

**FEDERALLY ASSISTED PROGRAMS
OF SUBRECIPIENTS OF
THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 2004**



**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, 2004

PREPARED THROUGH A COOPERATIVE AGREEMENT BETWEEN:

Office of the State Auditor

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State Auditor

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Regional Inspector General
for Audit

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February 15, 2005

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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, 2004.

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, 2004, 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, 2004, 495 entities were determined to have 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:

| | <u>Reports</u> | | | Not Received in Time for Publication |
|--|----------------|-----------------|-----------------------------|---|
| | <u>Total</u> | <u>Received</u> | <u>Failed to Report</u> | |
| Cities | 102 | 102 | - | - |
| Counties | 76 | 76 | - | - |
| Housing and Redevelopment Authorities | 1 | 1 | - | - |
| Nonprofit Agencies | 91 | 57 | 19 | 15 |
| Other Governmental Agencies | 24 | 21 | 1 | 2 |
| Regional Development Commissions | 9 | 5 | - | 5 |
| Schools and Related Agencies | 183 | 179 | 4 | - |
| Tribal Governments | 9 | 4 | 5 | - |
| Totals | <u>495</u> | <u>445</u> | <u>28</u> | <u>22</u> |
| Percent | 100% | 90% | 6% | 4% |

Significant Items

To be included in this report, financial statements must have been received by February 11, 2005. 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 10, 2004, or earlier, should have filed their financial statements in time for this report. In addition, the State requires school districts to file their financial statements by December 31. Twenty-eight entities failed to report in compliance with these requirements. An additional 22 reports were not received in time for this publication reflecting the fact that entities (other than schools) with fiscal years ending between May 11 and July 1, 2004, 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, 2003, and June 30, 2004. 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, 2004:

| <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> |
|-------------|---------------|-----------------|-------------|------------------|-------------------------------|------------------------------|-------------|---|-------------------------------|--------------|
| 2004 | 102 | 76 | 1 | - | 57 | 21 | 5 | 179 | 4 | 445 |
| 2003 | 67 | 85 | 1 | - | 46 | 17 | 9 | 259 | 4 | 488 |
| 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 |

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> | |
| 2004 | \$ 528 | \$ 1,156 | \$ 75 | \$ 1,759 |
| 2003 | 503 | 1,114 | 61 | 1,678 |
| 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 |

Statistical Information (Continued)

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

| <u>June 30</u> | <u>Amount</u> |
|----------------|---------------|
| 2004 | \$ 613,906 |
| 2003 | 358,423 |
| 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 |

Acknowledgment

The preparation of this report on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2004, 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 Anderson
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, 2004**

Exhibit 1

| Administering Agency Name of Entity | CFDA Number | Reason | Dollar Amount |
|--|------------------------|------------------|--------------------------|
| MN - DEPARTMENT OF HUMAN SERVICES | | | |
| CARLTON COUNTY | 93.658 | Grant Compliance | 33,889 |
| HENNEPIN COUNTY | 93.658 | Grant Compliance | 8,557 |
| ST LOUIS COUNTY | 93.558 | Expenditures | 164,280 |
| | | | <u>206,726</u> |
| MN - DEPARTMENT OF PUBLIC SAFETY | | | |
| CITY OF CHOKIO | 97.044 | Cash Management | 8,820 |
| CITY OF WABASHA | 97.039 | Expenditures | 131,493 |
| | | | <u>140,313</u> |
| MN - DEPARTMENT OF TRANSPORTATION | | | |
| DULUTH AIRPORT AUTHORITY | 20.106 | Expenditures | 225,000 |
| U.S. - DEPARTMENT OF AGRICULTURE | | | |
| CITY OF CHOKIO | 10.760 | Expenditures | 41,867 |
| | | | <u>41,867</u> |
| Total Questioned Costs | | | <u><u>613,906</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
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Exhibit 2
(Continued)

Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2004

| CFDA Number | Audited Award Expenditure Amounts | | | Total |
|-------------|-----------------------------------|--------------|--------------|------------|
| | Direct Federal | Pass Through | | |
| | | State | Other Agency | |
| 10.000 | 49,875 | --- | --- | 49,875 |
| 10.051 | --- | --- | 21,797 | 21,797 |
| 10.069 | 26,026 | --- | --- | 26,026 |
| 10.221 | 34,179 | --- | --- | 34,179 |
| 10.222 | 20,362 | --- | --- | 20,362 |
| 10.226 | 36,064 | --- | --- | 36,064 |
| 10.227 | 106,601 | --- | --- | 106,601 |
| 10.302 | 114,834 | --- | --- | 114,834 |
| 10.420 | 10,000 | --- | --- | 10,000 |
| 10.500 | 107,826 | --- | 132,089 | 239,915 |
| 10.550 | 3,706,848 | 13,138,581 | 96,678 | 16,942,107 |
| 10.551 | --- | 7,116 | 88,683 | 95,799 |
| 10.553 | --- | 11,293,462 | --- | 11,293,462 |
| 10.555 | --- | 56,345,905 | --- | 56,345,905 |
| 10.556 | --- | 249,085 | --- | 249,085 |
| 10.557 | --- | 13,901,874 | 740,524 | 14,642,398 |
| 10.558 | --- | 43,163,013 | --- | 43,163,013 |
| 10.559 | --- | 1,533,696 | --- | 1,533,696 |
| 10.561 | --- | 11,689,440 | 268,764 | 11,958,204 |
| 10.565 | 96,529 | 3,550,501 | --- | 3,647,030 |
| 10.567 | 256,283 | --- | --- | 256,283 |
| 10.568 | --- | 759,615 | --- | 759,615 |
| 10.569 | --- | 2,863,928 | --- | 2,863,928 |
| 10.570 | 1,264,815 | 90,258 | 294,773 | 1,649,846 |
| 10.572 | --- | 201 | --- | 201 |
| 10.664 | 212,677 | 16,633 | --- | 229,310 |
| 10.665 | 77,467 | 1,096,735 | 604,864 | 1,779,066 |
| 10.668 | --- | 2,234,257 | --- | 2,234,257 |
| 10.760 | 10,968,756 | 46,205 | --- | 11,014,961 |
| 10.761 | --- | --- | 492,638 | 492,638 |
| 10.766 | 4,042,603 | --- | --- | 4,042,603 |
| 10.769 | 28,750 | 40,000 | --- | 68,750 |
| 10.770 | 1,249,480 | --- | --- | 1,249,480 |
| 10.903 | 95,806 | --- | --- | 95,806 |
| 10.906 | 773,543 | 19,649 | --- | 793,192 |
| 10.912 | 11,973 | --- | --- | 11,973 |
| 11.300 | 2,679,227 | --- | --- | 2,679,227 |
| 11.302 | 280,166 | --- | --- | 280,166 |
| 11.303 | --- | --- | 16,051 | 16,051 |
| 11.307 | 4,992,098 | --- | --- | 4,992,098 |

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, 2004

| CFDA Number | Audited Award Expenditure Amounts | | | |
|-------------|-----------------------------------|--------------|--------------|------------|
| | Direct Federal | Pass Through | | Total |
| | | State | Other Agency | |
| 11.419 | 36,537 | 269,837 | --- | 306,374 |
| 11.552 | 264,329 | --- | --- | 264,329 |
| 12.000 | 704,120 | --- | --- | 704,120 |
| 12.104 | --- | 270 | --- | 270 |
| 12.106 | 329,640 | --- | --- | 329,640 |
| 12.113 | 399,204 | --- | --- | 399,204 |
| 12.401 | 350,895 | --- | --- | 350,895 |
| 12.431 | 157,160 | --- | --- | 157,160 |
| 14.000 | 387,271 | --- | --- | 387,271 |
| 14.103 | 1,483,995 | --- | --- | 1,483,995 |
| 14.157 | 3,810,979 | --- | --- | 3,810,979 |
| 14.169 | --- | --- | 9,746 | 9,746 |
| 14.194 | --- | --- | 160,516 | 160,516 |
| 14.199 | 22,438 | --- | --- | 22,438 |
| 14.218 | 46,791,071 | 401,713 | 5,014,419 | 52,207,203 |
| 14.219 | --- | 306,457 | 1,330,118 | 1,636,575 |
| 14.228 | --- | 14,427,465 | 686,606 | 15,114,071 |
| 14.231 | 1,241,840 | 278,120 | 245,933 | 1,765,893 |
| 14.235 | 3,438,232 | 637,861 | 236,202 | 4,312,295 |
| 14.238 | 1,653,412 | 89,834 | 154,304 | 1,897,550 |
| 14.239 | 10,621,795 | 1,813,535 | 3,895,425 | 16,330,755 |
| 14.240 | 221 | --- | --- | 221 |
| 14.241 | 1,079,638 | 825,714 | --- | 1,905,352 |
| 14.244 | --- | 4,622,140 | 18,905 | 4,641,045 |
| 14.246 | 670,613 | --- | --- | 670,613 |
| 14.248 | 1,041,493 | --- | --- | 1,041,493 |
| 14.250 | 25,000 | --- | --- | 25,000 |
| 14.506 | 8,435 | --- | --- | 8,435 |
| 14.519 | 165,000 | --- | --- | 165,000 |
| 14.850 | 5,590,739 | --- | --- | 5,590,739 |
| 14.854 | --- | --- | 423,864 | 423,864 |
| 14.856 | 1,060,672 | --- | --- | 1,060,672 |
| 14.862 | 502,650 | --- | --- | 502,650 |
| 14.867 | 4,007,055 | --- | --- | 4,007,055 |
| 14.870 | 102,440 | --- | --- | 102,440 |
| 14.871 | 60,243,387 | --- | 1,871,167 | 62,114,554 |
| 14.872 | 597,751 | --- | --- | 597,751 |
| 14.900 | 1,935,959 | --- | 331,129 | 2,267,088 |
| 14.901 | 14,816 | --- | --- | 14,816 |
| 14.904 | 9,921 | --- | --- | 9,921 |

State of Minnesota
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Statewide Single Audit

Exhibit 2
(Continued)

Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2004

| CFDA Number | Audited Award Expenditure Amounts | | | Total |
|-------------|-----------------------------------|--------------|--------------|-----------|
| | Direct Federal | Pass Through | | |
| | | State | Other Agency | |
| 14.905 | 6,681 | --- | --- | 6,681 |
| 15.021 | 179,349 | --- | --- | 179,349 |
| 15.022 | 4,223,764 | --- | --- | 4,223,764 |
| 15.027 | 853,996 | --- | --- | 853,996 |
| 15.030 | 68,258 | --- | --- | 68,258 |
| 15.033 | 264,569 | --- | --- | 264,569 |
| 15.035 | 24,119 | --- | --- | 24,119 |
| 15.037 | 7 | --- | --- | 7 |
| 15.039 | --- | --- | 61,519 | 61,519 |
| 15.041 | 5,398 | --- | --- | 5,398 |
| 15.042 | 3,975,767 | --- | --- | 3,975,767 |
| 15.130 | 30,385 | --- | 60,124 | 90,509 |
| 15.226 | 1,365,938 | --- | --- | 1,365,938 |
| 15.611 | --- | 364 | --- | 364 |
| 15.617 | 47,714 | --- | --- | 47,714 |
| 15.809 | 4,425 | --- | --- | 4,425 |
| 15.900 | 212,034 | --- | --- | 212,034 |
| 15.916 | 54,000 | 214,148 | --- | 268,148 |
| 15.919 | --- | --- | 604,540 | 604,540 |
| 15.921 | 205,695 | --- | --- | 205,695 |
| 15.922 | 49,788 | --- | --- | 49,788 |
| 16.004 | 651 | 24,045 | --- | 24,696 |
| 16.202 | --- | 209,767 | --- | 209,767 |
| 16.523 | 6,821 | 3,085,023 | 50,000 | 3,141,844 |
| 16.527 | 132,658 | --- | --- | 132,658 |
| 16.540 | 159,532 | 619,856 | 46,658 | 826,046 |
| 16.541 | 3,020 | 114,795 | --- | 117,815 |
| 16.560 | 3,200,515 | --- | 850 | 3,201,365 |
| 16.562 | 36,022 | --- | --- | 36,022 |
| 16.563 | 106,643 | --- | --- | 106,643 |
| 16.575 | --- | 1,419,098 | 20,500 | 1,439,598 |
| 16.579 | 555,299 | 3,669,389 | 40,969 | 4,265,657 |
| 16.580 | 1,397,846 | 251,690 | --- | 1,649,536 |
| 16.582 | 389,709 | --- | --- | 389,709 |
| 16.585 | 7,586 | 51,930 | --- | 59,516 |
| 16.588 | 67,958 | 599,599 | --- | 667,557 |
| 16.590 | 227,777 | 161,244 | --- | 389,021 |
| 16.592 | 1,672,143 | 7,665 | 956,177 | 2,635,985 |
| 16.595 | 8,748 | 1,244,112 | 22,567 | 1,275,427 |
| 16.606 | 351,133 | --- | --- | 351,133 |

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

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2004**

| CFDA Number | Audited Award Expenditure Amounts | | | |
|-------------|-----------------------------------|--------------|--------------|-------------|
| | Direct Federal | Pass Through | | Total |
| | | State | Other Agency | |
| 16.607 | 103,165 | 18,641 | --- | 121,806 |
| 16.609 | 226,330 | 200,000 | --- | 426,330 |
| 16.616 | --- | 94,644 | --- | 94,644 |
| 16.710 | 3,860,748 | 95,018 | --- | 3,955,766 |
| 16.727 | 26,949 | 13,542 | --- | 40,491 |
| 16.729 | 120,893 | --- | 9,959 | 130,852 |
| 16.733 | --- | 121,320 | --- | 121,320 |
| 17.235 | --- | 1,538,156 | 242,834 | 1,780,990 |
| 17.253 | 595,947 | 2,578,230 | 595,705 | 3,769,882 |
| 17.258 | --- | 6,514,615 | 735,901 | 7,250,516 |
| 17.259 | 884,530 | 6,387,297 | 643,987 | 7,915,814 |
| 17.260 | 443,652 | 11,510,046 | 1,385,916 | 13,339,614 |
| 17.261 | 3,831,118 | 8,485 | 410,828 | 4,250,431 |
| 17.265 | 639,680 | --- | --- | 639,680 |
| 17.266 | 315,830 | --- | --- | 315,830 |
| 17.503 | 5,447 | 6,692 | --- | 12,139 |
| 17.504 | --- | 5,600 | --- | 5,600 |
| 17.720 | --- | 171,274 | --- | 171,274 |
| 20.106 | --- | 54,107,740 | --- | 54,107,740 |
| 20.205 | 6,655,850 | 75,443,656 | 95,122 | 82,194,628 |
| 20.218 | 29,973 | --- | --- | 29,973 |
| 20.219 | 161,000 | 387,294 | --- | 548,294 |
| 20.500 | 105,760,993 | --- | 788,715 | 106,549,708 |
| 20.505 | 338,096 | 666,008 | --- | 1,004,104 |
| 20.507 | 42,240,513 | 3,360,419 | 889,266 | 46,490,198 |
| 20.509 | --- | 1,826,735 | --- | 1,826,735 |
| 20.512 | 1,012,777 | --- | --- | 1,012,777 |
| 20.516 | 1,503,994 | --- | 36,251 | 1,540,245 |
| 20.600 | 85,156 | 941,577 | 33,022 | 1,059,755 |
| 20.601 | --- | 104,806 | --- | 104,806 |
| 20.604 | --- | 26,255 | --- | 26,255 |
| 20.703 | --- | 52,396 | --- | 52,396 |
| 21.052 | 59,541 | --- | --- | 59,541 |
| 21.053 | 7,435 | --- | --- | 7,435 |
| 30.002 | 122,700 | --- | --- | 122,700 |
| 30.009 | 44,283 | --- | --- | 44,283 |
| 43.001 | 6,923 | --- | --- | 6,923 |
| 45.025 | 3,750 | --- | --- | 3,750 |
| 45.310 | 20,820 | 46,746 | --- | 67,566 |
| 47.050 | --- | --- | 28,192 | 28,192 |

State of Minnesota
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Exhibit 2
(Continued)

Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2004

| CFDA Number | Audited Award Expenditure Amounts | | | |
|-------------|-----------------------------------|--------------|--------------|-------------|
| | Direct Federal | Pass Through | | Total |
| | | State | Other Agency | |
| 47.070 | 789,641 | --- | --- | 789,641 |
| 47.076 | 50,552 | --- | --- | 50,552 |
| 64.024 | --- | 11,370 | --- | 11,370 |
| 66.032 | 83,885 | 202,112 | 9,433 | 295,430 |
| 66.034 | 22,024 | --- | --- | 22,024 |
| 66.419 | 540,984 | 2,500 | --- | 543,484 |
| 66.433 | 93,480 | --- | --- | 93,480 |
| 66.458 | 7,166,220 | 79,602,545 | --- | 86,768,765 |
| 66.460 | --- | 562,737 | 9,420 | 572,157 |
| 66.461 | 84,383 | --- | --- | 84,383 |
| 66.468 | --- | 39,360,523 | --- | 39,360,523 |
| 66.469 | 31,535 | --- | 12,000 | 43,535 |
| 66.471 | --- | 112,957 | --- | 112,957 |
| 66.476 | 112,973 | --- | --- | 112,973 |
| 66.478 | --- | 332,744 | 12,066 | 344,810 |
| 66.500 | 178,049 | --- | --- | 178,049 |
| 66.600 | 7,505 | --- | --- | 7,505 |
| 66.605 | --- | --- | 2,232 | 2,232 |
| 66.606 | 113,433 | --- | 104,988 | 218,421 |
| 66.607 | 240,234 | --- | 117,842 | 358,076 |
| 66.608 | 76,246 | --- | --- | 76,246 |
| 66.707 | 87,754 | --- | --- | 87,754 |
| 66.804 | 12,311 | --- | --- | 12,311 |
| 66.808 | 20,000 | --- | --- | 20,000 |
| 66.810 | 140,959 | --- | --- | 140,959 |
| 66.811 | 524,301 | --- | --- | 524,301 |
| 66.814 | 85,458 | --- | --- | 85,458 |
| 66.818 | 174,635 | --- | --- | 174,635 |
| 66.926 | 461,984 | --- | 299 | 462,283 |
| 81.041 | --- | 50,426 | --- | 50,426 |
| 81.042 | --- | 5,420,709 | --- | 5,420,709 |
| 81.079 | --- | 301,921 | --- | 301,921 |
| 81.087 | 5,895 | --- | --- | 5,895 |
| 83.551 | --- | 222,618 | --- | 222,618 |
| 84.002 | --- | 3,355,035 | 119,529 | 3,474,564 |
| 84.010 | --- | 70,979,528 | 22,435 | 71,001,963 |
| 84.011 | --- | 1,104,917 | 44,077 | 1,148,994 |
| 84.013 | --- | 814,144 | --- | 814,144 |
| 84.027 | --- | 119,161,647 | 5,738,971 | 124,900,618 |
| 84.029 | 1,198,938 | --- | --- | 1,198,938 |

**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, 2004**

| CFDA Number | Audited Award Expenditure Amounts | | | |
|-------------|-----------------------------------|--------------|--------------|------------|
| | Direct Federal | Pass Through | | Total |
| | | State | Other Agency | |
| 84.031 | 398,421 | --- | --- | 398,421 |
| 84.038 | --- | --- | 70,670 | 70,670 |
| 84.040 | 138,729 | --- | --- | 138,729 |
| 84.041 | 13,222,146 | --- | --- | 13,222,146 |
| 84.042 | --- | 1,007,033 | --- | 1,007,033 |
| 84.048 | --- | 4,729,419 | 686,563 | 5,415,982 |
| 84.049 | --- | 7,152 | --- | 7,152 |
| 84.060 | 2,698,341 | 55,947 | 42,186 | 2,796,474 |
| 84.101 | 201,213 | --- | --- | 201,213 |
| 84.120 | 33,427 | --- | --- | 33,427 |
| 84.126 | --- | 197,987 | --- | 197,987 |
| 84.132 | 16,775 | --- | --- | 16,775 |
| 84.133 | --- | --- | 294,366 | 294,366 |
| 84.158 | --- | --- | 16,046 | 16,046 |
| 84.165 | 1,400,088 | --- | --- | 1,400,088 |
| 84.173 | --- | 6,963,786 | 196,017 | 7,159,803 |
| 84.181 | 103,972 | 4,796,551 | 214,627 | 5,115,150 |
| 84.184 | 1,995,355 | 3,406,739 | --- | 5,402,094 |
| 84.186 | 161,053 | 4,157,163 | 28,272 | 4,346,488 |
| 84.195 | 210,252 | --- | --- | 210,252 |
| 84.196 | --- | 470,180 | --- | 470,180 |
| 84.213 | --- | 1,929,112 | --- | 1,929,112 |
| 84.215 | 1,934,095 | 244,747 | 15,428 | 2,194,270 |
| 84.234 | 88,678 | --- | --- | 88,678 |
| 84.235 | 219,528 | --- | --- | 219,528 |
| 84.243 | --- | 307,861 | 39,640 | 347,501 |
| 84.258 | 110,724 | --- | --- | 110,724 |
| 84.276 | --- | 11,986 | --- | 11,986 |
| 84.278 | 296,600 | 19,985 | 1,734 | 318,319 |
| 84.281 | --- | 4,529,109 | 26,105 | 4,555,214 |
| 84.282 | 373,687 | --- | --- | 373,687 |
| 84.287 | 1,902,937 | 2,874,867 | 321,816 | 5,099,620 |
| 84.288 | 157,566 | --- | --- | 157,566 |
| 84.290 | 306,502 | 299,450 | --- | 605,952 |
| 84.293 | 339,585 | --- | --- | 339,585 |
| 84.298 | --- | 4,025,974 | --- | 4,025,974 |
| 84.299 | 326,366 | --- | 20,000 | 346,366 |
| 84.310 | 235,998 | --- | --- | 235,998 |
| 84.314 | --- | 7,971 | --- | 7,971 |
| 84.318 | --- | 2,091,078 | 7,210 | 2,098,288 |

**State of Minnesota
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Statewide Single Audit**

**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2004**

| CFDA Number | Audited Award Expenditure Amounts | | | |
|-------------|-----------------------------------|--------------|--------------|------------|
| | Direct Federal | Pass Through | | Total |
| | | State | Other Agency | |
| 84.323 | --- | 492,349 | --- | 492,349 |
| 84.324 | --- | --- | 44,750 | 44,750 |
| 84.325 | --- | --- | 12,293 | 12,293 |
| 84.326 | 875,388 | 140,449 | 39,111 | 1,054,948 |
| 84.327 | --- | --- | 48,036 | 48,036 |
| 84.328 | 740,925 | --- | --- | 740,925 |
| 84.330 | --- | 2,660 | --- | 2,660 |
| 84.332 | --- | 2,377,720 | --- | 2,377,720 |
| 84.336 | --- | 63,155 | --- | 63,155 |
| 84.338 | 398,720 | 7,581,358 | --- | 7,980,078 |
| 84.340 | --- | 31,200 | --- | 31,200 |
| 84.341 | 137,371 | --- | --- | 137,371 |
| 84.349 | --- | --- | 135,236 | 135,236 |
| 84.350 | --- | 96,688 | --- | 96,688 |
| 84.351 | 307,732 | --- | --- | 307,732 |
| 84.352 | --- | 370,456 | --- | 370,456 |
| 84.353 | 202,861 | --- | --- | 202,861 |
| 84.357 | --- | 4,024,794 | --- | 4,024,794 |
| 84.358 | 28,551 | 173,647 | --- | 202,198 |
| 84.359 | 343,796 | --- | --- | 343,796 |
| 84.361 | --- | 48,000 | --- | 48,000 |
| 84.365 | 8,382 | 3,207,746 | 20,243 | 3,236,371 |
| 84.366 | --- | 144,899 | --- | 144,899 |
| 84.367 | --- | 19,139,068 | --- | 19,139,068 |
| 93.003 | --- | 13,238 | --- | 13,238 |
| 93.006 | --- | 50,000 | --- | 50,000 |
| 93.008 | 61,072 | --- | --- | 61,072 |
| 93.037 | --- | 484,998 | --- | 484,998 |
| 93.043 | --- | 269,357 | 44,884 | 314,241 |
| 93.044 | 17,073 | 3,858,785 | 535,270 | 4,411,128 |
| 93.045 | --- | 3,569,119 | 2,679,409 | 6,248,528 |
| 93.047 | 185,861 | --- | 71,337 | 257,198 |
| 93.048 | --- | 76,313 | 1,288 | 77,601 |
| 93.051 | --- | 86,684 | --- | 86,684 |
| 93.052 | 23,956 | 1,352,362 | 51,223 | 1,427,541 |
| 93.053 | --- | 1,287,670 | 282,666 | 1,570,336 |
| 93.100 | --- | 41,343 | --- | 41,343 |
| 93.104 | 1,740,978 | --- | --- | 1,740,978 |
| 93.110 | 97,275 | 34,227 | 71,430 | 202,932 |
| 93.116 | --- | 458,913 | --- | 458,913 |

**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, 2004**

| CFDA Number | Audited Award Expenditure Amounts | | | |
|-------------|-----------------------------------|--------------|--------------|------------|
| | Direct Federal | Pass Through | | Total |
| | | State | Other Agency | |
| 93.121 | --- | --- | 391,553 | 391,553 |
| 93.125 | 85,461 | --- | --- | 85,461 |
| 93.136 | --- | 59,990 | 2,464 | 62,454 |
| 93.145 | --- | --- | 24,930 | 24,930 |
| 93.150 | --- | 507,000 | --- | 507,000 |
| 93.151 | 971,902 | --- | --- | 971,902 |
| 93.185 | --- | 91,739 | --- | 91,739 |
| 93.197 | 320,935 | 85,795 | 12,353 | 419,083 |
| 93.210 | 9,024,842 | --- | --- | 9,024,842 |
| 93.212 | --- | --- | 23,566 | 23,566 |
| 93.213 | 975,652 | --- | 36,769 | 1,012,421 |
| 93.217 | 2,815,859 | 11,123 | 77,159 | 2,904,141 |
| 93.224 | 2,113,452 | --- | --- | 2,113,452 |
| 93.226 | 320,059 | --- | 37,090 | 357,149 |
| 93.228 | 763,559 | --- | --- | 763,559 |
| 93.230 | 3,443,099 | 537,130 | 131,934 | 4,112,163 |
| 93.235 | --- | 48,208 | --- | 48,208 |
| 93.237 | 740,448 | 55,360 | --- | 795,808 |
| 93.241 | --- | 14,239 | --- | 14,239 |
| 93.242 | 545,746 | --- | --- | 545,746 |
| 93.251 | --- | 18,695 | --- | 18,695 |
| 93.252 | 475,964 | --- | --- | 475,964 |
| 93.253 | 486,688 | --- | --- | 486,688 |
| 93.259 | --- | --- | 22,866 | 22,866 |
| 93.260 | --- | 144,854 | 32,946 | 177,800 |
| 93.268 | --- | 708,589 | 2,900 | 711,489 |
| 93.273 | --- | --- | 16,809 | 16,809 |
| 93.276 | 2,921 | --- | --- | 2,921 |
| 93.279 | 1,542,441 | --- | 346,524 | 1,888,965 |
| 93.283 | 86,058 | 6,068,907 | 477,906 | 6,632,871 |
| 93.284 | 54,093 | --- | --- | 54,093 |
| 93.290 | 172,558 | --- | --- | 172,558 |
| 93.393 | 19,869 | --- | --- | 19,869 |
| 93.395 | --- | --- | 1,683,991 | 1,683,991 |
| 93.399 | --- | --- | 10,075 | 10,075 |
| 93.441 | 520,996 | --- | --- | 520,996 |
| 93.550 | --- | 200,459 | --- | 200,459 |
| 93.556 | --- | 3,823,838 | 408,699 | 4,232,537 |
| 93.558 | 52,441 | 79,737,323 | 11,093,135 | 90,882,899 |
| 93.563 | --- | 21,444,649 | --- | 21,444,649 |

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

Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2004

| CFDA Number | Audited Award Expenditure Amounts | | | |
|-------------|-----------------------------------|--------------|--------------|------------|
| | Direct Federal | Pass Through | | Total |
| | | State | Other Agency | |
| 93.564 | --- | 793 | --- | 793 |
| 93.566 | --- | 425,139 | --- | 425,139 |
| 93.568 | --- | 51,656,840 | --- | 51,656,840 |
| 93.569 | --- | 5,710,072 | --- | 5,710,072 |
| 93.570 | --- | 304,833 | 36,523 | 341,356 |
| 93.571 | 34,338 | --- | --- | 34,338 |
| 93.575 | 205,036 | 3,214,721 | 10,434,302 | 13,854,059 |
| 93.576 | 284,869 | 798,030 | --- | 1,082,899 |
| 93.577 | 583,395 | 1,875 | --- | 585,270 |
| 93.581 | 208,611 | --- | --- | 208,611 |
| 93.584 | --- | 708,605 | --- | 708,605 |
| 93.585 | --- | 49,980 | --- | 49,980 |
| 93.586 | --- | 5,126 | --- | 5,126 |
| 93.587 | 9,029 | --- | --- | 9,029 |
| 93.590 | --- | 86,862 | 6,816 | 93,678 |
| 93.593 | 209,259 | --- | --- | 209,259 |
| 93.595 | --- | --- | 163,044 | 163,044 |
| 93.596 | 73,768 | 86,530,370 | 7,581,734 | 94,185,872 |
| 93.597 | --- | --- | 53,140 | 53,140 |
| 93.598 | --- | 265,802 | --- | 265,802 |
| 93.599 | --- | 15,000 | --- | 15,000 |
| 93.600 | 74,419,319 | --- | 84,468 | 74,503,787 |
| 93.602 | 76,578 | --- | --- | 76,578 |
| 93.603 | --- | 105,492 | --- | 105,492 |
| 93.612 | --- | 81,403 | --- | 81,403 |
| 93.630 | --- | 24,981 | 5,612 | 30,593 |
| 93.643 | --- | 80,726 | --- | 80,726 |
| 93.645 | 2,224 | 832,224 | --- | 834,448 |
| 93.647 | --- | 83,856 | --- | 83,856 |
| 93.652 | --- | 322,798 | --- | 322,798 |
| 93.658 | --- | 27,646,486 | --- | 27,646,486 |
| 93.667 | --- | 32,136,691 | --- | 32,136,691 |
| 93.670 | --- | 49,961 | --- | 49,961 |
| 93.671 | 59,384 | 245,269 | --- | 304,653 |
| 93.674 | --- | 1,351,260 | --- | 1,351,260 |
| 93.768 | --- | 38,552 | --- | 38,552 |
| 93.778 | --- | 17,117,645 | 129,164 | 17,246,809 |
| 93.779 | --- | 37,895 | --- | 37,895 |
| 93.837 | 66,906 | --- | 96,070 | 162,976 |
| 93.838 | --- | --- | 39,790 | 39,790 |

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, 2004

| CFDA Number | Audited Award Expenditure Amounts | | | |
|-------------|-----------------------------------|--------------|--------------|-----------|
| | Direct Federal | Pass Through | | Total |
| | | State | Other Agency | |
| 93.839 | 69,520 | --- | 64,229 | 133,749 |
| 93.846 | 169,501 | --- | --- | 169,501 |
| 93.847 | 3,445,615 | --- | 1,522,628 | 4,968,243 |
| 93.848 | 92,886 | --- | --- | 92,886 |
| 93.853 | 499,800 | --- | 36,328 | 536,128 |
| 93.856 | 307,060 | --- | 167,587 | 474,647 |
| 93.865 | --- | --- | 214 | 214 |
| 93.866 | 33,590 | --- | 53,655 | 87,245 |
| 93.912 | 147,922 | --- | --- | 147,922 |
| 93.914 | 3,481,870 | 38,990 | 738,219 | 4,259,079 |
| 93.917 | --- | 1,328,104 | 647,660 | 1,975,764 |
| 93.918 | 643,079 | --- | --- | 643,079 |
| 93.919 | --- | 273,644 | --- | 273,644 |
| 93.924 | --- | --- | 13,507 | 13,507 |
| 93.926 | --- | 909,512 | 200,560 | 1,110,072 |
| 93.938 | --- | 12,623 | --- | 12,623 |
| 93.940 | --- | 750,078 | --- | 750,078 |
| 93.943 | --- | --- | 48,238 | 48,238 |
| 93.945 | --- | 10,725 | --- | 10,725 |
| 93.953 | --- | --- | 36,938 | 36,938 |
| 93.958 | --- | 3,154,444 | --- | 3,154,444 |
| 93.959 | 73,500 | 3,269,624 | 76,045 | 3,419,169 |
| 93.974 | --- | 24,119 | --- | 24,119 |
| 93.977 | --- | 222,932 | --- | 222,932 |
| 93.982 | --- | 1,024,159 | --- | 1,024,159 |
| 93.991 | --- | 226,164 | --- | 226,164 |
| 93.992 | --- | 89,827 | --- | 89,827 |
| 93.994 | --- | 6,447,679 | 460,881 | 6,908,560 |
| 93.995 | 286,423 | 78,432 | --- | 364,855 |
| 94.002 | 416,552 | 67,790 | --- | 484,342 |
| 94.004 | 959 | 123,435 | --- | 124,394 |
| 94.005 | --- | 9,201 | --- | 9,201 |
| 94.006 | 83,812 | 333,528 | 105,391 | 522,731 |
| 94.007 | --- | 3,274 | --- | 3,274 |
| 94.009 | --- | --- | 9,090 | 9,090 |
| 94.011 | 255,208 | --- | --- | 255,208 |
| 94.013 | 4,702 | 9,806 | --- | 14,508 |
| 94.016 | 12,938 | --- | --- | 12,938 |
| 97.004 | 542,302 | 2,480,471 | 70,750 | 3,093,523 |
| 97.005 | --- | 159,280 | --- | 159,280 |

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Exhibit 2
(Continued)

Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2004

| <u>CFDA Number</u> | <u>Audited Award Expenditure Amounts</u> | | | <u>Total</u> |
|--------------------|--|----------------------|---------------------|----------------------|
| | <u>Direct Federal</u> | <u>Pass Through</u> | | |
| | | <u>State</u> | <u>Other Agency</u> | |
| 97.006 | 17,270 | --- | --- | 17,270 |
| 97.007 | --- | 248,064 | --- | 248,064 |
| 97.012 | --- | 164,775 | --- | 164,775 |
| 97.024 | 89,688 | 1,450 | 108,660 | 199,798 |
| 97.029 | --- | 2,383,536 | --- | 2,383,536 |
| 97.032 | --- | 67,946 | --- | 67,946 |
| 97.036 | 270,270 | 5,402,698 | --- | 5,672,968 |
| 97.037 | 34,042 | --- | --- | 34,042 |
| 97.039 | 759 | 4,078,982 | --- | 4,079,741 |
| 97.042 | 99,741 | 1,795,043 | 3,337 | 1,898,121 |
| 97.044 | 963,901 | 290,375 | --- | 1,254,276 |
| 97.045 | 106,499 | --- | --- | 106,499 |
| 97.047 | 96,143 | 40,685 | --- | 136,828 |
| 97.051 | 319,614 | 297,233 | --- | 616,847 |
| 97.052 | --- | 13,971 | --- | 13,971 |
| 97.053 | 18,201 | 52,290 | --- | 70,491 |
| 97.054 | --- | 34,070 | --- | 34,070 |
| | <u>527,692,021</u> | <u>1,156,228,889</u> | <u>74,934,194</u> | <u>1,758,855,104</u> |

EXHIBIT 3

EXPENDITURES OF FEDERAL AWARDS BY SUBRECIPIENT ENTITY

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

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2004**

| Entity Type | Name of Entity | Direct Federal | Pass Through | | Total | Audit Report Acceptable |
|---------------------------|--------------------------|-------------------|--------------|-----------------|------------|-------------------------------|
| | | | State | Other Agency | | |
| CITIES (continued) | | | | | | |
| CITIES | | | | | | |
| | CITY OF AITKIN | 415,176 | 140,279 | --- | 555,455 | Yes |
| | CITY OF ALEXANDRIA | --- | 1,253,787 | --- | 1,253,787 | Yes |
| | CITY OF AUDUBON | 739,842 | 7,537 | --- | 747,379 | Yes |
| | CITY OF AUSTIN | --- | 3,127,976 | --- | 3,127,976 | Yes |
| | CITY OF AVON | 11,250 | 5,667,755 | --- | 5,679,005 | Yes |
| | CITY OF BARNESVILLE | --- | 358,785 | --- | 358,785 | Yes |
| | CITY OF BATTLE LAKE | --- | 2,653,778 | --- | 2,653,778 | Yes |
| | CITY OF BELLE PLAINE | 7,166,220 | 12,419 | 1,160 | 7,179,799 | Yes |
| | CITY OF BLOOMINGTON | 4,423,897 | 617,437 | 51,611 | 5,092,945 | Yes |
| | CITY OF BLUE EARTH | 37,384 | 447,652 | --- | 485,036 | Yes |
| | CITY OF BRAINERD | --- | 2,073,091 | --- | 2,073,091 | Yes |
| | CITY OF BROOKLYN CENTER | 263,937 | 14,091 | 201,000 | 479,028 | Yes |
| | CITY OF BROOKLYN PARK | 104,543 | 163,956 | 551,933 | 820,432 | Yes |
| | CITY OF BUFFALO LAKE | 1,029,000 | 54,252 | --- | 1,083,252 | Yes |
| | CITY OF BURNSVILLE | --- | 1,192,192 | 189,185 | 1,381,377 | Yes |
| | CITY OF CAMBRIDGE | 32,025 | 1,490,855 | --- | 1,522,880 | Yes |
| | CITY OF CANNON FALLS | 5,447 | 497,780 | --- | 503,227 | Yes |
| | CITY OF CENTER CITY | --- | 622,434 | --- | 622,434 | Yes |
| | CITY OF CHANDLER | 52,330 | 850,874 | --- | 903,204 | Yes |
| | CITY OF CHOKIO | 895,715 | 98,544 | --- | 994,259 | Yes |
| | CITY OF CLARA CITY | --- | 316,230 | --- | 316,230 | Yes |
| | CITY OF CLOQUET | 36,537 | 365,384 | --- | 401,921 | Yes |
| | CITY OF COKATO | --- | 698,523 | --- | 698,523 | Yes |
| | CITY OF COLD SPRING | 1,165,072 | 1,293,756 | --- | 2,458,828 | Yes |
| | CITY OF COLERAINE | --- | 1,388,124 | --- | 1,388,124 | Yes |
| | CITY OF COLUMBIA HEIGHTS | 383,521 | 12,578 | 88,511 | 484,610 | Yes |
| | CITY OF DASSEL | 20,000 | 551,310 | --- | 571,310 | Yes |
| | CITY OF DAWSON | --- | 415,592 | --- | 415,592 | Yes |
| | CITY OF DELANO | --- | 6,455,162 | --- | 6,455,162 | Yes |
| | CITY OF DELAVAN | 747,059 | 440,740 | --- | 1,187,799 | Yes |
| | CITY OF DULUTH | 5,800,911 | 3,931,380 | 464,768 | 10,197,059 | Yes |
| | CITY OF EAST GRAND FORKS | 1,498,379 | 2,225,279 | --- | 3,723,658 | Yes |
| | CITY OF ECHO | 694,572 | 327,143 | --- | 1,021,715 | Yes |
| | CITY OF EDINA | 11,507 | 332,201 | 218,690 | 562,398 | Yes |
| | CITY OF ELK RIVER | 808 | 575,199 | 294 | 576,301 | Yes |

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2004**

| Entity Type | Name of Entity | Direct Federal | Pass Through | | Total | Audit Report Acceptable |
|---------------------------|-----------------------------|----------------|--------------|--------------|------------|-------------------------|
| | | | State | Other Agency | | |
| CITIES (continued) | | | | | | |
| | CITY OF ELY | 300,000 | 186,859 | --- | 486,859 | Yes |
| | CITY OF FAIRMONT | 49,690 | 618,817 | --- | 668,507 | Yes |
| | CITY OF FARIBAULT | 388,873 | 452,799 | 28,010 | 869,682 | Yes |
| | CITY OF FERGUS FALLS | --- | 995,546 | --- | 995,546 | Yes |
| | CITY OF FERTILE | --- | 1,049,112 | --- | 1,049,112 | Yes |
| | CITY OF FOSSTON | 983,200 | 5,784 | --- | 988,984 | Yes |
| | CITY OF HERMAN | 617,520 | 21,280 | --- | 638,800 | Yes |
| | CITY OF HIBBING | 31,414 | 6,336,589 | 168,364 | 6,536,367 | Yes |
| | CITY OF HUTCHINSON | --- | 930,988 | --- | 930,988 | Yes |
| | CITY OF INTERNATIONAL FALLS | --- | 1,146,995 | --- | 1,146,995 | Yes |
| | CITY OF JORDAN | --- | 903,222 | --- | 903,222 | Yes |
| | CITY OF KIMBALL | 921,466 | 2,525 | --- | 923,991 | Yes |
| | CITY OF LA PORTE | 18,355 | 292,178 | --- | 310,533 | Yes |
| | CITY OF LAKE CITY | 45,050 | 2,956,598 | --- | 3,001,648 | Yes |
| | CITY OF LAKE PARK | --- | 461,162 | --- | 461,162 | Yes |
| | CITY OF LITCHFIELD | --- | 2,237,811 | --- | 2,237,811 | Yes |
| | CITY OF LITTLE FALLS | 466,019 | 3,655,138 | --- | 4,121,157 | Yes |
| | CITY OF LONG PRAIRIE | --- | 2,388,879 | --- | 2,388,879 | Yes |
| | CITY OF LONSDALE | --- | 1,380,427 | --- | 1,380,427 | Yes |
| | CITY OF MABEL | --- | 878,490 | --- | 878,490 | Yes |
| | CITY OF MAHNOMEN | 305,139 | 12,497 | --- | 317,636 | Yes |
| | CITY OF MANKATO | 2,234,893 | 573,940 | --- | 2,808,833 | Yes |
| | CITY OF MAPLE GROVE | 3,591 | 6,174,635 | 766,323 | 6,944,549 | Yes |
| | CITY OF MC GREGOR | 1,407,573 | 432,510 | --- | 1,840,083 | Yes |
| | CITY OF MIDDLE RIVER | --- | 822,171 | --- | 822,171 | Yes |
| | CITY OF MINNEAPOLIS | 27,813,671 | 27,630,630 | 50,000 | 55,494,301 | Yes |
| | CITY OF MINNEOTA | --- | 427,384 | --- | 427,384 | Yes |
| | CITY OF MONTGOMERY | --- | 7,171,842 | --- | 7,171,842 | Yes |
| | CITY OF MOORHEAD | 941,262 | 645,981 | --- | 1,587,243 | Yes |
| | CITY OF MOUND | 166,264 | 513,604 | --- | 679,868 | Yes |
| | CITY OF MOUNTAIN LAKE | 48,250 | 584,839 | --- | 633,089 | Yes |
| | CITY OF NERSTRAND | 1,233,408 | 93,945 | --- | 1,327,353 | Yes |
| | CITY OF NEW RICHLAND | --- | 961,133 | --- | 961,133 | Yes |
| | CITY OF NEW ULM | 428,162 | 402,687 | --- | 830,849 | Yes |
| | CITY OF NEW YORK MILLS | --- | 800,997 | --- | 800,997 | Yes |
| | CITY OF NORTHFIELD | 219,629 | 261,996 | 116,860 | 598,485 | Yes |

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2004**

| Entity Type | Name of Entity | Direct Federal | Pass Through | | Total | Audit Report Acceptable |
|---------------------------|---------------------------|----------------|--------------|--------------|-------------|-------------------------|
| | | | State | Other Agency | | |
| CITIES (continued) | | | | | | |
| | CITY OF NORTHOME | --- | 684,884 | --- | 684,884 | Yes |
| | CITY OF OAKDALE | 19,073 | 6,132 | 295,859 | 321,064 | Yes |
| | CITY OF OSAKIS | --- | 675,261 | --- | 675,261 | Yes |
| | CITY OF OTTERTAIL | 1,253,692 | 1,752,042 | --- | 3,005,734 | Yes |
| | CITY OF PARK RAPIDS | --- | 683,030 | --- | 683,030 | Yes |
| | CITY OF PLYMOUTH | 4,040,102 | 3,859 | --- | 4,043,961 | Yes |
| | CITY OF RED WING | --- | 701,263 | --- | 701,263 | Yes |
| | CITY OF RICHFIELD | 1,397,276 | 45,861 | 458,978 | 1,902,115 | Yes |
| | CITY OF ROCHESTER | 3,249,560 | 1,413,615 | --- | 4,663,175 | Yes |
| | CITY OF ROSEAU | 369,038 | 2,001,471 | --- | 2,370,509 | Yes |
| | CITY OF ROSEVILLE | 114,503 | 26,800 | 177,000 | 318,303 | Yes |
| | CITY OF SANBORN | 405,515 | 25,700 | --- | 431,215 | Yes |
| | CITY OF SARTELL | 43,465 | 730,252 | --- | 773,717 | Yes |
| | CITY OF SHAKOPEE | 79,432 | 291,521 | --- | 370,953 | Yes |
| | CITY OF SOUTH HAVEN | 715,454 | 331,646 | --- | 1,047,100 | Yes |
| | CITY OF SPRING LAKE PARK | --- | 1,630,615 | --- | 1,630,615 | Yes |
| | CITY OF ST AUGUSTA | --- | 4,675,563 | --- | 4,675,563 | Yes |
| | CITY OF ST PAUL | 15,788,410 | 9,435,280 | 423,864 | 25,647,554 | Yes |
| | CITY OF ST PETER | --- | 8,934,614 | --- | 8,934,614 | Yes |
| | CITY OF STAPLES | 438,218 | 2,336,022 | --- | 2,774,240 | Yes |
| | CITY OF THIEF RIVER FALLS | 14,749 | 3,203,797 | --- | 3,218,546 | Yes |
| | CITY OF THOMSON | 227,931 | 119,678 | --- | 347,609 | Yes |
| | CITY OF TWO HARBORS | --- | 525,349 | --- | 525,349 | Yes |
| | CITY OF VIRGINIA | 87,482 | 127,381 | 350,000 | 564,863 | Yes |
| | CITY OF WABASHA | 22,550 | 2,912,778 | --- | 2,935,328 | Yes |
| | CITY OF WADENA | --- | 1,102,455 | --- | 1,102,455 | Yes |
| | CITY OF WAITE PARK | --- | 1,010,592 | --- | 1,010,592 | Yes |
| | CITY OF WATERTOWN | 92,124 | 376,634 | --- | 468,758 | Yes |
| | CITY OF WHEATON | 3,070,141 | 2,319,947 | --- | 5,390,088 | Yes |
| | CITY OF WILLMAR | --- | 3,180,373 | --- | 3,180,373 | Yes |
| | CITY OF WOODBURY | 58,983 | 43,606 | 241,698 | 344,287 | Yes |
| | TOTAL | 95,646,259 | 166,394,086 | 4,844,108 | 266,884,453 | |
| COUNTIES | | | | | | |
| | AITKIN COUNTY | 41,676 | 1,311,291 | --- | 1,352,967 | Yes |
| | ANOKA COUNTY | 3,396,256 | 14,088,426 | 358,006 | 17,842,688 | Yes |
| | BECKER COUNTY | 3,672 | 1,725,983 | --- | 1,729,655 | Yes |

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2004**

| Entity Type | Name of Entity | Direct Federal | Pass Through | | Total | Audit Report Acceptable |
|-----------------------------|--------------------------|----------------|--------------|--------------|-------------|-------------------------|
| | | | State | Other Agency | | |
| COUNTIES (continued) | | | | | | |
| | BELTRAMI COUNTY | --- | 3,877,429 | --- | 3,877,429 | Yes |
| | BENTON COUNTY | --- | 1,254,962 | --- | 1,254,962 | Yes |
| | BIG STONE COUNTY | 45,696 | 621,491 | 2,073 | 669,260 | Yes |
| | BLUE EARTH COUNTY | --- | 5,560,127 | --- | 5,560,127 | Yes |
| | BROWN COUNTY | --- | 1,403,765 | --- | 1,403,765 | Yes |
| | CARLTON COUNTY | 200,319 | 2,503,208 | 146,253 | 2,849,780 | Yes |
| | CARVER COUNTY | --- | 2,011,384 | --- | 2,011,384 | Yes |
| | CASS COUNTY | 303,883 | 3,031,135 | --- | 3,335,018 | Yes |
| | CHIPPEWA COUNTY | 4,508 | 473,230 | 1,450 | 479,188 | Yes |
| | CHISAGO COUNTY | --- | 3,917,907 | --- | 3,917,907 | Yes |
| | CLAY COUNTY | 129,315 | 3,305,878 | 40,969 | 3,476,162 | Yes |
| | CLEARWATER COUNTY | --- | 1,647,269 | 4,000 | 1,651,269 | Yes |
| | COOK COUNTY | 182,752 | 4,789,654 | 36,001 | 5,008,407 | Yes |
| | COTTONWOOD COUNTY | --- | 793,026 | --- | 793,026 | Yes |
| | CROW WING COUNTY | 85,123 | 4,189,532 | --- | 4,274,655 | Yes |
| | DAKOTA COUNTY | 3,428,060 | 16,180,646 | --- | 19,608,706 | Yes |
| | DODGE COUNTY | --- | 651,110 | --- | 651,110 | Yes |
| | DOUGLAS COUNTY | 483 | 2,343,045 | 25,484 | 2,369,012 | Yes |
| | FILLMORE COUNTY | --- | 1,915,335 | --- | 1,915,335 | Yes |
| | FREEBORN COUNTY | --- | 1,619,873 | --- | 1,619,873 | Yes |
| | GOODHUE COUNTY | 81,974 | 1,541,017 | 7,487 | 1,630,478 | Yes |
| | HENNEPIN COUNTY | 22,226,645 | 156,684,900 | 892,769 | 179,804,314 | Yes |
| | HOUSTON COUNTY | --- | 678,426 | 1,942 | 680,368 | Yes |
| | HUBBARD COUNTY | 45,117 | 930,620 | 10,981 | 986,718 | Yes |
| | ISANTI COUNTY | --- | 2,266,803 | --- | 2,266,803 | Yes |
| | ITASCA COUNTY | 362,883 | 2,535,403 | 70,408 | 2,968,694 | Yes |
| | JACKSON COUNTY | 1,910,000 | 304,061 | --- | 2,214,061 | Yes |
| | KANABEC COUNTY | 10,934 | 1,246,916 | 79,228 | 1,337,078 | Yes |
| | KANDIYOHI COUNTY | 313,607 | 3,117,689 | --- | 3,431,296 | Yes |
| | KOOCHICHING COUNTY | 5,444 | 623,321 | --- | 628,765 | Yes |
| | LAKE COUNTY | 158,983 | 1,501,506 | 54,732 | 1,715,221 | Yes |
| | LAKE OF THE WOODS COUNTY | --- | 803,746 | --- | 803,746 | Yes |
| | LE SUEUR COUNTY | 44,407 | 824,355 | --- | 868,762 | Yes |
| | MAHNOMEN COUNTY | 12,753 | 1,998,958 | --- | 2,011,711 | Yes |
| | MARSHALL COUNTY | --- | 3,079,583 | --- | 3,079,583 | Yes |
| | MCLEOD COUNTY | 6,494 | 1,225,296 | 12,042 | 1,243,832 | Yes |

