.027	164,466				
CFDA 84.173	6,903				
	<u>171,369</u>				
ISD 2711 MESABI EAST SCHOOLS		Yes	Yes		
CFDA 84.027	73,823				
CFDA 84.048	17,165				
	<u>90,988</u>				
ISD 0829 WASECA					
ISD 2143 WATERVILLE-ELYSIAN-MORRISTO		Yes	Yes		
CFDA 84.027	139,023				
CFDA 84.173	13,563				
	<u>152,586</u>				
ISD 0833 SO WASHINGTON COUNTY					
ISD 0834 STILLWATER		Yes	Yes		
CFDA 84.048	30,145				
	<u>30,145</u>				
ISD 0861 WINONA					
WINONA COUNTY		Yes	Yes		
CFDA 93.940	15,000				
	<u>15,000</u>				
ISD 2142 ST LOUIS COUNTY					
ISD 0707 NETT LAKE		Yes	Yes	Yes	
CFDA 84.060	18,102				
	<u>18,102</u>				
ISD 2170 STAPLES-MOTLEY					
FRESHWATER EDUCATION DISTRICT		Yes			
CFDA 84.186	12,684				
CFDA 84.281	17,479				
	<u>30,163</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ITASCA COUNTY					
ISD 0318 GRAND RAPIDS CFDA 10.665	183,556	Yes	Yes		
JACKSON COUNTY					
SW MN OPPORTUNITY CNL CFDA 93.778	10,096	Yes			
KANABEC PINE CHS					
KANABEC COUNTY CFDA 10.557	47,812	Yes	Yes		
CFDA 93.283	4,200				
	52,012				
PINE COUNTY					
CFDA 93.268	18,115	Yes	Yes		
CFDA 93.283	4,200				
CFDA 93.558	286,304				
	308,619				
KANDIYOHI COUNTY					
HEARTLAND COMMUNITY ACTION AGENC CFDA 83.523	3,798	Yes	Yes	Yes	
KANDIYOHI COUNTY HRA					
HEARTLAND COMMUNITY ACTION AGENC CFDA 14.855	1,059,258	Yes	Yes	Yes	
CFDA 14.857	5,985				
	1,065,243				
LAKES & PINES COMM ACT COUNCIL					
ALLINA HEALTH SYSTEM CFDA 93.600	12,103	Yes			
LAKES COUNTRY SERVICE COOP					
ISD 2164 DILWORTH-GLYNDON-FELTON CFDA 84.027	98,671	Yes	Yes		
LE SEUER CO HRA					
MN VALLEY ACTION COUNCIL CFDA 14.871	203,421	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LE SUEUR COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	7,169				
CFDA 93.558	83,306				
	<u>90,475</u>				
LINCOLN LYON MURRAY HUMAN SERVICES					
SW MN PIC		Yes			
CFDA 10.561	77,087				
CFDA 93.558	1,410,198				
CFDA 93.596	12,920				
	<u>1,500,205</u>				
LUTHERAN IMMIGRATION/REFUGEE SRVCS					
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 93.566	682,251				
	<u>682,251</u>				
MASSACHUSETTS GENERAL					
MPLS MED RESEARCH FOUNDATION		Yes			
CFDA 93.853	24,747				
	<u>24,747</u>				
MAYO CLINIC FOUNDATION					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.395	2,375				
	<u>2,375</u>				
MCLEOD COUNTY					
HEARTLAND COMMUNITY ACTION AGENC		Yes	Yes	Yes	
CFDA 83.523	4,559				
	<u>4,559</u>				
MCLEOD COUNTY HRA					
HEARTLAND COMMUNITY ACTION AGENC		Yes	Yes	Yes	
CFDA 14.855	298,574				
CFDA 14.857	54,646				
	<u>353,220</u>				
MEDSTAR RESEARCH INSTITUTE					
ALLINA HEALTH SYSTEM		Yes			
CFDA 84.133	71,661				
	<u>71,661</u>				
MEEKER COUNTY HRA					
HEARTLAND COMMUNITY ACTION AGENC		Yes	Yes	Yes	
CFDA 14.855	104,862				

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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 14.857	103,911				
	<u>208,773</u>				
MEEKER-MCLEOD-SIBLEY CHS					
SIBLEY COUNTY		Yes	Yes		
CFDA 93.217	4,672				
CFDA 93.283	4,200				
CFDA 93.994	27,611				
CFDA 93.919	3,500				
	<u>39,983</u>				
MEEKER-WRIGHT SPECIAL ED COOP					
ISD 0465 LITCHFIELD		Yes			
CFDA 84.027	42,725				
CFDA 84.048	2,975				
CFDA 84.173	16,761				
	<u>62,461</u>				
ISD 0466 DASSEL-COKATO					
CFDA 84.027	19,534	Yes	Yes		
CFDA 84.048	2,675				
CFDA 84.173	11,195				
CFDA 84.278	2,567				
	<u>35,971</u>				
ISD 0876 ANNANDALE					
CFDA 84.027	28,275	Yes	Yes		
CFDA 84.173	14,702				
	<u>42,977</u>				
ISD 0879 DELANO					
CFDA 84.027	60,200	Yes	Yes		
CFDA 84.173	15,741				
	<u>75,941</u>				
METRO AREA AGENCY ON AGING					
RAMSEY ACTION PROGRAMS		Yes			
CFDA 10.570	254,499				
CFDA 93.045	1,645,773				
	<u>1,900,272</u>				
SCOTT CARVER DAKOTA COMM ACT AGEN					
CFDA 10.570	78,266	Yes			
CFDA 93.045	398,362				
	<u>476,628</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2002**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
METROPOLITAN COUNCIL					
LUTHERAN SOCIAL SERVICE OF MN CFDA 14.857	206,260	Yes			
MID STATE COMMUNITY HEALTH SERVICE					
GRANT COUNTY CFDA 93.994	5,145	Yes	Yes		
POPE COUNTY CFDA 10.557 CFDA 93.958 CFDA 93.994	36,201 721 9,534 <u>46,456</u>	Yes	Yes		
MID STATE EDUCATION DISTRICT					
BENTON-STEARNES EDUCATION DISTRICT CFDA 84.048	45,276	Yes	Yes	Yes	
MID-AMERICA ARTS ALLIANCE					
ALLINA HEALTH SYSTEM CFDA 93.395	100	Yes			
CITY OF ROCHESTER CFDA 45.025	1,605	Yes			
MID-MINNESOTA AREA AGENCY ON AGING					
MCLEOD COUNTY CFDA 93.044	1,441	Yes	Yes		
MIGIZI COMMUNICATIONS INC					
SSD 1 MINNEAPOLIS CFDA 84.060	20,000	Yes			
MILLE LACS BAND OF CHIPPEWA INDIANS					
ISD 0004 MCGREGOR CFDA 15.130	5,200	Yes	Yes	Yes	

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**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN - CENTER FOR CRIME VICTIM SERVICES					
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 16.588	41,852				
<hr/>					
ROSEAU COUNTY		Yes	Yes		
CFDA 16.575	16,405				
<hr/>					
WATONWAN COUNTY		Yes			
CFDA 16.575	6,376				
<hr/>					
MN - DEPARTMENT OF AGRICULTURE					
WABASHA COUNTY		Yes	Yes		
CFDA 10.760	129,061				
<hr/>					
WATONWAN COUNTY		Yes			
CFDA 10.572	680				
<hr/>					
MN - DEPARTMENT OF CHILDREN FAMILIES AND LEARNING					
ADULTS & CHILDRENS ALLIANCE INC		Yes			
CFDA 10.558	3,232,840				
<hr/>					
AITKIN COUNTY		Yes	Yes		
CFDA 10.556	4,249				
CFDA 93.596	83,660				
	87,909				
<hr/>					
AMHERST WILDER FOUNDATION		Yes			
CFDA 94.006	224,889				
CFDA 94.009	7,199				
CFDA 10.550	2,727				
CFDA 10.553	73,237				
CFDA 10.555	100,414				
CFDA 10.558	3,222,713				
	3,631,179				
<hr/>					
ANOKA COUNTY		Yes			
CFDA 10.553	39,436				
CFDA 10.555	63,418				
CFDA 16.579	246,579				
CFDA 84.278	163,219				
CFDA 93.596	3,987,317				
	4,499,969				
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ANOKA COUNTY COMM ACTION PROG INC					
CFDA 10.558	115,282	Yes			
CFDA 14.231	56,550				
CFDA 81.042	30,976				
CFDA 93.558	2,146				
CFDA 93.569	99,265				
CFDA 93.575	321,132				
	<u>625,351</u>				
AREA SPEC ED COOP - E. GRAND FORKS					
CFDA 84.027	798,229	Yes	Yes		
CFDA 84.173	41,919				
CFDA 84.181	8,908				
	<u>849,056</u>				
BECKER COUNTY					
CFDA 93.596	387,672	Yes	Yes		
BELTRAMI COUNTY					
CFDA 93.596	723,617	Yes	Yes		
BEMIDJI INTERDISTRICT COUNCIL					
CFDA 84.027	1,298,029	Yes	Yes	Yes	
CFDA 84.173	98,921				
CFDA 84.181	27,064				
	<u>1,424,014</u>				
BENTON COUNTY					
CFDA 93.596	386,295	Yes	Yes		
BENTON-STEARNS EDUCATION DISTRICT					
CFDA 84.027	1,387,619	Yes	Yes	Yes	
CFDA 84.173	73,025				
CFDA 84.181	189,232				
	<u>1,649,876</u>				
BI-COUNTY COMM ACTION COUNCIL					
CFDA 10.558	66,455	Yes			
CFDA 93.558	41,891				
CFDA 93.569	177,965				
CFDA 14.235	75,526				
CFDA 14.231	35,873				
	<u>397,710</u>				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BIG STONE COUNTY CFDA 93.596	42,671	Yes	Yes		
BLUE EARTH COUNTY CFDA 93.596	809,044	Yes	Yes		
BOIS FORTE RES BUS COMM CFDA 10.559 CFDA 93.658 CFDA 93.569	11,986 69,587 13,291 94,864	Yes			
BROWN COUNTY CFDA 93.596	252,182	Yes	Yes		
CARLTON COUNTY CFDA 93.596	300,734	Yes	Yes	Yes	
CARVER COUNTY CFDA 93.596	613,881	Yes			
CASS COUNTY CFDA 93.596 CFDA 93.643	297,266 6,640 303,906	Yes	Yes		
CHILD CARE AND NUTRITION INC CFDA 10.558	3,614,857	Yes	Yes	Yes	
CHILD CARE CHOICES INC CFDA 10.558	6,398,305	Yes	Yes	Yes	
CHILDREN'S ADVOCATE PROG OF MANKAT CFDA 10.558	2,285,896	Yes	Yes	Yes	
CHIPPEWA COUNTY CFDA 93.596	63,051	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CHISAGO COUNTY		Yes	Yes		
CFDA 93.596	292,837				
CITY OF ST PAUL		Yes	Yes		
CFDA 93.585	127,038				
CITY OF ST PETER		Yes	Yes		
CFDA 16.579	12,486				
CLAY COUNTY		Yes	Yes		
CFDA 84.173	5,353				
CFDA 84.181	66,967				
CFDA 93.596	919,118				
	991,438				
CLEARWATER COUNTY		Yes	Yes		
CFDA 93.596	143,408				
COMMUNITY ACTION OF MPLS		Yes			
CFDA 93.568	282,591				
CFDA 93.569	929,864				
	1,212,455				
COMMUNITY OF PEACE ACADEMY		Yes	Yes		
CFDA 84.340	30,393				
CFDA 84.010	147,003				
CFDA 84.027	67,409				
CFDA 84.323	42,000				
CFDA 84.186	1,799				
CFDA 84.281	4,653				
CFDA 84.276	2,625				
CFDA 84.298	4,653				
CFDA 84.318	56,526				
	357,061				
COOK COUNTY		Yes	Yes		
CFDA 93.596	19,933				
COTTONWOOD COUNTY		Yes	Yes		
CFDA 93.596	105,908				
CROW RIVER SPECIAL ED COOP		Yes			
CFDA 84.027	628,538				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	37,969				
CFDA 84.173	40,692				
	<u>707,199</u>				
CROW WING COUNTY		Yes	Yes	Yes	
CFDA 84.181	<u>5,560</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 10.553	4,793				
CFDA 10.555	21,566				
CFDA 84.278	619,044				
CFDA 93.230	119,544				
CFDA 93.994	410,159				
	<u>1,175,106</u>				
DODGE COUNTY		Yes	Yes		
CFDA 93.596	<u>193,262</u>				
DOUGLAS COUNTY		Yes			
CFDA 93.596	<u>341,524</u>				
ECSU OF THE METRO TWIN CITIES AREA		Yes	Yes	Yes	
CFDA 84.027	2,589,746				
CFDA 84.326	215,953				
CFDA 84.173	128,401				
CFDA 84.181	71,343				
CFDA 84.318	33,724				
CFDA 84.215	34,560				
	<u>3,073,727</u>				
FERGUS FALLS SPEC ED COOP		Yes			
CFDA 84.027	764,645				
CFDA 84.173	36,706				
CFDA 84.181	32,614				
	<u>833,965</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 93.596	<u>169,850</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 10.555	61,206				
CFDA 10.558	32,067				
CFDA 93.568	396,758				
	<u>490,031</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FOUR DIRECTIONS CHARTER SCHOOL		Yes			
CFDA 84.010	101,260				
CFDA 84.323	462				
CFDA 10.550	17,546				
	<u>119,268</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 14.235	3,149				
CFDA 93.596	327,649				
	<u>330,798</u>				
FRESHWATER EDUCATION DISTRICT		Yes			
CFDA 10.558	10,348				
CFDA 84.002	5,695				
CFDA 84.027	1,441,432				
CFDA 84.173	88,977				
CFDA 84.048	110,341				
CFDA 84.196	27,980				
CFDA 84.278	181,304				
CFDA 84.318	118,926				
	<u>1,985,003</u>				
GOODHUE COUNTY		Yes			
CFDA 93.596	417,858				
	<u>417,858</u>				
GOODHUE COUNTY EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	416,612				
CFDA 84.181	57,527				
CFDA 84.173	6,265				
	<u>480,404</u>				
GRANT COUNTY		Yes	Yes		
CFDA 93.596	34,400				
	<u>34,400</u>				
HEARTLAND COMMUNITY ACTION AGENC		Yes	Yes	Yes	
CFDA 10.558	80,869				
CFDA 14.231	17,414				
CFDA 14.235	30,299				
CFDA 93.569	163,274				
	<u>291,856</u>				
HENNEPIN COUNTY		Yes			
CFDA 10.553	110,431				
CFDA 10.555	172,465				
CFDA 10.561	8,676,730				
CFDA 84.002	29,836				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.278	698,837				
	<u>9,688,299</u>				
HIAWATHA VALLEY EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,628,229				
CFDA 84.048	154,225				
CFDA 84.173	95,631				
CFDA 84.181	91,815				
CFDA 10.558	762				
	<u>1,970,662</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 93.596	198,603				
	<u>198,603</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 93.596	264,281				
	<u>264,281</u>				
HUMAN SERV OF FARIBAULT & MARTIN CO		Yes			
CFDA 93.596	229,563				
	<u>229,563</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 14.231	20,656				
CFDA 14.235	7,090				
CFDA 93.569	75,957				
	<u>103,703</u>				
INTERMEDIATE SCHOOL DISTRICT 287		Yes			
CFDA 84.298	10,686				
CFDA 84.281	4,438				
CFDA 84.048	279,573				
CFDA 84.027	49,250				
CFDA 84.186	57,927				
CFDA 84.173	14,762				
CFDA 84.181	214,933				
CFDA 84.276	1,352,823				
	<u>1,984,392</u>				
INTERMEDIATE SCHOOL DISTRICT 917		Yes	Yes		
CFDA 84.010	69,500				
CFDA 84.281	1,435				
CFDA 84.298	2,918				
CFDA 84.048	128,135				
CFDA 84.276	4,123				
CFDA 84.181	487,080				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.027	12,639				
	<u>705,830</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 93.596	209,383				
	<u>483,843</u>				
ISD 0001 AITKIN		Yes	Yes		
CFDA 10.550	18,518				
CFDA 10.553	25,231				
CFDA 10.555	159,583				
CFDA 84.010	203,902				
CFDA 84.281	8,559				
CFDA 84.298	9,368				
CFDA 84.186	4,507				
CFDA 84.276	9,513				
CFDA 84.340	44,662				
	<u>483,843</u>				
ISD 0002 HILL CITY		Yes			
CFDA 10.550	6,087				
CFDA 10.553	22,961				
CFDA 10.555	56,083				
CFDA 84.010	137,108				
CFDA 84.186	1,995				
CFDA 84.276	4,397				
CFDA 84.281	1,651				
CFDA 84.298	2,203				
CFDA 84.340	21,650				
CFDA 84.352	450,000				
	<u>704,135</u>				
ISD 0004 MCGREGOR		Yes	Yes	Yes	
CFDA 10.550	6,792				
CFDA 10.553	32,313				
CFDA 10.555	94,167				
CFDA 84.010	169,109				
CFDA 84.041	40,058				
CFDA 84.048	52,844				
CFDA 84.186	2,144				
CFDA 84.276	3,306				
CFDA 84.281	4,414				
CFDA 84.278	5,213				
CFDA 84.298	6,961				
CFDA 84.340	41,339				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 94.006	159,293				
	<u>617,953</u>				
ISD 0011 ANOKA-HENNEPIN		Yes			
CFDA 10.550	607,034				
CFDA 10.553	383,100				
CFDA 10.555	2,318,903				
CFDA 10.556	35,476				
CFDA 10.558	43,302				
CFDA 84.010	1,996,217				
CFDA 84.281	114,109				
CFDA 84.298	234,891				
CFDA 84.340	801,861				
CFDA 84.011	17,252				
CFDA 84.338	142,264				
CFDA 84.027	3,915,935				
CFDA 84.173	311,951				
CFDA 84.002	219,419				
CFDA 84.048	191,942				
CFDA 84.318	26,720				
CFDA 84.186	369,909				
CFDA 84.276	285,418				
CFDA 84.162	150,378				
CFDA 93.235	45,789				
CFDA 94.004	1,142				
	<u>12,213,012</u>				
ISD 0012 CENTENNIAL		Yes	Yes		
CFDA 84.298	33,768				
CFDA 84.010	326,892				
CFDA 84.027	637,966				
CFDA 84.173	26,180				
CFDA 84.186	32,720				
CFDA 84.281	13,142				
CFDA 84.276	48,622				
CFDA 84.340	86,727				
CFDA 84.287	63,576				
CFDA 10.550	173,401				
CFDA 10.553	21,122				
CFDA 10.555	275,914				
	<u>1,740,030</u>				
ISD 0013 COLUMBIA HEIGHTS		Yes	Yes	Yes	
CFDA 10.550	54,978				
CFDA 10.553	86,029				
CFDA 10.555	375,352				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.162	29,854				
CFDA 84.010	354,995				
CFDA 84.027	307,270				
CFDA 84.173	16,362				
CFDA 84.186	10,755				
CFDA 84.276	19,102				
CFDA 84.281	19,822				
CFDA 84.298	20,303				
CFDA 84.340	94,664				
	<u>1,389,486</u>				
ISD 0014 FRIDLEY		Yes	Yes	Yes	
CFDA 10.550	58,018				
CFDA 10.553	33,319				
CFDA 10.555	211,259				
CFDA 10.558	6,634				
CFDA 84.010	175,118				
CFDA 84.027	306,119				
CFDA 84.048	114,342				
CFDA 84.173	11,669				
CFDA 84.186	23,820				
CFDA 84.276	17,794				
CFDA 84.281	16,068				
CFDA 84.298	23,276				
CFDA 84.340	63,856				
	<u>1,061,292</u>				
ISD 0015 ST FRANCIS		Yes	Yes		
CFDA 84.027	461,958				
CFDA 84.010	291,471				
CFDA 84.013	80,317				
CFDA 84.173	97,334				
CFDA 84.186	32,959				
CFDA 84.281	25,116				
CFDA 84.298	40,584				
CFDA 84.273	41,349				
CFDA 84.340	98,449				
CFDA 10.555	399,652				
CFDA 10.550	99,073				
CFDA 10.553	45,815				
	<u>1,714,077</u>				
ISD 0016 SPRING LAKE PARK		Yes			
CFDA 84.027	446,251				
CFDA 84.010	331,861				
CFDA 84.281	15,543				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	39,634				
CFDA 84.048	16,410				
CFDA 84.186	18,500				
CFDA 84.173	18,092				
CFDA 84.340	103,138				
CFDA 84.276	3,314				
CFDA 94.004	16,289				
CFDA 10.550	68,153				
CFDA 10.553	40,473				
CFDA 10.555	281,247				
	<u>1,398,905</u>				
ISD 0022 DETROIT LAKES					
CFDA 10.550	45,914	Yes	Yes	Yes	
CFDA 10.553	24,938				
CFDA 10.555	272,355				
CFDA 84.213	120,467				
CFDA 84.002	10,894				
CFDA 84.010	463,161				
CFDA 84.027	454,717				
CFDA 84.298	20,657				
CFDA 84.281	12,084				
CFDA 84.173	30,669				
CFDA 84.181	32,328				
CFDA 84.186	32,494				
CFDA 84.276	19,965				
CFDA 84.332	100,623				
CFDA 84.340	94,757				
	<u>1,736,023</u>				
ISD 0023 FRAZEE					
CFDA 10.550	22,844	Yes			
CFDA 10.553	35,575				
CFDA 10.555	146,973				
CFDA 10.556	231				
CFDA 84.010	268,807				
CFDA 84.027	169,855				
CFDA 84.173	10,405				
CFDA 84.186	4,834				
CFDA 84.318	219,318				
CFDA 84.276	6,452				
CFDA 84.281	10,060				
CFDA 84.298	8,019				
CFDA 84.340	48,695				
	<u>952,068</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0025 PINE POINT					
CFDA 84.010	47,919	Yes	Yes		
CFDA 84.340	7,976				
CFDA 84.186	26,082				
CFDA 84.173	47,177				
CFDA 84.298	951				
CFDA 10.550	2,048				
CFDA 10.553	8,390				
CFDA 10.555	16,236				
CFDA 10.559	8,712				
CFDA 93.575	31,716				
	<u>197,207</u>				
ISD 0031 BEMIDJI					
CFDA 10.553	152,726	Yes	Yes		
CFDA 10.555	602,902				
CFDA 10.558	7,756				
CFDA 10.559	36,794				
CFDA 10.550	61,422				
CFDA 84.002	25,633				
CFDA 84.010	1,244,727				
CFDA 84.013	49,718				
CFDA 84.027	433,354				
CFDA 84.173	41,193				
CFDA 84.181	29,083				
CFDA 84.186	55,230				
CFDA 84.196	38,869				
CFDA 84.213	100,380				
CFDA 84.216	3,724				
CFDA 84.276	29,780				
CFDA 84.281	27,626				
CFDA 84.298	45,911				
CFDA 84.318	53,000				
CFDA 84.340	279,530				
CFDA 84.332	61,285				
	<u>3,380,643</u>				
ISD 0032 BLACKDUCK					
CFDA 10.553	19,120	Yes	Yes	Yes	
CFDA 10.555	107,352				
CFDA 10.550	19,724				
CFDA 84.010	120,233				
CFDA 84.281	5,775				
CFDA 84.298	7,602				
CFDA 84.276	6,027				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	5,028				
CFDA 84.340	42,751				
	<u>333,612</u>				
ISD 0036 KELLIHER		Yes	Yes		
CFDA 84.010	93,021				
CFDA 84.348	2,240				
CFDA 84.318	99,095				
CFDA 84.298	3,070				
CFDA 84.340	15,232				
CFDA 84.281	1,426				
CFDA 84.276	3,500				
CFDA 10.550	3,455				
CFDA 10.553	24,202				
CFDA 10.555	73,430				
	<u>318,671</u>				
ISD 0038 RED LAKE		Yes			
CFDA 10.555	281,849				
CFDA 10.553	101,538				
CFDA 10.559	33,299				
CFDA 10.550	3,971				
CFDA 84.010	566,582				
CFDA 84.281	14,360				
CFDA 84.298	13,607				
CFDA 84.173	20,007				
CFDA 84.181	25,550				
CFDA 84.027	186,132				
CFDA 84.002	1,541				
CFDA 84.340	104,287				
	<u>1,352,723</u>				
ISD 0047 SAUK RAPIDS		Yes	Yes	Yes	
CFDA 10.500	75,550				
CFDA 10.553	13,473				
CFDA 10.555	230,723				
CFDA 84.010	223,063				
CFDA 84.186	14,702				
CFDA 84.216	6,345				
CFDA 84.276	24,022				
CFDA 84.281	7,694				
CFDA 84.298	24,133				
CFDA 84.340	76,726				
	<u>696,431</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0051 FOLEY					
		Yes	Yes	Yes	
CFDA 10.550	30,176				
CFDA 10.553	14,143				
CFDA 10.555	139,424				
CFDA 10.556	26				
CFDA 84.010	230,249				
CFDA 84.186	31,392				
CFDA 84.273	12,110				
CFDA 84.281	9,191				
CFDA 84.298	10,965				
CFDA 84.340	80,588				
	<u>558,264</u>				
ISD 0077 MANKATO					
		Yes			
CFDA 10.550	124,518				
CFDA 10.553	125,439				
CFDA 10.555	537,482				
CFDA 10.556	4,417				
CFDA 84.002	62,647				
CFDA 84.010	700,027				
CFDA 84.027	787,103				
CFDA 84.048	41,399				
CFDA 84.173	74,588				
CFDA 84.181	105,552				
CFDA 84.186	27,699				
CFDA 84.276	48,202				
CFDA 84.281	24,305				
CFDA 84.298	43,196				
CFDA 84.332	56,035				
CFDA 84.338	20,210				
CFDA 84.340	172,158				
	<u>2,954,977</u>				
ISD 0084 SLEEPY EYE					
		Yes			
CFDA 10.550	14,786				
CFDA 10.553	32,341				
CFDA 10.555	75,511				
CFDA 84.010	90,882				
CFDA 84.011	121,268				
CFDA 84.186	4,714				
CFDA 84.276	4,858				
CFDA 84.281	6,461				
CFDA 84.298	7,383				
CFDA 84.340	28,599				
	<u>386,803</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0088 NEW ULM					
		Yes			
CFDA 10.550	56,804				
CFDA 10.553	9,217				
CFDA 10.555	154,448				
CFDA 10.556	3,041				
CFDA 84.010	189,739				
CFDA 84.027	43,423				
CFDA 84.048	21,010				
CFDA 84.186	13,366				
CFDA 84.298	19,591				
CFDA 84.340	64,799				
	<u>575,438</u>				
ISD 0091 BARNUM					
		Yes	Yes	Yes	
CFDA 10.550	12,998				
CFDA 10.553	17,628				
CFDA 10.555	78,060				
CFDA 84.002	12,211				
CFDA 84.010	87,810				
CFDA 84.186	13,643				
CFDA 84.276	5,137				
CFDA 84.278	2,217				
CFDA 84.298	4,184				
CFDA 84.340	17,128				
CFDA 84.027	43,595				
CFDA 84.048	2,349				
	<u>296,960</u>				
ISD 0093 CARLTON					
		Yes			
CFDA 10.550	13,920				
CFDA 10.553	11,992				
CFDA 10.555	63,474				
CFDA 10.556	608				
CFDA 84.010	87,358				
CFDA 84.027	37,795				
CFDA 84.186	2,405				
CFDA 84.276	2,653				
CFDA 84.278	54,242				
CFDA 84.281	4,031				
CFDA 84.298	4,701				
CFDA 84.340	21,991				
	<u>305,170</u>				
ISD 0094 CLOQUET					
		Yes	Yes		
CFDA 10.550	44,874				
CFDA 10.553	25,106				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	227,630				
CFDA 10.556	3,606				
CFDA 10.558	1,905				
CFDA 84.010	376,242				
CFDA 84.281	13,418				
CFDA 84.298	14,063				
CFDA 84.027	1,274,653				
CFDA 84.173	100,422				
CFDA 84.181	43,758				
CFDA 84.048	21,637				
CFDA 84.186	10,140				
CFDA 84.196	7,000				
CFDA 84.276	16,912				
CFDA 84.340	57,436				
CFDA 84.318	40,547				
CFDA 84.027	3,210				
	<u>2,282,559</u>				
ISD 0110 WACONIA		Yes	Yes	Yes	
CFDA 84.010	90,491				
CFDA 84.186	14,845				
CFDA 84.276	16,717				
CFDA 84.278	7,238				
CFDA 84.281	820				
CFDA 84.298	13,244				
CFDA 84.340	32,690				
CFDA 10.550	22,766				
CFDA 10.553	3,110				
CFDA 10.555	97,590				
CFDA 10.556	2,935				
	<u>302,446</u>				
ISD 0112 CHASKA		Yes	Yes		
CFDA 84.173	93,172				
CFDA 84.027	637,461				
CFDA 84.010	196,793				
CFDA 84.281	24,269				
CFDA 84.298	41,160				
CFDA 84.186	28,228				
CFDA 84.276	49,119				
CFDA 84.340	157,509				
CFDA 84.196	148,888				
CFDA 10.550	56,342				
CFDA 10.553	17,977				
CFDA 10.555	329,124				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.556	144				
	<u>1,780,186</u>				
ISD 0113 WALKER-HACKENSACK-AKELEY		Yes	Yes		
CFDA 10.553	34,830				
CFDA 10.555	259,900				
CFDA 84.010	211,540				
CFDA 84.027	83,124				
CFDA 84.298	8,025				
CFDA 84.048	7,138				
CFDA 84.186	3,853				
CFDA 84.276	7,232				
CFDA 84.281	8,185				
	<u>623,827</u>				
ISD 0115 CASS LAKE		Yes	Yes	Yes	
CFDA 10.550	22,857				
CFDA 10.553	107,809				
CFDA 10.555	313,549				
CFDA 10.559	37,245				
CFDA 84.002	4,802				
CFDA 84.010	310,992				
CFDA 84.186	75,218				
CFDA 84.276	8,022				
CFDA 84.281	11,291				
CFDA 84.298	10,897				
CFDA 84.318	49,978				
CFDA 84.332	47,818				
CFDA 84.340	53,679				
CFDA 94.006	189,282				
	<u>1,243,439</u>				
ISD 0116 PILLAGER		Yes	Yes	Yes	
CFDA 10.550	11,989				
CFDA 10.553	44,017				
CFDA 10.555	104,285				
CFDA 84.010	97,287				
CFDA 84.027	14,740				
CFDA 84.186	3,494				
CFDA 84.276	4,533				
CFDA 84.281	4,120				
CFDA 84.298	4,674				
CFDA 84.340	21,667				
	<u>310,806</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0118 REMER		Yes	Yes	Yes	
CFDA 10.550	8,776				
CFDA 10.553	40,531				
CFDA 10.555	81,892				
CFDA 84.010	262,414				
CFDA 84.027	103,870				
CFDA 84.173	4,117				
CFDA 84.186	2,198				
CFDA 84.276	4,445				
CFDA 84.281	11,721				
CFDA 84.298	7,663				
CFDA 84.340	38,067				
	<u>565,694</u>				
ISD 0129 MONTEVIDEO		Yes			
CFDA 10.550	40,205				
CFDA 10.553	19,633				
CFDA 10.555	168,688				
CFDA 10.559	307,254				
CFDA 84.010	171,284				
CFDA 84.011	42,215				
CFDA 84.186	5,227				
CFDA 84.276	10,986				
CFDA 84.281	7,929				
CFDA 84.298	9,851				
CFDA 84.340	38,578				
	<u>821,850</u>				
ISD 0138 NORTH BRANCH		Yes	Yes		
CFDA 10.550	41,630				
CFDA 10.553	27,863				
CFDA 10.555	211,687				
CFDA 84.010	187,611				
CFDA 84.027	346,846				
CFDA 84.281	12,696				
CFDA 84.298	16,645				
CFDA 84.186	13,415				
CFDA 84.173	19,457				
CFDA 84.276	26,047				
CFDA 84.340	53,988				
	<u>957,885</u>				
ISD 0152 MOORHEAD		Yes	Yes		
CFDA 10.550	108,594				
CFDA 10.553	93,518				
CFDA 10.555	441,770				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.002	40,449				
CFDA 84.010	961,262				
CFDA 84.011	229,693				
CFDA 84.027	530,218				
CFDA 84.173	78,370				
CFDA 84.186	59,306				
CFDA 84.196	25,519				
CFDA 84.216	1,170				
CFDA 84.276	19,089				
CFDA 84.281	17,081				
CFDA 84.298	40,890				
CFDA 84.340	247,220				
CFDA 93.558	78,840				
CFDA 84.314	190,621				
	<u>3,163,610</u>				
ISD 0162 BAGLEY		Yes	Yes	Yes	
CFDA 10.553	9,926				
CFDA 10.555	162,137				
CFDA 10.556	107				
CFDA 10.550	16,151				
CFDA 84.010	378,470				
CFDA 84.186	7,762				
CFDA 84.276	1,464				
CFDA 84.281	6,623				
CFDA 84.298	9,057				
CFDA 84.340	68,219				
	<u>659,916</u>				
ISD 0166 COOK COUNTY		Yes	Yes	Yes	
CFDA 10.555	27,569				
CFDA 10.556	1,690				
CFDA 10.550	9,377				
CFDA 84.010	51,772				
CFDA 84.186	2,701				
CFDA 84.276	5,131				
CFDA 84.278	7,273				
CFDA 84.281	3,485				
CFDA 84.298	4,479				
CFDA 84.340	19,397				
	<u>132,874</u>				
ISD 0177 WINDOM		Yes	Yes		
CFDA 10.550	15,303				
CFDA 10.555	109,319				
CFDA 10.556	2,958				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	218,769				
CFDA 84.027	29,676				
CFDA 84.048	2,233				
CFDA 84.186	18,111				
CFDA 84.278	2,748				
CFDA 84.281	9,966				
CFDA 84.298	9,931				
CFDA 84.340	36,675				
	<u>455,689</u>				
ISD 0181 BRAINERD		Yes	Yes		
CFDA 10.555	630,426				
CFDA 10.550	176,698				
CFDA 10.553	170,117				
CFDA 10.556	431				
CFDA 84.010	1,211,520				
CFDA 84.027	1,234,183				
CFDA 84.002	3,835				
CFDA 84.048	106,153				
CFDA 84.173	129,362				
CFDA 84.181	56,000				
CFDA 84.186	47,947				
CFDA 84.216	2,533				
CFDA 84.276	50,092				
CFDA 84.281	46,429				
CFDA 84.298	54,955				
CFDA 84.340	224,242				
CFDA 93.262	500				
	<u>4,145,423</u>				
ISD 0182 CROSBY		Yes	Yes		
CFDA 10.550	41,457				
CFDA 10.553	32,794				
CFDA 10.555	158,140				
CFDA 84.010	262,493				
CFDA 84.048	7,777				
CFDA 84.186	6,275				
CFDA 84.278	2,100				
CFDA 84.281	9,368				
CFDA 84.298	11,003				
CFDA 84.340	66,555				
	<u>597,962</u>				
ISD 0186 PEQUOT LAKES		Yes			
CFDA 10.555	106,810				
CFDA 10.550	11,698				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	17,933				
CFDA 84.010	72,684				
CFDA 84.027	8,757				
CFDA 84.186	4,636				
CFDA 84.281	2,349				
CFDA 84.276	8,006				
CFDA 84.278	3,115				
CFDA 84.298	7,472				
CFDA 84.318	123,011				
CFDA 84.340	23,031				
	<u>389,502</u>				
ISD 0191 BURNSVILLE-EAGAN-SAVAGE					
CFDA 84.010	501,478	Yes			
CFDA 84.298	36,787				
CFDA 84.173	20,766				
CFDA 84.002	30,461				
CFDA 84.281	14,005				
CFDA 84.276	76,108				
CFDA 84.186	64,886				
CFDA 84.048	52,230				
CFDA 84.340	191,398				
CFDA 84.027	1,074,677				
CFDA 93.584	49,470				
CFDA 10.553	40,018				
CFDA 10.558	13,536				
CFDA 10.555	625,079				
CFDA 10.550	114,012				
	<u>2,904,911</u>				
ISD 0192 FARMINGTON					
CFDA 10.550	97,006	Yes	Yes	Yes	
CFDA 10.553	9,155				
CFDA 10.555	201,627				
CFDA 10.556	3,318				
CFDA 84.002	6,554				
CFDA 84.010	103,395				
CFDA 84.027	369,803				
CFDA 84.048	10,000				
CFDA 84.173	38,533				
CFDA 84.181	22,275				
CFDA 84.186	16,113				
CFDA 84.276	32,990				
CFDA 84.281	13,348				
CFDA 84.298	23,887				