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2004**

| Entity Type | Name of Entity | Direct Federal | Pass Through | | Total | Audit Report Acceptable |
|-----------------------------|-------------------|----------------|--------------|--------------|------------|-------------------------|
| | | | State | Other Agency | | |
| COUNTIES (continued) | | | | | | |
| | MEEKER COUNTY | --- | 731,037 | --- | 731,037 | Yes |
| | MILLE LACS COUNTY | 35,988 | 1,410,449 | 3,119 | 1,449,556 | Yes |
| | MORRISON COUNTY | 5,719 | 1,839,214 | 9,669 | 1,854,602 | Yes |
| | MOWER COUNTY | 759 | 1,933,031 | --- | 1,933,790 | Yes |
| | NICOLLET COUNTY | 2,421 | 1,086,908 | --- | 1,089,329 | Yes |
| | NOBLES COUNTY | 15,003 | 665,573 | 47,866 | 728,442 | Yes |
| | NORMAN COUNTY | --- | 2,185,782 | --- | 2,185,782 | Yes |
| | OLMSTED COUNTY | --- | 10,030,251 | 63,978 | 10,094,229 | Yes |
| | OTTER TAIL COUNTY | 55,176 | 4,373,287 | 62,776 | 4,491,239 | Yes |
| | PENNINGTON COUNTY | --- | 1,147,457 | 20,288 | 1,167,745 | Yes |
| | PINE COUNTY | --- | 2,244,713 | 65,254 | 2,309,967 | Yes |
| | PIPESTONE COUNTY | 33,560 | 350,088 | --- | 383,648 | Yes |
| | POLK COUNTY | 2,921 | 2,788,116 | --- | 2,791,037 | Yes |
| | POPE COUNTY | 14,503 | 460,637 | 74,232 | 549,372 | Yes |
| | RAMSEY COUNTY | 3,987,716 | 44,572,465 | 816,202 | 49,376,383 | Yes |
| | REDWOOD COUNTY | --- | 638,668 | --- | 638,668 | Yes |
| | RENVILLE COUNTY | 11,630 | 1,248,019 | 61,154 | 1,320,803 | Yes |
| | RICE COUNTY | 1,426,277 | 1,672,165 | 9,420 | 3,107,862 | Yes |
| | ROCK COUNTY | --- | 419,658 | --- | 419,658 | Yes |
| | ROSEAU COUNTY | --- | 4,280,649 | 6,000 | 4,286,649 | Yes |
| | SCOTT COUNTY | 8,575 | 1,849,595 | 220,414 | 2,078,584 | Yes |
| | SHERBURNE COUNTY | 7,510 | 2,269,314 | 6,786 | 2,283,610 | Yes |
| | SIBLEY COUNTY | 110,612 | 359,472 | 240,046 | 710,130 | Yes |
| | ST LOUIS COUNTY | 4,569,090 | 13,869,910 | 1,051,853 | 19,490,853 | Yes |
| | STEARNS COUNTY | 11,589 | 5,474,296 | 20,460 | 5,506,345 | Yes |
| | STEELE COUNTY | --- | 3,790,640 | --- | 3,790,640 | Yes |
| | SWIFT COUNTY | --- | 307,885 | --- | 307,885 | Yes |
| | TODD COUNTY | --- | 1,914,410 | 68,918 | 1,983,328 | Yes |
| | WABASHA COUNTY | 189,034 | 746,307 | --- | 935,341 | Yes |
| | WADENA COUNTY | --- | 902,644 | 121,217 | 1,023,861 | Yes |
| | WASECA COUNTY | --- | 894,781 | --- | 894,781 | Yes |
| | WASHINGTON COUNTY | 903,087 | 7,689,947 | --- | 8,593,034 | Yes |
| | WATONWAN COUNTY | 41,606 | 728,767 | --- | 770,373 | Yes |
| | WILKIN COUNTY | --- | 1,288,399 | 38,718 | 1,327,117 | Yes |
| | WINONA COUNTY | --- | 2,830,925 | --- | 2,830,925 | Yes |
| | WRIGHT COUNTY | --- | 4,010,222 | --- | 4,010,222 | Yes |

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2004**

| Entity Type | Name of Entity | Direct Federal | Pass Through | | Total | Audit Report Acceptable |
|--|---------------------------------------|---|--------------|--------------|-------------|-------------------------|
| | | | State | Other Agency | | |
| COUNTIES (continued) | | | | | | |
| | YELLOW MEDICINE COUNTY | --- | 650,069 | 3,603 | 653,672 | Yes |
| | TOTAL | 44,433,760 | 392,234,056 | 4,755,798 | 441,423,614 | |
| HOUSING AND REDEVELOPMENT AUTHORITIES | | | | | | |
| | BECKER COUNTY HOUSING AND ECONOMIC D | 610,565 | 18,060 | --- | 628,625 | Yes |
| | TOTAL | 610,565 | 18,060 | 0 | 628,625 | |
| NONPROFIT AGENCIES | | | | | | |
| | ADULTS & CHILDRENS ALLIANCE INC | --- | 3,112,008 | --- | 3,112,008 | Yes |
| | AFRICAN COMMUNITY SERVICES | Report not filed within single audit deadline. | | | | |
| | ALLINA HEALTH SYSTEM | --- | 282,751 | 2,198,597 | 2,481,348 | Yes |
| | AMHERST WILDER FOUNDATION | 7,914,572 | 4,056,606 | 339,000 | 12,310,178 | Yes |
| | ANOKA COUNTY COMM ACTION PROG INC | 3,909,978 | 2,620,376 | 11,797,939 | 18,328,293 | Yes |
| | ARROWHEAD ECON OPPORTUNITY AGENCY | Report not received in time for this publication. | | | | |
| | BEHAVIORAL INSTITUTE FOR CHILDREN AND | Report not received in time for this publication. | | | | |
| | BI-COUNTY COMM ACTION COUNCIL | Report not filed within single audit deadline. | | | | |
| | CATHOLIC CHARITIES -ST PAUL MPLS | Report not filed within single audit deadline. | | | | |
| | CENTRAL MN COUNCIL ON AGING | Report not filed within single audit deadline. | | | | |
| | CENTRAL MN JOBS AND TRAINING | Report not received in time for this publication. | | | | |
| | CENTRE FOR ASIANS/PACIFIC ISLANDERS | Report not filed within single audit deadline. | | | | |
| | CHANNEL ONE INC | Report not received in time for this publication. | | | | |
| | CHILD CARE AND NUTRITION INC | --- | 3,827,904 | --- | 3,827,904 | Yes |
| | CHILD CARE CHOICES INC | Report not filed within single audit deadline. | | | | |
| | CHILD CARE RESOURCE & REFERRAL INC | 2,020,412 | 3,417,581 | 7,172,827 | 12,610,820 | Yes |
| | CHILDREN'S ADVOCATE PROG OF MANKATO | --- | 2,295,899 | --- | 2,295,899 | Yes |
| | COMM ACTION FOR SUBURBAN HENNEPIN | Report not filed within single audit deadline. | | | | |
| | COMMUNITY ACTION COUNCIL - LAKEVILLE | --- | 775,755 | 86,396 | 862,151 | Yes |
| | COMMUNITY ACTION OF MINNEAPOLIS | Report not received in time for this publication. | | | | |
| | CONCORDIA UNIVERSITY | Report not received in time for this publication. | | | | |
| | GOODWILL INDUSTRIES/EASTER SEALS | 88,678 | 786,566 | 93,890 | 969,134 | Yes |
| | GREATER MPLS DAY CARE ASSOCIATION | Report not received in time for this publication. | | | | |
| | HEARTLAND COMMUNITY ACTION AGENCY | 1,840,713 | 2,372,329 | 1,321,646 | 5,534,688 | Yes |
| | HUNGER SOLUTIONS MINNESOTA | 3,731,061 | 426,147 | --- | 4,157,208 | Yes |
| | INTER-COUNTY COMMUNITY COUNCIL | 1,159,267 | 1,622,290 | 506,417 | 3,287,974 | Yes |
| | INTERCULTURAL MUTUAL ASSIST ASSN | Report not received in time for this publication. | | | | |
| | JEWISH VOC SERVICES | Report not filed within single audit deadline. | | | | |
| | KOOTASCA COMM ACTION INC | 1,967,530 | 3,411,588 | 596,585 | 5,975,703 | Yes |
| | LAKES & PINES COMM ACT COUNCIL | 2,272,302 | 5,547,172 | --- | 7,819,474 | Yes |

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2004**

| Entity Type | Name of Entity | Direct Federal | Pass Through | | Total | Audit Report Acceptable |
|---------------------------------------|---------------------------------------|---|--------------|--------------|------------|-------------------------|
| | | | State | Other Agency | | |
| NONPROFIT AGENCIES (continued) | | | | | | |
| | LAKES & PRAIRIES COMMUNITY ACTION PAR | 1,705,775 | 599,642 | 576,481 | 2,881,898 | Yes |
| | LAO FAMILY COMMUNITY MINNESOTA INC | Report not received in time for this publication. | | | | |
| | LIFETRACK RESOURCES | --- | 945,940 | 3,033,356 | 3,979,296 | Yes |
| | LUTHERAN SOCIAL SERVICE OF MN | Report not filed within single audit deadline. | | | | |
| | MAHUBE COMMUNITY COUNCIL | 3,201,171 | 3,146,026 | --- | 6,347,197 | Yes |
| | MAYO CLINIC FOUNDATION | Report not filed within single audit deadline. | | | | |
| | MENTAL HEALTH CONSUMER | Report not received in time for this publication. | | | | |
| | METRO AREA AGENCY ON AGING | --- | 7,585,166 | --- | 7,585,166 | Yes |
| | MIGRANT HEALTH SERVICE, INC | 2,220,885 | 272,189 | 29,369 | 2,522,443 | Yes |
| | MINNESOTA RURAL WATER ASSOCIATION | 240,234 | 445,701 | 727,534 | 1,413,469 | Yes |
| | MN ADOPTION RESOURCE NETWORK INC | Report not received in time for this publication. | | | | |
| | MN AIDS PROJECT | --- | 941,193 | 1,314,858 | 2,256,051 | Yes |
| | MN ASSN CHILDRENS MENTAL HEALTH | Report not filed within single audit deadline. | | | | |
| | MN BODY AND EQUIP CO | Report not received in time for this publication. | | | | |
| | MN CHILD CARE RESOURCE REFERRAL INC | Report not filed within single audit deadline. | | | | |
| | MN COALITION AGAINST SEXUAL ASSAULT | Report not filed within single audit deadline. | | | | |
| | MN INSTITUTE OF PUBLIC HEALTH | 2,202,543 | 698,833 | 16,809 | 2,918,185 | Yes |
| | MN LICENSED FAMILY CHILD CARE ASSN | --- | 2,852,334 | --- | 2,852,334 | Yes |
| | MN TEAMSTERS BUREAU | Report not filed within single audit deadline. | | | | |
| | MN VALLEY ACTION COUNCIL | 2,709,913 | 6,684,801 | 1,736,912 | 11,131,626 | Yes |
| | MPLS AMERICAN INDIAN CENTER | 788,144 | 373,944 | 118,000 | 1,280,088 | Yes |
| | MPLS MEDICAL RESEARCH FOUNDATION | 9,195,124 | --- | 2,743,467 | 11,938,591 | Yes |
| | NATIONAL NORTH AMERICAN COUNCIL | Report not received in time for this publication. | | | | |
| | NW COMM ACTION INC | 1,704,217 | 1,959,085 | 55,854 | 3,719,156 | Yes |
| | NW PRIVATE INDUSTRY COUNCIL | --- | 1,013,097 | --- | 1,013,097 | Yes |
| | OTTERTAIL-WADENA COMM ACT CNCL | 1,386,484 | 1,611,170 | 53,671 | 3,051,325 | Yes |
| | PACER CENTER | 3,495,183 | 1,231,637 | 382,290 | 5,109,110 | Yes |
| | PARENTS IN COMMUNITY ACTION INC | 13,632,071 | 894,884 | 96,980 | 14,623,935 | Yes |
| | PERSPECTIVES INC | 363,979 | 65,695 | 1,161,688 | 1,591,362 | Yes |
| | PILLSBURY UNITED NEIGHBORHOOD SRVS | Report not filed within single audit deadline. | | | | |
| | PLANNED PARENTHOOD OF MN & SD | 2,634,237 | 283,182 | --- | 2,917,419 | Yes |
| | PRAIRIE FIVE COMM ACT CNL | 1,274,779 | 1,910,642 | 368,075 | 3,553,496 | Yes |
| | PRIME PROVIDERS INC | --- | 1,146,778 | --- | 1,146,778 | Yes |
| | PROVIDERS CHOICE INC | --- | 20,381,589 | --- | 20,381,589 | Yes |
| | RAMSEY ACTION PROGRAMS | 7,579,948 | 10,269,214 | 751,753 | 18,600,915 | Yes |
| | REACH-UP INCORPORATED | 3,883,718 | 81,771 | --- | 3,965,489 | Yes |

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2004**

| Entity Type | Name of Entity | Direct Federal | Pass Through | | Total | Audit Report Acceptable |
|---------------------------------------|--------------------------------------|---|--------------------|-------------------|--------------------|-------------------------|
| | | | State | Other Agency | | |
| NONPROFIT AGENCIES (continued) | | | | | | |
| | RESOURCE INC | 1,267,424 | 1,313,220 | 4,557,030 | 7,137,674 | Yes |
| | RESOURCES FOR CHILD CARING INC | --- | 458,615 | 418,329 | 876,944 | Yes |
| | RURAL MN CEP INC | 595,947 | 4,692,451 | 3,654,916 | 8,943,314 | Yes |
| | SCOPE RESOURCES CENTER INC | --- | 448,127 | --- | 448,127 | Yes |
| | SCOTT CARVER DAKOTA COMM ACT AGENC | 2,068,806 | 3,822,893 | 1,173,637 | 7,065,336 | Yes |
| | SE MN AREA AGY ON AGING | Report not filed within single audit deadline. | | | | |
| | SECOND HARVEST HEARTLAND | --- | 6,747,897 | 14,636 | 6,762,533 | Yes |
| | SEMCAC INC | 1,749,018 | 4,730,569 | 1,122,077 | 7,601,664 | Yes |
| | SOMALI COMMUNITIES OF MN INC | Report not received in time for this publication. | | | | |
| | STARBASE MINNESOTA INC | Report not received in time for this publication. | | | | |
| | SUSTAINABLE RESOURCES CENTER | 320,935 | 626,185 | 448,873 | 1,395,993 | Yes |
| | SW MN OPPORTUNITY CNL | 969,762 | 2,416,760 | 166,358 | 3,552,880 | Yes |
| | SW MN PIC | 1,621,174 | 1,029,076 | 922,436 | 3,572,686 | Yes |
| | THREE RIVERS COMMUNITY ACTION, INC. | 1,309,051 | 1,922,097 | 176,423 | 3,407,571 | Yes |
| | TRI-COUNTY ACTION PROGRAMS | --- | 3,772,735 | --- | 3,772,735 | Yes |
| | TRI-COUNTY COMM ACTION PROGRAM | 2,740,141 | 836,270 | --- | 3,576,411 | Yes |
| | TRI-VALLEY OPPORTUNITY COUNCIL INC | 7,835,187 | 2,452,308 | 655,349 | 10,942,844 | Yes |
| | TUBMAN FAMILY ALLIANCE | 97,085 | 284,545 | 476,500 | 858,130 | Yes |
| | WEST CENTRAL AREA AGENCY ON AGING | Report not filed within single audit deadline. | | | | |
| | WEST CENTRAL MIGRANTS | Report not filed within single audit deadline. | | | | |
| | WEST CENTRAL MN COMM ACTION INC | 1,741,647 | 4,187,655 | 49,949 | 5,979,251 | Yes |
| | WESTERN COMMUNITY ACTION INC | 1,363,820 | 2,546,774 | 451,449 | 4,362,043 | Yes |
| | WRIGHT COUNTY COMMUNITY ACTION INC | 1,533,839 | 2,415,759 | 117,053 | 4,066,651 | Yes |
| | YMCA-MPLS | 20,000 | 597,003 | --- | 617,003 | Yes |
| | YWCA-ST PAUL | Report not filed within single audit deadline. | | | | |
| | TOTAL | <u>108,356,754</u> | <u>145,250,424</u> | <u>51,685,409</u> | <u>305,292,587</u> | |
| OTHER GOVERNMENTAL AGENCIES | | | | | | |
| | ARROWHEAD REGIONAL CORRECTIONS | --- | 395,552 | --- | 395,552 | Yes |
| | CARLTON COOK LAKE ST LOUIS CO HL BD | --- | 1,623,081 | --- | 1,623,081 | Yes |
| | COUNTRYSIDE PUBLIC HEALTH SERVICE | --- | 486,453 | 8,337 | 494,790 | Yes |
| | DULUTH AIRPORT AUTHORITY | 350,895 | 3,017,476 | --- | 3,368,371 | Yes |
| | DULUTH TRANSIT AUTHORITY | 1,569,104 | 597 | --- | 1,569,701 | Yes |
| | DULUTH/NORTH SHORE SANITARY DISTRICT | 316,337 | 4,712,839 | --- | 5,029,176 | Yes |
| | HUMAN SERV OF FARIBAULT & MARTIN CO | --- | 1,472,704 | --- | 1,472,704 | Yes |
| | LINCOLN LYON MURRAY HUMAN SERVICES | --- | 968,479 | --- | 968,479 | Yes |
| | LINCOLN-LYON-MURRAY-PIPESTONE PHS | --- | 403,918 | --- | 403,918 | Yes |

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2004**

| Entity Type | Name of Entity | Direct Federal | Pass Through | | Total | Audit Report Acceptable |
|--|-------------------------------------|---|-------------------|------------------|--------------------|-------------------------|
| | | | State | Other Agency | | |
| OTHER GOVERNMENTAL AGENCIES (continued) | | | | | | |
| | MEEKER-MCLEOD-SIBLEY CHS | 13,651 | 663,423 | --- | 677,074 | Yes |
| | METRO AIRPORTS COMMISSION | --- | 36,964,166 | --- | 36,964,166 | Yes |
| | MPLS PARK & RECREATION BD | 220,000 | 2,036,935 | 789,206 | 3,046,141 | Yes |
| | MPLS YOUTH COORDINATING BD | 583,395 | 227,568 | 723,551 | 1,534,514 | Yes |
| | MULTI-COUNTY NURSING SERVICE | --- | 372,681 | --- | 372,681 | Yes |
| | NE MN OFFICE OF JOB TRAINING | --- | 2,725,534 | --- | 2,725,534 | Yes |
| | PACT 4 FAMILIES COLLABORATIVE | 2,441,189 | 320,440 | 75,924 | 2,837,553 | Yes |
| | SE MN JTPA JOINT POWERS BOARD | Report not received in time for this publication. | | | | |
| | SE MN WATER RESOURCES BOARD | 93,480 | 215,477 | --- | 308,957 | Yes |
| | SOUTHWEST METRO TRANSIT COMMISSION | Report not filed within single audit deadline. | | | | |
| | ST CLOUD METROPOLITAN TRANSIT COMM | --- | 2,558,128 | --- | 2,558,128 | Yes |
| | STEARNS-BENTON EMPLOYMENT TRNG CNC | 123,651 | 692,698 | 360,411 | 1,176,760 | Yes |
| | UNIVERSITY OF MINNESOTA | Report not received in time for this publication. | | | | |
| | WESTERN LAKE SUPERIOR SANITARY DIST | 327,102 | 1,718,761 | 14,232 | 2,060,095 | Yes |
| | WILD RICE WATERSHED DISTRICT | 394,176 | 572,260 | --- | 966,436 | Yes |
| | TOTAL | <u>6,432,980</u> | <u>62,149,170</u> | <u>1,971,661</u> | <u>70,553,811</u> | |
| REGIONAL DEVELOPMENT COMMISSIONS | | | | | | |
| | ARROWHEAD REG DEVELOP COMM | 2,576,560 | 2,435,769 | --- | 5,012,329 | Yes |
| | EAST CENTRAL REG DEVELOP COMM | Report not received in time for this publication. | | | | |
| | METROPOLITAN COUNCIL | 202,409,540 | 27,679,101 | 1,977,981 | 232,066,622 | Yes |
| | MID-MINNESOTA DEVELOPMENT COMM | Report not received in time for this publication. | | | | |
| | NW REG DEVELOP COMM | Report not received in time for this publication. | | | | |
| | REGION 5 DEVELOP COMM | 1,460,744 | 133,238 | --- | 1,593,982 | Yes |
| | REGION NINE DEVELOPMENT COMMISSION | Report not received in time for this publication. | | | | |
| | SW REG DEVELOP COMM | 1,449,551 | 669,454 | --- | 2,119,005 | Yes |
| | UPPER MN VALLEY REG DEVELOP COMM | 91,610 | 1,121,337 | --- | 1,212,947 | Yes |
| | TOTAL | <u>207,988,005</u> | <u>32,038,899</u> | <u>1,977,981</u> | <u>242,004,885</u> | |
| SCHOOLS AND RELATED AGENCIES | | | | | | |
| | AREA SPEC ED COOP - E. GRAND FORKS | --- | 1,100,740 | --- | 1,100,740 | Yes |
| | BEMIDJI INTERDISTRICT COUNCIL | --- | 1,535,448 | --- | 1,535,448 | Yes |
| | BENTON-STEARNS EDUCATION DISTRICT | --- | 1,981,843 | 28,482 | 2,010,325 | Yes |
| | CARVER-SCOTT EDUCATIONAL COOP | 364,947 | 1,012,642 | --- | 1,377,589 | Yes |
| | CROW RIVER SPECIAL ED COOP | --- | 568,787 | --- | 568,787 | Yes |
| | FERGUS FALLS SPEC ED COOP | --- | 1,028,550 | --- | 1,028,550 | Yes |
| | FRESHWATER EDUCATION DISTRICT | --- | 2,075,917 | 67,655 | 2,143,572 | Yes |
| | GOODHUE COUNTY EDUCATION DISTRICT | --- | 961,964 | --- | 961,964 | Yes |

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2004**

| Entity Type | Name of Entity | Direct Federal | Pass Through | | Total | Audit Report Acceptable |
|---|------------------------------------|----------------|--------------|--------------|------------|-------------------------|
| | | | State | Other Agency | | |
| SCHOOLS AND RELATED AGENCIES (continued) | | | | | | |
| | HIAWATHA VALLEY EDUCATION DISTRICT | --- | 2,617,060 | --- | 2,617,060 | Yes |
| | HOPE COMMUNITY ACADEMY | --- | 613,146 | --- | 613,146 | Yes |
| | INTERMEDIATE SCHOOL DISTRICT 287 | --- | 1,029,646 | --- | 1,029,646 | Yes |
| | INTERMEDIATE SCHOOL DISTRICT 917 | --- | 770,179 | 16,046 | 786,225 | Yes |
| | ISD 0001 AITKIN | --- | 515,232 | 26,844 | 542,076 | Yes |
| | ISD 0004 MCGREGOR | 189,434 | 417,735 | 51,159 | 658,328 | Yes |
| | ISD 0011 ANOKA-HENNEPIN | 391,542 | 16,812,405 | 40,000 | 17,243,947 | Yes |
| | ISD 0012 CENTENNIAL | 154,576 | 1,945,871 | 16,413 | 2,116,860 | Yes |
| | ISD 0013 COLUMBIA HEIGHTS | --- | 2,187,955 | 18,008 | 2,205,963 | Yes |
| | ISD 0014 FRIDLEY | 57,536 | 1,556,892 | --- | 1,614,428 | Yes |
| | ISD 0015 ST FRANCIS | --- | 1,897,668 | --- | 1,897,668 | Yes |
| | ISD 0016 SPRING LAKE PARK | 707,840 | 1,725,386 | --- | 2,433,226 | Yes |
| | ISD 0022 DETROIT LAKES | 74,527 | 1,850,372 | --- | 1,924,899 | Yes |
| | ISD 0023 FRAZEE | 15,482 | 840,600 | --- | 856,082 | Yes |
| | ISD 0031 BEMIDJI | 221,209 | 4,527,582 | --- | 4,748,791 | Yes |
| | ISD 0038 RED LAKE | 6,917,641 | 2,142,120 | --- | 9,059,761 | Yes |
| | ISD 0047 SAUK RAPIDS | --- | 867,433 | 369,216 | 1,236,649 | Yes |
| | ISD 0051 FOLEY | --- | 564,045 | 172,571 | 736,616 | Yes |
| | ISD 0077 MANKATO | --- | 4,369,922 | --- | 4,369,922 | Yes |
| | ISD 0088 NEW ULM | --- | 856,114 | --- | 856,114 | Yes |
| | ISD 0094 CLOQUET | 618,221 | 3,051,271 | 20,863 | 3,690,355 | Yes |
| | ISD 0112 CHASKA | --- | 2,504,094 | 101,447 | 2,605,541 | Yes |
| | ISD 0113 WALKER-HACKENSACK-AKELEY | 47,841 | 730,209 | --- | 778,050 | Yes |
| | ISD 0115 CASS LAKE - BENA | 3,192,130 | 1,066,983 | 10,833 | 4,269,946 | Yes |
| | ISD 0118 REMER | 68,122 | 752,603 | 110,235 | 930,960 | Yes |
| | ISD 0129 MONTEVIDEO | --- | 851,773 | 167,750 | 1,019,523 | Yes |
| | ISD 0138 NORTH BRANCH | --- | 1,095,021 | --- | 1,095,021 | Yes |
| | ISD 0152 MOORHEAD | 63,674 | 3,322,027 | --- | 3,385,701 | Yes |
| | ISD 0162 BAGLEY | 68,608 | 872,711 | --- | 941,319 | Yes |
| | ISD 0181 BRAINERD | 452,493 | 4,729,298 | --- | 5,181,791 | Yes |
| | ISD 0182 CROSBY | --- | 672,494 | --- | 672,494 | Yes |
| | ISD 0191 BURNSVILLE-EAGAN-SAVAGE | --- | 4,357,867 | 49,135 | 4,407,002 | Yes |
| | ISD 0192 FARMINGTON | --- | 1,628,912 | 33,478 | 1,662,390 | Yes |
| | ISD 0194 LAKEVILLE | 274,379 | 2,377,135 | 41,660 | 2,693,174 | Yes |
| | ISD 0196 ROSEMOUNT | 191,995 | 8,313,192 | --- | 8,505,187 | Yes |
| | ISD 0197 WEST ST PAUL | 325,123 | 2,264,684 | 28,922 | 2,618,729 | Yes |

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2004**

| Entity Type | Name of Entity | Direct Federal | Pass Through | | Total | Audit Report Acceptable |
|---|------------------------------|---|--------------|--------------|------------|-------------------------|
| | | | State | Other Agency | | |
| SCHOOLS AND RELATED AGENCIES (continued) | | | | | | |
| | ISD 0199 INVER GROVE HEIGHTS | --- | 1,706,985 | --- | 1,706,985 | Yes |
| | ISD 0200 HASTINGS | 153,467 | 1,849,535 | 9,413 | 2,012,415 | Yes |
| | ISD 0206 ALEXANDRIA | --- | 2,371,835 | --- | 2,371,835 | Yes |
| | ISD 0241 ALBERT LEA | 296,600 | 2,231,343 | --- | 2,527,943 | Yes |
| | ISD 0256 RED WING | 22,183 | 1,250,229 | --- | 1,272,412 | Yes |
| | ISD 0270 HOPKINS | --- | 3,159,937 | --- | 3,159,937 | Yes |
| | ISD 0271 BLOOMINGTON | 17,159 | 4,611,400 | 51,037 | 4,679,596 | Yes |
| | ISD 0272 EDEN PRAIRIE | --- | 2,835,946 | 50,967 | 2,886,913 | Yes |
| | ISD 0273 EDINA | --- | 1,252,106 | 42,127 | 1,294,233 | Yes |
| | ISD 0276 MINNETONKA | --- | 1,700,392 | 14,189 | 1,714,581 | Yes |
| | ISD 0277 WESTONKA | --- | 939,414 | 10,425 | 949,839 | Yes |
| | ISD 0278 ORONO | --- | 515,509 | 5,130 | 520,639 | Yes |
| | ISD 0279 OSSEO | 168,295 | 10,310,084 | 115,912 | 10,594,291 | Yes |
| | ISD 0280 RICHFIELD | --- | 2,246,565 | 30,307 | 2,276,872 | Yes |
| | ISD 0281 ROBBINSDALE | 84,733 | 6,534,663 | 77,909 | 6,697,305 | Yes |
| | ISD 0283 ST LOUIS PARK | 959 | 2,110,309 | 103,058 | 2,214,326 | Yes |
| | ISD 0284 WAYZATA | --- | 2,057,224 | 31,557 | 2,088,781 | Yes |
| | ISD 0286 BROOKLYN CENTER | Failed to report in compliance with Minnesota statutes. | | | | |
| | ISD 0309 PARK RAPIDS | --- | 809,874 | 502,896 | 1,312,770 | Yes |
| | ISD 0316 COLERAINE | Failed to report in compliance with Minnesota statutes. | | | | |
| | ISD 0317 DEER RIVER | 587,418 | 1,181,811 | 120,624 | 1,889,853 | Yes |
| | ISD 0318 GRAND RAPIDS | 59,385 | 2,406,196 | 159,363 | 2,624,944 | Yes |
| | ISD 0332 MORA | --- | 701,651 | --- | 701,651 | Yes |
| | ISD 0345 NEW LONDON-SPICER | --- | 444,701 | 65,761 | 510,462 | Yes |
| | ISD 0347 WILLMAR | --- | 3,353,421 | --- | 3,353,421 | Yes |
| | ISD 0361 INTERNATIONAL FALLS | 44,944 | 792,032 | --- | 836,976 | Yes |
| | ISD 0381 LAKE SUPERIOR | --- | 464,584 | 295,505 | 760,089 | Yes |
| | ISD 0413 MARSHALL | --- | 1,205,088 | --- | 1,205,088 | Yes |
| | ISD 0423 HUTCHINSON | --- | 1,107,990 | 31,880 | 1,139,870 | Yes |
| | ISD 0432 MAHNOMEN | 1,465,991 | 705,903 | --- | 2,171,894 | Yes |
| | ISD 0435 WAUBUN | 1,069,486 | 598,332 | --- | 1,667,818 | Yes |
| | ISD 0465 LITCHFIELD | --- | 528,611 | 114,544 | 643,155 | Yes |
| | ISD 0466 DASSEL-COKATO | --- | 625,827 | 219,719 | 845,546 | Yes |
| | ISD 0477 PRINCETON | --- | 752,691 | 255,905 | 1,008,596 | Yes |
| | ISD 0480 ONAMIA | 134,318 | 1,013,545 | 8,400 | 1,156,263 | Yes |
| | ISD 0482 LITTLE FALLS | --- | 1,369,718 | --- | 1,369,718 | Yes |

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

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2004**

| Entity Type | Name of Entity | Direct Federal | Pass Through | | Total | Audit Report Acceptable |
|---|--------------------------------------|----------------|--------------|--------------|------------|-------------------------|
| | | | State | Other Agency | | |
| SCHOOLS AND RELATED AGENCIES (continued) | | | | | | |
| | ISD 0487 UPSALA | --- | 539,096 | --- | 539,096 | Yes |
| | ISD 0492 AUSTIN | --- | 2,321,973 | --- | 2,321,973 | Yes |
| | ISD 0500 SOUTHLAND -- ADAMS | --- | 525,547 | --- | 525,547 | Yes |
| | ISD 0508 ST PETER | 187,841 | 677,950 | --- | 865,791 | Yes |
| | ISD 0518 WORTHINGTON | 32,133 | 1,825,761 | --- | 1,857,894 | Yes |
| | ISD 0535 ROCHESTER | 101,351 | 7,289,263 | --- | 7,390,614 | Yes |
| | ISD 0544 FERGUS FALLS | --- | 956,253 | --- | 956,253 | Yes |
| | ISD 0549 PERHAM | --- | 568,062 | --- | 568,062 | Yes |
| | ISD 0564 THIEF RIVER FALLS | 14,557 | 1,183,763 | --- | 1,198,320 | Yes |
| | ISD 0578 PINE CITY | --- | 679,717 | 15,106 | 694,823 | Yes |
| | ISD 0593 CROOKSTON | 18,948 | 991,914 | --- | 1,010,862 | Yes |
| | ISD 0595 EAST GRAND FORKS | 11,565 | 843,520 | --- | 855,085 | Yes |
| | ISD 0601 FOSSTON | 4,731 | 633,209 | --- | 637,940 | Yes |
| | ISD 0621 MOUNDS VIEW | 24,031 | 3,834,637 | 89,469 | 3,948,137 | Yes |
| | ISD 0622 NORTH ST PAUL-MAPLEWOOD-OAK | --- | 4,811,277 | --- | 4,811,277 | Yes |
| | ISD 0623 ROSEVILLE | --- | 2,531,174 | 28,340 | 2,559,514 | Yes |
| | ISD 0624 WHITE BEAR LAKE | --- | 3,034,371 | 79,972 | 3,114,343 | Yes |
| | ISD 0625 ST PAUL | 5,546,441 | 52,666,014 | 1,230,382 | 59,442,837 | Yes |
| | ISD 0656 FARIBAULT | --- | 2,394,805 | --- | 2,394,805 | Yes |
| | ISD 0659 NORTHFIELD | --- | 1,415,985 | --- | 1,415,985 | Yes |
| | ISD 0690 WARROAD | 136,476 | 613,547 | 8,174 | 758,197 | Yes |
| | ISD 0701 HIBBING | 24,247 | 1,476,684 | --- | 1,500,931 | Yes |
| | ISD 0704 PROCTOR | --- | 515,476 | 261,977 | 777,453 | Yes |
| | ISD 0706 VIRGINIA | 16,175 | 2,556,711 | 4,010 | 2,576,896 | Yes |
| | ISD 0707 NETT LAKE | 432,400 | 140,259 | 16,509 | 589,168 | Yes |
| | ISD 0709 DULUTH | 1,913,201 | 8,921,001 | 17,523 | 10,851,725 | Yes |
| | ISD 0712 MOUNTAIN IRON-BUHL | --- | 385,984 | 162,990 | 548,974 | Yes |
| | ISD 0717 JORDAN | --- | 376,959 | 161,947 | 538,906 | Yes |
| | ISD 0719 PRIOR LAKE | --- | 1,176,872 | --- | 1,176,872 | Yes |
| | ISD 0720 SHAKOPEE | --- | 1,207,920 | 648,349 | 1,856,269 | Yes |
| | ISD 0721 NEW PRAGUE | --- | 554,987 | --- | 554,987 | Yes |
| | ISD 0728 ELK RIVER | --- | 2,372,253 | --- | 2,372,253 | Yes |
| | ISD 0740 MELROSE | --- | 650,949 | --- | 650,949 | Yes |
| | ISD 0742 ST CLOUD | --- | 8,495,927 | --- | 8,495,927 | Yes |
| | ISD 0748 SARTELL | --- | 412,432 | 127,050 | 539,482 | Yes |
| | ISD 0750 ROCORI AREA SCHOOLS | --- | 565,395 | 184,876 | 750,271 | Yes |

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2004**

| Entity Type | Name of Entity | Direct Federal | Pass Through | | Total | Audit Report Acceptable |
|---|---------------------------------------|----------------|--------------|--------------|-----------|-------------------------|
| | | | State | Other Agency | | |
| SCHOOLS AND RELATED AGENCIES (continued) | | | | | | |
| | ISD 0761 OWATONNA | --- | 1,915,884 | --- | 1,915,884 | Yes |
| | ISD 0821 MENAHGA | --- | 685,113 | --- | 685,113 | Yes |
| | ISD 0829 WASECA | --- | 1,538,120 | --- | 1,538,120 | Yes |
| | ISD 0831 FOREST LAKE | 36,064 | 2,846,854 | 35,635 | 2,918,553 | Yes |
| | ISD 0832 MAHTOMEDI | --- | 692,924 | 4,332 | 697,256 | Yes |
| | ISD 0833 SO WASHINGTON COUNTY | 185,189 | 4,202,919 | --- | 4,388,108 | Yes |
| | ISD 0834 STILLWATER | --- | 2,570,086 | 40,818 | 2,610,904 | Yes |
| | ISD 0840 ST JAMES | --- | 741,094 | --- | 741,094 | Yes |
| | ISD 0861 WINONA | --- | 1,526,889 | --- | 1,526,889 | Yes |
| | ISD 0876 ANNANDALE | 19,576 | 467,265 | 91,771 | 578,612 | Yes |
| | ISD 0877 BUFFALO | --- | 1,740,111 | --- | 1,740,111 | Yes |
| | ISD 0882 MONTICELLO | --- | 2,557,390 | --- | 2,557,390 | Yes |
| | ISD 0883 ROCKFORD | --- | 635,248 | --- | 635,248 | Yes |
| | ISD 0911 CAMBRIDGE | --- | 3,091,006 | --- | 3,091,006 | Yes |
| | ISD 0912 MILACA | --- | 704,733 | 149,349 | 854,082 | Yes |
| | ISD 2142 ST LOUIS COUNTY | 177,699 | 1,388,925 | 1,008,512 | 2,575,136 | Yes |
| | ISD 2143 WATERVILLE-ELYSIAN-MORRISTOW | --- | 536,631 | --- | 536,631 | Yes |
| | ISD 2144 CHISAGO LAKES | --- | 815,029 | --- | 815,029 | Yes |
| | ISD 2149 MINNEWASKA | --- | 636,608 | --- | 636,608 | Yes |
| | ISD 2154 EVELETH-GILBERT | --- | 484,277 | 217,956 | 702,233 | Yes |
| | ISD 2155 WADENA-DEER CREEK | --- | 910,016 | --- | 910,016 | Yes |
| | ISD 2164 DILWORTH-GLYNDON-FELTON | --- | 670,590 | --- | 670,590 | Yes |
| | ISD 2165 HINCKLEY-FINLAYSON | 121,383 | 571,128 | --- | 692,511 | Yes |
| | ISD 2170 STAPLES-MOTLEY | --- | 973,391 | 33,502 | 1,006,893 | Yes |
| | ISD 2174 PINE RIVER - BACKUS | --- | 638,660 | --- | 638,660 | Yes |
| | ISD 2176 WARREN-ALVARADO-OSLO | --- | 764,499 | --- | 764,499 | Yes |
| | ISD 2184 LUVERNE | --- | 480,496 | 126,256 | 606,752 | Yes |
| | ISD 2364 BELGRADE-BROOTEN-ELROSA | --- | 511,979 | 57,141 | 569,120 | Yes |
| | ISD 2396 A.C.G.C. | --- | 541,807 | --- | 541,807 | Yes |
| | ISD 2397 LESUEUR-HENDERSON | --- | 508,645 | --- | 508,645 | Yes |
| | ISD 2534 BIRD ISLAND | --- | 455,285 | 70,835 | 526,120 | Yes |
| | ISD 2580 EAST CENTRAL SCHOOLS | 77,284 | 636,962 | --- | 714,246 | Yes |
| | ISD 2689 PIPESTONE-JASPER | --- | 530,991 | 133,294 | 664,285 | Yes |
| | ISD 2711 MESABI EAST SCHOOLS | --- | 585,640 | 160,576 | 746,216 | Yes |
| | ISD 2752 FAIRMONT AREA SCHOOLS | --- | 890,618 | --- | 890,618 | Yes |
| | ISD 2753 LONG PRAIRIE-GREY EAGLE | --- | 760,879 | --- | 760,879 | Yes |

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2004**

| Entity Type | Name of Entity | Direct Federal | Pass Through | | Total | Audit Report Acceptable |
|---|---------------------------------------|---|--------------------|------------------|--------------------|-------------------------|
| | | | State | Other Agency | | |
| SCHOOLS AND RELATED AGENCIES (continued) | | | | | | |
| | ISD 2853 LAC QUI PARLE VALLEY | 5,895 | 530,413 | 250,481 | 786,789 | Yes |
| | ISD 2856 STEPHEN-ARGYLE | --- | 685,366 | --- | 685,366 | Yes |
| | ISD 2859 GLENCOE-SILVER LAKE | --- | 691,230 | --- | 691,230 | Yes |
| | ISD 2860 BLUE EARTH AREA SCHOOLS | --- | 592,480 | --- | 592,480 | Yes |
| | ISD 2890 RENVILLE COUNTY WEST | --- | 570,940 | 57,245 | 628,185 | Yes |
| | ISD 2895 JACKSON COUNTY CENTRAL | --- | 505,084 | 15,276 | 520,360 | Yes |
| | ISD 2897 REDWOOD FALLS | 101,634 | 492,258 | 186,673 | 780,565 | Yes |
| | LAKES COUNTRY SERVICE COOPERATIVE | --- | 677,125 | --- | 677,125 | Yes |
| | MEEKER-WRIGHT SPECIAL ED COOP | --- | 1,893,322 | 37,097 | 1,930,419 | Yes |
| | METRO TWIN CITIES AREA ESCU | --- | 1,684,795 | --- | 1,684,795 | Yes |
| | MID STATE EDUCATION DISTRICT | --- | 934,974 | --- | 934,974 | Yes |
| | MIDWEST SPECIAL ED COOP | --- | 553,693 | --- | 553,693 | Yes |
| | MN RIVER VALLEY ED DISTRICT | --- | 573,894 | --- | 573,894 | Yes |
| | MN RIVER VALLEY SPEC ED COOP | --- | 2,518,735 | --- | 2,518,735 | Yes |
| | MN TRANSITIONS CHARTER SCHOOL | --- | 868,339 | --- | 868,339 | Yes |
| | MN VALLEY EDUCATION DISTRICT | --- | 1,190,945 | --- | 1,190,945 | Yes |
| | NE SERVICE COOP | --- | 526,199 | --- | 526,199 | Yes |
| | NEW SPIRIT SCHOOLS CHARTER SCHOOL 402 | --- | 540,315 | --- | 540,315 | Yes |
| | NEW VISIONS SCHOOL | 772,407 | 216,840 | --- | 989,247 | Yes |
| | NORTH CENTRAL SERVICE COOP | --- | 761,628 | --- | 761,628 | Yes |
| | NORTHERN LAKES SP ED COOP | --- | 665,699 | --- | 665,699 | Yes |
| | RIVER BEND EDUCATION DISTRICT | --- | 1,494,720 | --- | 1,494,720 | Yes |
| | ROOT RIVER EDUCATION DISTRICT | Failed to report in compliance with Minnesota statutes. | | | | |
| | SOUTH CENTRAL SERVICE COOPERATIVES | --- | 591,575 | --- | 591,575 | Yes |
| | SOUTHERN PLAINS ED COOP | --- | 1,022,091 | --- | 1,022,091 | Yes |
| | SSD 1 MINNEAPOLIS | Failed to report in compliance with Minnesota statutes. | | | | |
| | SSD 6 SOUTH ST PAUL | --- | 1,829,932 | 23,669 | 1,853,601 | Yes |
| | ST CROIX RIVER EDUCATION DISTRICT | --- | 1,124,203 | --- | 1,124,203 | Yes |
| | SW & WEST CENTRAL SERVICE COOPERATIV | 210,252 | 6,562,404 | --- | 6,772,656 | Yes |
| | WEST CENTRAL EDUCATION DISTRICT | --- | 920,766 | --- | 920,766 | Yes |
| | ZUMBRO EDUCATION DISTRICT | --- | 1,426,650 | --- | 1,426,650 | Yes |
| | TOTAL | 28,673,738 | 355,711,933 | 9,424,437 | 393,810,108 | |
| TRIBAL GOVERNMENTS | | | | | | |
| | BOIS FORTE RES BUS COMM | 9,121,488 | 673,755 | 122,749 | 9,917,992 | Yes |
| | FOND DU LAC RESERVATION | 21,426,486 | 1,125,715 | 122,230 | 22,674,431 | Yes |
| | GRAND PORTAGE RESERVATION | 3,718,314 | 330,353 | 29,821 | 4,078,488 | Yes |

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2004**

| Entity Type | Name of Entity | Direct Federal | Pass Through | | Total | Audit Report Acceptable | |
|---------------------------------------|-------------------------------------|--|----------------------|-------------------|----------------------|-------------------------------|--|
| | | | State | Other Agency | | | |
| TRIBAL GOVERNMENTS (continued) | | | | | | | |
| | LEECH LAKE RESERVATION BUS COMM | Report not filed within single audit deadline. | | | | | |
| | LOWER SIOUX COMM COUNCIL | 1,283,672 | 302,438 | --- | 1,586,110 | Yes | |
| | MILLE LACS BAND OF CHIPPEWA INDIANS | Report not filed within single audit deadline. | | | | | |
| | MN CHIPPEWA TRIBE | Report not filed within single audit deadline. | | | | | |
| | RED LAKE BAND OF CHIPPEWA INDIANS | Report not filed within single audit deadline. | | | | | |
| | WHITE EARTH RESERVATION | Report not filed within single audit deadline. | | | | | |
| | TOTAL | <u>35,549,960</u> | <u>2,432,261</u> | <u>274,800</u> | <u>38,257,021</u> | | |
| | | <u>527,692,021</u> | <u>1,156,228,889</u> | <u>74,934,194</u> | <u>1,758,855,104</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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Exhibit 4
(Continued)

Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004

| Administering Agency | Total |
|-------------------------------------|------------|
| ACADEMY FOR EDUCATIONAL DEVELOPMENT | 66,281 |
| AITKIN ITASCA KOOCH CHS | 70,408 |
| ANOKA COUNTY | 11,605,181 |
| ARROWHEAD REG DEVELOP COMM | 382,067 |
| BECKER COUNTY | 3,625,930 |
| BEMIDJI INTERDISTRICT COUNCIL | 511,070 |
| BEMIDJI STATE UNIVERSITY | 9,090 |
| BENTON-STEARNES EDUCATION DISTRICT | 853,713 |
| BROWN COUNTY | 145,607 |
| CARLTON COOK LAKE ST LOUIS CO HL BD | 1,166,631 |
| CARVER-SCOTT EDUCATIONAL COOP | 112,139 |
| CASS COUNTY | 348,511 |
| CENTRA CARE HEALTH SYSTEM | 1,123 |
| CENTRAL LAKES EDUCATION DISTRICT | 6,409 |
| CENTRAL MINNESOTA COUNCIL ON AGING | 6,786 |
| CITY OF ANNANDALE | 1,631 |
| CITY OF BLUE EARTH | 10,420 |
| CITY OF BOVEY | 55 |
| CITY OF COON RAPIDS | 268,595 |
| CITY OF EAGLE LAKE | 3,962 |
| CITY OF EDINA | 100,000 |
| CITY OF GRAND RAPIDS | 380 |
| CITY OF INTERNATIONAL FALLS | 34,346 |
| CITY OF KEEWATIN | 343,240 |
| CITY OF LAKE CRYSTAL | 11,454 |
| CITY OF LESTER PRAIRIE | 17,773 |
| CITY OF MARBLE | 18,395 |
| CITY OF MINNEAPOLIS | 4,728,495 |
| CITY OF MOORHEAD | 40,969 |
| CITY OF NEW BRIGHTON | 33,022 |
| CITY OF ROCHESTER | 35,672 |
| CITY OF SOUTH HAVEN | 115,422 |
| CITY OF ST LOUIS PARK | 183,367 |
| CITY OF ST PAUL | 1,527,069 |
| CITY OF WASECA | 24,873 |
| CLAY COUNTY | 29,689 |

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Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004

Exhibit 4
(Continued)

| <u>Administering Agency</u> | <u>Total</u> |
|-------------------------------------|--------------|
| CLAY WILKIN CHS | 27,104 |
| COLUMBIA UNIVERSITY | 4,014 |
| COTTONWOOD COUNTY | 515,004 |
| CROW RIVER SPECIAL ED COOP | 82,612 |
| DAKOTA COUNTY | 548,320 |
| DAKOTA COUNTY COMM ACTION COUNCIL | 439,866 |
| DOUGLAS COUNTY | 25,932 |
| EAST CENTRAL REG DEVELOP COMM | 3,119 |
| FAMILY HOUSING FUND | 200,000 |
| FARIBAULT COUNTY HRA | 321,971 |
| FOND DU LAC RESERVATION | 17,523 |
| FRESHWATER EDUCATION DISTRICT | 33,502 |
| GREAT LAKES INDIAN FISH & W COMM | 61,519 |
| GREAT LAKES NATIONAL PROGRAM OFFICE | 14,232 |
| GREATER MPLS COUNCIL OF CHURCHES | 17,500 |
| HENNEPIN COUNTY | 8,888,315 |
| HENNEPIN SCOTT CARVER SDA 9 | 220,414 |
| HUMAN SERV OF FARIBAULT & MARTIN CO | 293,700 |
| INTERMEDIATE SCHOOL DISTRICT 287 | 500,066 |
| INTERMEDIATE SCHOOL DISTRICT 917 | 204,324 |
| ISANTI COUNTY | 966 |
| ISD 0004 MCGREGOR | 20,863 |
| ISD 0011 ANOKA-HENNEPIN | 6,873 |
| ISD 0013 COLUMBIA HEIGHTS | 35,174 |
| ISD 0014 FRIDLEY | 50,306 |
| ISD 0094 CLOQUET | 261,977 |
| ISD 0181 BRAINERD | 26,844 |
| ISD 0199 INVER GROVE HEIGHTS | 9,551 |
| ISD 0466 DASSEL-COKATO | 37,097 |
| ISD 0621 MOUNDS VIEW | 46,611 |
| ISD 0706 VIRGINIA | 1,433,787 |
| ISD 0833 SO WASHINGTON COUNTY | 29,924 |
| ISD 0911 CAMBRIDGE | 149,349 |
| ISD 0912 MILACA | 4,276 |
| ISD 2142 ST LOUIS COUNTY | 16,509 |
| ISD 2170 STAPLES-MOTLEY | 41,790 |

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Exhibit 4
(Continued)

Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2004

| Adminstering Agency | Total |
|---|-------------|
| ISD 2396 A.C.G.C. | 35,554 |
| ITASCA COUNTY | 159,363 |
| JACKSON COUNTY | 32,536 |
| KANABEC PINE CHS | 144,482 |
| KANDIYOHI COUNTY | 78,964 |
| KANDIYOHI COUNTY HRA | 1,059,400 |
| LAKE COUNTY | 133,949 |
| LAKES & PINES COMM ACT COUNCIL | 9,869 |
| LE SEUER CO HRA | 259,970 |
| LE SUEUR COUNTY | 146,831 |
| LINCOLN LYON MURRAY HUMAN SERVICES | 922,436 |
| MARSHALL COUNTY | 1,575 |
| MAYO CLINIC FOUNDATION | 130,665 |
| MCLEOD COUNTY | 5,398 |
| MCLEOD COUNTY HRA | 229,826 |
| MEDSTAR RESEARCH INSTITUTE | 209,747 |
| MEEKER-MCLEOD-SIBLEY CHS | 250,005 |
| MEEKER-WRIGHT SPECIAL ED COOP | 424,300 |
| METROPOLITAN COUNCIL | 1,349,973 |
| MID STATE COMMUNITY HEALTH SERVICE | 54,872 |
| MID STATE EDUCATION DISTRICT | 4,124 |
| MID-MINNESOTA DEVELOPMENT COMM | 2,083 |
| MN - CENTER FOR CRIME VICTIM SERVICES | 46,123 |
| MN - COURT OF APPEALS | 51,930 |
| MN - DEPARTMENT OF ADMINISTRATION | 111,042 |
| MN - DEPARTMENT OF AGRICULTURE | 86,406 |
| MN - DEPARTMENT OF COMMERCE | 46,262,735 |
| MN - DEPARTMENT OF CORRECTIONS | 865,562 |
| MN - DEPARTMENT OF ECONOMIC SECURITY | 45,048,856 |
| MN - DEPARTMENT OF EDUCATION | 440,847,130 |
| MN - DEPARTMENT OF FINANCE | 3,414,848 |
| MN - DEPARTMENT OF HEALTH | 72,090,024 |
| MN - DEPARTMENT OF HUMAN SERVICES | 250,148,215 |
| MN - DEPARTMENT OF NATURAL RESOURCES | 1,045,411 |
| MN - DEPARTMENT OF PUBLIC SAFETY | 29,799,637 |
| MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT | 25,217,175 |

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Exhibit 4
(Continued)

Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004

| Administering Agency | Total |
|--|-------------|
| MN - DEPARTMENT OF TRANSPORTATION | 132,351,769 |
| MN - DEPARTMENT OF VETERANS AFFAIRS | 11,370 |
| MN - HOUSING FINANCE AGENCY | 3,181,471 |
| MN - OFFICE OF THE ATTORNEY GENERAL | 12,320 |
| MN - POLLUTION CONTROL AGENCY | 610,441 |
| MN - PUBLIC FACILITIES AUTHORITY | 104,585,006 |
| MN - STATE COLLEGES AND UNIVERSITIES | 403,803 |
| MN - SUPREME COURT | 37,615 |
| MN CHIPPEWA TRIBE | 195,171 |
| MN HOUSING PARTNERSHIP | 57,679 |
| MN RIVER VALLEY SPEC ED COOP | 801,849 |
| MN VALLEY COOPERATIVE | 57,245 |
| MN VALLEY EDUCATION DISTRICT | 250,481 |
| MPLS MEDICAL RESEARCH FOUNDATION | 48,238 |
| NATIONAL RURAL WATER ASSOCIATION | 727,534 |
| NE METRO INTERDISTRICT NO 916 | 103,123 |
| NEIGHBORHOOD HOUSE ASSN | 87,932 |
| NICOLLET COUNTY | 192,495 |
| NOBLES COUNTY | 69,403 |
| NORTH CENTRAL SERVICE COOP | 28,482 |
| NORTH COUNTRY VOCATIONAL CENTER | 1,743 |
| NORTH DAKOTA - DEPT OF HUMAN SERVICES | 918,531 |
| NORTH DAKOTA - DEPT OF PUBIC INSTRUCTION | 44,077 |
| NORTHERN LAKES SP ED COOP | 212,715 |
| NORTHWEST HEALTH SCIENCES UNIVERSITY | 60,335 |
| NW COMM ACTION INC | 66,525 |
| NW PRIVATE INDUSTRY COUNCIL | 347,659 |
| NW REG DEVELOP COMM | 446,366 |
| NW TECHNICAL COLLEGE | 25,865 |
| OLMSTED COUNTY | 7,138,891 |
| PACT 4 FAMILIES COLLABORATIVE | 61,154 |
| PLANNED PARENTHOOD OF MN & SD | 108,163 |
| PRAIRIE FIVE COMM ACT CNL | 2,073 |
| RAMSEY ACTION PROGRAMS | 210,027 |
| RAMSEY COUNTY | 4,664,471 |
| REGION 5 DEVELOP COMM | 29,365 |

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Exhibit 4
(Continued)

Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004

| Administering Agency | Total |
|--|-------------|
| RICE COUNTY | 28,010 |
| ROCK COUNTY | 47,862 |
| RUM RIVER SPECIAL EDUCATION COOPERATIVE | 255,905 |
| SCOTT COUNTY | 72,571 |
| SE MN AREA AGY ON AGING | 1,213,942 |
| SE MN WATER RESOURCES BOARD | 9,420 |
| SENIOR SERVICE AMERICA INC | 242,834 |
| SHERBURNE COUNTY | 294 |
| SIBLEY COUNTY | 88,139 |
| SSD 1 MINNEAPOLIS | 15,428 |
| ST CROIX RIVER EDUCATION DISTRICT | 15,106 |
| ST LOUIS COUNTY | 809,628 |
| ST PAUL PUBLIC HOUSING AGENCY | 753,864 |
| SW & WEST CENTRAL SERVICE COOPERATIVES | 752,385 |
| SW MN EMS CORP | 22,866 |
| SW MN HSG PARTNERSHIP | 104,655 |
| SW MN PIC | 1,304 |
| SW REG DEVELOP COMM | 376,267 |
| THREE RIVERS COMMUNITY ACTION, INC. | 42,099 |
| TRI-VALLEY OPPORTUNITY COUNCIL INC | 27,616 |
| U.S. - CORP FOR NATL AND COMM SERVICE | 774,171 |
| U.S. - DEPARTMENT OF AGRICULTURE | 23,291,297 |
| U.S. - DEPARTMENT OF COMMERCE | 8,252,357 |
| U.S. - DEPARTMENT OF DEFENSE | 1,941,019 |
| U.S. - DEPARTMENT OF EDUCATION | 31,114,702 |
| U.S. - DEPARTMENT OF ENERGY | 5,895 |
| U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES | 113,141,819 |
| U.S. - DEPARTMENT OF HOMELAND SECURITY | 2,558,430 |
| U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT | 146,513,504 |
| U.S. - DEPARTMENT OF INTERIOR | 11,565,206 |
| U.S. - DEPARTMENT OF JUSTICE | 12,665,067 |
| U.S. - DEPARTMENT OF LABOR | 6,716,204 |
| U.S. - DEPARTMENT OF TRANSPORTATION | 157,788,352 |
| U.S. - DEPARTMENT OF TREASURY | 66,976 |
| U.S. - ENVIRONMENTAL PROTECTION AGENCY | 10,258,353 |
| U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION | 166,983 |

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Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2004

Exhibit 4
(Continued)

| <u>Adminstering Agency</u> | <u>Total</u> |
|--|----------------------|
| U.S. - NATIONAL AERONAUTICS & SPACE ADMINISTRATION | 6,923 |
| U.S. - NATIONAL FOUNDATION OF ARTS & HUMANITIES | 24,570 |
| U.S. - NATIONAL SCIENCE FOUNDATION | 840,193 |
| UNITED WAY OF AMERICA | 107,146 |
| UNITED WAY-MPLS | 4,500 |
| UNIVERSITY OF CALIFORNIA - LOS ANGELES | 23,227 |
| UNIVERSITY OF CENTRAL FLORIDA | 12,293 |
| UNIVERSITY OF ILLINOIS AT CHICAGO | 85,469 |
| UNIVERSITY OF MARYLAND | 150,141 |
| UNIVERSITY OF MINNESOTA | 4,617,050 |
| UNIVERSITY OF NORTH CAROLINA | 135,236 |
| UNIVERSITY OF TEXAS | 37,152 |
| UPPER MN VALLEY REG DEVELOP COMM | 368,075 |
| WAKE FOREST UNIVERSITY | 29,251 |
| WASECA COUNTY | 146,628 |
| WASHINGTON COUNTY | 442,435 |
| WATONWAN COUNTY | 75,901 |
| WEST CENTRAL AREA AGENCY ON AGING | 156,666 |
| WEST SIDE HEALTH CENTER | 24,930 |
| WISCONSIN COULEE CAP | 1,942 |
| WRIGHT VOCATIONAL CENTER | 1,734 |
| Grand Total | <u>1,758,855,104</u> |

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

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering 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 | 48,036 | | | | |
| CFDA 93.110 | 18,245 | | | | |
| | <u>66,281</u> | | | | |
| AITKIN ITASCA KOOCH CHS | | | | | |
| ITASCA COUNTY | | Yes | Yes | | |
| CFDA 93.136 | 2,464 | | | | |
| CFDA 93.283 | 35,200 | | | | |
| CFDA 93.994 | 32,744 | | | | |
| | <u>70,408</u> | | | | |
| ANOKA COUNTY | | | | | |
| ANOKA COUNTY COMM ACTION PROG INC | | Yes | | | |
| CFDA 14.239 | 654,658 | | | | |
| CFDA 14.219 | 1,061,523 | | | | |
| CFDA 93.575 | 9,795,663 | | | | |
| | <u>11,511,844</u> | | | | |
| CITY OF COLUMBIA HEIGHTS | | | | | |
| CITY OF COLUMBIA HEIGHTS | | Yes | Yes | | |
| CFDA 97.042 | 3,337 | | | | |
| CFDA 14.218 | 50,000 | | | | |
| | <u>53,337</u> | | | | |
| ISD 0011 ANOKA-HENNEPIN | | | | | |
| ISD 0011 ANOKA-HENNEPIN | | Yes | | | |
| CFDA 93.558 | 40,000 | | | | |
| | <u>40,000</u> | | | | |
| ARROWHEAD REG DEVELOP COMM | | | | | |
| CITY OF DULUTH | | | | | |
| CITY OF DULUTH | | Yes | Yes | | |
| CFDA 93.045 | 221,934 | | | | |
| | <u>221,934</u> | | | | |
| FOND DU LAC RESERVATION | | | | | |
| FOND DU LAC RESERVATION | | Yes | | | |
| CFDA 93.043 | 22,519 | | | | |
| | <u>22,519</u> | | | | |
| KOOTASCA COMM ACTION INC | | | | | |
| KOOTASCA COMM ACTION INC | | Yes | | | |
| CFDA 93.052 | 15,406 | | | | |
| | <u>15,406</u> | | | | |
| ST LOUIS COUNTY | | | | | |
| ST LOUIS COUNTY | | Yes | Yes | | |
| CFDA 93.045 | 122,208 | | | | |
| | <u>122,208</u> | | | | |

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

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| BECKER COUNTY | | | | | |
| RURAL MN CEP INC | | Yes | | | |
| CFDA 10.561 | 185,701 | | | | |
| CFDA 93.558 | 3,439,526 | | | | |
| | <u>3,625,227</u> | | | | |
| WILKIN COUNTY | | | | | |
| CFDA 93.556 | 703 | Yes | Yes | | |
| | <u>703</u> | | | | |
| BEMIDJI INTERDISTRICT COUNCIL | | | | | |
| ISD 0309 PARK RAPIDS | | Yes | Yes | Yes | |
| CFDA 84.027 | 502,896 | | | | |
| | <u>502,896</u> | | | | |
| ISD 0690 WARROAD | | | | | |
| CFDA 84.027 | 8,174 | Yes | Yes | | |
| | <u>8,174</u> | | | | |
| BEMIDJI STATE UNIVERSITY | | | | | |
| ISD 0115 CASS LAKE - BENA | | Yes | Yes | Yes | |
| CFDA 94.009 | 9,090 | | | | |
| | <u>9,090</u> | | | | |
| BENTON-STEARNES EDUCATION DISTRICT | | | | | |
| ISD 0047 SAUK RAPIDS | | Yes | Yes | | |
| CFDA 84.027 | 320,136 | | | | |
| CFDA 84.048 | 12,524 | | | | |
| CFDA 84.173 | 36,556 | | | | |
| | <u>369,216</u> | | | | |
| ISD 0051 FOLEY | | | | | |
| CFDA 84.027 | 165,411 | Yes | Yes | | |
| CFDA 84.048 | 1,224 | | | | |
| CFDA 84.173 | 5,936 | | | | |
| | <u>172,571</u> | | | | |
| ISD 0748 SARTELL | | | | | |
| CFDA 84.027 | 127,050 | Yes | Yes | | |
| | <u>127,050</u> | | | | |
| ISD 0750 ROCORI AREA SCHOOLS | | | | | |
| CFDA 84.027 | 184,876 | Yes | Yes | | |
| | <u>184,876</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| BROWN COUNTY | | | | | |
| MN VALLEY ACTION COUNCIL | | Yes | | | |
| CFDA 10.551 | 9,046 | | | | |
| CFDA 93.558 | 136,561 | | | | |
| | <u>145,607</u> | | | | |
| CARLTON COOK LAKE ST LOUIS CO HL BD | | | | | |
| CARLTON COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 68,794 | | | | |
| CFDA 93.230 | 39,254 | | | | |
| CFDA 93.994 | 38,205 | | | | |
| | <u>146,253</u> | | | | |
| COOK COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 8,361 | | | | |
| CFDA 93.596 | 23,880 | | | | |
| CFDA 93.994 | 3,760 | | | | |
| | <u>36,001</u> | | | | |
| LAKE COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 23,414 | | | | |
| CFDA 93.283 | 24,070 | | | | |
| CFDA 93.994 | 7,248 | | | | |
| | <u>54,732</u> | | | | |
| ST LOUIS COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 448,967 | | | | |
| CFDA 93.268 | 2,100 | | | | |
| CFDA 93.283 | 267,767 | | | | |
| CFDA 93.994 | 210,811 | | | | |
| | <u>929,645</u> | | | | |
| CARVER-SCOTT EDUCATIONAL COOP | | | | | |
| ISD 0112 CHASKA | | Yes | | | |
| CFDA 84.048 | 17,580 | | | | |
| CFDA 84.287 | 77,331 | | | | |
| CFDA 84.243 | 6,536 | | | | |
| | <u>101,447</u> | | | | |
| ISD 0277 WESTONKA | | Yes | Yes | Yes | |
| CFDA 84.365 | 2,245 | | | | |
| | <u>2,245</u> | | | | |
| ISD 0717 JORDAN | | Yes | Yes | Yes | |
| CFDA 84.365 | 8,447 | | | | |
| | <u>8,447</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|---------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CASS COUNTY | | | | | |
| ISD 0118 REMER | | Yes | Yes | | |
| CFDA 10.665 | 110,235 | | | | |
| ISD 0317 DEER RIVER | | | | | |
| CFDA 10.665 | 85,070 | Yes | Yes | Yes | |
| TODD COUNTY | | | | | |
| CFDA 93.268 | 800 | Yes | Yes | | |
| CFDA 93.283 | 30,964 | | | | |
| CFDA 93.399 | 10,075 | | | | |
| CFDA 93.994 | 17,793 | | | | |
| | 59,632 | | | | |
| WADENA COUNTY | | | | | |
| CFDA 10.557 | 49,309 | Yes | Yes | | |
| CFDA 93.283 | 21,969 | | | | |
| CFDA 93.994 | 22,296 | | | | |
| | 93,574 | | | | |
| CENTRA CARE HEALTH SYSTEM | | | | | |
| ALLINA HEALTH SYSTEM | | Yes | | Yes | |
| CFDA 93.283 | 1,123 | | | | |
| CENTRAL LAKES EDUCATION DISTRICT | | | | | |
| ISD 2364 BELGRADE-BROOTEN-ELROSA | | Yes | Yes | | |
| CFDA 84.048 | 6,409 | | | | |
| CENTRAL MINNESOTA COUNCIL ON AGING | | | | | |
| SHERBURNE COUNTY | | Yes | Yes | | |
| CFDA 93.044 | 6,786 | | | | |
| CITY OF ANNANDALE | | | | | |
| WRIGHT COUNTY COMMUNITY ACTION IN | | Yes | | | |
| CFDA 14.228 | 1,631 | | | | |
| CITY OF BLUE EARTH | | | | | |
| MN VALLEY ACTION COUNCIL | | Yes | | | |
| CFDA 14.228 | 10,420 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|---------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF BOVEY | | | | | |
| KOOTASCA COMM ACTION INC CFDA 14.228 | 55 | Yes | | | |
| CITY OF COON RAPIDS | | | | | |
| ANOKA COUNTY COMM ACTION PROG INC CFDA 14.219 | 268,595 | Yes | | | |
| CITY OF EAGLE LAKE | | | | | |
| MN VALLEY ACTION COUNCIL CFDA 14.228 | 3,962 | Yes | | | |
| CITY OF EDINA | | | | | |
| METROPOLITAN COUNCIL CFDA 14.218 | 100,000 | Yes | Yes | | |
| CITY OF GRAND RAPIDS | | | | | |
| KOOTASCA COMM ACTION INC CFDA 14.228 | 380 | Yes | | | |
| CITY OF INTERNATIONAL FALLS | | | | | |
| KOOTASCA COMM ACTION INC CFDA 14.228 | 34,346 | Yes | | | |
| CITY OF KEEWATIN | | | | | |
| KOOTASCA COMM ACTION INC CFDA 14.228 | 343,240 | Yes | | | |
| CITY OF LAKE CRYSTAL | | | | | |
| MN VALLEY ACTION COUNCIL CFDA 14.228 | 11,454 | Yes | | | |
| CITY OF LESTER PRAIRIE | | | | | |
| HEARTLAND COMMUNITY ACTION AGENC CFDA 14.228 | 17,773 | Yes | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|--|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF MARBLE | | | | | |
| KOOTASCA COMM ACTION INC CFDA 14.228 | 18,395 | Yes | | | |
| CITY OF MINNEAPOLIS | | | | | |
| HENNEPIN COUNTY CFDA 93.926 CFDA 16.592 | 146,240 746,529 <u>892,769</u> | Yes | Yes | | |
| METROPOLITAN COUNCIL CFDA 20.500 | 788,715 | Yes | Yes | | |
| MN AIDS PROJECT CFDA 14.218 | 33,888 | Yes | Yes | | |
| MPLS AMERICAN INDIAN CENTER CFDA 14.218 | 118,000 | Yes | | | |
| MPLS PARK & RECREATION BD CFDA 14.218 CFDA 15.919 CFDA 16.595 | 162,099 604,540 22,567 <u>789,206</u> | Yes | | | |
| MPLS YOUTH COORDINATING BD CFDA 14.218 CFDA 17.253 CFDA 93.558 CFDA 93.926 | 436,417 190,523 42,291 54,320 <u>723,551</u> | Yes | | | |
| PARENTS IN COMMUNITY ACTION INC CFDA 14.218 | 96,980 | Yes | | | |
| RAMSEY COUNTY CFDA 17.260 | 34,339 | Yes | Yes | | |
| RESOURCE INC CFDA 17.260 CFDA 17.259 CFDA 17.258 | 29,301 176,005 99,851 | Yes | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 14.235 | 39,057 | | | | |
| CFDA 14.218 | 31,770 | | | | |
| CFDA 14.244 | 18,905 | | | | |
| CFDA 16.540 | 46,658 | | | | |
| | <u>441,547</u> | | | | |
| SUSTAINABLE RESOURCES CENTER | | Yes | Yes | | |
| CFDA 93.197 | 12,353 | | | | |
| CFDA 14.900 | 330,147 | | | | |
| | <u>342,500</u> | | | | |
| TUBMAN FAMILY ALLIANCE | | Yes | | | |
| CFDA 14.218 | 67,000 | | | | |
| CFDA 14.239 | 400,000 | | | | |
| | <u>467,000</u> | | | | |
| CITY OF MOORHEAD | | | | | |
| CLAY COUNTY | | Yes | Yes | | |
| CFDA 16.579 | 40,969 | | | | |
| | <u>40,969</u> | | | | |
| CITY OF NEW BRIGHTON | | | | | |
| RAMSEY COUNTY | | Yes | Yes | | |
| CFDA 20.600 | 33,022 | | | | |
| | <u>33,022</u> | | | | |
| CITY OF ROCHESTER | | | | | |
| CHILD CARE RESOURCE & REFERRAL INC | | Yes | | | |
| CFDA 14.218 | 35,672 | | | | |
| | <u>35,672</u> | | | | |
| CITY OF SOUTH HAVEN | | | | | |
| WRIGHT COUNTY COMMUNITY ACTION IN | | Yes | | | |
| CFDA 14.228 | 115,422 | | | | |
| | <u>115,422</u> | | | | |
| CITY OF ST LOUIS PARK | | | | | |
| PERSPECTIVES INC | | Yes | | | |
| CFDA 14.218 | 100,474 | | | | |
| CFDA 14.238 | 82,893 | | | | |
| | <u>183,367</u> | | | | |
| CITY OF ST PAUL | | | | | |
| AMHERST WILDER FOUNDATION | | Yes | | | |
| CFDA 14.218 | 9,000 | | | | |
| | <u>9,000</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 0625 ST PAUL | | | | | |
| CFDA 14.194 | 160,516 | Yes | | | |
| CFDA 14.218 | 379,587 | | | | |
| CFDA 17.259 | 420,388 | | | | |
| CFDA 93.558 | 117,940 | | | | |
| | <u>1,078,431</u> | | | | |
| RAMSEY COUNTY | | | | | |
| CFDA 14.218 | 229,990 | Yes | Yes | | |
| CFDA 16.592 | 209,648 | | | | |
| | <u>439,638</u> | | | | |
| CITY OF WASECA | | | | | |
| MN VALLEY ACTION COUNCIL | | | | | |
| CFDA 14.228 | 24,873 | Yes | | | |
| CLAY COUNTY | | | | | |
| RURAL MN CEP INC | | | | | |
| CFDA 93.558 | 29,689 | Yes | | | |
| CLAY WILKIN CHS | | | | | |
| WILKIN COUNTY | | | | | |
| CFDA 93.558 | 14,266 | Yes | Yes | | |
| CFDA 93.994 | 12,838 | | | | |
| | <u>27,104</u> | | | | |
| COLUMBIA UNIVERSITY | | | | | |
| MPLS MEDICAL RESEARCH FOUNDATION | | | | | |
| CFDA 93.853 | 4,014 | Yes | Yes | | |
| COTTONWOOD COUNTY | | | | | |
| RESOURCE INC | | | | | |
| CFDA 17.260 | 515,004 | Yes | | | |
| CROW RIVER SPECIAL ED COOP | | | | | |
| ISD 0423 HUTCHINSON | | | | | |
| CFDA 84.048 | 14,110 | Yes | | | |
| CFDA 84.173 | 17,770 | | | | |
| | <u>31,880</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|---------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 2364 BELGRADE-BROOTEN-ELROSA CFDA 84.027 | 50,732 | Yes | Yes | | |
| DAKOTA COUNTY | | | | | |
| CITY OF BURNSVILLE CFDA 14.218 | 189,185 | Yes | | | |
| CITY OF NORTHFIELD CFDA 14.218 | 116,860 | Yes | Yes | | |
| COMMUNITY ACTION COUNCIL - LAKEVILL CFDA 14.218 | 68,474 | Yes | | | |
| INTERMEDIATE SCHOOL DISTRICT 917 CFDA 84.158 | 16,046 | Yes | Yes | | |
| ISD 0197 WEST ST PAUL CFDA 84.048 | 2,709 | Yes | Yes | | |
| SCOTT CARVER DAKOTA COMM ACT AGEN CFDA 14.235 | 155,046 | Yes | | | |
| DAKOTA COUNTY COMM ACTION COUNCIL | | | | | |
| SCOTT CARVER DAKOTA COMM ACT AGEN CFDA 14.239 | 439,866 | Yes | | | |
| DOUGLAS COUNTY | | | | | |
| WEST CENTRAL MN COMM ACTION INC CFDA 97.004 | 25,932 | Yes | | | |
| EAST CENTRAL REG DEVELOP COMM | | | | | |
| MILLE LACS COUNTY CFDA 93.044 | 3,119 | Yes | Yes | | |
| FAMILY HOUSING FUND | | | | | |
| PERSPECTIVES INC CFDA 14.231 | 200,000 | Yes | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|---------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| FARIBAULT COUNTY HRA | | | | | |
| MN VALLEY ACTION COUNCIL CFDA 14.871 | 321,971 | Yes | | | |
| FOND DU LAC RESERVATION | | | | | |
| ISD 0709 DULUTH CFDA 15.130 | 17,523 | Yes | | | |
| FRESHWATER EDUCATION DISTRICT | | | | | |
| ISD 2170 STAPLES-MOTLEY CFDA 84.027 | 33,502 | Yes | | | |
| GREAT LAKES INDIAN FISH & W COMM | | | | | |
| FOND DU LAC RESERVATION CFDA 15.039 | 61,519 | Yes | | | |
| GREAT LAKES NATIONAL PROGRAM OFFICE | | | | | |
| WESTERN LAKE SUPERIOR SANITARY DIST CFDA 66.469 | 12,000 | Yes | Yes | | |
| CFDA 66.605 | 2,232 | | | | |
| | 14,232 | | | | |
| GREATER MPLS COUNCIL OF CHURCHES | | | | | |
| ANOKA COUNTY COMM ACTION PROG INC CFDA 93.044 | 17,500 | Yes | | | |
| HENNEPIN COUNTY | | | | | |
| ALLINA HEALTH SYSTEM CFDA 93.917 | 48,790 | Yes | | Yes | |
| ANOKA COUNTY | | | | | |
| CFDA 17.260 | 153,829 | Yes | | | |
| CFDA 17.261 | 167,926 | | | | |
| | 321,755 | | | | |
| CITY OF BLOOMINGTON | | | | | |
| CFDA 10.557 | 51,611 | Yes | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|--|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF BROOKLYN CENTER CFDA 14.218 | 201,000 | Yes | | | |
| CITY OF BROOKLYN PARK CFDA 14.218 | 551,933 | Yes | Yes | | |
| CITY OF EDINA CFDA 14.218 | 218,690 | Yes | Yes | | |
| CITY OF MAPLE GROVE CFDA 14.218 CFDA 14.239 | 20,623 745,700 766,323 | Yes | | | |
| CITY OF MINNEAPOLIS CFDA 16.523 | 50,000 | Yes | Yes | | |
| CITY OF RICHFIELD CFDA 14.218 | 458,978 | Yes | Yes | | |
| LIFETRACK RESOURCES CFDA 93.558 | 253,582 | Yes | | | |
| MN AIDS PROJECT CFDA 93.917 CFDA 93.914 | 513,321 738,219 1,251,540 | Yes | Yes | | |
| PERSPECTIVES INC CFDA 14.239 CFDA 93.959 | 710,000 68,321 778,321 | Yes | | | |
| RAMSEY COUNTY CFDA 17.260 CFDA 17.261 CFDA 93.924 | 208,361 68,031 13,507 289,899 | Yes | Yes | | |
| RESOURCE INC CFDA 17.258 | 60,921 | Yes | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.558 | 3,224,883 | | | | |
| | <u>3,285,804</u> | | | | |
| STEARNS-BENTON EMPLOYMENT TRNG CN | | Yes | | | |
| CFDA 17.260 | <u>359,107</u> | | | | |
| SUSTAINABLE RESOURCES CENTER | | Yes | Yes | | |
| CFDA 14.900 | <u>982</u> | | | | |
| HENNEPIN SCOTT CARVER SDA 9 | | | | | |
| SCOTT COUNTY | | Yes | | | |
| CFDA 17.253 | 21,845 | | | | |
| CFDA 17.258 | 65,000 | | | | |
| CFDA 17.259 | 47,594 | | | | |
| CFDA 17.260 | 85,975 | | | | |
| | <u>220,414</u> | | | | |
| HUMAN SERV OF FARIBAULT & MARTIN CO | | | | | |
| MN VALLEY ACTION COUNCIL | | Yes | | | |
| CFDA 10.551 | 29,385 | | | | |
| CFDA 93.558 | 264,315 | | | | |
| | <u>293,700</u> | | | | |
| INTERMEDIATE SCHOOL DISTRICT 287 | | | | | |
| ISD 0271 BLOOMINGTON | | Yes | Yes | Yes | |
| CFDA 84.048 | <u>51,037</u> | | | | |
| ISD 0272 EDEN PRAIRIE | | Yes | | | |
| CFDA 84.048 | 42,471 | | | | |
| CFDA 84.027 | 8,496 | | | | |
| | <u>50,967</u> | | | | |
| ISD 0273 EDINA | | Yes | | | |
| CFDA 84.048 | 18,092 | | | | |
| CFDA 84.181 | 24,035 | | | | |
| | <u>42,127</u> | | | | |
| ISD 0276 MINNETONKA | | Yes | | | |
| CFDA 84.048 | <u>14,189</u> | | | | |
| ISD 0277 WESTONKA | | Yes | Yes | Yes | |
| CFDA 84.048 | <u>8,180</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|-----------------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 0278 ORONO CFDA 84.048 | 5,130 | Yes | Yes | | |
| ISD 0279 OSSEO CFDA 84.048 | 115,912 | Yes | | | |
| ISD 0281 ROBBINSDALE CFDA 84.038 CFDA 84.243 | 70,670 7,239 77,909 | Yes | | | |
| ISD 0283 ST LOUIS PARK CFDA 84.002 CFDA 84.048 | 82,458 20,600 103,058 | Yes | | | |
| ISD 0284 WAYZATA CFDA 84.048 | 31,557 | Yes | Yes | | |
| INTERMEDIATE SCHOOL DISTRICT 917 | | | | | |
| ISD 0191 BURNSVILLE-EAGAN-SAVAGE CFDA 84.048 CFDA 84.181 | 2,100 47,035 49,135 | Yes | | | |
| ISD 0192 FARMINGTON CFDA 84.048 CFDA 84.181 | 9,990 23,488 33,478 | Yes | Yes | Yes | |
| ISD 0194 LAKEVILLE CFDA 84.181 CFDA 84.048 | 38,651 3,009 41,660 | Yes | | | |
| ISD 0197 WEST ST PAUL CFDA 84.048 CFDA 84.181 | 9,742 16,471 26,213 | Yes | Yes | | |
| ISD 0200 HASTINGS CFDA 84.181 | 9,413 | Yes | Yes | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|---------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 0280 RICHFIELD CFDA 84.048 | 30,307 | Yes | | | |
| SSD 6 SOUTH ST PAUL CFDA 84.181 | 14,118 | Yes | Yes | | |
| ISANTI COUNTY | | | | | |
| ALLINA HEALTH SYSTEM CFDA 93.283 | 966 | Yes | | Yes | |
| ISD 0004 MCGREGOR | | | | | |
| ISD 0094 CLOQUET CFDA 84.048 | 20,863 | Yes | Yes | | |
| ISD 0011 ANOKA-HENNEPIN | | | | | |
| ISD 0831 FOREST LAKE CFDA 84.002 | 6,873 | Yes | Yes | | |
| ISD 0013 COLUMBIA HEIGHTS | | | | | |
| CITY OF COLUMBIA HEIGHTS CFDA 84.287 | 35,174 | Yes | Yes | | |
| ISD 0014 FRIDLEY | | | | | |
| ISD 0013 COLUMBIA HEIGHTS CFDA 84.048 | 18,008 | Yes | Yes | Yes | |
| ISD 0621 MOUNDS VIEW CFDA 84.048 | 32,298 | Yes | | | |
| ISD 0094 CLOQUET | | | | | |
| ISD 0704 PROCTOR CFDA 84.027 | 261,977 | Yes | Yes | | |
| ISD 0181 BRAINERD | | | | | |
| ISD 0001 AITKIN CFDA 84.027 | 17,115 | Yes | Yes | | |
| CFDA 84.048 | 9,729 | | | | |
| | 26,844 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 0199 INVER GROVE HEIGHTS | | | | | |
| SSD 6 SOUTH ST PAUL | | Yes | Yes | | |
| CFDA 84.365 | 9,551 | | | | |
| ISD 0466 DASSEL-COKATO | | | | | |
| MEEKER-WRIGHT SPECIAL ED COOP | | Yes | | | |
| CFDA 84.010 | 22,435 | | | | |
| CFDA 84.287 | 14,662 | | | | |
| | <u>37,097</u> | | | | |
| ISD 0621 MOUNDS VIEW | | | | | |
| ISD 0012 CENTENNIAL | | Yes | | | |
| CFDA 84.048 | 16,413 | | | | |
| ISD 0834 STILLWATER | | | | | |
| CFDA 84.002 | 10,894 | | | | |
| RAMSEY COUNTY | | | | | |
| CFDA 84.002 | 19,304 | | | | |
| ISD 0706 VIRGINIA | | | | | |
| ISD 0712 MOUNTAIN IRON-BUHL | | Yes | Yes | Yes | |
| CFDA 84.027 | 149,624 | | | | |
| CFDA 84.173 | 13,366 | | | | |
| | <u>162,990</u> | | | | |
| ISD 2142 ST LOUIS COUNTY | | Yes | Yes | Yes | |
| CFDA 84.027 | 882,568 | | | | |
| CFDA 84.173 | 9,697 | | | | |
| | <u>892,265</u> | | | | |
| ISD 2154 EVELETH-GILBERT | | Yes | Yes | Yes | |
| CFDA 84.027 | 210,488 | | | | |
| CFDA 84.173 | 7,468 | | | | |
| | <u>217,956</u> | | | | |
| ISD 2711 MESABI EAST SCHOOLS | | Yes | Yes | | |
| CFDA 84.027 | 151,551 | | | | |
| CFDA 84.173 | 3,593 | | | | |
| CFDA 84.048 | 5,432 | | | | |
| | <u>160,576</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|---------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 0833 SO WASHINGTON COUNTY | | | | | |
| ISD 0834 STILLWATER | | Yes | | | |
| CFDA 84.048 | 29,924 | | | | |
| ISD 0911 CAMBRIDGE | | | | | |
| ISD 0912 MILACA | | Yes | Yes | Yes | |
| CFDA 84.027 | 142,479 | | | | |
| CFDA 84.173 | 6,870 | | | | |
| | 149,349 | | | | |
| ISD 0912 MILACA | | | | | |
| ISD 0480 ONAMIA | | Yes | Yes | Yes | |
| CFDA 84.048 | 4,276 | | | | |
| ISD 2142 ST LOUIS COUNTY | | | | | |
| ISD 0707 NETT LAKE | | Yes | Yes | Yes | |
| CFDA 84.060 | 16,509 | | | | |
| ISD 2170 STAPLES-MOTLEY | | | | | |
| FRESHWATER EDUCATION DISTRICT | | Yes | | | |
| CFDA 84.186 | 15,685 | | | | |
| CFDA 84.281 | 26,105 | | | | |
| | 41,790 | | | | |
| ISD 2396 A.C.G.C. | | | | | |
| ISD 0317 DEER RIVER | | Yes | Yes | Yes | |
| CFDA 84.027 | 15,757 | | | | |
| CFDA 84.186 | 12,587 | | | | |
| CFDA 84.318 | 7,210 | | | | |
| | 35,554 | | | | |
| ITASCA COUNTY | | | | | |
| ISD 0318 GRAND RAPIDS | | Yes | Yes | | |
| CFDA 10.665 | 159,363 | | | | |
| JACKSON COUNTY | | | | | |
| SW MN OPPORTUNITY CNL | | Yes | | | |
| CFDA 93.778 | 32,536 | | | | |
| KANABEC PINE CHS | | | | | |
| KANABEC COUNTY | | Yes | Yes | | |
| CFDA 93.283 | 20,590 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.994 | 58,638 | | | | |
| | <u>79,228</u> | | | | |
| PINE COUNTY | | Yes | Yes | | |
| CFDA 93.283 | 31,629 | | | | |
| CFDA 93.994 | 33,625 | | | | |
| | <u>65,254</u> | | | | |
| KANDIYOHI COUNTY | | | | | |
| HEARTLAND COMMUNITY ACTION AGENC | | Yes | | | |
| CFDA 97.024 | 3,040 | | | | |
| | <u>3,040</u> | | | | |
| PACT 4 FAMILIES COLLABORATIVE | | Yes | Yes | | |
| CFDA 93.556 | 75,924 | | | | |
| | <u>75,924</u> | | | | |
| KANDIYOHI COUNTY HRA | | | | | |
| HEARTLAND COMMUNITY ACTION AGENC | | Yes | | | |
| CFDA 14.871 | 1,059,400 | | | | |
| | <u>1,059,400</u> | | | | |
| LAKE COUNTY | | | | | |
| ISD 0381 LAKE SUPERIOR | | Yes | Yes | | |
| CFDA 10.665 | 133,949 | | | | |
| | <u>133,949</u> | | | | |
| LAKES & PINES COMM ACT COUNCIL | | | | | |
| ALLINA HEALTH SYSTEM | | Yes | | Yes | |
| CFDA 93.600 | 9,869 | | | | |
| | <u>9,869</u> | | | | |
| LE SEUER CO HRA | | | | | |
| MN VALLEY ACTION COUNCIL | | Yes | | | |
| CFDA 14.871 | 259,970 | | | | |
| | <u>259,970</u> | | | | |
| LE SUEUR COUNTY | | | | | |
| MN VALLEY ACTION COUNCIL | | Yes | | | |
| CFDA 10.551 | 4,020 | | | | |
| CFDA 93.558 | 142,811 | | | | |
| | <u>146,831</u> | | | | |
| LINCOLN LYON MURRAY HUMAN SERVICES | | | | | |
| SW MN PIC | | Yes | | | |
| CFDA 10.561 | 42,507 | | | | |
| CFDA 93.558 | 877,559 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.596 | 2,370 | | | | |
| | <u>922,436</u> | | | | |
| MARSHALL COUNTY | | | | | |
| NW COMM ACTION INC CFDA 97.024 | 1,575 | Yes | | | |
| MAYO CLINIC FOUNDATION | | | | | |
| ALLINA HEALTH SYSTEM CFDA 93.395 | 98,351 | Yes | | Yes | |
| MPLS MEDICAL RESEARCH FOUNDATION | | | | | |
| CFDA 93.853 | 32,314 | Yes | Yes | | |
| MCLEOD COUNTY | | | | | |
| HEARTLAND COMMUNITY ACTION AGENC CFDA 97.024 | 5,398 | Yes | | | |
| MCLEOD COUNTY HRA | | | | | |
| HEARTLAND COMMUNITY ACTION AGENC CFDA 14.871 | 229,826 | Yes | | | |
| MEDSTAR RESEARCH INSTITUTE | | | | | |
| ALLINA HEALTH SYSTEM CFDA 84.133 | 209,747 | Yes | | Yes | |
| MEEKER-MCLEOD-SIBLEY CHS | | | | | |
| MCLEOD COUNTY CFDA 16.729 | 9,959 | Yes | Yes | | |
| SIBLEY COUNTY | | | | | |
| CFDA 10.557 | 56,893 | | Yes | | |
| CFDA 66.032 | 9,433 | | | | |
| CFDA 93.230 | 31,526 | | | | |
| CFDA 93.283 | 29,551 | | | | |
| CFDA 93.558 | 40,959 | | | | |
| CFDA 93.570 | 36,523 | | | | |
| CFDA 93.590 | 6,816 | | | | |
| CFDA 93.630 | 5,318 | | | | |
| CFDA 93.959 | 7,724 | | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.994 | 15,303 | | | | |
| | <u>240,046</u> | | | | |
| MEEKER-WRIGHT SPECIAL ED COOP | | | | | |
| ISD 0465 LITCHFIELD | | Yes | | | |
| CFDA 84.027 | 97,093 | | | | |
| CFDA 84.173 | 17,451 | | | | |
| | <u>114,544</u> | | | | |
| ISD 0466 DASSEL-COKATO | | Yes | | | |
| CFDA 84.027 | 99,334 | | | | |
| CFDA 84.048 | 1,872 | | | | |
| CFDA 84.173 | 11,796 | | | | |
| CFDA 84.287 | 106,717 | | | | |
| | <u>219,719</u> | | | | |
| ISD 0876 ANNANDALE | | Yes | | | |
| CFDA 84.027 | 73,868 | | | | |
| CFDA 84.173 | 16,169 | | | | |
| | <u>90,037</u> | | | | |
| METROPOLITAN COUNCIL | | | | | |
| ANOKA COUNTY | | Yes | | | |
| CFDA 20.516 | 36,251 | | | | |
| | <u>36,251</u> | | | | |
| CITY OF WOODBURY | | Yes | Yes | | |
| CFDA 20.205 | 95,122 | | | | |
| | <u>95,122</u> | | | | |
| RAMSEY ACTION PROGRAMS | | Yes | | | |
| CFDA 10.570 | 179,690 | | | | |
| CFDA 93.045 | 572,063 | | | | |
| | <u>751,753</u> | | | | |
| SCOTT CARVER DAKOTA COMM ACT AGEN | | Yes | | | |
| CFDA 10.570 | 76,800 | | | | |
| CFDA 93.044 | 89,175 | | | | |
| CFDA 93.045 | 300,872 | | | | |
| | <u>466,847</u> | | | | |
| MID STATE COMMUNITY HEALTH SERVICE | | | | | |
| POPE COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 33,175 | | | | |
| CFDA 93.283 | 14,077 | | | | |
| CFDA 93.994 | 7,620 | | | | |
| | <u>54,872</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-----------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| MID STATE EDUCATION DISTRICT | | | | | |
| ISD 0480 ONAMIA CFDA 84.027 | 4,124 | Yes | Yes | Yes | |
| MID-MINNESOTA DEVELOPMENT COMM | | | | | |
| MCLEOD COUNTY CFDA 93.044 | 2,083 | Yes | Yes | | |
| MN - CENTER FOR CRIME VICTIM SERVICES | | | | | |
| FOND DU LAC RESERVATION CFDA 16.588 | 46,123 | Yes | | | |
| MN - COURT OF APPEALS | | | | | |
| STEARNS COUNTY CFDA 16.585 | 51,930 | Yes | Yes | | |
| MN - DEPARTMENT OF ADMINISTRATION | | | | | |
| NORTH CENTRAL SERVICE COOP CFDA 93.575 | 111,042 | Yes | Yes | Yes | |
| MN - DEPARTMENT OF AGRICULTURE | | | | | |
| CITY OF BARNESVILLE CFDA 10.769 | 40,000 | Yes | Yes | Yes | |
| WABASHA COUNTY CFDA 10.760 | 46,205 | Yes | Yes | | |
| WATONWAN COUNTY CFDA 10.572 | 201 | Yes | Yes | | |
| MN - DEPARTMENT OF COMMERCE | | | | | |
| ANOKA COUNTY COMM ACTION PROG INC CFDA 81.042 CFDA 93.568 | 187,283 1,601,386 1,788,669 | Yes | | | |
| BLUE EARTH COUNTY CFDA 93.568 | 378,464 | Yes | Yes | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| BOIS FORTE RES BUS COMM | | Yes | | | |
| CFDA 81.042 | 8,957 | | | | |
| CFDA 93.568 | 122,084 | | | | |
| | <u>131,041</u> | | | | |
| BROWN COUNTY | | Yes | | | |
| CFDA 93.568 | 449,038 | | | | |
| | <u>449,038</u> | | | | |
| CITY OF WOODBURY | | Yes | Yes | | |
| CFDA 81.041 | 20,653 | | | | |
| | <u>20,653</u> | | | | |
| GRAND PORTAGE RESERVATION | | Yes | | | |
| CFDA 93.568 | 48,267 | | | | |
| | <u>48,267</u> | | | | |
| HEARTLAND COMMUNITY ACTION AGENC | | Yes | | | |
| CFDA 81.042 | 219,715 | | | | |
| CFDA 93.568 | 1,801,077 | | | | |
| | <u>2,020,792</u> | | | | |
| INTER-COUNTY COMMUNITY COUNCIL | | Yes | Yes | | |
| CFDA 81.042 | 153,184 | | | | |
| CFDA 93.568 | 1,159,558 | | | | |
| | <u>1,312,742</u> | | | | |
| KOOTASCA COMM ACTION INC | | Yes | | | |
| CFDA 81.042 | 66,183 | | | | |
| CFDA 93.568 | 2,520,972 | | | | |
| | <u>2,587,155</u> | | | | |
| LAKES & PINES COMM ACT COUNCIL | | Yes | | | |
| CFDA 81.042 | 400,527 | | | | |
| CFDA 93.568 | 3,761,835 | | | | |
| | <u>4,162,362</u> | | | | |
| MAHUBE COMMUNITY COUNCIL | | Yes | | | |
| CFDA 81.042 | 160,407 | | | | |
| CFDA 93.568 | 2,391,025 | | | | |
| | <u>2,551,432</u> | | | | |
| MORRISON COUNTY | | Yes | Yes | | |
| CFDA 93.568 | 701,035 | | | | |
| | <u>701,035</u> | | | | |
| NW COMM ACTION INC | | Yes | | | |
| CFDA 81.042 | 122,948 | | | | |
| | <u>122,948</u> | | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.568 | 1,228,407 | | | | |
| | <u>1,351,355</u> | | | | |
| OTTER TAIL COUNTY | | Yes | Yes | | |
| CFDA 93.568 | 1,667,431 | | | | |
| | <u>1,667,431</u> | | | | |
| OTTERTAIL-WADENA COMM ACT CNCL | | Yes | | | |
| CFDA 93.568 | 662,455 | | | | |
| CFDA 81.042 | 344,675 | | | | |
| | <u>1,007,130</u> | | | | |
| RAMSEY ACTION PROGRAMS | | Yes | | | |
| CFDA 84.042 | 1,007,033 | | | | |
| CFDA 93.568 | 7,936,230 | | | | |
| | <u>8,943,263</u> | | | | |
| SEMCAC INC | | Yes | | | |
| CFDA 81.042 | 562,679 | | | | |
| CFDA 93.568 | 3,557,079 | | | | |
| | <u>4,119,758</u> | | | | |
| SUSTAINABLE RESOURCES CENTER | | Yes | Yes | | Yes |
| CFDA 81.042 | 458,955 | | | | |
| CFDA 93.568 | 167,230 | | | | |
| | <u>626,185</u> | | | | |
| SW REG DEVELOP COMM | | Yes | | | |
| CFDA 81.041 | 22,290 | | | | |
| | <u>22,290</u> | | | | |
| THREE RIVERS COMMUNITY ACTION, INC. | | Yes | | | |
| CFDA 93.568 | 1,132,465 | | | | |
| CFDA 81.042 | 192,979 | | | | |
| | <u>1,325,444</u> | | | | |
| TODD COUNTY | | Yes | Yes | | |
| CFDA 93.568 | 1,018,850 | | | | |
| | <u>1,018,850</u> | | | | |
| TRI-COUNTY ACTION PROGRAMS | | Yes | | | |
| CFDA 81.042 | 481,366 | | | | |
| CFDA 93.568 | 2,508,727 | | | | |
| | <u>2,990,093</u> | | | | |
| TRI-COUNTY COMM ACTION PROGRAM | | Yes | Yes | Yes | |
| CFDA 93.568 | 71,904 | | | | |
| | <u>71,904</u> | | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 81.042 | 392,010 | | | | |
| | <u>463,914</u> | | | | |
| TRI-VALLEY OPPORTUNITY COUNCIL INC | | Yes | | | |
| CFDA 81.042 | 118,927 | | | | |
| CFDA 93.568 | 1,312,858 | | | | |
| | <u>1,431,785</u> | | | | |
| WEST CENTRAL MN COMM ACTION INC | | Yes | | | |
| CFDA 93.568 | 3,312,831 | | | | |
| CFDA 81.042 | 373,698 | | | | |
| | <u>3,686,529</u> | | | | |
| WESTERN COMMUNITY ACTION INC | | Yes | | | |
| CFDA 81.042 | 203,157 | | | | |
| CFDA 93.568 | 1,253,901 | | | | |
| | <u>1,457,058</u> | | | | |
| MN - DEPARTMENT OF CORRECTIONS | | | | | |
| COMMUNITY ACTION COUNCIL - LAKEVILL | | Yes | | | |
| CFDA 93.671 | 95,492 | | | | |
| CFDA 16.575 | 33,113 | | | | |
| | <u>128,605</u> | | | | |
| FOND DU LAC RESERVATION | | Yes | | | |
| CFDA 16.575 | 152,244 | | | | |
| | <u>152,244</u> | | | | |
| HENNEPIN COUNTY | | Yes | Yes | | |
| CFDA 16.609 | 80,000 | | | | |
| CFDA 16.202 | 209,767 | | | | |
| | <u>289,767</u> | | | | |
| ISANTI COUNTY | | Yes | Yes | | |
| CFDA 16.575 | 28,256 | | | | |
| CFDA 16.588 | 92,295 | | | | |
| | <u>120,551</u> | | | | |
| OLMSTED COUNTY | | Yes | Yes | | |
| CFDA 16.575 | 80,723 | | | | |
| | <u>80,723</u> | | | | |
| RESOURCE INC | | Yes | | | |
| CFDA 16.579 | 93,672 | | | | |
| | <u>93,672</u> | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|---------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| MN - DEPARTMENT OF ECONOMIC SECURITY | | | | | |
| AITKIN COUNTY | | Yes | Yes | | |
| CFDA 16.523 | 2,969 | | | | |
| ANOKA COUNTY | | Yes | | | |
| CFDA 16.523 | 77,322 | | | | |
| CFDA 17.235 | 175,743 | | | | |
| CFDA 17.258 | 190,928 | | | | |
| CFDA 17.259 | 199,973 | | | | |
| CFDA 17.260 | 302,322 | | | | |
| CFDA 93.558 | 20,698 | | | | |
| | 966,986 | | | | |
| ARROWHEAD REGIONAL CORRECTIONS | | Yes | Yes | | |
| CFDA 16.523 | 177,967 | | | | |
| BENTON COUNTY | | Yes | Yes | | |
| CFDA 16.523 | 5,908 | | | | |
| BLUE EARTH COUNTY | | Yes | Yes | | |
| CFDA 16.523 | 19,461 | | | | |
| CARLTON COUNTY | | Yes | Yes | | |
| CFDA 16.523 | 31,568 | | | | |
| CARVER COUNTY | | Yes | | | |
| CFDA 17.235 | 69,217 | | | | |
| CFDA 17.253 | 11,906 | | | | |
| CFDA 17.258 | 23,048 | | | | |
| CFDA 17.259 | 26,470 | | | | |
| CFDA 17.260 | 62,276 | | | | |
| | 192,917 | | | | |
| CITY OF BLUE EARTH | | Yes | | | |
| CFDA 17.503 | 775 | | | | |
| CITY OF COLUMBIA HEIGHTS | | Yes | Yes | | |
| CFDA 16.523 | 6,436 | | | | |
| CITY OF DULUTH | | Yes | Yes | | |
| CFDA 17.235 | 101,697 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 17.258 | 297,608 | | | | |
| CFDA 17.259 | 238,562 | | | | |
| CFDA 17.260 | 137,664 | | | | |
| | <u>775,531</u> | | | | |
| CITY OF MINNEAPOLIS | | Yes | Yes | | |
| CFDA 16.540 | 158,660 | | | | |
| CFDA 16.541 | 3,330 | | | | |
| CFDA 17.253 | 638,243 | | | | |
| CFDA 17.258 | 858,475 | | | | |
| CFDA 17.259 | 933,737 | | | | |
| CFDA 17.260 | 727,593 | | | | |
| CFDA 93.558 | 1,129,901 | | | | |
| | <u>4,449,939</u> | | | | |
| CITY OF WOODBURY | | Yes | Yes | | |
| CFDA 16.523 | 15,792 | | | | |
| | <u>15,792</u> | | | | |
| CLAY COUNTY | | Yes | Yes | | |
| CFDA 16.523 | 59,834 | | | | |
| | <u>59,834</u> | | | | |
| DAKOTA COUNTY | | Yes | | | |
| CFDA 16.523 | 123,555 | | | | |
| CFDA 16.540 | 49,036 | | | | |
| CFDA 17.235 | 113,685 | | | | |
| CFDA 17.253 | 161,268 | | | | |
| CFDA 17.258 | 133,254 | | | | |
| CFDA 17.259 | 101,222 | | | | |
| CFDA 17.260 | 238,154 | | | | |
| | <u>920,174</u> | | | | |
| DULUTH/NORTH SHORE SANITARY DISTRICT | | Yes | Yes | | |
| CFDA 66.458 | 4,712,839 | | | | |
| | <u>4,712,839</u> | | | | |
| FOND DU LAC RESERVATION | | Yes | | | |
| CFDA 81.042 | 6,650 | | | | |
| | <u>6,650</u> | | | | |
| GOODHUE COUNTY | | Yes | Yes | | |
| CFDA 16.523 | 9,967 | | | | |
| | <u>9,967</u> | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|---|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| GRAND PORTAGE RESERVATION CFDA 93.569 | 15,324 | Yes | | | |
| HENNEPIN COUNTY CFDA 17.253 CFDA 17.258 CFDA 17.259 CFDA 17.260 CFDA 16.523 | 340,960 253,560 292,582 6,105,965 1,544,604 <u>8,537,671</u> | Yes | Yes | | |
| HOUSTON COUNTY CFDA 12.104 | 270 | Yes | Yes | | |
| INTER-COUNTY COMMUNITY COUNCIL CFDA 17.235 | 99,314 | Yes | Yes | | |
| ISANTI COUNTY CFDA 16.523 | 81,707 | Yes | Yes | | |
| KOOTASCA COMM ACTION INC CFDA 93.558 | 10,835 | Yes | | | |
| LAKES & PINES COMM ACT COUNCIL CFDA 14.228 | 958,926 | Yes | | | |
| LAKES & PRAIRIES COMMUNITY ACTION P CFDA 93.569 CFDA 93.044 | 149,922 28,548 <u>178,470</u> | Yes | Yes | | |
| LAKES COUNTRY SERVICE COOPERATIVE CFDA 16.523 | 23,712 | Yes | | | |
| MAHNOMEN COUNTY CFDA 16.523 | 7,241 | Yes | Yes | Yes | |
| MCLEOD COUNTY CFDA 16.523 | 13,524 | Yes | Yes | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| MN VALLEY ACTION COUNCIL | | Yes | | | |
| CFDA 17.235 | 426,261 | | | | |
| CFDA 17.253 | 19,623 | | | | |
| CFDA 17.258 | 196,600 | | | | |
| CFDA 17.259 | 199,225 | | | | |
| CFDA 17.260 | 399,037 | | | | |
| CFDA 93.558 | 49,587 | | | | |
| CFDA 93.568 | 3,153,336 | | | | |
| | <u>4,443,669</u> | | | | |
| MORRISON COUNTY | | Yes | Yes | | |
| CFDA 17.503 | 5,917 | | | | |
| | <u>5,917</u> | | | | |
| NE MN OFFICE OF JOB TRAINING | | Yes | Yes | | |
| CFDA 17.253 | 240,105 | | | | |
| CFDA 17.258 | 959,896 | | | | |
| CFDA 17.259 | 795,776 | | | | |
| CFDA 17.260 | 729,757 | | | | |
| | <u>2,725,534</u> | | | | |
| NW PRIVATE INDUSTRY COUNCIL | | Yes | | | |
| CFDA 17.258 | 400,484 | | | | |
| CFDA 17.259 | 406,096 | | | | |
| CFDA 17.260 | 167,313 | | | | |
| | <u>973,893</u> | | | | |
| OTTERTAIL-WADENA COMM ACT CNCL | | Yes | | | |
| CFDA 93.558 | 83,348 | | | | |
| | <u>83,348</u> | | | | |
| PACER CENTER | | Yes | | | |
| CFDA 17.720 | 171,274 | | | | |
| | <u>171,274</u> | | | | |
| PINE COUNTY | | Yes | Yes | | |
| CFDA 16.523 | 7,497 | | | | |
| | <u>7,497</u> | | | | |
| PRAIRIE FIVE COMM ACT CNL | | Yes | | | |
| CFDA 93.568 | 1,557,006 | | | | |
| CFDA 93.569 | 118,246 | | | | |
| CFDA 81.042 | 194,133 | | | | |
| | <u>1,869,385</u> | | | | |
| RAMSEY COUNTY | | Yes | Yes | | |
| CFDA 16.523 | 182,097 | | | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 16.540 | 100,000 | | | | |
| CFDA 17.258 | 805,425 | | | | |
| CFDA 17.259 | 710,872 | | | | |
| CFDA 17.260 | 579,987 | | | | |
| CFDA 17.261 | 8,485 | | | | |
| | <u>2,386,866</u> | | | | |
| RENVILLE COUNTY | | Yes | Yes | Yes | |
| CFDA 93.568 | <u>444,344</u> | | | | |
| RURAL MN CEP INC | | Yes | | | |
| CFDA 17.235 | 130,979 | | | | |
| CFDA 17.258 | 1,904,396 | | | | |
| CFDA 17.259 | 1,925,241 | | | | |
| CFDA 17.260 | 731,835 | | | | |
| | <u>4,692,451</u> | | | | |
| SCOTT COUNTY | | Yes | | | |
| CFDA 16.523 | 17,468 | | | | |
| CFDA 17.235 | 60,230 | | | | |
| | <u>77,698</u> | | | | |
| SHERBURNE COUNTY | | Yes | Yes | | |
| CFDA 16.523 | <u>32,777</u> | | | | |
| STEARNS COUNTY | | Yes | Yes | | |
| CFDA 16.523 | <u>31,871</u> | | | | |
| STEARNS-BENTON EMPLOYMENT TRNG CN | | Yes | | | |
| CFDA 17.258 | 180,481 | | | | |
| CFDA 17.259 | 198,277 | | | | |
| CFDA 17.260 | 313,940 | | | | |
| | <u>692,698</u> | | | | |
| SW MN OPPORTUNITY CNL | | Yes | | | |
| CFDA 81.042 | 178,117 | | | | |
| CFDA 93.568 | 1,077,729 | | | | |
| | <u>1,255,846</u> | | | | |
| SW MN PIC | | Yes | | | |
| CFDA 17.253 | 96,580 | | | | |
| CFDA 17.258 | 14,886 | | | | |
| CFDA 17.258 | 221,263 | | | | |
| CFDA 17.259 | 281,909 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 17.260 | 249,025 | | | | |
| | <u>863,663</u> | | | | |
| THREE RIVERS COMMUNITY ACTION, INC. | | Yes | | | |
| CFDA 17.235 | 64,667 | | | | |
| | <u>64,667</u> | | | | |
| TRI-VALLEY OPPORTUNITY COUNCIL INC | | Yes | | | |
| CFDA 93.568 | 65,263 | | | | |
| | <u>65,263</u> | | | | |
| WASHINGTON COUNTY | | Yes | Yes | | |
| CFDA 17.235 | 49,357 | | | | |
| CFDA 17.260 | 32,798 | | | | |
| CFDA 17.258 | 25,362 | | | | |
| CFDA 17.258 | 48,949 | | | | |
| CFDA 17.259 | 77,355 | | | | |
| CFDA 17.260 | 549,271 | | | | |
| | <u>783,092</u> | | | | |
| WEST CENTRAL MN COMM ACTION INC | | Yes | | | |
| CFDA 93.558 | 36,560 | | | | |
| | <u>36,560</u> | | | | |
| WRIGHT COUNTY COMMUNITY ACTION IN | | Yes | | | |
| CFDA 93.568 | 852,482 | | | | |
| CFDA 93.569 | 96,419 | | | | |
| CFDA 81.042 | 108,935 | | | | |
| | <u>1,057,836</u> | | | | |
| MN - DEPARTMENT OF EDUCATION | | | | | |
| ADULTS & CHILDRENS ALLIANCE INC | | Yes | | | |
| CFDA 10.558 | 3,112,008 | | | | |
| | <u>3,112,008</u> | | | | |
| AITKIN COUNTY | | Yes | Yes | | |
| CFDA 10.556 | 3,789 | | | | |
| CFDA 93.596 | 58,285 | | | | |
| | <u>62,074</u> | | | | |
| AMHERST WILDER FOUNDATION | | Yes | | | |
| CFDA 93.230 | 122,307 | | | | |
| CFDA 93.575 | 51,539 | | | | |
| CFDA 10.553 | 43,788 | | | | |
| CFDA 10.550 | 1,666 | | | | |
| CFDA 10.558 | 3,093,213 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 10.555 | 62,091 | | | | |
| | <u>3,374,604</u> | | | | |
| ANOKA COUNTY | | Yes | | | |
| CFDA 10.553 | 41,556 | | | | |
| CFDA 10.555 | 69,713 | | | | |
| CFDA 84.186 | 48,645 | | | | |
| CFDA 84.278 | 4,858 | | | | |
| CFDA 93.570 | 143,568 | | | | |
| CFDA 93.596 | 1,867,073 | | | | |
| | <u>2,175,413</u> | | | | |
| ANOKA COUNTY COMM ACTION PROG INC | | Yes | | | |
| CFDA 10.558 | 166,763 | | | | |
| CFDA 14.231 | 26,788 | | | | |
| CFDA 93.575 | 199,721 | | | | |
| CFDA 93.558 | 27,037 | | | | |
| CFDA 93.569 | 104,941 | | | | |
| | <u>525,250</u> | | | | |
| AREA SPEC ED COOP - E. GRAND FORKS | | Yes | Yes | | |
| CFDA 84.027 | 1,039,953 | | | | |
| CFDA 84.173 | 52,576 | | | | |
| CFDA 84.181 | 8,211 | | | | |
| | <u>1,100,740</u> | | | | |
| ARROWHEAD REGIONAL CORRECTIONS | | Yes | Yes | | |
| CFDA 10.553 | 18,161 | | | | |
| CFDA 10.555 | 28,976 | | | | |
| CFDA 84.002 | 18,198 | | | | |
| CFDA 10.550 | 2,675 | | | | |
| | <u>68,010</u> | | | | |
| BECKER COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 243,234 | | | | |
| | <u>243,234</u> | | | | |
| BELTRAMI COUNTY | | Yes | Yes | | |
| CFDA 93.136 | 3,700 | | | | |
| CFDA 93.596 | 866,192 | | | | |
| | <u>869,892</u> | | | | |
| BEMIDJI INTERDISTRICT COUNCIL | | Yes | Yes | Yes | |
| CFDA 84.027 | 1,382,037 | | | | |
| CFDA 84.173 | 131,011 | | | | |

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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 84.181 | 22,400 | | | | |
| | <u>1,535,448</u> | | | | |
| BENTON-STEARNES EDUCATION DISTRICT | | Yes | Yes | Yes | |
| CFDA 84.027 | 1,675,716 | | | | |
| CFDA 84.048 | 7,352 | | | | |
| CFDA 84.173 | 133,020 | | | | |
| CFDA 84.181 | 165,755 | | | | |
| | <u>1,981,843</u> | | | | |
| BIG STONE COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 57,695 | | | | |
| | <u>57,695</u> | | | | |
| BLUE EARTH COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 382,352 | | | | |
| | <u>382,352</u> | | | | |
| BOIS FORTE RES BUS COMM | | Yes | | | |
| CFDA 10.559 | 13,785 | | | | |
| CFDA 93.658 | 145,187 | | | | |
| CFDA 93.569 | 15,413 | | | | |
| | <u>174,385</u> | | | | |
| BROWN COUNTY | | Yes | | | |
| CFDA 93.596 | 94,762 | | | | |
| | <u>94,762</u> | | | | |
| CARLTON COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 294,731 | | | | |
| | <u>294,731</u> | | | | |
| CARVER COUNTY | | Yes | | | |
| CFDA 93.596 | 560,952 | | | | |
| | <u>560,952</u> | | | | |
| CARVER-SCOTT EDUCATIONAL COOP | | Yes | Yes | | |
| CFDA 84.002 | 86,358 | | | | |
| CFDA 84.027 | 480,694 | | | | |
| CFDA 84.048 | 117,418 | | | | |
| CFDA 84.173 | 29,379 | | | | |
| CFDA 84.181 | 99,850 | | | | |
| CFDA 84.215 | 14,917 | | | | |
| CFDA 84.365 | 28,623 | | | | |
| CFDA 93.590 | 38,656 | | | | |
| CFDA 10.558 | 6,933 | | | | |
| CFDA 94.004 | 15,974 | | | | |

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For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 94.006 | 93,840 <u>1,012,642</u> | | | | |
| CASS COUNTY | | Yes | Yes | | |
| CFDA 93.596 | <u>259,344</u> | | | | |
| CHILD CARE AND NUTRITION INC | | Yes | Yes | Yes | |
| CFDA 10.558 | <u>3,827,904</u> | | | | |
| CHILDREN'S ADVOCATE PROG OF MANKAT | | Yes | Yes | Yes | |
| CFDA 10.558 | <u>2,295,899</u> | | | | |
| CHIPPEWA COUNTY | | Yes | Yes | | |
| CFDA 93.596 | <u>100,110</u> | | | | |
| CHISAGO COUNTY | | Yes | Yes | | |
| CFDA 93.596 | <u>158,391</u> | | | | |
| CITY OF MINNEAPOLIS | | Yes | Yes | | |
| CFDA 45.310 | <u>910</u> | | | | |
| CITY OF ST PAUL | | Yes | | | |
| CFDA 45.310 | 29,306 | | | | |
| CFDA 93.230 | <u>126,715</u> <u>156,021</u> | | | | |
| CITY OF THIEF RIVER FALLS | | Yes | Yes | | |
| CFDA 84.186 | <u>53,674</u> | | | | |
| CLAY COUNTY | | Yes | Yes | | |
| CFDA 84.173 | 4,078 | | | | |
| CFDA 84.181 | 96,081 | | | | |
| CFDA 93.596 | <u>545,930</u> <u>646,089</u> | | | | |
| CLEARWATER COUNTY | | Yes | Yes | | |
| CFDA 93.596 | <u>156,485</u> | | | | |
| COMMUNITY ACTION COUNCIL - LAKEVILL | | Yes | | | |
| CFDA 93.575 | 248,966 | | | | |
| CFDA 93.576 | 33,221 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 16.575 | 9,492 | | | | |
| | <u>291,679</u> | | | | |
| COOK COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 22,045 | | | | |
| | <u>22,045</u> | | | | |
| COTTONWOOD COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 111,921 | | | | |
| | <u>111,921</u> | | | | |
| CROW RIVER SPECIAL ED COOP | | Yes | | | |
| CFDA 84.027 | 508,726 | | | | |
| CFDA 84.181 | 42,752 | | | | |
| CFDA 84.173 | 17,309 | | | | |
| | <u>568,787</u> | | | | |
| CROW WING COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 1,278,830 | | | | |
| | <u>1,278,830</u> | | | | |
| DAKOTA COUNTY | | Yes | | | |
| CFDA 10.553 | 20,091 | | | | |
| CFDA 10.555 | 27,351 | | | | |
| CFDA 93.230 | 115,275 | | | | |
| | <u>162,717</u> | | | | |
| DODGE COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 78,181 | | | | |
| | <u>78,181</u> | | | | |
| DOUGLAS COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 270,308 | | | | |
| | <u>270,308</u> | | | | |
| FERGUS FALLS SPEC ED COOP | | Yes | | | |
| CFDA 84.027 | 947,652 | | | | |
| CFDA 84.173 | 53,381 | | | | |
| CFDA 84.181 | 27,517 | | | | |
| | <u>1,028,550</u> | | | | |
| FILLMORE COUNTY | | Yes | | | |
| CFDA 93.596 | 50,991 | | | | |
| | <u>50,991</u> | | | | |
| FOND DU LAC RESERVATION | | Yes | | | |
| CFDA 10.555 | 90,874 | | | | |
| CFDA 10.558 | 41,330 | | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.287 | 41,467 | | | | |
| CFDA 93.568 | 365,241 | | | | |
| CFDA 93.569 | 49,984 | | | | |
| | <u>588,896</u> | | | | |
| FREEBORN COUNTY | | Yes | Yes | | |
| CFDA 93.596 | <u>378,908</u> | | | | |
| FRESHWATER EDUCATION DISTRICT | | Yes | | | |
| CFDA 10.558 | 11,082 | | | | |
| CFDA 84.002 | 4,214 | | | | |
| CFDA 84.027 | 1,631,938 | | | | |
| CFDA 84.173 | 111,293 | | | | |
| CFDA 84.048 | 127,731 | | | | |
| CFDA 84.181 | 80,965 | | | | |
| CFDA 84.184 | 68,694 | | | | |
| CFDA 84.196 | 40,000 | | | | |
| | <u>2,075,917</u> | | | | |
| GOODHUE COUNTY EDUCATION DISTRICT | | Yes | Yes | Yes | |
| CFDA 84.027 | 849,595 | | | | |
| CFDA 84.181 | 37,130 | | | | |
| CFDA 84.048 | 46,166 | | | | |
| CFDA 84.173 | 29,073 | | | | |
| | <u>961,964</u> | | | | |
| HEARTLAND COMMUNITY ACTION AGENC | | Yes | | | |
| CFDA 10.558 | 82,174 | | | | |
| CFDA 14.231 | 16,510 | | | | |
| CFDA 93.569 | 177,386 | | | | |
| | <u>276,070</u> | | | | |
| HENNEPIN COUNTY | | Yes | Yes | | |
| CFDA 10.553 | 70,933 | | | | |
| CFDA 10.555 | 128,297 | | | | |
| CFDA 10.561 | 9,947,067 | | | | |
| | <u>10,146,297</u> | | | | |
| HIAWATHA VALLEY EDUCATION DISTRICT | | Yes | Yes | | |
| CFDA 84.027 | 2,278,157 | | | | |
| CFDA 84.048 | 130,469 | | | | |
| CFDA 84.181 | 98,320 | | | | |
| CFDA 84.173 | 107,952 | | | | |
| CFDA 10.558 | 2,162 | | | | |
| | <u>2,617,060</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 | |
| HOPE COMMUNITY ACADEMY | | Yes | Yes | | |
| CFDA 10.550 | 5,052 | | | | |
| CFDA 10.555 | 170,751 | | | | |
| CFDA 10.553 | 98,209 | | | | |
| CFDA 84.010 | 183,389 | | | | |
| CFDA 84.027 | 36,574 | | | | |
| CFDA 84.281 | 76,782 | | | | |
| CFDA 84.318 | 6,085 | | | | |
| CFDA 84.365 | 32,278 | | | | |
| CFDA 84.298 | 4,026 | | | | |
| | <u>613,146</u> | | | | |
| HOUSTON COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 101,901 | | | | |
| | <u>101,901</u> | | | | |
| HUBBARD COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 380,206 | | | | |
| | <u>380,206</u> | | | | |
| HUMAN SERV OF FARIBAULT & MARTIN CO | | Yes | Yes | | |
| CFDA 93.570 | 54,006 | | | | |
| CFDA 93.596 | 340,615 | | | | |
| | <u>394,621</u> | | | | |
| HUNGER SOLUTIONS MINNESOTA | | Yes | Yes | Yes | |
| CFDA 10.568 | 426,147 | | | | |
| | <u>426,147</u> | | | | |
| INTER-COUNTY COMMUNITY COUNCIL | | Yes | Yes | | |
| CFDA 14.231 | 14,545 | | | | |
| CFDA 94.006 | 56,338 | | | | |
| | <u>70,883</u> | | | | |
| INTERMEDIATE SCHOOL DISTRICT 287 | | Yes | | | |
| CFDA 84.367 | 12,900 | | | | |
| CFDA 84.298 | 12,310 | | | | |
| CFDA 84.048 | 543,996 | | | | |
| CFDA 84.027 | 16,854 | | | | |
| CFDA 84.186 | 90,195 | | | | |
| CFDA 84.173 | 11,989 | | | | |
| CFDA 84.181 | 208,877 | | | | |
| CFDA 84.243 | 132,525 | | | | |
| | <u>1,029,646</u> | | | | |
| INTERMEDIATE SCHOOL DISTRICT 917 | | Yes | Yes | | |
| CFDA 84.010 | 32,310 | | | | |

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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 84.367 | 3,815 | | | | |
| CFDA 84.298 | 2,779 | | | | |
| CFDA 84.048 | 130,032 | | | | |
| CFDA 84.181 | 450,147 | | | | |
| CFDA 84.027 | 12,460 | | | | |
| CFDA 84.173 | 33,281 | | | | |
| | <u>664,824</u> | | | | |
| ISANTI COUNTY | | Yes | Yes | | |
| CFDA 93.596 | <u>262,969</u> | | | | |
| ISD 0001 AITKIN | | Yes | Yes | | |
| CFDA 10.550 | 39,626 | | | | |
| CFDA 10.553 | 27,490 | | | | |
| CFDA 10.555 | 157,195 | | | | |
| CFDA 84.010 | 204,272 | | | | |
| CFDA 84.367 | 66,207 | | | | |
| CFDA 84.318 | 5,449 | | | | |
| CFDA 84.298 | 8,428 | | | | |
| CFDA 84.186 | 6,565 | | | | |
| | <u>515,232</u> | | | | |
| ISD 0004 MCGREGOR | | Yes | | | |
| CFDA 10.550 | 14,643 | | | | |
| CFDA 10.553 | 34,665 | | | | |
| CFDA 10.555 | 98,352 | | | | |
| CFDA 84.010 | 204,983 | | | | |
| CFDA 84.281 | 48,059 | | | | |
| CFDA 84.318 | 5,175 | | | | |
| CFDA 84.298 | 5,326 | | | | |
| CFDA 84.186 | 5,123 | | | | |
| CFDA 84.048 | 1,409 | | | | |
| | <u>417,735</u> | | | | |
| ISD 0011 ANOKA-HENNEPIN | | Yes | | | |
| CFDA 10.550 | 777,488 | | | | |
| CFDA 10.553 | 492,183 | | | | |
| CFDA 10.555 | 3,025,885 | | | | |
| CFDA 10.556 | 846 | | | | |
| CFDA 10.558 | 10,395 | | | | |
| CFDA 84.010 | 2,612,717 | | | | |
| CFDA 84.367 | 716,682 | | | | |
| CFDA 84.298 | 217,386 | | | | |
| CFDA 84.011 | 26,601 | | | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.338 | 939,318 | | | | |
| CFDA 84.365 | 179,053 | | | | |
| CFDA 84.027 | 6,261,402 | | | | |
| CFDA 84.173 | 373,642 | | | | |
| CFDA 84.181 | 415,160 | | | | |
| CFDA 84.002 | 179,904 | | | | |
| CFDA 84.048 | 204,155 | | | | |
| CFDA 84.318 | 95,002 | | | | |
| CFDA 84.186 | 155,634 | | | | |
| CFDA 93.576 | 107,135 | | | | |
| | <u>16,790,588</u> | | | | |
| ISD 0012 CENTENNIAL | | | | | |
| | | Yes | | | |
| CFDA 84.298 | 31,501 | | | | |
| CFDA 84.010 | 297,281 | | | | |
| CFDA 84.027 | 898,912 | | | | |
| CFDA 84.173 | 32,141 | | | | |
| CFDA 84.186 | 18,136 | | | | |
| CFDA 84.281 | 145,874 | | | | |
| CFDA 84.318 | 4,261 | | | | |
| CFDA 10.550 | 166,513 | | | | |
| CFDA 10.553 | 21,018 | | | | |
| CFDA 10.555 | 330,234 | | | | |
| | <u>1,945,871</u> | | | | |
| ISD 0013 COLUMBIA HEIGHTS | | | | | |
| | | Yes | Yes | Yes | |
| CFDA 10.550 | 48,492 | | | | |
| CFDA 10.553 | 133,121 | | | | |
| CFDA 10.555 | 442,317 | | | | |
| CFDA 84.010 | 481,624 | | | | |
| CFDA 84.027 | 659,063 | | | | |
| CFDA 84.173 | 18,510 | | | | |
| CFDA 84.186 | 15,592 | | | | |
| CFDA 84.213 | 12,029 | | | | |
| CFDA 84.287 | 162,046 | | | | |
| CFDA 84.298 | 20,804 | | | | |
| CFDA 84.318 | 20,886 | | | | |
| CFDA 84.365 | 42,033 | | | | |
| CFDA 84.367 | 131,438 | | | | |
| | <u>2,187,955</u> | | | | |
| ISD 0014 FRIDLEY | | | | | |
| | | Yes | Yes | Yes | |
| CFDA 10.550 | 47,190 | | | | |
| CFDA 10.553 | 43,767 | | | | |
| CFDA 10.555 | 269,842 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.010 | 226,042 | | | | |
| CFDA 84.027 | 487,323 | | | | |
| CFDA 84.048 | 131,265 | | | | |
| CFDA 84.173 | 12,175 | | | | |
| CFDA 84.186 | 9,329 | | | | |
| CFDA 84.181 | 1,049 | | | | |
| CFDA 84.213 | 155,313 | | | | |
| CFDA 84.281 | 131,881 | | | | |
| CFDA 84.298 | 21,407 | | | | |
| CFDA 84.318 | 7,451 | | | | |
| CFDA 84.365 | 12,858 | | | | |
| | <u>1,556,892</u> | | | | |
| ISD 0015 ST FRANCIS | | Yes | | | |
| CFDA 84.027 | 691,495 | | | | |
| CFDA 84.173 | 16,748 | | | | |
| CFDA 84.010 | 295,485 | | | | |
| CFDA 84.013 | 64,511 | | | | |
| CFDA 84.367 | 162,541 | | | | |
| CFDA 84.318 | 7,560 | | | | |
| CFDA 84.365 | 15,315 | | | | |
| CFDA 84.186 | 15,444 | | | | |
| CFDA 84.298 | 28,657 | | | | |
| CFDA 10.555 | 423,097 | | | | |
| CFDA 10.550 | 131,215 | | | | |
| CFDA 10.553 | 45,600 | | | | |
| | <u>1,897,668</u> | | | | |
| ISD 0016 SPRING LAKE PARK | | Yes | | | |
| CFDA 84.027 | 578,701 | | | | |
| CFDA 84.173 | 24,927 | | | | |
| CFDA 84.010 | 322,306 | | | | |
| CFDA 84.367 | 153,237 | | | | |
| CFDA 84.318 | 12,520 | | | | |
| CFDA 84.365 | 18,074 | | | | |
| CFDA 84.298 | 28,291 | | | | |
| CFDA 84.048 | 22,573 | | | | |
| CFDA 84.186 | 16,585 | | | | |
| CFDA 94.004 | 16,171 | | | | |
| CFDA 10.550 | 115,057 | | | | |
| CFDA 10.553 | 61,631 | | | | |
| CFDA 10.555 | 355,313 | | | | |
| | <u>1,725,386</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 0022 DETROIT LAKES | | | | | |
| | | Yes | Yes | Yes | |
| CFDA 10.550 | 58,516 | | | | |
| CFDA 10.553 | 25,906 | | | | |
| CFDA 10.555 | 291,904 | | | | |
| CFDA 84.002 | 16,835 | | | | |
| CFDA 84.010 | 574,239 | | | | |
| CFDA 84.027 | 447,474 | | | | |
| CFDA 84.173 | 47,700 | | | | |
| CFDA 84.181 | 33,490 | | | | |
| CFDA 84.186 | 20,038 | | | | |
| CFDA 84.213 | 133,806 | | | | |
| CFDA 84.298 | 20,506 | | | | |
| CFDA 84.318 | 22,388 | | | | |
| CFDA 84.367 | 157,570 | | | | |
| | <u>1,850,372</u> | | | | |
| ISD 0023 FRAZEE | | | | | |
| | | Yes | | | |
| CFDA 10.550 | 31,074 | | | | |
| CFDA 10.553 | 42,804 | | | | |
| CFDA 10.555 | 149,672 | | | | |
| CFDA 10.556 | 146 | | | | |
| CFDA 84.010 | 247,549 | | | | |
| CFDA 84.027 | 230,115 | | | | |
| CFDA 84.173 | 29,486 | | | | |
| CFDA 84.186 | 7,600 | | | | |
| CFDA 84.367 | 81,852 | | | | |
| CFDA 84.298 | 8,621 | | | | |
| CFDA 84.318 | 11,681 | | | | |
| | <u>840,600</u> | | | | |
| ISD 0031 BEMIDJI | | | | | |
| | | Yes | | | |
| CFDA 10.553 | 157,094 | | | | |
| CFDA 10.555 | 662,981 | | | | |
| CFDA 10.558 | 9,089 | | | | |
| CFDA 10.559 | 71,921 | | | | |
| CFDA 10.550 | 142,245 | | | | |
| CFDA 84.002 | 9,606 | | | | |
| CFDA 84.010 | 1,251,627 | | | | |
| CFDA 84.013 | 87,755 | | | | |
| CFDA 84.027 | 754,039 | | | | |
| CFDA 84.173 | 29,618 | | | | |
| CFDA 84.181 | 34,908 | | | | |
| CFDA 84.186 | 34,782 | | | | |
| CFDA 84.196 | 52,000 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-----------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.213 | 175,236 | | | | |
| CFDA 84.287 | 154,273 | | | | |
| CFDA 84.298 | 39,408 | | | | |
| CFDA 84.318 | 28,460 | | | | |
| CFDA 84.332 | 283,162 | | | | |
| CFDA 84.357 | 165,688 | | | | |
| CFDA 84.367 | 383,690 | | | | |
| | 4,527,582 | | | | |
| ISD 0038 RED LAKE | | Yes | | | |
| CFDA 10.553 | 109,843 | | | | |
| CFDA 10.555 | 365,731 | | | | |
| CFDA 10.559 | 1,199 | | | | |
| CFDA 10.550 | 31,928 | | | | |
| CFDA 84.010 | 1,039,803 | | | | |
| CFDA 84.027 | 293,535 | | | | |
| CFDA 84.173 | 26,777 | | | | |
| CFDA 84.181 | 3,034 | | | | |
| CFDA 84.186 | 28,390 | | | | |
| CFDA 84.358 | 36,574 | | | | |
| CFDA 84.367 | 183,315 | | | | |
| CFDA 84.298 | 21,991 | | | | |
| | 2,142,120 | | | | |
| ISD 0047 SAUK RAPIDS | | Yes | Yes | | |
| CFDA 10.550 | 66,134 | | | | |
| CFDA 10.553 | 17,899 | | | | |
| CFDA 10.555 | 274,002 | | | | |
| CFDA 84.010 | 275,825 | | | | |
| CFDA 84.186 | 13,917 | | | | |
| CFDA 84.213 | 82,241 | | | | |
| CFDA 84.298 | 21,713 | | | | |
| CFDA 84.367 | 115,702 | | | | |
| | 867,433 | | | | |
| ISD 0051 FOLEY | | Yes | Yes | | |
| CFDA 10.550 | 4,116 | | | | |
| CFDA 10.553 | 14,048 | | | | |
| CFDA 10.555 | 146,355 | | | | |
| CFDA 10.558 | 2,946 | | | | |
| CFDA 84.010 | 248,610 | | | | |
| CFDA 84.186 | 8,090 | | | | |
| CFDA 84.281 | 88,079 | | | | |
| CFDA 84.318 | 4,797 | | | | |
| CFDA 84.298 | 7,879 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 10.550 | 39,125 | | | | |
| | <u>564,045</u> | | | | |
| ISD 0077 MANKATO | | Yes | | | |
| CFDA 10.550 | 128,688 | | | | |
| CFDA 10.553 | 125,892 | | | | |
| CFDA 10.555 | 602,960 | | | | |
| CFDA 10.556 | 5,059 | | | | |
| CFDA 84.002 | 92,268 | | | | |
| CFDA 84.010 | 770,927 | | | | |
| CFDA 84.027 | 1,103,521 | | | | |
| CFDA 84.048 | 42,782 | | | | |
| CFDA 84.173 | 62,664 | | | | |
| CFDA 84.181 | 84,919 | | | | |
| CFDA 84.186 | 33,451 | | | | |
| CFDA 84.287 | 290,575 | | | | |
| CFDA 84.298 | 34,903 | | | | |
| CFDA 84.318 | 19,550 | | | | |
| CFDA 84.332 | 97,954 | | | | |
| CFDA 84.338 | 372,114 | | | | |
| CFDA 84.357 | 202,512 | | | | |
| CFDA 84.365 | 11,783 | | | | |
| CFDA 84.367 | 287,400 | | | | |
| | <u>4,369,922</u> | | | | |
| ISD 0088 NEW ULM | | Yes | | | |
| CFDA 10.550 | 48,587 | | | | |
| CFDA 10.553 | 9,533 | | | | |
| CFDA 10.555 | 176,982 | | | | |
| CFDA 10.556 | 771 | | | | |
| CFDA 84.010 | 263,868 | | | | |
| CFDA 84.027 | 226,207 | | | | |
| CFDA 84.173 | 12,752 | | | | |
| CFDA 84.186 | 12,014 | | | | |
| CFDA 84.298 | 19,835 | | | | |
| CFDA 84.367 | 85,565 | | | | |
| | <u>856,114</u> | | | | |
| ISD 0094 CLOQUET | | Yes | Yes | | |
| CFDA 10.550 | 48,759 | | | | |
| CFDA 10.553 | 25,779 | | | | |
| CFDA 10.555 | 231,627 | | | | |
| CFDA 84.010 | 404,094 | | | | |
| CFDA 84.281 | 135,595 | | | | |
| CFDA 84.367 | 18,542 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|------------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.027 | 2,092,897 | | | | |
| CFDA 84.173 | 56,539 | | | | |
| CFDA 84.181 | 14,363 | | | | |
| CFDA 84.186 | 13,155 | | | | |
| CFDA 84.318 | 9,921 | | | | |
| | <u>3,051,271</u> | | | | |
| ISD 0112 CHASKA | | Yes | | | |
| CFDA 84.173 | 45,274 | | | | |
| CFDA 84.027 | 1,217,754 | | | | |
| CFDA 84.010 | 244,266 | | | | |
| CFDA 84.367 | 170,286 | | | | |
| CFDA 84.318 | 13,654 | | | | |
| CFDA 84.365 | 36,396 | | | | |
| CFDA 84.298 | 41,217 | | | | |
| CFDA 84.186 | 24,918 | | | | |
| CFDA 84.196 | 137,468 | | | | |
| CFDA 94.004 | 6,682 | | | | |
| CFDA 10.550 | 112,834 | | | | |
| CFDA 10.553 | 29,522 | | | | |
| CFDA 10.555 | 423,823 | | | | |
| | <u>2,504,094</u> | | | | |
| ISD 0113 WALKER-HACKENSACK-AKELEY | | Yes | | | |
| CFDA 10.550 | 17,089 | | | | |
| CFDA 10.553 | 24,951 | | | | |
| CFDA 10.555 | 119,047 | | | | |
| CFDA 84.010 | 220,248 | | | | |
| CFDA 84.357 | 188,330 | | | | |
| CFDA 84.367 | 70,517 | | | | |
| CFDA 84.027 | 58,134 | | | | |
| CFDA 84.318 | 12,382 | | | | |
| CFDA 84.186 | 7,297 | | | | |
| CFDA 84.298 | 7,104 | | | | |
| CFDA 84.173 | 5,110 | | | | |
| | <u>730,209</u> | | | | |
| ISD 0115 CASS LAKE - BENA | | Yes | Yes | Yes | |
| CFDA 10.550 | 42,942 | | | | |
| CFDA 10.553 | 93,992 | | | | |
| CFDA 10.555 | 225,562 | | | | |
| CFDA 10.559 | 37,773 | | | | |
| CFDA 84.002 | 14,268 | | | | |
| CFDA 84.010 | 414,291 | | | | |
| CFDA 84.186 | 73,910 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.298 | 4,305 | | | | |
| CFDA 84.318 | 10,976 | | | | |
| CFDA 84.332 | 26,583 | | | | |
| CFDA 84.358 | 28,689 | | | | |
| CFDA 84.367 | 93,692 | | | | |
| | <u>1,066,983</u> | | | | |
| ISD 0118 REMER | | Yes | Yes | | |
| CFDA 84.010 | 249,237 | | | | |
| CFDA 84.027 | 120,442 | | | | |
| CFDA 84.173 | 2,944 | | | | |
| CFDA 84.186 | 5,362 | | | | |
| CFDA 84.213 | 144,795 | | | | |
| CFDA 84.298 | 4,467 | | | | |
| CFDA 84.318 | 7,001 | | | | |
| CFDA 84.358 | 18,104 | | | | |
| CFDA 84.367 | 61,878 | | | | |
| CFDA 10.550 | 15,271 | | | | |
| CFDA 10.553 | 40,295 | | | | |
| CFDA 10.555 | 82,807 | | | | |
| | <u>752,603</u> | | | | |
| ISD 0129 MONTEVIDEO | | Yes | | | |
| CFDA 10.550 | 31,023 | | | | |
| CFDA 10.555 | 220,504 | | | | |
| CFDA 10.559 | 256,089 | | | | |
| CFDA 84.010 | 175,513 | | | | |
| CFDA 84.011 | 85,785 | | | | |
| CFDA 84.186 | 6,914 | | | | |
| CFDA 84.298 | 8,926 | | | | |
| CFDA 84.318 | 4,265 | | | | |
| CFDA 84.367 | 62,754 | | | | |
| | <u>851,773</u> | | | | |
| ISD 0138 NORTH BRANCH | | Yes | | | |
| CFDA 10.550 | 56,922 | | | | |
| CFDA 10.553 | 36,922 | | | | |
| CFDA 10.555 | 253,707 | | | | |
| CFDA 84.010 | 255,812 | | | | |
| CFDA 84.027 | 384,761 | | | | |
| CFDA 84.281 | 52,707 | | | | |
| CFDA 84.298 | 20,144 | | | | |
| CFDA 84.186 | 13,456 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.173 | 20,590 | | | | |
| | <u>1,095,021</u> | | | | |
| ISD 0152 MOORHEAD | | Yes | | | |
| CFDA 10.550 | 102,509 | | | | |
| CFDA 10.553 | 21,846 | | | | |
| CFDA 10.555 | 466,729 | | | | |
| CFDA 84.002 | 62,106 | | | | |
| CFDA 84.010 | 991,533 | | | | |
| CFDA 84.011 | 142,918 | | | | |
| CFDA 84.027 | 945,630 | | | | |
| CFDA 84.173 | 57,685 | | | | |
| CFDA 84.186 | 36,000 | | | | |
| CFDA 84.196 | 19,470 | | | | |
| CFDA 84.298 | 96,088 | | | | |
| CFDA 84.365 | 40,971 | | | | |
| CFDA 84.367 | 200,668 | | | | |
| CFDA 84.213 | 137,874 | | | | |
| | <u>3,322,027</u> | | | | |
| ISD 0162 BAGLEY | | Yes | Yes | Yes | |
| CFDA 10.553 | 12,194 | | | | |
| CFDA 10.555 | 171,608 | | | | |
| CFDA 10.556 | 134 | | | | |
| CFDA 10.550 | 29,418 | | | | |
| CFDA 84.010 | 401,050 | | | | |
| CFDA 84.186 | 12,162 | | | | |
| CFDA 84.298 | 17,882 | | | | |
| CFDA 84.318 | 8,255 | | | | |
| CFDA 84.332 | 98,221 | | | | |
| CFDA 84.367 | 121,787 | | | | |
| | <u>872,711</u> | | | | |
| ISD 0181 BRAINERD | | Yes | | | |
| CFDA 10.550 | 93,401 | | | | |
| CFDA 10.553 | 175,372 | | | | |
| CFDA 10.555 | 748,658 | | | | |
| CFDA 84.010 | 1,227,818 | | | | |
| CFDA 84.002 | 8,440 | | | | |
| CFDA 84.027 | 1,371,546 | | | | |
| CFDA 84.048 | 108,523 | | | | |
| CFDA 84.173 | 145,077 | | | | |
| CFDA 84.181 | 71,100 | | | | |
| CFDA 84.186 | 45,537 | | | | |
| CFDA 84.298 | 22,999 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.318 | 40,743 | | | | |
| CFDA 84.332 | 279,897 | | | | |
| CFDA 84.367 | 390,187 | | | | |
| | <u>4,729,298</u> | | | | |
| ISD 0182 CROSBY | | Yes | Yes | | |
| CFDA 10.550 | 29,803 | | | | |
| CFDA 10.553 | 38,801 | | | | |
| CFDA 10.555 | 166,153 | | | | |
| CFDA 84.010 | 269,067 | | | | |
| CFDA 84.367 | 95,696 | | | | |
| CFDA 84.298 | 10,050 | | | | |
| CFDA 84.318 | 12,543 | | | | |
| CFDA 84.048 | 11,911 | | | | |
| CFDA 84.027 | 27,235 | | | | |
| CFDA 84.278 | 500 | | | | |
| CFDA 84.186 | 10,735 | | | | |
| | <u>672,494</u> | | | | |
| ISD 0191 BURNSVILLE-EAGAN-SAVAGE | | Yes | | | |
| CFDA 84.010 | 838,941 | | | | |
| CFDA 84.298 | 68,089 | | | | |
| CFDA 84.002 | 46,646 | | | | |
| CFDA 84.367 | 318,001 | | | | |
| CFDA 84.366 | 99,668 | | | | |
| CFDA 84.318 | 28,988 | | | | |
| CFDA 84.365 | 101,609 | | | | |
| CFDA 84.186 | 49,735 | | | | |
| CFDA 84.048 | 55,868 | | | | |
| CFDA 84.357 | 230,139 | | | | |
| CFDA 84.027 | 1,180,599 | | | | |
| CFDA 84.173 | 167,246 | | | | |
| CFDA 93.584 | 65,916 | | | | |
| CFDA 10.558 | 13,989 | | | | |
| CFDA 10.553 | 107,190 | | | | |
| CFDA 10.555 | 788,827 | | | | |
| CFDA 10.556 | 604 | | | | |
| CFDA 10.550 | 195,812 | | | | |
| | <u>4,357,867</u> | | | | |
| ISD 0192 FARMINGTON | | Yes | Yes | Yes | |
| CFDA 10.550 | 102,921 | | | | |
| CFDA 10.553 | 15,195 | | | | |
| CFDA 10.555 | 253,429 | | | | |
| CFDA 84.002 | 25,813 | | | | |