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**Exhibit 4
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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.340	51,210				
	<u>999,214</u>				
ISD 0194 LAKEVILLE		Yes	Yes		
CFDA 84.027	939,464				
CFDA 84.010	162,239				
CFDA 84.298	39,426				
CFDA 84.281	22,375				
CFDA 84.173	61,583				
CFDA 84.186	52,875				
CFDA 84.276	64,074				
CFDA 84.002	8,194				
CFDA 84.340	90,618				
CFDA 10.555	289,945				
CFDA 10.550	115,065				
	<u>1,845,858</u>				
ISD 0196 ROSEMOUNT		Yes	Yes		
CFDA 10.550	411,744				
CFDA 10.553	135,485				
CFDA 10.555	1,035,134				
CFDA 10.556	942				
CFDA 84.002	91,224				
CFDA 84.010	801,119				
CFDA 84.027	1,775,368				
CFDA 84.048	83,941				
CFDA 84.173	197,660				
CFDA 84.181	73,271				
CFDA 84.186	221,050				
CFDA 84.276	195,923				
CFDA 84.281	80,480				
CFDA 84.298	151,071				
CFDA 84.340	316,514				
CFDA 93.558	40,453				
	<u>5,611,379</u>				
ISD 0197 WEST ST PAUL		Yes	Yes		
CFDA 84.027	468,261				
CFDA 84.010	270,050				
CFDA 84.281	29,664				
CFDA 84.298	36,615				
CFDA 84.181	22,902				
CFDA 84.186	45,127				
CFDA 84.173	37,418				
CFDA 84.340	106,395				
CFDA 84.048	14,090				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.276	33,093				
CFDA 84.287	262,198				
CFDA 10.555	296,098				
CFDA 10.550	110,901				
CFDA 10.556	995				
CFDA 10.553	49,463				
	<u>1,783,270</u>				
ISD 0199 INVER GROVE HEIGHTS					
CFDA 84.027	399,630	Yes	Yes		
CFDA 84.010	357,824				
CFDA 84.298	40,243				
CFDA 84.186	18,399				
CFDA 84.173	32,543				
CFDA 84.181	16,820				
CFDA 84.276	28,014				
CFDA 84.281	28,531				
CFDA 84.340	130,421				
CFDA 10.553	45,811				
CFDA 10.556	2,012				
CFDA 10.555	247,903				
CFDA 10.550	87,321				
	<u>1,435,472</u>				
ISD 0206 ALEXANDRIA					
CFDA 10.550	66,792	Yes			
CFDA 10.555	373,439				
CFDA 84.002	10,526				
CFDA 84.010	317,408				
CFDA 84.027	799,512				
CFDA 84.298	26,394				
CFDA 84.281	19,215				
CFDA 84.186	17,750				
CFDA 84.173	61,566				
CFDA 84.181	103,506				
CFDA 84.216	4,160				
CFDA 84.276	21,683				
CFDA 84.340	96,625				
	<u>1,918,576</u>				
ISD 0241 ALBERT LEA					
CFDA 84.002	11,079	Yes			
CFDA 84.010	504,117				
CFDA 84.027	442,607				
CFDA 84.048	31,893				
CFDA 84.173	58,397				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	22,324				
CFDA 84.186	24,112				
CFDA 84.213	96,250				
CFDA 84.276	27,783				
CFDA 84.281	31,016				
CFDA 84.298	31,720				
CFDA 84.340	121,909				
CFDA 10.550	53,076				
CFDA 10.553	47,026				
CFDA 10.555	374,580				
CFDA 10.556	2,720				
	<u>1,880,609</u>				
ISD 0256 RED WING		Yes			
CFDA 84.002	11,303				
CFDA 84.010	245,144				
CFDA 84.027	230,604				
CFDA 84.186	69,851				
CFDA 84.276	23,141				
CFDA 84.281	21,488				
CFDA 84.340	75,056				
CFDA 10.550	58,050				
CFDA 10.553	13,780				
CFDA 10.555	180,000				
CFDA 10.556	2,073				
CFDA 10.550	7,789				
	<u>938,279</u>				
ISD 0270 HOPKINS		Yes	Yes		
CFDA 10.555	426,055				
CFDA 10.550	109,731				
CFDA 10.556	6,143				
CFDA 10.553	118,743				
CFDA 84.027	689,288				
CFDA 84.010	345,154				
CFDA 84.013	100,000				
CFDA 84.216	1,863				
CFDA 84.173	37,549				
CFDA 84.186	159,890				
CFDA 84.281	37,298				
CFDA 84.298	62,039				
CFDA 84.276	58,282				
CFDA 84.002	55,468				
CFDA 84.340	135,320				
CFDA 84.162	59,638				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.278	73,499				
	<u>2,475,960</u>				
ISD 0271 BLOOMINGTON		Yes	Yes		
CFDA 10.550	187,883				
CFDA 10.553	181,025				
CFDA 10.555	773,368				
CFDA 84.002	292,843				
CFDA 84.010	570,087				
CFDA 84.027	713,555				
CFDA 84.162	49,138				
CFDA 84.173	68,813				
CFDA 84.186	49,974				
CFDA 84.213	123,209				
CFDA 84.276	74,810				
CFDA 84.278	28,060				
CFDA 84.281	28,557				
CFDA 84.298	102,626				
CFDA 84.318	37,079				
CFDA 84.340	170,152				
	<u>3,451,179</u>				
ISD 0272 EDEN PRAIRIE		Yes	Yes		
CFDA 10.550	138,458				
CFDA 10.553	11,817				
CFDA 10.555	390,912				
CFDA 10.556	4,457				
CFDA 84.010	197,743				
CFDA 84.027	1,028,435				
CFDA 84.181	35,545				
CFDA 84.298	53,363				
CFDA 84.173	63,278				
CFDA 84.186	35,971				
CFDA 84.281	100,350				
CFDA 84.276	72,184				
CFDA 84.340	106,155				
	<u>2,238,668</u>				
ISD 0273 EDINA		Yes	Yes		
CFDA 84.027	649,525				
CFDA 84.010	106,474				
CFDA 84.298	40,997				
CFDA 84.173	51,725				
CFDA 84.281	17,833				
CFDA 84.186	28,774				
CFDA 84.276	44,862				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.340	66,158				
CFDA 10.555	111,792				
CFDA 10.550	54,643				
	<u>1,172,783</u>				
ISD 0276 MINNETONKA		Yes			
CFDA 10.550	86,665				
CFDA 10.555	228,594				
CFDA 84.340	63,555				
CFDA 84.010	110,947				
CFDA 84.027	836,338				
CFDA 84.173	43,284				
CFDA 84.181	27,231				
CFDA 84.186	25,199				
CFDA 84.164	3,281				
CFDA 84.276	48,738				
CFDA 84.298	23,701				
CFDA 84.002	22,641				
	<u>1,520,174</u>				
ISD 0277 WESTONKA		Yes	Yes	Yes	
CFDA 10.550	30,372				
CFDA 10.555	101,213				
CFDA 10.556	459				
CFDA 84.010	190,831				
CFDA 84.027	256,373				
CFDA 84.173	11,120				
CFDA 84.186	7,017				
CFDA 84.216	1,944				
CFDA 84.276	15,053				
CFDA 84.281	9,006				
CFDA 84.298	15,360				
CFDA 84.340	50,870				
	<u>689,618</u>				
ISD 0278 ORONO		Yes	Yes		
CFDA 84.276	17,955				
CFDA 84.010	35,874				
CFDA 84.281	4,818				
CFDA 84.298	12,623				
CFDA 84.186	14,328				
CFDA 84.340	18,768				
CFDA 84.027	168,081				
CFDA 84.173	22,970				
CFDA 10.555	59,019				
CFDA 10.556	1,601				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.550	29,349				
	<u>385,386</u>				
ISD 0279 OSSEO		Yes	Yes		
CFDA 84.027	1,253,708				
CFDA 84.173	127,201				
CFDA 84.181	123,320				
CFDA 84.010	1,046,728				
CFDA 84.216	2,997				
CFDA 84.298	117,531				
CFDA 84.281	55,411				
CFDA 84.048	75,230				
CFDA 84.186	187,349				
CFDA 84.002	73,448				
CFDA 84.340	374,861				
CFDA 84.213	140,365				
CFDA 84.276	145,442				
CFDA 84.338	41,157				
CFDA 84.318	6,267				
CFDA 84.162	88,304				
CFDA 93.576	68,568				
CFDA 10.555	1,560,893				
CFDA 10.550	484,851				
CFDA 10.556	1,257				
CFDA 10.553	395,453				
CFDA 10.558	1,835				
CFDA 10.559	20,298				
	<u>6,392,474</u>				
ISD 0280 RICHFIELD		Yes	Yes		
CFDA 84.027	466,661				
CFDA 84.173	30,187				
CFDA 84.181	236,439				
CFDA 84.340	116,946				
CFDA 84.010	345,474				
CFDA 84.281	26,796				
CFDA 84.298	30,646				
CFDA 84.186	52,616				
CFDA 84.276	32,024				
CFDA 84.162	38,726				
CFDA 93.576	107,934				
CFDA 10.553	50,510				
CFDA 10.556	4,959				
CFDA 10.555	366,524				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.550	88,366				
	<u>1,994,808</u>				
ISD 0281 ROBBINSDALE		Yes		Yes	
CFDA 84.002	125,137				
CFDA 84.010	1,016,372				
CFDA 84.298	101,434				
CFDA 84.281	73,703				
CFDA 84.348	28,985				
CFDA 84.332	94,040				
CFDA 84.340	302,698				
CFDA 84.276	95,305				
CFDA 84.027	1,146,744				
CFDA 84.173	52,838				
CFDA 84.181	43,696				
CFDA 84.186	59,272				
CFDA 84.338	150,959				
CFDA 10.550	56,555				
CFDA 10.553	246,113				
CFDA 10.555	1,182,251				
CFDA 93.576	76,088				
	<u>4,852,190</u>				
ISD 0284 WAYZATA		Yes		Yes	
CFDA 10.555	294,035				
CFDA 10.550	86,254				
CFDA 84.027	708,908				
CFDA 84.173	46,022				
CFDA 84.048	4,300				
CFDA 84.010	241,099				
CFDA 84.340	116,317				
CFDA 84.048	21,101				
CFDA 84.298	25,674				
CFDA 84.168	14,872				
CFDA 84.186	37,616				
CFDA 84.276	71,287				
CFDA 84.278	9,760				
CFDA 84.181	30,000				
	<u>1,707,245</u>				
ISD 0286 BROOKLYN CENTER		Yes	Yes	Yes	
CFDA 10.550	30,354				
CFDA 10.553	101,160				
CFDA 10.555	280,723				
CFDA 10.556	7,694				
CFDA 84.010	173,636				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.027	82,003				
CFDA 84.048	18,457				
CFDA 84.173	13,101				
CFDA 84.186	244				
CFDA 84.276	12,179				
CFDA 84.281	1,591				
CFDA 84.298	10,171				
CFDA 93.576	45,000				
	<u>776,313</u>				
ISD 0300 LA CRESCENT		Yes	Yes		
CFDA 10.550	26,236				
CFDA 10.553	12,076				
CFDA 10.555	92,289				
CFDA 10.558	1,272				
CFDA 84.010	114,256				
CFDA 84.048	4,000				
CFDA 84.173	3,240				
CFDA 84.186	11,185				
CFDA 84.281	7,403				
CFDA 84.298	10,925				
CFDA 84.340	35,268				
CFDA 84.278	20,056				
	<u>338,206</u>				
ISD 0306 LAPORTE		Yes	Yes	Yes	
CFDA 10.553	14,499				
CFDA 10.555	53,228				
CFDA 10.550	2,871				
CFDA 84.010	89,884				
CFDA 84.186	594				
CFDA 84.276	3,500				
CFDA 84.281	2,876				
CFDA 84.298	2,802				
CFDA 84.318	40,849				
CFDA 84.352	387,315				
CFDA 84.048	3,489				
CFDA 84.278	516				
	<u>602,423</u>				
ISD 0309 PARK RAPIDS		Yes	Yes		Yes
CFDA 10.550	22,750				
CFDA 10.553	34,941				
CFDA 10.555	162,888				
CFDA 84.010	316,130				
CFDA 84.048	13,397				
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.060	27,759				
CFDA 84.181	31,130				
CFDA 84.186	6,265				
CFDA 84.276	13,174				
CFDA 84.278	1,205				
CFDA 84.281	9,954				
CFDA 84.298	24,189				
CFDA 84.318	160,176				
CFDA 84.340	41,918				
	865,876				
ISD 0316 COLERAINE		Yes	Yes	Yes	
CFDA 10.553	51,955				
CFDA 10.555	157,897				
CFDA 10.550	24,255				
CFDA 84.010	311,598				
CFDA 84.186	9,914				
CFDA 84.276	9,758				
CFDA 84.281	16,948				
CFDA 84.298	10,971				
CFDA 84.340	56,403				
	649,699				
ISD 0317 DEER RIVER		Yes	Yes	Yes	
CFDA 10.550	19,505				
CFDA 10.553	57,048				
CFDA 10.555	165,268				
CFDA 84.010	327,622				
CFDA 84.186	3,579				
CFDA 84.276	7,537				
CFDA 84.281	12,000				
CFDA 84.298	11,743				
CFDA 84.338	135,198				
CFDA 84.340	58,702				
	798,202				
ISD 0318 GRAND RAPIDS		Yes	Yes		
CFDA 10.550	53,554				
CFDA 10.553	80,614				
CFDA 10.555	348,009				
CFDA 10.559	14,871				
CFDA 84.010	897,631				
CFDA 84.027	458,854				
CFDA 84.048	34,779				
CFDA 84.173	52,946				
CFDA 84.181	57,097				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	16,465				
CFDA 84.276	30,366				
CFDA 84.278	61,861				
CFDA 84.281	28,750				
CFDA 84.298	33,240				
CFDA 84.340	158,411				
	<u>2,327,448</u>				
ISD 0319 NASHWAUK-KEEWATIN		Yes	Yes	Yes	
CFDA 10.553	39,104				
CFDA 10.555	78,560				
CFDA 10.550	11,656				
CFDA 84.010	133,991				
CFDA 84.186	2,707				
CFDA 84.276	4,830				
CFDA 84.281	4,513				
CFDA 84.298	7,490				
CFDA 84.340	24,284				
	<u>307,135</u>				
ISD 0332 MORA		Yes			
CFDA 10.553	66,175				
CFDA 10.555	158,759				
CFDA 84.010	296,525				
CFDA 84.298	13,521				
CFDA 84.281	12,240				
CFDA 84.276	13,839				
CFDA 84.340	64,971				
CFDA 84.027	15,102				
CFDA 84.048	12,109				
CFDA 84.186	6,557				
	<u>659,798</u>				
ISD 0333 OGILVIE		Yes	Yes		
CFDA 10.553	103,105				
CFDA 10.555	29,511				
CFDA 84.010	146,072				
CFDA 84.298	5,644				
CFDA 84.281	5,556				
CFDA 84.276	5,299				
CFDA 84.048	6,901				
CFDA 84.340	31,156				
CFDA 84.186	4,990				
	<u>338,234</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0345 NEW LONDON-SPICER					
		Yes			
CFDA 84.010	139,427				
CFDA 84.298	10,115				
CFDA 84.186	16,580				
CFDA 84.281	7,853				
CFDA 84.276	12,600				
CFDA 84.048	5,794				
CFDA 84.340	36,150				
CFDA 10.550	20,919				
CFDA 10.553	16,460				
CFDA 10.555	128,970				
	<u>394,868</u>				
ISD 0347 WILLMAR					
		Yes	Yes		
CFDA 10.555	481,090				
CFDA 10.558	2,979				
CFDA 10.553	100,924				
CFDA 10.550	108,677				
CFDA 84.027	191,946				
CFDA 84.010	836,885				
CFDA 84.281	35,046				
CFDA 84.298	61,456				
CFDA 84.340	215,136				
CFDA 84.276	31,780				
CFDA 84.011	87,099				
CFDA 84.048	67,341				
CFDA 84.186	33,038				
CFDA 84.002	29,336				
	<u>2,282,733</u>				
ISD 0361 INTERNATIONAL FALLS					
		Yes	Yes	Yes	
CFDA 10.550	19,965				
CFDA 10.553	29,207				
CFDA 10.555	129,257				
CFDA 84.010	323,445				
CFDA 84.027	123,649				
CFDA 84.048	14,813				
CFDA 84.173	9,848				
CFDA 84.181	950				
CFDA 84.186	7,958				
CFDA 84.276	10,140				
CFDA 84.278	16,291				
CFDA 84.281	4,379				
CFDA 84.298	10,616				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.340	67,499				
	<u>768,017</u>				
ISD 0381 LAKE SUPERIOR		Yes	Yes	Yes	
CFDA 10.550	29,781				
CFDA 10.553	11,776				
CFDA 10.555	135,672				
CFDA 84.010	158,562				
CFDA 84.027	159,092				
CFDA 84.048	1,002				
CFDA 84.186	8,971				
CFDA 84.276	10,647				
CFDA 84.281	5,803				
CFDA 84.298	17,641				
CFDA 84.340	53,481				
	<u>592,428</u>				
ISD 0394 MONTGOMERY-LONSDALE		Yes	Yes		
CFDA 10.550	16,572				
CFDA 10.553	15,598				
CFDA 10.555	100,400				
CFDA 84.010	92,156				
CFDA 84.011	114,628				
CFDA 84.186	5,381				
CFDA 84.276	4,175				
CFDA 84.278	4,803				
CFDA 84.281	5,053				
CFDA 84.298	7,107				
CFDA 84.340	28,735				
	<u>394,608</u>				
ISD 0413 MARSHALL		Yes	Yes	Yes	
CFDA 84.027	251,422				
CFDA 84.173	15,182				
CFDA 84.181	30,531				
CFDA 84.298	18,643				
CFDA 84.281	2,940				
CFDA 84.276	16,919				
CFDA 84.186	11,058				
CFDA 84.010	210,291				
CFDA 84.340	57,917				
CFDA 84.002	73,976				
CFDA 84.278	13,128				
CFDA 10.555	240,441				
CFDA 10.553	16,783				
CFDA 93.590	9,924				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.566	200,420				
	<u>1,169,575</u>				
ISD 0423 HUTCHINSON		Yes	Yes		
CFDA 84.010	185,507				
CFDA 84.186	19,832				
CFDA 84.276	21,903				
CFDA 84.281	8,767				
CFDA 84.298	19,303				
CFDA 84.340	64,039				
CFDA 10.550	44,333				
CFDA 10.553	8,835				
CFDA 10.555	160,571				
	<u>533,090</u>				
ISD 0432 MAHNOMEN		Yes	Yes	Yes	
CFDA 10.550	18,951				
CFDA 10.553	39,032				
CFDA 10.555	136,070				
CFDA 10.559	16,674				
CFDA 84.010	267,830				
CFDA 84.186	2,807				
CFDA 84.276	4,886				
CFDA 84.281	6,184				
CFDA 84.298	7,129				
CFDA 84.340	42,427				
	<u>541,990</u>				
ISD 0435 WAUBUN		Yes	Yes	Yes	
CFDA 10.550	4,206				
CFDA 10.553	59,593				
CFDA 10.555	121,784				
CFDA 84.010	264,135				
CFDA 84.281	6,758				
CFDA 84.318	49,500				
CFDA 84.298	5,130				
CFDA 84.276	3,072				
CFDA 84.340	35,088				
CFDA 84.186	404				
	<u>549,670</u>				
ISD 0463 EDEN VALLEY		Yes	Yes	Yes	
CFDA 10.550	29,882				
CFDA 10.553	13,526				
CFDA 10.555	90,606				
CFDA 10.556	237				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	97,260				
CFDA 84.027	51,643				
CFDA 84.048	3,869				
CFDA 84.186	2,811				
CFDA 84.276	5,901				
CFDA 84.281	4,343				
CFDA 84.298	5,321				
CFDA 84.340	24,014				
	<u>329,413</u>				
ISD 0465 LITCHFIELD		Yes			
CFDA 84.010	165,164				
CFDA 84.048	6,433				
CFDA 84.186	9,640				
CFDA 84.276	14,322				
CFDA 84.278	15,275				
CFDA 84.281	9,297				
CFDA 84.298	12,512				
CFDA 84.340	48,966				
CFDA 10.550	30,579				
CFDA 10.553	19,076				
CFDA 10.555	175,135				
	<u>506,399</u>				
ISD 0466 DASSEL-COKATO		Yes	Yes		
CFDA 84.010	163,266				
CFDA 84.013	22,842				
CFDA 84.048	8,565				
CFDA 84.186	12,275				
CFDA 84.276	15,792				
CFDA 84.281	9,778				
CFDA 84.298	13,303				
CFDA 84.318	150,685				
CFDA 84.340	50,992				
CFDA 10.550	57,307				
CFDA 10.553	11,884				
CFDA 10.555	183,186				
CFDA 10.556	343				
	<u>700,218</u>				
ISD 0473 ISLE		Yes	Yes	Yes	
CFDA 10.550	8,977				
CFDA 10.553	12,924				
CFDA 10.555	73,746				
CFDA 84.010	68,121				
CFDA 84.027	25,254				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.276	4,024				
CFDA 84.340	16,620				
CFDA 84.298	3,727				
CFDA 84.281	3,212				
CFDA 84.048	1,000				
CFDA 84.186	18,771				
CFDA 84.010	30,154				
CFDA 84.332	96,150				
	<u>362,680</u>				
ISD 0477 PRINCETON		Yes	Yes	Yes	
CFDA 10.550	63,993				
CFDA 10.553	14,648				
CFDA 10.555	220,788				
CFDA 10.556	404				
CFDA 84.010	195,442				
CFDA 84.186	11,017				
CFDA 84.281	12,030				
CFDA 84.340	65,466				
CFDA 84.276	21,490				
CFDA 84.298	17,549				
	<u>622,827</u>				
ISD 0480 ONAMIA		Yes	Yes	Yes	
CFDA 10.550	12,002				
CFDA 10.553	30,070				
CFDA 10.555	99,468				
CFDA 84.010	277,019				
CFDA 84.048	12,676				
CFDA 84.151	9,055				
CFDA 84.276	4,053				
CFDA 84.340	53,888				
CFDA 84.281	11,427				
CFDA 84.186	4,589				
CFDA 84.318	67,862				
	<u>582,109</u>				
ISD 0484 PIERZ		Yes	Yes	Yes	
CFDA 10.550	13,571				
CFDA 10.553	13,998				
CFDA 10.555	124,328				
CFDA 84.010	213,298				
CFDA 84.151	8,635				
CFDA 84.281	8,824				
CFDA 84.186	4,125				
CFDA 84.216	10,828				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.276	6,811				
CFDA 84.318	143,531				
CFDA 84.340	36,230				
CFDA 84.027	9,295				
CFDA 84.278	75				
	<u>593,549</u>				
ISD 0492 AUSTIN		Yes	Yes		
CFDA 10.550	53,812				
CFDA 10.550	29,623				
CFDA 10.553	104,374				
CFDA 10.555	403,948				
CFDA 84.010	463,497				
CFDA 84.027	465,614				
CFDA 84.298	25,250				
CFDA 84.281	6,943				
CFDA 84.276	23,814				
CFDA 84.173	14,269				
CFDA 84.181	47,299				
CFDA 84.278	9,362				
CFDA 84.340	135,104				
CFDA 84.186	12,357				
CFDA 84.002	9,082				
	<u>1,804,348</u>				
ISD 0500 SOUTHLAND		Yes	Yes		
CFDA 10.550	12,182				
CFDA 10.555	24,865				
CFDA 10.553	2,778				
CFDA 10.556	2,603				
CFDA 84.010	76,527				
CFDA 84.173	29,709				
CFDA 84.027	239,153				
CFDA 84.281	3,926				
CFDA 84.048	3,434				
CFDA 84.298	5,046				
CFDA 84.276	4,872				
CFDA 84.048	15,154				
	<u>420,249</u>				
ISD 0508 ST PETER		Yes	Yes		
CFDA 10.550	3,017				
CFDA 10.553	32,579				
CFDA 10.555	131,379				
CFDA 84.010	277,619				
CFDA 84.048	7,061				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	5,866				
CFDA 84.216	1,155				
CFDA 84.276	18,515				
CFDA 84.281	12,107				
CFDA 84.298	13,635				
CFDA 84.340	63,258				
CFDA 94.004	16,739				
	<u>582,930</u>				
ISD 0518 WORTHINGTON		Yes	Yes	Yes	
CFDA 94.006	186,885				
CFDA 10.550	58,080				
CFDA 84.002	82,075				
CFDA 84.010	229,734				
CFDA 84.027	229,173				
CFDA 84.162	15,003				
CFDA 84.173	20,252				
CFDA 84.181	21,783				
CFDA 84.186	17,416				
CFDA 84.213	125,593				
CFDA 84.276	16,555				
CFDA 84.281	10,320				
CFDA 84.298	9,917				
CFDA 84.340	64,474				
CFDA 10.553	72,576				
CFDA 10.555	299,516				
	<u>1,459,352</u>				
ISD 0535 ROCHESTER		Yes		Yes	
CFDA 10.553	136,343				
CFDA 10.555	1,263,518				
CFDA 10.556	10,731				
CFDA 10.558	1,345				
CFDA 84.002	170,791				
CFDA 84.010	1,085,995				
CFDA 84.011	37,215				
CFDA 84.027	1,442,467				
CFDA 84.048	85,107				
CFDA 84.162	116,415				
CFDA 84.173	80,409				
CFDA 84.181	69,693				
CFDA 84.186	171,662				
CFDA 84.213	124,564				
CFDA 84.276	106,041				
CFDA 84.281	60,742				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	108,966				
CFDA 84.340	323,031				
CFDA 93.558	93,465				
CFDA 84.314	9,412				
CFDA 10.550	117,497				
	<u>5,615,409</u>				
ISD 0544 FERGUS FALLS		Yes	Yes		
CFDA 10.550	31,116				
CFDA 10.555	136,112				
CFDA 10.556	3,740				
CFDA 84.002	1,160				
CFDA 84.010	373,283				
CFDA 84.027	30,926				
CFDA 84.186	10,290				
CFDA 84.276	17,588				
CFDA 84.281	23,225				
CFDA 84.298	23,118				
CFDA 84.340	96,983				
CFDA 94.004	12,708				
	<u>760,249</u>				
ISD 0548 PELICAN RAPIDS		Yes	Yes	Yes	
CFDA 10.550	19,630				
CFDA 10.553	43,714				
CFDA 10.555	135,666				
CFDA 84.010	105,228				
CFDA 84.162	10,870				
CFDA 84.186	9,132				
CFDA 84.276	9,170				
CFDA 84.281	6,515				
CFDA 84.298	15,239				
CFDA 84.340	38,929				
	<u>394,093</u>				
ISD 0549 PERHAM		Yes			
CFDA 10.553	27,414				
CFDA 10.555	174,715				
CFDA 10.556	237				
CFDA 10.550	36,769				
CFDA 84.010	183,063				
CFDA 84.186	4,626				
CFDA 84.281	7,786				
CFDA 84.298	14,318				
CFDA 84.332	98,153				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.340	49,069				
	<u>596,150</u>				
ISD 0564 THIEF RIVER FALLS		Yes	Yes		
CFDA 84.010	330,670				
CFDA 84.027	298,143				
CFDA 84.048	10,973				
CFDA 84.340	77,444				
CFDA 84.281	9,585				
CFDA 84.173	15,863				
CFDA 84.181	19,713				
CFDA 84.186	24,060				
CFDA 84.276	14,656				
CFDA 84.298	12,954				
CFDA 94.004	19,569				
CFDA 10.550	25,905				
CFDA 10.553	47,345				
CFDA 10.555	169,623				
CFDA 10.558	2,773				
CFDA 10.556	1,499				
	<u>1,080,775</u>				
ISD 0578 PINE CITY		Yes	Yes	Yes	
CFDA 10.550	30,764				
CFDA 10.553	42,016				
CFDA 10.555	160,089				
CFDA 84.010	288,689				
CFDA 84.340	64,845				
CFDA 84.276	12,196				
CFDA 84.048	65,001				
CFDA 84.281	13,135				
CFDA 84.186	5,842				
CFDA 84.298	12,600				
	<u>695,177</u>				
ISD 0592 CLIMAX		Yes	Yes		
CFDA 84.276	2,935				
CFDA 84.340	10,287				
CFDA 84.218	50,500				
CFDA 84.352	30,599				
CFDA 84.010	61,075				
CFDA 84.281	872				
CFDA 84.298	1,766				
CFDA 84.027	815				
CFDA 10.555	24,119				
CFDA 10.550	5,873				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	13,615				
	<u>202,456</u>				
ISD 0593 CROOKSTON		Yes	Yes	Yes	
CFDA 10.556	419				
CFDA 10.553	64,852				
CFDA 10.555	194,729				
CFDA 84.010	174,626				
CFDA 84.011	62,065				
CFDA 84.281	4,610				
CFDA 84.298	11,201				
CFDA 84.186	6,899				
CFDA 84.181	29,687				
CFDA 84.173	5,739				
CFDA 84.027	197,934				
CFDA 84.276	11,809				
CFDA 84.340	46,439				
	<u>811,009</u>				
ISD 0595 EAST GRAND FORKS		Yes	Yes		
CFDA 84.010	299,464				
CFDA 84.027	11,127				
CFDA 84.184	2,248				
CFDA 84.298	14,375				
CFDA 84.186	16,991				
CFDA 84.276	12,928				
CFDA 84.281	11,162				
CFDA 84.278	5,067				
CFDA 84.287	78,230				
CFDA 84.340	72,453				
CFDA 10.550	34,138				
CFDA 10.553	41,153				
CFDA 10.555	160,607				
CFDA 10.556	1,192				
	<u>761,135</u>				
ISD 0599 FERTILE-BELTRAMI		Yes	Yes		
CFDA 84.010	90,039				
CFDA 84.184	1,123,896				
CFDA 84.186	1,927				
CFDA 84.276	261				
CFDA 84.281	4,802				
CFDA 84.298	6,753				
CFDA 84.340	21,344				
CFDA 84.318	160,309				
CFDA 84.352	45,902				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.550	20,291				
CFDA 10.553	18,290				
CFDA 10.555	69,274				
	<u>1,563,088</u>				
ISD 0601 FOSSTON		Yes	Yes		
CFDA 84.010	163,182				
CFDA 84.348	34,500				
CFDA 84.281	5,795				
CFDA 84.298	5,440				
CFDA 84.340	30,575				
CFDA 84.027	3,373				
CFDA 84.186	2,242				
CFDA 84.338	133,520				
CFDA 84.276	4,732				
CFDA 10.550	13,928				
CFDA 10.553	22,865				
CFDA 10.555	85,245				
	<u>505,397</u>				
ISD 0621 MOUNDS VIEW		Yes	Yes		
CFDA 10.555	536,039				
CFDA 10.550	198,194				
CFDA 10.553	89,474				
CFDA 10.556	2,640				
CFDA 10.558	1,436				
CFDA 10.559	19,154				
CFDA 84.010	436,415				
CFDA 84.027	926,103				
CFDA 84.181	499,377				
CFDA 84.298	70,472				
CFDA 84.281	21,989				
CFDA 84.173	101,296				
CFDA 84.186	131,998				
CFDA 84.213	48,610				
CFDA 84.002	113,983				
CFDA 84.276	81,291				
CFDA 84.340	166,388				
CFDA 84.186	75,751				
	<u>3,520,610</u>				
ISD 0622 NORTH ST PAUL-MAPLEWOOD-OA		Yes	Yes		
CFDA 84.027	1,344,338				
CFDA 84.173	82,529				
CFDA 84.010	809,847				
CFDA 84.186	93,641				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.281	39,843				
CFDA 84.298	64,898				
CFDA 84.276	79,884				
CFDA 84.340	252,239				
CFDA 84.048	62,640				
CFDA 84.318	6,093				
CFDA 10.555	835,646				
CFDA 10.550	368,072				
CFDA 10.553	164,159				
CFDA 10.556	11,945				
	4,215,774				
ISD 0623 ROSEVILLE		Yes	Yes		
CFDA 10.550	156,746				
CFDA 10.553	36,895				
CFDA 10.555	388,842				
CFDA 84.010	330,597				
CFDA 84.027	599,764				
CFDA 84.298	42,422				
CFDA 84.162	37,662				
CFDA 84.281	24,236				
CFDA 84.173	50,680				
CFDA 84.340	101,182				
CFDA 84.186	29,229				
CFDA 84.002	5,926				
CFDA 84.276	45,920				
CFDA 84.002	50,901				
CFDA 84.278	32,432				
CFDA 84.278	10,000				
	1,943,434				
ISD 0624 WHITE BEAR LAKE		Yes	Yes		
CFDA 84.027	915,780				
CFDA 84.173	80,769				
CFDA 84.010	370,141				
CFDA 84.298	67,878				
CFDA 84.281	144,555				
CFDA 84.276	61,224				
CFDA 84.186	92,739				
CFDA 84.340	108,972				
CFDA 10.555	505,335				
CFDA 10.550	160,177				
CFDA 10.553	46,474				
	2,554,044				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0656 FARIBAULT					
		Yes			
CFDA 10.550	66,983				
CFDA 10.555	389,436				
CFDA 10.553	138,554				
CFDA 84.002	24,367				
CFDA 84.010	263,067				
CFDA 84.027	476,388				
CFDA 84.048	14,853				
CFDA 84.173	33,203				
CFDA 84.181	67,980				
CFDA 84.186	30,485				
CFDA 84.276	28,021				
CFDA 84.278	14,229				
CFDA 84.281	31,817				
CFDA 84.298	28,102				
CFDA 84.340	91,343				
CFDA 84.318	80,227				
CFDA 84.348	7,431				
CFDA 84.185	15,558				
	<u>1,802,044</u>				
ISD 0659 NORTHFIELD					
		Yes	Yes		
CFDA 10.550	40,165				
CFDA 10.553	19,685				
CFDA 10.555	174,046				
CFDA 10.556	5,923				
CFDA 10.559	2,710				
CFDA 84.010	285,503				
CFDA 84.027	398,896				
CFDA 84.173	22,911				
CFDA 84.186	20,967				
CFDA 84.276	30,133				
CFDA 84.281	8,750				
CFDA 84.298	15,682				
CFDA 84.218	195,520				
CFDA 84.340	85,975				
	<u>1,306,866</u>				
ISD 0682 ROSEAU					
		Yes	Yes		
CFDA 84.010	90,765				
CFDA 84.027	134,368				
CFDA 84.173	18,148				
CFDA 84.186	5,900				
CFDA 84.276	10,514				
CFDA 84.164	5,847				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	9,463				
CFDA 84.340	23,166				
CFDA 10.550	19,676				
CFDA 10.553	11,543				
CFDA 10.555	93,137				
	<u>422,527</u>				
ISD 0690 WARROAD		Yes	Yes		
CFDA 84.010	93,888				
CFDA 84.048	9,239				
CFDA 84.340	36,620				
CFDA 84.281	5,922				
CFDA 84.181	7,350				
CFDA 84.186	4,059				
CFDA 84.298	8,240				
CFDA 84.276	9,552				
CFDA 84.027	142,125				
CFDA 84.173	13,312				
CFDA 16.575	17,500				
CFDA 10.550	36,508				
CFDA 10.553	19,654				
CFDA 10.555	115,588				
CFDA 10.556	256				
	<u>519,813</u>				
ISD 0700 HERMANTOWN		Yes	Yes		
CFDA 10.550	29,903				
CFDA 10.555	90,122				
CFDA 84.010	75,229				
CFDA 84.281	8,115				
CFDA 84.298	9,602				
CFDA 84.027	106,648				
CFDA 84.048	15,400				
CFDA 84.186	7,459				
CFDA 84.276	13,510				
CFDA 84.340	24,717				
	<u>380,705</u>				
ISD 0701 HIBBING		Yes	Yes		Yes
CFDA 84.010	364,464				
CFDA 84.276	20,279				
CFDA 84.164	9,039				
CFDA 84.298	20,569				
CFDA 84.340	94,550				
CFDA 84.027	344,231				
CFDA 84.173	28,136				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	17,247				
CFDA 84.048	27,670				
CFDA 84.186	27,727				
CFDA 84.002	6,460				
CFDA 84.278	26,402				
CFDA 10.553	60,551				
CFDA 10.555	247,717				
	<u>1,295,042</u>				
ISD 0704 PROCTOR		Yes	Yes		
CFDA 10.550	35,825				
CFDA 10.555	128,790				
CFDA 84.010	173,552				
CFDA 84.027	131,358				
CFDA 84.048	28,443				
CFDA 84.186	8,039				
CFDA 84.276	14,182				
CFDA 84.281	9,495				
CFDA 84.298	12,807				
CFDA 84.340	42,437				
	<u>584,928</u>				
ISD 0706 VIRGINIA		Yes	Yes	Yes	
CFDA 10.553	77,752				
CFDA 10.555	152,008				
CFDA 10.550	31,748				
CFDA 84.027	815,821				
CFDA 84.173	70,130				
CFDA 84.010	181,767				
CFDA 84.048	86,860				
CFDA 84.181	42,532				
CFDA 84.186	7,776				
CFDA 84.276	12,642				
CFDA 84.281	1,836				
CFDA 84.298	11,504				
CFDA 84.340	68,880				
	<u>1,561,256</u>				
ISD 0707 NETT LAKE		Yes	Yes	Yes	
CFDA 10.553	9,878				
CFDA 10.555	17,031				
CFDA 10.550	1,689				
CFDA 84.010	36,784				
CFDA 84.186	176				
CFDA 84.276	3,500				
CFDA 84.281	1,037				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	700				
CFDA 84.318	48,600				
CFDA 84.340	8,327				
CFDA 84.352	33,750				
	<u>161,472</u>				
ISD 0709 DULUTH		Yes	Yes		
CFDA 10.553	348,958				
CFDA 10.555	1,045,640				
CFDA 10.559	113,539				
CFDA 10.550	130,481				
CFDA 10.558	53,628				
CFDA 84.002	61,787				
CFDA 84.010	2,600,886				
CFDA 84.027	1,382,767				
CFDA 84.048	189,276				
CFDA 84.173	104,860				
CFDA 84.181	91,263				
CFDA 84.186	120,463				
CFDA 84.196	36,000				
CFDA 84.276	86,604				
CFDA 84.281	90,774				
CFDA 84.298	89,163				
CFDA 84.332	197,566				
CFDA 84.338	41,209				
CFDA 84.340	460,959				
CFDA 93.590	39,531				
CFDA 94.004	13,048				
CFDA 94.005	15,163				
CFDA 94.013	5,001				
	<u>7,318,566</u>				
ISD 0712 MOUNTAIN IRON-BUHL		Yes	Yes	Yes	
CFDA 10.553	14,469				
CFDA 10.555	58,095				
CFDA 10.550	10,201				
	<u>82,765</u>				
ISD 0717 JORDAN		Yes	Yes	Yes	
CFDA 10.550	36,357				
CFDA 10.553	13,122				
CFDA 10.555	102,211				
CFDA 10.556	50				
CFDA 84.010	117,094				
CFDA 84.186	9,861				
CFDA 84.276	9,212				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.281	3,105				
CFDA 84.298	8,767				
CFDA 84.340	34,181				
	<u>333,960</u>				
ISD 0719 PRIOR LAKE		Yes			
CFDA 84.276	19,790				
CFDA 84.186	21,343				
CFDA 84.298	21,639				
CFDA 84.281	15,897				
CFDA 84.340	67,841				
CFDA 84.010	183,368				
CFDA 84.027	180,929				
CFDA 10.555	163,727				
CFDA 10.556	8,309				
CFDA 10.550	73,107				
	<u>755,950</u>				
ISD 0720 SHAKOPEE		Yes			
CFDA 84.010	142,000				
CFDA 84.048	15,387				
CFDA 84.162	22,836				
CFDA 84.186	19,635				
CFDA 84.276	23,188				
CFDA 84.278	9,114				
CFDA 84.281	12,500				
CFDA 84.298	25,675				
CFDA 84.340	55,000				
CFDA 10.550	33,739				
CFDA 10.553	50,688				
CFDA 10.555	288,231				
	<u>697,993</u>				
ISD 0721 NEW PRAGUE		Yes	Yes		
CFDA 10.555	84,520				
CFDA 10.550	43,265				
CFDA 84.027	167,274				
CFDA 84.010	70,987				
CFDA 84.298	15,464				
CFDA 84.186	9,754				
CFDA 84.281	8,919				
CFDA 84.276	17,556				
CFDA 84.340	30,118				
	<u>447,857</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0727 BIG LAKE					
CFDA 84.010	110,766	Yes	Yes		
CFDA 84.186	11,368				
CFDA 84.276	19,259				
CFDA 84.281	9,515				
CFDA 84.298	14,397				
CFDA 84.340	41,667				
CFDA 10.550	54,556				
CFDA 10.555	156,834				
CFDA 10.556	3,610				
	421,972				
ISD 0728 ELK RIVER					
CFDA 84.276	64,626	Yes			
CFDA 84.186	62,574				
CFDA 84.298	46,093				
CFDA 84.281	23,394				
CFDA 84.340	138,220				
CFDA 84.010	362,335				
CFDA 84.027	889,130				
CFDA 84.173	60,843				
CFDA 84.048	30,641				
CFDA 10.555	370,547				
CFDA 10.556	7,448				
CFDA 10.553	1,604				
CFDA 94.006	99,308				
CFDA 10.550	174,463				
	2,331,226				
ISD 0739 KIMBALL					
CFDA 10.550	22,016	Yes	Yes	Yes	
CFDA 10.553	4,853				
CFDA 10.555	69,740				
CFDA 10.556	435				
CFDA 84.010	139,990				
CFDA 84.186	3,161				
CFDA 84.276	6,202				
CFDA 84.281	5,579				
CFDA 84.298	6,199				
CFDA 84.340	30,765				
	288,940				
ISD 0740 MELROSE					
CFDA 10.550	36,016	Yes	Yes	Yes	
CFDA 10.553	13,608				
CFDA 10.555	151,097				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	234,857				
CFDA 84.011	22,601				
CFDA 84.027	7,975				
CFDA 84.048	5,260				
CFDA 84.162	10,916				
CFDA 84.186	6,900				
CFDA 84.276	11,088				
CFDA 84.281	9,447				
CFDA 84.298	12,522				
CFDA 84.340	49,060				
	<u>571,347</u>				
ISD 0741 PAYNESVILLE		Yes	Yes	Yes	
CFDA 84.281	9,497				
CFDA 84.010	192,441				
CFDA 84.276	8,513				
CFDA 84.298	8,583				
CFDA 84.027	2,006				
CFDA 84.186	4,008				
CFDA 84.340	44,619				
CFDA 84.318	85,789				
CFDA 10.550	21,792				
CFDA 10.555	97,756				
CFDA 10.553	10,506				
	<u>485,510</u>				
ISD 0742 ST CLOUD		Yes	Yes		
CFDA 10.550	124,770				
CFDA 10.553	150,673				
CFDA 10.555	895,658				
CFDA 10.556	8,783				
CFDA 10.559	9,530				
CFDA 84.002	40,752				
CFDA 84.010	1,002,058				
CFDA 84.027	1,665,319				
CFDA 84.184	98,420				
CFDA 84.196	35,000				
CFDA 84.340	288,578				
CFDA 84.048	79,346				
CFDA 84.225	35,370				
CFDA 84.173	167,571				
CFDA 84.186	56,292				
CFDA 84.276	74,466				
CFDA 84.278	57,039				
CFDA 84.281	59,073				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	83,575				
CFDA 94.006	121,000				
CFDA 94.006	18,000				
	<u>5,071,273</u>				
ISD 0743 SAUK CENTRE		Yes	Yes	Yes	
CFDA 10.550	20,759				
CFDA 10.555	124,709				
CFDA 84.010	190,103				
CFDA 84.151	10,153				
CFDA 84.186	5,222				
CFDA 84.216	2,632				
CFDA 84.276	8,324				
CFDA 84.281	10,851				
CFDA 84.340	50,442				
	<u>423,195</u>				
ISD 0745 ALBANY		Yes	Yes	Yes	
CFDA 10.550	38,887				
CFDA 10.555	117,812				
CFDA 10.556	375				
CFDA 84.010	165,494				
CFDA 84.186	10,486				
CFDA 84.276	11,305				
CFDA 84.281	7,647				
CFDA 84.298	16,336				
CFDA 84.340	50,502				
	<u>418,844</u>				
ISD 0748 SARTELL		Yes	Yes	Yes	
CFDA 10.550	52,364				
CFDA 10.555	108,169				
CFDA 10.556	2,785				
CFDA 84.010	93,637				
CFDA 84.186	9,735				
CFDA 84.276	18,141				
CFDA 84.281	5,928				
CFDA 84.298	12,084				
CFDA 84.340	34,890				
	<u>337,733</u>				
ISD 0750 ROCORI AREA SCHOOLS		Yes	Yes	Yes	
CFDA 10.550	40,307				
CFDA 10.553	7,461				
CFDA 10.555	176,173				
CFDA 10.556	4,222				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	112,398				
CFDA 84.186	13,912				
CFDA 84.276	17,178				
CFDA 84.281	7,797				
CFDA 84.298	10,906				
CFDA 84.340	50,743				
	<u>441,097</u>				
ISD 0756 BLOOMING PRAIRIE					
CFDA 10.550	10,625	Yes	Yes		
CFDA 10.553	10,076				
CFDA 10.555	72,888				
CFDA 84.010	159,966				
CFDA 84.186	2,652				
CFDA 84.298	6,218				
CFDA 84.281	2,809				
CFDA 84.276	5,831				
CFDA 84.340	33,206				
	<u>304,271</u>				
ISD 0761 OWATONNA					
CFDA 84.002	36,002	Yes			
CFDA 84.010	256,009				
CFDA 84.011	119,813				
CFDA 84.027	443,538				
CFDA 84.048	20,909				
CFDA 84.164	39,652				
CFDA 84.173	38,157				
CFDA 84.181	28,271				
CFDA 84.186	49,140				
CFDA 84.276	35,278				
CFDA 84.281	36,372				
CFDA 84.298	42,682				
CFDA 84.340	98,893				
CFDA 10.550	84,399				
CFDA 10.555	319,473				
CFDA 10.553	56,729				
CFDA 10.556	5,849				
	<u>1,711,166</u>				
ISD 0777 BENSON					
CFDA 84.186	4,583	Yes	Yes		
CFDA 84.298	7,447				
CFDA 84.010	122,292				
CFDA 84.281	2,072				
CFDA 84.340	31,283				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	1,555				
CFDA 10.565	25,070				
CFDA 10.553	12,149				
CFDA 10.555	85,325				
	<u>291,776</u>				
ISD 0786 BERTHA-HEWITT		Yes	Yes	Yes	
CFDA 10.550	12,166				
CFDA 10.553	30,382				
CFDA 10.555	79,468				
CFDA 84.010	192,098				
CFDA 84.276	3,584				
CFDA 84.278	1,533				
CFDA 84.281	6,120				
CFDA 84.298	5,095				
CFDA 84.318	48,995				
CFDA 84.340	28,028				
	<u>407,469</u>				
ISD 0803 WHEATON		Yes	Yes		
CFDA 10.550	10,013				
CFDA 10.553	3,329				
CFDA 10.555	55,397				
CFDA 84.010	50,082				
CFDA 84.164	3,768				
CFDA 84.186	3,519				
CFDA 84.276	3,619				
CFDA 84.340	12,813				
	<u>142,540</u>				
ISD 0820 SEBEKA		Yes	Yes	Yes	
CFDA 10.550	13,559				
CFDA 10.553	16,331				
CFDA 10.555	78,011				
CFDA 84.010	167,716				
CFDA 84.281	4,930				
CFDA 84.298	5,041				
CFDA 84.340	31,168				
	<u>316,756</u>				
ISD 0821 MENAHGA		Yes			
CFDA 10.553	34,823				
CFDA 10.555	114,371				
CFDA 10.558	15,048				
CFDA 10.550	19				
CFDA 84.010	179,279				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.027	3,980				
CFDA 84.186	2,518				
CFDA 84.281	5,827				
CFDA 84.298	6,914				
CFDA 84.340	33,008				
	<u>395,787</u>				
ISD 0829 WASECA		Yes	Yes		
CFDA 10.550	58,647				
CFDA 10.553	41,377				
CFDA 10.555	179,482				
CFDA 10.558	1,807				
CFDA 84.002	44,753				
CFDA 84.010	181,222				
CFDA 84.027	586,627				
CFDA 84.048	7,598				
CFDA 84.162	11,635				
CFDA 84.173	52,735				
CFDA 84.186	8,557				
CFDA 84.276	15,694				
CFDA 84.281	75,953				
CFDA 84.298	13,303				
CFDA 84.340	33,713				
	<u>1,313,103</u>				
ISD 0831 FOREST LAKE		Yes			
CFDA 84.173	57,548				
CFDA 84.027	715,477				
CFDA 84.010	325,459				
CFDA 84.281	46,620				
CFDA 84.298	44,386				
CFDA 84.186	26,424				
CFDA 84.216	1,595				
CFDA 84.181	222,192				
CFDA 84.276	53,402				
CFDA 84.340	126,447				
CFDA 94.004	346				
CFDA 10.550	111,726				
CFDA 10.553	44,575				
CFDA 10.555	445,630				
	<u>2,221,827</u>				
ISD 0832 MAHTOMEDI		Yes	Yes	Yes	
CFDA 10.550	24,681				
CFDA 10.555	50,338				
CFDA 10.556	1,551				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	84,459				
CFDA 84.027	291,994				
CFDA 84.173	13,892				
CFDA 84.186	9,315				
CFDA 84.276	20,151				
CFDA 84.281	7,149				
CFDA 84.298	21,147				
CFDA 84.340	37,849				
	<u>562,526</u>				
ISD 0834 STILLWATER		Yes	Yes		
CFDA 84.027	877,877				
CFDA 84.010	347,740				
CFDA 84.298	51,363				
CFDA 84.281	31,278				
CFDA 84.173	62,717				
CFDA 84.186	112,040				
CFDA 84.276	57,489				
CFDA 84.340	130,741				
CFDA 84.215	1,681				
CFDA 10.555	308,786				
CFDA 10.550	90,364				
CFDA 10.556	238				
CFDA 10.553	18,783				
	<u>2,091,097</u>				
ISD 0837 MADELIA		Yes	Yes		
CFDA 84.010	112,477				
CFDA 84.011	25,768				
CFDA 84.281	4,454				
CFDA 84.298	4,752				
CFDA 84.340	22,068				
CFDA 84.186	4,912				
CFDA 84.276	4,270				
CFDA 84.162	3,904				
CFDA 84.224	2,286				
CFDA 84.332	102,500				
CFDA 10.550	13,352				
CFDA 10.553	24,360				
CFDA 10.555	78,781				
	<u>403,884</u>				
ISD 0840 ST JAMES		Yes			
CFDA 10.550	24,715				
CFDA 10.553	26,445				
CFDA 10.555	141,139				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	249,781				
CFDA 84.011	33,954				
CFDA 84.162	10,850				
CFDA 84.186	19,098				
CFDA 84.213	103,493				
CFDA 84.276	9,093				
CFDA 84.281	8,972				
CFDA 84.298	6,839				
CFDA 84.340	39,770				
	<u>674,149</u>				
ISD 0846 BRECKENRIDGE		Yes	Yes	Yes	
CFDA 10.550	18,458				
CFDA 10.553	10,354				
CFDA 10.555	76,062				
CFDA 10.559	13,705				
CFDA 84.010	132,353				
CFDA 84.011	58,974				
CFDA 84.186	3,602				
CFDA 84.281	3,213				
CFDA 84.298	7,807				
CFDA 84.340	32,803				
CFDA 93.995	52,355				
	<u>409,686</u>				
ISD 0858 ST CHARLES		Yes	Yes		
CFDA 10.550	25,938				
CFDA 10.553	4,658				
CFDA 10.555	90,650				
CFDA 84.010	146,557				
CFDA 84.186	3,624				
CFDA 84.298	7,236				
CFDA 84.281	6,339				
CFDA 84.276	7,609				
CFDA 84.340	36,129				
	<u>328,740</u>				
ISD 0861 WINONA		Yes	Yes		
CFDA 10.553	30,944				
CFDA 10.555	387,990				
CFDA 84.002	4,081				
CFDA 84.010	412,045				
CFDA 84.173	22,500				
CFDA 84.186	21,237				
CFDA 84.216	11,002				
CFDA 84.276	15,488				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.281	12,528				
CFDA 84.298	20,600				
CFDA 84.340	136,308				
CFDA 10.550	83,125				
	<u>1,157,848</u>				
ISD 0876 ANNANDALE		Yes	Yes		
CFDA 84.010	141,586				
CFDA 84.186	9,924				
CFDA 84.276	13,370				
CFDA 84.281	7,601				
CFDA 84.298	10,306				
CFDA 84.340	45,877				
CFDA 10.550	21,029				
CFDA 10.553	11,187				
CFDA 10.555	130,768				
CFDA 10.556	3,172				
	<u>394,820</u>				
ISD 0877 BUFFALO		Yes	Yes	Yes	
CFDA 84.010	223,041				
CFDA 84.027	496,005				
CFDA 84.173	19,361				
CFDA 84.186	17,933				
CFDA 84.276	33,166				
CFDA 84.281	18,271				
CFDA 84.298	27,897				
CFDA 84.340	75,596				
CFDA 10.550	73,778				
CFDA 10.553	38,372				
CFDA 10.555	308,981				
	<u>1,332,401</u>				
ISD 0879 DELANO		Yes	Yes		
CFDA 84.010	108,512				
CFDA 84.186	7,771				
CFDA 84.216	2,105				
CFDA 84.276	12,874				
CFDA 84.281	7,362				
CFDA 84.298	10,229				
CFDA 84.340	37,856				
CFDA 10.550	27,409				
CFDA 10.553	2,735				
CFDA 10.555	73,780				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.556	1,285				
	<u>291,918</u>				
ISD 0882 MONTICELLO		Yes	Yes	Yes	Yes
CFDA 84.027	885,033				
CFDA 84.002	59,207				
CFDA 84.010	238,467				
CFDA 84.181	106,742				
CFDA 84.186	11,697				
CFDA 84.276	26,110				
CFDA 84.164	14,356				
CFDA 84.298	21,662				
CFDA 84.340	75,092				
CFDA 10.550	64,206				
CFDA 10.555	163,650				
CFDA 10.556	3,657				
	<u>1,669,879</u>				
ISD 0883 ROCKFORD		Yes	Yes		
CFDA 10.550	17,674				
CFDA 10.553	4,223				
CFDA 10.555	108,196				
CFDA 84.010	23,650				
CFDA 84.027	53,221				
CFDA 84.173	22,759				
CFDA 84.186	10,951				
CFDA 84.276	12,159				
CFDA 84.281	4,577				
CFDA 84.287	408,583				
CFDA 84.298	8,862				
CFDA 84.340	15,493				
	<u>690,348</u>				
ISD 0885 ST MICHAEL-ALBERTVILLE		Yes	Yes		
CFDA 10.550	63,642				
CFDA 10.555	117,700				
CFDA 10.556	5,852				
CFDA 84.010	52,878				
CFDA 84.281	7,488				
CFDA 84.298	17,695				
CFDA 84.186	13,033				
CFDA 84.340	24,888				
CFDA 84.276	14,516				
CFDA 84.027	23,818				
	<u>341,510</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0891 CANBY					
CFDA 84.027	19,000	Yes	Yes		
CFDA 84.298	5,347				
CFDA 84.164	4,573				
CFDA 84.276	5,061				
CFDA 84.186	2,875				
CFDA 84.010	105,466				
CFDA 84.340	23,715				
CFDA 84.278	2,258				
CFDA 84.215	4,844				
CFDA 10.555	121,371				
CFDA 10.553	35,655				
	<u>330,165</u>				
ISD 0911 CAMBRIDGE					
CFDA 84.298	26,813	Yes	Yes		
CFDA 84.010	312,344				
CFDA 84.027	1,162,427				
CFDA 84.173	130,497				
CFDA 84.181	178,166				
CFDA 84.186	21,024				
CFDA 84.281	18,629				
CFDA 84.276	32,459				
CFDA 84.340	100,212				
CFDA 84.002	8,432				
CFDA 10.550	69,260				
CFDA 10.553	44,954				
CFDA 10.555	286,047				
	<u>2,391,264</u>				
ISD 0912 MILACA					
CFDA 10.550	42,050	Yes	Yes	Yes	
CFDA 10.553	56,147				
CFDA 10.555	191,730				
CFDA 84.010	182,122				
CFDA 84.048	50,903				
CFDA 84.186	11,528				
CFDA 84.276	12,018				
CFDA 84.340	60,680				
CFDA 84.281	9,948				
CFDA 84.298	12,363				
CFDA 84.027	47,837				
CFDA 84.173	16,271				
	<u>693,597</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2125 DODGE CENTER					
CFDA 10.550	20,019	Yes	Yes		
CFDA 10.553	26,731				
CFDA 10.555	98,567				
CFDA 84.010	104,458				
CFDA 84.011	10,225				
CFDA 84.186	6,166				
CFDA 84.298	7,474				
CFDA 84.281	5,621				
CFDA 84.276	8,512				
CFDA 84.340	29,380				
	<u>317,153</u>				
ISD 2134 UNITED SOUTH CENTRAL					
CFDA 84.010	176,179	Yes	Yes	Yes	
CFDA 84.186	3,774				
CFDA 84.276	7,008				
CFDA 84.298	9,395				
CFDA 84.281	8,870				
CFDA 84.340	40,114				
CFDA 93.262	3,179				
CFDA 10.550	22,920				
CFDA 10.553	25,887				
CFDA 10.555	133,104				
CFDA 10.556	383				
	<u>430,813</u>				
ISD 2135 MAPLE RIVER					
CFDA 10.550	29,449	Yes			
CFDA 10.553	35,401				
CFDA 10.555	125,285				
CFDA 10.556	68				
CFDA 84.010	129,664				
CFDA 84.048	4,270				
CFDA 84.186	6,469				
CFDA 84.276	9,044				
CFDA 84.281	5,713				
CFDA 84.298	8,230				
CFDA 84.340	32,098				
CFDA 84.342	1,470				
	<u>387,161</u>				
ISD 2137 KINGSLAND					
CFDA 10.550	12,154	Yes	Yes		
CFDA 10.553	9,106				
CFDA 10.555	64,211				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	178,138				
CFDA 84.281	6,323				
CFDA 84.298	7,027				
CFDA 84.186	6,874				
CFDA 84.276	6,841				
CFDA 84.340	30,062				
	<u>320,736</u>				
ISD 2142 ST LOUIS COUNTY					
CFDA 10.550	68,248	Yes	Yes		
CFDA 10.553	77,203				
CFDA 10.555	272,363				
CFDA 84.010	716,904				
CFDA 84.186	4,795				
CFDA 84.276	18,802				
CFDA 84.281	12,425				
CFDA 84.298	17,928				
CFDA 84.332	74,822				
CFDA 84.340	62,133				
	<u>1,325,623</u>				
ISD 2143 WATERVILLE-ELYSIAN-MORRISTO					
CFDA 10.550	16,327	Yes	Yes		
CFDA 10.553	20,998				
CFDA 10.555	93,234				
CFDA 84.010	125,663				
CFDA 84.048	3,082				
CFDA 84.186	29,727				
CFDA 84.216	4,478				
CFDA 84.243	2,545				
CFDA 84.276	4,708				
CFDA 84.281	8,871				
CFDA 84.298	7,109				
CFDA 84.340	29,266				
	<u>346,008</u>				
ISD 2144 CHISAGO LAKES					
CFDA 84.010	211,967	Yes	Yes	Yes	
CFDA 84.048	10,769				
CFDA 84.186	13,469				
CFDA 84.298	26,318				
CFDA 84.281	14,133				
CFDA 84.276	24,997				
CFDA 84.340	68,859				
CFDA 10.550	37,831				
CFDA 10.555	239,544				

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For the Year Ended June 30, 2002**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.556	4,290				
	<u>652,177</u>				
ISD 2149 MINNEWASKA		Yes			
CFDA 10.553	67,329				
CFDA 10.550	28,751				
CFDA 10.555	184,387				
CFDA 84.010	277,850				
CFDA 84.298	10,978				
CFDA 84.281	9,898				
CFDA 84.186	4,512				
CFDA 84.276	7,278				
CFDA 84.340	52,278				
CFDA 84.027	12,997				
	<u>656,258</u>				
ISD 2154 EVELETH-GILBERT		Yes	Yes	Yes	
CFDA 10.553	25,984				
CFDA 10.555	120,409				
CFDA 10.550	23,149				
CFDA 84.010	223,856				
CFDA 84.186	4,812				
CFDA 84.276	10,143				
CFDA 84.281	16,615				
CFDA 84.298	10,231				
CFDA 84.340	50,578				
	<u>485,777</u>				
ISD 2155 WADENA-DEER CREEK		Yes	Yes	Yes	
CFDA 10.550	29,426				
CFDA 10.553	45,789				
CFDA 10.555	179,129				
CFDA 10.556	44				
CFDA 10.558	25,514				
CFDA 84.002	12,601				
CFDA 84.010	245,080				
CFDA 84.186	4,796				
CFDA 84.276	9,500				
CFDA 84.281	10,109				
CFDA 84.298	11,417				
CFDA 84.340	49,183				
	<u>622,588</u>				
ISD 2164 DILWORTH-GLYNDON-FELTON		Yes	Yes		Yes
CFDA 10.550	5,371				
CFDA 10.553	22,941				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	78,126				
CFDA 84.101	154,365				
CFDA 84.151	8,332				
CFDA 84.164	7,717				
CFDA 84.173	15,018				
CFDA 84.186	3,039				
CFDA 84.276	2,466				
CFDA 84.340	38,799				
	<u>336,174</u>				
ISD 2165 HINCKLEY-FINLAYSON		Yes			
CFDA 10.553	21,110				
CFDA 10.555	140,715				
CFDA 84.186	4,336				
CFDA 84.276	8,155				
CFDA 84.010	244,245				
CFDA 84.164	8,837				
CFDA 84.298	8,778				
CFDA 84.340	41,320				
	<u>477,496</u>				
ISD 2169 MURRAY COUNTY		Yes			
CFDA 10.550	19,891				
CFDA 10.555	77,305				
CFDA 10.556	526				
CFDA 10.553	26,469				
CFDA 84.010	135,231				
CFDA 84.281	1,845				
CFDA 84.298	8,372				
CFDA 84.186	3,689				
CFDA 84.181	8,875				
CFDA 84.173	1,042				
CFDA 84.276	1,940				
CFDA 84.340	29,757				
CFDA 84.348	433				
	<u>315,375</u>				
ISD 2170 STAPLES-MOTLEY		Yes			
CFDA 10.550	25,953				
CFDA 10.553	58,447				
CFDA 10.555	232,165				
CFDA 10.559	16,483				
CFDA 84.010	439,916				
CFDA 84.186	5,648				
CFDA 84.276	11,214				
CFDA 84.281	15,502				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	13,961				
CFDA 84.332	5,807				
CFDA 84.340	83,245				
	<u>908,341</u>				
ISD 2174 PINE RIVER - BACKUS		Yes	Yes	Yes	
CFDA 10.550	24,413				
CFDA 10.553	49,226				
CFDA 10.555	153,789				
CFDA 84.010	288,291				
CFDA 84.276	8,813				
CFDA 84.281	12,149				
CFDA 84.298	7,684				
CFDA 84.340	57,083				
CFDA 84.278	3,500				
CFDA 84.186	4,176				
CFDA 84.048	11,882				
CFDA 84.027	2,669				
	<u>623,675</u>				
ISD 2180 MACCRAY		Yes			
CFDA 84.010	106,424				
CFDA 84.298	6,079				
CFDA 84.186	4,371				
CFDA 84.281	4,971				
CFDA 84.276	7,148				
CFDA 84.048	5,256				
CFDA 84.340	26,223				
CFDA 10.550	13,613				
CFDA 10.555	86,392				
	<u>260,477</u>				
ISD 2184 LUVERNE		Yes			
CFDA 84.010	190,133				
CFDA 84.298	8,958				
CFDA 84.186	7,284				
CFDA 84.181	7,176				
CFDA 84.281	7,896				
CFDA 84.276	6,256				
CFDA 84.340	33,042				
CFDA 10.550	42,118				
CFDA 10.553	29,778				
CFDA 10.555	110,888				
	<u>443,529</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2190 YELLOW MEDICINE EAST					
CFDA 84.010	141,913	Yes	Yes		
CFDA 84.011	5,954				
CFDA 84.151	7,995				
CFDA 84.186	4,230				
CFDA 84.276	8,589				
CFDA 84.340	33,765				
CFDA 84.281	6,489				
CFDA 10.553	24,144				
CFDA 10.555	121,897				
	<u>354,976</u>				
ISD 2198 FILLMORE CENTRAL					
CFDA 10.550	13,136	Yes	Yes		
CFDA 10.553	6,677				
CFDA 10.555	52,959				
CFDA 84.010	200,977				
CFDA 84.281	7,200				
CFDA 84.298	6,537				
CFDA 84.186	2,142				
CFDA 84.276	5,866				
CFDA 84.340	33,000				
CFDA 84.278	4,862				
CFDA 84.048	7,042				
	<u>340,398</u>				
ISD 2310 SIBLEY EAST					
CFDA 84.010	119,182	Yes	Yes		
CFDA 84.011	25,749				
CFDA 84.281	3,676				
CFDA 84.298	8,243				
CFDA 84.340	29,983				
CFDA 84.027	37,999				
CFDA 84.173	4,665				
CFDA 84.186	4,779				
CFDA 84.048	1,278				
CFDA 84.276	9,268				
CFDA 93.262	5,503				
CFDA 10.550	22,066				
CFDA 10.555	114,353				
CFDA 10.556	342				
	<u>387,086</u>				
ISD 2342 WEST CENTRAL AREA SCHOOLS					
CFDA 10.550	23,594	Yes			
CFDA 10.553	15,366				
	122				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	94,912				
CFDA 10.556	316				
CFDA 84.010	152,539				
CFDA 84.281	3,035				
CFDA 84.186	3,493				
CFDA 84.298	6,301				
CFDA 84.318	183,754				
CFDA 84.340	34,472				
CFDA 84.276	6,464				
	524,246				
ISD 2358 TRI-COUNTY (KARLSTAD-STRAND)		Yes	Yes		
CFDA 84.010	96,202				
CFDA 84.027	3,569				
CFDA 84.352	69,764				
CFDA 84.318	50,000				
CFDA 84.340	20,185				
CFDA 84.281	2,553				
CFDA 84.186	141				
CFDA 84.276	3,500				
CFDA 84.298	2,526				
CFDA 10.550	11,756				
CFDA 10.553	15,284				
CFDA 10.555	44,095				
	319,575				
ISD 2364 BELGRADE-BROOTEN-ELROSA		Yes	Yes	Yes	
CFDA 10.550	18,819				
CFDA 10.553	29,584				
CFDA 10.555	94,872				
CFDA 84.010	126,058				
CFDA 84.011	26,177				
CFDA 84.276	6,000				
CFDA 84.186	3,188				
CFDA 84.281	4,697				
CFDA 84.298	5,742				
CFDA 84.340	29,810				
	344,947				
ISD 2365 GIBBON-FAIRFAX-WINTHROP		Yes	Yes	Yes	
CFDA 10.550	26,381				
CFDA 10.553	12,098				
CFDA 10.555	106,758				
CFDA 10.556	819				
CFDA 84.010	172,704				
CFDA 84.151	5,369				
	123				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.164	6,915				
CFDA 84.186	8,729				
CFDA 84.276	6,518				
CFDA 84.340	39,317				
	<u>385,608</u>				
ISD 2396 A.C.G.C.		Yes	Yes	Yes	
CFDA 10.550	20,326				
CFDA 10.553	26,553				
CFDA 10.555	98,193				
CFDA 84.010	174,386				
CFDA 84.027	110,747				
CFDA 84.281	6,213				
CFDA 84.186	4,420				
CFDA 84.276	6,825				
CFDA 84.298	7,740				
CFDA 84.340	37,777				
CFDA 84.048	8,126				
	<u>501,306</u>				
ISD 2397 LESUEUR-HENDERSON		Yes	Yes		
CFDA 10.550	22,794				
CFDA 10.553	31,961				
CFDA 10.555	110,266				
CFDA 10.556	1,245				
CFDA 84.002	9,761				
CFDA 84.010	139,100				
CFDA 84.011	24,220				
CFDA 84.186	4,314				
CFDA 84.216	1,150				
CFDA 84.276	11,627				
CFDA 84.281	6,923				
CFDA 84.298	8,674				
CFDA 84.340	43,228				
	<u>415,263</u>				
ISD 2448 MARTIN COUNTY WEST		Yes	Yes		
CFDA 84.010	162,941				
CFDA 84.186	3,491				
CFDA 84.276	6,825				
CFDA 84.281	6,296				
CFDA 84.298	6,800				
CFDA 84.340	35,447				
CFDA 10.550	15,070				
CFDA 10.553	9,501				
CFDA 10.555	96,387				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.556	1,558				
	<u>344,316</u>				
ISD 2534 BIRD ISLAND		Yes			
CFDA 84.010	108,334				
CFDA 84.011	20,857				
CFDA 84.048	5,769				
CFDA 84.186	3,980				
CFDA 84.276	7,119				
CFDA 84.281	5,700				
CFDA 84.298	7,300				
CFDA 84.340	38,919				
CFDA 10.553	28,298				
CFDA 10.555	88,682				
CFDA 10.558	20,866				
	<u>335,824</u>				
ISD 2580 ASKOV-SANDSTONE		Yes	Yes	Yes	
CFDA 10.550	20,650				
CFDA 10.553	41,456				
CFDA 10.555	122,294				
CFDA 84.002	6,804				
CFDA 84.010	171,393				
CFDA 84.010	98,003				
CFDA 84.048	503				
CFDA 84.186	3,157				
CFDA 84.276	9,029				
CFDA 84.281	14,933				
CFDA 84.298	7,913				
CFDA 84.340	37,650				
	<u>533,785</u>				
ISD 2689 PIPESTONE-JASPER		Yes	Yes	Yes	
CFDA 10.550	28,259				
CFDA 10.553	47,259				
CFDA 10.555	127,761				
CFDA 10.556	244				
CFDA 84.002	7,940				
CFDA 84.010	240,567				
CFDA 84.173	1,580				
CFDA 84.181	11,602				
CFDA 84.186	5,357				
CFDA 84.276	10,000				
CFDA 84.164	6,463				
CFDA 84.298	9,517				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.340	46,693				
	<u>543,242</u>				
ISD 2711 MESABI EAST SCHOOLS		Yes	Yes		
CFDA 10.550	15,319				
CFDA 10.553	18,238				
CFDA 10.555	88,324				
CFDA 84.010	123,089				
CFDA 84.186	4,768				
CFDA 84.276	7,574				
CFDA 84.281	4,464				
CFDA 84.298	5,835				
CFDA 84.332	89,992				
CFDA 84.340	27,331				
	<u>384,934</u>				
ISD 2752 FAIRMONT AREA SCHOOLS		Yes	Yes		
CFDA 10.550	40,180				
CFDA 10.553	58,030				
CFDA 10.555	206,314				
CFDA 10.556	1,016				
CFDA 84.010	190,039				
CFDA 84.186	36,384				
CFDA 84.276	13,720				
CFDA 84.281	8,369				
CFDA 84.298	14,290				
CFDA 84.340	56,723				
	<u>625,065</u>				
ISD 2753 LONG PRAIRIE-GREY EAGLE		Yes	Yes	Yes	
CFDA 10.550	38,147				
CFDA 10.553	18,778				
CFDA 10.555	183,056				
CFDA 10.556	37				
CFDA 84.010	215,263				
CFDA 84.011	30,044				
CFDA 84.027	21,390				
CFDA 84.162	28,669				
CFDA 84.186	3,036				
CFDA 84.276	9,481				
CFDA 84.278	2,656				
CFDA 84.281	8,532				
CFDA 84.298	9,899				
CFDA 84.340	48,507				
	<u>617,495</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2835 JANESVILLE-WALDORF					
		Yes			
CFDA 10.550	12,567				
CFDA 10.555	53,210				
CFDA 10.556	1,266				
CFDA 84.010	129,270				
CFDA 84.027	103,557				
CFDA 84.173	13,226				
CFDA 84.048	1,476				
CFDA 84.181	51,560				
CFDA 84.276	3,496				
CFDA 84.281	5,960				
CFDA 84.298	5,264				
CFDA 84.340	32,407				
	<u>413,259</u>				
ISD 2853 LAC QUI PARLE VALLEY					
		Yes			
CFDA 10.553	40,855				
CFDA 10.555	131,432				
CFDA 10.558	29,873				
CFDA 84.010	274,444				
CFDA 84.164	3,083				
CFDA 84.186	4,472				
CFDA 84.276	8,421				
CFDA 84.298	9,874				
CFDA 84.340	40,933				
	<u>543,387</u>				
ISD 2859 GLENCOE-SILVER LAKE					
		Yes			
CFDA 10.550	49,452				
CFDA 10.555	168,041				
CFDA 10.553	44,076				
CFDA 10.556	507				
CFDA 10.559	8,473				
CFDA 84.010	138,125				
CFDA 84.011	103,083				
CFDA 84.186	7,853				
CFDA 84.340	42,774				
CFDA 84.027	73,867				
CFDA 84.276	13,223				
CFDA 84.281	8,905				
CFDA 84.298	12,600				
	<u>670,979</u>				
ISD 2860 BLUE EARTH AREA SCHOOLS					
		Yes	Yes		
CFDA 10.550	38,820				
CFDA 10.553	7,047				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	146,737				
CFDA 10.556	1,429				
CFDA 84.002	9,630				
CFDA 84.010	227,665				
CFDA 84.048	2,359				
CFDA 84.186	6,553				
CFDA 84.276	10,542				
CFDA 84.281	4,764				
CFDA 84.298	10,372				
CFDA 84.340	34,832				
	<u>500,750</u>				
ISD 2890 RENVILLE COUNTY WEST		Yes	Yes	Yes	
CFDA 84.010	262,648				
CFDA 84.011	21,533				
CFDA 84.281	4,857				
CFDA 84.340	42,844				
CFDA 84.298	7,470				
CFDA 84.186	3,373				
CFDA 84.276	6,591				
CFDA 84.278	88				
CFDA 10.555	101,808				
CFDA 10.553	15,932				
	<u>467,144</u>				
ISD 2895 JACKSON COUNTY CENTRAL		Yes			
CFDA 10.550	30,273				
CFDA 10.553	29,414				
CFDA 10.555	141,994				
CFDA 84.010	227,848				
CFDA 84.048	3,838				
CFDA 84.164	11,743				
CFDA 84.186	4,839				
CFDA 84.276	9,331				
CFDA 84.298	12,358				
CFDA 84.340	42,701				
	<u>514,339</u>				
ISD 2897 REDWOOD FALLS		Yes	Yes	Yes	
CFDA 10.550	22,387				
CFDA 10.553	14,462				
CFDA 10.555	134,696				
CFDA 84.010	193,348				
CFDA 84.186	6,589				
CFDA 84.276	10,647				
CFDA 84.278	12,875				
	128				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.281	7,699				
CFDA 84.298	10,843				
CFDA 84.340	38,619				
	<u>452,165</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 93.596	<u>379,723</u>				
JACKSON COUNTY		Yes	Yes		
CFDA 93.596	<u>112,634</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 93.596	<u>99,849</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 10.555	<u>312</u>				
KITTSOON COUNTY		Yes	Yes		
CFDA 93.596	<u>51,836</u>				
KOOCHICHING COUNTY		Yes	Yes		
CFDA 93.596	<u>139,624</u>				
KOOTASCA COMM ACTION INC		Yes			
CFDA 10.558	64,687				
CFDA 14.231	15,154				
CFDA 14.235	23,283				
CFDA 93.569	140,532				
	<u>243,656</u>				
LAC QUI PARLE COUNTY		Yes	Yes		
CFDA 93.596	<u>41,319</u>				
LAKE COUNTY		Yes	Yes		
CFDA 93.596	<u>73,175</u>				
LAKE OF THE WOODS COUNTY		Yes	Yes		
CFDA 93.596	<u>13,348</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 10.558	9,365				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.231	16,638				
CFDA 14.235	37,974				
CFDA 93.569	355,407				
	<u>419,384</u>				
LAKES COUNTRY SERVICE COOP		Yes			
CFDA 84.027	321,750				
CFDA 84.048	244,600				
CFDA 84.173	10,000				
CFDA 84.243	69,615				
CFDA 84.278	45,708				
CFDA 94.004	18,572				
	<u>710,245</u>				
LE SUEUR COUNTY		Yes	Yes		
CFDA 93.596	170,437				
	<u>170,437</u>				
LIFETRACK RESOURCES		Yes			
CFDA 84.126	84,631				
	<u>84,631</u>				
LOWER SIOUX COMM COUNCIL		Yes	Yes	Yes	
CFDA 93.569	14,970				
	<u>14,970</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 10.553	51,858				
CFDA 14.235	19,358				
	<u>71,216</u>				
MAHNOMEN COUNTY		Yes	Yes		
CFDA 93.596	72,478				
	<u>72,478</u>				
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 93.568	2,575,010				
CFDA 93.569	218,743				
CFDA 93.558	2,060				
CFDA 81.042	129,604				
CFDA 10.558	72,083				
CFDA 14.231	4,080				
CFDA 14.235	14,337				
CFDA 83.523	33,040				
	<u>3,048,957</u>				
MARSHALL COUNTY		Yes	Yes		
CFDA 10.553	869				