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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 84.027 | 1,001,840 | | | | |
| CFDA 84.173 | 38,695 | | | | |
| CFDA 84.186 | 8,424 | | | | |
| CFDA 84.298 | 11,022 | | | | |
| CFDA 84.365 | 6,952 | | | | |
| CFDA 84.367 | 31,354 | | | | |
| CFDA 84.010 | 133,267 | | | | |
| | <u>1,628,912</u> | | | | |
| ISD 0194 LAKEVILLE | | Yes | | | |
| CFDA 84.027 | 1,313,959 | | | | |
| CFDA 84.010 | 209,017 | | | | |
| CFDA 84.298 | 35,908 | | | | |
| CFDA 84.281 | 152,260 | | | | |
| CFDA 84.173 | 62,027 | | | | |
| CFDA 84.186 | 23,421 | | | | |
| CFDA 84.318 | 9,501 | | | | |
| CFDA 84.002 | 8,169 | | | | |
| CFDA 84.048 | 22,850 | | | | |
| CFDA 10.555 | 355,266 | | | | |
| CFDA 10.556 | 13,481 | | | | |
| CFDA 10.550 | 171,276 | | | | |
| | <u>2,377,135</u> | | | | |
| ISD 0196 ROSEMOUNT | | Yes | | | |
| CFDA 10.550 | 585,147 | | | | |
| CFDA 10.553 | 177,276 | | | | |
| CFDA 10.555 | 1,238,841 | | | | |
| CFDA 10.556 | 7,643 | | | | |
| CFDA 84.002 | 152,954 | | | | |
| CFDA 84.010 | 799,691 | | | | |
| CFDA 84.027 | 4,002,084 | | | | |
| CFDA 84.048 | 89,698 | | | | |
| CFDA 84.173 | 274,559 | | | | |
| CFDA 84.181 | 67,319 | | | | |
| CFDA 84.186 | 71,058 | | | | |
| CFDA 84.298 | 153,519 | | | | |
| CFDA 84.318 | 13,084 | | | | |
| CFDA 84.365 | 77,034 | | | | |
| CFDA 84.367 | 545,702 | | | | |
| CFDA 93.576 | 57,583 | | | | |
| | <u>8,313,192</u> | | | | |
| ISD 0197 WEST ST PAUL | | Yes | Yes | | |
| CFDA 84.027 | 1,080,193 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.173 | 39,377 | | | | |
| CFDA 84.298 | 34,540 | | | | |
| CFDA 84.010 | 318,404 | | | | |
| CFDA 84.365 | 17,822 | | | | |
| CFDA 84.186 | 26,358 | | | | |
| CFDA 84.367 | 171,415 | | | | |
| CFDA 84.318 | 5,413 | | | | |
| CFDA 10.555 | 399,990 | | | | |
| CFDA 10.550 | 93,647 | | | | |
| CFDA 10.556 | 1,037 | | | | |
| CFDA 10.553 | 76,488 | | | | |
| | <u>2,264,684</u> | | | | |
| ISD 0199 INVER GROVE HEIGHTS | | Yes | Yes | | |
| CFDA 84.027 | 586,506 | | | | |
| CFDA 84.010 | 437,973 | | | | |
| CFDA 84.298 | 23,166 | | | | |
| CFDA 84.186 | 18,003 | | | | |
| CFDA 84.173 | 25,529 | | | | |
| CFDA 84.181 | 19,315 | | | | |
| CFDA 84.318 | 15,594 | | | | |
| CFDA 84.367 | 131,649 | | | | |
| CFDA 84.365 | 4,796 | | | | |
| CFDA 10.553 | 65,114 | | | | |
| CFDA 10.556 | 1,683 | | | | |
| CFDA 10.555 | 291,097 | | | | |
| CFDA 10.550 | 86,560 | | | | |
| | <u>1,706,985</u> | | | | |
| ISD 0200 HASTINGS | | Yes | Yes | | |
| CFDA 84.027 | 800,974 | | | | |
| CFDA 84.173 | 27,986 | | | | |
| CFDA 84.010 | 352,445 | | | | |
| CFDA 84.367 | 164,555 | | | | |
| CFDA 84.298 | 41,025 | | | | |
| CFDA 84.318 | 11,323 | | | | |
| CFDA 84.186 | 18,383 | | | | |
| CFDA 84.002 | 14,015 | | | | |
| CFDA 10.550 | 94,165 | | | | |
| CFDA 10.553 | 38,835 | | | | |
| CFDA 10.555 | 285,552 | | | | |
| CFDA 10.556 | 277 | | | | |
| | <u>1,849,535</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 0206 ALEXANDRIA | | | | | |
| | | Yes | | | |
| CFDA 10.550 | 21,730 | | | | |
| CFDA 10.555 | 409,068 | | | | |
| CFDA 84.010 | 418,159 | | | | |
| CFDA 84.367 | 157,157 | | | | |
| CFDA 84.298 | 24,085 | | | | |
| CFDA 84.027 | 1,162,079 | | | | |
| CFDA 84.173 | 77,947 | | | | |
| CFDA 84.181 | 54,311 | | | | |
| CFDA 84.186 | 13,400 | | | | |
| CFDA 84.002 | 22,756 | | | | |
| CFDA 84.318 | 11,143 | | | | |
| | <u>2,371,835</u> | | | | |
| ISD 0241 ALBERT LEA | | | | | |
| | | Yes | | | |
| CFDA 84.002 | 12,255 | | | | |
| CFDA 84.010 | 542,832 | | | | |
| CFDA 84.027 | 666,187 | | | | |
| CFDA 84.048 | 30,722 | | | | |
| CFDA 84.173 | 41,319 | | | | |
| CFDA 84.181 | 25,855 | | | | |
| CFDA 84.186 | 19,080 | | | | |
| CFDA 84.213 | 116,091 | | | | |
| CFDA 84.298 | 13,992 | | | | |
| CFDA 84.318 | 12,346 | | | | |
| CFDA 84.367 | 187,803 | | | | |
| CFDA 84.365 | 18,532 | | | | |
| CFDA 10.550 | 65,235 | | | | |
| CFDA 10.553 | 55,864 | | | | |
| CFDA 10.555 | 422,649 | | | | |
| CFDA 10.556 | 581 | | | | |
| | <u>2,231,343</u> | | | | |
| ISD 0256 RED WING | | | | | |
| | | Yes | Yes | | |
| CFDA 10.550 | 48,053 | | | | |
| CFDA 10.553 | 14,403 | | | | |
| CFDA 10.555 | 194,343 | | | | |
| CFDA 10.556 | 955 | | | | |
| CFDA 84.002 | 9,014 | | | | |
| CFDA 84.010 | 273,959 | | | | |
| CFDA 84.027 | 504,130 | | | | |
| CFDA 84.048 | 20,801 | | | | |
| CFDA 84.173 | 31,059 | | | | |
| CFDA 84.186 | 13,423 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.298 | 14,796 | | | | |
| CFDA 84.318 | 6,976 | | | | |
| CFDA 84.367 | 118,317 | | | | |
| | <u>1,250,229</u> | | | | |
| ISD 0270 HOPKINS | | | | | |
| CFDA 10.550 | 115,473 | Yes | | | |
| CFDA 10.553 | 122,544 | | | | |
| CFDA 10.555 | 534,665 | | | | |
| CFDA 10.556 | 5,597 | | | | |
| CFDA 84.010 | 441,667 | | | | |
| CFDA 84.013 | 127,270 | | | | |
| CFDA 84.027 | 1,307,414 | | | | |
| CFDA 84.298 | 47,872 | | | | |
| CFDA 84.281 | 91,205 | | | | |
| CFDA 84.365 | 44,001 | | | | |
| CFDA 84.173 | 38,156 | | | | |
| CFDA 84.002 | 57,353 | | | | |
| CFDA 84.318 | 11,111 | | | | |
| CFDA 84.048 | 69,547 | | | | |
| CFDA 84.186 | 146,062 | | | | |
| | <u>3,159,937</u> | | | | |
| ISD 0271 BLOOMINGTON | | | | | |
| CFDA 10.550 | 260,864 | Yes | Yes | Yes | |
| CFDA 10.553 | 195,730 | | | | |
| CFDA 10.555 | 903,420 | | | | |
| CFDA 10.559 | 1,107 | | | | |
| CFDA 84.002 | 296,129 | | | | |
| CFDA 84.010 | 495,453 | | | | |
| CFDA 84.027 | 1,567,926 | | | | |
| CFDA 84.173 | 68,814 | | | | |
| CFDA 84.186 | 32,326 | | | | |
| CFDA 84.213 | 110,687 | | | | |
| CFDA 84.298 | 109,267 | | | | |
| CFDA 84.318 | 8,313 | | | | |
| CFDA 84.357 | 173,686 | | | | |
| CFDA 84.365 | 77,225 | | | | |
| CFDA 84.367 | 280,509 | | | | |
| CFDA 84.002 | 29,944 | | | | |
| | <u>4,611,400</u> | | | | |
| ISD 0272 EDEN PRAIRIE | | | | | |
| CFDA 10.550 | 102,880 | Yes | | | |
| CFDA 10.553 | 14,645 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-----------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 10.555 | 466,388 | | | | |
| CFDA 10.556 | 4,817 | | | | |
| CFDA 84.010 | 260,969 | | | | |
| CFDA 84.027 | 1,395,134 | | | | |
| CFDA 84.181 | 220,625 | | | | |
| CFDA 84.318 | 11,204 | | | | |
| CFDA 84.298 | 49,271 | | | | |
| CFDA 84.173 | 91,501 | | | | |
| CFDA 84.186 | 26,668 | | | | |
| CFDA 84.281 | 155,678 | | | | |
| CFDA 84.365 | 36,166 | | | | |
| | 2,835,946 | | | | |
| ISD 0273 EDINA | | Yes | | | |
| CFDA 84.027 | 650,842 | | | | |
| CFDA 84.010 | 158,102 | | | | |
| CFDA 84.298 | 25,362 | | | | |
| CFDA 84.173 | 38,635 | | | | |
| CFDA 84.281 | 108,514 | | | | |
| CFDA 84.186 | 19,341 | | | | |
| CFDA 84.318 | 3,185 | | | | |
| CFDA 84.365 | 14,325 | | | | |
| CFDA 10.555 | 176,103 | | | | |
| CFDA 10.550 | 57,697 | | | | |
| | 1,252,106 | | | | |
| ISD 0276 MINNETONKA | | Yes | | | |
| CFDA 10.550 | 123,983 | | | | |
| CFDA 10.555 | 260,073 | | | | |
| CFDA 84.027 | 1,033,269 | | | | |
| CFDA 84.173 | 46,149 | | | | |
| CFDA 84.181 | 26,902 | | | | |
| CFDA 84.186 | 14,800 | | | | |
| CFDA 84.281 | 121,330 | | | | |
| CFDA 84.298 | 42,226 | | | | |
| CFDA 84.002 | 31,660 | | | | |
| | 1,700,392 | | | | |
| ISD 0277 WESTONKA | | Yes | Yes | Yes | |
| CFDA 10.550 | 40,188 | | | | |
| CFDA 10.555 | 103,961 | | | | |
| CFDA 10.556 | 731 | | | | |
| CFDA 84.010 | 237,828 | | | | |
| CFDA 84.027 | 397,874 | | | | |
| CFDA 84.173 | 27,281 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.186 | 9,331 | | | | |
| CFDA 84.298 | 12,799 | | | | |
| CFDA 84.318 | 9,144 | | | | |
| CFDA 84.367 | 100,277 | | | | |
| | <u>939,414</u> | | | | |
| ISD 0278 ORONO | | Yes | Yes | | |
| CFDA 84.010 | 44,579 | | | | |
| CFDA 84.367 | 48,245 | | | | |
| CFDA 84.298 | 14,036 | | | | |
| CFDA 84.186 | 6,504 | | | | |
| CFDA 84.027 | 277,536 | | | | |
| CFDA 84.173 | 19,603 | | | | |
| CFDA 10.555 | 65,971 | | | | |
| CFDA 10.556 | 312 | | | | |
| CFDA 10.550 | 38,723 | | | | |
| | <u>515,509</u> | | | | |
| ISD 0279 OSSEO | | Yes | | | |
| CFDA 84.027 | 3,539,723 | | | | |
| CFDA 84.173 | 233,603 | | | | |
| CFDA 84.181 | 122,135 | | | | |
| CFDA 84.010 | 1,224,247 | | | | |
| CFDA 84.318 | 28,687 | | | | |
| CFDA 84.298 | 75,207 | | | | |
| CFDA 84.367 | 535,488 | | | | |
| CFDA 84.186 | 64,727 | | | | |
| CFDA 84.184 | 80,629 | | | | |
| CFDA 84.338 | 435,210 | | | | |
| CFDA 84.365 | 144,765 | | | | |
| CFDA 84.213 | 127,462 | | | | |
| CFDA 84.002 | 129,000 | | | | |
| CFDA 84.287 | 281,065 | | | | |
| CFDA 84.357 | 189,627 | | | | |
| CFDA 93.576 | 79,767 | | | | |
| CFDA 10.555 | 1,984,545 | | | | |
| CFDA 10.550 | 496,708 | | | | |
| CFDA 10.556 | 1,205 | | | | |
| CFDA 10.553 | 506,408 | | | | |
| CFDA 10.558 | 2,809 | | | | |
| CFDA 10.559 | 27,067 | | | | |
| | <u>10,310,084</u> | | | | |
| ISD 0280 RICHFIELD | | Yes | | | |
| CFDA 84.027 | 634,641 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.173 | 40,174 | | | | |
| CFDA 84.010 | 480,624 | | | | |
| CFDA 84.367 | 170,842 | | | | |
| CFDA 84.298 | 32,001 | | | | |
| CFDA 84.186 | 20,970 | | | | |
| CFDA 84.318 | 5,212 | | | | |
| CFDA 84.365 | 90,844 | | | | |
| CFDA 84.332 | 98,482 | | | | |
| CFDA 93.576 | 50,932 | | | | |
| CFDA 10.553 | 72,654 | | | | |
| CFDA 10.556 | 3,906 | | | | |
| CFDA 10.555 | 484,297 | | | | |
| CFDA 10.550 | 60,986 | | | | |
| | <u>2,246,565</u> | | | | |
| ISD 0281 ROBBINSDALE | | Yes | | | |
| CFDA 84.027 | 1,711,697 | | | | |
| CFDA 84.173 | 73,561 | | | | |
| CFDA 84.002 | 124,911 | | | | |
| CFDA 84.010 | 1,183,615 | | | | |
| CFDA 84.298 | 33,717 | | | | |
| CFDA 84.367 | 352,307 | | | | |
| CFDA 84.365 | 91,932 | | | | |
| CFDA 84.318 | 57,595 | | | | |
| CFDA 84.181 | 58,810 | | | | |
| CFDA 84.186 | 54,260 | | | | |
| CFDA 84.338 | 347,016 | | | | |
| CFDA 84.287 | 170,839 | | | | |
| CFDA 10.550 | 291,666 | | | | |
| CFDA 10.553 | 335,428 | | | | |
| CFDA 10.555 | 1,532,876 | | | | |
| CFDA 93.575 | 10,000 | | | | |
| CFDA 93.590 | 2,325 | | | | |
| CFDA 93.576 | 102,108 | | | | |
| | <u>6,534,663</u> | | | | |
| ISD 0283 ST LOUIS PARK | | Yes | | | |
| CFDA 84.010 | 298,399 | | | | |
| CFDA 84.027 | 895,564 | | | | |
| CFDA 84.173 | 48,258 | | | | |
| CFDA 84.048 | 7,240 | | | | |
| CFDA 84.186 | 17,971 | | | | |
| CFDA 84.196 | 40,000 | | | | |
| CFDA 84.287 | 34,471 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.298 | 32,282 | | | | |
| CFDA 84.318 | 6,356 | | | | |
| CFDA 84.361 | 48,000 | | | | |
| CFDA 84.365 | 22,804 | | | | |
| CFDA 84.367 | 148,937 | | | | |
| CFDA 10.550 | 32,735 | | | | |
| CFDA 10.553 | 73,669 | | | | |
| CFDA 10.555 | 378,367 | | | | |
| CFDA 10.559 | 25,256 | | | | |
| | <u>2,110,309</u> | | | | |
| ISD 0284 WAYZATA | | Yes | Yes | | |
| CFDA 10.550 | 89,544 | | | | |
| CFDA 10.553 | 11,871 | | | | |
| CFDA 10.555 | 391,505 | | | | |
| CFDA 84.365 | 25,730 | | | | |
| CFDA 84.027 | 1,147,916 | | | | |
| CFDA 84.173 | 77,131 | | | | |
| CFDA 84.181 | 28,288 | | | | |
| CFDA 84.186 | 18,840 | | | | |
| CFDA 84.281 | 215,193 | | | | |
| CFDA 84.298 | 51,206 | | | | |
| | <u>2,057,224</u> | | | | |
| ISD 0309 PARK RAPIDS | | Yes | Yes | Yes | |
| CFDA 10.550 | 28,123 | | | | |
| CFDA 10.553 | 34,339 | | | | |
| CFDA 10.555 | 174,695 | | | | |
| CFDA 84.010 | 323,944 | | | | |
| CFDA 84.048 | 9,007 | | | | |
| CFDA 84.060 | 29,346 | | | | |
| CFDA 84.173 | 49,923 | | | | |
| CFDA 84.181 | 25,204 | | | | |
| CFDA 84.186 | 11,493 | | | | |
| CFDA 84.281 | 117,012 | | | | |
| CFDA 84.298 | 6,788 | | | | |
| | <u>809,874</u> | | | | |
| ISD 0317 DEER RIVER | | Yes | Yes | Yes | |
| CFDA 10.550 | 24,450 | | | | |
| CFDA 10.553 | 61,539 | | | | |
| CFDA 10.555 | 160,560 | | | | |
| CFDA 84.010 | 396,366 | | | | |
| CFDA 84.298 | 6,650 | | | | |
| CFDA 84.338 | 265,899 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.357 | 166,737 | | | | |
| CFDA 84.358 | 11,507 | | | | |
| CFDA 84.367 | 88,103 | | | | |
| | <u>1,181,811</u> | | | | |
| ISD 0318 GRAND RAPIDS | | Yes | Yes | | |
| CFDA 10.550 | 86,922 | | | | |
| CFDA 10.553 | 82,940 | | | | |
| CFDA 10.555 | 369,640 | | | | |
| CFDA 10.559 | 12,618 | | | | |
| CFDA 84.010 | 888,626 | | | | |
| CFDA 84.027 | 540,888 | | | | |
| CFDA 84.048 | 36,955 | | | | |
| CFDA 84.173 | 62,731 | | | | |
| CFDA 84.181 | 4,083 | | | | |
| CFDA 84.186 | 26,555 | | | | |
| CFDA 84.281 | 243,661 | | | | |
| CFDA 84.318 | 20,132 | | | | |
| CFDA 84.298 | 30,445 | | | | |
| | <u>2,406,196</u> | | | | |
| ISD 0332 MORA | | Yes | | | |
| CFDA 10.550 | 23,530 | | | | |
| CFDA 10.553 | 31,795 | | | | |
| CFDA 10.555 | 202,449 | | | | |
| CFDA 84.010 | 297,132 | | | | |
| CFDA 84.186 | 10,648 | | | | |
| CFDA 84.298 | 12,215 | | | | |
| CFDA 84.318 | 7,646 | | | | |
| CFDA 84.367 | 98,236 | | | | |
| CFDA 94.004 | 18,000 | | | | |
| | <u>701,651</u> | | | | |
| ISD 0345 NEW LONDON-SPICER | | Yes | | | |
| CFDA 84.010 | 151,117 | | | | |
| CFDA 84.298 | 16,176 | | | | |
| CFDA 84.186 | 6,632 | | | | |
| CFDA 84.281 | 60,019 | | | | |
| CFDA 84.318 | 6,833 | | | | |
| CFDA 84.048 | 11,796 | | | | |
| CFDA 10.550 | 37,869 | | | | |
| CFDA 10.553 | 14,393 | | | | |
| CFDA 10.555 | 139,866 | | | | |
| | <u>444,701</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 0347 WILLMAR | | | | | |
| | | Yes | | | |
| CFDA 10.555 | 569,434 | | | | |
| CFDA 10.558 | 1,786 | | | | |
| CFDA 10.553 | 262,314 | | | | |
| CFDA 10.550 | 107,368 | | | | |
| CFDA 84.027 | 364,702 | | | | |
| CFDA 84.010 | 797,755 | | | | |
| CFDA 84.011 | 110,578 | | | | |
| CFDA 84.013 | 85,988 | | | | |
| CFDA 84.357 | 281,004 | | | | |
| CFDA 84.367 | 255,595 | | | | |
| CFDA 84.298 | 31,017 | | | | |
| CFDA 84.365 | 34,689 | | | | |
| CFDA 84.048 | 46,245 | | | | |
| CFDA 84.186 | 25,043 | | | | |
| CFDA 84.318 | 10,216 | | | | |
| CFDA 84.287 | 306,667 | | | | |
| CFDA 84.002 | 63,020 | | | | |
| | <u>3,353,421</u> | | | | |
| ISD 0361 INTERNATIONAL FALLS | | | | | |
| | | Yes | | | |
| CFDA 10.553 | 33,783 | | | | |
| CFDA 10.555 | 131,267 | | | | |
| CFDA 10.550 | 14,644 | | | | |
| CFDA 84.027 | 126,244 | | | | |
| CFDA 84.010 | 329,138 | | | | |
| CFDA 84.048 | 14,706 | | | | |
| CFDA 84.173 | 7,824 | | | | |
| CFDA 84.181 | 392 | | | | |
| CFDA 84.186 | 10,760 | | | | |
| CFDA 84.281 | 112,424 | | | | |
| CFDA 84.298 | 10,850 | | | | |
| | <u>792,032</u> | | | | |
| ISD 0381 LAKE SUPERIOR | | | | | |
| | | Yes | Yes | | |
| CFDA 10.550 | 35,014 | | | | |
| CFDA 10.553 | 16,961 | | | | |
| CFDA 10.555 | 118,532 | | | | |
| CFDA 84.010 | 179,170 | | | | |
| CFDA 84.186 | 9,626 | | | | |
| CFDA 84.318 | 10,392 | | | | |
| CFDA 84.367 | 89,566 | | | | |
| CFDA 84.298 | 5,323 | | | | |
| | <u>464,584</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 0413 MARSHALL | | Yes | Yes | | Yes |
| CFDA 84.027 | 307,365 | | | | |
| CFDA 84.173 | 13,813 | | | | |
| CFDA 84.181 | 25,036 | | | | |
| CFDA 84.298 | 14,112 | | | | |
| CFDA 84.367 | 77,287 | | | | |
| CFDA 84.318 | 11,120 | | | | |
| CFDA 84.186 | 10,852 | | | | |
| CFDA 84.010 | 237,734 | | | | |
| CFDA 84.365 | 12,657 | | | | |
| CFDA 84.002 | 79,482 | | | | |
| CFDA 10.555 | 200,928 | | | | |
| CFDA 10.553 | 16,499 | | | | |
| CFDA 10.550 | 62,483 | | | | |
| CFDA 93.575 | 37,220 | | | | |
| CFDA 93.566 | 98,500 | | | | |
| | <u>1,205,088</u> | | | | |
| ISD 0423 HUTCHINSON | | Yes | | | |
| CFDA 84.010 | 250,809 | | | | |
| CFDA 84.013 | 26,504 | | | | |
| CFDA 84.027 | 422,228 | | | | |
| CFDA 84.186 | 12,098 | | | | |
| CFDA 84.298 | 24,418 | | | | |
| CFDA 84.318 | 11,747 | | | | |
| CFDA 84.365 | 12,897 | | | | |
| CFDA 84.367 | 100,617 | | | | |
| CFDA 10.550 | 49,175 | | | | |
| CFDA 10.553 | 16,757 | | | | |
| CFDA 10.555 | 180,740 | | | | |
| | <u>1,107,990</u> | | | | |
| ISD 0432 MAHNOMEN | | Yes | Yes | Yes | |
| CFDA 10.553 | 32,332 | | | | |
| CFDA 10.555 | 140,085 | | | | |
| CFDA 10.550 | 7,822 | | | | |
| CFDA 84.010 | 253,182 | | | | |
| CFDA 84.186 | 7,657 | | | | |
| CFDA 84.318 | 6,513 | | | | |
| CFDA 84.367 | 76,642 | | | | |
| CFDA 84.298 | 6,484 | | | | |
| CFDA 84.357 | 175,186 | | | | |
| | <u>705,903</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 0435 WAUBUN | | | | | |
| | | Yes | Yes | | |
| CFDA 10.550 | 9,652 | | | | |
| CFDA 10.553 | 43,681 | | | | |
| CFDA 10.555 | 120,543 | | | | |
| CFDA 84.010 | 294,833 | | | | |
| CFDA 84.048 | 3,937 | | | | |
| CFDA 84.186 | 11,174 | | | | |
| CFDA 84.281 | 97,731 | | | | |
| CFDA 84.298 | 11,781 | | | | |
| CFDA 84.318 | 5,000 | | | | |
| | <u>598,332</u> | | | | |
| ISD 0465 LITCHFIELD | | | | | |
| | | Yes | | | |
| CFDA 84.010 | 176,839 | | | | |
| CFDA 84.048 | 10,120 | | | | |
| CFDA 84.186 | 7,706 | | | | |
| CFDA 84.278 | 2,500 | | | | |
| CFDA 84.281 | 62,367 | | | | |
| CFDA 84.298 | 11,407 | | | | |
| CFDA 84.318 | 3,268 | | | | |
| CFDA 10.550 | 47,829 | | | | |
| CFDA 10.553 | 15,103 | | | | |
| CFDA 10.555 | 191,472 | | | | |
| | <u>528,611</u> | | | | |
| ISD 0466 DASSEL-COKATO | | | | | |
| | | Yes | | | |
| CFDA 84.010 | 219,001 | | | | |
| CFDA 84.013 | 22,435 | | | | |
| CFDA 84.048 | 12,896 | | | | |
| CFDA 84.186 | 8,259 | | | | |
| CFDA 84.281 | 80,301 | | | | |
| CFDA 84.298 | 12,478 | | | | |
| CFDA 84.318 | 4,915 | | | | |
| CFDA 10.550 | 45,411 | | | | |
| CFDA 10.553 | 10,918 | | | | |
| CFDA 10.555 | 208,745 | | | | |
| CFDA 10.556 | 468 | | | | |
| | <u>625,827</u> | | | | |
| ISD 0477 PRINCETON | | | | | |
| | | Yes | Yes | | |
| CFDA 10.550 | 112,246 | | | | |
| CFDA 10.553 | 19,547 | | | | |
| CFDA 10.555 | 256,156 | | | | |
| CFDA 10.556 | 369 | | | | |
| CFDA 84.010 | 222,105 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.367 | 107,479 | | | | |
| CFDA 84.298 | 20,144 | | | | |
| CFDA 84.186 | 14,645 | | | | |
| | <u>752,691</u> | | | | |
| ISD 0480 ONAMIA | | Yes | Yes | Yes | |
| CFDA 10.553 | 51,604 | | | | |
| CFDA 10.550 | 23,556 | | | | |
| CFDA 10.555 | 125,658 | | | | |
| CFDA 10.556 | 46 | | | | |
| CFDA 84.010 | 399,355 | | | | |
| CFDA 84.013 | 78,523 | | | | |
| CFDA 84.186 | 212,050 | | | | |
| CFDA 84.281 | 86,684 | | | | |
| CFDA 84.298 | 7,827 | | | | |
| CFDA 84.318 | 8,923 | | | | |
| CFDA 84.358 | 19,319 | | | | |
| | <u>1,013,545</u> | | | | |
| ISD 0482 LITTLE FALLS | | Yes | Yes | | |
| CFDA 10.550 | 56,389 | | | | |
| CFDA 10.553 | 84,547 | | | | |
| CFDA 10.555 | 336,916 | | | | |
| CFDA 84.010 | 521,307 | | | | |
| CFDA 84.367 | 193,048 | | | | |
| CFDA 84.298 | 23,997 | | | | |
| CFDA 84.186 | 133,224 | | | | |
| CFDA 84.318 | 20,290 | | | | |
| | <u>1,369,718</u> | | | | |
| ISD 0487 UPSALA | | Yes | Yes | Yes | |
| CFDA 10.550 | 7,403 | | | | |
| CFDA 10.555 | 41,998 | | | | |
| CFDA 10.556 | 254 | | | | |
| CFDA 84.010 | 57,880 | | | | |
| CFDA 84.186 | 1,806 | | | | |
| CFDA 84.298 | 4,871 | | | | |
| CFDA 84.318 | 1,513 | | | | |
| CFDA 84.352 | 370,456 | | | | |
| CFDA 84.358 | 26,882 | | | | |
| CFDA 84.367 | 24,620 | | | | |
| CFDA 84.278 | 1,413 | | | | |
| | <u>539,096</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 0492 AUSTIN | | | | | |
| | | Yes | | | |
| CFDA 10.550 | 85,280 | | | | |
| CFDA 10.553 | 93,142 | | | | |
| CFDA 10.555 | 496,109 | | | | |
| CFDA 84.010 | 656,630 | | | | |
| CFDA 84.027 | 540,569 | | | | |
| CFDA 84.173 | 24,589 | | | | |
| CFDA 84.181 | 27,363 | | | | |
| CFDA 84.365 | 25,695 | | | | |
| CFDA 84.298 | 26,616 | | | | |
| CFDA 84.186 | 23,549 | | | | |
| CFDA 84.281 | 196,748 | | | | |
| CFDA 84.013 | 58,010 | | | | |
| CFDA 84.340 | 31,200 | | | | |
| CFDA 84.002 | 19,943 | | | | |
| CFDA 45.310 | 16,530 | | | | |
| | <u>2,321,973</u> | | | | |
| ISD 0500 SOUTHLAND -- ADAMS | | | | | |
| | | Yes | Yes | | |
| CFDA 10.550 | 16,749 | | | | |
| CFDA 10.555 | 46,861 | | | | |
| CFDA 10.553 | 4,105 | | | | |
| CFDA 10.556 | 803 | | | | |
| CFDA 84.010 | 86,510 | | | | |
| CFDA 84.027 | 304,846 | | | | |
| CFDA 84.281 | 51,214 | | | | |
| CFDA 84.048 | 3,309 | | | | |
| CFDA 84.298 | 9,207 | | | | |
| CFDA 84.318 | 1,943 | | | | |
| | <u>525,547</u> | | | | |
| ISD 0508 ST PETER | | | | | |
| | | Yes | Yes | Yes | |
| CFDA 10.550 | 40,966 | | | | |
| CFDA 10.553 | 29,445 | | | | |
| CFDA 10.555 | 140,256 | | | | |
| CFDA 84.010 | 289,268 | | | | |
| CFDA 84.013 | 34,200 | | | | |
| CFDA 84.048 | 5,482 | | | | |
| CFDA 84.186 | 9,040 | | | | |
| CFDA 84.298 | 12,173 | | | | |
| CFDA 84.318 | 10,688 | | | | |
| CFDA 84.367 | 91,438 | | | | |
| CFDA 94.004 | 14,994 | | | | |
| | <u>677,950</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 0518 WORTHINGTON | | | | | |
| CFDA 10.550 | 48,836 | Yes | Yes | Yes | |
| CFDA 84.002 | 69,401 | | | | |
| CFDA 84.010 | 344,169 | | | | |
| CFDA 84.181 | 18,827 | | | | |
| CFDA 84.186 | 10,794 | | | | |
| CFDA 84.213 | 102,496 | | | | |
| CFDA 84.287 | 215,959 | | | | |
| CFDA 84.298 | 18,143 | | | | |
| CFDA 84.318 | 13,870 | | | | |
| CFDA 84.336 | 10,030 | | | | |
| CFDA 84.365 | 27,442 | | | | |
| CFDA 84.367 | 103,625 | | | | |
| CFDA 84.027 | 371,604 | | | | |
| CFDA 84.173 | 23,562 | | | | |
| CFDA 10.553 | 87,809 | | | | |
| CFDA 10.555 | 359,194 | | | | |
| | <u>1,825,761</u> | | | | |
| ISD 0535 ROCHESTER | | | | | |
| CFDA 10.553 | 204,654 | Yes | | | |
| CFDA 10.555 | 1,388,992 | | | | |
| CFDA 10.556 | 10,675 | | | | |
| CFDA 10.558 | 621 | | | | |
| CFDA 84.002 | 246,137 | | | | |
| CFDA 84.010 | 1,429,590 | | | | |
| CFDA 84.011 | 36,671 | | | | |
| CFDA 84.013 | 22,783 | | | | |
| CFDA 84.027 | 2,075,731 | | | | |
| CFDA 84.048 | 77,217 | | | | |
| CFDA 84.173 | 73,188 | | | | |
| CFDA 84.181 | 60,538 | | | | |
| CFDA 84.186 | 69,161 | | | | |
| CFDA 84.213 | 179,883 | | | | |
| CFDA 84.287 | 176,621 | | | | |
| CFDA 84.298 | 62,793 | | | | |
| CFDA 84.318 | 38,161 | | | | |
| CFDA 84.365 | 195,764 | | | | |
| CFDA 84.367 | 645,613 | | | | |
| CFDA 93.576 | 85,927 | | | | |
| CFDA 10.550 | 208,543 | | | | |
| | <u>7,289,263</u> | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 0544 FERGUS FALLS | | Yes | | | |
| CFDA 10.550 | 36,794 | | | | |
| CFDA 10.555 | 177,349 | | | | |
| CFDA 10.556 | 1,536 | | | | |
| CFDA 84.002 | 2,424 | | | | |
| CFDA 84.010 | 409,573 | | | | |
| CFDA 84.186 | 15,850 | | | | |
| CFDA 84.027 | 104,669 | | | | |
| CFDA 84.318 | 10,039 | | | | |
| CFDA 84.298 | 18,353 | | | | |
| CFDA 84.367 | 133,015 | | | | |
| CFDA 93.575 | 30,143 | | | | |
| CFDA 94.004 | 16,508 | | | | |
| | <u>956,253</u> | | | | |
| ISD 0549 PERHAM | | Yes | | | |
| CFDA 10.553 | 34,726 | | | | |
| CFDA 10.555 | 197,967 | | | | |
| CFDA 10.556 | 231 | | | | |
| CFDA 10.550 | 42,400 | | | | |
| CFDA 84.010 | 193,151 | | | | |
| CFDA 84.186 | 3,706 | | | | |
| CFDA 84.298 | 11,536 | | | | |
| CFDA 84.318 | 5,469 | | | | |
| CFDA 84.367 | 78,876 | | | | |
| | <u>568,062</u> | | | | |
| ISD 0564 THIEF RIVER FALLS | | Yes | | | |
| CFDA 84.010 | 316,850 | | | | |
| CFDA 84.048 | 10,713 | | | | |
| CFDA 84.181 | 19,633 | | | | |
| CFDA 84.186 | 11,297 | | | | |
| CFDA 84.298 | 13,013 | | | | |
| CFDA 84.367 | 113,931 | | | | |
| CFDA 84.318 | 8,627 | | | | |
| CFDA 84.027 | 384,342 | | | | |
| CFDA 84.173 | 20,259 | | | | |
| CFDA 94.004 | 9,989 | | | | |
| CFDA 10.550 | 42,483 | | | | |
| CFDA 10.553 | 49,954 | | | | |
| CFDA 10.555 | 181,339 | | | | |
| CFDA 10.556 | 1,333 | | | | |
| | <u>1,183,763</u> | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 0578 PINE CITY | | | | | |
| | | Yes | Yes | | |
| CFDA 10.550 | 37,721 | | | | |
| CFDA 10.553 | 45,971 | | | | |
| CFDA 10.555 | 177,143 | | | | |
| CFDA 84.010 | 313,198 | | | | |
| CFDA 84.186 | 2,356 | | | | |
| CFDA 84.298 | 8,853 | | | | |
| CFDA 84.318 | 7,969 | | | | |
| CFDA 84.367 | 86,506 | | | | |
| | <u>679,717</u> | | | | |
| ISD 0593 CROOKSTON | | | | | |
| | | Yes | | | |
| CFDA 10.550 | 34,714 | | | | |
| CFDA 10.553 | 44,940 | | | | |
| CFDA 10.555 | 195,298 | | | | |
| CFDA 84.010 | 258,445 | | | | |
| CFDA 84.318 | 9,923 | | | | |
| CFDA 84.367 | 60,383 | | | | |
| CFDA 84.365 | 13,154 | | | | |
| CFDA 84.186 | 9,557 | | | | |
| CFDA 84.298 | 6,057 | | | | |
| CFDA 84.181 | 32,000 | | | | |
| CFDA 84.173 | 12,024 | | | | |
| CFDA 84.027 | 267,211 | | | | |
| | <u>943,706</u> | | | | |
| ISD 0595 EAST GRAND FORKS | | | | | |
| | | Yes | | | |
| CFDA 84.010 | 326,421 | | | | |
| CFDA 84.048 | 85,916 | | | | |
| CFDA 84.186 | 9,823 | | | | |
| CFDA 84.298 | 14,114 | | | | |
| CFDA 84.318 | 6,577 | | | | |
| CFDA 84.281 | 104,233 | | | | |
| CFDA 84.243 | 1,227 | | | | |
| CFDA 84.027 | 10,192 | | | | |
| CFDA 10.550 | 56,377 | | | | |
| CFDA 10.555 | 189,064 | | | | |
| CFDA 10.553 | 39,576 | | | | |
| | <u>843,520</u> | | | | |
| ISD 0601 FOSSTON | | | | | |
| | | Yes | Yes | | |
| CFDA 84.010 | 192,364 | | | | |
| CFDA 84.186 | 5,348 | | | | |
| CFDA 84.298 | 5,128 | | | | |
| CFDA 84.367 | 50,460 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.318 | 4,480 | | | | |
| CFDA 84.338 | 227,684 | | | | |
| CFDA 10.550 | 18,806 | | | | |
| CFDA 10.553 | 29,142 | | | | |
| CFDA 10.555 | 99,797 | | | | |
| | <u>633,209</u> | | | | |
| ISD 0621 MOUNDS VIEW | | Yes | | | |
| CFDA 10.555 | 621,920 | | | | |
| CFDA 10.550 | 198,306 | | | | |
| CFDA 10.553 | 87,107 | | | | |
| CFDA 10.556 | 947 | | | | |
| CFDA 10.558 | 1,457 | | | | |
| CFDA 10.559 | 2,004 | | | | |
| CFDA 84.010 | 409,074 | | | | |
| CFDA 84.027 | 1,460,577 | | | | |
| CFDA 84.181 | 434,342 | | | | |
| CFDA 84.298 | 58,890 | | | | |
| CFDA 84.281 | 266,605 | | | | |
| CFDA 84.318 | 11,033 | | | | |
| CFDA 84.365 | 10,348 | | | | |
| CFDA 84.173 | 110,865 | | | | |
| CFDA 84.186 | 33,236 | | | | |
| CFDA 84.213 | 61,178 | | | | |
| CFDA 84.002 | 66,748 | | | | |
| | <u>3,834,637</u> | | | | |
| ISD 0622 NORTH ST PAUL-MAPLEWOOD-OA | | Yes | Yes | | |
| CFDA 84.027 | 1,708,969 | | | | |
| CFDA 84.173 | 74,995 | | | | |
| CFDA 84.010 | 903,320 | | | | |
| CFDA 84.186 | 37,366 | | | | |
| CFDA 84.367 | 350,665 | | | | |
| CFDA 84.298 | 63,733 | | | | |
| CFDA 84.365 | 41,205 | | | | |
| CFDA 84.048 | 67,832 | | | | |
| CFDA 84.318 | 41,872 | | | | |
| CFDA 84.332 | 87,382 | | | | |
| CFDA 10.555 | 1,036,893 | | | | |
| CFDA 10.550 | 183,416 | | | | |
| CFDA 10.553 | 201,877 | | | | |
| CFDA 10.556 | 11,752 | | | | |
| | <u>4,811,277</u> | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 0623 ROSEVILLE | | | | | |
| | | Yes | | | |
| CFDA 10.550 | 118,468 | | | | |
| CFDA 10.553 | 53,037 | | | | |
| CFDA 10.555 | 487,583 | | | | |
| CFDA 10.556 | 7,499 | | | | |
| CFDA 84.010 | 357,687 | | | | |
| CFDA 84.027 | 1,118,015 | | | | |
| CFDA 84.298 | 58,454 | | | | |
| CFDA 84.281 | 202,036 | | | | |
| CFDA 84.173 | 52,822 | | | | |
| CFDA 84.186 | 23,310 | | | | |
| CFDA 84.318 | 14,797 | | | | |
| CFDA 84.365 | 37,466 | | | | |
| | <u>2,531,174</u> | | | | |
| ISD 0624 WHITE BEAR LAKE | | | | | |
| | | Yes | Yes | | |
| CFDA 84.027 | 1,431,521 | | | | |
| CFDA 84.173 | 71,259 | | | | |
| CFDA 84.010 | 382,998 | | | | |
| CFDA 84.298 | 55,782 | | | | |
| CFDA 84.367 | 214,061 | | | | |
| CFDA 84.186 | 27,576 | | | | |
| CFDA 84.365 | 29,212 | | | | |
| CFDA 84.318 | 20,314 | | | | |
| CFDA 10.555 | 566,044 | | | | |
| CFDA 10.550 | 170,450 | | | | |
| CFDA 10.553 | 65,154 | | | | |
| | <u>3,034,371</u> | | | | |
| ISD 0625 ST PAUL | | | | | |
| | | Yes | | | |
| CFDA 10.553 | 2,899,293 | | | | |
| CFDA 10.555 | 8,664,318 | | | | |
| CFDA 10.559 | 973,675 | | | | |
| CFDA 10.550 | 1,319,086 | | | | |
| CFDA 10.558 | 12,660 | | | | |
| CFDA 84.002 | 823,019 | | | | |
| CFDA 84.010 | 16,018,282 | | | | |
| CFDA 84.027 | 8,276,538 | | | | |
| CFDA 84.173 | 440,515 | | | | |
| CFDA 84.048 | 697,585 | | | | |
| CFDA 84.181 | 28,571 | | | | |
| CFDA 84.186 | 467,367 | | | | |
| CFDA 84.196 | 85,231 | | | | |
| CFDA 84.213 | 133,330 | | | | |

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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 84.290 | 299,450 | | | | |
| CFDA 84.298 | 511,668 | | | | |
| CFDA 84.318 | 497,816 | | | | |
| CFDA 84.330 | 2,660 | | | | |
| CFDA 84.332 | 1,120,788 | | | | |
| CFDA 84.338 | 3,481,203 | | | | |
| CFDA 84.357 | 998,002 | | | | |
| CFDA 84.365 | 1,242,245 | | | | |
| CFDA 84.367 | 3,533,895 | | | | |
| | <u>52,527,197</u> | | | | |
| ISD 0656 FARIBAULT | | Yes | | | |
| CFDA 10.550 | 80,166 | | | | |
| CFDA 10.555 | 466,703 | | | | |
| CFDA 10.553 | 156,832 | | | | |
| CFDA 84.002 | 23,600 | | | | |
| CFDA 84.027 | 764,399 | | | | |
| CFDA 84.173 | 25,950 | | | | |
| CFDA 84.010 | 379,533 | | | | |
| CFDA 84.298 | 26,158 | | | | |
| CFDA 84.367 | 145,255 | | | | |
| CFDA 84.365 | 41,894 | | | | |
| CFDA 84.181 | 53,906 | | | | |
| CFDA 84.186 | 21,081 | | | | |
| CFDA 84.048 | 19,235 | | | | |
| CFDA 84.318 | 6,743 | | | | |
| CFDA 94.006 | 183,350 | | | | |
| | <u>2,394,805</u> | | | | |
| ISD 0659 NORTHFIELD | | Yes | | | |
| CFDA 10.550 | 54,538 | | | | |
| CFDA 10.553 | 22,206 | | | | |
| CFDA 10.555 | 195,830 | | | | |
| CFDA 10.556 | 3,344 | | | | |
| CFDA 10.559 | 4,110 | | | | |
| CFDA 84.010 | 297,645 | | | | |
| CFDA 84.027 | 615,783 | | | | |
| CFDA 84.173 | 18,021 | | | | |
| CFDA 84.181 | 5,294 | | | | |
| CFDA 84.186 | 14,994 | | | | |
| CFDA 84.298 | 26,963 | | | | |
| CFDA 84.318 | 7,874 | | | | |
| CFDA 84.365 | 20,527 | | | | |

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For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.367 | 128,856 | | | | |
| | <u>1,415,985</u> | | | | |
| ISD 0690 WARROAD | | Yes | Yes | | |
| CFDA 84.010 | 135,403 | | | | |
| CFDA 84.181 | 11,914 | | | | |
| CFDA 84.186 | 5,723 | | | | |
| CFDA 84.298 | 7,678 | | | | |
| CFDA 84.281 | 50,408 | | | | |
| CFDA 84.318 | 3,505 | | | | |
| CFDA 84.027 | 184,976 | | | | |
| CFDA 84.173 | 11,200 | | | | |
| CFDA 16.575 | 12,000 | | | | |
| CFDA 10.550 | 35,232 | | | | |
| CFDA 10.553 | 26,687 | | | | |
| CFDA 10.555 | 128,394 | | | | |
| CFDA 10.556 | 427 | | | | |
| | <u>613,547</u> | | | | |
| ISD 0701 HIBBING | | Yes | Yes | Yes | |
| CFDA 84.010 | 410,342 | | | | |
| CFDA 84.281 | 163,745 | | | | |
| CFDA 84.298 | 20,207 | | | | |
| CFDA 84.027 | 451,740 | | | | |
| CFDA 84.173 | 29,594 | | | | |
| CFDA 84.181 | 9,600 | | | | |
| CFDA 84.048 | 16,077 | | | | |
| CFDA 84.186 | 16,381 | | | | |
| CFDA 84.002 | 4,001 | | | | |
| CFDA 10.550 | 44,585 | | | | |
| CFDA 10.553 | 53,053 | | | | |
| CFDA 10.555 | 257,359 | | | | |
| | <u>1,476,684</u> | | | | |
| ISD 0704 PROCTOR | | Yes | Yes | | |
| CFDA 10.550 | 35,002 | | | | |
| CFDA 10.555 | 120,328 | | | | |
| CFDA 84.010 | 169,115 | | | | |
| CFDA 84.048 | 28,891 | | | | |
| CFDA 84.186 | 79,045 | | | | |
| CFDA 84.367 | 67,994 | | | | |
| CFDA 84.318 | 3,974 | | | | |
| CFDA 84.298 | 11,127 | | | | |
| | <u>515,476</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 0706 VIRGINIA | | | | | |
| | | Yes | Yes | Yes | |
| CFDA 10.553 | 21,791 | | | | |
| CFDA 10.555 | 173,570 | | | | |
| CFDA 10.550 | 40,889 | | | | |
| CFDA 84.027 | 1,790,229 | | | | |
| CFDA 84.173 | 130,087 | | | | |
| CFDA 84.010 | 203,883 | | | | |
| CFDA 84.048 | 57,139 | | | | |
| CFDA 84.181 | 31,737 | | | | |
| CFDA 84.186 | 8,709 | | | | |
| CFDA 84.298 | 11,068 | | | | |
| CFDA 84.314 | 7,971 | | | | |
| CFDA 84.367 | 74,959 | | | | |
| CFDA 94.004 | 4,679 | | | | |
| | <u>2,556,711</u> | | | | |
| ISD 0707 NETT LAKE | | | | | |
| | | Yes | Yes | Yes | |
| CFDA 10.553 | 7,877 | | | | |
| CFDA 10.555 | 17,772 | | | | |
| CFDA 10.558 | 6,229 | | | | |
| CFDA 10.550 | 1,439 | | | | |
| CFDA 84.010 | 41,681 | | | | |
| CFDA 84.186 | 733 | | | | |
| CFDA 84.318 | 670 | | | | |
| CFDA 84.367 | 8,879 | | | | |
| CFDA 84.287 | 54,516 | | | | |
| CFDA 84.298 | 463 | | | | |
| | <u>140,259</u> | | | | |
| ISD 0709 DULUTH | | | | | |
| | | Yes | | | |
| CFDA 10.553 | 199,888 | | | | |
| CFDA 10.555 | 1,049,205 | | | | |
| CFDA 10.559 | 105,683 | | | | |
| CFDA 10.550 | 95,584 | | | | |
| CFDA 10.558 | 27,882 | | | | |
| CFDA 84.010 | 2,604,935 | | | | |
| CFDA 84.027 | 1,791,506 | | | | |
| CFDA 84.048 | 120,362 | | | | |
| CFDA 84.173 | 83,894 | | | | |
| CFDA 84.181 | 120,618 | | | | |
| CFDA 84.186 | 78,552 | | | | |
| CFDA 84.196 | 50,457 | | | | |
| CFDA 84.215 | 184,011 | | | | |
| CFDA 84.367 | 770,559 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-----------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.318 | 85,151 | | | | |
| CFDA 84.298 | 89,170 | | | | |
| CFDA 84.338 | 1,007,167 | | | | |
| CFDA 84.357 | 413,446 | | | | |
| CFDA 93.590 | 12,003 | | | | |
| CFDA 94.004 | 11,921 | | | | |
| CFDA 94.005 | 9,201 | | | | |
| CFDA 94.013 | 9,806 | | | | |
| | 8,921,001 | | | | |
| ISD 0712 MOUNTAIN IRON-BUHL | | Yes | Yes | Yes | |
| CFDA 10.553 | 19,337 | | | | |
| CFDA 10.555 | 68,500 | | | | |
| CFDA 10.550 | 9,780 | | | | |
| CFDA 84.010 | 140,750 | | | | |
| CFDA 84.013 | 72,117 | | | | |
| CFDA 84.186 | 6,031 | | | | |
| CFDA 84.298 | 4,500 | | | | |
| CFDA 84.318 | 7,571 | | | | |
| CFDA 84.367 | 57,398 | | | | |
| | 385,984 | | | | |
| ISD 0717 JORDAN | | Yes | Yes | Yes | |
| CFDA 10.550 | 37,997 | | | | |
| CFDA 10.553 | 8,870 | | | | |
| CFDA 10.555 | 121,670 | | | | |
| CFDA 10.556 | 55 | | | | |
| CFDA 84.010 | 140,780 | | | | |
| CFDA 84.048 | 3,288 | | | | |
| CFDA 84.186 | 5,658 | | | | |
| CFDA 84.298 | 8,490 | | | | |
| CFDA 84.318 | 6,208 | | | | |
| CFDA 84.367 | 43,943 | | | | |
| | 376,959 | | | | |
| ISD 0719 PRIOR LAKE | | Yes | | | |
| CFDA 84.010 | 191,426 | | | | |
| CFDA 84.367 | 115,243 | | | | |
| CFDA 84.298 | 30,073 | | | | |
| CFDA 84.365 | 11,975 | | | | |
| CFDA 84.027 | 518,634 | | | | |
| CFDA 84.186 | 15,708 | | | | |
| CFDA 84.318 | 6,130 | | | | |
| CFDA 10.555 | 189,131 | | | | |
| CFDA 10.556 | 8,110 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 10.550 | 90,442 | | | | |
| | <u>1,176,872</u> | | | | |
| ISD 0720 SHAKOPEE | | Yes | | | |
| CFDA 84.010 | 189,249 | | | | |
| CFDA 84.186 | 14,741 | | | | |
| CFDA 84.278 | 4,293 | | | | |
| CFDA 84.367 | 165,502 | | | | |
| CFDA 84.318 | 5,546 | | | | |
| CFDA 84.298 | 25,104 | | | | |
| CFDA 84.213 | 153,198 | | | | |
| CFDA 84.365 | 72,221 | | | | |
| CFDA 10.550 | 115,647 | | | | |
| CFDA 10.553 | 75,309 | | | | |
| CFDA 10.555 | 387,110 | | | | |
| | <u>1,207,920</u> | | | | |
| ISD 0721 NEW PRAGUE | | Yes | Yes | | |
| CFDA 10.555 | 96,293 | | | | |
| CFDA 10.550 | 48,624 | | | | |
| CFDA 84.027 | 235,387 | | | | |
| CFDA 84.048 | 12,557 | | | | |
| CFDA 84.010 | 78,381 | | | | |
| CFDA 84.298 | 16,033 | | | | |
| CFDA 84.186 | 7,836 | | | | |
| CFDA 84.367 | 59,876 | | | | |
| | <u>554,987</u> | | | | |
| ISD 0728 ELK RIVER | | Yes | | | |
| CFDA 10.550 | 53,758 | | | | |
| CFDA 10.553 | 178 | | | | |
| CFDA 10.555 | 491,175 | | | | |
| CFDA 84.010 | 277,096 | | | | |
| CFDA 84.027 | 1,229,945 | | | | |
| CFDA 84.048 | 32,781 | | | | |
| CFDA 84.060 | 26,601 | | | | |
| CFDA 84.173 | 62,112 | | | | |
| CFDA 84.186 | 30,351 | | | | |
| CFDA 84.298 | 38,801 | | | | |
| CFDA 84.318 | 26,029 | | | | |
| CFDA 84.365 | 8,359 | | | | |
| CFDA 84.367 | 95,067 | | | | |
| | <u>2,372,253</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 0740 MELROSE | | | | | |
| CFDA 10.550 | 37,690 | Yes | Yes | | |
| CFDA 10.553 | 14,917 | | | | |
| CFDA 10.555 | 150,776 | | | | |
| CFDA 84.010 | 283,265 | | | | |
| CFDA 84.011 | 14,407 | | | | |
| CFDA 84.027 | 23,485 | | | | |
| CFDA 84.048 | 488 | | | | |
| CFDA 84.186 | 9,830 | | | | |
| CFDA 84.298 | 11,234 | | | | |
| CFDA 84.318 | 7,045 | | | | |
| CFDA 84.365 | 10,981 | | | | |
| CFDA 84.367 | 86,831 | | | | |
| | <u>650,949</u> | | | | |
| ISD 0742 ST CLOUD | | | | | |
| CFDA 10.550 | 126,833 | Yes | Yes | | |
| CFDA 10.553 | 159,126 | | | | |
| CFDA 10.555 | 1,030,607 | | | | |
| CFDA 10.556 | 13,066 | | | | |
| CFDA 84.002 | 65,881 | | | | |
| CFDA 84.010 | 1,256,987 | | | | |
| CFDA 84.027 | 1,566,710 | | | | |
| CFDA 84.048 | 62,786 | | | | |
| CFDA 84.173 | 120,449 | | | | |
| CFDA 84.186 | 175,467 | | | | |
| CFDA 84.196 | 45,554 | | | | |
| CFDA 84.287 | 190,346 | | | | |
| CFDA 84.318 | 16,301 | | | | |
| CFDA 84.357 | 190,887 | | | | |
| CFDA 84.365 | 34,830 | | | | |
| CFDA 84.367 | 447,582 | | | | |
| CFDA 84.184 | 2,804,096 | | | | |
| CFDA 84.350 | 96,688 | | | | |
| CFDA 84.298 | 91,731 | | | | |
| | <u>8,495,927</u> | | | | |
| ISD 0748 SARTELL | | | | | |
| CFDA 10.550 | 6,339 | Yes | Yes | | Yes |
| CFDA 10.555 | 136,746 | | | | |
| CFDA 10.556 | 2,279 | | | | |
| CFDA 84.010 | 125,265 | | | | |
| CFDA 84.186 | 9,791 | | | | |
| CFDA 84.281 | 62,106 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.298 | 15,684 | | | | |
| CFDA 84.318 | 4,544 | | | | |
| CFDA 10.550 | 49,678 | | | | |
| | <u>412,432</u> | | | | |
| ISD 0750 ROCORI AREA SCHOOLS | | Yes | Yes | | |
| CFDA 10.550 | 72,072 | | | | |
| CFDA 10.553 | 9,145 | | | | |
| CFDA 10.555 | 200,401 | | | | |
| CFDA 10.556 | 3,260 | | | | |
| CFDA 84.010 | 125,203 | | | | |
| CFDA 84.186 | 9,394 | | | | |
| CFDA 84.184 | 51,502 | | | | |
| CFDA 84.298 | 34,347 | | | | |
| CFDA 84.318 | 2,343 | | | | |
| CFDA 84.367 | 57,728 | | | | |
| | <u>565,395</u> | | | | |
| ISD 0761 OWATONNA | | Yes | | | |
| CFDA 10.550 | 105,030 | | | | |
| CFDA 10.556 | 6,102 | | | | |
| CFDA 10.555 | 404,458 | | | | |
| CFDA 10.553 | 78,535 | | | | |
| CFDA 84.002 | 46,161 | | | | |
| CFDA 84.010 | 356,275 | | | | |
| CFDA 84.027 | 526,937 | | | | |
| CFDA 84.048 | 32,395 | | | | |
| CFDA 84.173 | 44,035 | | | | |
| CFDA 84.181 | 12,134 | | | | |
| CFDA 84.186 | 20,262 | | | | |
| CFDA 84.367 | 163,622 | | | | |
| CFDA 84.298 | 18,856 | | | | |
| CFDA 84.365 | 12,584 | | | | |
| CFDA 84.366 | 17,297 | | | | |
| CFDA 84.011 | 71,201 | | | | |
| | <u>1,915,884</u> | | | | |
| ISD 0821 MENAHGA | | Yes | | | |
| CFDA 10.553 | 38,762 | | | | |
| CFDA 10.555 | 131,528 | | | | |
| CFDA 10.550 | 29,272 | | | | |
| CFDA 10.558 | 17,341 | | | | |
| CFDA 84.010 | 159,739 | | | | |
| CFDA 84.186 | 4,700 | | | | |
| CFDA 84.298 | 5,237 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.318 | 4,295 | | | | |
| CFDA 84.357 | 251,495 | | | | |
| CFDA 84.367 | 42,744 | | | | |
| | <u>685,113</u> | | | | |
| ISD 0829 WASECA | | Yes | | | |
| CFDA 10.550 | 53,685 | | | | |
| CFDA 10.553 | 18,515 | | | | |
| CFDA 10.555 | 205,773 | | | | |
| CFDA 10.556 | 178 | | | | |
| CFDA 84.002 | 45,824 | | | | |
| CFDA 84.010 | 241,888 | | | | |
| CFDA 84.027 | 717,030 | | | | |
| CFDA 84.048 | 8,695 | | | | |
| CFDA 84.173 | 82,076 | | | | |
| CFDA 84.186 | 10,920 | | | | |
| CFDA 84.298 | 9,351 | | | | |
| CFDA 84.318 | 6,568 | | | | |
| CFDA 84.336 | 44,292 | | | | |
| CFDA 84.365 | 10,674 | | | | |
| CFDA 84.367 | 82,651 | | | | |
| | <u>1,538,120</u> | | | | |
| ISD 0831 FOREST LAKE | | Yes | Yes | | |
| CFDA 84.173 | 47,869 | | | | |
| CFDA 84.027 | 1,011,622 | | | | |
| CFDA 84.010 | 446,785 | | | | |
| CFDA 84.281 | 201,102 | | | | |
| CFDA 84.298 | 42,095 | | | | |
| CFDA 84.186 | 23,714 | | | | |
| CFDA 84.181 | 238,064 | | | | |
| CFDA 84.318 | 18,811 | | | | |
| CFDA 10.550 | 259,718 | | | | |
| CFDA 10.556 | 4,994 | | | | |
| CFDA 10.553 | 65,691 | | | | |
| CFDA 10.555 | 486,389 | | | | |
| | <u>2,846,854</u> | | | | |
| ISD 0832 MAHTOMEDI | | Yes | Yes | Yes | |
| CFDA 10.550 | 27,209 | | | | |
| CFDA 10.555 | 63,482 | | | | |
| CFDA 10.556 | 1,036 | | | | |
| CFDA 84.010 | 104,056 | | | | |
| CFDA 84.027 | 390,164 | | | | |
| CFDA 84.173 | 17,638 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.186 | 8,579 | | | | |
| CFDA 84.367 | 65,398 | | | | |
| CFDA 84.298 | 15,362 | | | | |
| | <u>692,924</u> | | | | |
| ISD 0833 SO WASHINGTON COUNTY | | Yes | Yes | | |
| CFDA 84.027 | 2,148,271 | | | | |
| CFDA 84.173 | 79,356 | | | | |
| CFDA 84.010 | 403,690 | | | | |
| CFDA 84.367 | 271,248 | | | | |
| CFDA 84.298 | 88,388 | | | | |
| CFDA 84.365 | 13,482 | | | | |
| CFDA 84.048 | 86,931 | | | | |
| CFDA 84.186 | 38,532 | | | | |
| CFDA 84.318 | 19,932 | | | | |
| CFDA 84.002 | 14,423 | | | | |
| CFDA 10.550 | 303,874 | | | | |
| CFDA 10.553 | 57,766 | | | | |
| CFDA 10.555 | 658,446 | | | | |
| CFDA 10.556 | 18,580 | | | | |
| | <u>4,202,919</u> | | | | |
| ISD 0834 STILLWATER | | Yes | | | |
| CFDA 84.027 | 1,235,129 | | | | |
| CFDA 84.173 | 40,124 | | | | |
| CFDA 84.010 | 361,706 | | | | |
| CFDA 84.298 | 48,693 | | | | |
| CFDA 84.367 | 218,819 | | | | |
| CFDA 84.186 | 26,849 | | | | |
| CFDA 84.215 | 45,819 | | | | |
| CFDA 10.550 | 191,009 | | | | |
| CFDA 10.553 | 28,775 | | | | |
| CFDA 10.555 | 373,163 | | | | |
| | <u>2,570,086</u> | | | | |
| ISD 0840 ST JAMES | | Yes | Yes | | |
| CFDA 10.550 | 33,500 | | | | |
| CFDA 10.553 | 39,940 | | | | |
| CFDA 10.555 | 165,022 | | | | |
| CFDA 84.010 | 212,451 | | | | |
| CFDA 84.011 | 74,794 | | | | |
| CFDA 84.048 | 3,934 | | | | |
| CFDA 84.186 | 7,632 | | | | |
| CFDA 84.213 | 103,493 | | | | |
| CFDA 84.298 | 8,660 | | | | |