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**Exhibit 4
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**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	1,639				
CFDA 93.596	86,017				
	<u>88,525</u>				
MCLEOD COUNTY		Yes	Yes		
CFDA 16.575	7,603				
CFDA 93.596	212,813				
CFDA 93.590	24,159				
	<u>244,575</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 93.596	161,195				
CFDA 93.959	43,441				
	<u>204,636</u>				
MEEKER-WRIGHT SPECIAL ED COOP		Yes			
CFDA 84.027	1,151,941				
CFDA 84.181	156,785				
CFDA 84.173	92,796				
	<u>1,401,522</u>				
MID STATE EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	737,521				
CFDA 84.048	121,876				
CFDA 84.173	92,740				
CFDA 84.181	37,997				
	<u>990,134</u>				
MIDWEST SPECIAL ED COOP		Yes	Yes	Yes	
CFDA 84.027	362,215				
CFDA 84.173	51,992				
CFDA 84.181	9,374				
	<u>423,581</u>				
MIGRANT HEALTH SERVICE, INC		Yes	Yes		
CFDA 84.011	11,471				
	<u>11,471</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 93.596	220,262				
	<u>220,262</u>				
MN INSTITUTE OF PUBLIC HEALTH		Yes			
CFDA 93.118	4,893				
	<u>4,893</u>				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN LICENSED FAMILY CHILD CARE ASSN		Yes			
CFDA 10.558	<u>3,269,520</u>				
MN RIVER VALLEY ED DISTRICT		Yes	Yes	Yes	
CFDA 84.027	246,138				
CFDA 84.048	56,673				
CFDA 84.173	30,042				
CFDA 84.278	32,588				
CFDA 84.318	<u>113,038</u>				
	<u>478,479</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.558	142,838				
CFDA 14.231	24,916				
CFDA 14.235	74,358				
CFDA 93.044	8,572				
CFDA 93.568	2,645,196				
CFDA 93.569	<u>472,797</u>				
	<u>3,368,677</u>				
MN VALLEY COOPERATIVE		Yes	Yes		
CFDA 84.027	330,542				
CFDA 84.173	30,382				
CFDA 84.181	<u>14,949</u>				
	<u>375,873</u>				
MN VALLEY EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	754,370				
CFDA 84.173	85,148				
CFDA 84.181	107,868				
CFDA 84.048	<u>51,303</u>				
	<u>998,689</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 93.568	713,612				
CFDA 93.596	<u>164,331</u>				
	<u>877,943</u>				
MOWER COUNTY		Yes	Yes		
CFDA 93.596	<u>715,235</u>				
NE SERVICE COOP		Yes	Yes		
CFDA 84.027	<u>501,108</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NICOLLET COUNTY CFDA 93.596	322,244	Yes	Yes		
NOBLES COUNTY CFDA 93.596	135,189	Yes	Yes		
NORMAN COUNTY CFDA 93.596	104,284	Yes	Yes		
NORTH CENTRAL SERVICE COOP CFDA 84.027 CFDA 84.173	582,785 10,000 592,785	Yes	Yes	Yes	
NORTHERN LAKES SP ED COOP CFDA 84.027 CFDA 84.173	453,895 46,277 500,172	Yes	Yes		
NW COMM ACTION INC CFDA 14.231 CFDA 14.235 CFDA 81.042 CFDA 93.558 CFDA 93.568 CFDA 93.569	10,794 7,120 361 20,000 75,824 82,288 196,387	Yes			
NW SERVICE COOP CFDA 84.002 CFDA 84.318 CFDA 84.186 CFDA 10.555	22,512 124,238 4,200 5,419 156,369	Yes	Yes		
OLMSTED COUNTY CFDA 16.579	217,273	Yes			
OTTER TAIL COUNTY CFDA 93.596	500,346	Yes	Yes		
OTTERTAIL-WADENA COMM ACT CNCL CFDA 10.558 CFDA 14.231	53,127 18,057	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.235	20,260				
CFDA 14.239	39,655				
CFDA 81.042	189,863				
CFDA 93.568	776,713				
CFDA 93.575	230,833				
CFDA 93.569	66,834				
	<u>1,395,342</u>				
PACER CENTER		Yes			
CFDA 84.027	461,669				
CFDA 84.181	32,775				
CFDA 84.173	32,342				
CFDA 84.323	84,042				
	<u>610,828</u>				
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 93.558	52,331				
CFDA 10.558	777,389				
	<u>829,720</u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 93.596	154,370				
	<u>154,370</u>				
PERSPECTIVES INC		Yes			
CFDA 16.575	17,303				
CFDA 84.196	12,245				
CFDA 10.558	11,328				
	<u>40,876</u>				
PINE COUNTY		Yes	Yes		
CFDA 93.596	364,051				
	<u>364,051</u>				
PIPESTONE COUNTY		Yes	Yes		
CFDA 93.596	53,605				
	<u>53,605</u>				
POLK COUNTY		Yes	Yes		
CFDA 16.579	71,579				
CFDA 93.230	131,849				
CFDA 93.575	1,000				
CFDA 93.596	504,764				
	<u>709,192</u>				
POPE COUNTY		Yes	Yes		
CFDA 93.596	79,066				
	<u>79,066</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
PRAIRIE FIVE COMM ACT CNL		Yes			
CFDA 10.558	64,863				
CFDA 81.042	14,789				
	<u>79,652</u>				
RAMSEY ACTION PROGRAMS		Yes			
CFDA 10.558	358,324				
CFDA 14.231	22,569				
CFDA 81.042	249,665				
CFDA 93.569	799,611				
	<u>1,430,169</u>				
RAMSEY COUNTY		Yes	Yes	Yes	
CFDA 10.553	67,962				
CFDA 10.555	111,389				
CFDA 93.596	14,597,161				
CFDA 10.550	5,733				
	<u>14,782,245</u>				
REACH-UP INCORPORATED		Yes	Yes	Yes	
CFDA 10.558	71,872				
	<u>71,872</u>				
REDWOOD COUNTY		Yes	Yes		
CFDA 84.173	1,512				
CFDA 84.181	12,387				
	<u>13,899</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 93.596	110,832				
	<u>110,832</u>				
RICE COUNTY		Yes	Yes		
CFDA 93.596	318,685				
	<u>318,685</u>				
RIVER BEND EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	836,034				
CFDA 84.173	70,172				
CFDA 84.181	79,352				
CFDA 84.048	20,639				
	<u>1,006,197</u>				
ROCK COUNTY		Yes	Yes		
CFDA 93.590	20,146				
CFDA 93.596	80,045				
	<u>100,191</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ROOT RIVER EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	317,356				
CFDA 84.173	18,699				
CFDA 84.173	8,442				
CFDA 84.181	32,692				
CFDA 84.278	70,101				
	<u>447,290</u>				
SCOTT CARVER DAKOTA COMM ACT AGEN		Yes			
CFDA 10.558	111,101				
CFDA 81.042	68,756				
CFDA 93.558	55,356				
CFDA 93.568	2,176,844				
CFDA 93.569	283,226				
CFDA 93.590	41,633				
	<u>2,736,916</u>				
SEMCAC INC		Yes			
CFDA 10.558	297,548				
CFDA 14.231	21,531				
CFDA 93.569	504,979				
	<u>824,058</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 93.596	530,556				
	<u>530,556</u>				
SIBLEY COUNTY		Yes	Yes		
CFDA 93.230	20,539				
CFDA 93.596	123,270				
	<u>143,809</u>				
SOUTH CENTRAL SERVICE COOP		Yes			
CFDA 84.027	324,476				
CFDA 84.048	258,020				
CFDA 84.173	10,000				
CFDA 84.298	10,000				
	<u>602,496</u>				
SSD 1 MINNEAPOLIS		Yes			
CFDA 10.550	527,670				
CFDA 10.553	3,203,052				
CFDA 10.555	8,601,729				
CFDA 10.559	948,745				
CFDA 10.000	150,041				
CFDA 17.249	61,493				
CFDA 84.002	703,699				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	14,707,657				
CFDA 84.011	78,294				
CFDA 84.027	7,493,227				
CFDA 84.173	176,413				
CFDA 84.048	620,914				
CFDA 84.162	256,379				
CFDA 84.181	359,345				
CFDA 84.186	564,397				
CFDA 84.196	217,467				
CFDA 84.276	933,025				
CFDA 84.278	80,251				
CFDA 84.281	604,442				
CFDA 84.298	330,765				
CFDA 84.332	1,177,927				
CFDA 84.338	1,087,932				
CFDA 84.340	2,364,087				
CFDA 93.558	298,298				
CFDA 94.003	223,742				
CFDA 94.004	67,064				
CFDA 93.590	99,097				
CFDA 93.558	163,543				
	<u>46,100,695</u>				
SSD 6 SOUTH ST PAUL		Yes	Yes		
CFDA 84.298	13,534				
CFDA 84.010	364,583				
CFDA 84.027	293,021				
CFDA 84.173	21,388				
CFDA 84.181	24,155				
CFDA 84.186	13,423				
CFDA 84.281	13,795				
CFDA 84.276	24,416				
CFDA 84.340	111,983				
CFDA 84.332	32,286				
CFDA 84.215	8,500				
CFDA 84.002	32,704				
CFDA 16.579	31,028				
CFDA 10.550	35,054				
CFDA 10.553	55,161				
CFDA 10.555	328,598				
CFDA 10.556	2,362				
CFDA 93.558	46,962				
	<u>1,452,953</u>				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ST CROIX RIVER EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.002	6,430				
CFDA 84.027	794,688				
CFDA 84.048	51,084				
CFDA 84.173	97,955				
CFDA 84.181	78,339				
	<u>1,028,496</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 93.596	2,929,540				
STEARNS COUNTY		Yes	Yes	Yes	Yes
CFDA 93.596	1,107,297				
STEARNS-BENTON EMPLOYMENT TRNG CN		Yes	Yes		
CFDA 84.278	21				
STEELE COUNTY		Yes	Yes		
CFDA 93.596	358,951				
STEVENS COUNTY		Yes	Yes		
CFDA 93.596	85,102				
SW & WEST CENTRAL SERVICE COOP		Yes			
CFDA 84.027	4,202,893				
CFDA 84.048	290,459				
CFDA 84.173	267,490				
CFDA 84.181	112,000				
	<u>4,872,842</u>				
SW MN OPPORTUNITY CNL		Yes			
CFDA 10.558	15,123				
CFDA 14.231	793				
CFDA 14.235	48,408				
CFDA 81.042	15,850				
CFDA 93.568	777,120				
CFDA 93.575	116,255				
CFDA 93.778	153,224				
	<u>1,126,773</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 93.596	61,829				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
THE BRIDGE FOR RUNAWAY YOUTH, INC		Yes			
CFDA 10.555	4,552				
CFDA 10.553	3,312				
	<u>7,864</u>				
THE EVERGREEN HOUSE		Yes			
CFDA 93.558	58,949				
CFDA 10.555	7,950				
	<u>66,899</u>				
THREE RIVERS COMM ACT PROG		Yes			
CFDA 10.558	79,973				
CFDA 14.235	63,415				
CFDA 93.569	131,336				
	<u>274,724</u>				
TODD COUNTY		Yes	Yes		
CFDA 93.596	195,160				
	<u>195,160</u>				
TRAVERSE COUNTY		Yes	Yes		
CFDA 93.596	54,808				
	<u>54,808</u>				
TRI-COUNTY ACTION PROGRAMS		Yes	Yes	Yes	
CFDA 14.235	61,404				
CFDA 93.568	2,889,433				
CFDA 93.569	327,271				
	<u>3,278,108</u>				
TRI-COUNTY COMM ACTION PROGRAM		Yes			
CFDA 10.558	11,266				
CFDA 10.559	109,519				
CFDA 93.569	221,932				
	<u>342,717</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 14.235	23,778				
CFDA 81.042	60,775				
CFDA 84.011	77,762				
CFDA 93.558	20,106				
CFDA 93.569	174,783				
CFDA 93.575	152,670				
	<u>509,874</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 16.579	33,820				
	<u>33,820</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.596	143,691				
	<u>177,511</u>				
WADENA COUNTY		Yes	Yes		
CFDA 93.596	181,001				
	<u>181,001</u>				
WASECA COUNTY		Yes	Yes		
CFDA 93.596	243,936				
	<u>243,936</u>				
WASHINGTON COUNTY		Yes			
CFDA 16.579	162,083				
CFDA 17.250	139,185				
CFDA 93.596	2,551,550				
	<u>2,852,818</u>				
WATONWAN COUNTY		Yes			
CFDA 93.596	83,006				
	<u>83,006</u>				
WEST CENTRAL EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	632,497				
CFDA 84.048	42,568				
CFDA 84.173	54,356				
CFDA 84.181	66,269				
	<u>795,690</u>				
WEST CENTRAL MIGRANTS		Yes	Yes	Yes	
CFDA 84.011	510,122				
	<u>510,122</u>				
WEST CENTRAL MN COMM ACTION INC		Yes			
CFDA 14.235	63,049				
CFDA 93.569	112,966				
CFDA 81.042	1,535				
	<u>177,550</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 10.558	171,289				
CFDA 93.558	27,204				
CFDA 93.569	24,219				
CFDA 93.575	329,400				
	<u>552,112</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 93.596	83,477				
	<u>83,477</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WINONA COUNTY		Yes	Yes		
CFDA 93.596	479,023				
WRIGHT COUNTY		Yes	Yes		
CFDA 93.230	152,893				
CFDA 93.596	696,753				
	849,646				
WRIGHT COUNTY COMMUNITY ACTION IN		Yes			
CFDA 10.558	69,780				
CFDA 93.568	883,168				
CFDA 14.235	15,984				
	968,932				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 93.596	76,807				
ZUMBRO EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	734,386				
CFDA 84.181	6,583				
CFDA 84.173	65,425				
CFDA 84.048	34,533				
CFDA 84.181	37,250				
CFDA 84.278	64,512				
	942,689				
MN - DEPARTMENT OF COMMERCE					
COMMUNITY ACTION OF MPLS		Yes			
CFDA 81.042	366,170				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 81.042	494,002				
MN - DEPARTMENT OF CORRECTIONS					
ANOKA COUNTY		Yes			
CFDA 16.540	19,800				
CFDA 16.575	18,875				
	38,675				
BENTON COUNTY		Yes	Yes		
CFDA 16.523	4,960				
CHISAGO COUNTY		Yes	Yes		
CFDA 16.541	4,950				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.575	12,826				
CFDA 16.710	33,067				
	<u>50,843</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 16.575	<u>132,330</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 16.575	72,301				
CFDA 16.579	22,033				
CFDA 16.710	40,521				
CFDA 93.671	16,140				
	<u>150,995</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 16.523	11,311				
CFDA 16.548	43,064				
CFDA 16.575	34,184				
CFDA 16.588	35,182				
	<u>123,741</u>				
MOWER COUNTY		Yes	Yes		
CFDA 16.579	<u>38,185</u>				
OLMSTED COUNTY		Yes			
CFDA 16.547	2,187				
CFDA 16.575	96,196				
CFDA 16.588	117,345				
	<u>215,728</u>				
RICE COUNTY		Yes	Yes		
CFDA 16.523	37,579				
CFDA 16.579	32,409				
CFDA 16.710	28,556				
	<u>98,544</u>				
STEARNS COUNTY		Yes	Yes	Yes	
CFDA 16.575	<u>40,850</u>				
MN - DEPARTMENT OF ECONOMIC SECURITY					
ANOKA COUNTY		Yes			
CFDA 16.523	107,943				
CFDA 17.235	117,984				
CFDA 17.246	227,626				
CFDA 17.255	506,748				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 17.253	236,974				
	<u>1,197,275</u>				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 81.042	65,661				
CFDA 93.568	1,653,146				
	<u>1,718,807</u>				
BENTON COUNTY		Yes	Yes		
CFDA 16.523	4,719				
	<u>4,719</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes			
CFDA 93.568	2,727,700				
CFDA 81.042	188,130				
	<u>2,915,830</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 16.523	19,125				
CFDA 16.575	17,417				
CFDA 93.568	753,329				
	<u>789,871</u>				
BOIS FORTE RES BUS COMM		Yes			
CFDA 81.042	4,499				
CFDA 93.568	115,846				
	<u>120,345</u>				
BROWN COUNTY		Yes	Yes		
CFDA 16.523	23,980				
CFDA 93.568	570,284				
	<u>594,264</u>				
CARLTON COUNTY		Yes	Yes	Yes	
CFDA 15.623	15,496				
	<u>15,496</u>				
CARVER COUNTY		Yes			
CFDA 17.235	76,481				
CFDA 17.246	91,551				
CFDA 17.253	34,283				
CFDA 17.255	49,640				
	<u>251,955</u>				
CITY OF CLOQUET		Yes	Yes		
CFDA 16.540	30,000				
	<u>30,000</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF COLUMBIA HEIGHTS		Yes	Yes		
CFDA 16.523	8,482				
CITY OF DULUTH		Yes	Yes		
CFDA 17.235	195,972				
CFDA 17.250	5,494				
CFDA 17.253	357,609				
CFDA 17.255	554,332				
	<u>1,113,407</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 16.540	214,621				
CFDA 17.253	1,122,633				
CFDA 17.255	1,223,085				
CFDA 17.258	338,338				
CFDA 17.259	561,030				
CFDA 17.260	164,431				
CFDA 93.558	261,026				
	<u>3,885,164</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 16.523	29,650				
CITY OF ST PAUL		Yes	Yes		
CFDA 16.523	237,598				
CLAY COUNTY		Yes	Yes		
CFDA 16.523	57,829				
CLEARWATER COUNTY		Yes	Yes		
CFDA 93.568	430,426				
COMMUNITY ACTION OF MPLS		Yes			
CFDA 81.042	683,321				
CFDA 93.568	7,762,932				
	<u>8,446,253</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 16.523	132,490				
CFDA 17.235	140,193				
CFDA 17.246	309,296				
CFDA 17.253	335,252				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 17.255	366,674				
	<u>1,283,905</u>				
DOUGLAS COUNTY		Yes			
CFDA 16.523	12,991				
CFDA 16.540	50,000				
	<u>62,991</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 81.042	6,217				
	<u>6,217</u>				
GOODHUE COUNTY		Yes			
CFDA 16.523	17,701				
	<u>17,701</u>				
GOODWILL INDUSTRIES/EASTER SEALS		Yes			
CFDA 93.558	73,050				
	<u>73,050</u>				
GRAND PORTAGE RESERVATION		Yes			
CFDA 93.568	27,614				
CFDA 93.569	16,977				
CFDA 81.042	346				
	<u>44,937</u>				
HEARTLAND COMMUNITY ACTION AGENC		Yes	Yes	Yes	
CFDA 81.042	223,471				
CFDA 93.568	2,027,039				
	<u>2,250,510</u>				
HENNEPIN COUNTY		Yes			
CFDA 17.246	4,693				
CFDA 17.249	509,445				
CFDA 17.253	887,332				
CFDA 17.255	1,686,726				
CFDA 16.523	1,277,361				
	<u>4,365,557</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 17.235	99,614				
CFDA 81.042	118,651				
CFDA 94.006	107,345				
CFDA 93.568	1,252,029				
	<u>1,577,639</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ITASCA COUNTY		Yes	Yes		
CFDA 16.523	17,191				
KOOTASCA COMM ACTION INC		Yes			
CFDA 81.042	181,715				
CFDA 93.558	26,335				
CFDA 93.568	1,997,331				
	<u>2,205,381</u>				
LAKE COUNTY		Yes	Yes		
CFDA 16.540	30,000				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 81.042	335,843				
CFDA 93.568	4,296,098				
	<u>4,631,941</u>				
LAKES COUNTRY SERVICE COOP		Yes			
CFDA 16.523	37,793				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 93.568	2,205,805				
MCLEOD COUNTY		Yes	Yes		
CFDA 16.523	16,142				
MILLE LACS COUNTY		Yes	Yes		
CFDA 16.523	11,513				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 17.235	424,239				
CFDA 17.253	142,310				
CFDA 17.258	200,783				
CFDA 17.259	217,956				
CFDA 93.558	135,395				
	<u>1,120,683</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 16.523	10,715				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MOWER COUNTY		Yes	Yes		
CFDA 16.523	4,201				
MPLS YOUTH COORDINATING BD		Yes			
CFDA 16.540	30,000				
NW COMM ACTION INC		Yes			
CFDA 81.042	59,631				
CFDA 93.568	1,095,118				
	1,154,749				
OLMSTED COUNTY		Yes			
CFDA 16.523	70,405				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 93.568	1,780,643				
OTTERTAIL-WADENA COMM ACT CNCL		Yes			
CFDA 93.558	24,427				
PINE COUNTY		Yes	Yes		
CFDA 16.523	2,369				
PRAIRIE FIVE COMM ACT CNL		Yes			
CFDA 93.568	1,697,871				
CFDA 93.569	111,964				
CFDA 81.042	98,589				
	1,908,424				
RAMSEY ACTION PROGRAMS		Yes			
CFDA 81.042	434,466				
CFDA 93.568	9,951,315				
	10,385,781				
RAMSEY COUNTY		Yes	Yes	Yes	
CFDA 16.523	171,037				
CFDA 16.540	50,000				
CFDA 17.253	750,767				
CFDA 17.255	1,009,610				
	1,981,414				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
REDWOOD COUNTY CFDA 16.523	8,443	Yes	Yes		
RENVILLE COUNTY CFDA 93.568	447,274	Yes	Yes		
SCOTT COUNTY CFDA 16.523 CFDA 17.235	48,551 40,721 89,272	Yes	Yes		
SEMCAC INC CFDA 81.042 CFDA 93.568	516,171 3,820,956 4,337,127	Yes			
SHERBURNE COUNTY CFDA 16.523	19,996	Yes	Yes		
STEARNS COUNTY CFDA 16.523 CFDA 16.540	32,187 16,000 48,187	Yes	Yes	Yes	
STEARNS-BENTON EMPLOYMENT TRNG CN CFDA 17.253 CFDA 17.255 CFDA 17.258 CFDA 17.259 CFDA 93.558	227,555 333,522 162,043 250,156 92,575 1,065,851	Yes	Yes		
STEELE COUNTY CFDA 16.523	12,791	Yes	Yes		
SW MN OPPORTUNITY CNL CFDA 17.235 CFDA 81.042 CFDA 93.568	204,727 64,535 914,842 1,184,104	Yes			
SW MN PIC CFDA 16.523 CFDA 16.540 CFDA 17.253	30,721 31,160 292,656	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 17.255	176,848				
CFDA 17.258	265,010				
CFDA 17.259	337,689				
CFDA 93.558	50,000				
	<u>1,184,084</u>				
THE EVERGREEN HOUSE		Yes			
CFDA 16.540	<u>90,883</u>				
THREE RIVERS COMM ACT PROG		Yes			
CFDA 93.568	1,287,183				
CFDA 17.235	96,359				
CFDA 81.042	177,793				
	<u>1,561,335</u>				
TODD COUNTY		Yes	Yes		
CFDA 93.568	<u>976,423</u>				
TRI-COUNTY ACTION PROGRAMS		Yes	Yes	Yes	
CFDA 81.042	<u>275,848</u>				
TRI-COUNTY COMM ACTION PROGRAM		Yes			
CFDA 93.568	96,760				
CFDA 81.042	247,005				
	<u>343,765</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 81.042	113,670				
CFDA 93.568	1,617,013				
	<u>1,730,683</u>				
WASHINGTON COUNTY		Yes			
CFDA 16.523	59,579				
CFDA 17.235	48,644				
CFDA 17.246	128,901				
CFDA 17.253	18,584				
CFDA 17.255	217,121				
CFDA 94.006	101				
	<u>472,930</u>				
WEST CENTRAL MN COMM ACTION INC		Yes			
CFDA 93.568	3,726,781				
CFDA 93.558	6,308				
CFDA 81.042	291,009				
	<u>4,024,098</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WESTERN COMMUNITY ACTION INC					
CFDA 81.042	146,151	Yes			
CFDA 81.041	49,251				
CFDA 93.568	1,309,420				
	<u>1,504,822</u>				
WINONA COUNTY					
CFDA 16.523	33,254	Yes	Yes		
CFDA 16.575	13,982				
CFDA 16.579	50,418				
CFDA 16.588	32,528				
	<u>130,182</u>				
WORKFORCE DEVELOPMENT, INC.					
CFDA 17.259	507,725	Yes	Yes	Yes	
CFDA 17.258	297,759				
CFDA 17.253	270,591				
CFDA 16.540	45,000				
CFDA 93.558	282,668				
	<u>1,403,743</u>				
WRIGHT COUNTY COMMUNITY ACTION IN					
CFDA 93.569	74,962	Yes			
CFDA 81.042	69,661				
	<u>144,623</u>				
MN - DEPARTMENT OF FINANCE					
BELTRAMI COUNTY					
CFDA 10.665	17,847	Yes	Yes		
CASS COUNTY					
CFDA 10.665	515,484	Yes	Yes		
CFDA 12.104	2,036				
	<u>517,520</u>				
COOK COUNTY					
CFDA 10.665	109,089	Yes	Yes		
CFDA 10.668	704,250				
	<u>813,339</u>				
ITASCA COUNTY					
CFDA 10.665	275,333	Yes	Yes		
KOOCHICHING COUNTY					
CFDA 10.665	132	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 10.665	175,325				
CFDA 10.668	887,249				
	<u>1,062,574</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 10.665	148,351				
CFDA 10.668	416,383				
	<u>564,734</u>				
WINONA COUNTY		Yes	Yes		
CFDA 12.104	10,990				
	<u>10,990</u>				
MN - DEPARTMENT OF HEALTH					
AITKIN COUNTY		Yes	Yes		
CFDA 10.557	65,311				
	<u>65,311</u>				
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.940	35,693				
CFDA 93.917	113,037				
	<u>148,730</u>				
AMHERST WILDER FOUNDATION		Yes			
CFDA 93.256	134,777				
	<u>134,777</u>				
ANOKA COUNTY		Yes			
CFDA 10.557	511,280				
CFDA 93.283	3,130				
CFDA 93.994	363,577				
	<u>877,987</u>				
BELTRAMI COUNTY		Yes	Yes		
CFDA 10.557	181,697				
CFDA 93.913	14,260				
CFDA 93.919	7,225				
	<u>203,182</u>				
BENTON COUNTY		Yes	Yes		
CFDA 10.557	80,796				
CFDA 93.283	4,200				
CFDA 93.994	41,911				
	<u>126,907</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 10.557	116,730				
CFDA 84.181	14,705				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.283	4,200				
CFDA 93.994	59,897				
	<u>195,532</u>				
BOIS FORTE RES BUS COMM		Yes			
CFDA 93.991	8,913				
	<u>8,913</u>				
BROWN COUNTY		Yes	Yes		
CFDA 10.557	79,431				
	<u>79,431</u>				
CARLTON COOK LAKE ST LOUIS CO HL BD		Yes	Yes		
CFDA 10.557	569,558				
CFDA 93.235	26,322				
CFDA 93.283	34,000				
CFDA 93.994	305,137				
	<u>935,017</u>				
CARVER COUNTY		Yes			
CFDA 84.224	813				
CFDA 93.994	72,312				
	<u>73,125</u>				
CASS COUNTY		Yes	Yes		
CFDA 10.557	84,178				
CFDA 84.002	56,511				
CFDA 93.043	8,430				
CFDA 93.044	19,328				
CFDA 93.283	4,200				
CFDA 93.994	39,427				
	<u>212,074</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 10.557	85,692				
CFDA 66.032	7,168				
CFDA 93.283	4,200				
CFDA 93.994	46,905				
	<u>143,965</u>				
CITY OF BLOOMINGTON		Yes			
CFDA 93.994	168,959				
CFDA 10.557	96,466				
	<u>265,425</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 93.926	1,029,961				
CFDA 93.994	1,696,058				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.995	11,570				
	<u>2,737,589</u>				
CLAY COUNTY		Yes	Yes		
CFDA 10.557	130,915				
	<u>130,915</u>				
COUNTRYSIDE PUBLIC HEALTH SERVICE		Yes	Yes		Yes
CFDA 10.557	192,789				
CFDA 66.032	1,691				
CFDA 93.197	51,836				
CFDA 93.283	21,228				
CFDA 93.558	14,960				
CFDA 93.919	13,999				
CFDA 93.994	58,972				
	<u>355,475</u>				
CROW WING COUNTY		Yes	Yes	Yes	
CFDA 10.557	173,024				
CFDA 93.283	4,200				
CFDA 93.994	68,618				
	<u>245,842</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 10.557	456,691				
CFDA 66.032	14,998				
CFDA 84.181	107,738				
	<u>579,427</u>				
DODGE COUNTY		Yes	Yes		
CFDA 10.557	41,916				
CFDA 93.283	5,667				
CFDA 93.994	20,897				
	<u>68,480</u>				
DOUGLAS COUNTY		Yes			
CFDA 10.557	99,099				
CFDA 93.558	5,296				
CFDA 93.994	32,089				
	<u>136,484</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 10.557	49,406				
CFDA 66.032	8,646				
CFDA 93.283	10,200				
CFDA 93.994	23,091				
	<u>91,343</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 10.557	41,730				
FREEBORN COUNTY		Yes	Yes		
CFDA 10.557	71,092				
CFDA 93.283	4,200				
CFDA 93.994	39,206				
	<u>114,498</u>				
GOODHUE COUNTY		Yes			
CFDA 10.557	78,827				
CFDA 66.032	2,852				
CFDA 93.283	16,602				
CFDA 93.994	45,744				
	<u>144,025</u>				
GRAND PORTAGE RESERVATION		Yes			
CFDA 10.557	4,704				
CFDA 10.558	4,187				
	<u>8,891</u>				
GRANT COUNTY		Yes	Yes		
CFDA 10.557	21,938				
HENNEPIN COUNTY		Yes			
CFDA 10.557	2,452,763				
CFDA 66.032	25,000				
	<u>2,477,763</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 10.557	33,427				
CFDA 93.283	4,200				
CFDA 93.994	20,084				
	<u>57,711</u>				
HUMAN SERV OF FARIBAULT & MARTIN CO		Yes			
CFDA 93.283	8,400				
CFDA 93.994	45,926				
	<u>54,326</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 10.557	75,293				
CFDA 66.032	3,481				
	<u>78,774</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 93.136	5,380				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.283	4,200				
CFDA 93.958	12,987				
CFDA 93.959	29,217				
CFDA 93.994	50,016				
	<u>101,800</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 66.032	3,212				
	<u>3,212</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 10.557	173,803				
CFDA 66.032	5,000				
CFDA 93.283	4,200				
CFDA 93.994	63,152				
	<u>246,155</u>				
KOOCHICHING COUNTY		Yes	Yes		
CFDA 93.283	10,050				
CFDA 93.988	3,000				
CFDA 93.994	18,419				
	<u>31,469</u>				
KOOTASCA COMM ACTION INC		Yes			
CFDA 10.557	156,743				
	<u>156,743</u>				
LAKE COUNTY		Yes	Yes		
CFDA 93.940	4,258				
	<u>4,258</u>				
LE SUEUR COUNTY		Yes	Yes		
CFDA 93.994	40,561				
	<u>40,561</u>				
MCLEOD COUNTY		Yes	Yes		
CFDA 10.557	89,987				
CFDA 66.032	33,974				
CFDA 93.283	10,200				
CFDA 93.959	9,267				
CFDA 93.994	31,805				
	<u>175,233</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 10.557	82,410				
CFDA 93.217	11,866				
CFDA 93.558	60,165				
CFDA 93.645	3,373				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	27,088				
	<u>184,902</u>				
MEEKER-MCLEOD-SIBLEY CHS		Yes			
CFDA 10.557	188,291				
CFDA 93.230	120,917				
CFDA 93.283	12,600				
CFDA 93.959	46,438				
CFDA 93.994	74,296				
	<u>442,542</u>				
MIGRANT HEALTH SERVICE, INC		Yes	Yes		
CFDA 10.557	3,762				
	<u>3,762</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 10.557	63,040				
CFDA 93.958	1,628				
CFDA 93.994	47,390				
	<u>112,058</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.557	978,235				
	<u>978,235</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 10.557	106,739				
CFDA 93.558	29,386				
CFDA 93.994	35,727				
	<u>171,852</u>				
MOWER COUNTY		Yes	Yes		
CFDA 10.557	117,265				
CFDA 84.181	28,463				
CFDA 93.283	4,200				
CFDA 93.994	50,244				
	<u>200,172</u>				
MPLS MED RESEARCH FOUNDATION		Yes			
CFDA 93.977	23,804				
	<u>23,804</u>				
MULTI-COUNTY NURSING SERVICE		Yes	Yes		
CFDA 10.557	120,110				
CFDA 93.283	12,295				
CFDA 93.558	86,212				
CFDA 93.994	68,916				
	<u>287,533</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NICOLLET COUNTY					
CFDA 10.557	64,780	Yes	Yes		
CFDA 10.561	5,429				
	<u>70,209</u>				
OLMSTED COUNTY					
CFDA 10.557	282,910	Yes			
CFDA 66.032	28,187				
CFDA 93.245	40,488				
CFDA 93.283	4,200				
CFDA 93.959	48,989				
CFDA 93.991	10,000				
CFDA 93.994	164,011				
	<u>578,785</u>				
OTTER TAIL COUNTY					
CFDA 10.557	146,138	Yes	Yes		
CFDA 93.283	8,400				
CFDA 93.994	60,706				
	<u>215,244</u>				
PINE COUNTY					
CFDA 10.557	83,654	Yes	Yes		
CFDA 93.994	31,397				
	<u>115,051</u>				
POLK COUNTY					
CFDA 10.557	158,992	Yes	Yes		
CFDA 93.283	4,200				
CFDA 93.994	48,515				
	<u>211,707</u>				
QUIN COUNTY COMM HEALTH SERVICE					
CFDA 10.557	221,829	Yes			
CFDA 93.283	21,000				
CFDA 93.959	12,532				
CFDA 93.994	59,712				
	<u>315,073</u>				
RAMSEY COUNTY					
CFDA 10.557	1,837,912	Yes	Yes	Yes	
CFDA 10.561	162,005				
CFDA 11.801	31,906				
CFDA 14.900	340,577				
CFDA 66.032	14,897				
CFDA 93.116	25,000				
CFDA 93.217	12,405				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.268	120,975				
CFDA 93.283	14,200				
CFDA 93.919	13,416				
CFDA 93.977	39,080				
CFDA 93.978	41,852				
CFDA 93.994	1,098,212				
	<u>3,752,437</u>				
REDWOOD COUNTY		Yes	Yes		
CFDA 10.557	49,041				
CFDA 93.283	9,200				
CFDA 93.667	203,147				
CFDA 93.674	6,588				
CFDA 93.994	21,153				
	<u>289,129</u>				
REGION NINE DEVELOPMENT COMMISSION		Yes			
CFDA 16.579	319,015				
CFDA 93.230	339,910				
CFDA 93.915	147,046				
	<u>805,971</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 10.557	57,187				
CFDA 93.994	25,296				
	<u>82,483</u>				
RICE COUNTY		Yes	Yes		
CFDA 10.557	123,657				
CFDA 93.283	4,200				
CFDA 93.399	6,355				
CFDA 93.958	5,504				
CFDA 93.994	62,540				
	<u>202,256</u>				
SCOTT CARVER DAKOTA COMM ACT AGEN		Yes			
CFDA 10.557	862,306				
	<u>862,306</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 93.994	88,325				
	<u>88,325</u>				
SEMCAC INC		Yes			
CFDA 93.260	129,762				
	<u>129,762</u>				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SHERBURNE COUNTY					
CFDA 10.557	141,100	Yes	Yes		
CFDA 93.283	6,300				
CFDA 93.958	6,534				
CFDA 93.994	65,343				
	<u>219,277</u>				
SIBLEY COUNTY					
CFDA 10.557	59,198	Yes	Yes		
CFDA 66.032	8,516				
	<u>67,714</u>				
ST LOUIS COUNTY					
CFDA 66.032	8,699	Yes	Yes		
STEARNS COUNTY					
CFDA 10.557	289,837	Yes	Yes	Yes	
CFDA 93.283	4,200				
CFDA 93.994	140,251				
	<u>434,288</u>				
STEELE COUNTY					
CFDA 10.557	106,371	Yes	Yes		
CFDA 93.283	13,945				
CFDA 93.558	5,516				
CFDA 93.994	44,109				
	<u>169,941</u>				
TODD COUNTY					
CFDA 10.557	85,324	Yes	Yes		
CFDA 93.558	24,106				
	<u>109,430</u>				
WABASHA COUNTY					
CFDA 10.557	51,398	Yes	Yes		
CFDA 93.283	10,200				
CFDA 93.994	21,387				
	<u>82,985</u>				
WADENA COUNTY					
CFDA 93.558	33,297	Yes	Yes		
WASECA COUNTY					
CFDA 10.557	1,113	Yes	Yes		
CFDA 93.283	4,200				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	23,253				
	<u>28,566</u>				
WASHINGTON COUNTY		Yes			
CFDA 10.557	214,918				
CFDA 66.032	6,411				
CFDA 93.994	246,625				
	<u>467,954</u>				
WATONWAN COUNTY		Yes			
CFDA 10.557	63,459				
CFDA 93.283	4,200				
CFDA 93.994	17,757				
	<u>85,416</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 10.557	22,694				
CFDA 93.283	4,200				
	<u>26,894</u>				
WINONA COUNTY		Yes	Yes		
CFDA 10.557	84,323				
CFDA 93.235	33,884				
CFDA 93.283	4,200				
CFDA 93.994	54,131				
	<u>176,538</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 93.283	4,200				
CFDA 93.994	82,596				
	<u>86,796</u>				
WRIGHT COUNTY COMMUNITY ACTION IN		Yes			
CFDA 10.557	900,357				
	<u>900,357</u>				
MN - DEPARTMENT OF HUMAN SERVICES					
AITKIN COUNTY		Yes	Yes		
CFDA 10.561	37,418				
CFDA 93.283	4,200				
CFDA 93.558	163,872				
CFDA 93.645	4,971				
CFDA 93.658	203,864				
CFDA 93.667	202,484				
CFDA 93.674	7,166				
	<u>623,975</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ALLINA HEALTH SYSTEM					
CFDA 93.558	70,486	Yes			
AMHERST WILDER FOUNDATION					
CFDA 93.958	36,585	Yes			
ANOKA COUNTY					
CFDA 10.561	77,320	Yes			
CFDA 66.032	9,495				
CFDA 93.556	103,430				
CFDA 93.558	1,462,698				
CFDA 93.576	23,336				
CFDA 93.645	78,697				
CFDA 93.652	124,407				
CFDA 93.658	1,199,226				
CFDA 93.667	2,266,788				
CFDA 93.674	46,438				
CFDA 93.958	143,528				
CFDA 93.959	60,076				
	<u>5,595,439</u>				
ARROWHEAD REG DEVELOP COMM					
CFDA 10.570	383,530	Yes			
CFDA 93.043	22,969				
CFDA 93.044	679,741				
CFDA 93.048	596,088				
CFDA 93.048	96,356				
CFDA 93.051	36,563				
CFDA 93.779	56,124				
	<u>1,871,371</u>				
BECKER COUNTY					
CFDA 10.561	87,619	Yes	Yes		
CFDA 93.556	170,336				
CFDA 93.558	233,134				
CFDA 93.645	14,238				
CFDA 93.658	555,423				
CFDA 93.667	424,059				
CFDA 93.674	25,273				
CFDA 93.958	36,122				
	<u>1,546,204</u>				
BELTRAMI COUNTY					
CFDA 10.561	62,310	Yes	Yes		
CFDA 93.558	699,127				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.645	18,893				
CFDA 93.568	1,412,303				
CFDA 93.667	633,035				
CFDA 93.674	32,574				
	<u>2,858,242</u>				
BENTON COUNTY		Yes	Yes		
CFDA 10.561	17,098				
CFDA 93.558	296,031				
CFDA 93.645	12,254				
CFDA 93.658	190,409				
CFDA 93.667	328,782				
CFDA 93.674	7,721				
	<u>852,295</u>				
BIG STONE COUNTY		Yes	Yes		
CFDA 10.561	2,288				
CFDA 16.547	2,842				
CFDA 93.558	46,611				
CFDA 93.643	1,320				
CFDA 93.645	2,372				
CFDA 93.658	4,749				
CFDA 93.667	82,765				
CFDA 93.674	5,000				
CFDA 93.958	965				
	<u>148,912</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 10.561	15,001				
CFDA 93.558	718,651				
CFDA 93.575	10,875				
CFDA 93.645	15,588				
CFDA 93.658	265,726				
CFDA 93.667	566,350				
CFDA 93.674	28,458				
CFDA 93.917	3,167				
CFDA 93.958	16,469				
	<u>1,640,285</u>				
BOIS FORTE RES BUS COMM		Yes			
CFDA 93.959	45,347				
CFDA 93.958	168,639				
	<u>213,986</u>				
BROWN COUNTY		Yes	Yes		
CFDA 10.561	8,201				
CFDA 93.558	219,442				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.643	3,204				
CFDA 93.645	9,354				
CFDA 93.658	158,186				
CFDA 93.667	273,648				
CFDA 93.674	6,703				
CFDA 93.958	38,785				
	<u>717,523</u>				
CARLTON COUNTY		Yes	Yes	Yes	
CFDA 10.561	10,470				
CFDA 93.556	21,213				
CFDA 93.558	287,841				
CFDA 93.645	12,270				
CFDA 93.658	328,508				
CFDA 93.667	408,818				
CFDA 93.674	32,718				
CFDA 93.958	2,633				
	<u>1,104,471</u>				
CARVER COUNTY		Yes			
CFDA 10.561	1,772				
CFDA 93.283	4,200				
CFDA 93.556	49,552				
CFDA 93.558	202,490				
CFDA 93.645	15,637				
CFDA 93.658	93,288				
CFDA 93.667	429,375				
CFDA 93.674	11,619				
	<u>807,933</u>				
CASS COUNTY		Yes	Yes		
CFDA 10.561	13,821				
CFDA 93.556	11,900				
CFDA 93.558	225,845				
CFDA 93.658	629,998				
CFDA 93.667	365,659				
CFDA 93.674	29,638				
CFDA 93.958	79,362				
	<u>1,356,223</u>				
CHIPPEWA COUNTY		Yes	Yes		
CFDA 10.561	5,089				
CFDA 93.558	59,925				
CFDA 93.645	4,899				
CFDA 93.658	365				
CFDA 93.667	154,345				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.674	3,347				
CFDA 93.958	2,872				
	<u>230,842</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 10.561	9,136				
CFDA 93.558	267,846				
CFDA 93.645	12,165				
CFDA 93.556	15,217				
CFDA 93.563	71,169				
CFDA 93.658	253,383				
CFDA 93.667	347,472				
CFDA 93.674	30,112				
CFDA 93.958	6,815				
	<u>1,013,315</u>				
CITY OF FARIBAULT		Yes	Yes		
CFDA 93.044	16,014				
	<u>16,014</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 14.244	2,855,906				
	<u>2,855,906</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 93.585	12,583				
CFDA 93.959	59,640				
	<u>72,223</u>				
CLAY COUNTY		Yes	Yes		
CFDA 10.561	52,377				
CFDA 93.044	5,777				
CFDA 93.150	59,908				
CFDA 93.283	5,898				
CFDA 93.558	676,294				
CFDA 93.645	16,425				
CFDA 93.658	578,067				
CFDA 93.667	586,151				
CFDA 93.674	11,539				
CFDA 93.958	15,197				
CFDA 93.959	87,740				
CFDA 93.995	81,716				
	<u>2,177,089</u>				
CLEARWATER COUNTY		Yes	Yes		
CFDA 10.561	7,831				
CFDA 16.547	2,963				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	172,192				
CFDA 93.645	3,240				
CFDA 93.658	228,393				
CFDA 93.667	137,850				
CFDA 93.674	5,771				
	<u>558,240</u>				
COOK COUNTY		Yes	Yes		
CFDA 10.561	941				
CFDA 93.558	23,673				
CFDA 93.645	2,306				
CFDA 93.658	18,682				
CFDA 93.667	44,694				
CFDA 93.674	1,397				
CFDA 93.958	347				
	<u>92,040</u>				
COTTONWOOD COUNTY		Yes	Yes		
CFDA 10.561	5,119				
CFDA 93.558	47,848				
CFDA 93.645	3,867				
CFDA 93.658	37,463				
CFDA 93.667	170,428				
CFDA 93.674	5,129				
CFDA 93.958	69,222				
	<u>339,076</u>				
CROW WING COUNTY		Yes	Yes	Yes	
CFDA 10.561	41,969				
CFDA 93.558	482,798				
CFDA 93.596	657,115				
CFDA 93.645	19,627				
CFDA 93.658	383,916				
CFDA 93.667	615,413				
CFDA 93.674	37,001				
	<u>2,237,839</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 10.561	63,487				
CFDA 14.235	359,699				
CFDA 93.197	5,117				
CFDA 93.283	4,200				
CFDA 93.550	163,654				
CFDA 93.558	1,790,277				
CFDA 93.566	15,051				
CFDA 93.575	6,598				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.596	6,076,347				
CFDA 93.603	6,610				
CFDA 93.645	73,676				
CFDA 93.658	531,139				
CFDA 93.667	2,269,542				
CFDA 93.674	25,823				
CFDA 93.958	2,501				
CFDA 93.959	5,206				
	<u>11,398,927</u>				
DODGE COUNTY		Yes	Yes		
CFDA 10.561	3,020				
CFDA 93.558	59,893				
CFDA 93.645	5,226				
CFDA 93.658	109,752				
CFDA 93.566	61				
CFDA 93.667	162,042				
CFDA 93.674	6,041				
	<u>346,035</u>				
DOUGLAS COUNTY		Yes			
CFDA 10.561	9,504				
CFDA 93.558	218,917				
CFDA 93.645	7,427				
CFDA 93.658	109,320				
CFDA 93.667	350,589				
CFDA 93.674	4,100				
CFDA 93.959	35,122				
	<u>734,979</u>				
EAST CENTRAL REG DEVELOP COMM		Yes			
CFDA 10.570	90,422				
CFDA 93.043	8,019				
CFDA 93.044	252,865				
CFDA 93.045	206,116				
CFDA 93.048	3,716				
CFDA 93.052	7,585				
CFDA 93.779	9,893				
	<u>578,616</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 10.561	77,054				
CFDA 93.558	79,891				
CFDA 93.643	1,580				
CFDA 93.645	4,922				
CFDA 93.658	67,833				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.667	232,815				
CFDA 93.674	4,040				
	<u>468,135</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 93.958	<u>177,041</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 10.561	15,434				
CFDA 93.558	315,465				
CFDA 93.645	14,734				
CFDA 93.658	176,657				
CFDA 93.667	369,869				
CFDA 93.674	7,353				
CFDA 93.958	2,145				
	<u>901,657</u>				
GOODHUE COUNTY		Yes			
CFDA 10.561	6,340				
CFDA 93.558	140,562				
CFDA 93.645	13,958				
CFDA 93.658	107,245				
CFDA 93.667	382,030				
CFDA 93.674	26,838				
CFDA 93.778	63,969				
CFDA 93.958	5,902				
CFDA 93.959	44,052				
	<u>790,896</u>				
GRAND PORTAGE RESERVATION		Yes			
CFDA 93.568	<u>108,206</u>				
GRANT COUNTY		Yes	Yes		
CFDA 10.561	6,201				
CFDA 93.558	61,569				
CFDA 93.643	884				
CFDA 93.645	2,391				
CFDA 93.658	44,648				
CFDA 93.667	79,776				
CFDA 93.674	4,234				
CFDA 93.958	16,506				
	<u>216,209</u>				
HEADWATERS REG DEVELOP COMM		Yes	Yes	Yes	
CFDA 10.570	66,206				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.043	382				
CFDA 93.044	139,796				
CFDA 93.045	198,572				
CFDA 93.048	811				
	<u>405,767</u>				
HENNEPIN COUNTY					
CFDA 93.116	49,841	Yes			
CFDA 93.136	11,600				
CFDA 93.150	387,082				
CFDA 93.197	58,348				
CFDA 93.230	161,730				
CFDA 93.268	266,031				
CFDA 93.556	184,267				
CFDA 93.558	24,154,809				
CFDA 93.560	15,094				
CFDA 93.563	19,962,353				
CFDA 93.566	423,202				
CFDA 93.576	205,897				
CFDA 93.584	111,415				
CFDA 93.596	28,861,525				
CFDA 93.645	292,260				
CFDA 93.658	16,409,433				
CFDA 93.667	12,730,941				
CFDA 93.674	85,068				
CFDA 93.778	12,459,403				
CFDA 93.917	578,659				
CFDA 93.940	316,026				
CFDA 93.958	233,682				
CFDA 93.959	39,370				
CFDA 93.994	753,995				
	<u>118,752,031</u>				
HOUSTON COUNTY					
CFDA 10.561	4,713	Yes	Yes		
CFDA 93.558	89,015				
CFDA 93.645	5,552				
CFDA 93.658	160,616				
CFDA 93.667	186,083				
CFDA 93.674	15,414				
	<u>461,393</u>				
HUBBARD COUNTY					
CFDA 10.561	20,544	Yes	Yes		
CFDA 93.558	242,588				
CFDA 93.645	5,226				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.658	146,064				
CFDA 93.667	207,666				
CFDA 93.674	27,310				
CFDA 93.958	842				
	<u>650,240</u>				
HUMAN SERV OF FARIBAULT & MARTIN CO		Yes			
CFDA 10.561	9,154				
CFDA 93.558	381,828				
CFDA 93.643	4,350				
CFDA 93.645	9,124				
CFDA 93.658	78,012				
CFDA 93.667	471,391				
CFDA 93.674	8,599				
	<u>962,458</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 10.561	11,116				
CFDA 93.558	316,417				
CFDA 93.645	7,910				
CFDA 93.658	239,359				
CFDA 93.667	282,158				
CFDA 93.674	12,821				
CFDA 93.958	235,173				
CFDA 93.994	36,349				
	<u>1,141,303</u>				
ISD 0281 ROBBINSDALE		Yes		Yes	
CFDA 93.938	2,039				
	<u>2,039</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 10.561	35,774				
CFDA 93.558	340,109				
CFDA 93.658	206,235				
CFDA 93.667	541,664				
CFDA 93.674	33,731				
	<u>1,157,513</u>				
JACKSON COUNTY		Yes	Yes		
CFDA 10.561	2,712				
CFDA 93.558	62,194				
CFDA 93.575	2,125				
CFDA 93.658	172,062				
CFDA 93.667	130,427				
CFDA 93.674	25,770				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.958	500				
	<u>395,790</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 10.561	8,430				
CFDA 93.994	21,695				
CFDA 93.558	198,831				
CFDA 93.645	5,795				
CFDA 93.658	41,912				
CFDA 93.667	164,752				
CFDA 93.674	4,641				
CFDA 93.958	1,411				
CFDA 93.959	41,172				
	<u>488,639</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 10.561	11,633				
CFDA 93.556	109,529				
CFDA 93.558	365,939				
CFDA 93.596	485,165				
CFDA 93.645	14,896				
CFDA 93.658	185,526				
CFDA 93.667	507,296				
CFDA 93.674	32,427				
	<u>1,712,411</u>				
KITTSOON COUNTY		Yes	Yes		
CFDA 10.561	14,447				
CFDA 93.558	54,961				
CFDA 93.645	2,493				
CFDA 93.658	12,814				
CFDA 93.667	69,947				
CFDA 93.674	2,120				
	<u>156,782</u>				
KOOCHICHING COUNTY		Yes	Yes		
CFDA 10.561	35,236				
CFDA 93.558	157,781				
CFDA 93.645	5,692				
CFDA 93.658	114,993				
CFDA 93.667	211,385				
CFDA 93.674	10,193				
CFDA 93.958	1,844				
CFDA 93.959	30,805				
	<u>567,929</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LAC QUI PARLE COUNTY					
CFDA 10.561	3,512	Yes	Yes		
CFDA 93.558	28,303				
CFDA 93.645	2,768				
CFDA 93.658	13,433				
CFDA 93.667	104,833				
CFDA 93.674	890				
CFDA 93.958	106,982				
	<u>260,721</u>				
LAKE COUNTY					
CFDA 10.561	2,681	Yes	Yes		
CFDA 16.547	2,066				
CFDA 93.268	4,200				
CFDA 93.558	78,753				
CFDA 93.645	3,135				
CFDA 93.658	91,012				
CFDA 93.667	128,077				
CFDA 93.674	6,884				
CFDA 93.958	756				
	<u>317,564</u>				
LAKE OF THE WOODS COUNTY					
CFDA 10.561	775	Yes	Yes		
CFDA 93.558	52,708				
CFDA 93.667	43,920				
CFDA 93.674	2,213				
	<u>99,616</u>				
LE SUEUR COUNTY					
CFDA 10.561	7,509	Yes	Yes		
CFDA 93.558	150,664				
CFDA 93.643	737				
CFDA 93.645	8,561				
CFDA 93.658	171,787				
CFDA 93.667	260,314				
CFDA 93.674	4,700				
	<u>604,272</u>				
LIFETRACK RESOURCES					
CFDA 93.566	418,933	Yes			
CFDA 93.558	289,200				
CFDA 93.595	45,558				
	<u>753,691</u>				
LINCOLN LYON MURRAY HUMAN SERVICE					
CFDA 10.561	37,387	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	206,379				
CFDA 93.596	318,254				
CFDA 93.645	10,820				
CFDA 93.658	217,672				
CFDA 93.667	472,651				
CFDA 93.674	16,908				
	<u>1,280,071</u>				
LOWER SIOUX COMM COUNCIL		Yes	Yes	Yes	
CFDA 93.958	<u>52,154</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 10.570	430,132				
CFDA 93.044	21,013				
CFDA 93.045	625,091				
CFDA 93.558	321,303				
CFDA 93.557	26,660				
CFDA 93.566	155,618				
CFDA 93.590	41,421				
CFDA 93.658	299,465				
CFDA 93.672	46,393				
CFDA 93.043	60,091				
CFDA 93.659	129,020				
	<u>2,156,207</u>				
MAHNOMEN COUNTY		Yes	Yes		
CFDA 10.561	6,122				
CFDA 93.558	69,485				
CFDA 93.658	87,547				
CFDA 93.667	101,401				
CFDA 93.674	5,139				
CFDA 93.958	4,520				
	<u>274,214</u>				
MARSHALL COUNTY		Yes	Yes		
CFDA 10.561	5,843				
CFDA 93.558	88,509				
CFDA 93.645	3,041				
CFDA 93.658	29,131				
CFDA 93.667	111,670				
	<u>238,194</u>				
MCLEOD COUNTY		Yes	Yes		
CFDA 10.561	5,369				
CFDA 93.556	10,674				
CFDA 93.558	150,048				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.645	19,043				
CFDA 93.658	180,713				
CFDA 93.667	297,340				
CFDA 93.674	5,227				
	<u>668,414</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 10.561	8,076				
CFDA 93.658	25,857				
CFDA 93.667	223,109				
CFDA 93.674	11,220				
CFDA 93.958	1,046				
	<u>269,308</u>				
MID-MINNESOTA DEVELOPMENT COMM		Yes			
CFDA 10.570	129,301				
CFDA 93.044	114,642				
CFDA 93.043	10,725				
CFDA 93.045	225,960				
	<u>480,628</u>				
MIGRANT HEALTH SERVICE, INC		Yes	Yes		
CFDA 93.959	70,594				
	<u>70,594</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 10.561	12,015				
CFDA 16.547	5,568				
CFDA 93.558	326,299				
CFDA 93.645	7,757				
CFDA 93.658	313,559				
CFDA 93.667	7,458				
CFDA 93.667	295,378				
	<u>968,034</u>				
MN INSTITUTE OF PUBLIC HEALTH		Yes			
CFDA 93.959	564,027				
	<u>564,027</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 93.558	762,431				
	<u>762,431</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 10.561	15,158				
CFDA 93.558	137,549				
CFDA 93.645	7,281				
CFDA 93.658	202,616				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.667	378,020				
CFDA 93.674	8,050				
CFDA 93.959	53,741				
	<u>802,415</u>				
MOWER COUNTY		Yes	Yes		
CFDA 10.561	23,233				
CFDA 93.558	275,701				
CFDA 93.645	13,838				
CFDA 93.658	211,742				
CFDA 93.667	471,371				
CFDA 93.674	7,862				
	<u>1,003,747</u>				
MPLS AMERICAN INDIAN CENTER		Yes			
CFDA 93.959	253,115				
	<u>253,115</u>				
MPLS YOUTH COORDINATING BD		Yes			
CFDA 93.563	267,543				
	<u>267,543</u>				
MULTI-COUNTY NURSING SERVICE		Yes	Yes		
CFDA 93.959	33,782				
	<u>33,782</u>				
NICOLLET COUNTY		Yes	Yes		
CFDA 93.556	12,030				
CFDA 93.558	180,842				
CFDA 93.645	10,986				
CFDA 93.658	21,796				
CFDA 93.667	255,764				
CFDA 93.674	16,092				
CFDA 93.958	1,521				
	<u>499,031</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 93.558	216,933				
CFDA 93.645	3,492				
CFDA 93.658	47,506				
CFDA 93.667	241,200				
CFDA 93.674	6,976				
CFDA 93.958	1,172				
	<u>517,279</u>				
NORMAN COUNTY		Yes	Yes		
CFDA 10.561	10,119				
CFDA 93.558	54,494				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.645	3,053				
CFDA 93.658	84,415				
CFDA 93.667	105,078				
CFDA 93.674	2,400				
CFDA 93.958	692				
	<u>260,251</u>				
NORTH CENTRAL SERVICE COOP		Yes	Yes	Yes	
CFDA 93.596	<u>262,414</u>				
NW REG DEVELOP COMM		Yes			
CFDA 93.044	221,611				
CFDA 93.045	214,332				
CFDA 93.779	23,676				
CFDA 93.048	5,775				
CFDA 93.043	6,951				
CFDA 10.570	177,779				
	<u>650,124</u>				
OLMSTED COUNTY		Yes			
CFDA 10.561	60,156				
CFDA 14.231	42,428				
CFDA 93.556	209,438				
CFDA 93.558	1,344,216				
CFDA 93.568	941,936				
CFDA 93.569	115,533				
CFDA 93.596	2,558,498				
CFDA 93.645	40,998				
CFDA 93.658	667,838				
CFDA 93.667	1,112,605				
CFDA 93.674	36,097				
CFDA 93.958	16,656				
	<u>7,146,399</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 10.561	36,787				
CFDA 93.558	334,807				
CFDA 93.645	13,595				
CFDA 93.658	431,163				
CFDA 93.667	643,578				
CFDA 93.674	8,988				
CFDA 93.958	2,726				
	<u>1,471,644</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
PACER CENTER		Yes			
CFDA 93.958	55,802				
PACT 4 FAMILIES COLLABORATIVE		Yes	Yes		
CFDA 93.556	90,557				
PENNINGTON COUNTY		Yes	Yes		
CFDA 10.561	6,827				
CFDA 93.558	134,535				
CFDA 93.645	3,429				
CFDA 93.658	117,658				
CFDA 93.667	169,008				
CFDA 93.674	23,130				
CFDA 93.958	2,010				
	456,597				
PERSPECTIVES INC		Yes			
CFDA 93.959	84,303				
PINE COUNTY		Yes	Yes		
CFDA 10.561	9,476				
CFDA 93.645	6,272				
CFDA 93.658	216,500				
CFDA 93.667	299,180				
CFDA 93.674	7,374				
CFDA 93.958	370				
	539,172				
PIPESTONE COUNTY		Yes	Yes		
CFDA 10.561	5,840				
CFDA 93.558	66,892				
CFDA 93.643	255				
CFDA 93.645	3,045				
CFDA 93.658	30,437				
CFDA 93.667	131,462				
CFDA 93.674	7,520				
CFDA 93.958	1,405				
	246,856				
POLK COUNTY		Yes	Yes		
CFDA 10.561	54,346				
CFDA 93.556	9,750				
CFDA 93.558	598,388				
CFDA 93.645	10,938				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.658	459,269				
CFDA 93.667	439,048				
CFDA 93.674	32,142				
CFDA 93.959	39,630				
	<u>1,643,511</u>				
POPE COUNTY		Yes	Yes		
CFDA 10.561	4,000				
CFDA 16.547	7,279				
CFDA 93.556	7,807				
CFDA 93.558	51,852				
CFDA 93.645	2,647				
CFDA 93.658	10,188				
CFDA 93.667	130,422				
CFDA 93.674	5,173				
	<u>219,368</u>				
RAMSEY COUNTY		Yes	Yes	Yes	
CFDA 16.547	9,668				
CFDA 93.217	257,762				
CFDA 93.556	138,020				
CFDA 93.558	12,200,823				
CFDA 93.645	137,378				
CFDA 93.658	2,390,719				
CFDA 93.667	5,269,747				
CFDA 93.674	49,835				
CFDA 93.958	801,694				
CFDA 93.959	88,263				
	<u>21,343,909</u>				
REDWOOD COUNTY		Yes	Yes		
CFDA 10.561	27,962				
CFDA 93.558	132,265				
CFDA 93.596	153,895				
CFDA 93.645	1,699				
CFDA 93.645	5,112				
CFDA 93.658	59,348				
	<u>380,281</u>				
REGION NINE DEVELOPMENT COMMISSION		Yes			
CFDA 10.570	172,981				
CFDA 93.043	22,970				
CFDA 93.044	401,594				
CFDA 93.045	381,496				
CFDA 93.048	5,543				
CFDA 93.052	267				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.779	10,722				
	<u>995,573</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 10.561	5,420				
CFDA 93.044	1,682				
CFDA 93.558	173,002				
CFDA 93.645	4,856				
CFDA 93.658	139,471				
CFDA 93.667	189,876				
CFDA 93.674	5,453				
	<u>519,760</u>				
RICE COUNTY		Yes	Yes		
CFDA 10.561	12,000				
CFDA 16.547	7,890				
CFDA 93.558	217,067				
CFDA 93.598	20,143				
CFDA 93.645	12,201				
CFDA 93.658	25,779				
CFDA 93.667	486,974				
CFDA 93.674	8,661				
	<u>790,715</u>				
ROCK COUNTY		Yes	Yes		
CFDA 10.561	1,241				
CFDA 93.558	53,471				
CFDA 93.643	2,681				
CFDA 93.645	3,082				
CFDA 93.658	65,017				
CFDA 93.667	102,329				
CFDA 93.674	13,029				
CFDA 93.958	664				
	<u>241,514</u>				
ROOT RIVER EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 93.658	151,457				
CFDA 93.778	73,072				
	<u>224,529</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 10.561	1,490				
CFDA 93.558	84,007				
CFDA 93.596	145,520				
CFDA 93.658	76,231				
CFDA 93.667	144,959				
CFDA 93.674	4,333				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.958	516				
CFDA 93.959	55,049				
	<u>512,105</u>				
SCOTT CARVER DAKOTA COMM ACT AGEN		Yes			
CFDA 93.575	<u>102,014</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 10.561	4,812				
CFDA 93.283	4,200				
CFDA 93.558	297,041				
CFDA 93.596	1,164,120				
CFDA 93.645	88,078				
CFDA 93.658	115,058				
CFDA 93.667	462,937				
CFDA 93.674	8,647				
CFDA 93.958	22,089				
	<u>2,166,982</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 10.561	8,526				
CFDA 93.558	301,113				
CFDA 93.645	14,079				
CFDA 93.658	67,853				
CFDA 93.667	419,796				
CFDA 93.674	13,051				
	<u>824,418</u>				
SIBLEY COUNTY		Yes	Yes		
CFDA 10.561	3,048				
CFDA 93.558	128,255				
CFDA 93.643	6,639				
CFDA 93.645	4,833				
CFDA 93.658	26,821				
CFDA 93.667	148,484				
CFDA 93.674	19,553				
CFDA 93.958	1,567				
CFDA 93.959	10,244				
	<u>349,444</u>				
SSD 1 MINNEAPOLIS		Yes			
CFDA 93.959	<u>124,997</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 10.561	186,378				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.045	191,043				
CFDA 93.556	35,042				
CFDA 93.558	1,871,472				
CFDA 93.566	6,435				
CFDA 93.645	79,953				
CFDA 93.658	1,259,945				
CFDA 93.667	2,056,217				
CFDA 93.674	50,833				
CFDA 93.958	152,871				
CFDA 93.959	113,676				
	6,003,865				
STEARNS COUNTY		Yes	Yes	Yes	
CFDA 10.561	39,778				
CFDA 93.558	1,200,325				
CFDA 93.645	28,525				
CFDA 93.658	367,483				
CFDA 93.667	1,140,842				
CFDA 93.674	16,880				
CFDA 93.958	7,847				
CFDA 93.959	63,204				
	2,864,884				
STEELE COUNTY		Yes	Yes		
CFDA 10.561	8,171				
CFDA 93.558	256,009				
CFDA 93.645	7,135				
CFDA 93.658	29,299				
CFDA 93.667	309,880				
CFDA 93.674	6,832				
CFDA 93.958	3,504				
CFDA 16.547	1,067				
	621,897				
STEVENS COUNTY		Yes	Yes		
CFDA 10.561	5,942				
CFDA 16.547	5,944				
CFDA 93.558	37,201				
CFDA 93.645	2,974				
CFDA 93.658	51,682				
CFDA 93.667	109,679				
CFDA 93.674	2,733				
CFDA 93.958	1,108				
	217,263				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SW REG DEVELOP COMM					
CFDA 93.044	293,013	Yes			
CFDA 93.045	421,658				
CFDA 93.043	23,308				
CFDA 93.052	38,008				
CFDA 93.048	16,024				
CFDA 10.570	143,959				
	<u>935,970</u>				
SWIFT COUNTY					
CFDA 10.561	6,163	Yes	Yes		
CFDA 93.558	54,048				
CFDA 93.645	2,926				
CFDA 93.658	45,612				
CFDA 93.667	143,212				
CFDA 93.674	11,972				
CFDA 93.958	1,242				
	<u>265,175</u>				
THE EVERGREEN HOUSE					
CFDA 93.674	24,401	Yes			
CFDA 93.558	32,331				
	<u>56,732</u>				
TODD COUNTY					
CFDA 10.561	1,142	Yes	Yes		
CFDA 83.523	4,100				
CFDA 93.558	262,498				
CFDA 93.645	6,185				
CFDA 93.658	191,331				
CFDA 93.667	319,177				
CFDA 93.674	6,929				
CFDA 93.959	9,809				
	<u>801,171</u>				
TRAVERSE COUNTY					
CFDA 10.561	8,306	Yes	Yes		
CFDA 93.558	67,812				
CFDA 93.658	17,857				
CFDA 93.667	60,977				
CFDA 93.674	400				
CFDA 93.958	231				
	<u>155,583</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
TRI-VALLEY OPPORTUNITY COUNCIL INC					
CFDA 93.667	677,091	Yes			
UPPER MN VALLEY REG DEVELOP COMM					
CFDA 10.570	113,083	Yes			
CFDA 93.043	14,074				
CFDA 93.044	155,011				
CFDA 93.045	142,974				
CFDA 93.046	5,762				
	<u>430,904</u>				
WABASHA COUNTY					
CFDA 10.561	6,085	Yes	Yes		
CFDA 93.558	136,960				
CFDA 93.645	5,569				
CFDA 93.658	58,021				
CFDA 93.667	198,004				
CFDA 93.674	5,709				
	<u>410,348</u>				
WADENA COUNTY					
CFDA 10.561	25,865	Yes	Yes		
CFDA 16.547	2,055				
CFDA 93.558	158,840				
CFDA 93.645	4,556				
CFDA 93.658	100,359				
CFDA 93.667	209,622				
CFDA 93.674	5,711				
	<u>507,008</u>				
WASECA COUNTY					
CFDA 10.561	6,154	Yes	Yes		
CFDA 93.556	7,118				
CFDA 93.558	169,252				
CFDA 93.645	6,441				
CFDA 93.658	50,760				
CFDA 93.667	187,203				
CFDA 93.674	5,147				
CFDA 93.958	4,632				
	<u>436,707</u>				
WASHINGTON COUNTY					
CFDA 10.561	26,745	Yes			
CFDA 93.283	4,200				
CFDA 93.558	798,255				
CFDA 93.645	33,510				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.658	90,756				
CFDA 93.667	1,172,775				
CFDA 93.674	40,510				
CFDA 93.958	55,794				
	<u>2,222,545</u>				
WATONWAN COUNTY		Yes			
CFDA 10.561	12,184				
CFDA 93.558	64,929				
CFDA 93.645	5,888				
CFDA 93.658	90,447				
CFDA 93.667	148,468				
CFDA 93.674	30,767				
CFDA 93.958	1,560				
	<u>354,243</u>				
WEST CENTRAL MN COMM ACTION INC		Yes			
CFDA 94.002	58,164				
	<u>58,164</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 10.561	3,276				
CFDA 93.558	66,720				
CFDA 93.658	1,973				
CFDA 93.667	77,648				
CFDA 93.674	6,603				
CFDA 93.958	2,024				
	<u>158,244</u>				
WINONA COUNTY		Yes	Yes		
CFDA 10.561	29,925				
CFDA 93.558	208,506				
CFDA 93.645	10,568				
CFDA 93.658	189,485				
CFDA 93.667	443,651				
CFDA 93.674	6,414				
CFDA 93.958	7,121				
	<u>895,670</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 10.561	14,313				
CFDA 93.556	123,586				
CFDA 93.558	487,367				
CFDA 93.645	29,778				
CFDA 93.658	530,951				
CFDA 93.667	666,004				
CFDA 93.674	19,611				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.958	123,935				
	<u>1,995,545</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 10.561	2,670				
CFDA 93.556	4,707				
CFDA 93.558	43,707				
CFDA 93.645	3,395				
CFDA 93.658	63,082				
CFDA 93.667	139,696				
CFDA 93.674	14,633				
	<u>271,890</u>				
MN - DEPARTMENT OF NATURAL RESOURCES					
AITKIN COUNTY		Yes	Yes		
CFDA 84.002	22,175				
	<u>22,175</u>				
ANOKA COUNTY		Yes			
CFDA 15.605	40,000				
CFDA 20.005	9,998				
	<u>49,998</u>				
ARROWHEAD REG DEVELOP COMM		Yes			
CFDA 11.419	24,986				
	<u>24,986</u>				
BECKER COUNTY		Yes	Yes		
CFDA 20.005	7,500				
	<u>7,500</u>				
BELTRAMI COUNTY		Yes	Yes		
CFDA 15.605	24				
	<u>24</u>				
CARVER COUNTY		Yes			
CFDA 20.005	10,000				
	<u>10,000</u>				
CITY OF CALUMET		Yes			
CFDA 20.219	50,850				
	<u>50,850</u>				
CITY OF DETROIT LAKES		Yes	Yes		
CFDA 15.605	700				
	<u>700</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF FARIBAULT CFDA 20.219	12,954	Yes	Yes		
COOK COUNTY CFDA 20.219	14,864	Yes	Yes		
CROW WING COUNTY CFDA 15.605	5,196	Yes	Yes	Yes	
DAKOTA COUNTY CFDA 84.002	33,780	Yes	Yes		
FILLMORE COUNTY CFDA 84.002	1,082	Yes	Yes		
GOODHUE COUNTY CFDA 20.005	7,500	Yes			
ITASCA COUNTY CFDA 20.005	10,000	Yes	Yes		
KANDIYOHI COUNTY CFDA 20.005	4,650	Yes	Yes		
KITTSOON COUNTY CFDA 15.611	1,897	Yes	Yes		
LAKE COUNTY CFDA 20.005	5,000	Yes	Yes		
LE SUEUR COUNTY CFDA 84.002	5,000	Yes	Yes		
OTTER TAIL COUNTY CFDA 20.005	1,304	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RAMSEY COUNTY CFDA 20.005	9,051	Yes	Yes	Yes	
RICE COUNTY CFDA 84.002	4,762	Yes	Yes		
SHERBURNE COUNTY CFDA 20.005	10,456	Yes	Yes		
STEARNS COUNTY CFDA 20.005	9,880	Yes	Yes	Yes	
WASHINGTON COUNTY CFDA 20.005 CFDA 20.205 CFDA 20.601	20,000 1,096,550 3,043 <u>1,119,593</u>	Yes			
WRIGHT COUNTY CFDA 20.005	4,331	Yes	Yes		
MN - DEPARTMENT OF PUBLIC SAFETY					
AITKIN COUNTY CFDA 16.579 CFDA 83.552	151,481 4,000 <u>155,481</u>	Yes	Yes		
AMHERST WILDER FOUNDATION CFDA 16.579 CFDA 16.595	142,474 222,998 <u>365,472</u>	Yes			
ANOKA COUNTY CFDA 16.004 CFDA 16.727 CFDA 20.600 CFDA 83.552	2,275 3,272 4,643 53,507 <u>63,697</u>	Yes			
BECKER COUNTY CFDA 16.579 CFDA 20.600 CFDA 20.601 CFDA 20.703	41,289 26,462 3,126 1,500	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 83.552	4,181				
	<u>76,558</u>				
BECKER COUNTY HOUSING AND ECONOMI		Yes	Yes		
CFDA 83.544	102,043				
BELTRAMI COUNTY		Yes	Yes		
CFDA 16.575	28,568				
CFDA 20.601	538				
CFDA 83.552	6,421				
	<u>35,527</u>				
BENTON COUNTY		Yes	Yes		
CFDA 16.575	18,698				
CFDA 20.601	284				
CFDA 83.552	5,179				
	<u>24,161</u>				
BIG STONE COUNTY		Yes	Yes		
CFDA 83.544	331,459				
CFDA 83.552	4,000				
	<u>335,459</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 83.552	7,560				
BOIS FORTE RES BUS COMM		Yes			
CFDA 16.575	19,380				
BROWN COUNTY		Yes	Yes		
CFDA 83.544	20,395				
CFDA 83.552	8,181				
	<u>28,576</u>				
CARLTON COUNTY		Yes	Yes	Yes	
CFDA 16.575	28,069				
CFDA 83.552	4,648				
	<u>32,717</u>				
CARVER COUNTY		Yes			
CFDA 16.523	26,261				
CFDA 16.541	750				
CFDA 16.588	29,667				
CFDA 20.600	11,125				
CFDA 20.703	1,080				
CFDA 83.544	21,872				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 83.552	13,518				
	<u>104,273</u>				
CASS COUNTY		Yes	Yes		
CFDA 16.523	19,692				
CFDA 16.575	40,983				
CFDA 20.600	16,445				
CFDA 20.601	400				
CFDA 83.544	125,666				
CFDA 83.548	48,354				
CFDA 83.552	7,000				
	<u>258,540</u>				
CHIPPEWA COUNTY		Yes	Yes		
CFDA 16.575	34,514				
CFDA 83.523	1,402				
CFDA 83.552	4,000				
	<u>39,916</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 83.534	5,925				
	<u>5,925</u>				
CITY OF AUSTIN		Yes			
CFDA 83.548	15,050				
CFDA 83.544	25,713				
	<u>40,763</u>				
CITY OF BAXTER		Yes	Yes		
CFDA 83.544	13,430				
	<u>13,430</u>				
CITY OF BLOOMINGTON		Yes			
CFDA 20.600	19,291				
	<u>19,291</u>				
CITY OF BRAINERD		Yes			
CFDA 83.544	74,992				
	<u>74,992</u>				
CITY OF BRECKENRIDGE		Yes			
CFDA 83.548	192,539				
CFDA 83.544	477,219				
	<u>669,758</u>				
CITY OF CANNON FALLS		Yes			
CFDA 83.544	50,555				
	<u>50,555</u>				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF CLARA CITY CFDA 83.554	12,404	Yes			
CITY OF COMFREY CFDA 83.544	530,532	Yes			
CITY OF CROOKSTON CFDA 83.544	99,156	Yes	Yes	Yes	
CITY OF DULUTH CFDA 16.595 CFDA 20.601	9,089 987 10,076	Yes	Yes		
CITY OF EAST GRAND FORKS CFDA 83.548 CFDA 83.544	1,000,000 709,679 1,709,679	Yes			
CITY OF FARIBAULT CFDA 20.600	5,646	Yes	Yes		
CITY OF FOLEY CFDA 83.544	16,101	Yes	Yes		
CITY OF GRANITE FALLS CFDA 83.544	920,879	Yes	Yes	Yes	
CITY OF HIBBING CFDA 16.541 CFDA 20.601 CFDA 83.548	5,175 241 675,293 680,709	Yes	Yes		
CITY OF HUTCHINSON CFDA 16.541 CFDA 16.711	1,500 20,439 21,939	Yes	Yes		
CITY OF JORDAN CFDA 16.710	60,159	Yes	Yes	Yes	

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF LITCHFIELD		Yes			
CFDA 83.544	169,584				
CFDA 20.600	1,000				
	<u>170,584</u>				
CITY OF MANKATO		Yes			
CFDA 16.712	900				
CFDA 20.604	53,803				
CFDA 16.004	80				
CFDA 16.541	5,000				
CFDA 16.592	46,116				
CFDA 16.710	143,755				
CFDA 20.601	2,987				
	<u>252,641</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 16.595	654,266				
CFDA 20.600	58,250				
CFDA 83.552	25,398				
	<u>737,914</u>				
CITY OF MONTEVIDEO		Yes			
CFDA 83.544	445,265				
	<u>445,265</u>				
CITY OF MOORHEAD		Yes	Yes		
CFDA 16.579	77,397				
CFDA 83.544	170,228				
	<u>247,625</u>				
CITY OF NEW HOPE		Yes			
CFDA 20.600	2,000				
CFDA 16.579	465,166				
	<u>467,166</u>				
CITY OF NEW ULM		Yes			
CFDA 83.544	180,823				
	<u>180,823</u>				
CITY OF NORTH MANKATO		Yes			
CFDA 16.710	23,000				
	<u>23,000</u>				
CITY OF NORTHFIELD		Yes			
CFDA 16.710	31,533				
CFDA 83.544	214,313				
	<u>245,846</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF PLYMOUTH CFDA 20.600	34,400	Yes			
CITY OF RED WING CFDA 16.541 CFDA 83.544	1,425 15,003 <u>16,428</u>	Yes			
CITY OF RICHFIELD CFDA 20.601	1,601	Yes			
CITY OF ROCHESTER CFDA 20.600 CFDA 16.588	17,028 27,386 <u>44,414</u>	Yes			
CITY OF ROSEVILLE CFDA 16.523	9,849	Yes			
CITY OF SPRINGFIELD CFDA 83.548	37,834	Yes	Yes	Yes	
CITY OF ST CLOUD CFDA 20.600 CFDA 89.003	44,903 9,000 <u>53,903</u>	Yes	Yes		
CITY OF ST PAUL CFDA 16.541 CFDA 16.588 CFDA 16.595 CFDA 16.712 CFDA 20.600 CFDA 20.601 CFDA 83.544	3,000 57,625 90,875 8,800 27,729 3,300 697,280 <u>888,609</u>	Yes	Yes		
CITY OF STILLWATER CFDA 20.601 CFDA 83.544	5,368 342,599 <u>347,967</u>	Yes			
CLAY COUNTY CFDA 16.575 CFDA 16.579	33,853 33,417	Yes	Yes		

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For the Year Ended June 30, 2002**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.600	2,902				
CFDA 83.544	120,948				
CFDA 83.552	5,871				
	<u>196,991</u>				
CLEARWATER COUNTY		Yes	Yes		
CFDA 20.601	560				
CFDA 83.552	4,000				
	<u>4,560</u>				
COOK COUNTY		Yes	Yes		
CFDA 83.544	96,849				
CFDA 83.548	177,080				
CFDA 83.552	4,000				
	<u>277,929</u>				
COTTONWOOD COUNTY		Yes	Yes		
CFDA 83.552	2,905				
	<u>2,905</u>				
CROW WING COUNTY		Yes	Yes	Yes	
CFDA 20.600	13,392				
CFDA 20.601	982				
CFDA 83.544	106,386				
CFDA 83.552	9,163				
	<u>129,923</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 16.540	16,523				
CFDA 16.575	43,175				
CFDA 16.710	70,956				
CFDA 20.600	196				
CFDA 20.601	1,229				
CFDA 83.544	768,047				
CFDA 83.552	30,264				
	<u>930,390</u>				
DODGE COUNTY		Yes	Yes		
CFDA 16.004	2,000				
CFDA 20.600	11,710				
CFDA 83.552	4,000				
	<u>17,710</u>				
DOUGLAS COUNTY		Yes			
CFDA 20.601	412				
CFDA 83.544	48,406				
	<u>48,818</u>				