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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 84.318 | 5,097 | | | | |
| CFDA 84.365 | 17,231 | | | | |
| CFDA 84.367 | 69,340 | | | | |
| | <u>741,094</u> | | | | |
| ISD 0861 WINONA | | Yes | | | |
| CFDA 10.550 | 119,128 | | | | |
| CFDA 10.555 | 424,316 | | | | |
| CFDA 10.553 | 57,004 | | | | |
| CFDA 84.002 | 10,737 | | | | |
| CFDA 84.027 | 130,363 | | | | |
| CFDA 84.173 | 17,836 | | | | |
| CFDA 84.318 | 10,580 | | | | |
| CFDA 84.365 | 4,221 | | | | |
| CFDA 84.010 | 517,559 | | | | |
| CFDA 84.298 | 21,793 | | | | |
| CFDA 84.186 | 21,246 | | | | |
| CFDA 84.278 | 822 | | | | |
| CFDA 84.048 | 9,803 | | | | |
| CFDA 84.281 | 181,481 | | | | |
| | <u>1,526,889</u> | | | | |
| ISD 0876 ANNANDALE | | Yes | | | |
| CFDA 10.550 | 14,242 | | | | |
| CFDA 10.553 | 10,859 | | | | |
| CFDA 10.555 | 143,067 | | | | |
| CFDA 10.556 | 1,950 | | | | |
| CFDA 84.010 | 195,290 | | | | |
| CFDA 84.298 | 11,870 | | | | |
| CFDA 84.281 | 77,720 | | | | |
| CFDA 84.186 | 7,601 | | | | |
| CFDA 84.318 | 4,666 | | | | |
| | <u>467,265</u> | | | | |
| ISD 0877 BUFFALO | | Yes | Yes | | |
| CFDA 10.550 | 85,548 | | | | |
| CFDA 10.553 | 51,897 | | | | |
| CFDA 10.555 | 390,860 | | | | |
| CFDA 84.010 | 299,662 | | | | |
| CFDA 84.027 | 693,047 | | | | |
| CFDA 84.173 | 22,673 | | | | |
| CFDA 84.186 | 21,980 | | | | |
| CFDA 84.298 | 23,429 | | | | |
| CFDA 84.318 | 7,369 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.367 | 143,646 | | | | |
| | <u>1,740,111</u> | | | | |
| ISD 0882 MONTICELLO | | Yes | Yes | | |
| CFDA 10.550 | 70,148 | | | | |
| CFDA 10.555 | 219,328 | | | | |
| CFDA 10.556 | 4,591 | | | | |
| CFDA 84.002 | 80,939 | | | | |
| CFDA 84.010 | 254,431 | | | | |
| CFDA 84.027 | 1,666,997 | | | | |
| CFDA 84.173 | 52,293 | | | | |
| CFDA 84.181 | 64,907 | | | | |
| CFDA 84.186 | 13,277 | | | | |
| CFDA 84.298 | 20,852 | | | | |
| CFDA 84.318 | 6,515 | | | | |
| CFDA 84.367 | 103,112 | | | | |
| | <u>2,557,390</u> | | | | |
| ISD 0883 ROCKFORD | | Yes | Yes | Yes | |
| CFDA 10.550 | 47,188 | | | | |
| CFDA 10.553 | 9,004 | | | | |
| CFDA 10.555 | 86,716 | | | | |
| CFDA 84.010 | 49,327 | | | | |
| CFDA 84.186 | 4,508 | | | | |
| CFDA 84.281 | 29,490 | | | | |
| CFDA 84.287 | 399,060 | | | | |
| CFDA 84.298 | 8,859 | | | | |
| CFDA 84.318 | 1,096 | | | | |
| | <u>635,248</u> | | | | |
| ISD 0911 CAMBRIDGE | | Yes | | | |
| CFDA 84.298 | 20,163 | | | | |
| CFDA 84.010 | 396,446 | | | | |
| CFDA 84.027 | 1,677,584 | | | | |
| CFDA 84.173 | 200,057 | | | | |
| CFDA 84.181 | 60,588 | | | | |
| CFDA 84.186 | 17,052 | | | | |
| CFDA 84.365 | 7,872 | | | | |
| CFDA 84.281 | 169,406 | | | | |
| CFDA 84.002 | 3,365 | | | | |
| CFDA 10.550 | 100,342 | | | | |
| CFDA 10.553 | 49,732 | | | | |
| CFDA 10.555 | 375,924 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.318 | 12,475 | | | | |
| | <u>3,091,006</u> | | | | |
| ISD 0912 MILACA | | Yes | Yes | Yes | |
| CFDA 10.550 | 47,797 | | | | |
| CFDA 10.553 | 55,940 | | | | |
| CFDA 10.555 | 215,596 | | | | |
| CFDA 84.010 | 225,000 | | | | |
| CFDA 84.048 | 45,590 | | | | |
| CFDA 84.186 | 9,564 | | | | |
| CFDA 84.298 | 12,625 | | | | |
| CFDA 84.318 | 6,064 | | | | |
| CFDA 84.367 | 86,557 | | | | |
| | <u>704,733</u> | | | | |
| ISD 2142 ST LOUIS COUNTY | | Yes | Yes | Yes | |
| CFDA 10.553 | 79,177 | | | | |
| CFDA 10.555 | 292,092 | | | | |
| CFDA 10.550 | 70,098 | | | | |
| CFDA 84.010 | 623,816 | | | | |
| CFDA 84.186 | 17,118 | | | | |
| CFDA 84.298 | 22,844 | | | | |
| CFDA 84.318 | 30,345 | | | | |
| CFDA 84.367 | 253,435 | | | | |
| | <u>1,388,925</u> | | | | |
| ISD 2143 WATERVILLE-ELYSIAN-MORRISTO | | Yes | Yes | | |
| CFDA 10.550 | 32,927 | | | | |
| CFDA 10.553 | 17,010 | | | | |
| CFDA 10.555 | 95,372 | | | | |
| CFDA 84.010 | 125,404 | | | | |
| CFDA 84.027 | 161,075 | | | | |
| CFDA 84.048 | 5,408 | | | | |
| CFDA 84.173 | 30,937 | | | | |
| CFDA 84.186 | 2,845 | | | | |
| CFDA 84.298 | 5,136 | | | | |
| CFDA 84.318 | 6,604 | | | | |
| CFDA 84.367 | 53,913 | | | | |
| | <u>536,631</u> | | | | |
| ISD 2144 CHISAGO LAKES | | Yes | Yes | Yes | |
| CFDA 84.010 | 235,595 | | | | |
| CFDA 84.048 | 11,124 | | | | |
| CFDA 84.186 | 12,439 | | | | |
| CFDA 84.298 | 19,763 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.318 | 7,737 | | | | |
| CFDA 84.367 | 113,144 | | | | |
| CFDA 84.048 | 8,068 | | | | |
| CFDA 10.550 | 67,946 | | | | |
| CFDA 10.555 | 278,475 | | | | |
| CFDA 10.556 | 4,513 | | | | |
| CFDA 93.778 | 56,225 | | | | |
| | <u>815,029</u> | | | | |
| ISD 2149 MINNEWASKA | | | | | |
| | | Yes | | | |
| CFDA 10.550 | 32,202 | | | | |
| CFDA 10.553 | 76,864 | | | | |
| CFDA 10.555 | 174,702 | | | | |
| CFDA 84.010 | 243,291 | | | | |
| CFDA 84.367 | 80,580 | | | | |
| CFDA 84.318 | 11,486 | | | | |
| CFDA 84.186 | 8,117 | | | | |
| CFDA 84.298 | 9,366 | | | | |
| | <u>636,608</u> | | | | |
| ISD 2154 EVELETH-GILBERT | | | | | |
| | | Yes | Yes | Yes | |
| CFDA 10.553 | 23,254 | | | | |
| CFDA 10.555 | 119,606 | | | | |
| CFDA 10.550 | 24,810 | | | | |
| CFDA 84.010 | 232,597 | | | | |
| CFDA 84.186 | 8,316 | | | | |
| CFDA 84.298 | 9,219 | | | | |
| CFDA 84.318 | 2,478 | | | | |
| CFDA 84.367 | 63,997 | | | | |
| | <u>484,277</u> | | | | |
| ISD 2155 WADENA-DEER CREEK | | | | | |
| | | Yes | | | |
| CFDA 10.550 | 36,437 | | | | |
| CFDA 10.553 | 52,615 | | | | |
| CFDA 10.555 | 194,173 | | | | |
| CFDA 10.556 | 227 | | | | |
| CFDA 10.558 | 35,790 | | | | |
| CFDA 84.002 | 10,038 | | | | |
| CFDA 84.010 | 264,751 | | | | |
| CFDA 84.186 | 9,441 | | | | |
| CFDA 84.357 | 212,235 | | | | |
| CFDA 84.281 | 77,514 | | | | |
| CFDA 84.298 | 9,383 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.318 | 7,412 | | | | |
| | <u>910,016</u> | | | | |
| ISD 2164 DILWORTH-GLYNDON-FELTON | | Yes | Yes | | Yes |
| CFDA 10.550 | 31,994 | | | | |
| CFDA 10.553 | 38,536 | | | | |
| CFDA 10.555 | 136,363 | | | | |
| CFDA 84.010 | 184,868 | | | | |
| CFDA 84.027 | 199,076 | | | | |
| CFDA 84.173 | 5,776 | | | | |
| CFDA 84.186 | 5,415 | | | | |
| CFDA 84.281 | 53,025 | | | | |
| CFDA 84.298 | 7,855 | | | | |
| CFDA 84.318 | 7,682 | | | | |
| | <u>670,590</u> | | | | |
| ISD 2165 HINCKLEY-FINLAYSON | | Yes | Yes | | |
| CFDA 10.550 | 21,610 | | | | |
| CFDA 10.553 | 33,755 | | | | |
| CFDA 10.555 | 163,469 | | | | |
| CFDA 84.186 | 8,996 | | | | |
| CFDA 84.010 | 250,840 | | | | |
| CFDA 84.367 | 76,904 | | | | |
| CFDA 84.318 | 7,293 | | | | |
| CFDA 84.298 | 8,261 | | | | |
| | <u>571,128</u> | | | | |
| ISD 2170 STAPLES-MOTLEY | | Yes | | | |
| CFDA 10.550 | 61,530 | | | | |
| CFDA 10.553 | 75,729 | | | | |
| CFDA 10.555 | 262,957 | | | | |
| CFDA 10.559 | 1,409 | | | | |
| CFDA 84.010 | 411,080 | | | | |
| CFDA 84.186 | 15,380 | | | | |
| CFDA 84.367 | 118,407 | | | | |
| CFDA 84.298 | 11,664 | | | | |
| CFDA 84.318 | 14,072 | | | | |
| | <u>972,228</u> | | | | |
| ISD 2174 PINE RIVER - BACKUS | | Yes | Yes | Yes | |
| CFDA 10.553 | 48,503 | | | | |
| CFDA 10.555 | 156,255 | | | | |
| CFDA 10.550 | 16,003 | | | | |
| CFDA 84.010 | 306,938 | | | | |
| CFDA 84.186 | 9,036 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.318 | 7,788 | | | | |
| CFDA 84.281 | 82,832 | | | | |
| CFDA 84.298 | 11,305 | | | | |
| | <u>638,660</u> | | | | |
| ISD 2176 WARREN-ALVARADO-OSLO | | Yes | Yes | | |
| CFDA 84.010 | 89,421 | | | | |
| CFDA 84.011 | 23,918 | | | | |
| CFDA 84.186 | 3,994 | | | | |
| CFDA 84.298 | 3,642 | | | | |
| CFDA 84.367 | 32,463 | | | | |
| CFDA 84.338 | 505,747 | | | | |
| CFDA 10.550 | 12,836 | | | | |
| CFDA 10.553 | 25,207 | | | | |
| CFDA 10.555 | 67,271 | | | | |
| | <u>764,499</u> | | | | |
| ISD 2184 LUVERNE | | Yes | | | |
| CFDA 84.010 | 172,933 | | | | |
| CFDA 84.298 | 16,000 | | | | |
| CFDA 84.186 | 5,629 | | | | |
| CFDA 84.002 | 983 | | | | |
| CFDA 84.181 | 3,567 | | | | |
| CFDA 84.173 | 2,218 | | | | |
| CFDA 84.318 | 9,410 | | | | |
| CFDA 84.367 | 55,254 | | | | |
| CFDA 84.013 | 35,876 | | | | |
| CFDA 10.550 | 30,350 | | | | |
| CFDA 10.553 | 26,291 | | | | |
| CFDA 10.555 | 121,985 | | | | |
| | <u>480,496</u> | | | | |
| ISD 2364 BELGRADE-BROOTEN-ELROSA | | Yes | Yes | | |
| CFDA 10.550 | 22,535 | | | | |
| CFDA 10.553 | 32,258 | | | | |
| CFDA 10.555 | 113,769 | | | | |
| CFDA 10.558 | 3,960 | | | | |
| CFDA 84.010 | 204,888 | | | | |
| CFDA 84.011 | 63,555 | | | | |
| CFDA 84.186 | 5,929 | | | | |
| CFDA 84.281 | 54,287 | | | | |
| CFDA 84.318 | 5,178 | | | | |
| CFDA 84.298 | 5,620 | | | | |
| | <u>511,979</u> | | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 2396 A.C.G.C. | | | | | |
| | | Yes | Yes | | |
| CFDA 10.550 | 21,906 | | | | |
| CFDA 10.553 | 32,068 | | | | |
| CFDA 10.555 | 111,208 | | | | |
| CFDA 84.010 | 203,464 | | | | |
| CFDA 84.048 | 9,114 | | | | |
| CFDA 84.027 | 85,236 | | | | |
| CFDA 84.186 | 6,324 | | | | |
| CFDA 84.278 | 1,012 | | | | |
| CFDA 84.367 | 59,371 | | | | |
| CFDA 84.298 | 5,503 | | | | |
| CFDA 84.318 | 6,601 | | | | |
| | <u>541,807</u> | | | | |
| ISD 2397 LESUEUR-HENDERSON | | | | | |
| | | Yes | | | |
| CFDA 10.550 | 32,962 | | | | |
| CFDA 10.553 | 30,207 | | | | |
| CFDA 10.555 | 111,842 | | | | |
| CFDA 10.556 | 266 | | | | |
| CFDA 84.002 | 23,864 | | | | |
| CFDA 84.010 | 198,744 | | | | |
| CFDA 84.011 | 23,607 | | | | |
| CFDA 84.186 | 6,806 | | | | |
| CFDA 84.298 | 9,687 | | | | |
| CFDA 84.318 | 4,457 | | | | |
| CFDA 84.365 | 2,877 | | | | |
| CFDA 84.367 | 63,326 | | | | |
| | <u>508,645</u> | | | | |
| ISD 2534 BIRD ISLAND | | | | | |
| | | Yes | | | |
| CFDA 10.553 | 28,344 | | | | |
| CFDA 10.555 | 101,325 | | | | |
| CFDA 10.550 | 26,623 | | | | |
| CFDA 84.010 | 120,249 | | | | |
| CFDA 84.011 | 98,403 | | | | |
| CFDA 84.318 | 59,171 | | | | |
| CFDA 84.186 | 4,423 | | | | |
| CFDA 84.298 | 9,595 | | | | |
| CFDA 84.049 | 7,152 | | | | |
| | <u>455,285</u> | | | | |
| ISD 2580 EAST CENTRAL SCHOOLS | | | | | |
| | | Yes | Yes | | |
| CFDA 10.550 | 25,802 | | | | |
| CFDA 10.553 | 23,034 | | | | |
| CFDA 10.555 | 138,326 | | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|---------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.010 | 241,109 | | | | |
| CFDA 84.013 | 98,172 | | | | |
| CFDA 84.002 | 1,926 | | | | |
| CFDA 84.298 | 2,170 | | | | |
| CFDA 84.027 | 10,303 | | | | |
| CFDA 84.048 | 13,475 | | | | |
| CFDA 84.186 | 7,878 | | | | |
| CFDA 84.278 | 4,587 | | | | |
| CFDA 84.367 | 64,073 | | | | |
| CFDA 84.318 | 6,107 | | | | |
| | 636,962 | | | | |
| ISD 2689 PIPESTONE-JASPER | | Yes | Yes | Yes | |
| CFDA 10.550 | 34,943 | | | | |
| CFDA 10.553 | 52,723 | | | | |
| CFDA 10.555 | 171,093 | | | | |
| CFDA 10.556 | 244 | | | | |
| CFDA 84.010 | 205,461 | | | | |
| CFDA 84.173 | 1,382 | | | | |
| CFDA 84.181 | 8,447 | | | | |
| CFDA 84.186 | 8,990 | | | | |
| CFDA 84.318 | 42,708 | | | | |
| CFDA 84.298 | 5,000 | | | | |
| | 530,991 | | | | |
| ISD 2711 MESABI EAST SCHOOLS | | Yes | Yes | | |
| CFDA 10.550 | 88,446 | | | | |
| CFDA 10.553 | 11,699 | | | | |
| CFDA 10.555 | 21,263 | | | | |
| CFDA 84.010 | 236,785 | | | | |
| CFDA 84.186 | 7,964 | | | | |
| CFDA 84.367 | 65,841 | | | | |
| CFDA 84.298 | 4,780 | | | | |
| CFDA 84.332 | 143,093 | | | | |
| CFDA 84.318 | 5,769 | | | | |
| | 585,640 | | | | |
| ISD 2752 FAIRMONT AREA SCHOOLS | | Yes | | | |
| CFDA 10.550 | 24,305 | | | | |
| CFDA 10.553 | 43,739 | | | | |
| CFDA 10.555 | 227,879 | | | | |
| CFDA 10.556 | 987 | | | | |
| CFDA 84.010 | 462,615 | | | | |
| CFDA 84.186 | 15,132 | | | | |
| CFDA 84.298 | 4,522 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.318 | 8,765 | | | | |
| CFDA 84.365 | 4,300 | | | | |
| CFDA 84.367 | 98,374 | | | | |
| | <u>890,618</u> | | | | |
| ISD 2753 LONG PRAIRIE-GREY EAGLE | | Yes | Yes | | |
| CFDA 10.550 | 37,116 | | | | |
| CFDA 10.553 | 19,604 | | | | |
| CFDA 10.555 | 214,106 | | | | |
| CFDA 10.556 | 82 | | | | |
| CFDA 84.010 | 303,182 | | | | |
| CFDA 84.011 | 63,616 | | | | |
| CFDA 84.027 | 9,187 | | | | |
| CFDA 84.186 | 10,120 | | | | |
| CFDA 84.298 | 10,563 | | | | |
| CFDA 84.365 | 10,000 | | | | |
| CFDA 84.367 | 83,303 | | | | |
| | <u>760,879</u> | | | | |
| ISD 2853 LAC QUI PARLE VALLEY | | Yes | | | |
| CFDA 10.550 | 3,828 | | | | |
| CFDA 10.553 | 39,432 | | | | |
| CFDA 10.555 | 142,824 | | | | |
| CFDA 10.558 | 26,008 | | | | |
| CFDA 84.010 | 239,911 | | | | |
| CFDA 84.318 | 64,895 | | | | |
| CFDA 84.186 | 6,989 | | | | |
| CFDA 84.298 | 6,526 | | | | |
| | <u>530,413</u> | | | | |
| ISD 2856 STEPHEN-ARGYLE | | Yes | Yes | | |
| CFDA 84.010 | 71,069 | | | | |
| CFDA 84.011 | 75,689 | | | | |
| CFDA 84.358 | 32,572 | | | | |
| CFDA 84.186 | 2,908 | | | | |
| CFDA 84.298 | 2,816 | | | | |
| CFDA 84.367 | 19,822 | | | | |
| CFDA 84.318 | 4,061 | | | | |
| CFDA 10.550 | 11,921 | | | | |
| CFDA 10.553 | 15,400 | | | | |
| CFDA 10.555 | 47,290 | | | | |
| CFDA 84.184 | 401,818 | | | | |
| | <u>685,366</u> | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 2859 GLENCOE-SILVER LAKE | | | | | |
| | | Yes | | | |
| CFDA 10.550 | 33,644 | | | | |
| CFDA 10.555 | 175,851 | | | | |
| CFDA 10.553 | 12,494 | | | | |
| CFDA 10.556 | 535 | | | | |
| CFDA 84.010 | 168,900 | | | | |
| CFDA 84.011 | 95,563 | | | | |
| CFDA 84.186 | 5,798 | | | | |
| CFDA 84.027 | 107,311 | | | | |
| CFDA 84.276 | 11,986 | | | | |
| CFDA 84.281 | 62,582 | | | | |
| CFDA 84.318 | 4,152 | | | | |
| CFDA 84.365 | 12,414 | | | | |
| | <u>691,230</u> | | | | |
| ISD 2860 BLUE EARTH AREA SCHOOLS | | | | | |
| | | Yes | | | |
| CFDA 10.550 | 30,700 | | | | |
| CFDA 10.553 | 18,667 | | | | |
| CFDA 10.555 | 159,895 | | | | |
| CFDA 10.556 | 756 | | | | |
| CFDA 84.002 | 13,553 | | | | |
| CFDA 84.010 | 217,499 | | | | |
| CFDA 84.027 | 57,962 | | | | |
| CFDA 84.048 | 5,890 | | | | |
| CFDA 84.186 | 8,915 | | | | |
| CFDA 84.298 | 9,869 | | | | |
| CFDA 84.318 | 4,862 | | | | |
| CFDA 84.367 | 63,912 | | | | |
| | <u>592,480</u> | | | | |
| ISD 2890 RENVILLE COUNTY WEST | | | | | |
| | | Yes | Yes | Yes | |
| CFDA 84.010 | 250,095 | | | | |
| CFDA 84.011 | 91,415 | | | | |
| CFDA 84.281 | 59,219 | | | | |
| CFDA 84.298 | 9,632 | | | | |
| CFDA 84.186 | 7,092 | | | | |
| CFDA 84.173 | 20,936 | | | | |
| CFDA 84.318 | 1,193 | | | | |
| CFDA 10.555 | 93,919 | | | | |
| CFDA 10.550 | 16,006 | | | | |
| CFDA 10.553 | 21,433 | | | | |
| | <u>570,940</u> | | | | |
| ISD 2895 JACKSON COUNTY CENTRAL | | | | | |
| | | Yes | Yes | | |
| CFDA 10.550 | 21,664 | | | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 10.553 | 30,662 | | | | |
| CFDA 10.555 | 149,276 | | | | |
| CFDA 84.002 | 19,704 | | | | |
| CFDA 84.010 | 197,771 | | | | |
| CFDA 84.186 | 7,157 | | | | |
| CFDA 84.298 | 8,782 | | | | |
| CFDA 84.318 | 4,817 | | | | |
| CFDA 84.367 | 65,251 | | | | |
| | <u>505,084</u> | | | | |
| ISD 2897 REDWOOD FALLS | | Yes | Yes | Yes | |
| CFDA 10.550 | 34,796 | | | | |
| CFDA 10.553 | 48,086 | | | | |
| CFDA 10.555 | 146,798 | | | | |
| CFDA 84.010 | 182,187 | | | | |
| CFDA 84.186 | 4,559 | | | | |
| CFDA 84.367 | 62,572 | | | | |
| CFDA 84.298 | 8,593 | | | | |
| CFDA 84.318 | 4,667 | | | | |
| | <u>492,258</u> | | | | |
| ITASCA COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 334,225 | | | | |
| | <u>334,225</u> | | | | |
| JACKSON COUNTY | | Yes | | | |
| CFDA 93.596 | 32,261 | | | | |
| | <u>32,261</u> | | | | |
| KANABEC COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 145,982 | | | | |
| | <u>145,982</u> | | | | |
| KOOCHICHING COUNTY | | Yes | Yes | Yes | |
| CFDA 93.596 | 44,250 | | | | |
| | <u>44,250</u> | | | | |
| KOOTASCA COMM ACTION INC | | Yes | | | |
| CFDA 10.558 | 77,619 | | | | |
| CFDA 14.231 | 31,293 | | | | |
| CFDA 14.235 | 21,789 | | | | |
| CFDA 93.569 | 130,081 | | | | |
| | <u>260,782</u> | | | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|--|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| LAKE COUNTY CFDA 93.596 | 51,776 | Yes | Yes | | |
| LAKE OF THE WOODS COUNTY CFDA 93.596 | 12,617 | Yes | Yes | | |
| LAKES & PINES COMM ACT COUNCIL CFDA 10.558 | 22,563 | Yes | | | |
| LAKES & PRAIRIES COMMUNITY ACTION P CFDA 14.235 CFDA 93.558 CFDA 93.575 | 11,718 10,848 398,606 421,172 | Yes | Yes | | |
| LAKES COUNTRY SERVICE COOPERATIVE CFDA 84.027 CFDA 84.048 CFDA 84.243 CFDA 84.366 CFDA 94.004 | 343,106 213,620 67,591 20,579 8,517 653,413 | Yes | | | |
| LE SUEUR COUNTY CFDA 93.596 | 73,434 | Yes | Yes | | |
| LIFETRACK RESOURCES CFDA 10.558 CFDA 84.126 | 11,870 197,987 209,857 | Yes | | | |
| LINCOLN LYON MURRAY HUMAN SERVICE CFDA 93.596 | 258,590 | Yes | | | |
| LOWER SIOUX COMM COUNCIL CFDA 93.569 | 20,012 | Yes | | Yes | |
| MAHNOMEN COUNTY CFDA 93.596 | 41,782 | Yes | Yes | Yes | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| MAHUBE COMMUNITY COUNCIL | | Yes | | | |
| CFDA 93.558 | 30,353 | | | | |
| CFDA 10.558 | 96,617 | | | | |
| | <u>126,970</u> | | | | |
| MCLEOD COUNTY | | Yes | Yes | | |
| CFDA 93.230 | 390 | | | | |
| CFDA 93.570 | 30,000 | | | | |
| | <u>30,390</u> | | | | |
| MEEKER COUNTY | | Yes | Yes | | |
| CFDA 93.230 | 30,432 | | | | |
| CFDA 93.596 | 92,011 | | | | |
| | <u>122,443</u> | | | | |
| MEEKER-WRIGHT SPECIAL ED COOP | | Yes | | | |
| CFDA 84.027 | 1,640,927 | | | | |
| CFDA 84.181 | 153,506 | | | | |
| CFDA 84.173 | 98,889 | | | | |
| | <u>1,893,322</u> | | | | |
| METRO TWIN CITIES AREA ESCU | | Yes | Yes | Yes | |
| CFDA 84.027 | 1,263,750 | | | | |
| CFDA 84.326 | 140,449 | | | | |
| CFDA 84.173 | 170,696 | | | | |
| CFDA 84.181 | 102,545 | | | | |
| CFDA 84.366 | 7,355 | | | | |
| | <u>1,684,795</u> | | | | |
| MID STATE EDUCATION DISTRICT | | Yes | Yes | Yes | |
| CFDA 84.027 | 605,874 | | | | |
| CFDA 84.048 | 135,794 | | | | |
| CFDA 84.173 | 154,456 | | | | |
| CFDA 84.181 | 38,850 | | | | |
| | <u>934,974</u> | | | | |
| MIDWEST SPECIAL ED COOP | | Yes | Yes | Yes | |
| CFDA 84.027 | 510,279 | | | | |
| CFDA 84.173 | 24,279 | | | | |
| CFDA 84.181 | 19,135 | | | | |
| | <u>553,693</u> | | | | |
| MIGRANT HEALTH SERVICE, INC | | Yes | Yes | | |
| CFDA 84.011 | 6,196 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-----------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| MILLE LACS COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 159,971 | | | | |
| MN AIDS PROJECT | | Yes | Yes | | |
| CFDA 93.558 | 43,240 | | | | |
| MN LICENSED FAMILY CHILD CARE ASSN | | Yes | | | |
| CFDA 10.558 | 2,852,334 | | | | |
| MN RIVER VALLEY ED DISTRICT | | Yes | | | |
| CFDA 84.027 | 470,199 | | | | |
| CFDA 84.048 | 61,771 | | | | |
| CFDA 84.173 | 7,599 | | | | |
| CFDA 84.336 | 8,833 | | | | |
| CFDA 84.365 | 25,492 | | | | |
| | 573,894 | | | | |
| MN RIVER VALLEY SPEC ED COOP | | Yes | Yes | Yes | |
| CFDA 84.027 | 2,289,442 | | | | |
| CFDA 84.173 | 101,636 | | | | |
| CFDA 84.181 | 127,657 | | | | |
| | 2,518,735 | | | | |
| MN TRANSITIONS CHARTER SCHOOL | | Yes | Yes | | |
| CFDA 84.323 | 289,768 | | | | |
| CFDA 84.027 | 93,169 | | | | |
| CFDA 10.550 | 485,402 | | | | |
| | 868,339 | | | | |
| MN VALLEY ACTION COUNCIL | | Yes | | | |
| CFDA 10.558 | 128,158 | | | | |
| CFDA 14.231 | 21,635 | | | | |
| CFDA 14.235 | 75,302 | | | | |
| CFDA 81.042 | 419,806 | | | | |
| CFDA 93.569 | 705,234 | | | | |
| | 1,350,135 | | | | |
| MN VALLEY EDUCATION DISTRICT | | Yes | Yes | Yes | |
| CFDA 84.027 | 1,033,587 | | | | |
| CFDA 84.173 | 69,614 | | | | |
| CFDA 84.181 | 87,744 | | | | |
| | 1,190,945 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|---------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| MOWER COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 309,214 | | | | |
| MPLS AMERICAN INDIAN CENTER | | Yes | | | |
| CFDA 84.186 | 99,980 | | | | |
| NE SERVICE COOP | | Yes | Yes | | |
| CFDA 84.027 | 491,077 | | | | |
| CFDA 84.323 | 35,122 | | | | |
| | 526,199 | | | | |
| NEW SPIRIT SCHOOLS CHARTER SCHOOL 4 | | Yes | Yes | | |
| CFDA 10.553 | 35,654 | | | | |
| CFDA 10.555 | 10,745 | | | | |
| CFDA 10.556 | 83,124 | | | | |
| CFDA 10.550 | 8,218 | | | | |
| CFDA 84.010 | 121,010 | | | | |
| CFDA 84.027 | 38,273 | | | | |
| CFDA 84.298 | 2,504 | | | | |
| CFDA 84.367 | 40,424 | | | | |
| CFDA 84.186 | 3,426 | | | | |
| CFDA 84.365 | 11,117 | | | | |
| CFDA 84.357 | 185,820 | | | | |
| | 540,315 | | | | |
| NEW VISIONS SCHOOL | | Yes | Yes | | |
| CFDA 84.010 | 114,279 | | | | |
| CFDA 84.323 | 63,929 | | | | |
| CFDA 10.550 | 38,632 | | | | |
| | 216,840 | | | | |
| NICOLLET COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 205,076 | | | | |
| NOBLES COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 195,186 | | | | |
| NORMAN COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 41,346 | | | | |
| NORTH CENTRAL SERVICE COOP | | Yes | Yes | Yes | |
| CFDA 84.027 | 640,586 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.173 | 10,000 | | | | |
| | <u>650,586</u> | | | | |
| NORTHERN LAKES SP ED COOP | | Yes | Yes | Yes | |
| CFDA 84.027 | 637,037 | | | | |
| CFDA 84.173 | 28,662 | | | | |
| | <u>665,699</u> | | | | |
| NW COMM ACTION INC | | Yes | | | |
| CFDA 10.558 | 35,587 | | | | |
| CFDA 14.231 | 19,392 | | | | |
| CFDA 14.235 | 10,490 | | | | |
| CFDA 93.569 | 18,941 | | | | |
| | <u>84,410</u> | | | | |
| OLMSTED COUNTY | | Yes | Yes | | |
| CFDA 16.579 | 180,656 | | | | |
| | <u>180,656</u> | | | | |
| OTTER TAIL COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 270,815 | | | | |
| | <u>270,815</u> | | | | |
| OTTERTAIL-WADENA COMM ACT CNCL | | Yes | | | |
| CFDA 10.558 | 51,480 | | | | |
| CFDA 14.231 | 23,430 | | | | |
| CFDA 14.235 | 28,090 | | | | |
| CFDA 93.575 | 176,110 | | | | |
| CFDA 93.569 | 241,582 | | | | |
| | <u>520,692</u> | | | | |
| PACER CENTER | | Yes | | | |
| CFDA 84.027 | 758,234 | | | | |
| CFDA 84.323 | 103,530 | | | | |
| CFDA 84.173 | 67,374 | | | | |
| | <u>929,138</u> | | | | |
| PARENTS IN COMMUNITY ACTION INC | | Yes | | | |
| CFDA 10.558 | 842,928 | | | | |
| | <u>842,928</u> | | | | |
| PENNINGTON COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 158,457 | | | | |
| | <u>158,457</u> | | | | |
| PERSPECTIVES INC | | Yes | | | |
| CFDA 84.186 | 49,454 | | | | |
| | <u>49,454</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 10.558 | 16,241 | | | | |
| | <u>65,695</u> | | | | |
| PINE COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 168,048 | | | | |
| | <u>168,048</u> | | | | |
| PIPESTONE COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 45,587 | | | | |
| | <u>45,587</u> | | | | |
| POLK COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 211,406 | | | | |
| | <u>211,406</u> | | | | |
| POPE COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 39,731 | | | | |
| | <u>39,731</u> | | | | |
| PRAIRIE FIVE COMM ACT CNL | | Yes | | | |
| CFDA 10.558 | 29,821 | | | | |
| | <u>29,821</u> | | | | |
| PRIME PROVIDERS INC | | Yes | | | |
| CFDA 10.558 | 1,146,778 | | | | |
| | <u>1,146,778</u> | | | | |
| PROVIDERS CHOICE INC | | Yes | | | |
| CFDA 10.558 | 20,381,589 | | | | |
| | <u>20,381,589</u> | | | | |
| RAMSEY ACTION PROGRAMS | | Yes | | | |
| CFDA 10.558 | 393,544 | | | | |
| CFDA 14.231 | 26,285 | | | | |
| CFDA 93.569 | 906,122 | | | | |
| | <u>1,325,951</u> | | | | |
| RAMSEY COUNTY | | Yes | Yes | | |
| CFDA 10.553 | 64,506 | | | | |
| CFDA 10.555 | 104,713 | | | | |
| | <u>169,219</u> | | | | |
| REACH-UP INCORPORATED | | Yes | Yes | | |
| CFDA 10.558 | 81,771 | | | | |
| | <u>81,771</u> | | | | |
| REDWOOD COUNTY | | Yes | Yes | | |
| CFDA 84.181 | 4,220 | | | | |
| | <u>4,220</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.596 | 124,162 | | | | |
| | <u>128,382</u> | | | | |
| RESOURCE INC | | Yes | | | |
| CFDA 93.558 | 198,394 | | | | |
| | <u>198,394</u> | | | | |
| RICE COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 136,857 | | | | |
| | <u>136,857</u> | | | | |
| RIVER BEND EDUCATION DISTRICT | | Yes | Yes | Yes | |
| CFDA 84.027 | 1,318,590 | | | | |
| CFDA 84.173 | 84,589 | | | | |
| CFDA 84.181 | 73,080 | | | | |
| CFDA 84.048 | 18,461 | | | | |
| | <u>1,494,720</u> | | | | |
| ROCK COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 67,338 | | | | |
| | <u>67,338</u> | | | | |
| ROSEAU COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 121,894 | | | | |
| | <u>121,894</u> | | | | |
| SCOPE RESOURCES CENTER INC | | Yes | | | |
| CFDA 10.558 | 448,127 | | | | |
| | <u>448,127</u> | | | | |
| SCOTT CARVER DAKOTA COMM ACT AGEN | | Yes | | | |
| CFDA 10.558 | 145,028 | | | | |
| CFDA 81.042 | 65,418 | | | | |
| CFDA 93.558 | 42,514 | | | | |
| CFDA 93.568 | 1,985,992 | | | | |
| CFDA 93.569 | 247,764 | | | | |
| CFDA 93.590 | 28,772 | | | | |
| | <u>2,515,488</u> | | | | |
| SECOND HARVEST HEARTLAND | | Yes | | | |
| CFDA 10.568 | 333,468 | | | | |
| CFDA 10.569 | 2,863,928 | | | | |
| | <u>3,197,396</u> | | | | |
| SEMCAC INC | | Yes | | | |
| CFDA 10.558 | 136,803 | | | | |
| | <u>136,803</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 14.231 | 8,216 | | | | |
| | <u>145,019</u> | | | | |
| SHERBURNE COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 797,972 | | | | |
| | <u>797,972</u> | | | | |
| SIBLEY COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 17,877 | | | | |
| | <u>17,877</u> | | | | |
| SOUTH CENTRAL SERVICE COOPERATIVES | | Yes | | | |
| CFDA 84.027 | 346,787 | | | | |
| CFDA 84.048 | 244,788 | | | | |
| | <u>591,575</u> | | | | |
| SOUTHERN PLAINS ED COOP | | Yes | | | |
| CFDA 84.027 | 887,268 | | | | |
| CFDA 84.048 | 40,632 | | | | |
| CFDA 84.173 | 49,594 | | | | |
| CFDA 84.181 | 44,597 | | | | |
| | <u>1,022,091</u> | | | | |
| SSD 6 SOUTH ST PAUL | | Yes | Yes | | |
| CFDA 84.298 | 14,473 | | | | |
| CFDA 84.027 | 500,674 | | | | |
| CFDA 84.173 | 42,441 | | | | |
| CFDA 84.186 | 18,812 | | | | |
| CFDA 84.010 | 403,752 | | | | |
| CFDA 84.367 | 167,753 | | | | |
| CFDA 84.332 | 142,158 | | | | |
| CFDA 84.002 | 26,198 | | | | |
| CFDA 84.048 | 3,195 | | | | |
| CFDA 10.550 | 81,129 | | | | |
| CFDA 10.553 | 61,671 | | | | |
| CFDA 10.555 | 337,281 | | | | |
| CFDA 10.556 | 892 | | | | |
| CFDA 93.558 | 29,503 | | | | |
| | <u>1,829,932</u> | | | | |
| ST CROIX RIVER EDUCATION DISTRICT | | Yes | Yes | Yes | |
| CFDA 84.002 | 10,142 | | | | |
| CFDA 84.027 | 958,873 | | | | |
| CFDA 84.048 | 56,571 | | | | |
| CFDA 84.173 | 56,546 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.181 | 42,071 | | | | |
| | <u>1,124,203</u> | | | | |
| ST LOUIS COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 2,634,149 | | | | |
| | <u>2,634,149</u> | | | | |
| STEARNS COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 572,223 | | | | |
| | <u>572,223</u> | | | | |
| STEELE COUNTY | | Yes | Yes | | |
| CFDA 93.268 | 900 | | | | |
| | <u>900</u> | | | | |
| SW & WEST CENTRAL SERVICE COOPERATI | | Yes | | | |
| CFDA 84.027 | 5,865,047 | | | | |
| CFDA 84.048 | 221,250 | | | | |
| CFDA 84.173 | 362,507 | | | | |
| CFDA 84.181 | 113,600 | | | | |
| | <u>6,562,404</u> | | | | |
| SW MN OPPORTUNITY CNL | | Yes | | | |
| CFDA 10.558 | 14,504 | | | | |
| CFDA 14.231 | 14,515 | | | | |
| CFDA 14.235 | 23,943 | | | | |
| CFDA 93.569 | 461,379 | | | | |
| CFDA 93.575 | 255,700 | | | | |
| CFDA 93.778 | 125,423 | | | | |
| | <u>895,464</u> | | | | |
| THREE RIVERS COMMUNITY ACTION, INC. | | Yes | | | |
| CFDA 10.558 | 76,786 | | | | |
| CFDA 14.235 | 263,723 | | | | |
| CFDA 93.558 | 30,000 | | | | |
| CFDA 93.569 | 95,147 | | | | |
| | <u>465,656</u> | | | | |
| TODD COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 198,003 | | | | |
| | <u>198,003</u> | | | | |
| TRI-COUNTY ACTION PROGRAMS | | Yes | | | |
| CFDA 14.235 | 40,561 | | | | |
| CFDA 93.558 | 47,617 | | | | |
| | <u>88,178</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| TRI-COUNTY COMM ACTION PROGRAM | | Yes | Yes | Yes | |
| CFDA 10.558 | 141,949 | | | | |
| CFDA 93.569 | 230,407 | | | | |
| | <u>372,356</u> | | | | |
| TRI-VALLEY OPPORTUNITY COUNCIL INC | | Yes | | | |
| CFDA 10.558 | 231,557 | | | | |
| CFDA 14.235 | 31,523 | | | | |
| CFDA 93.558 | 3,952 | | | | |
| CFDA 93.569 | 132,486 | | | | |
| CFDA 93.575 | 153,822 | | | | |
| CFDA 93.667 | 163,493 | | | | |
| | <u>716,833</u> | | | | |
| TUBMAN FAMILY ALLIANCE | | Yes | | | |
| CFDA 93.558 | 59,969 | | | | |
| | <u>59,969</u> | | | | |
| WADENA COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 96,448 | | | | |
| | <u>96,448</u> | | | | |
| WASECA COUNTY | | Yes | | | |
| CFDA 93.596 | 261,843 | | | | |
| | <u>261,843</u> | | | | |
| WASHINGTON COUNTY | | Yes | Yes | | |
| CFDA 16.579 | 109,905 | | | | |
| | <u>109,905</u> | | | | |
| WATONWAN COUNTY | | Yes | Yes | | |
| CFDA 93.596 | 38,043 | | | | |
| | <u>38,043</u> | | | | |
| WEST CENTRAL EDUCATION DISTRICT | | Yes | Yes | | |
| CFDA 84.027 | 815,060 | | | | |
| CFDA 84.048 | 34,517 | | | | |
| CFDA 84.173 | 47,549 | | | | |
| CFDA 84.181 | 23,640 | | | | |
| | <u>920,766</u> | | | | |
| WEST CENTRAL MN COMM ACTION INC | | Yes | | | |
| CFDA 14.231 | 1,544 | | | | |
| CFDA 14.235 | 24,199 | | | | |
| CFDA 93.569 | 71,929 | | | | |
| CFDA 93.558 | 1,918 | | | | |
| | <u>99,590</u> | | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| WESTERN COMMUNITY ACTION INC | | Yes | | | |
| CFDA 93.558 | 29,576 | | | | |
| CFDA 10.558 | 178,775 | | | | |
| CFDA 14.231 | 2,243 | | | | |
| CFDA 14.235 | 11,199 | | | | |
| CFDA 93.569 | 285,190 | | | | |
| CFDA 93.575 | 31,133 | | | | |
| | <u>538,116</u> | | | | |
| WILKIN COUNTY | | Yes | Yes | | |
| CFDA 93.596 | <u>30,881</u> | | | | |
| WINONA COUNTY | | Yes | | | |
| CFDA 93.596 | <u>429,600</u> | | | | |
| WRIGHT COUNTY | | Yes | Yes | | |
| CFDA 93.230 | 58,742 | | | | |
| CFDA 93.596 | 276,260 | | | | |
| | <u>335,002</u> | | | | |
| WRIGHT COUNTY COMMUNITY ACTION IN | | Yes | | | |
| CFDA 10.558 | 80,691 | | | | |
| CFDA 14.231 | 2,756 | | | | |
| CFDA 14.235 | 10,959 | | | | |
| | <u>94,406</u> | | | | |
| YELLOW MEDICINE COUNTY | | Yes | Yes | | |
| CFDA 93.596 | <u>107,764</u> | | | | |
| YMCA-MPLS | | Yes | Yes | | |
| CFDA 84.287 | 396,962 | | | | |
| CFDA 84.186 | 200,041 | | | | |
| | <u>597,003</u> | | | | |
| ZUMBRO EDUCATION DISTRICT | | Yes | Yes | Yes | |
| CFDA 84.027 | 1,268,880 | | | | |
| CFDA 84.173 | 79,162 | | | | |
| CFDA 84.048 | 35,055 | | | | |
| CFDA 84.181 | 43,553 | | | | |
| | <u>1,426,650</u> | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-----------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| MN - DEPARTMENT OF FINANCE | | | | | |
| BELTRAMI COUNTY | | Yes | Yes | | |
| CFDA 10.665 | 14,790 | | | | |
| CASS COUNTY | | Yes | Yes | | |
| CFDA 10.665 | 302,259 | | | | |
| COOK COUNTY | | Yes | Yes | | |
| CFDA 10.665 | 116,431 | | | | |
| CFDA 10.668 | 704,250 | | | | |
| | 820,681 | | | | |
| HENNEPIN COUNTY | | Yes | Yes | | |
| CFDA 93.647 | 83,856 | | | | |
| ITASCA COUNTY | | Yes | Yes | | |
| CFDA 10.665 | 323,412 | | | | |
| KOOCHICHING COUNTY | | Yes | Yes | Yes | |
| CFDA 10.665 | 143 | | | | |
| LAKE COUNTY | | Yes | Yes | | |
| CFDA 10.665 | 181,225 | | | | |
| CFDA 10.668 | 887,250 | | | | |
| | 1,068,475 | | | | |
| ST LOUIS COUNTY | | Yes | Yes | | |
| CFDA 10.665 | 158,475 | | | | |
| CFDA 10.668 | 642,757 | | | | |
| | 801,232 | | | | |
| MN - DEPARTMENT OF HEALTH | | | | | |
| AITKIN COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 57,485 | | | | |
| CFDA 93.268 | 600 | | | | |
| | 58,085 | | | | |
| ALLINA HEALTH SYSTEM | | Yes | Yes | | |
| CFDA 93.917 | 219,058 | | | | |
| CFDA 93.940 | 63,693 | | | | |
| | 282,751 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ANOKA COUNTY | | | | | |
| | | Yes | | | |
| CFDA 10.557 | 483,627 | | | | |
| CFDA 66.032 | 13,890 | | | | |
| CFDA 93.268 | 250 | | | | |
| CFDA 93.283 | 376,756 | | | | |
| CFDA 93.558 | 316,205 | | | | |
| CFDA 93.576 | 8,750 | | | | |
| CFDA 93.938 | 12,623 | | | | |
| CFDA 93.945 | 5,481 | | | | |
| CFDA 93.958 | 66,983 | | | | |
| CFDA 93.994 | 331,550 | | | | |
| | <u>1,616,115</u> | | | | |
| BELTRAMI COUNTY | | | | | |
| | | Yes | Yes | | |
| CFDA 10.557 | 172,902 | | | | |
| CFDA 93.268 | 31,246 | | | | |
| CFDA 93.283 | 46,245 | | | | |
| CFDA 93.919 | 13,586 | | | | |
| CFDA 93.959 | 5,622 | | | | |
| CFDA 93.994 | 53,623 | | | | |
| | <u>323,224</u> | | | | |
| BENTON COUNTY | | | | | |
| | | Yes | Yes | | |
| CFDA 10.557 | 67,279 | | | | |
| CFDA 93.268 | 450 | | | | |
| CFDA 93.283 | 39,396 | | | | |
| CFDA 93.558 | 12,305 | | | | |
| CFDA 93.994 | 42,946 | | | | |
| | <u>162,376</u> | | | | |
| BLUE EARTH COUNTY | | | | | |
| | | Yes | Yes | | |
| CFDA 10.557 | 135,344 | | | | |
| CFDA 93.268 | 46,829 | | | | |
| CFDA 93.283 | 63,480 | | | | |
| CFDA 93.558 | 83,730 | | | | |
| CFDA 93.994 | 62,933 | | | | |
| | <u>392,316</u> | | | | |
| BOIS FORTE RES BUS COMM | | | | | |
| | | Yes | | | |
| CFDA 93.674 | 443 | | | | |
| CFDA 93.991 | 12,747 | | | | |
| CFDA 93.283 | 9,148 | | | | |
| CFDA 93.558 | 78,716 | | | | |
| | <u>101,054</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| BROWN COUNTY | | | | | |
| CFDA 10.557 | 91,817 | Yes | | | |
| CFDA 93.283 | 33,546 | | | | |
| CFDA 93.558 | 57,921 | | | | |
| CFDA 93.994 | 31,845 | | | | |
| | <u>215,129</u> | | | | |
| CARLTON COOK LAKE ST LOUIS CO HL BD | | | | | |
| CFDA 10.557 | 507,875 | Yes | Yes | | |
| CFDA 93.268 | 2,200 | | | | |
| CFDA 93.283 | 339,282 | | | | |
| CFDA 93.558 | 598,554 | | | | |
| CFDA 93.994 | 175,170 | | | | |
| | <u>1,623,081</u> | | | | |
| CARVER COUNTY | | | | | |
| CFDA 66.032 | 2,516 | Yes | | | |
| CFDA 93.268 | 14,777 | | | | |
| CFDA 93.283 | 80,872 | | | | |
| CFDA 93.994 | 63,143 | | | | |
| | <u>161,308</u> | | | | |
| CASS COUNTY | | | | | |
| CFDA 10.557 | 86,628 | Yes | Yes | | |
| CFDA 84.002 | 55,993 | | | | |
| | <u>142,621</u> | | | | |
| CHISAGO COUNTY | | | | | |
| CFDA 10.557 | 125,057 | Yes | Yes | | |
| CFDA 93.283 | 47,424 | | | | |
| CFDA 93.994 | 49,580 | | | | |
| | <u>222,061</u> | | | | |
| CITY OF BLOOMINGTON | | | | | |
| CFDA 93.283 | 96,475 | Yes | | | |
| CFDA 93.994 | 166,575 | | | | |
| CFDA 93.558 | 159,940 | | | | |
| CFDA 10.557 | 141,642 | | | | |
| CFDA 94.007 | 3,274 | | | | |
| | <u>567,906</u> | | | | |
| CITY OF COLUMBIA HEIGHTS | | | | | |
| CFDA 93.136 | 5,550 | Yes | Yes | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF EDINA | | Yes | Yes | | |
| CFDA 93.283 | 53,409 | | | | |
| CITY OF MINNEAPOLIS | | Yes | Yes | | |
| CFDA 93.100 | 41,343 | | | | |
| CFDA 93.197 | 13,091 | | | | |
| CFDA 93.283 | 446,786 | | | | |
| CFDA 93.558 | 2,034,851 | | | | |
| CFDA 93.577 | 1,875 | | | | |
| CFDA 93.926 | 909,512 | | | | |
| CFDA 93.974 | 24,119 | | | | |
| CFDA 93.994 | 1,386,340 | | | | |
| CFDA 93.995 | 78,432 | | | | |
| | <u>4,936,349</u> | | | | |
| CLAY COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 127,748 | | | | |
| CFDA 93.268 | 950 | | | | |
| CFDA 93.283 | 59,630 | | | | |
| CFDA 93.558 | 109,673 | | | | |
| CFDA 93.994 | 76,603 | | | | |
| | <u>374,604</u> | | | | |
| COUNTRYSIDE PUBLIC HEALTH SERVICE | | Yes | Yes | | Yes |
| CFDA 10.557 | 195,532 | | | | |
| CFDA 66.032 | 6,163 | | | | |
| CFDA 93.197 | 18,152 | | | | |
| CFDA 93.268 | 26,731 | | | | |
| CFDA 93.283 | 111,768 | | | | |
| CFDA 93.558 | 56,611 | | | | |
| CFDA 93.994 | 70,339 | | | | |
| | <u>485,296</u> | | | | |
| CROW WING COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 224,278 | | | | |
| CFDA 93.283 | 62,909 | | | | |
| CFDA 93.959 | 62,411 | | | | |
| CFDA 93.268 | 750 | | | | |
| CFDA 93.945 | 5,244 | | | | |
| CFDA 93.994 | 68,952 | | | | |
| | <u>424,544</u> | | | | |
| DAKOTA COUNTY | | Yes | | | |
| CFDA 10.557 | 649,565 | | | | |
| CFDA 93.268 | 69,278 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.283 | 363,558 | | | | |
| CFDA 93.558 | 389,686 | | | | |
| CFDA 93.576 | 8,750 | | | | |
| CFDA 93.994 | 354,634 | | | | |
| | <u>1,835,471</u> | | | | |
| DODGE COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 51,218 | | | | |
| CFDA 93.283 | 22,925 | | | | |
| CFDA 93.558 | 1,752 | | | | |
| CFDA 93.994 | 20,162 | | | | |
| | <u>96,057</u> | | | | |
| DOUGLAS COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 79,455 | | | | |
| CFDA 66.032 | 1,157 | | | | |
| CFDA 93.136 | 4,000 | | | | |
| CFDA 93.283 | 36,346 | | | | |
| CFDA 93.558 | 74,552 | | | | |
| CFDA 93.994 | 36,640 | | | | |
| | <u>232,150</u> | | | | |
| FILLMORE COUNTY | | Yes | | | |
| CFDA 10.557 | 35,191 | | | | |
| CFDA 66.032 | 8,299 | | | | |
| CFDA 93.268 | 950 | | | | |
| CFDA 93.283 | 50,863 | | | | |
| CFDA 93.558 | 56,635 | | | | |
| CFDA 93.994 | 62,693 | | | | |
| | <u>214,631</u> | | | | |
| FOND DU LAC RESERVATION | | Yes | | | |
| CFDA 10.557 | 42,578 | | | | |
| | <u>42,578</u> | | | | |
| FREEBORN COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 74,767 | | | | |
| CFDA 93.283 | 37,301 | | | | |
| CFDA 93.994 | 40,228 | | | | |
| | <u>152,296</u> | | | | |
| GOODHUE COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 79,685 | | | | |
| CFDA 66.032 | 2,473 | | | | |
| CFDA 93.268 | 250 | | | | |
| CFDA 93.283 | 50,198 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.994 | 44,682 | | | | |
| | <u>177,288</u> | | | | |
| GRAND PORTAGE RESERVATION | | Yes | | | |
| CFDA 10.557 | 5,007 | | | | |
| CFDA 10.558 | 6,632 | | | | |
| CFDA 93.283 | 2,032 | | | | |
| CFDA 93.558 | 54,938 | | | | |
| | <u>68,609</u> | | | | |
| HENNEPIN COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 2,144,369 | | | | |
| CFDA 66.032 | 15,000 | | | | |
| CFDA 93.197 | 47,641 | | | | |
| CFDA 93.268 | 276,240 | | | | |
| CFDA 93.283 | 901,841 | | | | |
| CFDA 93.558 | 27,703,557 | | | | |
| CFDA 93.576 | 62,500 | | | | |
| CFDA 93.917 | 1,106,863 | | | | |
| CFDA 93.940 | 251,946 | | | | |
| CFDA 93.977 | 28,919 | | | | |
| CFDA 93.994 | 682,464 | | | | |
| | <u>33,221,340</u> | | | | |
| HOUSTON COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 35,904 | | | | |
| CFDA 93.283 | 24,491 | | | | |
| CFDA 93.558 | 53,014 | | | | |
| CFDA 93.994 | 22,259 | | | | |
| | <u>135,668</u> | | | | |
| HUMAN SERV OF FARIBAULT & MARTIN CO | | Yes | Yes | | |
| CFDA 93.283 | 47,851 | | | | |
| CFDA 93.558 | 61,018 | | | | |
| CFDA 93.958 | 63,474 | | | | |
| CFDA 93.994 | 47,598 | | | | |
| | <u>219,941</u> | | | | |
| ISANTI COUNTY | | Yes | Yes | | |
| CFDA 10.551 | 7,116 | | | | |
| CFDA 10.557 | 79,697 | | | | |
| CFDA 66.032 | 9,496 | | | | |
| CFDA 93.283 | 64,021 | | | | |
| | <u>160,330</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|---|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 0593 CROOKSTON CFDA 93.235 | 48,208 | Yes | | | |
| KANABEC COUNTY CFDA 10.557 CFDA 93.558 | 46,872 93,981 <u>140,853</u> | Yes | Yes | | |
| KANDIYOHI COUNTY CFDA 10.557 CFDA 93.283 CFDA 93.994 | 168,690 46,701 59,577 <u>274,968</u> | Yes | Yes | | |
| KOOCHICHING COUNTY CFDA 93.283 CFDA 93.994 | 20,634 18,996 <u>39,630</u> | Yes | Yes | Yes | |
| KOOTASCA COMM ACTION INC CFDA 10.557 | 105,009 | Yes | | | |
| LAKE COUNTY CFDA 66.032 | 2,720 | Yes | Yes | | |
| LE SUEUR COUNTY CFDA 93.268 CFDA 93.283 CFDA 93.558 CFDA 93.994 | 500 32,072 19,274 29,712 <u>81,558</u> | Yes | Yes | | |
| LIFETRACK RESOURCES CFDA 93.251 | 18,695 | Yes | | | |
| LINCOLN-LYON-MURRAY-PIPESTONE PHS CFDA 10.557 CFDA 66.032 CFDA 93.268 CFDA 93.283 CFDA 93.558 CFDA 93.994 | 150,493 11,954 2,500 116,007 59,847 63,117 <u>403,918</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, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| LOWER SIOUX COMM COUNCIL | | Yes | | Yes | |
| CFDA 93.958 | 51,019 | | | | |
| CFDA 93.237 | 55,360 | | | | |
| CFDA 93.612 | 81,403 | | | | |
| CFDA 16.616 | 94,644 | | | | |
| | <u>282,426</u> | | | | |
| MCLEOD COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 118,405 | | | | |
| CFDA 66.032 | 9,153 | | | | |
| CFDA 93.283 | 33,299 | | | | |
| CFDA 93.241 | 6,085 | | | | |
| CFDA 93.558 | 210,553 | | | | |
| CFDA 93.994 | 29,553 | | | | |
| | <u>407,048</u> | | | | |
| MEEKER COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 97,114 | | | | |
| CFDA 66.032 | 7,783 | | | | |
| CFDA 93.217 | 11,123 | | | | |
| CFDA 93.283 | 27,152 | | | | |
| CFDA 93.994 | 27,237 | | | | |
| | <u>170,409</u> | | | | |
| MEEKER-MCLEOD-SIBLEY CHS | | Yes | | | |
| CFDA 10.557 | 244,753 | | | | |
| CFDA 66.032 | 24,425 | | | | |
| CFDA 93.230 | 10,000 | | | | |
| CFDA 93.241 | 5,154 | | | | |
| CFDA 93.283 | 87,767 | | | | |
| CFDA 93.558 | 94,773 | | | | |
| CFDA 93.570 | 77,259 | | | | |
| CFDA 93.959 | 33,788 | | | | |
| CFDA 93.994 | 85,504 | | | | |
| | <u>663,423</u> | | | | |
| MIGRANT HEALTH SERVICE, INC | | Yes | Yes | | |
| CFDA 10.557 | 1,863 | | | | |
| | <u>1,863</u> | | | | |
| MILLE LACS COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 65,999 | | | | |
| CFDA 93.283 | 19,826 | | | | |
| CFDA 93.558 | 43,191 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.994 | 30,259 | | | | |
| | <u>159,275</u> | | | | |
| MINNESOTA RURAL WATER ASSOCIATION | | Yes | | | |
| CFDA 66.478 | 332,744 | | | | |
| CFDA 66.471 | 112,957 | | | | |
| | <u>445,701</u> | | | | |
| MN AIDS PROJECT | | Yes | Yes | | |
| CFDA 93.940 | 434,439 | | | | |
| | <u>434,439</u> | | | | |
| MN VALLEY ACTION COUNCIL | | Yes | | | |
| CFDA 10.557 | 704,346 | | | | |
| | <u>704,346</u> | | | | |
| MORRISON COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 105,481 | | | | |
| CFDA 93.283 | 39,582 | | | | |
| CFDA 93.991 | 4,622 | | | | |
| CFDA 93.994 | 38,784 | | | | |
| | <u>188,469</u> | | | | |
| MOWER COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 117,172 | | | | |
| CFDA 93.283 | 43,753 | | | | |
| CFDA 93.994 | 49,305 | | | | |
| | <u>210,230</u> | | | | |
| MULTI-COUNTY NURSING SERVICE | | Yes | Yes | | |
| CFDA 10.557 | 136,786 | | | | |
| CFDA 93.283 | 84,607 | | | | |
| CFDA 93.558 | 82,258 | | | | |
| CFDA 93.994 | 69,030 | | | | |
| | <u>372,681</u> | | | | |
| NICOLLET COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 59,632 | | | | |
| CFDA 93.268 | 1,500 | | | | |
| CFDA 93.283 | 32,808 | | | | |
| CFDA 93.558 | 17,893 | | | | |
| CFDA 93.994 | 31,845 | | | | |
| | <u>143,678</u> | | | | |
| OLMSTED COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 411,218 | | | | |
| CFDA 66.032 | 31,006 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.116 | 10,000 | | | | |
| CFDA 93.283 | 141,974 | | | | |
| CFDA 93.576 | 11,250 | | | | |
| CFDA 93.991 | 36,844 | | | | |
| CFDA 93.994 | 152,563 | | | | |
| | <u>794,855</u> | | | | |
| OTTER TAIL COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 149,632 | | | | |
| CFDA 66.458 | 435 | | | | |
| CFDA 93.268 | 250 | | | | |
| CFDA 93.283 | 61,781 | | | | |
| CFDA 93.994 | 66,241 | | | | |
| | <u>278,339</u> | | | | |
| PENNINGTON COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 6,000 | | | | |
| | <u>6,000</u> | | | | |
| PINE COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 43,387 | | | | |
| | <u>43,387</u> | | | | |
| PLANNED PARENTHOOD OF MN & SD | | Yes | | Yes | |
| CFDA 93.919 | 180,682 | | | | |
| CFDA 93.977 | 102,500 | | | | |
| | <u>283,182</u> | | | | |
| POLK COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 128,202 | | | | |
| CFDA 93.268 | 950 | | | | |
| CFDA 93.283 | 35,882 | | | | |
| CFDA 93.558 | 82,687 | | | | |
| CFDA 93.994 | 47,982 | | | | |
| | <u>295,703</u> | | | | |
| RAMSEY COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 1,752,247 | | | | |
| CFDA 66.032 | 16,775 | | | | |
| CFDA 93.116 | 74,709 | | | | |
| CFDA 93.185 | 91,739 | | | | |
| CFDA 93.197 | 6,911 | | | | |
| CFDA 93.268 | 125,000 | | | | |
| CFDA 93.283 | 694,296 | | | | |
| CFDA 93.558 | 2,650,883 | | | | |
| CFDA 93.566 | 68,666 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.919 | 50,635 | | | | |
| CFDA 93.977 | 91,513 | | | | |
| CFDA 93.994 | 809,197 | | | | |
| | <u>6,432,571</u> | | | | |
| REDWOOD COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 50,710 | | | | |
| CFDA 93.283 | 34,677 | | | | |
| CFDA 93.994 | 19,886 | | | | |
| | <u>105,273</u> | | | | |
| RENVILLE COUNTY | | Yes | Yes | Yes | |
| CFDA 10.557 | 51,134 | | | | |
| CFDA 93.283 | 9,465 | | | | |
| CFDA 93.994 | 23,971 | | | | |
| CFDA 93.919 | 802 | | | | |
| | <u>85,372</u> | | | | |
| RICE COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 140,655 | | | | |
| CFDA 93.268 | 750 | | | | |
| CFDA 93.283 | 64,593 | | | | |
| CFDA 93.558 | 133,303 | | | | |
| CFDA 93.994 | 62,400 | | | | |
| | <u>401,701</u> | | | | |
| SCOTT CARVER DAKOTA COMM ACT AGEN | | Yes | | | |
| CFDA 10.557 | 1,090,344 | | | | |
| | <u>1,090,344</u> | | | | |
| SCOTT COUNTY | | Yes | | | |
| CFDA 93.268 | 4,450 | | | | |
| CFDA 93.958 | 9,716 | | | | |
| CFDA 93.994 | 82,889 | | | | |
| | <u>97,055</u> | | | | |
| SECOND HARVEST HEARTLAND | | Yes | | | |
| CFDA 10.565 | 3,550,501 | | | | |
| | <u>3,550,501</u> | | | | |
| SEMCAC INC | | Yes | | | |
| CFDA 93.260 | 144,854 | | | | |
| | <u>144,854</u> | | | | |
| SHERBURNE COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 144,924 | | | | |
| CFDA 93.283 | 74,971 | | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.958 | 9,593 | | | | |
| CFDA 93.994 | 64,032 | | | | |
| | <u>293,520</u> | | | | |
| ST LOUIS COUNTY | | Yes | Yes | | |
| CFDA 66.032 | 11,454 | | | | |
| CFDA 93.919 | 24,992 | | | | |
| | <u>36,446</u> | | | | |
| STEARNS COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 256,775 | | | | |
| CFDA 66.032 | 9,500 | | | | |
| CFDA 93.268 | 59,219 | | | | |
| CFDA 93.283 | 160,596 | | | | |
| CFDA 93.558 | 147,382 | | | | |
| CFDA 93.994 | 144,183 | | | | |
| | <u>777,655</u> | | | | |
| STEELE COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 93,422 | | | | |
| CFDA 84.181 | 2,000 | | | | |
| CFDA 93.283 | 100,762 | | | | |
| CFDA 93.994 | 61,474 | | | | |
| | <u>257,658</u> | | | | |
| TODD COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 86,697 | | | | |
| CFDA 93.558 | 50,412 | | | | |
| | <u>137,109</u> | | | | |
| WABASHA COUNTY | | Yes | Yes | | |
| CFDA 10.557 | 47,845 | | | | |
| CFDA 93.283 | 26,463 | | | | |
| CFDA 93.994 | 23,294 | | | | |
| | <u>97,602</u> | | | | |
| WADENA COUNTY | | Yes | Yes | | |
| CFDA 93.558 | 62,936 | | | | |
| | <u>62,936</u> | | | | |
| WASECA COUNTY | | Yes | | | |
| CFDA 10.557 | 1,050 | | | | |
| CFDA 93.283 | 24,548 | | | | |
| CFDA 93.558 | 36,184 | | | | |
| CFDA 93.994 | 53,847 | | | | |
| | <u>115,629</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| WASHINGTON COUNTY | | | | | |
| CFDA 10.557 | 207,222 | Yes | Yes | | |
| CFDA 66.032 | 12,423 | | | | |
| CFDA 93.268 | 28,725 | | | | |
| CFDA 93.283 | 190,675 | | | | |
| CFDA 93.991 | 171,951 | | | | |
| CFDA 93.994 | 136,923 | | | | |
| | <u>747,919</u> | | | | |
| WATONWAN COUNTY | | | | | |
| CFDA 10.557 | 58,575 | Yes | Yes | | |
| CFDA 93.136 | 3,600 | | | | |
| CFDA 93.268 | 200 | | | | |
| CFDA 93.283 | 19,974 | | | | |
| CFDA 93.558 | 29,563 | | | | |
| CFDA 93.994 | 19,643 | | | | |
| | <u>131,555</u> | | | | |
| WILKIN COUNTY | | | | | |
| CFDA 10.557 | 18,153 | Yes | Yes | | |
| CFDA 84.181 | 2,000 | | | | |
| CFDA 93.283 | 18,979 | | | | |
| | <u>39,132</u> | | | | |
| WINONA COUNTY | | | | | |
| CFDA 10.557 | 88,900 | Yes | | | |
| CFDA 66.032 | 5,925 | | | | |
| CFDA 66.419 | 2,500 | | | | |
| CFDA 93.136 | 925 | | | | |
| CFDA 93.241 | 3,000 | | | | |
| CFDA 93.283 | 56,609 | | | | |
| CFDA 93.268 | 12,144 | | | | |
| CFDA 93.630 | 3,395 | | | | |
| CFDA 93.994 | 54,305 | | | | |
| CFDA 93.558 | 76,803 | | | | |
| | <u>304,506</u> | | | | |
| WRIGHT COUNTY | | | | | |
| CFDA 10.561 | 16,545 | Yes | Yes | | |
| CFDA 93.283 | 103,899 | | | | |
| CFDA 93.994 | 91,574 | | | | |
| | <u>212,018</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| WRIGHT COUNTY COMMUNITY ACTION IN | | | | | |
| CFDA 10.557 | 1,263,517 | Yes | | | |
| MN - DEPARTMENT OF HUMAN SERVICES | | | | | |
| AITKIN COUNTY | | | | | |
| CFDA 10.561 | 30,069 | Yes | Yes | | |
| CFDA 93.283 | 20,032 | | | | |
| CFDA 93.558 | 197,199 | | | | |
| CFDA 93.643 | 5,100 | | | | |
| CFDA 93.645 | 2,988 | | | | |
| CFDA 93.658 | 42,668 | | | | |
| CFDA 93.667 | 127,855 | | | | |
| CFDA 93.674 | 6,612 | | | | |
| CFDA 93.994 | 22,538 | | | | |
| | <u>455,061</u> | | | | |
| AMHERST WILDER FOUNDATION | | | | | |
| CFDA 93.958 | 77,589 | Yes | | | |
| CFDA 93.959 | 42,675 | | | | |
| CFDA 93.576 | 41,435 | | | | |
| | <u>161,699</u> | | | | |
| ANOKA COUNTY | | | | | |
| CFDA 10.561 | 91,208 | Yes | | | |
| CFDA 93.136 | 36,215 | | | | |
| CFDA 93.556 | 276,236 | | | | |
| CFDA 93.558 | 2,797,753 | | | | |
| CFDA 93.596 | 2,377,008 | | | | |
| CFDA 93.645 | 49,338 | | | | |
| CFDA 93.652 | 287,659 | | | | |
| CFDA 93.658 | 767,340 | | | | |
| CFDA 93.667 | 1,572,164 | | | | |
| CFDA 93.674 | 35,491 | | | | |
| CFDA 93.959 | 13,747 | | | | |
| | <u>8,304,159</u> | | | | |
| ARROWHEAD REG DEVELOP COMM | | | | | |
| CFDA 10.570 | 90,258 | Yes | Yes | | |
| CFDA 93.043 | 80,717 | | | | |
| CFDA 93.044 | 661,233 | | | | |
| CFDA 93.045 | 673,637 | | | | |
| CFDA 93.048 | 39,944 | | | | |
| CFDA 93.052 | 135,743 | | | | |
| CFDA 93.053 | 282,234 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.779 | 9,924 | | | | |
| | <u>1,973,690</u> | | | | |
| BECKER COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 8,058 | | | | |
| CFDA 93.556 | 248,974 | | | | |
| CFDA 93.558 | 282,517 | | | | |
| CFDA 93.596 | 298,088 | | | | |
| CFDA 93.645 | 8,897 | | | | |
| CFDA 93.658 | 231,947 | | | | |
| CFDA 93.667 | 272,790 | | | | |
| CFDA 93.674 | 24,496 | | | | |
| CFDA 93.958 | 8,448 | | | | |
| | <u>1,384,215</u> | | | | |
| BELTRAMI COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 5,453 | | | | |
| CFDA 93.006 | 50,000 | | | | |
| CFDA 93.558 | 870,093 | | | | |
| CFDA 93.645 | 13,728 | | | | |
| CFDA 93.658 | 1,045,567 | | | | |
| CFDA 93.667 | 464,181 | | | | |
| CFDA 93.674 | 28,825 | | | | |
| | <u>2,477,847</u> | | | | |
| BENTON COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 8,445 | | | | |
| CFDA 93.558 | 203,011 | | | | |
| CFDA 93.645 | 7,165 | | | | |
| CFDA 93.658 | 68,550 | | | | |
| CFDA 93.667 | 217,789 | | | | |
| CFDA 93.674 | 6,293 | | | | |
| CFDA 93.958 | 9,546 | | | | |
| CFDA 93.596 | 477,234 | | | | |
| | <u>998,033</u> | | | | |
| BIG STONE COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 2,135 | | | | |
| CFDA 93.558 | 45,582 | | | | |
| CFDA 93.645 | 1,513 | | | | |
| CFDA 93.658 | 22,463 | | | | |
| CFDA 93.667 | 51,579 | | | | |
| CFDA 93.674 | 3,217 | | | | |
| CFDA 93.958 | 2,352 | | | | |
| | <u>128,841</u> | | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| BLUE EARTH COUNTY | | | | | |
| | | Yes | Yes | | |
| CFDA 10.561 | 32,403 | | | | |
| CFDA 93.556 | 50,371 | | | | |
| CFDA 93.558 | 724,624 | | | | |
| CFDA 93.596 | 415,420 | | | | |
| CFDA 93.643 | 3,680 | | | | |
| CFDA 93.645 | 9,438 | | | | |
| CFDA 93.658 | 214,281 | | | | |
| CFDA 93.667 | 356,349 | | | | |
| CFDA 93.674 | 27,682 | | | | |
| CFDA 93.958 | 6,973 | | | | |
| CFDA 93.959 | 10,000 | | | | |
| | <u>1,851,221</u> | | | | |
| BOIS FORTE RES BUS COMM | | | | | |
| | | Yes | | | |
| CFDA 93.959 | 156,247 | | | | |
| CFDA 93.958 | 97,284 | | | | |
| | <u>253,531</u> | | | | |
| BROWN COUNTY | | | | | |
| | | Yes | | | |
| CFDA 10.561 | 7,765 | | | | |
| CFDA 93.558 | 180,981 | | | | |
| CFDA 93.645 | 5,388 | | | | |
| CFDA 93.658 | 53,287 | | | | |
| CFDA 93.667 | 168,770 | | | | |
| CFDA 93.674 | 6,393 | | | | |
| CFDA 93.958 | 21,448 | | | | |
| CFDA 93.959 | 10,000 | | | | |
| | <u>454,032</u> | | | | |
| CARLTON COUNTY | | | | | |
| | | Yes | Yes | | |
| CFDA 10.561 | 9,966 | | | | |
| CFDA 93.556 | 27,500 | | | | |
| CFDA 93.558 | 392,306 | | | | |
| CFDA 93.645 | 8,090 | | | | |
| CFDA 93.658 | 282,950 | | | | |
| CFDA 93.667 | 249,086 | | | | |
| CFDA 93.674 | 28,488 | | | | |
| CFDA 93.958 | 115,240 | | | | |
| | <u>1,113,626</u> | | | | |
| CARVER COUNTY | | | | | |
| | | Yes | | | |
| CFDA 10.561 | 14,417 | | | | |
| CFDA 93.556 | 70,500 | | | | |
| CFDA 93.558 | 241,204 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.645 | 10,608 | | | | |
| CFDA 93.658 | 156,861 | | | | |
| CFDA 93.667 | 305,997 | | | | |
| CFDA 93.674 | 14,405 | | | | |
| CFDA 93.959 | 76,137 | | | | |
| | <u>890,129</u> | | | | |
| CASS COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 8,000 | | | | |
| CFDA 93.283 | 31,064 | | | | |
| CFDA 93.558 | 289,962 | | | | |
| CFDA 93.645 | 7,968 | | | | |
| CFDA 93.658 | 174,412 | | | | |
| CFDA 93.667 | 245,471 | | | | |
| CFDA 93.674 | 30,165 | | | | |
| CFDA 93.958 | 84,578 | | | | |
| CFDA 93.994 | 42,445 | | | | |
| | <u>914,065</u> | | | | |
| CHILD CARE RESOURCE & REFERRAL INC | | Yes | | | |
| CFDA 10.558 | 2,720,831 | | | | |
| CFDA 93.575 | 484,998 | | | | |
| CFDA 93.778 | 211,752 | | | | |
| | <u>3,417,581</u> | | | | |
| CHIPPEWA COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 2,369 | | | | |
| CFDA 93.558 | 78,807 | | | | |
| CFDA 93.645 | 2,783 | | | | |
| CFDA 93.658 | 9,429 | | | | |
| CFDA 93.667 | 93,063 | | | | |
| CFDA 93.674 | 3,308 | | | | |
| CFDA 93.958 | 1,241 | | | | |
| | <u>191,000</u> | | | | |
| CHISAGO COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 8,038 | | | | |
| CFDA 93.556 | 68,324 | | | | |
| CFDA 93.558 | 209,260 | | | | |
| CFDA 93.645 | 7,528 | | | | |
| CFDA 93.658 | 96,732 | | | | |
| CFDA 93.667 | 232,862 | | | | |
| CFDA 93.674 | 34,435 | | | | |
| CFDA 93.958 | 10,164 | | | | |
| | <u>667,343</u> | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|--|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF ALEXANDRIA CFDA 93.136 | 6,000 | Yes | Yes | | |
| CITY OF BARNESVILLE CFDA 93.959 | 69,649 | Yes | Yes | Yes | |
| CITY OF FARIBAULT CFDA 93.044 | 10,200 | Yes | Yes | | |
| CITY OF MINNEAPOLIS CFDA 14.244 | 4,622,140 | Yes | Yes | | |
| CITY OF RICHFIELD CFDA 93.283 CFDA 93.558 | 39,326 2,205 41,531 | Yes | Yes | | |
| CITY OF ST PAUL CFDA 93.585 CFDA 93.959 | 49,980 57,542 107,522 | Yes | | | |
| CLAY COUNTY CFDA 10.561 CFDA 93.150 CFDA 93.558 CFDA 93.596 CFDA 93.599 CFDA 93.645 CFDA 93.652 CFDA 93.658 CFDA 93.667 CFDA 93.674 CFDA 93.958 | 70,394 62,573 733,884 289,941 5,000 10,332 6,050 347,816 374,791 20,119 5,135 1,926,035 | Yes | Yes | | |
| CLEARWATER COUNTY CFDA 10.561 CFDA 93.558 CFDA 93.568 CFDA 93.643 CFDA 93.645 CFDA 93.658 | 5,724 123,796 440,127 1,634 2,039 142,831 | Yes | Yes | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.667 | 86,780 | | | | |
| CFDA 93.674 | 5,498 | | | | |
| | <u>808,429</u> | | | | |
| COMMUNITY ACTION COUNCIL - LAKEVILL | | Yes | | | |
| CFDA 93.658 | <u>355,471</u> | | | | |
| COOK COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 1,000 | | | | |
| CFDA 93.558 | 41,738 | | | | |
| CFDA 93.645 | 1,354 | | | | |
| CFDA 93.658 | 280 | | | | |
| CFDA 93.667 | 27,114 | | | | |
| CFDA 93.674 | 3,598 | | | | |
| | <u>75,084</u> | | | | |
| COTTONWOOD COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 5,305 | | | | |
| CFDA 93.556 | 13,500 | | | | |
| CFDA 93.558 | 56,568 | | | | |
| CFDA 93.645 | 2,238 | | | | |
| CFDA 93.658 | 26,248 | | | | |
| CFDA 93.667 | 93,425 | | | | |
| CFDA 93.674 | 16,968 | | | | |
| CFDA 93.958 | 50,148 | | | | |
| | <u>264,400</u> | | | | |
| CROW WING COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 27,326 | | | | |
| CFDA 93.558 | 561,068 | | | | |
| CFDA 93.643 | 1,869 | | | | |
| CFDA 93.645 | 11,863 | | | | |
| CFDA 93.658 | 350,010 | | | | |
| CFDA 93.667 | 413,673 | | | | |
| CFDA 93.674 | 33,117 | | | | |
| | <u>1,398,926</u> | | | | |
| DAKOTA COUNTY | | Yes | | | |
| CFDA 10.561 | 105,936 | | | | |
| CFDA 93.550 | 200,459 | | | | |
| CFDA 93.556 | 171,144 | | | | |
| CFDA 93.558 | 2,064,718 | | | | |
| CFDA 93.575 | 56,872 | | | | |
| CFDA 93.596 | 5,821,105 | | | | |
| CFDA 93.643 | 1,138 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.645 | 48,038 | | | | |
| CFDA 93.658 | 511,574 | | | | |
| CFDA 93.667 | 1,598,594 | | | | |
| CFDA 93.674 | 41,787 | | | | |
| CFDA 93.958 | 30,467 | | | | |
| CFDA 93.959 | 70,534 | | | | |
| | <u>10,722,366</u> | | | | |
| DODGE COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 5,339 | | | | |
| CFDA 93.558 | 113,694 | | | | |
| CFDA 93.596 | 92,756 | | | | |
| CFDA 93.645 | 3,095 | | | | |
| CFDA 93.658 | 22,284 | | | | |
| CFDA 93.667 | 101,294 | | | | |
| CFDA 93.674 | 3,011 | | | | |
| | <u>341,473</u> | | | | |
| DOUGLAS COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 5,811 | | | | |
| CFDA 93.558 | 167,775 | | | | |
| CFDA 93.596 | 267,346 | | | | |
| CFDA 93.643 | 711 | | | | |
| CFDA 93.645 | 4,907 | | | | |
| CFDA 93.658 | 51,303 | | | | |
| CFDA 93.667 | 222,563 | | | | |
| CFDA 93.674 | 10,642 | | | | |
| CFDA 93.958 | 5,040 | | | | |
| | <u>736,098</u> | | | | |
| FILLMORE COUNTY | | Yes | | | |
| CFDA 10.561 | 8,092 | | | | |
| CFDA 93.596 | 4,116 | | | | |
| CFDA 93.558 | 105,999 | | | | |
| CFDA 93.643 | 2,159 | | | | |
| CFDA 93.645 | 3,023 | | | | |
| CFDA 93.658 | 37,583 | | | | |
| CFDA 93.667 | 142,322 | | | | |
| CFDA 93.674 | 5,087 | | | | |
| CFDA 93.958 | 2,402 | | | | |
| | <u>310,783</u> | | | | |
| FOND DU LAC RESERVATION | | Yes | | | |
| CFDA 93.598 | 265,802 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.048 | 23,422 | | | | |
| | <u>289,224</u> | | | | |
| FREEBORN COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 12,294 | | | | |
| CFDA 93.558 | 439,417 | | | | |
| CFDA 93.645 | 7,692 | | | | |
| CFDA 93.658 | 120,832 | | | | |
| CFDA 93.667 | 224,568 | | | | |
| CFDA 93.674 | 21,949 | | | | |
| CFDA 93.958 | 31,710 | | | | |
| | <u>858,462</u> | | | | |
| GOODHUE COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 9,433 | | | | |
| CFDA 93.558 | 261,886 | | | | |
| CFDA 93.596 | 326,104 | | | | |
| CFDA 93.645 | 8,063 | | | | |
| CFDA 93.658 | 100,320 | | | | |
| CFDA 93.667 | 246,609 | | | | |
| CFDA 93.674 | 18,351 | | | | |
| CFDA 93.778 | 49,626 | | | | |
| CFDA 93.958 | 8,806 | | | | |
| CFDA 93.959 | 12,832 | | | | |
| | <u>1,042,030</u> | | | | |
| GRAND PORTAGE RESERVATION | | Yes | | | |
| CFDA 93.958 | 146,144 | | | | |
| CFDA 93.658 | 33,582 | | | | |
| | <u>179,726</u> | | | | |
| HEARTLAND COMMUNITY ACTION AGENC | | Yes | | | |
| CFDA 14.231 | 2,527 | | | | |
| CFDA 14.235 | 30,915 | | | | |
| CFDA 93.569 | 12,579 | | | | |
| | <u>46,021</u> | | | | |
| HENNEPIN COUNTY | | Yes | Yes | | |
| CFDA 93.116 | 374,204 | | | | |
| CFDA 93.150 | 444,427 | | | | |
| CFDA 93.230 | 73,269 | | | | |
| CFDA 93.556 | 832,280 | | | | |
| CFDA 93.563 | 21,217,081 | | | | |
| CFDA 93.566 | 218,416 | | | | |
| CFDA 93.568 | 799 | | | | |
| CFDA 93.584 | 137,841 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.596 | 34,911,195 | | | | |
| CFDA 93.645 | 196,175 | | | | |
| CFDA 93.658 | 15,077,003 | | | | |
| CFDA 93.667 | 8,107,492 | | | | |
| CFDA 93.674 | 70,146 | | | | |
| CFDA 93.778 | 16,602,470 | | | | |
| CFDA 93.958 | 1,063,233 | | | | |
| CFDA 93.959 | 112,479 | | | | |
| | <u>99,438,510</u> | | | | |
| HOUSTON COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 5,152 | | | | |
| CFDA 93.596 | 96,798 | | | | |
| CFDA 93.645 | 3,262 | | | | |
| CFDA 93.658 | 94,178 | | | | |
| CFDA 93.667 | 115,289 | | | | |
| CFDA 93.674 | 17,126 | | | | |
| CFDA 93.958 | 760 | | | | |
| CFDA 93.558 | 93,622 | | | | |
| | <u>426,187</u> | | | | |
| HUBBARD COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 1,800 | | | | |
| CFDA 93.558 | 205,252 | | | | |
| CFDA 93.575 | 443 | | | | |
| CFDA 93.645 | 3,388 | | | | |
| CFDA 93.658 | 73,317 | | | | |
| CFDA 93.667 | 139,713 | | | | |
| CFDA 93.674 | 27,519 | | | | |
| CFDA 93.958 | 1,443 | | | | |
| | <u>452,875</u> | | | | |
| HUMAN SERV OF FARIBAULT & MARTIN CO | | Yes | Yes | | |
| CFDA 10.561 | 43,416 | | | | |
| CFDA 93.558 | 360,975 | | | | |
| CFDA 93.643 | 201 | | | | |
| CFDA 93.645 | 2,435 | | | | |
| CFDA 93.658 | 181,186 | | | | |
| CFDA 93.667 | 269,929 | | | | |
| | <u>858,142</u> | | | | |
| INTER-COUNTY COMMUNITY COUNCIL | | Yes | Yes | | |
| CFDA 14.231 | 7,806 | | | | |
| CFDA 14.235 | 14,854 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.569 | 102,426 | | | | |
| | <u>125,086</u> | | | | |
| ISANTI COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 23,264 | | | | |
| CFDA 93.044 | 2,335 | | | | |
| CFDA 93.558 | 420,804 | | | | |
| CFDA 93.643 | 3,539 | | | | |
| CFDA 93.645 | 5,130 | | | | |
| CFDA 93.658 | 201,119 | | | | |
| CFDA 93.667 | 191,079 | | | | |
| CFDA 93.778 | 3,029 | | | | |
| CFDA 93.958 | 166,204 | | | | |
| CFDA 93.959 | 248,569 | | | | |
| CFDA 93.994 | 44,414 | | | | |
| | <u>1,309,486</u> | | | | |
| ISD 0625 ST PAUL | | Yes | | | |
| CFDA 93.778 | 48,990 | | | | |
| CFDA 93.992 | 89,827 | | | | |
| | <u>138,817</u> | | | | |
| ITASCA COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 58,954 | | | | |
| CFDA 93.556 | 35,529 | | | | |
| CFDA 93.558 | 412,547 | | | | |
| CFDA 93.645 | 11,155 | | | | |
| CFDA 93.658 | 8,892 | | | | |
| CFDA 93.667 | 343,059 | | | | |
| CFDA 93.674 | 31,396 | | | | |
| CFDA 93.958 | 90,783 | | | | |
| | <u>992,315</u> | | | | |
| JACKSON COUNTY | | Yes | | | |
| CFDA 10.561 | 1,644 | | | | |
| CFDA 93.558 | 36,537 | | | | |
| CFDA 93.645 | 2,298 | | | | |
| CFDA 93.658 | 99,692 | | | | |
| CFDA 93.667 | 69,910 | | | | |
| CFDA 93.674 | 26,071 | | | | |
| CFDA 93.958 | 7,698 | | | | |
| | <u>243,850</u> | | | | |
| KANABEC COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 2,847 | | | | |
| CFDA 93.558 | 195,256 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.645 | 3,302 | | | | |
| CFDA 93.658 | 70,318 | | | | |
| CFDA 93.667 | 104,935 | | | | |
| CFDA 93.674 | 6,749 | | | | |
| CFDA 93.917 | 2,183 | | | | |
| CFDA 93.958 | 2,820 | | | | |
| CFDA 93.959 | 21,197 | | | | |
| | <u>409,607</u> | | | | |
| KANDIYOHI COUNTY | | | | | |
| CFDA 10.561 | 256,808 | Yes | Yes | | |
| CFDA 93.556 | 114,721 | | | | |
| CFDA 93.558 | 784,384 | | | | |
| CFDA 93.596 | 555,118 | | | | |
| CFDA 93.643 | 10,000 | | | | |
| CFDA 93.645 | 8,849 | | | | |
| CFDA 93.658 | 241,524 | | | | |
| CFDA 93.667 | 320,660 | | | | |
| CFDA 93.674 | 28,078 | | | | |
| | <u>2,320,142</u> | | | | |
| KOOCHICHING COUNTY | | | | | |
| CFDA 10.561 | 3,980 | Yes | Yes | Yes | |
| CFDA 93.558 | 297,480 | | | | |
| CFDA 93.645 | 3,192 | | | | |
| CFDA 93.658 | 60,967 | | | | |
| CFDA 93.667 | 114,240 | | | | |
| CFDA 93.674 | 23,497 | | | | |
| CFDA 93.959 | 8,235 | | | | |
| | <u>511,591</u> | | | | |
| LAKE COUNTY | | | | | |
| CFDA 10.561 | 3,108 | Yes | Yes | | |
| CFDA 93.558 | 102,306 | | | | |
| CFDA 93.643 | 1,192 | | | | |
| CFDA 93.645 | 1,732 | | | | |
| CFDA 93.658 | 16,522 | | | | |
| CFDA 93.667 | 63,331 | | | | |
| CFDA 93.674 | 9,385 | | | | |
| CFDA 93.958 | 3,558 | | | | |
| | <u>201,134</u> | | | | |
| LAKE OF THE WOODS COUNTY | | | | | |
| CFDA 10.561 | 600 | Yes | Yes | | |
| CFDA 93.558 | 34,011 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.575 | 111 | | | | |
| CFDA 93.643 | 9,127 | | | | |
| CFDA 93.645 | 1,254 | | | | |
| CFDA 93.658 | 13,481 | | | | |
| CFDA 93.667 | 26,032 | | | | |
| CFDA 93.674 | 11,200 | | | | |
| CFDA 93.958 | 511 | | | | |
| CFDA 93.959 | 41,966 | | | | |
| CFDA 93.982 | 179,688 | | | | |
| CFDA 97.032 | 19,036 | | | | |
| | <u>337,017</u> | | | | |
| LAKES & PINES COMM ACT COUNCIL | | Yes | | | |
| CFDA 14.231 | 22,767 | | | | |
| CFDA 14.235 | 19,601 | | | | |
| CFDA 93.569 | 360,953 | | | | |
| | <u>403,321</u> | | | | |
| LE SUEUR COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 5,185 | | | | |
| CFDA 93.558 | 239,577 | | | | |
| CFDA 93.645 | 5,181 | | | | |
| CFDA 93.658 | 155,514 | | | | |
| CFDA 93.667 | 158,177 | | | | |
| CFDA 93.674 | 8,773 | | | | |
| CFDA 93.958 | 5,367 | | | | |
| | <u>577,774</u> | | | | |
| LIFETRACK RESOURCES | | Yes | | | |
| CFDA 93.584 | 504,848 | | | | |
| CFDA 93.558 | 212,540 | | | | |
| | <u>717,388</u> | | | | |
| LINCOLN LYON MURRAY HUMAN SERVICE | | Yes | | | |
| CFDA 10.561 | 11,406 | | | | |
| CFDA 93.558 | 268,704 | | | | |
| CFDA 93.645 | 6,735 | | | | |
| CFDA 93.658 | 85,239 | | | | |
| CFDA 93.667 | 277,609 | | | | |
| CFDA 93.674 | 52,258 | | | | |
| CFDA 93.958 | 7,938 | | | | |
| | <u>709,889</u> | | | | |
| MAHNOMEN COUNTY | | Yes | Yes | Yes | |
| CFDA 10.561 | 8,597 | | | | |
| CFDA 93.558 | 66,638 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.596 | 10,921 | | | | |
| CFDA 93.645 | 2,628 | | | | |
| CFDA 93.658 | 57,517 | | | | |
| CFDA 93.667 | 64,129 | | | | |
| CFDA 93.674 | 20,755 | | | | |
| CFDA 93.958 | 14,410 | | | | |
| CFDA 93.982 | 660,943 | | | | |
| CFDA 97.032 | 48,910 | | | | |
| | <u>955,448</u> | | | | |
| MAHUBE COMMUNITY COUNCIL | | Yes | | | |
| CFDA 93.569 | 205,811 | | | | |
| CFDA 93.575 | 161,278 | | | | |
| CFDA 14.231 | 18,081 | | | | |
| CFDA 14.235 | 18,995 | | | | |
| | <u>404,165</u> | | | | |
| MARSHALL COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 55,880 | | | | |
| CFDA 93.596 | 17,064 | | | | |
| CFDA 93.558 | 113,682 | | | | |
| CFDA 93.575 | 279,826 | | | | |
| CFDA 93.658 | 49,610 | | | | |
| | <u>516,062</u> | | | | |
| MCLEOD COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 6,605 | | | | |
| CFDA 93.556 | 34,500 | | | | |
| CFDA 93.596 | 133,194 | | | | |
| CFDA 93.645 | 5,207 | | | | |
| CFDA 93.658 | 144,548 | | | | |
| CFDA 93.667 | 191,713 | | | | |
| CFDA 93.674 | 5,393 | | | | |
| CFDA 93.958 | 1,368 | | | | |
| CFDA 93.959 | 17,137 | | | | |
| | <u>539,665</u> | | | | |
| MEEKER COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 6,830 | | | | |
| CFDA 93.558 | 210,645 | | | | |
| CFDA 93.658 | 18,157 | | | | |
| CFDA 93.667 | 141,330 | | | | |
| CFDA 93.674 | 11,924 | | | | |
| CFDA 93.959 | 9,202 | | | | |
| | <u>398,088</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| METRO AREA AGENCY ON AGING | | Yes | Yes | Yes | |
| CFDA 93.053 | 858,720 | | | | |
| CFDA 93.044 | 2,622,591 | | | | |
| CFDA 93.045 | 2,626,524 | | | | |
| CFDA 93.043 | 178,862 | | | | |
| CFDA 93.052 | 1,031,285 | | | | |
| CFDA 93.048 | 9,541 | | | | |
| CFDA 93.051 | 86,684 | | | | |
| CFDA 93.779 | 22,287 | | | | |
| CFDA 93.576 | 148,672 | | | | |
| | <u>7,585,166</u> | | | | |
| MIGRANT HEALTH SERVICE, INC | | Yes | Yes | | |
| CFDA 93.959 | 104,289 | | | | |
| CFDA 93.919 | 2,947 | | | | |
| CFDA 93.283 | 1,861 | | | | |
| | <u>109,097</u> | | | | |
| MILLE LACS COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 9,521 | | | | |
| CFDA 93.558 | 267,667 | | | | |
| CFDA 93.596 | 227,339 | | | | |
| CFDA 93.645 | 5,114 | | | | |
| CFDA 93.658 | 166,540 | | | | |
| CFDA 93.667 | 182,761 | | | | |
| CFDA 93.674 | 12,580 | | | | |
| CFDA 93.958 | 4,130 | | | | |
| | <u>875,652</u> | | | | |
| MN AIDS PROJECT | | Yes | Yes | | |
| CFDA 93.914 | 38,990 | | | | |
| | <u>38,990</u> | | | | |
| MN INSTITUTE OF PUBLIC HEALTH | | Yes | | | |
| CFDA 93.959 | 587,210 | | | | |
| | <u>587,210</u> | | | | |
| MN VALLEY ACTION COUNCIL | | Yes | | | |
| CFDA 93.558 | 186,651 | | | | |
| | <u>186,651</u> | | | | |
| MORRISON COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 1,000 | | | | |
| CFDA 93.558 | 274,250 | | | | |
| CFDA 93.596 | 234,471 | | | | |
| CFDA 93.645 | 4,777 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.658 | 129,487 | | | | |
| CFDA 93.667 | 225,690 | | | | |
| CFDA 93.674 | 11,974 | | | | |
| CFDA 93.958 | 2,500 | | | | |
| | <u>884,149</u> | | | | |
| MOWER COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 22,072 | | | | |
| CFDA 93.558 | 416,328 | | | | |
| CFDA 93.645 | 7,976 | | | | |
| CFDA 93.658 | 84,123 | | | | |
| CFDA 93.667 | 297,107 | | | | |
| CFDA 93.674 | 3,938 | | | | |
| CFDA 93.958 | 1,225 | | | | |
| | <u>832,769</u> | | | | |
| MPLS AMERICAN INDIAN CENTER | | Yes | | | |
| CFDA 93.959 | 273,964 | | | | |
| | <u>273,964</u> | | | | |
| MPLS YOUTH COORDINATING BD | | Yes | | | |
| CFDA 93.563 | 227,568 | | | | |
| | <u>227,568</u> | | | | |
| NICOLLET COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 7,649 | | | | |
| CFDA 93.556 | 24,726 | | | | |
| CFDA 93.558 | 255,898 | | | | |
| CFDA 93.643 | 4,500 | | | | |
| CFDA 93.645 | 6,098 | | | | |
| CFDA 93.658 | 31,687 | | | | |
| CFDA 93.667 | 168,632 | | | | |
| CFDA 93.674 | 14,653 | | | | |
| CFDA 93.958 | 8,743 | | | | |
| | <u>522,586</u> | | | | |
| NOBLES COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 6,444 | | | | |
| CFDA 93.558 | 236,557 | | | | |
| CFDA 93.603 | 2,230 | | | | |
| CFDA 93.658 | 39,089 | | | | |
| CFDA 93.667 | 152,671 | | | | |
| CFDA 93.674 | 5,630 | | | | |
| CFDA 93.958 | 1,835 | | | | |
| | <u>444,456</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| NORMAN COUNTY | | | | | |
| CFDA 10.561 | 3,866 | Yes | Yes | | |
| CFDA 93.558 | 51,846 | | | | |
| CFDA 93.596 | 48,836 | | | | |
| CFDA 93.645 | 1,700 | | | | |
| CFDA 93.658 | 9,118 | | | | |
| CFDA 93.667 | 58,039 | | | | |
| CFDA 93.674 | 8,339 | | | | |
| CFDA 93.958 | 242 | | | | |
| | <u>181,986</u> | | | | |
| NW COMM ACTION INC | | | | | |
| CFDA 93.569 | 18,705 | Yes | | | |
| OLMSTED COUNTY | | | | | |
| CFDA 10.561 | 46,091 | Yes | Yes | | |
| CFDA 93.556 | 427,084 | | | | |
| CFDA 93.558 | 1,523,354 | | | | |
| CFDA 93.568 | 949,412 | | | | |
| CFDA 93.569 | 127,589 | | | | |
| CFDA 93.575 | 40,000 | | | | |
| CFDA 93.590 | 5,106 | | | | |
| CFDA 93.596 | 3,656,959 | | | | |
| CFDA 93.645 | 23,612 | | | | |
| CFDA 93.658 | 516,783 | | | | |
| CFDA 93.667 | 743,592 | | | | |
| CFDA 93.674 | 36,139 | | | | |
| CFDA 93.958 | 17,668 | | | | |
| CFDA 93.959 | 10,000 | | | | |
| | <u>8,123,389</u> | | | | |
| OTTER TAIL COUNTY | | | | | |
| CFDA 10.561 | 24,666 | Yes | Yes | | |
| CFDA 93.558 | 467,580 | | | | |
| CFDA 93.596 | 398,332 | | | | |
| CFDA 93.645 | 8,771 | | | | |
| CFDA 93.658 | 177,608 | | | | |
| CFDA 93.667 | 393,963 | | | | |
| CFDA 93.674 | 7,279 | | | | |
| CFDA 93.958 | 71,852 | | | | |
| | <u>1,550,051</u> | | | | |
| PACER CENTER | | | | | |
| CFDA 93.110 | 34,227 | Yes | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.958 | 65,305 | | | | |
| | <u>99,532</u> | | | | |
| PACT 4 FAMILIES COLLABORATIVE | | Yes | Yes | | |
| CFDA 93.959 | 269,588 | | | | |
| PARENTS IN COMMUNITY ACTION INC | | Yes | | | |
| CFDA 93.558 | 51,956 | | | | |
| PENNINGTON COUNTY | | Yes | Yes | | |
| CFDA 93.558 | 107,047 | | | | |
| CFDA 93.643 | 1,537 | | | | |
| CFDA 93.658 | 23,470 | | | | |
| CFDA 93.667 | 89,459 | | | | |
| CFDA 93.674 | 23,930 | | | | |
| | <u>245,443</u> | | | | |
| PINE COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 9,295 | | | | |
| CFDA 93.558 | 413,491 | | | | |
| CFDA 93.596 | 160,345 | | | | |
| CFDA 93.643 | 4,921 | | | | |
| CFDA 93.645 | 4,424 | | | | |
| CFDA 93.658 | 182,380 | | | | |
| CFDA 93.667 | 197,361 | | | | |
| CFDA 93.674 | 8,229 | | | | |
| CFDA 93.958 | 2,394 | | | | |
| | <u>982,840</u> | | | | |
| PIPESTONE COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 4,448 | | | | |
| CFDA 93.558 | 73,701 | | | | |
| CFDA 93.645 | 1,568 | | | | |
| CFDA 93.658 | 5,075 | | | | |
| CFDA 93.667 | 74,831 | | | | |
| CFDA 93.674 | 8,438 | | | | |
| CFDA 93.958 | 568 | | | | |
| | <u>168,629</u> | | | | |
| POLK COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 15,200 | | | | |
| CFDA 93.003 | 13,238 | | | | |
| CFDA 93.556 | 95,653 | | | | |
| CFDA 93.558 | 608,521 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.596 | 206,208 | | | | |
| CFDA 93.643 | 3,848 | | | | |
| CFDA 93.645 | 7,167 | | | | |
| CFDA 93.658 | 188,483 | | | | |
| CFDA 93.667 | 276,597 | | | | |
| CFDA 93.674 | 45,843 | | | | |
| CFDA 93.958 | 67,886 | | | | |
| | <u>1,528,644</u> | | | | |
| POPE COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 2,342 | | | | |
| CFDA 93.556 | 8,069 | | | | |
| CFDA 93.558 | 72,159 | | | | |
| CFDA 93.596 | 49,482 | | | | |
| CFDA 93.645 | 1,719 | | | | |
| CFDA 93.658 | 1,613 | | | | |
| CFDA 93.667 | 73,094 | | | | |
| CFDA 93.674 | 3,889 | | | | |
| CFDA 93.958 | 5,152 | | | | |
| | <u>217,519</u> | | | | |
| PRAIRIE FIVE COMM ACT CNL | | Yes | | | |
| CFDA 14.231 | 9,986 | | | | |
| | <u>9,986</u> | | | | |
| RAMSEY COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 181,547 | | | | |
| CFDA 93.556 | 846,051 | | | | |
| CFDA 93.558 | 11,872,916 | | | | |
| CFDA 93.564 | 793 | | | | |
| CFDA 93.566 | 39,557 | | | | |
| CFDA 93.596 | 13,728,803 | | | | |
| CFDA 93.603 | 100,731 | | | | |
| CFDA 93.643 | 8,750 | | | | |
| CFDA 93.645 | 87,144 | | | | |
| CFDA 93.658 | 2,484,855 | | | | |
| CFDA 93.667 | 3,947,419 | | | | |
| CFDA 93.674 | 65,499 | | | | |
| CFDA 93.768 | 16,667 | | | | |
| CFDA 93.958 | 168,758 | | | | |
| CFDA 93.959 | 57,030 | | | | |
| | <u>33,606,520</u> | | | | |
| REDWOOD COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 3,384 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.558 | 131,332 | | | | |
| CFDA 93.645 | 3,217 | | | | |
| CFDA 93.658 | 17,788 | | | | |
| CFDA 93.667 | 112,918 | | | | |
| CFDA 93.674 | 14,196 | | | | |
| CFDA 93.958 | 4,275 | | | | |
| | <u>287,110</u> | | | | |
| REGION 5 DEVELOP COMM | | Yes | Yes | Yes | |
| CFDA 93.044 | <u>86,045</u> | | | | |
| RENVILLE COUNTY | | Yes | Yes | Yes | |
| CFDA 10.561 | 4,938 | | | | |
| CFDA 93.558 | 197,797 | | | | |
| CFDA 93.596 | 29,216 | | | | |
| CFDA 93.645 | 791 | | | | |
| CFDA 93.652 | 1,063 | | | | |
| CFDA 93.658 | 23,338 | | | | |
| CFDA 93.667 | 115,387 | | | | |
| CFDA 93.674 | 6,068 | | | | |
| CFDA 93.958 | 2,338 | | | | |
| | <u>380,936</u> | | | | |
| RESOURCE INC | | Yes | | | |
| CFDA 93.959 | <u>722,816</u> | | | | |
| RESOURCES FOR CHILD CARING INC | | Yes | | | |
| CFDA 93.575 | <u>458,615</u> | | | | |
| RICE COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 24,159 | | | | |
| CFDA 93.558 | 178,658 | | | | |
| CFDA 93.575 | 19,492 | | | | |
| CFDA 93.645 | 7,621 | | | | |
| CFDA 93.658 | 25,569 | | | | |
| CFDA 93.667 | 317,396 | | | | |
| CFDA 93.674 | 20,285 | | | | |
| CFDA 93.958 | 91,315 | | | | |
| | <u>684,495</u> | | | | |
| ROCK COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 1,663 | | | | |
| CFDA 93.558 | 37,446 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.652 | 2,961 | | | | |
| CFDA 93.658 | 13,549 | | | | |
| CFDA 93.667 | 65,807 | | | | |
| CFDA 93.674 | 10,959 | | | | |
| CFDA 93.958 | 36 | | | | |
| | <u>132,421</u> | | | | |
| ROSEAU COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 3,270 | | | | |
| CFDA 93.558 | 58,531 | | | | |
| CFDA 93.658 | 45,169 | | | | |
| CFDA 93.667 | 93,035 | | | | |
| CFDA 93.674 | 3,900 | | | | |
| CFDA 93.958 | 1,168 | | | | |
| CFDA 93.959 | 43,517 | | | | |
| CFDA 93.982 | 183,528 | | | | |
| | <u>432,118</u> | | | | |
| SCOTT CARVER DAKOTA COMM ACT AGEN | | Yes | | | |
| CFDA 93.575 | 217,061 | | | | |
| | <u>217,061</u> | | | | |
| SCOTT COUNTY | | Yes | | | |
| CFDA 10.561 | 16,248 | | | | |
| CFDA 93.283 | 103,719 | | | | |
| CFDA 93.556 | 40,432 | | | | |
| CFDA 93.558 | 358,470 | | | | |
| CFDA 93.575 | 375 | | | | |
| CFDA 93.596 | 485,361 | | | | |
| CFDA 93.645 | 10,380 | | | | |
| CFDA 93.658 | 47,435 | | | | |
| CFDA 93.667 | 394,989 | | | | |
| CFDA 93.674 | 13,203 | | | | |
| | <u>1,470,612</u> | | | | |
| SEMCAC INC | | Yes | | | |
| CFDA 14.231 | 33 | | | | |
| CFDA 93.569 | 251,307 | | | | |
| | <u>251,340</u> | | | | |
| SHERBURNE COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 11,396 | | | | |
| CFDA 93.558 | 210,595 | | | | |
| CFDA 93.645 | 9,841 | | | | |
| CFDA 93.658 | 48,469 | | | | |
| CFDA 93.667 | 319,784 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.674 | 17,993 | | | | |
| CFDA 93.768 | 21,885 | | | | |
| | <u>639,963</u> | | | | |
| SIBLEY COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 3,141 | | | | |
| CFDA 93.558 | 120,531 | | | | |
| CFDA 93.645 | 3,574 | | | | |
| CFDA 93.658 | 2,094 | | | | |
| CFDA 93.667 | 104,916 | | | | |
| CFDA 93.674 | 6,125 | | | | |
| CFDA 93.778 | 1,538 | | | | |
| CFDA 93.958 | 2,948 | | | | |
| | <u>244,867</u> | | | | |
| ST LOUIS COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 173,505 | | | | |
| CFDA 93.556 | 229,018 | | | | |
| CFDA 93.558 | 3,792,278 | | | | |
| CFDA 93.645 | 43,663 | | | | |
| CFDA 93.658 | 125,902 | | | | |
| CFDA 93.667 | 1,606,404 | | | | |
| CFDA 93.674 | 36,117 | | | | |
| CFDA 93.958 | 243,067 | | | | |
| CFDA 93.959 | 66,691 | | | | |
| | <u>6,316,645</u> | | | | |
| STEARNS COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 37,719 | | | | |
| CFDA 93.558 | 762,888 | | | | |
| CFDA 93.596 | 697,050 | | | | |
| CFDA 93.643 | 8,100 | | | | |
| CFDA 93.645 | 18,370 | | | | |
| CFDA 93.658 | 241,966 | | | | |
| CFDA 93.667 | 759,706 | | | | |
| CFDA 93.674 | 13,189 | | | | |
| CFDA 93.959 | 44,550 | | | | |
| | <u>2,583,538</u> | | | | |
| STEELE COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 20,894 | | | | |
| CFDA 93.596 | 689,767 | | | | |
| CFDA 93.558 | 295,942 | | | | |
| CFDA 93.630 | 259 | | | | |
| CFDA 93.643 | 2,562 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.645 | 4,791 | | | | |
| CFDA 93.652 | 8,115 | | | | |
| CFDA 93.658 | 13,347 | | | | |
| CFDA 93.667 | 174,771 | | | | |
| CFDA 93.674 | 6,615 | | | | |
| | <u>1,217,063</u> | | | | |
| SW REG DEVELOP COMM | | Yes | | | |
| CFDA 93.044 | 255,187 | | | | |
| CFDA 93.045 | 124,947 | | | | |
| CFDA 93.052 | 94,343 | | | | |
| CFDA 93.779 | 5,684 | | | | |
| CFDA 93.048 | 3,406 | | | | |
| CFDA 93.053 | 66,399 | | | | |
| | <u>549,966</u> | | | | |
| SWIFT COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 3,472 | | | | |
| CFDA 93.558 | 60,953 | | | | |
| CFDA 93.596 | 74,792 | | | | |
| CFDA 93.645 | 1,979 | | | | |
| CFDA 93.658 | 8,761 | | | | |
| CFDA 93.667 | 93,408 | | | | |
| CFDA 93.674 | 4,749 | | | | |
| CFDA 93.958 | 551 | | | | |
| | <u>248,665</u> | | | | |
| THREE RIVERS COMMUNITY ACTION, INC. | | Yes | | | |
| CFDA 93.778 | 18,592 | | | | |
| | <u>18,592</u> | | | | |
| TODD COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 718 | | | | |
| CFDA 93.558 | 218,749 | | | | |
| CFDA 93.645 | 3,024 | | | | |
| CFDA 93.652 | 2,520 | | | | |
| CFDA 93.658 | 140,670 | | | | |
| CFDA 93.667 | 170,437 | | | | |
| CFDA 93.674 | 5,910 | | | | |
| | <u>542,028</u> | | | | |
| TRI-COUNTY ACTION PROGRAMS | | Yes | | | |
| CFDA 93.569 | 270,600 | | | | |
| | <u>270,600</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| UPPER MN VALLEY REG DEVELOP COMM | | | | | |
| CFDA 93.043 | 9,778 | Yes | | | |
| CFDA 93.044 | 192,646 | | | | |
| CFDA 93.045 | 144,011 | | | | |
| CFDA 93.052 | 90,991 | | | | |
| CFDA 93.053 | 80,317 | | | | |
| | <u>517,743</u> | | | | |
| WABASHA COUNTY | | | | | |
| CFDA 10.561 | 5,758 | Yes | Yes | | |
| CFDA 93.558 | 119,121 | | | | |
| CFDA 93.596 | 149,185 | | | | |
| CFDA 93.645 | 3,330 | | | | |
| CFDA 93.658 | 120,626 | | | | |
| CFDA 93.667 | 119,751 | | | | |
| CFDA 93.674 | 3,584 | | | | |
| CFDA 93.958 | 3,207 | | | | |
| | <u>524,562</u> | | | | |
| WADENA COUNTY | | | | | |
| CFDA 10.561 | 1,604 | Yes | Yes | | |
| CFDA 93.558 | 191,815 | | | | |
| CFDA 93.596 | 119,120 | | | | |
| CFDA 93.599 | 10,000 | | | | |
| CFDA 93.645 | 2,823 | | | | |
| CFDA 93.658 | 74,759 | | | | |
| CFDA 93.667 | 125,294 | | | | |
| CFDA 93.674 | 23,851 | | | | |
| CFDA 93.958 | 2,373 | | | | |
| | <u>551,639</u> | | | | |
| WASECA COUNTY | | | | | |
| CFDA 10.561 | 7,386 | Yes | | | |
| CFDA 93.556 | 28,790 | | | | |
| CFDA 93.558 | 205,143 | | | | |
| CFDA 93.645 | 3,853 | | | | |
| CFDA 93.658 | 79,216 | | | | |
| CFDA 93.667 | 141,316 | | | | |
| CFDA 93.674 | 11,209 | | | | |
| CFDA 93.958 | 1,943 | | | | |
| | <u>478,856</u> | | | | |
| WASHINGTON COUNTY | | | | | |
| CFDA 10.561 | 33,760 | Yes | Yes | | |
| CFDA 84.181 | 2,000 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.558 | 1,789,162 | | | | |
| CFDA 93.575 | 276,646 | | | | |
| CFDA 93.596 | 1,710,251 | | | | |
| CFDA 93.603 | 2,531 | | | | |
| CFDA 93.645 | 23,012 | | | | |
| CFDA 93.652 | 14,430 | | | | |
| CFDA 93.658 | 285,480 | | | | |
| CFDA 93.667 | 854,812 | | | | |
| CFDA 93.674 | 37,491 | | | | |
| CFDA 93.958 | 39,136 | | | | |
| CFDA 93.959 | 10,000 | | | | |
| | <u>5,078,711</u> | | | | |
| WATONWAN COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 2,839 | | | | |
| CFDA 93.558 | 103,990 | | | | |
| CFDA 93.596 | 4,985 | | | | |
| CFDA 93.645 | 3,316 | | | | |
| CFDA 93.658 | 48,046 | | | | |
| CFDA 93.667 | 91,660 | | | | |
| CFDA 93.674 | 37,732 | | | | |
| CFDA 93.958 | 4,874 | | | | |
| | <u>297,442</u> | | | | |
| WEST CENTRAL MN COMM ACTION INC | | Yes | | | |
| CFDA 14.231 | 6,423 | | | | |
| CFDA 93.569 | 86,193 | | | | |
| CFDA 94.002 | 67,790 | | | | |
| | <u>160,406</u> | | | | |
| WESTERN COMMUNITY ACTION INC | | Yes | | | |
| CFDA 14.231 | 1,345 | | | | |
| | <u>1,345</u> | | | | |
| WILKIN COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 1,332 | | | | |
| CFDA 93.558 | 81,954 | | | | |
| CFDA 93.645 | 1,869 | | | | |
| CFDA 93.596 | 30,283 | | | | |
| CFDA 93.670 | 49,961 | | | | |
| CFDA 93.674 | 7,204 | | | | |
| CFDA 93.958 | 4,109 | | | | |
| | <u>176,712</u> | | | | |
| WINONA COUNTY | | Yes | | | |
| CFDA 10.561 | 44,800 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.558 | 266,570 | | | | |
| CFDA 93.596 | 10,687 | | | | |
| CFDA 93.643 | 6,158 | | | | |
| CFDA 93.645 | 6,881 | | | | |
| CFDA 93.658 | 156,931 | | | | |
| CFDA 93.667 | 292,222 | | | | |
| CFDA 93.674 | 14,099 | | | | |
| CFDA 93.958 | 5,122 | | | | |
| | <u>803,470</u> | | | | |
| WRIGHT COUNTY | | Yes | Yes | | |
| CFDA 93.556 | 170,741 | | | | |
| CFDA 93.558 | 448,331 | | | | |
| CFDA 93.645 | 17,582 | | | | |
| CFDA 93.667 | 466,304 | | | | |
| CFDA 93.674 | 11,933 | | | | |
| CFDA 93.958 | 44,076 | | | | |
| | <u>1,158,967</u> | | | | |
| YELLOW MEDICINE COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 2,645 | | | | |
| CFDA 93.556 | 9,695 | | | | |
| CFDA 93.558 | 49,330 | | | | |
| CFDA 93.645 | 2,238 | | | | |
| CFDA 93.658 | 26,468 | | | | |
| CFDA 93.667 | 83,349 | | | | |
| CFDA 93.674 | 7,838 | | | | |
| CFDA 93.958 | 4,055 | | | | |
| | <u>185,618</u> | | | | |
| MN - DEPARTMENT OF NATURAL RESOURCES | | | | | |
| AITKIN COUNTY | | Yes | Yes | | |
| CFDA 10.664 | 3,394 | | | | |
| CFDA 17.504 | 5,600 | | | | |
| CFDA 84.002 | 6,516 | | | | |
| | <u>15,510</u> | | | | |
| ANOKA COUNTY | | Yes | | | |
| CFDA 10.664 | 195 | | | | |
| CFDA 97.012 | 9,891 | | | | |
| | <u>10,086</u> | | | | |
| ARROWHEAD REG DEVELOP COMM | | Yes | Yes | | |
| CFDA 11.419 | 16,477 | | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|---------------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| BECKER COUNTY CFDA 97.012 | 5,664 | Yes | Yes | | |
| BROWN COUNTY CFDA 20.219 | 65,000 | Yes | | | |
| CARVER COUNTY CFDA 97.012 | 10,000 | Yes | | | |
| CITY OF BELLE PLAINE CFDA 10.664 CFDA 20.219 | 1,195 11,224 12,419 | Yes | Yes | Yes | |
| CITY OF DASSEL CFDA 10.664 | 2,000 | Yes | Yes | | |
| CITY OF DULUTH CFDA 11.419 | 57,257 | Yes | Yes | | |
| CITY OF HIBBING CFDA 10.664 | 2,000 | Yes | Yes | Yes | |
| CITY OF KIMBALL CFDA 10.664 | 2,000 | Yes | Yes | | |
| CITY OF LITCHFIELD CFDA 10.664 | 1,000 | Yes | | | |
| CITY OF MABEL CFDA 97.039 | 28,335 | Yes | Yes | Yes | |
| CITY OF MOUND CFDA 20.219 | 60,800 | Yes | Yes | Yes | |
| CITY OF NEW YORK MILLS CFDA 15.916 | 41,500 | Yes | Yes | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|---------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 10.664 | 1,200 | | | | |
| | <u>42,700</u> | | | | |
| CITY OF NORTHOME CFDA 10.664 | <u>1,088</u> | Yes | Yes | Yes | |
| CITY OF OTTERTAIL CFDA 10.664 | <u>900</u> | Yes | Yes | | |
| CITY OF SANBORN CFDA 10.664 | <u>1,200</u> | Yes | Yes | Yes | |
| CITY OF TWO HARBORS CFDA 11.419 | <u>28,703</u> | Yes | Yes | Yes | |
| CITY OF VIRGINIA CFDA 15.916 | <u>50,363</u> | Yes | Yes | | |
| CITY OF WADENA CFDA 10.664 | <u>461</u> | Yes | Yes | | |
| COOK COUNTY CFDA 11.419 | 71,972 | Yes | Yes | | |
| CFDA 20.219 | 16,689 | | | | |
| | <u>88,661</u> | | | | |
| DOUGLAS COUNTY CFDA 97.012 | <u>4,892</u> | Yes | Yes | | |
| FREEBORN COUNTY CFDA 84.002 | <u>2,332</u> | Yes | Yes | | |
| GOODHUE COUNTY CFDA 97.012 | <u>7,500</u> | Yes | Yes | | |
| HENNEPIN COUNTY CFDA 97.012 | <u>28,392</u> | Yes | Yes | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|--|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ITASCA COUNTY CFDA 97.012 | 8,921 | Yes | Yes | | |
| KANDIYOHI COUNTY CFDA 97.012 | 5,000 | Yes | Yes | | |
| LAKE COUNTY CFDA 11.419 CFDA 97.012 | 45,428 4,999 <u>50,427</u> | Yes | Yes | | |
| LAKE OF THE WOODS COUNTY CFDA 10.906 | 19,649 | Yes | Yes | | |
| LE SUEUR COUNTY CFDA 15.611 | 364 | Yes | Yes | | |
| OTTER TAIL COUNTY CFDA 97.012 | 5,000 | Yes | Yes | | |
| RAMSEY COUNTY CFDA 97.012 | 10,000 | Yes | Yes | | |
| RICE COUNTY CFDA 84.002 | 5,000 | Yes | Yes | | |
| SCOTT COUNTY CFDA 97.012 | 6,569 | Yes | | | |
| SHERBURNE COUNTY CFDA 97.012 | 4,987 | Yes | Yes | | |
| ST LOUIS COUNTY CFDA 11.419 CFDA 20.219 CFDA 84.002 | 50,000 56,139 57,576 <u>163,715</u> | Yes | Yes | | |
| STEARNS COUNTY CFDA 20.219 | 129,832 | Yes | Yes | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 97.012 | 9,468 | | | | |
| | <u>139,300</u> | | | | |
| SWIFT COUNTY | | Yes | Yes | | |
| CFDA 20.219 | 47,610 | | | | |
| | <u>47,610</u> | | | | |
| WABASHA COUNTY | | Yes | Yes | | |
| CFDA 97.012 | 2,340 | | | | |
| | <u>2,340</u> | | | | |
| WASHINGTON COUNTY | | Yes | Yes | | |
| CFDA 97.012 | 20,000 | | | | |
| | <u>20,000</u> | | | | |
| WINONA COUNTY | | Yes | | | |
| CFDA 84.002 | 3,289 | | | | |
| | <u>3,289</u> | | | | |
| WRIGHT COUNTY | | Yes | Yes | | |
| CFDA 97.012 | 7,500 | | | | |
| | <u>7,500</u> | | | | |
| MN - DEPARTMENT OF PUBLIC SAFETY | | | | | |
| AITKIN COUNTY | | Yes | Yes | | |
| CFDA 16.575 | 13,151 | | | | |
| CFDA 16.579 | 124,945 | | | | |
| CFDA 97.004 | 13,829 | | | | |
| CFDA 97.036 | 26,940 | | | | |
| CFDA 97.039 | 12,135 | | | | |
| CFDA 97.042 | 10,826 | | | | |
| CFDA 97.051 | 3,083 | | | | |
| | <u>204,909</u> | | | | |
| AMHERST WILDER FOUNDATION | | Yes | | | |
| CFDA 16.540 | 21,961 | | | | |
| CFDA 16.588 | 40,000 | | | | |
| CFDA 16.595 | 458,342 | | | | |
| | <u>520,303</u> | | | | |
| ANOKA COUNTY | | Yes | | | |
| CFDA 16.575 | 16,591 | | | | |
| CFDA 16.579 | 370,824 | | | | |
| CFDA 16.727 | 8,542 | | | | |
| CFDA 20.703 | 456 | | | | |
| CFDA 97.004 | 8,365 | | | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 97.042 | 109,247 | | | | |
| | <u>514,025</u> | | | | |
| ARROWHEAD REGIONAL CORRECTIONS | | Yes | Yes | | |
| CFDA 16.579 | 149,575 | | | | |
| | <u> </u> | | | | |
| BECKER COUNTY | | Yes | Yes | | |
| CFDA 97.042 | 21,016 | | | | |
| | <u> </u> | | | | |
| BECKER COUNTY HOUSING AND ECONOMIC DEVELOPMENT | | Yes | Yes | | |
| CFDA 97.036 | 18,060 | | | | |
| | <u> </u> | | | | |
| BELTRAMI COUNTY | | Yes | Yes | | |
| CFDA 16.004 | 11,548 | | | | |
| CFDA 97.004 | 2,570 | | | | |
| CFDA 16.523 | 20,927 | | | | |
| CFDA 16.575 | 58,431 | | | | |
| CFDA 16.579 | 9,050 | | | | |
| CFDA 97.036 | 83,589 | | | | |
| CFDA 97.051 | 5,058 | | | | |
| | <u>191,173</u> | | | | |
| | <u> </u> | | | | |
| BENTON COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 20,273 | | | | |
| CFDA 16.575 | 20,569 | | | | |
| CFDA 97.036 | 28,651 | | | | |
| CFDA 97.042 | 15,492 | | | | |
| CFDA 97.051 | 3,660 | | | | |
| | <u>88,645</u> | | | | |
| | <u> </u> | | | | |
| BIG STONE COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 10,791 | | | | |
| CFDA 20.600 | 1,000 | | | | |
| CFDA 97.042 | 609 | | | | |
| CFDA 97.036 | 1,898 | | | | |
| CFDA 97.042 | 5,656 | | | | |
| CFDA 97.051 | 1,785 | | | | |
| | <u>21,739</u> | | | | |
| | <u> </u> | | | | |
| BLUE EARTH COUNTY | | Yes | Yes | | |
| CFDA 16.004 | 2,000 | | | | |
| CFDA 16.541 | 1,970 | | | | |
| CFDA 16.575 | 24,523 | | | | |
| CFDA 20.601 | 2,465 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 97.004 | 27,538 | | | | |
| CFDA 97.042 | 43,331 | | | | |
| | <u>101,827</u> | | | | |
| BOIS FORTE RES BUS COMM | | Yes | | | |
| CFDA 16.575 | <u>13,594</u> | | | | |
| BROWN COUNTY | | Yes | | | |
| CFDA 16.523 | 25,669 | | | | |
| CFDA 20.601 | 202 | | | | |
| CFDA 97.004 | 15,039 | | | | |
| CFDA 97.036 | 28,535 | | | | |
| CFDA 97.042 | 21,210 | | | | |
| CFDA 97.051 | 4,435 | | | | |
| | <u>95,090</u> | | | | |
| CARLTON COUNTY | | Yes | Yes | | |
| CFDA 16.541 | 2,700 | | | | |
| CFDA 16.575 | 21,500 | | | | |
| CFDA 97.004 | 12,079 | | | | |
| CFDA 97.042 | 12,206 | | | | |
| | <u>48,485</u> | | | | |
| CARVER COUNTY | | Yes | | | |
| CFDA 16.523 | 2,470 | | | | |
| CFDA 16.588 | 11,803 | | | | |
| CFDA 20.703 | 5,810 | | | | |
| CFDA 93.630 | 503 | | | | |
| CFDA 97.004 | 2,500 | | | | |
| CFDA 97.042 | 33,615 | | | | |
| CFDA 97.051 | 6,395 | | | | |
| | <u>63,096</u> | | | | |
| CASS COUNTY | | Yes | Yes | | |
| CFDA 16.575 | 20,955 | | | | |
| CFDA 20.600 | 33,126 | | | | |
| CFDA 97.004 | 11,905 | | | | |
| CFDA 97.042 | 21,464 | | | | |
| CFDA 97.051 | 5,452 | | | | |
| | <u>92,902</u> | | | | |
| CHIPPEWA COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 14,522 | | | | |
| CFDA 16.575 | 32,206 | | | | |
| CFDA 20.600 | 4,015 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 97.042 | 4,752 | | | | |
| CFDA 97.051 | 3,486 | | | | |
| | <u>58,981</u> | | | | |
| CHISAGO COUNTY | | Yes | Yes | | |
| CFDA 16.575 | 26,707 | | | | |
| CFDA 20.601 | 670 | | | | |
| CFDA 97.042 | 20,714 | | | | |
| | <u>48,091</u> | | | | |
| CITY OF AITKIN | | Yes | | | |
| CFDA 97.036 | 46,822 | | | | |
| | <u>46,822</u> | | | | |
| CITY OF ALEXANDRIA | | Yes | Yes | | |
| CFDA 20.600 | 17,742 | | | | |
| | <u>17,742</u> | | | | |
| CITY OF AUSTIN | | Yes | | | |
| CFDA 97.039 | 168,598 | | | | |
| CFDA 97.029 | 2,383,536 | | | | |
| | <u>2,552,134</u> | | | | |
| CITY OF BARNESVILLE | | Yes | Yes | Yes | |
| CFDA 16.710 | 36,664 | | | | |
| | <u>36,664</u> | | | | |
| CITY OF BLOOMINGTON | | Yes | | | |
| CFDA 97.004 | 32,079 | | | | |
| CFDA 20.600 | 17,452 | | | | |
| | <u>49,531</u> | | | | |
| CITY OF BLUE EARTH | | Yes | | | |
| CFDA 97.036 | 80 | | | | |
| | <u>80</u> | | | | |
| CITY OF BRAINERD | | Yes | | | |
| CFDA 16.541 | 1,980 | | | | |
| | <u>1,980</u> | | | | |
| CITY OF BROOKLYN CENTER | | Yes | | | |
| CFDA 20.600 | 14,091 | | | | |
| | <u>14,091</u> | | | | |
| CITY OF BROOKLYN PARK | | Yes | Yes | | |
| CFDA 20.600 | 41,318 | | | | |
| CFDA 20.601 | 353 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 15.916 | 122,285 | | | | |
| | <u>163,956</u> | | | | |
| CITY OF BURNSVILLE | | Yes | | | |
| CFDA 16.579 | 284,053 | | | | |
| CFDA 97.053 | 46,396 | | | | |
| | <u>330,449</u> | | | | |
| CITY OF CANNON FALLS | | Yes | | | |
| CFDA 97.036 | 5,975 | | | | |
| | <u>5,975</u> | | | | |
| CITY OF CHOKIO | | Yes | Yes | Yes | |
| CFDA 97.044 | 49,320 | | | | |
| | <u>49,320</u> | | | | |
| CITY OF CLOQUET | | Yes | Yes | | |
| CFDA 16.004 | 2,000 | | | | |
| CFDA 97.044 | 31,965 | | | | |
| | <u>33,965</u> | | | | |
| CITY OF COKATO | | Yes | Yes | | |
| CFDA 97.039 | 1,316 | | | | |
| | <u>1,316</u> | | | | |
| CITY OF COLD SPRING | | Yes | Yes | Yes | |
| CFDA 20.600 | 24,351 | | | | |
| | <u>24,351</u> | | | | |
| CITY OF COLUMBIA HEIGHTS | | Yes | Yes | | |
| CFDA 20.601 | 592 | | | | |
| | <u>592</u> | | | | |
| CITY OF DELANO | | Yes | Yes | | |
| CFDA 97.036 | 15,046 | | | | |
| | <u>15,046</u> | | | | |
| CITY OF DULUTH | | Yes | Yes | | |
| CFDA 20.601 | 1,658 | | | | |
| CFDA 20.604 | 20,396 | | | | |
| CFDA 20.703 | 2,750 | | | | |
| | <u>24,804</u> | | | | |
| CITY OF EAST GRAND FORKS | | Yes | Yes | | |
| CFDA 97.036 | 957,216 | | | | |
| CFDA 97.039 | 306,395 | | | | |
| | <u>1,263,611</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF EDINA | | Yes | Yes | | |
| CFDA 97.036 | 57,056 | | | | |
| CFDA 97.051 | 6,365 | | | | |
| CFDA 16.592 | 7,665 | | | | |
| CFDA 97.004 | 195,859 | | | | |
| CFDA 20.600 | 10,102 | | | | |
| CFDA 20.601 | 1,745 | | | | |
| | <u>278,792</u> | | | | |
| CITY OF ELK RIVER | | Yes | Yes | | |
| CFDA 20.601 | 19,544 | | | | |
| CFDA 97.053 | 5,502 | | | | |
| | <u>25,046</u> | | | | |
| CITY OF FAIRMONT | | Yes | | | |
| CFDA 20.601 | 556 | | | | |
| | <u>556</u> | | | | |
| CITY OF FARIBAULT | | Yes | Yes | | |
| CFDA 20.601 | 259 | | | | |
| | <u>259</u> | | | | |
| CITY OF FERGUS FALLS | | Yes | Yes | | |
| CFDA 20.600 | 17,488 | | | | |
| | <u>17,488</u> | | | | |
| CITY OF HIBBING | | Yes | Yes | Yes | |
| CFDA 97.004 | 6,457 | | | | |
| CFDA 20.601 | 277 | | | | |
| | <u>6,734</u> | | | | |
| CITY OF HUTCHINSON | | Yes | Yes | | |
| CFDA 16.541 | 1,290 | | | | |
| CFDA 97.036 | 56,048 | | | | |
| | <u>57,338</u> | | | | |
| CITY OF JORDAN | | Yes | Yes | Yes | |
| CFDA 16.710 | 46,100 | | | | |
| | <u>46,100</u> | | | | |
| CITY OF KIMBALL | | Yes | Yes | | |
| CFDA 16.541 | 525 | | | | |
| | <u>525</u> | | | | |
| CITY OF LAKE CITY | | Yes | Yes | | |
| CFDA 20.601 | 446 | | | | |
| | <u>446</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|--|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF LONSDALE CFDA 20.600 | 1,000 | Yes | Yes | Yes | |
| CITY OF MAHNOMEN CFDA 97.036 | 12,497 | Yes | | | |
| CITY OF MANKATO CFDA 97.004 CFDA 16.710 CFDA 20.601 CFDA 97.036 | 2,434 12,254 2,852 93,651 <u>111,191</u> | Yes | | | |
| CITY OF MAPLE GROVE CFDA 97.044 | 209,090 | Yes | | | |
| CITY OF MINNEAPOLIS CFDA 16.590 CFDA 16.595 CFDA 16.733 CFDA 20.600 CFDA 20.601 | 161,244 566,476 121,320 189,395 12,461 <u>1,050,896</u> | Yes | Yes | | |
| CITY OF MONTGOMERY CFDA 20.600 | 3,000 | Yes | Yes | Yes | |
| CITY OF MOORHEAD CFDA 16.579 CFDA 16.540 CFDA 97.036 | 123,117 14,000 262,805 <u>399,922</u> | Yes | | | |
| CITY OF MOUND CFDA 20.703 | 1,500 | Yes | Yes | Yes | |
| CITY OF NEW ULM CFDA 20.601 CFDA 97.039 | 629 402,058 <u>402,687</u> | Yes | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|---|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF OAKDALE CFDA 20.600 | 6,132 | Yes | Yes | | |
| CITY OF PARK RAPIDS CFDA 20.600 | 4,489 | Yes | Yes | Yes | |
| CITY OF PLYMOUTH CFDA 20.600 | 3,859 | Yes | Yes | | |
| CITY OF RED WING CFDA 97.004 CFDA 16.607 CFDA 20.600 CFDA 97.036 | 660 1,784 6,863 90,118 99,425 | Yes | | | |
| CITY OF RICHFIELD CFDA 16.541 CFDA 20.601 | 2,130 2,200 4,330 | Yes | Yes | | |
| CITY OF ROCHESTER CFDA 20.600 CFDA 16.588 CFDA 97.054 | 19,816 41,705 10,500 72,021 | Yes | | | |
| CITY OF ROSEAU CFDA 97.036 CFDA 97.004 | 524,314 4,985 529,299 | Yes | | | |
| CITY OF ROSEVILLE CFDA 97.004 CFDA 16.523 | 16,391 10,409 26,800 | Yes | Yes | | |
| CITY OF SPRING LAKE PARK CFDA 20.600 CFDA 93.630 | 989 181 1,170 | Yes | | | |
| CITY OF ST PAUL CFDA 16.523 CFDA 16.540 | 280,509 50,000 | Yes | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 16.541 | 3,000 | | | | |
| CFDA 16.579 | 93,975 | | | | |
| CFDA 16.588 | 118,938 | | | | |
| CFDA 20.600 | 45,292 | | | | |
| CFDA 20.601 | 4,821 | | | | |
| CFDA 97.036 | 21,869 | | | | |
| CFDA 97.004 | 10,222 | | | | |
| | <u>628,626</u> | | | | |
| CITY OF ST PETER | | Yes | Yes | | |
| CFDA 20.600 | 3,000 | | | | |
| CFDA 97.039 | 1,537,769 | | | | |
| | <u>1,540,769</u> | | | | |
| CITY OF VIRGINIA | | Yes | Yes | | |
| CFDA 20.601 | 281 | | | | |
| | <u>281</u> | | | | |
| CITY OF WABASHA | | Yes | Yes | | |
| CFDA 97.036 | 18,892 | | | | |
| CFDA 97.039 | 445,298 | | | | |
| | <u>464,190</u> | | | | |
| CITY OF WAITE PARK | | Yes | Yes | Yes | |
| CFDA 20.600 | 25,111 | | | | |
| | <u>25,111</u> | | | | |
| CITY OF WOODBURY | | Yes | Yes | | |
| CFDA 20.601 | 321 | | | | |
| CFDA 16.607 | 3,518 | | | | |
| CFDA 20.600 | 3,322 | | | | |
| | <u>7,161</u> | | | | |
| CLAY COUNTY | | Yes | Yes | | |
| CFDA 16.575 | 21,534 | | | | |
| CFDA 93.630 | 8,500 | | | | |
| CFDA 97.004 | 20,220 | | | | |
| CFDA 97.036 | 164,713 | | | | |
| CFDA 97.042 | 16,748 | | | | |
| CFDA 97.051 | 4,500 | | | | |
| | <u>236,215</u> | | | | |
| CLEARWATER COUNTY | | Yes | Yes | | |
| CFDA 16.004 | 5,263 | | | | |
| CFDA 97.004 | 14,377 | | | | |
| CFDA 97.036 | 216,372 | | | | |
| CFDA 97.042 | 8,797 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 97.051 | 2,542 | | | | |
| | <u>247,351</u> | | | | |
| COOK COUNTY | | Yes | Yes | | |
| CFDA 20.703 | 2,500 | | | | |
| CFDA 97.004 | 5,000 | | | | |
| CFDA 97.036 | 59,190 | | | | |
| CFDA 97.039 | 66,377 | | | | |
| CFDA 97.042 | 13,595 | | | | |
| | <u>146,662</u> | | | | |
| COTTONWOOD COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 19,031 | | | | |
| CFDA 97.042 | 5,508 | | | | |
| CFDA 97.051 | 2,285 | | | | |
| | <u>26,824</u> | | | | |
| COUNTRYSIDE PUBLIC HEALTH SERVICE | | Yes | Yes | | |
| CFDA 20.600 | 1,157 | | | | |
| | <u>1,157</u> | | | | |
| CROW WING COUNTY | | Yes | Yes | | |
| CFDA 97.042 | 24,710 | | | | |
| CFDA 97.051 | 8,650 | | | | |
| | <u>33,360</u> | | | | |
| DAKOTA COUNTY | | Yes | | | |
| CFDA 16.575 | 15,137 | | | | |
| CFDA 16.579 | 386,535 | | | | |
| CFDA 20.600 | 72,064 | | | | |
| CFDA 20.601 | 6,137 | | | | |
| CFDA 97.004 | 42,421 | | | | |
| CFDA 97.005 | 159,280 | | | | |
| CFDA 97.007 | 202,621 | | | | |
| CFDA 97.012 | 10,000 | | | | |
| CFDA 97.042 | 49,687 | | | | |
| | <u>943,882</u> | | | | |
| DODGE COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 15,188 | | | | |
| CFDA 16.523 | 3,737 | | | | |
| CFDA 16.579 | 68,139 | | | | |
| CFDA 20.601 | 274 | | | | |
| CFDA 97.036 | 15,622 | | | | |
| CFDA 97.042 | 11,249 | | | | |
| | <u>114,209</u> | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| DOUGLAS COUNTY | | Yes | Yes | | |
| CFDA 16.523 | 12,267 | | | | |
| CFDA 16.540 | 52,000 | | | | |
| CFDA 20.600 | 11,425 | | | | |
| CFDA 97.004 | 23,931 | | | | |
| CFDA 97.042 | 7,849 | | | | |
| CFDA 97.051 | 8,013 | | | | |
| | <u>115,485</u> | | | | |
| FILLMORE COUNTY | | Yes | | | |
| CFDA 97.004 | 34,709 | | | | |
| CFDA 97.042 | 11,847 | | | | |
| | <u>46,556</u> | | | | |
| FREEBORN COUNTY | | Yes | Yes | | |
| CFDA 16.523 | 22,010 | | | | |
| CFDA 16.575 | 82,348 | | | | |
| CFDA 16.579 | 11,505 | | | | |
| CFDA 16.540 | 813 | | | | |
| CFDA 16.541 | 1,140 | | | | |
| CFDA 16.588 | 48,848 | | | | |
| CFDA 20.601 | 257 | | | | |
| CFDA 20.703 | 5,500 | | | | |
| CFDA 93.671 | 9,462 | | | | |
| CFDA 97.004 | 33,819 | | | | |
| CFDA 97.042 | 12,173 | | | | |
| | <u>227,875</u> | | | | |
| GOODHUE COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 33,398 | | | | |
| CFDA 97.036 | 27,823 | | | | |
| CFDA 97.039 | 8,500 | | | | |
| CFDA 97.042 | 20,900 | | | | |
| CFDA 97.051 | 5,714 | | | | |
| | <u>96,335</u> | | | | |
| GRAND PORTAGE RESERVATION | | Yes | | | |
| CFDA 16.575 | 18,427 | | | | |
| | <u>18,427</u> | | | | |
| HENNEPIN COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 643,795 | | | | |
| CFDA 97.042 | 325,977 | | | | |
| CFDA 16.540 | 150,298 | | | | |
| CFDA 16.579 | 307,733 | | | | |