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For the Year Ended June 30, 2002**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FARIBAULT COUNTY		Yes	Yes		
CFDA 83.544	27,179				
CFDA 83.552	5,511				
	<u>32,690</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 20.600	2,000				
CFDA 83.552	4,435				
	<u>6,435</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 83.523	2,270				
CFDA 83.544	166,176				
CFDA 83.552	6,232				
	<u>174,678</u>				
GOODHUE COUNTY		Yes			
CFDA 20.601	270				
CFDA 83.544	5,550				
CFDA 83.552	14,552				
	<u>20,372</u>				
GRAND PORTAGE RESERVATION		Yes			
CFDA 16.575	28,708				
	<u>28,708</u>				
GRANT COUNTY		Yes	Yes		
CFDA 83.544	54,960				
	<u>54,960</u>				
HENNEPIN COUNTY		Yes			
CFDA 16.540	50,000				
CFDA 16.542	1,985				
CFDA 16.575	31,537				
CFDA 16.579	890,197				
CFDA 16.580	165,139				
CFDA 16.585	75,000				
CFDA 16.588	511,007				
CFDA 83.552	277,983				
	<u>2,002,848</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 20.600	3,000				
CFDA 20.601	238				
CFDA 83.544	7,962				
CFDA 83.548	52,314				
CFDA 83.552	4,000				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.224	610				
	<u>68,124</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 16.575	18,752				
CFDA 20.600	20,000				
CFDA 83.544	40,886				
CFDA 83.552	4,000				
	<u>83,638</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 16.004	2,720				
CFDA 83.552	5,177				
	<u>7,897</u>				
ISD 0196 ROSEMOUNT		Yes	Yes		
CFDA 83.544	211,783				
	<u>211,783</u>				
ISD 2170 STAPLES-MOTLEY		Yes			
CFDA 83.544	7,511				
	<u>7,511</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 16.575	25,816				
CFDA 20.601	278				
CFDA 83.544	27,553				
CFDA 83.548	62,366				
CFDA 83.552	10,714				
	<u>126,727</u>				
JACKSON COUNTY		Yes	Yes		
CFDA 20.601	261				
CFDA 20.703	4,500				
CFDA 83.552	4,000				
	<u>8,761</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 16.004	590				
CFDA 20.600	6,490				
CFDA 83.552	4,000				
	<u>11,080</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 16.004	503				
CFDA 20.600	12,794				
CFDA 20.703	1,571				
CFDA 81.041	18,402				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 83.552	6,324				
	<u>39,594</u>				
KITTSOON COUNTY		Yes	Yes		
CFDA 83.544	212,359				
CFDA 83.548	67,943				
CFDA 83.552	4,000				
	<u>284,302</u>				
KOOCHICHING COUNTY		Yes	Yes		
CFDA 83.552	1,292				
	<u>1,292</u>				
LAC QUI PARLE COUNTY		Yes	Yes		
CFDA 83.544	94,594				
CFDA 83.552	4,000				
	<u>98,594</u>				
LAKE COUNTY		Yes	Yes		
CFDA 20.600	17,581				
CFDA 83.544	19,340				
CFDA 83.548	2,123				
CFDA 83.552	4,000				
	<u>43,044</u>				
LAKE OF THE WOODS COUNTY		Yes	Yes		
CFDA 83.544	192,235				
CFDA 83.552	4,000				
	<u>196,235</u>				
LE SUEUR COUNTY		Yes	Yes		
CFDA 20.600	3,000				
CFDA 16.575	43,202				
CFDA 16.579	24,999				
CFDA 83.544	9,080				
CFDA 83.552	4,000				
	<u>84,281</u>				
MAHNOMEN COUNTY		Yes	Yes		
CFDA 20.600	14,319				
CFDA 20.703	1,500				
CFDA 83.544	17,992				
CFDA 83.552	4,000				
	<u>37,811</u>				
MARSHALL COUNTY		Yes	Yes		
CFDA 16.547	4,422				
CFDA 16.575	53,659				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 83.544	19,816				
CFDA 83.548	20,177				
CFDA 83.552	4,000				
	<u>102,074</u>				
MCLEOD COUNTY		Yes	Yes		
CFDA 20.601	171				
CFDA 83.552	6,829				
	<u>7,000</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 16.547	5,039				
CFDA 16.575	24,426				
CFDA 20.600	8,129				
CFDA 20.703	3,000				
CFDA 83.544	2,721				
CFDA 83.552	4,621				
	<u>47,936</u>				
METROPOLITAN COUNCIL		Yes	Yes		
CFDA 83.544	983,518				
	<u>983,518</u>				
MIGRANT HEALTH SERVICE, INC		Yes	Yes		
CFDA 16.588	43,182				
CFDA 16.575	28,659				
	<u>71,841</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 16.575	23,832				
CFDA 83.552	2,678				
	<u>26,510</u>				
MN INSTITUTE OF PUBLIC HEALTH		Yes			
CFDA 16.541	90,790				
CFDA 16.727	4,065				
	<u>94,855</u>				
MOWER COUNTY		Yes	Yes		
CFDA 83.552	6,037				
	<u>6,037</u>				
MURRAY COUNTY		Yes	Yes		
CFDA 83.548	114,407				
CFDA 83.552	4,000				
	<u>118,407</u>				
NICOLLET COUNTY		Yes	Yes		
CFDA 20.601	527				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 83.534	14,962				
CFDA 83.552	6,767				
	<u>22,256</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 20.600	3,000				
CFDA 20.601	184				
CFDA 20.703	3,000				
CFDA 83.552	4,210				
	<u>10,394</u>				
NORMAN COUNTY		Yes	Yes		
CFDA 16.004	226				
CFDA 16.575	15,392				
CFDA 83.544	540,497				
CFDA 83.552	4,000				
	<u>560,115</u>				
OLMSTED COUNTY		Yes			
CFDA 83.552	26,480				
	<u>26,480</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 16.004	275				
CFDA 16.579	62,398				
CFDA 83.544	10,709				
	<u>73,382</u>				
PACT 4 FAMILIES COLLABORATIVE		Yes	Yes		
CFDA 16.579	91,230				
	<u>91,230</u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 16.575	19,968				
CFDA 20.601	352				
CFDA 83.552	4,000				
	<u>24,320</u>				
PINE COUNTY		Yes	Yes		
CFDA 16.592	403				
CFDA 83.534	4,220				
	<u>4,623</u>				
PIPESTONE COUNTY		Yes	Yes		
CFDA 20.600	7,858				
CFDA 20.601	206				
CFDA 83.552	4,000				
	<u>12,064</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
POLK COUNTY		Yes	Yes		
CFDA 14.228	164,731				
CFDA 16.575	37,458				
CFDA 83.544	6,318				
CFDA 83.552	5,200				
	<u>213,707</u>				
POPE COUNTY		Yes	Yes		
CFDA 20.601	197				
CFDA 83.544	67,188				
CFDA 83.552	4,000				
	<u>71,385</u>				
RAMSEY COUNTY		Yes	Yes	Yes	
CFDA 16.575	29,610				
CFDA 16.579	814,214				
CFDA 83.552	65,664				
	<u>909,488</u>				
REDWOOD COUNTY		Yes	Yes		
CFDA 20.703	9,500				
CFDA 83.544	58,998				
CFDA 83.552	6,045				
	<u>74,543</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 20.509	72,368				
CFDA 83.544	2,392				
	<u>74,760</u>				
RICE COUNTY		Yes	Yes		
CFDA 20.600	44,000				
CFDA 20.601	506				
CFDA 83.534	10,388				
	<u>54,894</u>				
ROCK COUNTY		Yes	Yes		
CFDA 20.600	998				
CFDA 20.601	204				
	<u>1,202</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 83.544	82,692				
CFDA 83.552	1,177				
	<u>83,869</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 83.534	2,800				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 83.552	16,589				
CFDA 83.544	17,384				
	<u>36,773</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 16.542	6,452				
CFDA 16.575	25,000				
CFDA 16.592	1,764				
CFDA 83.552	12,401				
	<u>45,617</u>				
SIBLEY COUNTY		Yes	Yes		
CFDA 16.004	657				
CFDA 83.544	3,320				
CFDA 83.552	4,000				
CFDA 84.224	7,906				
CFDA 84.341	102,125				
	<u>118,008</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 16.579	281,522				
CFDA 20.600	38,572				
CFDA 83.544	297,304				
CFDA 83.548	5,854				
CFDA 83.552	31,908				
	<u>655,160</u>				
STEARNS COUNTY		Yes	Yes	Yes	
CFDA 20.601	1,531				
CFDA 20.703	2,000				
CFDA 83.544	5,435				
CFDA 83.551	52,058				
CFDA 83.552	33,458				
	<u>94,482</u>				
STEELE COUNTY		Yes	Yes		
CFDA 16.547	40,161				
CFDA 20.600	29,256				
CFDA 20.601	1,272				
CFDA 20.703	3,000				
CFDA 83.552	4,000				
	<u>77,689</u>				
STEVENS COUNTY		Yes	Yes		
CFDA 83.544	102,579				
CFDA 83.552	4,000				
	<u>106,579</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SWIFT COUNTY		Yes	Yes		Yes
CFDA 20.205	429,904				
CFDA 83.544	11,617				
	<u>441,521</u>				
TODD COUNTY		Yes	Yes		
CFDA 20.600	15,421				
CFDA 83.552	4,000				
	<u>19,421</u>				
TRAVERSE COUNTY		Yes	Yes		
CFDA 83.544	408,257				
	<u>408,257</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 16.588	2,350				
	<u>2,350</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 20.600	6,221				
CFDA 83.544	5,441				
CFDA 83.552	4,394				
	<u>16,056</u>				
WADENA COUNTY		Yes	Yes		
CFDA 20.600	11,909				
CFDA 83.552	4,000				
	<u>15,909</u>				
WASECA COUNTY		Yes	Yes		
CFDA 83.552	5,054				
	<u>5,054</u>				
WASHINGTON COUNTY		Yes			
CFDA 16.541	3,375				
CFDA 16.575	24,272				
CFDA 16.712	37,292				
CFDA 83.551	21,528				
CFDA 83.552	24,262				
	<u>110,729</u>				
WATONWAN COUNTY		Yes			
CFDA 16.575	9,626				
CFDA 20.703	1,500				
CFDA 83.552	4,000				
	<u>15,126</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 83.544	437,187				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 83.552	4,000				
	<u>441,187</u>				
WINONA COUNTY		Yes	Yes		
CFDA 20.600	8,750				
CFDA 20.601	560				
CFDA 20.703	1,162				
CFDA 83.548	7,276				
CFDA 83.552	5,653				
CFDA 84.224	3,183				
	<u>26,584</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 16.579	61,239				
CFDA 20.600	11,785				
CFDA 20.601	484				
CFDA 83.544	28,623				
CFDA 83.552	11,356				
	<u>113,487</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 16.004	213				
CFDA 16.007	3,252				
CFDA 20.601	247				
CFDA 83.544	57,232				
CFDA 83.552	4,000				
	<u>64,944</u>				
MN - DEPARTMENT OF PUBLIC SERVICE					
ISD 0196 ROSEMOUNT		Yes	Yes		
CFDA 81.041	52,727				
	<u>52,727</u>				
ISD 2853 LAC QUI PARLE VALLEY		Yes			
CFDA 81.041	6,895				
CFDA 81.087	7,288				
	<u>14,183</u>				
MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT					
CASS COUNTY		Yes	Yes		
CFDA 14.228	226,782				
	<u>226,782</u>				
CITY OF AUSTIN		Yes			
CFDA 14.228	277,562				
	<u>277,562</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF BRECKENRIDGE CFDA 14.228	536,346	Yes			
CITY OF CALUMET CFDA 14.228	470,389	Yes			
CITY OF CANNON FALLS CFDA 14.228	574,560	Yes			
CITY OF CLOQUET CFDA 14.228	362,963	Yes	Yes		
CITY OF COMFREY CFDA 14.228	79,790	Yes			
CITY OF DEER RIVER CFDA 14.228	157,864	Yes	Yes	Yes	
CITY OF DETROIT LAKES CFDA 14.228	111,821	Yes	Yes		
CITY OF DULUTH CFDA 17.246	114,863	Yes	Yes		
CITY OF EAST GRAND FORKS CFDA 14.228 CFDA 14.228	510,821 2,763,925 3,274,746	Yes			
CITY OF EDEN VALLEY CFDA 14.228	240,213	Yes	Yes	Yes	
CITY OF FARIBAULT CFDA 14.228 CFDA 14.239	283,753 120,000 403,753	Yes	Yes		
CITY OF FOLEY CFDA 14.228	320,358	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF FOSSTON CFDA 14.228	77,504	Yes	Yes		
CITY OF GRANITE FALLS CFDA 14.228	250,000	Yes	Yes	Yes	
CITY OF HENNING CFDA 14.228	647,166	Yes			
CITY OF HINCKLEY CFDA 14.228	565,053	Yes			
CITY OF HUTCHINSON CFDA 14.228	244,802	Yes	Yes		
CITY OF KENSINGTON CFDA 14.228	1,057,016	Yes	Yes	Yes	
CITY OF MAHNOMEN CFDA 14.228	163,777	Yes			
CITY OF MANKATO CFDA 14.228	439,316	Yes			
CITY OF MOORHEAD CFDA 14.228	200,000	Yes	Yes		
CITY OF MOUNTAIN LAKE CFDA 14.228	279,600	Yes	Yes	Yes	
CITY OF NEW HOPE CFDA 14.228	134,807	Yes			
CITY OF NORTH MANKATO CFDA 14.228	300,000	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF PERHAM CFDA 14.228	900,702	Yes			
CITY OF PIPESTONE CFDA 14.228	350,000	Yes			
CITY OF REMER CFDA 14.228	579,500	Yes			
CITY OF SPRINGFIELD CFDA 14.228	572,385	Yes	Yes	Yes	
CITY OF ST PETER CFDA 14.228	2,811,166	Yes	Yes		
CITY OF WADENA CFDA 14.228	307,005	Yes	Yes		
KITTSOON COUNTY CFDA 14.228	127,833	Yes	Yes		
LAKES & PINES COMM ACT COUNCIL CFDA 14.228	650,338	Yes			
MARSHALL COUNTY CFDA 14.228	163,340	Yes	Yes		
MEEKER COUNTY CFDA 14.228	350,000	Yes	Yes		
MID-MINNESOTA DEVELOPMENT COMM CFDA 14.228	1,094,500	Yes			
MN VALLEY ACTION COUNCIL CFDA 17.260	375,571	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NOBLES COUNTY CFDA 14.228	500,000	Yes	Yes		
OLMSTED COUNTY CFDA 14.228	156,322	Yes			
RAMSEY COUNTY CFDA 17.255	484,889	Yes	Yes	Yes	
REGION NINE DEVELOPMENT COMMISSION CFDA 59.037	99,103	Yes			
ST LOUIS COUNTY CFDA 93.399	3,523	Yes	Yes		
STEARNS-BENTON EMPLOYMENT TRNG CN CFDA 17.255 CFDA 17.260	34,377 202,967 237,344	Yes	Yes		
SW MN PIC CFDA 17.255 CFDA 17.260	217,868 266,235 484,103	Yes			
SW REG DEVELOP COMM CFDA 14.228	347,875	Yes			
SWIFT COUNTY CFDA 14.228	125,000	Yes	Yes		Yes
TRI-COUNTY ACTION PROGRAMS CFDA 14.228	471,839	Yes	Yes	Yes	
UPPER MN VALLEY REG DEVELOP COMM CFDA 14.228 CFDA 14.228	1,369,006 230,070 1,599,076	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WABASHA COUNTY CFDA 14.228	930,404	Yes	Yes		Yes
WEST CENTRAL MN COMM ACTION INC CFDA 14.228	368,719	Yes			
WORKFORCE DEVELOPMENT, INC. CFDA 17.260	1,564,252	Yes	Yes	Yes	
MN - DEPARTMENT OF TRANSPORTATION					
AITKIN COUNTY CFDA 20.205	217,940	Yes	Yes		
ANOKA COUNTY CFDA 20.205	1,048,437	Yes			
ARROWHEAD REG DEVELOP COMM CFDA 20.205	546,122	Yes			
BECKER COUNTY CFDA 20.509	32,658	Yes	Yes		
BIG STONE COUNTY CFDA 20.205	33,979	Yes	Yes		
BLUE EARTH COUNTY CFDA 20.205	208,345	Yes	Yes		
BOIS FORTE RES BUS COMM CFDA 20.513	48,782	Yes			
BROWN COUNTY CFDA 20.509	89,235	Yes	Yes		
CARLTON COUNTY CFDA 20.106 CFDA 20.205	56,928 8,366 65,294	Yes	Yes	Yes	

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CARVER COUNTY		Yes			
CFDA 20.509	69,835				
CASS COUNTY		Yes	Yes		
CFDA 20.205	1,322,367				
CHISAGO COUNTY		Yes	Yes		
CFDA 20.205	2,055,467				
CFDA 20.509	2,493				
CFDA 20.601	856				
	2,058,816				
CITY OF AUSTIN		Yes			
CFDA 20.601	667				
CITY OF BRAINERD		Yes			
CFDA 20.106	1,609,195				
CITY OF CLOQUET		Yes	Yes		
CFDA 20.509	48,537				
CITY OF CROOKSTON		Yes	Yes	Yes	
CFDA 20.106	10,889				
CITY OF DETROIT LAKES		Yes	Yes		
CFDA 20.601	840				
CFDA 20.106	156,346				
CFDA 20.205	676,641				
	833,827				
CITY OF DULUTH		Yes	Yes		
CFDA 20.205	157,979				
CITY OF FARIBAULT		Yes	Yes		
CFDA 20.509	22,400				
CFDA 20.106	181,003				
	203,403				
CITY OF FOSSTON		Yes	Yes		
CFDA 20.509	6,316				
CFDA 20.106	526,675				
	532,991				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF GRANITE FALLS CFDA 20.509	13,423	Yes	Yes	Yes	
CITY OF HIBBING CFDA 20.509	158,974	Yes	Yes		
CITY OF HUTCHINSON CFDA 20.106 CFDA 20.604 CFDA 20.219	155,246 24,603 36,000 <u>215,849</u>	Yes	Yes		
CITY OF MANKATO CFDA 20.509 CFDA 20.600	357,705 55,807 <u>413,512</u>	Yes			
CITY OF MONTEVIDEO CFDA 20.106 CFDA 20.509	12,757 55,641 <u>68,398</u>	Yes			
CITY OF MOORHEAD CFDA 20.106 CFDA 20.509 CFDA 20.600 CFDA 20.205	727,280 743 32,025 12,800 <u>772,848</u>	Yes	Yes		
CITY OF MOUNTAIN LAKE CFDA 20.600	1,000	Yes	Yes	Yes	
CITY OF NEW ULM CFDA 20.601 CFDA 20.703	589 1,500 <u>2,089</u>	Yes			
CITY OF NORTH MANKATO CFDA 20.205	172,598	Yes			
CITY OF NORTHFIELD CFDA 20.509	72,556	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF PERHAM CFDA 20.601	197	Yes			
CITY OF RAMSEY CFDA 20.205	361,788	Yes	Yes		
CITY OF RED WING CFDA 20.106 CFDA 20.509 CFDA 20.600	29,439 209,425 13,426 <u>252,290</u>	Yes			
CITY OF ROCHESTER CFDA 20.106 CFDA 20.205	1,084,986 97,982 <u>1,182,968</u>	Yes			
CITY OF ROSEVILLE CFDA 20.205	1,689,750	Yes			
CITY OF SILVER BAY CFDA 20.106	1,152,881	Yes	Yes	Yes	
CITY OF ST CLOUD CFDA 20.106 CFDA 20.205	8,145,254 1,293,269 <u>9,438,523</u>	Yes	Yes		
CITY OF ST PAUL CFDA 20.205	2,305,701	Yes	Yes		Yes
CITY OF ST PETER CFDA 20.509	25,425	Yes	Yes		
CITY OF WADENA CFDA 20.106	74,428	Yes	Yes		
CLAY COUNTY CFDA 20.205 CFDA 20.509	875,421 72,170 <u>947,591</u>	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CLEARWATER COUNTY CFDA 20.509	28,904	Yes	Yes		
COOK COUNTY CFDA 20.205	732,503	Yes	Yes		
COTTONWOOD COUNTY CFDA 20.509	52,273	Yes	Yes		
CROW WING COUNTY CFDA 20.205	1,465,679	Yes	Yes	Yes	
DAKOTA COUNTY CFDA 20.205	4,497,633	Yes	Yes		
DOUGLAS COUNTY CFDA 20.205	1,496,314	Yes			
DULUTH AIRPORT AUTHORITY CFDA 20.106	3,644,112	Yes			
DULUTH TRANSIT AUTHORITY CFDA 20.509	645	Yes			
FARIBAULT COUNTY CFDA 20.205 CFDA 20.509	516,832 14,217 531,049	Yes	Yes		
FILLMORE COUNTY CFDA 20.106 CFDA 20.205 CFDA 83.544	9,637 839,018 4,482 853,137	Yes	Yes		
GRANT COUNTY CFDA 20.509	9,377	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HENNEPIN COUNTY CFDA 20.205	1,526,176	Yes			
HOUSTON COUNTY CFDA 20.205	23,654	Yes	Yes		
HUBBARD COUNTY CFDA 20.205 CFDA 20.509	885,337 32,593 917,930	Yes	Yes		
ISANTI COUNTY CFDA 20.509 CFDA 20.600 CFDA 20.703	191,357 7,218 1,500 200,075	Yes	Yes		
KANDIYOHI COUNTY CFDA 20.205	91,712	Yes	Yes		
KITTSOON COUNTY CFDA 20.205	834,455	Yes	Yes		
LAKE COUNTY CFDA 20.205	2,263,536	Yes	Yes		
LAKE OF THE WOODS COUNTY CFDA 20.205 CFDA 20.509	3,839 47,587 51,426	Yes	Yes		
MAHNOMEN COUNTY CFDA 20.509	68,082	Yes	Yes		
MARSHALL COUNTY CFDA 20.205	527,370	Yes	Yes		
METRO AIRPORTS COMMISSION CFDA 20.106	37,649,135	Yes			
METROPOLITAN COUNCIL CFDA 20.106	80,436	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.205	3,555,860				
CFDA 20.500	829,284				
CFDA 20.505	506,800				
CFDA 20.507	24,341				
	<u>4,996,721</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 20.205	49,788				
CFDA 20.601	219				
	<u>50,007</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 20.205	53,703				
CFDA 20.509	26,602				
	<u>80,305</u>				
MOWER COUNTY		Yes	Yes		
CFDA 20.509	99,367				
	<u>99,367</u>				
MPLS PARK & RECREATION BD		Yes			
CFDA 20.205	253,868				
	<u>253,868</u>				
MURRAY COUNTY		Yes	Yes		
CFDA 20.205	696,249				
CFDA 20.509	9,597				
	<u>705,846</u>				
NORMAN COUNTY		Yes	Yes		
CFDA 20.205	222,098				
	<u>222,098</u>				
OLMSTED COUNTY		Yes			
CFDA 20.205	350,513				
CFDA 20.205	355,914				
CFDA 20.600	21,951				
CFDA 20.601	736				
	<u>729,114</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 20.205	158,089				
	<u>158,089</u>				
PINE COUNTY		Yes	Yes		
CFDA 20.205	1,969,397				
	<u>1,969,397</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
PIPESTONE COUNTY CFDA 20.509	80,131	Yes	Yes		
POLK COUNTY CFDA 20.205 CFDA 20.601	437,742 731 <u>438,473</u>	Yes	Yes		
POPE COUNTY CFDA 20.205	582,335	Yes	Yes		
RAMSEY COUNTY CFDA 20.205 CFDA 20.507 CFDA 20.601	989,806 1,934,504 1,576 <u>2,925,886</u>	Yes	Yes	Yes	
ROCK COUNTY CFDA 20.205 CFDA 20.509	128,957 34,124 <u>163,081</u>	Yes	Yes		
ROSEAU COUNTY CFDA 20.205	120,000	Yes	Yes		
SCOTT COUNTY CFDA 20.005 CFDA 20.205 CFDA 20.509	7,522 117,763 96,120 <u>221,405</u>	Yes	Yes		
SEMCAC INC CFDA 20.509	200,651	Yes			
SHERBURNE COUNTY CFDA 20.205 CFDA 20.509	528,050 224,687 <u>752,737</u>	Yes	Yes		
SIBLEY COUNTY CFDA 20.509	7,124	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SOUTHWEST METRO TRANSIT COMMISSIO CFDA 20.507	1,715,144	Yes	Yes	Yes	
STEARNS COUNTY CFDA 20.205	1,550,000	Yes	Yes	Yes	
STEELE COUNTY CFDA 20.509	44,901	Yes	Yes		
SW MN OPPORTUNITY CNL CFDA 20.509	11,636	Yes			
THREE RIVERS COMM ACT PROG CFDA 20.509	34,470	Yes			
TRAVERSE COUNTY CFDA 20.205	919,576	Yes	Yes		
TRI-COUNTY ACTION PROGRAMS CFDA 20.507	90,294	Yes	Yes	Yes	
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 20.509	453,546	Yes			
UPPER MN VALLEY REG DEVELOP COMM CFDA 20.205 CFDA 20.205	15,190 11,873 27,063	Yes			
WADENA COUNTY CFDA 20.205	225,121	Yes	Yes		
WASECA COUNTY CFDA 20.205	143,773	Yes	Yes		
WATONWAN COUNTY CFDA 20.205 CFDA 20.509	1,132,918 63,220 1,196,138	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WESTERN COMMUNITY ACTION INC CFDA 20.509	515,201	Yes			
WINONA COUNTY CFDA 20.205	661,268	Yes	Yes		
YELLOW MEDICINE COUNTY CFDA 20.205	747,719	Yes	Yes		
MN - HISTORICAL SOCIETY					
CITY OF MINNEAPOLIS CFDA 15.904	20,000	Yes	Yes		
MN - HOUSING FINANCE AGENCY					
BI-COUNTY COMM ACTION COUNCIL CFDA 14.239	11,403	Yes			
CLAY COUNTY CFDA 93.558	27,870	Yes	Yes		
DULUTH HRA CFDA 14.900	65,723	Yes		Yes	
HEARTLAND COMMUNITY ACTION AGENC CFDA 14.239 CFDA 93.558	4,372 138,256 142,628	Yes	Yes	Yes	
KOOTASCA COMM ACTION INC CFDA 14.239 CFDA 93.558	178,327 141,607 319,934	Yes			
METROPOLITAN COUNCIL CFDA 14.241	302,940	Yes	Yes		
MN VALLEY ACTION COUNCIL CFDA 14.239	114,509	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NW COMM ACTION INC CFDA 14.239	202,862	Yes			
OLMSTED COUNTY CFDA 14.238	93,119	Yes			
PERSPECTIVES INC CFDA 14.238	28,861	Yes			
THREE RIVERS COMM ACT PROG CFDA 14.250	50,000	Yes			
TRI-COUNTY ACTION PROGRAMS CFDA 14.239	265,581	Yes	Yes	Yes	
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 14.239 CFDA 93.558	8,000 66,025 74,025	Yes			
WEST CENTRAL MN COMM ACTION INC CFDA 14.239	175,732	Yes			
WESTERN COMMUNITY ACTION INC CFDA 14.239	447,559	Yes			
WORKFORCE DEVELOPMENT, INC. CFDA 14.863	3,480	Yes	Yes	Yes	
MN - MINNESOTA PLANNING GOODWILL INDUSTRIES/EASTER SEALS CFDA 17.253	228,191	Yes			
MN - POLLUTION CONTROL AGENCY CARLTON COUNTY CFDA 66.460	18,000	Yes	Yes	Yes	

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF CROOKSTON CFDA 81.079	238,348	Yes	Yes	Yes	
CITY OF MOUNTAIN LAKE CFDA 81.079	52,539	Yes	Yes	Yes	
COTTONWOOD COUNTY CFDA 66.458	104,131	Yes	Yes		
FILLMORE COUNTY CFDA 81.041	18,450	Yes	Yes		
MURRAY COUNTY CFDA 81.079	42,052	Yes	Yes		
PIPESTONE COUNTY CFDA 81.079	2,472	Yes	Yes		
WINONA COUNTY CFDA 66.032	3,165	Yes	Yes		
MN - PUBLIC FACILITIES AUTHORITY					
CITY OF CANNON FALLS CFDA 66.458 CFDA 66.468	6,091,797 4,383,316 <u>10,475,113</u>	Yes			Yes
CITY OF CLARA CITY CFDA 66.468	592,141	Yes			
CITY OF EDEN VALLEY CFDA 66.468	1,716,756	Yes	Yes	Yes	
CITY OF ELY CFDA 66.458 CFDA 66.468	2,931,076 782,592 <u>3,713,668</u>	Yes	Yes	Yes	

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF FINLAYSON CFDA 66.468	542,576	Yes	Yes		
CITY OF HINCKLEY CFDA 66.458 CFDA 66.468	47,282 893,410 <u>940,692</u>	Yes			
CITY OF JORDAN CFDA 66.458	2,254,871	Yes	Yes	Yes	
CITY OF KASSON CFDA 66.458	2,227,551	Yes	Yes		
CITY OF LITCHFIELD CFDA 66.468 CFDA 66.458	129,201 1,475,046 <u>1,604,247</u>	Yes			
CITY OF NORTHFIELD CFDA 66.458	7,624,973	Yes			
CITY OF SAVAGE CFDA 66.468	368,326	Yes	Yes		
CITY OF ST MICHAEL CFDA 66.458	3,170,371	Yes	Yes	Yes	
CITY OF ST PAUL CFDA 66.458	3,911,775	Yes	Yes		
CITY OF ST PETER CFDA 10.760	2,377,270	Yes	Yes		
CITY OF TRACY CFDA 66.458 CFDA 66.468	983,763 262,305 <u>1,246,068</u>	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF WINNEBAGO CFDA 66.468	1,497,067	Yes	Yes	Yes	
KANDIYOHI COUNTY CFDA 66.458 CFDA 66.468	1,403,517 496,345 <u>1,899,862</u>	Yes	Yes		
METROPOLITAN COUNCIL CFDA 66.458	69,401,536	Yes	Yes		
SPRING LAKE TOWNSHIP CFDA 66.458	1,263,000	Yes			
WESTERN LAKE SUPERIOR SANITARY DIST CFDA 66.458	16,635,494	Yes			
MN - PUBLIC UTILITIES COMMISSION					
CITY OF PERHAM CFDA 81.041	3,794	Yes			
MN - STATE COLLEGES AND UNIVERSITIES					
INTERMEDIATE SCHOOL DISTRICT 287 CFDA 84.243	119,744	Yes			
INTERMEDIATE SCHOOL DISTRICT 917 CFDA 84.243	143,385	Yes	Yes		
MN CHIPPEWA TRIBE					
BOIS FORTE RES BUS COMM CFDA 11.303 CFDA 66.926 CFDA 93.045	9,898 15,422 9,397 <u>34,717</u>	Yes			
GRAND PORTAGE RESERVATION CFDA 93.045	14,061	Yes			
ISD 0316 COLERAINE CFDA 15.130	3,057	Yes	Yes	Yes	

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0706 VIRGINIA CFDA 15.130	2,838	Yes	Yes	Yes	
MN HOUSING PARTNERSHIP					
KOOTASCA COMM ACTION INC CFDA 14.169	5,348	Yes			
SCOTT CARVER DAKOTA COMM ACT AGEN CFDA 14.231	12,496	Yes			
THREE RIVERS COMM ACT PROG CFDA 14.169	4,000	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 14.231	13,413	Yes			
MN RIVER VALLEY ED DISTRICT					
ISD 2853 LAC QUI PARLE VALLEY CFDA 84.027	115,991	Yes			
MN RIVER VALLEY SPEC ED COOP					
ISD 0717 JORDAN CFDA 84.027	91,601	Yes	Yes	Yes	
ISD 0720 SHAKOPEE CFDA 84.027 CFDA 84.173 CFDA 84.181	367,194 25,762 21,000 413,956	Yes			
ISD 2890 RENVILLE COUNTY WEST CFDA 84.027	54,187	Yes	Yes	Yes	
MN TRANSITIONS CHARTER SCHOOL					
ISD 0197 WEST ST PAUL CFDA 84.318	47,032	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN VISITING NURSE ASSOCIATION					
MPLS YOUTH COORDINATING BD CFDA 93.558	1,715	Yes			
MOWER COUNTY					
WORKFORCE DEVELOPMENT, INC. CFDA 93.558	312,237	Yes	Yes	Yes	
NAT'L SENIOR CITIZENS & RESEARCH CENTER					
CITY OF DULUTH CFDA 17.235	96,572	Yes	Yes		
NE METRO INTERDISTRICT NO 916					
ISD 0623 ROSEVILLE CFDA 84.048	20,779	Yes	Yes		
ISD 0624 WHITE BEAR LAKE CFDA 84.048	27,315	Yes	Yes		
ISD 0831 FOREST LAKE CFDA 84.048	24,138	Yes			
ISD 0832 MAHTOMEDI CFDA 84.048	6,103	Yes	Yes	Yes	
NICOLLET COUNTY					
MN VALLEY ACTION COUNCIL CFDA 10.551	7,880	Yes			
CFDA 93.558	151,279				
	159,159				
NOBLES COUNTY					
SW MN OPPORTUNITY CNL CFDA 93.778	23,503	Yes			
NORTH CENTRAL SERVICE COOP					
BENTON-STEARNES EDUCATION DISTRICT CFDA 84.027	21,168	Yes	Yes	Yes	

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0882 MONTICELLO CFDA 84.027	33,151	Yes	Yes	Yes	Yes
NORTH COUNTRY CHS					
BELTRAMI COUNTY		Yes	Yes		
CFDA 93.110	81				
CFDA 93.268	27,917				
CFDA 93.283	4,200				
CFDA 93.994	47,364				
	<u>79,562</u>				
NORTH COUNTRY VOCATIONAL CENTER					
ISD 0115 CASS LAKE		Yes	Yes	Yes	
CFDA 84.048	4,153				
CFDA 84.278	364				
	<u>4,517</u>				
NORTH DAKOTA - DEPT OF EDUCATION					
MIGRANT HEALTH SERVICE, INC		Yes	Yes		
CFDA 84.011	5,302				
	<u>5,302</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC					
CFDA 84.011	73,000	Yes			
	<u>73,000</u>				
NORTH DAKOTA-DEPT OF HUMAN SERVICES					
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 93.110	8,777				
CFDA 93.575	328,014				
	<u>336,791</u>				
NORTHERN LAKES SP ED COOP					
ISD 0004 MCGREGOR		Yes	Yes	Yes	
CFDA 84.027	76,272				
	<u>76,272</u>				
NORTHWEST HEALTH SCIENCES UNIVERSITY					
MPLS MED RESEARCH FOUNDATION		Yes			
CFDA 93.212	82,279				
CFDA 93.213	5,226				
CFDA 93.856	5,002				
	<u>92,507</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NW PRIVATE INDUSTRY COUNCIL					
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 17.255	287,492				
NW REG DEVELOP COMM					
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 93.044	3,680				
KITTSOON COUNTY		Yes	Yes		
CFDA 93.044	4,210				
PENNINGTON COUNTY		Yes	Yes		
CFDA 93.044	15,000				
ROSEAU COUNTY		Yes	Yes		
CFDA 93.044	6,000				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 93.044	121,546				
NW TECHNICAL COLLEGE					
FRESHWATER EDUCATION DISTRICT		Yes			
CFDA 84.243	29,913				
OLMSTED COUNTY					
WABASHA COUNTY		Yes	Yes		
CFDA 66.460	21,228				
WORKFORCE DEVELOPMENT, INC.		Yes	Yes	Yes	
CFDA 93.558	781,304				
PEOPLES COOP POWER ASSOC					
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 81.042	2,494				
PINE TO PRAIRIE VOCATIONAL CENTER					
ISD 0435 WAUBUN		Yes	Yes	Yes	
CFDA 84.027	4,787				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.048	364				
	<u>5,151</u>				
PLANNED PARENTHOOD OF MN & SD					
OTTERTAIL-WADENA COMM ACT CNCL		Yes			
CFDA 93.217	19,652				
CFDA 93.778	355				
	<u>20,007</u>				
SW MN OPPORTUNITY CNL		Yes			
CFDA 93.217	25,200				
	<u>25,200</u>				
TRI-COUNTY ACTION PROGRAMS		Yes	Yes	Yes	
CFDA 93.217	10,412				
	<u>10,412</u>				
PUBLIC HSG AGENCY OF ST PAUL					
CITY OF ST PAUL		Yes	Yes		
CFDA 14.854	701,970				
	<u>701,970</u>				
RAMSEY ACTION PROGRAMS					
LIFETRACK RESOURCES		Yes			
CFDA 93.600	57,426				
	<u>57,426</u>				
RAMSEY COUNTY					
CITY OF ST PAUL		Yes	Yes		
CFDA 16.579	91,603				
	<u>91,603</u>				
ISD 0621 MOUNDS VIEW		Yes	Yes		
CFDA 93.045	83,070				
	<u>83,070</u>				
ISD 0624 WHITE BEAR LAKE		Yes	Yes		
CFDA 10.570	40,181				
	<u>40,181</u>				
ISD 0831 FOREST LAKE		Yes			
CFDA 84.278	21,213				
	<u>21,213</u>				
LIFETRACK RESOURCES		Yes			
CFDA 93.558	1,938,171				
CFDA 17.253	527,284				
CFDA 10.561	35,025				
	<u>2,500,480</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RED LAKE BAND OF CHIPPEWA INDIANS					
ISD 0038 RED LAKE		Yes			
CFDA 15.130	14,000				
REGION 5 AREA AGENCY ON AGING					
MORRISON COUNTY		Yes	Yes		
CFDA 93.043	908				
CFDA 93.044	20,155				
	<u>21,063</u>				
REGION 5 DEVELOP COMM					
TODD COUNTY		Yes	Yes		
CFDA 93.043	2,940				
CFDA 93.044	4,050				
	<u>6,990</u>				
WADENA COUNTY					
CFDA 93.043	2,777				
CFDA 93.044	16,579				
	<u>19,356</u>				
REGION NINE DEVELOPMENT COMMISSION					
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 93.044	12,531				
REGIONS HOSPITAL					
MPLS MED RESEARCH FOUNDATION		Yes			
CFDA 93.918	163,368				
RENVILLE COUNTY					
HEARTLAND COMMUNITY ACTION AGENC		Yes	Yes	Yes	
CFDA 83.523	2,548				
RICE COUNTY					
WORKFORCE DEVELOPMENT, INC.		Yes	Yes	Yes	
CFDA 93.558	303,863				
RIVER BEND EDUCATION DISTRICT					
ISD 2365 GIBBON-FAIRFAX-WINTHROP		Yes	Yes	Yes	
CFDA 84.027	30,065				
CFDA 84.048	3,774				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.158	4,418				
	<u>38,257</u>				
RIVER BEND SPECIAL ED COOP					
ISD 0088 NEW ULM		Yes			
CFDA 84.276	17,899				
ROCK COUNTY					
SW MN OPPORTUNITY CNL		Yes			
CFDA 93.778	11,428				
RUM RIVER SPECIAL EDUCATION COOPERATIVE					
ISD 0477 PRINCETON		Yes	Yes	Yes	
CFDA 84.027	193,146				
SE MN AREA AGY ON AGING					
EAST CENTRAL REG DEVELOP COMM		Yes			
CFDA 93.048	1,791				
GOODHUE COUNTY					
CFDA 93.044	6,457				
SEMCAC INC					
CFDA 93.044	47,471	Yes			
CFDA 93.045	818,795				
	<u>866,266</u>				
THREE RIVERS COMM ACT PROG					
CFDA 10.570	17,273	Yes			
CFDA 93.044	7,821				
CFDA 93.045	34,529				
	<u>59,623</u>				
SEMCAC INC					
FREEBORN COUNTY		Yes	Yes		
CFDA 93.568	4,830				
HOUSTON COUNTY					
CFDA 93.912	6,417	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SIBLEY COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	4,269				
CFDA 93.558	72,170				
	<u>76,439</u>				
SOUTH CENTRAL PIC					
ISD 0241 ALBERT LEA		Yes			
CFDA 84.048	1,646				
CFDA 84.278	19,281				
	<u>20,927</u>				
SOUTH CENTRAL SERVICE COOP					
ISD 0088 NEW ULM		Yes			
CFDA 84.281	6,663				
ISD 2134 UNITED SOUTH CENTRAL					
CFDA 84.048	1,500	Yes	Yes	Yes	
CFDA 84.164	3,879				
	<u>5,379</u>				
SOUTHWEST ONCOLOGY GROUP					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.399	1,114				
ST CLOUD HRA					
CITY OF ST CLOUD		Yes	Yes		
CFDA 14.218	21,050				
ST LOUIS COUNTY					
CITY OF DULUTH		Yes	Yes		
CFDA 83.552	6,802				
CITY OF ELY					
CFDA 14.218	228,756	Yes	Yes	Yes	
ISD 2142 ST LOUIS COUNTY					
CFDA 10.665	108,820	Yes	Yes		
KOOTASCA COMM ACTION INC					
CFDA 14.239	252,363	Yes			

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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 93.566	15,181	Yes			
STEARNS COUNTY					
TRI-COUNTY ACTION PROGRAMS CFDA 93.994	7,394	Yes	Yes	Yes	
STEELE COUNTY					
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.658	22,337	Yes			
WORKFORCE DEVELOPMENT, INC. CFDA 93.558	456,954	Yes	Yes	Yes	
SW & WEST CENTRAL SERVICE COOP					
COUNTRYSIDE PUBLIC HEALTH SERVICE CFDA 84.181	7,500	Yes	Yes		
ISD 0129 MONTEVIDEO CFDA 84.027 CFDA 84.173	98,000 9,000 107,000	Yes			
ISD 0345 NEW LONDON-SPICER CFDA 84.027	146,521	Yes			
ISD 0777 BENSON CFDA 84.027	40,000	Yes	Yes		
ISD 2169 MURRAY COUNTY CFDA 84.027 CFDA 84.278 CFDA 84.253	47,566 4,852 2,764 55,182	Yes			
ISD 2180 MACCRAY CFDA 84.027	47,614	Yes			
ISD 2184 LUVERNE CFDA 84.027	96,701	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2190 YELLOW MEDICINE EAST		Yes	Yes		
CFDA 84.027	60,744				
CFDA 84.173	26				
	<u>60,770</u>				
ISD 2534 BIRD ISLAND		Yes			
CFDA 84.027	72,750				
	<u>72,750</u>				
ISD 2689 PIPESTONE-JASPER		Yes	Yes	Yes	
CFDA 84.027	61,526				
CFDA 84.048	6,337				
CFDA 84.278	8,601				
	<u>76,464</u>				
ISD 2895 JACKSON COUNTY CENTRAL		Yes			
CFDA 84.027	20,094				
	<u>20,094</u>				
ISD 2897 REDWOOD FALLS		Yes	Yes	Yes	
CFDA 84.027	64,000				
CFDA 84.173	7,000				
	<u>71,000</u>				
SW MN AREA AGENCY ON AGING					
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 93.045	338,074				
	<u>338,074</u>				
SW MN HSG PARTNERSHIP					
HEARTLAND COMMUNITY ACTION AGENC		Yes	Yes	Yes	
CFDA 14.228	23,123				
	<u>23,123</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 14.228	131,193				
	<u>131,193</u>				
SW REG DEVELOP COMM					
MURRAY COUNTY		Yes	Yes		
CFDA 93.044	4,500				
	<u>4,500</u>				
PIPESTONE COUNTY		Yes	Yes		
CFDA 93.044	2,888				
	<u>2,888</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
THREE RIVERS COMM ACT PROG					
SEMCAC INC		Yes			
CFDA 14.235	23,799				
WORKFORCE DEVELOPMENT, INC.		Yes	Yes	Yes	
CFDA 17.235	23,419				
TRI-VALLEY OPPORTUNITY COUNCIL INC					
MIGRANT HEALTH SERVICE, INC		Yes	Yes		
CFDA 93.600	30,774				
TWIN STAR MEDICAL					
MPLS MED RESEARCH FOUNDATION		Yes			
CFDA 93.846	24,842				
CFDA 93.853	40,512				
	65,354				
U.S. - CORP FOR NATL AND COMM SERVICE					
AMHERST WILDER FOUNDATION		Yes			
CFDA 94.013	4,354				
ANOKA COUNTY		Yes			
CFDA 94.002	33,679				
BIG STONE COUNTY		Yes	Yes		
CFDA 94.002	42,248				
CITY OF ST CLOUD		Yes	Yes		
CFDA 94.002	53,478				
CROW WING COUNTY		Yes	Yes	Yes	
CFDA 94.002	38,024				
HEARTLAND COMMUNITY ACTION AGENC		Yes	Yes	Yes	
CFDA 94.002	41,941				
ISD 0593 CROOKSTON		Yes	Yes	Yes	
CFDA 94.003	50,172				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KOOTASCA COMM ACTION INC CFDA 94.002	105,872	Yes			
LUTHERAN SOCIAL SERVICE OF MN CFDA 94.011 CFDA 94.016	820,539 657,104 <u>1,477,643</u>	Yes			
MAHUBE COMMUNITY COUNCIL CFDA 94.002	44,795	Yes			
OTTERTAIL-WADENA COMM ACT CNCL CFDA 94.002	76,463	Yes			
SEMCAC INC CFDA 94.002	102,927	Yes			
ST LOUIS COUNTY CFDA 94.002	57,517	Yes	Yes		
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 94.011	219,074	Yes			
U.S. - DEPARTMENT OF AGRICULTURE					
BOIS FORTE RES BUS COMM CFDA 10.567 CFDA 10.421	103,831 40 <u>103,871</u>	Yes			
CITY OF BRECKENRIDGE CFDA 10.769	29,046	Yes			
CITY OF COMFREY CFDA 10.770	381,000	Yes			
CITY OF DEER RIVER CFDA 10.760	212,000	Yes	Yes	Yes	

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF ELY CFDA 10.760	2,000,000	Yes	Yes	Yes	
CITY OF FINLAYSON CFDA 10.760	387,476	Yes	Yes		
CITY OF MAHNOMEN CFDA 10.769 CFDA 10.766	19,448 1,064,446 <u>1,083,894</u>	Yes			
CITY OF RED WING CFDA 10.767	240,000	Yes			
CITY OF REMER CFDA 10.760	712,979	Yes			
COOK COUNTY CFDA 10.000	23,000	Yes	Yes		
FOND DU LAC RESERVATION CFDA 10.221 CFDA 10.227 CFDA 10.443 CFDA 10.500 CFDA 10.570 CFDA 10.567 CFDA 10.769 CFDA 10.903 CFDA 10.912	47,850 35,158 19,749 43,547 24,564 103,693 2,575 60,245 24,992 <u>362,373</u>	Yes	Yes		
GRAND PORTAGE RESERVATION CFDA 10.570 CFDA 10.567	2,858 19,080 <u>21,938</u>	Yes			
HEADWATERS REG DEVELOP COMM CFDA 10.446	15,857	Yes	Yes	Yes	

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0113 WALKER-HACKENSACK-AKELEY CFDA 10.550	8,964	Yes	Yes		
ISD 0115 CASS LAKE CFDA 10.665	61,874	Yes	Yes	Yes	
ISD 0332 MORA CFDA 10.550	20,655	Yes			
ISD 0333 OGILVIE CFDA 10.550	4,786	Yes	Yes		
ISD 0381 LAKE SUPERIOR CFDA 10.665	163,167	Yes	Yes	Yes	
ISD 0593 CROOKSTON CFDA 10.550	38,327	Yes	Yes	Yes	
ISD 0701 HIBBING CFDA 10.550	48,430	Yes	Yes		
ISD 2165 HINCKLEY-FINLAYSON CFDA 10.550	24,114	Yes			
ISD 2190 YELLOW MEDICINE EAST CFDA 10.550	29,558	Yes	Yes		
ISD 2853 LAC QUI PARLE VALLEY CFDA 10.055	4,256	Yes			
ITASCA COUNTY CFDA 10.665	192,431	Yes	Yes		
KANDIYOHI COUNTY CFDA 10.069	26,026	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KOOCHICHING COUNTY CFDA 10.665	4,489	Yes	Yes		
LAKE COUNTY CFDA 10.000	26,875	Yes	Yes		
NW COMM ACTION INC CFDA 10.558	25,032	Yes			
SOUTH CENTRAL SERVICE COOP CFDA 10.855	350,000	Yes			
STEVENS COUNTY CFDA 10.766	20,000	Yes	Yes		
SW REG DEVELOP COMM CFDA 10.760	29,136	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 10.405 CFDA 10.558	57,091 130,400 187,491	Yes			
UPPER MN VALLEY REG DEVELOP COMM CFDA 10.760	484,165	Yes			
U.S. - DEPARTMENT OF COMMERCE					
ARROWHEAD REG DEVELOP COMM CFDA 11.302 CFDA 11.307	63,109 1,009,628 1,072,737	Yes			
CITY OF BAXTER CFDA 11.300	454,601	Yes	Yes		
CITY OF BRECKENRIDGE CFDA 11.307	51,252	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF EAST GRAND FORKS CFDA 11.307	879,120	Yes			
CITY OF MINNEAPOLIS CFDA 11.552	6,715	Yes	Yes		
CITY OF MONTEVIDEO CFDA 11.307	227,045	Yes			
CROW WING COUNTY CFDA 11.300	350,000	Yes	Yes	Yes	
EAST CENTRAL REG DEVELOP COMM CFDA 11.302	58,454	Yes			
HEADWATERS REG DEVELOP COMM CFDA 11.302 CFDA 11.307	65,498 2,445,202 2,510,700	Yes	Yes	Yes	
HENNEPIN COUNTY CFDA 11.552	116,930	Yes			
MID-MINNESOTA DEVELOPMENT COMM CFDA 11.307	576,713	Yes			
MPLS AMERICAN INDIAN CENTER CFDA 11.552	50,305	Yes			
MPLS MED RESEARCH FOUNDATION CFDA 11.552	1,522	Yes			
NW REG DEVELOP COMM CFDA 11.307 CFDA 11.302	2,450,554 108,893 2,559,447	Yes			
REGION NINE DEVELOPMENT COMMISSION CFDA 11.302	56,486	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SW REG DEVELOP COMM CFDA 11.302	55,000	Yes			
UPPER MN VALLEY REG DEVELOP COMM CFDA 11.302 CFDA 11.307 CFDA 11.307	74,582 60,000 146,395 <u>280,977</u>	Yes			
U.S. - DEPARTMENT OF DEFENSE					
ISD 0709 DULUTH CFDA 12.000	48,794	Yes	Yes		
U.S. - DEPARTMENT OF EDUCATION					
ALLINA HEALTH SYSTEM CFDA 84.234 CFDA 84.235	125,766 166,965 <u>292,731</u>	Yes			
FOND DU LAC RESERVATION CFDA 84.120 CFDA 84.168 CFDA 84.060 CFDA 84.258 CFDA 84.031	51,353 401,541 21,834 159,538 155,938 <u>790,204</u>	Yes	Yes		
FOUR DIRECTIONS CHARTER SCHOOL CFDA 84.287 CFDA 84.351	279,867 151,995 <u>431,862</u>	Yes			
GRAND PORTAGE RESERVATION CFDA 84.060	4,888	Yes			
ISD 0004 MCGREGOR CFDA 84.287	124,600	Yes	Yes	Yes	
ISD 0011 ANOKA-HENNEPIN CFDA 84.353 CFDA 84.060	313 119,974 <u>120,287</u>	Yes			

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**Exhibit 4
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**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0012 CENTENNIAL CFDA 84.060	16,583	Yes	Yes		
ISD 0013 COLUMBIA HEIGHTS CFDA 84.287	197,379	Yes	Yes	Yes	
ISD 0014 FRIDLEY CFDA 84.060	64,692	Yes	Yes	Yes	
ISD 0016 SPRING LAKE PARK CFDA 84.287	110,560	Yes			
ISD 0022 DETROIT LAKES CFDA 84.060	59,900	Yes	Yes	Yes	
ISD 0023 FRAZEE CFDA 84.060	15,614	Yes			
ISD 0025 PINE POINT CFDA 84.060 CFDA 84.352 CFDA 84.041	15,291 24,671 427,700 467,662	Yes	Yes		
ISD 0031 BEMIDJI CFDA 84.041 CFDA 84.060	63,187 202,309 265,496	Yes	Yes		
ISD 0032 BLACKDUCK CFDA 84.041 CFDA 84.060	33,766 14,384 48,150	Yes	Yes	Yes	
ISD 0036 KELLIHER CFDA 84.060 CFDA 84.041	15,291 117,060 132,351	Yes	Yes		
ISD 0038 RED LAKE CFDA 84.041 CFDA 84.060 CFDA 84.186	5,320,079 340,133 70,484	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.290	10,731				
	<u>5,741,427</u>				
ISD 0091 BARNUM		Yes	Yes	Yes	
CFDA 84.287	<u>121,514</u>				
ISD 0093 CARLTON		Yes			
CFDA 84.041	105,048				
CFDA 84.060	29,170				
	<u>134,218</u>				
ISD 0094 CLOQUET		Yes	Yes		
CFDA 84.040	282,892				
CFDA 84.060	77,355				
CFDA 84.287	236,616				
	<u>596,863</u>				
ISD 0113 WALKER-HACKENSACK-AKELEY		Yes	Yes		
CFDA 84.060	57,400				
CFDA 84.041	239,319				
CFDA 84.340	44,050				
	<u>340,769</u>				
ISD 0115 CASS LAKE		Yes	Yes	Yes	
CFDA 15.130	77,289				
CFDA 84.041	1,305,495				
CFDA 84.060	231,971				
	<u>1,614,755</u>				
ISD 0118 REMER		Yes	Yes	Yes	
CFDA 84.041	96,123				
CFDA 84.060	32,785				
	<u>128,908</u>				
ISD 0162 BAGLEY		Yes	Yes	Yes	
CFDA 84.041	78,951				
CFDA 84.060	57,686				
CFDA 84.287	38,871				
	<u>175,508</u>				
ISD 0166 COOK COUNTY		Yes	Yes	Yes	
CFDA 84.041	99,060				
CFDA 84.060	23,995				
	<u>123,055</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0181 BRAINERD CFDA 84.287	74,986	Yes	Yes		
ISD 0196 ROSEMOUNT CFDA 84.060 CFDA 84.215 CFDA 84.288	29,110 441,213 129,946 <u>600,269</u>	Yes	Yes		
ISD 0241 ALBERT LEA CFDA 84.278	284,858	Yes			
ISD 0256 RED WING CFDA 84.060	21,460	Yes			
ISD 0271 BLOOMINGTON CFDA 84.060	20,231	Yes	Yes		
ISD 0279 OSSEO CFDA 84.060 CFDA 84.184	45,637 210,963 <u>256,600</u>	Yes	Yes		
ISD 0281 ROBBINSDALE CFDA 84.060	37,264	Yes		Yes	
ISD 0306 LAPORTE CFDA 84.060	1,659	Yes	Yes	Yes	
ISD 0316 COLERAINE CFDA 84.060	47,049	Yes	Yes	Yes	
ISD 0317 DEER RIVER CFDA 10.665 CFDA 84.041 CFDA 84.060	97,995 403,568 79,325 <u>580,888</u>	Yes	Yes	Yes	
ISD 0318 GRAND RAPIDS CFDA 84.060	61,163	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0361 INTERNATIONAL FALLS CFDA 84.060	38,569	Yes	Yes	Yes	
ISD 0432 MAHNOMEN CFDA 84.041 CFDA 84.060	1,231,365 107,506 <u>1,338,871</u>	Yes	Yes	Yes	
ISD 0435 WAUBUN CFDA 84.041 CFDA 84.060	604,225 104,670 <u>708,895</u>	Yes	Yes	Yes	
ISD 0466 DASSEL-COKATO CFDA 84.278	92,431	Yes	Yes		
ISD 0480 ONAMIA CFDA 84.041 CFDA 84.060	106,103 12,350 <u>118,453</u>	Yes	Yes	Yes	
ISD 0535 ROCHESTER CFDA 84.060 CFDA 84.215	870 428,728 <u>429,598</u>	Yes		Yes	
ISD 0564 THIEF RIVER FALLS CFDA 84.060	14,820	Yes	Yes		
ISD 0592 CLIMAX CFDA 84.287	375,801	Yes	Yes		
ISD 0593 CROOKSTON CFDA 84.060	11,596	Yes	Yes	Yes	
ISD 0595 EAST GRAND FORKS CFDA 84.060	21,642	Yes	Yes		
ISD 0599 FERTILE-BELTRAMI CFDA 84.060	615	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0601 FOSSTON CFDA 84.060	11,766	Yes	Yes		
ISD 0621 MOUNDS VIEW CFDA 84.060	27,053	Yes	Yes		
ISD 0690 WARROAD CFDA 84.060 CFDA 84.287	35,118 441,591 476,709	Yes	Yes		
ISD 0701 HIBBING CFDA 84.060	23,524	Yes	Yes		
ISD 0706 VIRGINIA CFDA 84.060	15,291	Yes	Yes	Yes	
ISD 0707 NETT LAKE CFDA 84.041 CFDA 84.060 CFDA 84.352	316,237 15,291 7,194 338,722	Yes	Yes	Yes	
ISD 0709 DULUTH CFDA 84.060	162,318	Yes	Yes		
ISD 0712 MOUNTAIN IRON-BUHL CFDA 84.010 CFDA 84.186 CFDA 84.276 CFDA 84.281 CFDA 84.298 CFDA 84.340	147,753 2,229 4,004 2,290 4,795 30,083 191,154	Yes	Yes	Yes	
ISD 0720 SHAKOPEE CFDA 84.060	27,200	Yes			
ISD 0742 ST CLOUD CFDA 84.287 CFDA 84.184 CFDA 84.215	23,439 488,829 406,462	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.350	27,058				
	<u>945,788</u>				
ISD 0803 WHEATON		Yes	Yes		
CFDA 84.287	<u>234,620</u>				
ISD 2142 ST LOUIS COUNTY		Yes	Yes		
CFDA 84.041	108,933				
CFDA 84.060	104,448				
	<u>213,381</u>				
ISD 2165 HINCKLEY-FINLAYSON		Yes			
CFDA 84.060	15,997				
CFDA 84.041	73,108				
	<u>89,105</u>				
ISD 2190 YELLOW MEDICINE EAST		Yes	Yes		
CFDA 84.060	<u>9,631</u>				
ISD 2580 ASKOV-SANDSTONE		Yes	Yes	Yes	
CFDA 84.041	19,590				
CFDA 84.060	19,590				
	<u>39,180</u>				
ISD 2689 PIPESTONE-JASPER		Yes	Yes	Yes	
CFDA 84.060	<u>9,880</u>				
ISD 2897 REDWOOD FALLS		Yes	Yes	Yes	
CFDA 84.041	78,242				
CFDA 84.060	32,586				
	<u>110,828</u>				
NW SERVICE COOP		Yes	Yes		
CFDA 84.287	<u>695,025</u>				
PACER CENTER		Yes			
CFDA 84.029	1,372,534				
CFDA 84.326	1,809,398				
CFDA 84.310	710,258				
CFDA 84.328	299,191				
CFDA 84.235	195,034				
CFDA 84.324	132,953				
CFDA 84.341	114,985				
	<u>4,634,353</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			
CFDA 84.060	400,347				
CFDA 84.165	737,559				
CFDA 84.184	358,516				
CFDA 84.195	294,710				
CFDA 84.206	213,527				
CFDA 84.215	416,859				
CFDA 84.287	897,582				
CFDA 84.288	396,502				
CFDA 84.290	413,669				
CFDA 84.350	83,753				
CFDA 84.351	245,355				
	<u>4,458,379</u>				
SW & WEST CENTRAL SERVICE COOP					
		Yes			
CFDA 84.027	91,281				
CFDA 84.173	26,990				
CFDA 84.195	218,677				
CFDA 84.278	247,444				
	<u>584,392</u>				
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES					
ALLINA HEALTH SYSTEM					
		Yes			
CFDA 93.592	27,057				
CFDA 93.211	129,624				
CFDA 93.185	5,125				
	<u>161,806</u>				
AMHERST WILDER FOUNDATION					
		Yes			
CFDA 93.230	391,916				
CFDA 93.239	71,322				
CFDA 93.576	367,631				
CFDA 93.600	15,703				
	<u>846,572</u>				
ANOKA COUNTY COMM ACTION PROG INC					
		Yes			
CFDA 93.600	3,745,968				
	<u>3,745,968</u>				
BI-COUNTY COMM ACTION COUNCIL					
		Yes			
CFDA 93.600	1,782,710				
	<u>1,782,710</u>				
BOIS FORTE RES BUS COMM					
		Yes			
CFDA 93.576	55,228				
CFDA 93.575	61,410				
CFDA 93.581	194,064				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.047	78,746				
CFDA 93.671	30,059				
CFDA 93.600	496,172				
CFDA 93.612	52,911				
CFDA 93.441	8,600				
CFDA 93.237	46,653				
CFDA 93.228	2,415,943				
	<u>3,439,786</u>				
CITY OF BLOOMINGTON		Yes			
CFDA 93.558	<u>156,512</u>				
CLAY COUNTY		Yes	Yes		
CFDA 93.110	<u>61,718</u>				
FOND DU LAC RESERVATION		Yes	Yes		Yes
CFDA 93.210	4,614,549				
CFDA 93.237	307,165				
CFDA 93.284	45,641				
CFDA 93.671	24,843				
CFDA 93.576	139,264				
CFDA 93.047	114,299				
CFDA 93.600	549,975				
CFDA 93.581	131,401				
	<u>5,927,137</u>				
GOODWILL INDUSTRIES/EASTER SEALS		Yes			
CFDA 93.558	<u>65,680</u>				
GRAND PORTAGE RESERVATION		Yes			
CFDA 93.575	22,242				
CFDA 93.047	58,820				
CFDA 93.671	6,014				
CFDA 93.600	175,014				
CFDA 93.228	795,242				
CFDA 93.237	45,245				
CFDA 93.441	48,838				
	<u>1,151,415</u>				
HEARTLAND COMMUNITY ACTION AGENC		Yes	Yes	Yes	
CFDA 93.600	<u>1,671,975</u>				
HENNEPIN COUNTY		Yes			
CFDA 93.151	890,845				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.252	384,066				
CFDA 93.914	2,854,500				
	<u>4,129,411</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 93.600	867,341				
	<u>867,341</u>				
ISD 0094 CLOQUET		Yes	Yes		
CFDA 93.575	39,411				
	<u>39,411</u>				
ISD 0709 DULUTH		Yes	Yes		Yes
CFDA 93.600	1,602,685				
	<u>1,602,685</u>				
KOOTASCA COMM ACTION INC		Yes			Yes
CFDA 93.600	1,665,101				
	<u>1,665,101</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 93.600	1,979,131				
	<u>1,979,131</u>				
LOWER SIOUX COMM COUNCIL		Yes	Yes	Yes	Yes
CFDA 93.210	531,733				
CFDA 93.575	31,329				
	<u>563,062</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 93.557	96,734				
CFDA 93.623	150,000				
CFDA 93.674	36,176				
	<u>282,910</u>				
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 93.600	2,350,065				
	<u>2,350,065</u>				
MEEKER-MCLEOD-SIBLEY CHS		Yes			
CFDA 93.110	26,000				
	<u>26,000</u>				
MID-MINNESOTA DEVELOPMENT COMM		Yes			
CFDA 93.044	77,144				
CFDA 93.048	7,165				
CFDA 93.779	24,050				
	<u>108,359</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MIGRANT HEALTH SERVICE, INC		Yes	Yes		
CFDA 93.246	1,841,112				
CFDA 93.912	140,646				
	<u>1,981,758</u>				
MN INSTITUTE OF PUBLIC HEALTH		Yes			
CFDA 93.230	1,946,867				
	<u>1,946,867</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 93.600	2,528,291				
	<u>2,528,291</u>				
MPLS AMERICAN INDIAN CENTER		Yes			
CFDA 93.230	398,048				
CFDA 93.587	13,410				
	<u>411,458</u>				
MPLS MED RESEARCH FOUNDATION		Yes			
CFDA 93.135	1,652,260				
CFDA 93.847	681,736				
CFDA 93.121	31,524				
CFDA 93.213	816,791				
CFDA 93.226	349,958				
CFDA 93.242	123,765				
CFDA 93.278	125,352				
CFDA 93.279	1,067,964				
CFDA 93.837	514,558				
CFDA 93.839	102,467				
CFDA 93.846	44,595				
CFDA 93.849	202,450				
CFDA 93.848	163,736				
CFDA 93.853	203,773				
CFDA 93.856	357,159				
CFDA 93.859	106,708				
CFDA 93.918	106,554				
	<u>6,651,350</u>				
NW COMM ACTION INC		Yes			
CFDA 93.600	1,464,376				
	<u>1,464,376</u>				
OTTERTAIL-WADENA COMM ACT CNCL		Yes			
CFDA 93.600	1,135,381				
	<u>1,135,381</u>				
PACER CENTER		Yes			
CFDA 93.110	103,306				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.230	12,945				
	<u>116,251</u>				
PACT 4 FAMILIES COLLABORATIVE		Yes	Yes		
CFDA 93.104	<u>1,103,713</u>				
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 93.600	<u>12,859,279</u>				
PRAIRIE FIVE COMM ACT CNL		Yes			
CFDA 93.600	<u>1,205,019</u>				
RAMSEY ACTION PROGRAMS		Yes			Yes
CFDA 93.600	9,744,722				
CFDA 93.602	5,619				
	<u>9,750,341</u>				
RAMSEY COUNTY		Yes	Yes	Yes	
CFDA 93.230	<u>1,498</u>				
REACH-UP INCORPORATED		Yes	Yes	Yes	
CFDA 93.600	<u>3,667,225</u>				
REGION NINE DEVELOPMENT COMMISSION		Yes			
CFDA 93.252	<u>337,114</u>				
SCOTT CARVER DAKOTA COMM ACT AGEN		Yes			
CFDA 93.600	1,701,216				
CFDA 93.778	139,041				
	<u>1,840,257</u>				
SEMCAC INC		Yes			Yes
CFDA 93.600	<u>1,721,484</u>				
SSD 1 MINNEAPOLIS		Yes			
CFDA 93.995	<u>182,593</u>				
SW MN OPPORTUNITY CNL		Yes			
CFDA 93.600	<u>1,004,558</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
THE BRIDGE FOR RUNAWAY YOUTH, INC		Yes			
CFDA 93.623	158,333				
CFDA 93.623	92,454				
CFDA 93.550	200,000				
	<u>450,787</u>				
THE EVERGREEN HOUSE		Yes			
CFDA 93.550	161,754				
CFDA 93.557	63,149				
CFDA 93.623	83,526				
	<u>308,429</u>				
THREE RIVERS COMM ACT PROG		Yes			
CFDA 93.600	1,002,167				
	<u>1,002,167</u>				
TRI-COUNTY COMM ACTION PROGRAM		Yes			
CFDA 93.600	2,222,991				
	<u>2,222,991</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			Yes
CFDA 93.600	6,893,178				
	<u>6,893,178</u>				
WEST CENTRAL MN COMM ACTION INC		Yes			
CFDA 93.044	1,392				
CFDA 93.046	9,246				
CFDA 93.600	1,347,627				
	<u>1,358,265</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 93.600	1,259,144				
	<u>1,259,144</u>				
WRIGHT COUNTY COMMUNITY ACTION IN		Yes			
CFDA 93.600	1,363,632				
	<u>1,363,632</u>				
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					
AMHERST WILDER FOUNDATION		Yes			
CFDA 14.854	4,430				
CFDA 14.856	692,155				
CFDA 14.235	1,000,001				
CFDA 14.506	22,729				
CFDA 14.864	123,167				
CFDA 14.231	104,299				
	<u>1,946,781</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ANOKA COUNTY		Yes			
CFDA 14.218	978,388				
CFDA 14.239	521,599				
	<u>1,499,987</u>				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 14.235	128,420				
	<u>128,420</u>				
BECKER COUNTY HOUSING AND ECONOMI		Yes	Yes		
CFDA 14.850	29,595				
CFDA 14.852	54,890				
CFDA 14.855	121,120				
CFDA 14.857	102,664				
	<u>308,269</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes			
CFDA 14.243	361,912				
CFDA 14.250	177,353				
	<u>539,265</u>				
BOIS FORTE RES BUS COMM		Yes			
CFDA 14.862	1,494,869				
CFDA 14.867	903,858				
	<u>2,398,727</u>				
CITY OF BLOOMINGTON		Yes			
CFDA 14.850	122,986				
CFDA 14.871	3,127,401				
CFDA 14.218	621,085				
	<u>3,871,472</u>				
CITY OF COLUMBIA HEIGHTS		Yes	Yes		
CFDA 14.850	92,081				
CFDA 14.872	6,709				
	<u>98,790</u>				
CITY OF DULUTH		Yes	Yes		
CFDA 14.218	3,628,439				
CFDA 14.231	137,080				
CFDA 14.239	648,129				
	<u>4,413,648</u>				
CITY OF EAST GRAND FORKS		Yes			Yes
CFDA 14.857	83,822				
CFDA 14.855	1,061,828				
	<u>1,145,650</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF FARIBAULT CFDA 14.872	104,340	Yes	Yes		
CITY OF KASSON CFDA 14.228	99,501	Yes	Yes		
CITY OF MANKATO CFDA 14.850 CFDA 14.852 CFDA 14.855 CFDA 14.857 CFDA 14.872	38,338 367,918 972,605 94,707 163,756 <u>1,637,324</u>	Yes			
CITY OF MINNEAPOLIS CFDA 14.218 CFDA 14.231 CFDA 14.239 CFDA 14.240 CFDA 14.241 CFDA 14.301 CFDA 14.900	14,592,731 825,096 4,444,383 5,183 1,462,644 591 1,093,936 <u>22,424,564</u>	Yes	Yes		
CITY OF MOORHEAD CFDA 14.218 CFDA 14.850 CFDA 14.857	638,824 229,196 85,941 <u>953,961</u>	Yes	Yes		
CITY OF NEW ULM CFDA 14.871 CFDA 14.872	291,654 810 <u>292,464</u>	Yes			
CITY OF PLYMOUTH CFDA 14.855 CFDA 14.218	1,996,663 384,088 <u>2,380,751</u>	Yes			
CITY OF RICHFIELD CFDA 14.855	1,404,092	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF ROCHESTER		Yes			
CFDA 14.218	<u>628,473</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 14.218	<u>296,334</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 14.169	12,414				
CFDA 14.218	6,072,790				
CFDA 14.231	397,503				
	<u>6,482,707</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 14.218	<u>1,864,152</u>				
DULUTH HRA		Yes		Yes	
CFDA 14.170	98,716				
CFDA 14.850	1,485,114				
CFDA 14.854	268,739				
CFDA 14.855	3,913,003				
CFDA 14.857	176,523				
CFDA 14.856	150,991				
CFDA 14.859	2,003,781				
CFDA 14.870	44,196				
	<u>8,141,063</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 14.850	1,215,154				
CFDA 14.867	517,074				
CFDA 14.862	240,000				
CFDA 14.870	8,994				
	<u>1,981,222</u>				
GOODWILL INDUSTRIES/EASTER SEALS		Yes			
CFDA 14.235	<u>272,321</u>				
HENNEPIN COUNTY		Yes			
CFDA 14.218	5,195,713				
CFDA 14.231	123,318				
CFDA 14.235	891,981				
CFDA 14.239	1,016,775				
	<u>7,227,787</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KOOTASCA COMM ACTION INC CFDA 14.235	30,540	Yes			
LAKES & PINES COMM ACT COUNCIL CFDA 14.235	12,205	Yes			
LUTHERAN SOCIAL SERVICE OF MN CFDA 14.231 CFDA 14.235	99,030 69,337 <u>168,367</u>	Yes			
METROPOLITAN COUNCIL CFDA 14.238 CFDA 14.850 CFDA 14.855 CFDA 14.857	867,656 11,026,884 33,041,225 637,070 <u>45,572,835</u>	Yes	Yes		
MID-MINNESOTA DEVELOPMENT COMM CFDA 14.228	31,159	Yes			
PERSPECTIVES INC CFDA 14.235	567,787	Yes			
RAMSEY COUNTY CFDA 14.218 CFDA 14.239	905,560 474,871 <u>1,380,431</u>	Yes	Yes	Yes	
RENVILLE COUNTY CFDA 14.855 CFDA 14.856	136,395 81,938 <u>218,333</u>	Yes	Yes		
RICE COUNTY CFDA 14.857 CFDA 14.871	177,683 952,777 <u>1,130,460</u>	Yes	Yes		
ST LOUIS COUNTY CFDA 14.218 CFDA 14.231 CFDA 14.239	3,838,642 92,317 513,498 <u>4,444,457</u>	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
THREE RIVERS COMM ACT PROG		Yes			
CFDA 14.231	13,507				
CFDA 14.235	126,326				
	<u>139,833</u>				
WASHINGTON COUNTY		Yes			
CFDA 14.218	61,081				
	<u>61,081</u>				
U.S. - DEPARTMENT OF INTERIOR					
ARROWHEAD REG DEVELOP COMM		Yes			
CFDA 15.809	6,535				
	<u>6,535</u>				
BOIS FORTE RES BUS COMM		Yes			
CFDA 15.022	3,219,412				
CFDA 15.033	357,296				
CFDA 15.041	10,188				
CFDA 15.904	4,798				
	<u>3,591,694</u>				
CARLTON COUNTY		Yes	Yes	Yes	
CFDA 20.205	195,366				
	<u>195,366</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 15.000	32,000				
	<u>32,000</u>				
COOK COUNTY		Yes	Yes		
CFDA 15.000	90,050				
	<u>90,050</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 15.022	14,026,825				
CFDA 15.027	571,012				
CFDA 15.033	215,853				
CFDA 15.042	3,233,547				
CFDA 15.046	412,229				
CFDA 15.041	9,078				
	<u>18,468,544</u>				
GRAND PORTAGE RESERVATION		Yes			
CFDA 15.022	1,214,405				
CFDA 15.039	204,540				
CFDA 15.035	9,981				
	<u>1,428,926</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0014 FRIDLEY CFDA 15.130	3,700	Yes	Yes	Yes	
ISD 0281 ROBBINSDALE CFDA 15.130	2,250	Yes		Yes	
ISD 0480 ONAMIA CFDA 15.130	759	Yes	Yes	Yes	
ISD 0701 HIBBING CFDA 15.130	1,128	Yes	Yes		
LAKE COUNTY CFDA 15.000	110,991	Yes	Yes		
LOWER SIOUX COMM COUNCIL CFDA 15.021 CFDA 15.130 CFDA 15.033 CFDA 15.030 CFDA 15.037	178,502 13,281 10,240 89,885 6,036 <u>297,944</u>	Yes	Yes	Yes	
METROPOLITAN COUNCIL CFDA 15.919	22,697	Yes	Yes		
MPLS PARK & RECREATION BD CFDA 15.000	40	Yes			
OTTER TAIL COUNTY CFDA 15.617	8,910	Yes	Yes		
U.S. - DEPARTMENT OF JUSTICE					
AITKIN COUNTY CFDA 16.710	67,506	Yes	Yes		
BENTON COUNTY CFDA 16.710	70,027	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BOIS FORTE RES BUS COMM CFDA 16.711	30,457	Yes			
CARLTON COUNTY CFDA 16.710	16,750	Yes	Yes	Yes	
CARVER COUNTY CFDA 16.710	126,162	Yes			
CASS COUNTY CFDA 16.592	32,732	Yes	Yes		
CITY OF BAXTER CFDA 16.710	9,035	Yes	Yes		
CITY OF BLOOMINGTON CFDA 16.592 CFDA 16.592 CFDA 16.607	32,290 36,477 1,750 70,517	Yes			
CITY OF COLUMBIA HEIGHTS CFDA 16.580 CFDA 16.592 CFDA 16.607 CFDA 16.710	11,330 30,535 1,449 50,956 94,270	Yes	Yes		
CITY OF CROOKSTON CFDA 16.712	50,553	Yes	Yes	Yes	
CITY OF DULUTH CFDA 16.592 CFDA 16.607 CFDA 16.710	63,600 15,565 152,521 231,686	Yes	Yes		
CITY OF FARIBAULT CFDA 16.592	14,085	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF HIBBING		Yes	Yes		
CFDA 16.710	39,146				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 16.007	4,823				
CFDA 16.579	510,688				
CFDA 16.592	1,113,407				
CFDA 16.710	668,488				
CFDA 16.727	23,394				
	<u>2,320,800</u>				
CITY OF MONTEVIDEO		Yes			
CFDA 16.710	5,064				
CITY OF MOORHEAD		Yes	Yes		
CFDA 16.579	5,244				
CFDA 16.595	19,241				
CFDA 16.726	5,690				
	<u>30,175</u>				
CITY OF NEW HOPE		Yes			
CFDA 16.580	41,667				
CFDA 16.607	1,500				
	<u>43,167</u>				
CITY OF NEW ULM		Yes			
CFDA 16.710	15,000				
CITY OF PLYMOUTH		Yes			
CFDA 16.607	8,816				
CITY OF RAMSEY		Yes	Yes		
CFDA 16.710	66,731				
CITY OF RICHFIELD		Yes			
CFDA 16.592	61,816				
CITY OF ROCHESTER		Yes			
CFDA 16.592	64,395				
CFDA 16.710	186,055				
CFDA 16.607	6,007				
	<u>256,457</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF ROSEVILLE		Yes			
CFDA 16.592	10,917				
CFDA 16.710	53,516				
	<u>64,433</u>				
CITY OF SAVAGE		Yes	Yes		
CFDA 16.710	62,146				
	<u>62,146</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 16.592	11,598				
	<u>11,598</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 16.543	124,964				
CFDA 16.592	557,191				
CFDA 16.595	150,003				
CFDA 16.607	13,235				
CFDA 16.710	580,421				
	<u>1,425,814</u>				
CITY OF STILLWATER		Yes			
CFDA 16.710	25,000				
	<u>25,000</u>				
CLAY COUNTY		Yes	Yes		
CFDA 16.579	18,273				
	<u>18,273</u>				
CROW WING COUNTY		Yes	Yes	Yes	
CFDA 16.575	64,634				
	<u>64,634</u>				
DOUGLAS COUNTY		Yes			
CFDA 16.710	51,423				
	<u>51,423</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 16.710	267,717				
	<u>267,717</u>				
GOODHUE COUNTY		Yes			
CFDA 16.710	102,633				
	<u>102,633</u>				
HENNEPIN COUNTY		Yes			
CFDA 16.580	259,306				
CFDA 16.710	15,862				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.726	85,771				
	<u>360,939</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 16.710	<u>30,503</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 16.592	3,621				
CFDA 16.710	10,352				
	<u>13,973</u>				
LAC QUI PARLE COUNTY		Yes	Yes		
CFDA 16.710	<u>18,937</u>				
LE SUEUR COUNTY		Yes	Yes		
CFDA 16.710	<u>29,180</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 16.110	<u>8,228</u>				
MAHNOMEN COUNTY		Yes	Yes		
CFDA 16.607	3,059				
CFDA 16.710	58,837				
	<u>61,896</u>				
MCLEOD COUNTY		Yes	Yes		
CFDA 16.606	11,371				
CFDA 16.710	54,649				
	<u>66,020</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 16.710	<u>42,250</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 16.607	<u>4,580</u>				
MOWER COUNTY		Yes	Yes		
CFDA 16.592	<u>24,922</u>				
MPLS AMERICAN INDIAN CENTER		Yes			
CFDA 16.726	48,585				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.729	89,195				
	<u>137,780</u>				
MPLS MED RESEARCH FOUNDATION		Yes			
CFDA 16.560	273,471				
CFDA 16.562	109,049				
	<u>382,520</u>				
MPLS PARK & RECREATION BD		Yes			
CFDA 16.710	62,500				
	<u>62,500</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 16.710	32,477				
	<u>32,477</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 16.579	9,282				
CFDA 16.710	18,602				
	<u>27,884</u>				
PIPESTONE COUNTY		Yes	Yes		
CFDA 16.710	31,807				
	<u>31,807</u>				
RAMSEY COUNTY		Yes	Yes	Yes	
CFDA 16.007	100,000				
CFDA 16.572	238,166				
	<u>338,166</u>				
REGION NINE DEVELOPMENT COMMISSION		Yes			
CFDA 16.729	53,853				
	<u>53,853</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 16.710	29,999				
	<u>29,999</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 16.588	9,438				
CFDA 16.592	18,485				
CFDA 16.607	9,417				
CFDA 16.710	2,087				
	<u>39,427</u>				
STEARNS COUNTY		Yes	Yes	Yes	
CFDA 16.606	42,569				
CFDA 16.607	2,567				
	<u>45,136</u>				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
TODD COUNTY CFDA 16.710	2,475	Yes	Yes		
WABASHA COUNTY CFDA 16.710	28,132	Yes	Yes		
WADENA COUNTY CFDA 16.710	35,976	Yes	Yes		
WASECA COUNTY CFDA 16.607 CFDA 16.710	1,905 12,337 14,242	Yes	Yes		
WASHINGTON COUNTY CFDA 16.710	115,730	Yes			
WINONA COUNTY CFDA 16.592	7,776	Yes	Yes		
U.S. - DEPARTMENT OF LABOR					
CITY OF MINNEAPOLIS CFDA 17.249	165,494	Yes	Yes		
FOND DU LAC RESERVATION CFDA 17.251	234,347	Yes	Yes		
ISD 0038 RED LAKE CFDA 17.251	86,608	Yes			
MPLS AMERICAN INDIAN CENTER CFDA 17.251	427,803	Yes			
PACER CENTER CFDA 17.259	136,218	Yes			
RAMSEY COUNTY CFDA 17.260	17,107	Yes	Yes	Yes	