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For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 16.588 | 57,873 | | | | |
| | <u>1,485,676</u> | | | | |
| HOUSTON COUNTY | | Yes | Yes | | |
| CFDA 97.042 | 11,400 | | | | |
| HUBBARD COUNTY | | Yes | Yes | | |
| CFDA 16.004 | 1,798 | | | | |
| CFDA 16.575 | 15,250 | | | | |
| CFDA 20.600 | 13,764 | | | | |
| CFDA 97.004 | 31,925 | | | | |
| CFDA 97.042 | 6,506 | | | | |
| CFDA 97.051 | 5,000 | | | | |
| | <u>74,243</u> | | | | |
| ISANTI COUNTY | | Yes | Yes | | |
| CFDA 16.579 | 6,824 | | | | |
| CFDA 20.703 | 2,000 | | | | |
| CFDA 97.004 | 10,197 | | | | |
| CFDA 97.042 | 14,024 | | | | |
| CFDA 97.051 | 2,728 | | | | |
| | <u>35,773</u> | | | | |
| ITASCA COUNTY | | Yes | Yes | | |
| CFDA 16.523 | 2,654 | | | | |
| CFDA 16.575 | 17,279 | | | | |
| CFDA 97.004 | 44,589 | | | | |
| CFDA 97.042 | 20,290 | | | | |
| | <u>84,812</u> | | | | |
| JACKSON COUNTY | | Yes | | | |
| CFDA 97.004 | 17,212 | | | | |
| CFDA 97.042 | 10,369 | | | | |
| CFDA 97.051 | 369 | | | | |
| | <u>27,950</u> | | | | |
| KANABEC COUNTY | | Yes | Yes | | |
| CFDA 97.042 | 11,245 | | | | |
| CFDA 97.051 | 4,418 | | | | |
| CFDA 97.004 | 32,648 | | | | |
| | <u>48,311</u> | | | | |
| KANDIYOHI COUNTY | | Yes | Yes | | |
| CFDA 20.600 | 32,894 | | | | |
| CFDA 97.004 | 11,166 | | | | |
| CFDA 97.042 | 19,741 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 97.051 | 7,706 | | | | |
| | <u>71,507</u> | | | | |
| KOOCHICHING COUNTY | | Yes | Yes | Yes | |
| CFDA 97.004 | 17,180 | | | | |
| CFDA 97.042 | 4,298 | | | | |
| CFDA 97.051 | 6,229 | | | | |
| | <u>27,707</u> | | | | |
| LAKE COUNTY | | Yes | Yes | | |
| CFDA 20.600 | 12,669 | | | | |
| CFDA 20.604 | 3,859 | | | | |
| CFDA 97.004 | 2,485 | | | | |
| CFDA 97.036 | 20,902 | | | | |
| CFDA 97.039 | 45,971 | | | | |
| CFDA 97.042 | 18,456 | | | | |
| | <u>104,342</u> | | | | |
| LAKE OF THE WOODS COUNTY | | Yes | Yes | | |
| CFDA 16.004 | 1,085 | | | | |
| CFDA 97.004 | 14,038 | | | | |
| CFDA 20.703 | 5,000 | | | | |
| CFDA 97.036 | 113,397 | | | | |
| CFDA 97.042 | 17,474 | | | | |
| | <u>150,994</u> | | | | |
| LE SUEUR COUNTY | | Yes | Yes | | |
| CFDA 16.575 | 25,817 | | | | |
| CFDA 16.579 | 34,018 | | | | |
| CFDA 97.004 | 25,607 | | | | |
| CFDA 97.042 | 5,783 | | | | |
| | <u>91,225</u> | | | | |
| MAHNOMEN COUNTY | | Yes | Yes | Yes | |
| CFDA 16.579 | 79,493 | | | | |
| CFDA 16.595 | 206,974 | | | | |
| CFDA 20.600 | 1,000 | | | | |
| CFDA 97.004 | 7,602 | | | | |
| CFDA 97.036 | 42,727 | | | | |
| CFDA 97.039 | 560,785 | | | | |
| CFDA 97.042 | 5,544 | | | | |
| | <u>904,125</u> | | | | |
| MAHUBE COMMUNITY COUNCIL | | Yes | | | |
| CFDA 20.600 | 63,459 | | | | |