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SSD 1 MINNEAPOLIS CFDA 17.249	513,640	Yes			
SW MN PIC CFDA 17.261	7,462	Yes			
U.S. - DEPARTMENT OF TRANSPORTATION					
ARROWHEAD REG DEVELOP COMM CFDA 20.205	1,407,883	Yes			
CITY OF AUSTIN CFDA 20.106	762,998	Yes			
CITY OF BAXTER CFDA 20.601	242	Yes	Yes		
CITY OF EAST GRAND FORKS CFDA 20.509	529	Yes			
CITY OF KASSON CFDA 20.600	2,000	Yes	Yes		
CITY OF MOORHEAD CFDA 20.507	227,158	Yes	Yes		
CITY OF ROCHESTER CFDA 20.500 CFDA 20.507	368,338 358,480 726,818	Yes			
DULUTH TRANSIT AUTHORITY CFDA 20.507	2,113,833	Yes			
HENNEPIN COUNTY CFDA 20.512 CFDA 20.600	980,819 7,950 988,769	Yes			
METROPOLITAN COUNCIL CFDA 20.205 CFDA 20.500	3,264,948 84,118,809	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.507	53,352,904				
CFDA 20.516	625,056				
	<u>141,361,717</u>				
U.S. - DEPARTMENT OF TREASURY					
CITY OF MOORHEAD					
CFDA 21.052	3,287	Yes	Yes		
CFDA 21.053	11,330				
	<u>14,617</u>				
U.S. - ENVIRONMENTAL PROTECTION AGENCY					
BOIS FORTE RES BUS COMM					
CFDA 66.926	91,968	Yes			
CFDA 66.419	190,149				
CFDA 66.600	210				
	<u>282,327</u>				
CITY OF MINNEAPOLIS					
CFDA 66.801	9,576	Yes	Yes		
CFDA 66.811	93,231				
	<u>102,807</u>				
CITY OF ROSEVILLE					
CFDA 66.811	43,440	Yes			
	<u>43,440</u>				
FOND DU LAC RESERVATION					
CFDA 66.926	109,915	Yes	Yes		
CFDA 66.606	44,573				
CFDA 66.808	40,737				
CFDA 66.419	268,717				
CFDA 66.032	17,708				
CFDA 66.804	16,439				
CFDA 66.001	155,046				
CFDA 66.707	67,124				
	<u>720,259</u>				
GRAND PORTAGE RESERVATION					
CFDA 66.463	92,434	Yes			
CFDA 66.926	79,223				
CFDA 66.461	73,111				
	<u>244,768</u>				
HENNEPIN COUNTY					
CFDA 66.811	81,841	Yes			
	<u>81,841</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 0196 ROSEMOUNT CFDA 66.604	3,371	Yes	Yes		
LOWER SIOUX COMM COUNCIL CFDA 66.926 CFDA 66.707 CFDA 66.461 CFDA 66.032	109,687 34,316 60,245 5,849 <u>210,097</u>	Yes	Yes	Yes	
U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
BOIS FORTE RES BUS COMM CFDA 30.009	11,804	Yes			
CITY OF MINNEAPOLIS CFDA 30.002	55,000	Yes	Yes		
CITY OF ST PAUL CFDA 30.002	39,000	Yes	Yes		
FOND DU LAC RESERVATION CFDA 30.009	25,000	Yes	Yes		
U.S. - FEDERAL EMERGENCY MANAGEMENT AGENCY					
ANOKA COUNTY COMM ACTION PROG INC CFDA 83.523	29,771	Yes			
BI-COUNTY COMM ACTION COUNCIL CFDA 83.523	42,185	Yes			
CITY OF CLARA CITY CFDA 83.554	13,619	Yes			
CITY OF FOSSTON CFDA 83.544	20,191	Yes	Yes		
CITY OF HENNING CFDA 83.554	10,451	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF NORTH MANKATO CFDA 83.544	30,962	Yes			
CITY OF SAVAGE CFDA 83.544	18,961	Yes	Yes		
CITY OF ST PETER CFDA 83.544	10,729	Yes	Yes		
CLEARWATER COUNTY CFDA 83.523	9,936	Yes	Yes		
INTER-COUNTY COMMUNITY COUNCIL CFDA 83.523	1,399	Yes			
KOOTASCA COMM ACTION INC CFDA 83.523	11,243	Yes			
LUTHERAN SOCIAL SERVICE OF MN CFDA 83.523	9,000	Yes			
NW COMM ACTION INC CFDA 83.523	8,929	Yes			
PENNINGTON COUNTY CFDA 83.523	4,178	Yes	Yes		
PRAIRIE FIVE COMM ACT CNL CFDA 83.523	3,749	Yes			
RAMSEY ACTION PROGRAMS CFDA 83.523	15,579	Yes			
SEMCAC INC CFDA 83.523	14,336	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
STEELE COUNTY CFDA 83.551	288,330	Yes	Yes		
SW MN OPPORTUNITY CNL CFDA 83.523	12,995	Yes			
THREE RIVERS COMM ACT PROG CFDA 83.523	11,496	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 83.523	5,835	Yes			
WEST CENTRAL MN COMM ACTION INC CFDA 83.523	23,267	Yes			
WESTERN COMMUNITY ACTION INC CFDA 83.523	21,150	Yes			
YELLOW MEDICINE COUNTY CFDA 83.523	3,072	Yes	Yes		
U.S. - NATIONAL FOUNDATION OF ARTS & HUMANITIES					
MPLS AMERICAN INDIAN CENTER CFDA 45.027	10,000	Yes			
U.S. - NATIONAL SCIENCE FOUNDATION					
FOND DU LAC RESERVATION CFDA 47.076	3,500	Yes	Yes		
CFDA 47.070	6,637				
	10,137				
ISD 0011 ANOKA-HENNEPIN CFDA 47.076	48,284	Yes			
SSD 1 MINNEAPOLIS CFDA 47.076	1,503,399	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
UNITED CEREBRAL PALSY					
PACER CENTER CFDA 84.327	6,523	Yes			
UNITED WAY OF AMERICA					
BIG STONE COUNTY CFDA 83.523	2,136	Yes	Yes		
MN VALLEY ACTION COUNCIL CFDA 83.523	11,238	Yes			
OTTERTAIL-WADENA COMM ACT CNCL CFDA 83.523	4,814	Yes			
SCOTT CARVER DAKOTA COMM ACT AGEN CFDA 83.523	19,338	Yes			
UNITED WAY-MPLS					
THE BRIDGE FOR RUNAWAY YOUTH, INC CFDA 83.523	6,300	Yes			
UNIVERSITY OF CALIFORNIA - LOS ANGELES					
MPLS MED RESEARCH FOUNDATION CFDA 93.226	73,806	Yes			
UNIVERSITY OF CENTRAL FLORIDA					
PACER CENTER CFDA 84.325	8,326	Yes			
UNIVERSITY OF HOUSTON					
ALLINA HEALTH SYSTEM CFDA 93.929	59,253	Yes			
UNIVERSITY OF ILLINOIS AT CHICAGO					
PACER CENTER CFDA 84.133	28,206	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
UNIVERSITY OF MARYLAND					
PACER CENTER		Yes			
CFDA 84.324	55,300				
UNIVERSITY OF MICHIGAN STATE					
SSD 1 MINNEAPOLIS		Yes			
CFDA 47.076	18,047				
UNIVERSITY OF MINNESOTA					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.917	45,058				
CFDA 93.919	1,540				
CFDA 93.395	787,413				
CFDA 93.225	17,663				
	851,674				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 10.000	19,319				
GOODWILL INDUSTRIES/EASTER SEALS		Yes			
CFDA 10.500	91,085				
ISD 0709 DULUTH		Yes	Yes		
CFDA 84.342	145,862				
KANABEC COUNTY		Yes	Yes		
CFDA 10.551	11,122				
MN INSTITUTE OF PUBLIC HEALTH		Yes			
CFDA 93.273	24,059				
MPLS MED RESEARCH FOUNDATION		Yes			
CFDA 93.333	1,037,434				
CFDA 93.779	38,587				
CFDA 93.223	42,309				
CFDA 93.226	2,431				
CFDA 93.279	460,479				
CFDA 93.837	259,486				
CFDA 93.838	43,885				
CFDA 93.839	203,952				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.856	118,386				
	<u>2,206,949</u>				
OLMSTED COUNTY		Yes			
CFDA 10.551	26,204				
	<u>26,204</u>				
PACER CENTER		Yes			
CFDA 84.326	32,529				
	<u>32,529</u>				
RAMSEY COUNTY		Yes	Yes	Yes	
CFDA 10.564	10,850				
	<u>10,850</u>				
SSD 1 MINNEAPOLIS		Yes			
CFDA 47.076	9,174				
CFDA 66.500	4,809				
CFDA 84.324	20,577				
CFDA 84.342	273,794				
	<u>308,354</u>				
WADENA COUNTY		Yes	Yes		
CFDA 10.561	15,718				
	<u>15,718</u>				
UNIVERSITY OF NORTH CAROLINA					
MPLS MED RESEARCH FOUNDATION		Yes			
CFDA 93.394	20,092				
	<u>20,092</u>				
PACER CENTER		Yes			
CFDA 84.349	79,264				
	<u>79,264</u>				
UNIVERSITY OF OREGON					
SSD 1 MINNEAPOLIS		Yes			
CFDA 84.324	8,427				
	<u>8,427</u>				
UNIVERSITY OF TENNESSEE					
MPLS MED RESEARCH FOUNDATION		Yes			
CFDA 93.279	30,898				
	<u>30,898</u>				
UNIVERSITY OF TEXAS					
MPLS MED RESEARCH FOUNDATION		Yes			
CFDA 93.837	253,132				
	<u>253,132</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
UPPER MIDWEST COMMUNITY POLICING INST					
CITY OF ST PAUL		Yes	Yes		
CFDA 16.710	7,409				
UPPER MN VALLEY REG DEVELOP COMM					
CITY OF MONTEVIDEO		Yes			
CFDA 93.046	5,471				
COUNTRYSIDE PUBLIC HEALTH SERVICE					
CFDA 93.043	8,336	Yes	Yes		
PRAIRIE FIVE COMM ACT CNL					
CFDA 10.550	99,475	Yes			
CFDA 93.044	29,000				
CFDA 93.045	161,336				
	289,811				
WABASHA COUNTY					
WORKFORCE DEVELOPMENT, INC.		Yes	Yes	Yes	
CFDA 93.558	75,177				
WASECA COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	5,682				
CFDA 93.558	122,412				
	128,094				
WATONWAN COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	3,972				
CFDA 93.558	62,186				
	66,158				
WEST CENTRAL AREA AGENCY ON AGING					
DOUGLAS COUNTY		Yes			
CFDA 93.043	3,836				
CFDA 93.044	19,375				
CFDA 93.045	19,449				
	42,660				
GRANT COUNTY					
CFDA 93.044	14,368	Yes	Yes		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
OTTER TAIL COUNTY		Yes	Yes		
CFDA 93.044	<u>33,158</u>				
POPE COUNTY		Yes	Yes		
CFDA 93.044	<u>27,665</u>				
STEARNS COUNTY		Yes	Yes	Yes	
CFDA 93.044	<u>21,160</u>				
TRAVERSE COUNTY		Yes	Yes		
CFDA 93.044	<u>9,692</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 93.044	<u>16,899</u>				
WEST CENTRAL EDUCATION DISTRICT					
ISD 0745 ALBANY		Yes	Yes	Yes	
CFDA 84.027	<u>34,508</u>				
WEST METRO COORDINATED TRANS					
MPLS AMERICAN INDIAN CENTER		Yes			
CFDA 93.044	<u>11,203</u>				
WISCONSIN COULEE CAP					
HOUSTON COUNTY		Yes	Yes		
CFDA 93.260	<u>2,791</u>				
SEMCAC INC		Yes			
CFDA 93.912	<u>6,676</u>				
WRIGHT COUNTY					
WRIGHT COUNTY COMMUNITY ACTION IN		Yes			
CFDA 93.994	<u>1,017</u>				
WRIGHT VOCATIONAL CENTER					
ISD 0876 ANNANDALE		Yes	Yes		
CFDA 84.278	<u>1,572</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2002**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
YOUTHBUILD USA INC					
BI-COUNTY COMM ACTION COUNCIL		Yes			
CFDA 17.253	40,817				
	<u>40,817</u>				
Grand Total	<u>1,566,658,289</u>				

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EXHIBIT 5

NONFEDERAL CROSSCUTTING FINDINGS

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

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

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

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Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2002**

Exhibit 5

CITIES

CITY OF BAXTER

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

CITY OF CLOQUET

- Internal Control/Management Findings
 - Security for Bank Deposits

CITY OF COLUMBIA HEIGHTS

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

CITY OF CROOKSTON

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

CITY OF DEER RIVER

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

CITY OF DETROIT LAKES

- Internal Control/Management Findings
 - State and Local Compliance

CITY OF DULUTH

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

CITY OF EDEN VALLEY

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF ELY

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2002**

CITIES (continued)

CITY OF FARIBAULT

Internal Control/Management Findings
State and Local Compliance

CITY OF FINLAYSON

Internal Control/Management Findings
Fixed Assets

CITY OF FOLEY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

CITY OF FOSSTON

Internal Control/Management Findings
Fixed Assets

CITY OF GRANITE FALLS

Internal Control/Management Findings
Segregation of Duties

CITY OF HIBBING

Internal Control/Management Findings
Segregation of Duties

CITY OF HUTCHINSON

Internal Control/Management Findings
Security for Bank Deposits

CITY OF JORDAN

Internal Control/Management Findings
Segregation of Duties

CITY OF KASSON

Internal Control/Management Findings
Segregation of Duties

CITY OF KENSINGTON

Internal Control/Management Findings
Cash Management/Revenues
Expenditures

CITY OF MINNEAPOLIS

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2002**

CITIES (continued)

CITY OF MOORHEAD

Internal Control/Management Findings
Segregation of Duties

CITY OF MOUNTAIN LAKE

Internal Control/Management Findings
Segregation of Duties

CITY OF RAMSEY

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

CITY OF SAVAGE

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

CITY OF SILVER BAY

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

CITY OF SPRINGFIELD

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

CITY OF ST CLOUD

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

CITY OF ST MICHAEL

Internal Control/Management Findings
Fixed Assets

CITY OF ST PAUL

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

CITY OF ST PETER

Internal Control/Management Findings
Segregation of Duties

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2002**

CITIES (continued)

CITY OF WADENA

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

CITY OF WINNEBAGO

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

COUNTIES

AITKIN COUNTY

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

BECKER COUNTY

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

BELTRAMI COUNTY

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

BENTON COUNTY

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

BIG STONE COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

BLUE EARTH COUNTY

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

BROWN COUNTY

- Internal Control/Management Findings
 - General Administration - Adequacy/Propriety of Procedures
 - Security for Bank Deposits
 - 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, 2002**

COUNTIES (continued)

CARLTON COUNTY

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

CASS COUNTY

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

CHIPPEWA COUNTY

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

CHISAGO COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

CLAY COUNTY

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

CLEARWATER COUNTY

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

COOK COUNTY

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

COTTONWOOD COUNTY

- Internal Control/Management Findings
 - Cash Management/Revenues
 - General Administration - Adequacy/Propriety of Procedures
 - Segregation of Duties
 - Security for Bank Deposits
 - 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, 2002**

COUNTIES (continued)

CROW WING COUNTY

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

DAKOTA COUNTY

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

DODGE COUNTY

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

FARIBAULT COUNTY

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

FILLMORE COUNTY

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

FREEBORN COUNTY

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

GRANT COUNTY

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

HOUSTON COUNTY

- Internal Control/Management Findings
- General Administration - Adequacy/Propriety of Procedures
- Segregation of Duties
- 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, 2002**

COUNTIES (continued)

HUBBARD COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

ISANTI COUNTY

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

ITASCA COUNTY

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

JACKSON COUNTY

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

KANABEC COUNTY

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

KANDIYOHI COUNTY

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

KITSON COUNTY

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

KOOCHICHING COUNTY

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2002**

COUNTIES (continued)

LAC QUI PARLE COUNTY

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

LAKE COUNTY

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

LAKE OF THE WOODS COUNTY

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

LE SUEUR COUNTY

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

MAHNOMEN COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

MARSHALL COUNTY

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

MCLEOD COUNTY

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

MEEKER COUNTY

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

MILLE LACS COUNTY

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2002**

COUNTIES (continued)

MORRISON COUNTY

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

MOWER COUNTY

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

MURRAY COUNTY

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

NICOLLET COUNTY

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

NOBLES COUNTY

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

NORMAN COUNTY

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

OTTER TAIL COUNTY

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

PENNINGTON COUNTY

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

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**Exhibit 5
(Continued)**

COUNTIES (continued)

PINE COUNTY

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

PIPESTONE COUNTY

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

POLK COUNTY

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

POPE COUNTY

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

RAMSEY COUNTY

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

REDWOOD COUNTY

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

RENVILLE COUNTY

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

RICE COUNTY

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

ROCK COUNTY

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

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2002**

COUNTIES (continued)

ROSEAU COUNTY

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

SCOTT COUNTY

- Internal Control/Management Findings
 - Cash Management/Revenues
 - Fixed Assets

SHERBURNE COUNTY

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

SIBLEY COUNTY

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

ST LOUIS COUNTY

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

STEARNS COUNTY

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

STEELE COUNTY

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

STEVENS COUNTY

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

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**Exhibit 5
(Continued)**

COUNTIES (continued)

SWIFT COUNTY

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

TODD COUNTY

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

TRAVERSE COUNTY

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

WABASHA COUNTY

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

WADENA COUNTY

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

WASECA COUNTY

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

WILKIN COUNTY

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

WINONA COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

WRIGHT COUNTY

- Internal Control/Management Findings
 - Fixed Assets
 - Segregation of Duties
 - Security for Bank Deposits
 - 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, 2002**

COUNTIES (continued)

YELLOW MEDICINE COUNTY

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

HOUSING AND REDEVELOPMENT AUTHORITIES

BECKER COUNTY HOUSING AND ECONOMIC DEVELOPMENT

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

NONPROFIT AGENCIES

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings
Segregation of Duties

CHILD CARE CHOICES INC

Internal Control/Management Findings
Segregation of Duties

CHILDREN'S ADVOCATE PROG OF MANKATO

Internal Control/Management Findings
Segregation of Duties

HEARTLAND COMMUNITY ACTION AGENCY

Internal Control/Management Findings
Expenditures

MIGRANT HEALTH SERVICE, INC

Internal Control/Management Findings
Segregation of Duties

REACH-UP INCORPORATED

Internal Control/Management Findings
Segregation of Duties

TRI-COUNTY ACTION PROGRAMS

Internal Control/Management Findings
Segregation of Duties

WEST CENTRAL MIGRANTS

Internal Control/Management Findings
Segregation of Duties

WORKFORCE DEVELOPMENT, INC.

Internal Control/Management Findings
Segregation of Duties

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**Exhibit 5
(Continued)**

OTHER GOVERNMENTAL AGENCIES

CARLTON COOK LAKE ST LOUIS CO HL BD

Internal Control/Management Findings
Segregation of Duties

COUNTRYSIDE PUBLIC HEALTH SERVICE

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

LINCOLN LYON MURRAY HUMAN SERVICES

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

MULTI-COUNTY NURSING SERVICE

Internal Control/Management Findings
Segregation of Duties

PACT 4 FAMILIES COLLABORATIVE

Internal Control/Management Findings
Fixed Assets

SOUTHWEST METRO TRANSIT COMMISSION

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

STEARNS-BENTON EMPLOYMENT TRNG CNCL

Internal Control/Management Findings
Cash Management/Revenues
Security for Bank Deposits

REGIONAL DEVELOPMENT COMMISSIONS

HEADWATERS REG DEVELOP COMM

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

METROPOLITAN COUNCIL

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

SCHOOLS AND RELATED AGENCIES

AREA SPEC ED COOP - E. GRAND FORKS

Internal Control/Management Findings
Segregation of Duties

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For the Year Ended June 30, 2002**

**Exhibit 5
(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

BEMIDJI INTERDISTRICT COUNCIL

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

BENTON-STEARNES EDUCATION DISTRICT

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

COMMUNITY OF PEACE ACADEMY

Internal Control/Management Findings
State and Local Compliance

ECSU OF THE METRO TWIN CITIES AREA

Internal Control/Management Findings
Segregation of Duties

GOODHUE COUNTY EDUCATION DISTRICT

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

HIAWATHA VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

INTERMEDIATE SCHOOL DISTRICT 917

Internal Control/Management Findings
Segregation of Duties

ISD 0001 AITKIN

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

ISD 0004 MCGREGOR

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0012 CENTENNIAL

Internal Control/Management Findings
State and Local Compliance

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**Exhibit 5
(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0013 COLUMBIA HEIGHTS

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

ISD 0014 FRIDLEY

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

ISD 0015 ST FRANCIS

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

ISD 0022 DETROIT LAKES

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

ISD 0025 PINE POINT

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

ISD 0031 BEMIDJI

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

ISD 0032 BLACKDUCK

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

ISD 0036 KELLIHER

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

ISD 0047 SAUK RAPIDS

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0051 FOLEY

- Internal Control/Management Findings
 - Fixed Assets
 - 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 0091 BARNUM

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

ISD 0094 CLOQUET

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

ISD 0110 WACONIA

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

ISD 0112 CHASKA

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0113 WALKER-HACKENSACK-AKELEY

- Internal Control/Management Findings
 - Security for Bank Deposits

ISD 0115 CASS LAKE

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

ISD 0116 PILLAGER

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

ISD 0118 REMER

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0138 NORTH BRANCH

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0152 MOORHEAD

- Internal Control/Management Findings
 - Fixed Assets

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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 0162 BAGLEY

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

ISD 0166 COOK COUNTY

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

ISD 0177 WINDOM

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

ISD 0181 BRAINERD

- Internal Control/Management Findings
- Fixed Assets

ISD 0182 CROSBY

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

ISD 0192 FARMINGTON

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

ISD 0194 LAKEVILLE

- Internal Control/Management Findings
- State and Local Compliance

ISD 0196 ROSEMOUNT

- Internal Control/Management Findings
- State and Local Compliance

ISD 0197 WEST ST PAUL

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

ISD 0199 INVER GROVE HEIGHTS

- Internal Control/Management Findings
- Segregation of Duties

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**Exhibit 5
(Continued)**

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0270 HOPKINS

- Internal Control/Management Findings
 - Fixed Assets
 - Security for Bank Deposits

ISD 0271 BLOOMINGTON

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0272 EDEN PRAIRIE

- Internal Control/Management Findings
 - Security for Bank Deposits

ISD 0273 EDINA

- Internal Control/Management Findings
 - Fixed Assets

ISD 0277 WESTONKA

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

ISD 0278 ORONO

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

ISD 0279 OSSEO

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0280 RICHFIELD

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0286 BROOKLYN CENTER

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

ISD 0300 LA CRESCENT

- Internal Control/Management Findings
 - Segregation of Duties

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**Exhibit 5
(Continued)**

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

ISD 0306 LAPORTE

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

ISD 0309 PARK RAPIDS

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

ISD 0316 COLERAINE

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

ISD 0317 DEER RIVER

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

ISD 0318 GRAND RAPIDS

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

ISD 0319 NASHWAUK-KEEWATIN

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

ISD 0333 OGILVIE

- Internal Control/Management Findings
 - Fixed Assets

ISD 0347 WILLMAR

- Internal Control/Management Findings
 - Security for Bank Deposits

ISD 0361 INTERNATIONAL FALLS

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0381 LAKE SUPERIOR

- Internal Control/Management Findings
 - Fixed Assets
 - 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 0394 MONTGOMERY-LONSDALE

Internal Control/Management Findings
Security for Bank Deposits

ISD 0413 MARSHALL

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

ISD 0423 HUTCHINSON

Internal Control/Management Findings
Fixed Assets

ISD 0432 MAHNOMEN

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

ISD 0435 WAUBUN

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

ISD 0463 EDEN VALLEY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0466 DASSEL-COKATO

Internal Control/Management Findings
Fixed Assets

ISD 0473 ISLE

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0477 PRINCETON

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0480 ONAMIA

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

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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 0484 PIERZ

Internal Control/Management Findings
Segregation of Duties

ISD 0492 AUSTIN

Internal Control/Management Findings
State and Local Compliance

ISD 0500 SOUTHLAND

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

ISD 0508 ST PETER

Internal Control/Management Findings
Fixed Assets

ISD 0518 WORTHINGTON

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0544 FERGUS FALLS

Internal Control/Management Findings
Expenditures
Security for Bank Deposits

ISD 0548 PELICAN RAPIDS

Internal Control/Management Findings
Segregation of Duties

ISD 0564 THIEF RIVER FALLS

Internal Control/Management Findings
Fixed Assets
Security for Bank Deposits

ISD 0578 PINE CITY

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

ISD 0592 CLIMAX

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

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(Continued)**

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

ISD 0593 CROOKSTON

Internal Control/Management Findings
Fixed Assets

ISD 0595 EAST GRAND FORKS

Internal Control/Management Findings
Fixed Assets

ISD 0599 FERTILE-BELTRAMI

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

ISD 0601 FOSSTON

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

ISD 0621 MOUNDS VIEW

Internal Control/Management Findings
Security for Bank Deposits

ISD 0622 NORTH ST PAUL-MAPLEWOOD-OAKDALE

Internal Control/Management Findings
Fixed Assets

ISD 0623 ROSEVILLE

Internal Control/Management Findings
Security for Bank Deposits

ISD 0624 WHITE BEAR LAKE

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

ISD 0659 NORTHFIELD

Internal Control/Management Findings
Fixed Assets

ISD 0682 ROSEAU

Internal Control/Management Findings
Fixed Assets

ISD 0690 WARROAD

Internal Control/Management Findings
Fixed Assets
State and Local Compliance

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(Continued)**

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0700 HERMANTOWN

Internal Control/Management Findings
Segregation of Duties

ISD 0701 HIBBING

Internal Control/Management Findings
Security for Bank Deposits

ISD 0704 PROCTOR

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

ISD 0706 VIRGINIA

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0707 NETT LAKE

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0709 DULUTH

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

ISD 0712 MOUNTAIN IRON-BUHL

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0717 JORDAN

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0721 NEW PRAGUE

Internal Control/Management Findings
Expenditures
Security for Bank Deposits

ISD 0727 BIG LAKE

Internal Control/Management Findings
Fixed Assets
Security for Bank Deposits

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0739 KIMBALL

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

ISD 0740 MELROSE

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

ISD 0741 PAYNESVILLE

- Internal Control/Management Findings
- Segregation of Duties

ISD 0742 ST CLOUD

- Internal Control/Management Findings
- State and Local Compliance

ISD 0743 SAUK CENTRE

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

ISD 0745 ALBANY

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

ISD 0748 SARTELL

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

ISD 0750 ROCORI AREA SCHOOLS

- Internal Control/Management Findings
- Segregation of Duties

ISD 0756 BLOOMING PRAIRIE

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

ISD 0777 BENSON

- Internal Control/Management Findings
- Security for Bank Deposits

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0786 BERTHA-HEWITT

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

ISD 0803 WHEATON

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

ISD 0820 SEBEKA

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

ISD 0829 WASECA

- Internal Control/Management Findings
- Fixed Assets

ISD 0832 MAHTOMEDI

- Internal Control/Management Findings
- Segregation of Duties

ISD 0834 STILLWATER

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

ISD 0837 MADELIA

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

ISD 0846 BRECKENRIDGE

- Internal Control/Management Findings
- Segregation of Duties

ISD 0858 ST CHARLES

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

ISD 0861 WINONA

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

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**Exhibit 5
(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0876 ANNANDALE

Internal Control/Management Findings
Fixed Assets

ISD 0877 BUFFALO

Internal Control/Management Findings
Segregation of Duties

ISD 0879 DELANO

Internal Control/Management Findings
Fixed Assets

ISD 0882 MONTICELLO

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0883 ROCKFORD

Internal Control/Management Findings
Segregation of Duties

ISD 0885 ST MICHAEL-ALBERTVILLE

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0891 CANBY

Internal Control/Management Findings
Fixed Assets

ISD 0911 CAMBRIDGE

Internal Control/Management Findings
State and Local Compliance

ISD 0912 MILACA

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

ISD 2125 DODGE CENTER

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2134 UNITED SOUTH CENTRAL

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

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(Continued)**

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2137 KINGSLAND

Internal Control/Management Findings
Segregation of Duties

ISD 2142 ST LOUIS COUNTY

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

ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN

Internal Control/Management Findings
Fixed Assets

ISD 2144 CHISAGO LAKES

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

ISD 2154 EVELETH-GILBERT

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2155 WADENA-DEER CREEK

Internal Control/Management Findings
Fixed Assets

ISD 2164 DILWORTH-GLYNDON-FELTON

Internal Control/Management Findings
Segregation of Duties

ISD 2174 PINE RIVER - BACKUS

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2190 YELLOW MEDICINE EAST

Internal Control/Management Findings
Fixed Assets
Security for Bank Deposits

ISD 2198 FILLMORE CENTRAL

Internal Control/Management Findings
Segregation of Duties

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**Exhibit 5
(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 2310 SIBLEY EAST

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

ISD 2358 TRI-COUNTY (KARLSTAD-STRANDQUIST)

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

ISD 2364 BELGRADE-BROOTEN-ELROSA

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

ISD 2365 GIBBON-FAIRFAX-WINTHROP

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

ISD 2396 A.C.G.C.

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

ISD 2397 LESUEUR-HENDERSON

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

ISD 2448 MARTIN COUNTY WEST

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

ISD 2580 ASKOV-SANDSTONE

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

ISD 2689 PIPESTONE-JASPER

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

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**Exhibit 5
(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 2711 MESABI EAST SCHOOLS

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

ISD 2752 FAIRMONT AREA SCHOOLS

- Internal Control/Management Findings
 - Fixed Assets

ISD 2753 LONG PRAIRIE-GREY EAGLE

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

ISD 2860 BLUE EARTH AREA SCHOOLS

- Internal Control/Management Findings
 - Fixed Assets

ISD 2890 RENVILLE COUNTY WEST

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

ISD 2897 REDWOOD FALLS

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

MID STATE EDUCATION DISTRICT

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

MIDWEST SPECIAL ED COOP

- Internal Control/Management Findings
 - Segregation of Duties

MN RIVER VALLEY ED DISTRICT

- Internal Control/Management Findings
 - Fixed Assets

MN VALLEY COOPERATIVE

- Internal Control/Management Findings
 - Fixed Assets

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(Continued)**

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SCHOOLS AND RELATED AGENCIES (continued)

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

NE SERVICE COOP

Internal Control/Management Findings
Security for Bank Deposits

NORTH CENTRAL SERVICE COOP

Internal Control/Management Findings
Segregation of Duties

NORTHERN LAKES SP ED COOP

Internal Control/Management Findings
Fixed Assets

NW SERVICE COOP

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

RIVER BEND EDUCATION DISTRICT

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ROOT RIVER EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

SSD 6 SOUTH ST PAUL

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

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

WEST CENTRAL EDUCATION DISTRICT

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

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SCHOOLS AND RELATED AGENCIES (continued)

ZUMBRO EDUCATION DISTRICT

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

TRIBAL GOVERNMENTS

FOND DU LAC RESERVATION

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

LOWER SIOUX COMM COUNCIL

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

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EXHIBIT 6

FEDERAL CROSSCUTTING FINDINGS

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

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

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

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Exhibit 6

CITIES

CITY OF CROOKSTON

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

CITY OF DEER RIVER

Internal Control/Management Findings
Segregation of Duties

CITY OF EDEN VALLEY

Internal Control/Management Findings
Segregation of Duties

CITY OF ELY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

CITY OF GRANITE FALLS

Internal Control/Management Findings
Segregation of Duties

CITY OF JORDAN

Internal Control/Management Findings
Segregation of Duties

CITY OF KENSINGTON

Internal Control/Management Findings
Expenditures

CITY OF MOUNTAIN LAKE

Internal Control/Management Findings
Segregation of Duties

CITY OF SILVER BAY

Internal Control/Management Findings
Segregation of Duties

CITY OF SPRINGFIELD

Internal Control/Management Findings
Segregation of Duties

CITY OF ST MICHAEL

Internal Control/Management Findings
Fixed Assets

CITY OF WINNEBAGO

Internal Control/Management Findings
Segregation of Duties

COUNTIES

CARLTON COUNTY

Internal Control/Management Findings
Fixed Assets

CROW WING COUNTY

Internal Control/Management Findings
Fixed Assets

RAMSEY COUNTY

Internal Control/Management Findings
Fixed Assets

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**Exhibit 6
(Continued)**

COUNTIES (continued)

STEARNS COUNTY

Internal Control/Management Findings
Expenditures

HOUSING AND REDEVELOPMENT AUTHORITIES

DULUTH HRA

Internal Control/Management Findings
Fixed Assets

NONPROFIT AGENCIES

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings
Segregation of Duties

CHILD CARE CHOICES INC

Internal Control/Management Findings
Segregation of Duties

CHILDREN'S ADVOCATE PROG OF MANKATO

Internal Control/Management Findings
Segregation of Duties

HEARTLAND COMMUNITY ACTION AGENCY

Internal Control/Management Findings
Expenditures

REACH-UP INCORPORATED

Internal Control/Management Findings
Segregation of Duties

TRI-COUNTY ACTION PROGRAMS

Internal Control/Management Findings
Segregation of Duties

WEST CENTRAL MIGRANTS

Internal Control/Management Findings
Segregation of Duties

WORKFORCE DEVELOPMENT, INC.

Internal Control/Management Findings
Segregation of Duties

OTHER GOVERNMENTAL AGENCIES

SOUTHWEST METRO TRANSIT COMMISSION

Internal Control/Management Findings
Segregation of Duties

REGIONAL DEVELOPMENT COMMISSIONS

HEADWATERS REG DEVELOP COMM

Internal Control/Management Findings
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

BEMIDJI INTERDISTRICT COUNCIL

Internal Control/Management Findings
Segregation of Duties

BENTON-STEARNS EDUCATION DISTRICT

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ECSU OF THE METRO TWIN CITIES AREA

Internal Control/Management Findings
Segregation of Duties

GOODHUE COUNTY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

ISD 0004 MCGREGOR

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0013 COLUMBIA HEIGHTS

Internal Control/Management Findings
Segregation of Duties

ISD 0014 FRIDLEY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0022 DETROIT LAKES

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0032 BLACKDUCK

Internal Control/Management Findings
Segregation of Duties

ISD 0047 SAUK RAPIDS

Internal Control/Management Findings
Segregation of Duties

ISD 0051 FOLEY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0091 BARNUM

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0110 WACONIA

Internal Control/Management Findings
Segregation of Duties

ISD 0115 CASS LAKE

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0116 PILLAGER

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0118 REMER

Internal Control/Management Findings
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0162 BAGLEY

Internal Control/Management Findings
Segregation of Duties

ISD 0166 COOK COUNTY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0192 FARMINGTON

Internal Control/Management Findings
Segregation of Duties

ISD 0277 WESTONKA

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0281 ROBBINSDALE

Internal Control/Management Findings
Fixed Assets

ISD 0284 WAYZATA

Internal Control/Management Findings
Fixed Assets

ISD 0286 BROOKLYN CENTER

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0306 LAPORTE

Internal Control/Management Findings
Segregation of Duties

ISD 0316 COLERAINE

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0317 DEER RIVER

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0319 NASHWAUK-KEEWATIN

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0361 INTERNATIONAL FALLS

Internal Control/Management Findings
Segregation of Duties

ISD 0381 LAKE SUPERIOR

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0413 MARSHALL

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0432 MAHNOMEN

Internal Control/Management Findings
Segregation of Duties

ISD 0435 WAUBUN

Internal Control/Management Findings
Segregation of Duties

ISD 0463 EDEN VALLEY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0473 ISLE

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0477 PRINCETON

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0480 ONAMIA

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0484 PIERZ

Internal Control/Management Findings
Segregation of Duties

ISD 0518 WORTHINGTON

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0535 ROCHESTER

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

ISD 0548 PELICAN RAPIDS

Internal Control/Management Findings
Segregation of Duties

ISD 0578 PINE CITY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0593 CROOKSTON

Internal Control/Management Findings
Fixed Assets

ISD 0706 VIRGINIA

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0707 NETT LAKE

Internal Control/Management Findings
Segregation of Duties

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

**Exhibit 6
(Continued)**

**Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2002**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0712 MOUNTAIN IRON-BUHL

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0717 JORDAN

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0739 KIMBALL

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0740 MELROSE

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0741 PAYNESVILLE

Internal Control/Management Findings
Segregation of Duties

ISD 0743 SAUK CENTRE

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0745 ALBANY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0748 SARTELL

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0750 ROCORI AREA SCHOOLS

Internal Control/Management Findings
Segregation of Duties

ISD 0786 BERTHA-HEWITT

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0820 SEBEKA

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0832 MAHTOMEDI

Internal Control/Management Findings
Segregation of Duties

ISD 0846 BRECKENRIDGE

Internal Control/Management Findings
Segregation of Duties

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

**Exhibit 6
(Continued)**

**Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2002**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0877 BUFFALO

Internal Control/Management Findings
Segregation of Duties

ISD 0882 MONTICELLO

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 0912 MILACA

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2134 UNITED SOUTH CENTRAL

Internal Control/Management Findings
Segregation of Duties

ISD 2144 CHISAGO LAKES

Internal Control/Management Findings
Segregation of Duties

ISD 2154 EVELETH-GILBERT

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2155 WADENA-DEER CREEK

Internal Control/Management Findings
Fixed Assets

ISD 2174 PINE RIVER - BACKUS

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2364 BELGRADE-BROOTEN-ELROSA

Internal Control/Management Findings
Segregation of Duties

ISD 2365 GIBBON-FAIRFAX-WINTHROP

Internal Control/Management Findings
Segregation of Duties

ISD 2396 A.C.G.C.

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2580 ASKOV-SANDSTONE

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

ISD 2689 PIPESTONE-JASPER

Internal Control/Management Findings
Segregation of Duties

ISD 2753 LONG PRAIRIE-GREY EAGLE

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

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

**Exhibit 6
(Continued)**

**Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2002**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 2890 RENVILLE COUNTY WEST

Internal Control/Management Findings
Segregation of Duties

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings
Segregation of Duties

MID STATE EDUCATION DISTRICT

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

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings
Segregation of Duties

MN RIVER VALLEY ED DISTRICT

Internal Control/Management Findings
Fixed Assets

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

NORTH CENTRAL SERVICE COOP

Internal Control/Management Findings
Segregation of Duties

RIVER BEND EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

ROOT RIVER EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

WEST CENTRAL EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

TRIBAL GOVERNMENTS

LOWER SIOUX COMM COUNCIL

Internal Control/Management Findings
Fixed Assets