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**Exhibit 4
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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| MARSHALL COUNTY | | Yes | Yes | | |
| CFDA 16.575 | 58,048 | | | | |
| CFDA 97.036 | 93,429 | | | | |
| CFDA 97.039 | 13,597 | | | | |
| CFDA 97.042 | 9,375 | | | | |
| | <u>174,449</u> | | | | |
| MCLEOD COUNTY | | Yes | Yes | | |
| CFDA 16.575 | 22,846 | | | | |
| CFDA 20.600 | 23,508 | | | | |
| CFDA 93.630 | 4,521 | | | | |
| CFDA 97.004 | 22,486 | | | | |
| CFDA 97.036 | 9,500 | | | | |
| CFDA 97.042 | 29,132 | | | | |
| | <u>111,993</u> | | | | |
| MEEKER COUNTY | | Yes | Yes | | |
| CFDA 16.575 | 26,586 | | | | |
| CFDA 97.042 | 13,511 | | | | |
| | <u>40,097</u> | | | | |
| METROPOLITAN COUNCIL | | Yes | Yes | | |
| CFDA 97.004 | 97,276 | | | | |
| | <u>97,276</u> | | | | |
| MIGRANT HEALTH SERVICE, INC | | Yes | Yes | | |
| CFDA 16.588 | 102,566 | | | | |
| CFDA 16.575 | 52,467 | | | | |
| | <u>155,033</u> | | | | |
| MILLE LACS COUNTY | | Yes | Yes | | |
| CFDA 16.575 | 29,098 | | | | |
| CFDA 20.601 | 246 | | | | |
| CFDA 97.004 | 22,149 | | | | |
| CFDA 97.012 | 3,652 | | | | |
| CFDA 97.042 | 7,858 | | | | |
| | <u>63,003</u> | | | | |
| MN INSTITUTE OF PUBLIC HEALTH | | Yes | | | |
| CFDA 16.541 | 90,220 | | | | |
| CFDA 16.727 | 5,000 | | | | |
| CFDA 20.600 | 16,403 | | | | |
| | <u>111,623</u> | | | | |
| MORRISON COUNTY | | Yes | Yes | | |
| CFDA 93.630 | 6,650 | | | | |
| CFDA 97.004 | 7,684 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 97.042 | 13,484 | | | | |
| CFDA 97.051 | 1,500 | | | | |
| | <u>29,318</u> | | | | |
| MOWER COUNTY | | Yes | Yes | | |
| CFDA 16.523 | 17,815 | | | | |
| CFDA 16.607 | 5,715 | | | | |
| CFDA 20.601 | 301 | | | | |
| CFDA 97.004 | 20,614 | | | | |
| CFDA 97.039 | 56,185 | | | | |
| CFDA 97.042 | 15,659 | | | | |
| | <u>116,289</u> | | | | |
| NICOLLET COUNTY | | Yes | Yes | | |
| CFDA 97.036 | 157,247 | | | | |
| CFDA 97.042 | 42,070 | | | | |
| CFDA 97.051 | 7,427 | | | | |
| | <u>206,744</u> | | | | |
| NOBLES COUNTY | | Yes | Yes | | |
| CFDA 20.600 | 2,000 | | | | |
| CFDA 20.601 | 187 | | | | |
| CFDA 97.004 | 19,994 | | | | |
| CFDA 97.051 | 3,750 | | | | |
| | <u>25,931</u> | | | | |
| NORMAN COUNTY | | Yes | Yes | | |
| CFDA 16.575 | 33,329 | | | | |
| CFDA 97.004 | 12,429 | | | | |
| CFDA 97.036 | 498,131 | | | | |
| CFDA 97.042 | 9,052 | | | | |
| CFDA 97.051 | 5,000 | | | | |
| | <u>557,941</u> | | | | |
| OLMSTED COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 58,236 | | | | |
| CFDA 16.609 | 40,000 | | | | |
| CFDA 16.523 | 52,244 | | | | |
| CFDA 20.600 | 15,425 | | | | |
| CFDA 20.601 | 2,230 | | | | |
| CFDA 97.042 | 44,005 | | | | |
| CFDA 97.051 | 26,917 | | | | |
| | <u>239,057</u> | | | | |
| OTTER TAIL COUNTY | | Yes | Yes | | |
| CFDA 20.600 | 8,772 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 20.601 | 624 | | | | |
| CFDA 97.004 | 54,271 | | | | |
| CFDA 97.042 | 17,656 | | | | |
| CFDA 97.051 | 3,414 | | | | |
| | <u>84,737</u> | | | | |
| PACT 4 FAMILIES COLLABORATIVE | | Yes | Yes | | |
| CFDA 16.579 | <u>50,852</u> | | | | |
| PENNINGTON COUNTY | | Yes | Yes | | |
| CFDA 16.004 | 351 | | | | |
| CFDA 16.575 | 50,513 | | | | |
| CFDA 97.004 | 4,506 | | | | |
| CFDA 97.036 | 37,902 | | | | |
| CFDA 97.042 | 4,000 | | | | |
| CFDA 97.051 | 4,285 | | | | |
| | <u>101,557</u> | | | | |
| PINE COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 17,479 | | | | |
| CFDA 97.042 | 16,984 | | | | |
| CFDA 97.051 | 6,707 | | | | |
| CFDA 97.054 | 124 | | | | |
| | <u>41,294</u> | | | | |
| PIPESTONE COUNTY | | Yes | Yes | | |
| CFDA 20.600 | 4,914 | | | | |
| CFDA 20.601 | 180 | | | | |
| CFDA 97.004 | 18,348 | | | | |
| CFDA 97.042 | 10,867 | | | | |
| CFDA 97.051 | 5,000 | | | | |
| | <u>39,309</u> | | | | |
| POLK COUNTY | | Yes | Yes | | |
| CFDA 16.575 | 75,608 | | | | |
| CFDA 16.579 | 80,909 | | | | |
| CFDA 97.004 | 26,786 | | | | |
| CFDA 97.036 | 386,606 | | | | |
| CFDA 97.042 | 17,755 | | | | |
| CFDA 97.051 | 5,717 | | | | |
| | <u>593,381</u> | | | | |
| POPE COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 18,535 | | | | |
| CFDA 97.042 | 4,957 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 97.051 | 2,767 | | | | |
| | <u>26,259</u> | | | | |
| PRAIRIE FIVE COMM ACT CNL | | Yes | | | |
| CFDA 97.024 | 1,450 | | | | |
| | <u>1,450</u> | | | | |
| RAMSEY COUNTY | | Yes | Yes | | |
| CFDA 16.541 | 2,160 | | | | |
| CFDA 16.575 | 12,896 | | | | |
| CFDA 16.579 | 578,630 | | | | |
| CFDA 20.601 | 3,712 | | | | |
| CFDA 97.004 | 85,338 | | | | |
| CFDA 97.042 | 120,160 | | | | |
| | <u>802,896</u> | | | | |
| REDWOOD COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 38,998 | | | | |
| CFDA 20.703 | 1,273 | | | | |
| CFDA 97.036 | 56,088 | | | | |
| CFDA 97.042 | 16,544 | | | | |
| CFDA 97.051 | 5,000 | | | | |
| | <u>117,903</u> | | | | |
| REGION 5 DEVELOP COMM | | Yes | Yes | Yes | |
| CFDA 97.039 | 47,193 | | | | |
| | <u>47,193</u> | | | | |
| RENVILLE COUNTY | | Yes | Yes | Yes | |
| CFDA 20.703 | 4,654 | | | | |
| CFDA 93.630 | 183 | | | | |
| CFDA 97.004 | 22,149 | | | | |
| CFDA 97.036 | 58,486 | | | | |
| CFDA 97.042 | 10,425 | | | | |
| CFDA 97.051 | 5,000 | | | | |
| | <u>100,897</u> | | | | |
| RICE COUNTY | | Yes | Yes | | |
| CFDA 16.523 | 3,671 | | | | |
| CFDA 16.575 | 23,663 | | | | |
| CFDA 20.600 | 50,996 | | | | |
| CFDA 97.004 | 28,010 | | | | |
| CFDA 97.042 | 23,570 | | | | |
| | <u>129,910</u> | | | | |
| ROCK COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 12,402 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 97.042 | 9,054 | | | | |
| | <u>21,456</u> | | | | |
| ROSEAU COUNTY | | Yes | Yes | | |
| CFDA 16.540 | 23,088 | | | | |
| CFDA 16.575 | 41,592 | | | | |
| CFDA 93.630 | 789 | | | | |
| CFDA 97.004 | 20,173 | | | | |
| CFDA 97.036 | 468,009 | | | | |
| CFDA 97.042 | 12,591 | | | | |
| CFDA 97.051 | 5,000 | | | | |
| | <u>571,242</u> | | | | |
| SCOTT COUNTY | | Yes | | | |
| CFDA 20.601 | 328 | | | | |
| CFDA 97.004 | 48,478 | | | | |
| CFDA 97.042 | 30,932 | | | | |
| CFDA 97.051 | 497 | | | | |
| | <u>80,235</u> | | | | |
| SHERBURNE COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 44,526 | | | | |
| CFDA 16.575 | 26,750 | | | | |
| CFDA 97.042 | 53,419 | | | | |
| CFDA 97.051 | 19,858 | | | | |
| | <u>144,553</u> | | | | |
| SIBLEY COUNTY | | Yes | Yes | | |
| CFDA 16.579 | 22,500 | | | | |
| CFDA 20.600 | 9,373 | | | | |
| CFDA 20.601 | 151 | | | | |
| CFDA 97.004 | 20,094 | | | | |
| CFDA 97.036 | 33,897 | | | | |
| CFDA 97.042 | 10,713 | | | | |
| | <u>96,728</u> | | | | |
| ST LOUIS COUNTY | | Yes | Yes | | |
| CFDA 16.580 | 251,690 | | | | |
| CFDA 16.609 | 80,000 | | | | |
| CFDA 16.579 | 292,246 | | | | |
| CFDA 20.205 | 3,130,268 | | | | |
| CFDA 20.600 | 19,315 | | | | |
| CFDA 20.601 | 1,229 | | | | |
| CFDA 97.042 | 4,264 | | | | |
| CFDA 97.004 | 48,273 | | | | |
| CFDA 97.042 | 76,467 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 97.052 | 13,971 | | | | |
| | <u>3,917,723</u> | | | | |
| STEARNS COUNTY | | Yes | Yes | | |
| CFDA 16.575 | 28,514 | | | | |
| CFDA 20.601 | 1,615 | | | | |
| CFDA 83.551 | 161,159 | | | | |
| CFDA 97.004 | 48,056 | | | | |
| CFDA 97.042 | 59,161 | | | | |
| CFDA 97.051 | 18,686 | | | | |
| CFDA 97.053 | 392 | | | | |
| CFDA 97.054 | 17,628 | | | | |
| | <u>335,211</u> | | | | |
| STEELE COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 29,794 | | | | |
| CFDA 16.523 | 5,818 | | | | |
| CFDA 16.575 | 14,985 | | | | |
| CFDA 20.703 | 1,500 | | | | |
| CFDA 97.042 | 6,855 | | | | |
| CFDA 97.051 | 8,495 | | | | |
| CFDA 97.054 | 5,818 | | | | |
| | <u>73,265</u> | | | | |
| SW MN PIC | | Yes | | | |
| CFDA 16.523 | 36,867 | | | | |
| | <u>36,867</u> | | | | |
| SW REG DEVELOP COMM | | Yes | | | |
| CFDA 97.047 | 40,685 | | | | |
| | <u>40,685</u> | | | | |
| SWIFT COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 5,000 | | | | |
| CFDA 97.042 | 6,610 | | | | |
| | <u>11,610</u> | | | | |
| TODD COUNTY | | Yes | Yes | | |
| CFDA 97.039 | 1,587 | | | | |
| CFDA 97.051 | 5,950 | | | | |
| | <u>7,537</u> | | | | |
| TUBMAN FAMILY ALLIANCE | | Yes | | | |
| CFDA 16.575 | 84,261 | | | | |
| CFDA 93.671 | 140,315 | | | | |
| | <u>224,576</u> | | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| UPPER MN VALLEY REG DEVELOP COMM | | Yes | | | |
| CFDA 97.039 | 46,382 | | | | |
| WABASHA COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 21,352 | | | | |
| CFDA 16.579 | 39,986 | | | | |
| CFDA 20.601 | 220 | | | | |
| CFDA 97.042 | 13,636 | | | | |
| CFDA 97.051 | 404 | | | | |
| | <u>75,598</u> | | | | |
| WADENA COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 20,066 | | | | |
| CFDA 97.042 | 4,943 | | | | |
| CFDA 97.051 | 5,000 | | | | |
| | <u>30,009</u> | | | | |
| WASECA COUNTY | | Yes | | | |
| CFDA 97.004 | 12,357 | | | | |
| CFDA 16.607 | 7,624 | | | | |
| CFDA 97.042 | 18,472 | | | | |
| | <u>38,453</u> | | | | |
| WASHINGTON COUNTY | | Yes | Yes | | |
| CFDA 16.541 | 990 | | | | |
| CFDA 16.575 | 22,614 | | | | |
| CFDA 20.601 | 6,627 | | | | |
| CFDA 97.036 | 3,126 | | | | |
| CFDA 83.551 | 61,459 | | | | |
| CFDA 97.042 | 42,080 | | | | |
| CFDA 97.051 | 9,844 | | | | |
| | <u>146,740</u> | | | | |
| WATONWAN COUNTY | | Yes | Yes | | |
| CFDA 16.575 | 21,210 | | | | |
| CFDA 97.004 | 13,322 | | | | |
| CFDA 97.042 | 9,524 | | | | |
| | <u>44,056</u> | | | | |
| WILD RICE WATERSHED DISTRICT | | Yes | Yes | Yes | |
| CFDA 97.036 | 336,785 | | | | |
| CFDA 97.039 | 235,475 | | | | |
| | <u>572,260</u> | | | | |
| WILKIN COUNTY | | Yes | Yes | | |
| CFDA 20.600 | 7,263 | | | | |

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**Exhibit 4
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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 97.004 | 10,264 | | | | |
| CFDA 97.036 | 435 | | | | |
| CFDA 97.042 | 4,112 | | | | |
| CFDA 97.051 | 2,000 | | | | |
| | <u>24,074</u> | | | | |
| WINONA COUNTY | | Yes | | | |
| CFDA 16.523 | 27,086 | | | | |
| CFDA 16.541 | 3,360 | | | | |
| CFDA 16.575 | 34,271 | | | | |
| CFDA 16.579 | 122,456 | | | | |
| CFDA 16.588 | 39,448 | | | | |
| CFDA 20.600 | 11,909 | | | | |
| CFDA 20.601 | 1,155 | | | | |
| CFDA 97.042 | 19,781 | | | | |
| CFDA 97.051 | 6,443 | | | | |
| CFDA 97.004 | 23,318 | | | | |
| | <u>289,227</u> | | | | |
| WRIGHT COUNTY | | Yes | Yes | | |
| CFDA 16.579 | 47,791 | | | | |
| CFDA 20.600 | 22,533 | | | | |
| CFDA 20.601 | 7,476 | | | | |
| CFDA 97.007 | 45,443 | | | | |
| CFDA 97.036 | 252,249 | | | | |
| CFDA 97.051 | 30,203 | | | | |
| | <u>405,695</u> | | | | |
| YELLOW MEDICINE COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 18,672 | | | | |
| CFDA 20.601 | 327 | | | | |
| CFDA 20.703 | 10,953 | | | | |
| CFDA 97.039 | 95,026 | | | | |
| CFDA 97.042 | 11,057 | | | | |
| CFDA 97.051 | 4,496 | | | | |
| | <u>140,531</u> | | | | |
| MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT | | | | | |
| CASS COUNTY | | Yes | Yes | | |
| CFDA 14.228 | 8,000 | | | | |
| | <u>8,000</u> | | | | |
| CITY OF AITKIN | | Yes | | | |
| CFDA 14.228 | 26,740 | | | | |
| | <u>26,740</u> | | | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-----------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF ALEXANDRIA CFDA 14.228 | 525,534 | Yes | Yes | | |
| CITY OF AUDUBON CFDA 14.228 | 7,537 | Yes | Yes | | |
| CITY OF AUSTIN CFDA 14.228 | 101,424 | Yes | | | |
| CITY OF AVON CFDA 66.458 | 5,667,755 | Yes | Yes | | |
| CITY OF BARNESVILLE CFDA 14.228 | 212,472 | Yes | Yes | Yes | |
| CITY OF BATTLE LAKE CFDA 14.228 | 739,749 | Yes | Yes | Yes | |
| CITY OF BLUE EARTH CFDA 14.228 | 392,504 | Yes | | | |
| CITY OF BRAINERD CFDA 14.228 | 500,000 | Yes | | | |
| CITY OF BUFFALO LAKE CFDA 14.228 | 54,252 | Yes | | | |
| CITY OF CENTER CITY CFDA 14.228 | 622,434 | Yes | | | |
| CITY OF CHOKIO CFDA 14.228 | 49,224 | Yes | Yes | Yes | |
| CITY OF CLOQUET CFDA 14.218 | 110,192 | Yes | Yes | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-----------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF COLERAINE CFDA 14.228 | 65,635 | Yes | | | |
| CITY OF DELAVAN CFDA 14.228 | 440,740 | Yes | Yes | | |
| CITY OF DULUTH CFDA 66.458 | 1,435,047 | Yes | Yes | | |
| CITY OF EAST GRAND FORKS CFDA 14.228 | 961,668 | Yes | Yes | | |
| CITY OF ECHO CFDA 14.228 | 327,143 | Yes | | | |
| CITY OF ELK RIVER CFDA 14.228 | 200,000 | Yes | Yes | | |
| CITY OF FAIRMONT CFDA 14.228 | 239,653 | Yes | | | |
| CITY OF FARIBAULT CFDA 14.239 | 80,000 | Yes | Yes | | |
| CITY OF FERTILE CFDA 66.468 | 1,049,112 | Yes | Yes | Yes | |
| CITY OF HERMAN CFDA 14.228 | 21,280 | Yes | Yes | Yes | |
| CITY OF HUTCHINSON CFDA 14.228 | 29,650 | Yes | Yes | | |
| CITY OF LA PORTE CFDA 14.228 | 292,178 | Yes | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-----------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF MANKATO CFDA 14.228 | 110,875 | Yes | | | |
| CITY OF MC GREGOR CFDA 14.228 | 432,510 | Yes | | | |
| CITY OF MIDDLE RIVER CFDA 14.228 | 822,171 | Yes | Yes | | |
| CITY OF MINNEOTA CFDA 14.228 | 427,384 | Yes | Yes | | |
| CITY OF NERSTRAND CFDA 14.228 | 93,945 | Yes | Yes | Yes | |
| CITY OF NEW RICHLAND CFDA 14.228 | 165,742 | Yes | Yes | Yes | |
| CITY OF NEW YORK MILLS CFDA 14.228 | 758,297 | Yes | Yes | | |
| CITY OF NORTHOME CFDA 14.228 | 683,796 | Yes | Yes | Yes | |
| CITY OF OSAKIS CFDA 14.228 | 366,740 | Yes | Yes | Yes | |
| CITY OF OTTERTAIL CFDA 14.228 | 11,200 | Yes | Yes | | |
| CITY OF RED WING CFDA 66.458 | 85,439 | Yes | | | |
| CITY OF ROSEAU CFDA 14.228 | 1,253,307 | Yes | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|---------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF SANBORN CFDA 14.228 | 24,500 | Yes | Yes | Yes | |
| CITY OF SHAKOPEE CFDA 14.218 | 291,521 | Yes | Yes | Yes | |
| CITY OF SOUTH HAVEN CFDA 14.228 | 331,646 | Yes | Yes | | |
| CITY OF TWO HARBORS CFDA 14.228 | 340,176 | Yes | Yes | Yes | |
| CITY OF WADENA CFDA 14.228 | 320,568 | Yes | Yes | | |
| CITY OF WAITE PARK CFDA 14.228 | 339,947 | Yes | Yes | Yes | |
| GOODWILL INDUSTRIES/EASTER SEALS CFDA 17.253 | 786,566 | Yes | | | |
| HEARTLAND COMMUNITY ACTION AGENC CFDA 93.558 | 29,446 | Yes | | | |
| NW PRIVATE INDUSTRY COUNCIL CFDA 17.253 | 39,204 | Yes | | | |
| OLMSTED COUNTY CFDA 14.228 | 167,890 | Yes | Yes | | |
| RESOURCE INC CFDA 17.260 | 54,563 | Yes | | | |
| ROSEAU COUNTY CFDA 14.228 | 314,528 | 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 | |
| SW MN OPPORTUNITY CNL CFDA 17.235 | 247,006 | Yes | | | |
| SW MN PIC CFDA 17.260 | 128,546 | Yes | | | |
| SW REG DEVELOP COMM CFDA 14.228 | 56,513 | Yes | | | |
| UPPER MN VALLEY REG DEVELOP COMM CFDA 14.228 | 526,737 | Yes | | | |
| WASHINGTON COUNTY CFDA 16.523 | 55,104 | Yes | Yes | | |
| WEST CENTRAL MN COMM ACTION INC CFDA 14.228 | 102,250 | Yes | | | |
| WESTERN LAKE SUPERIOR SANITARY DIST CFDA 66.458 | 1,689,135 | Yes | Yes | | |
| MN - DEPARTMENT OF TRANSPORTATION | | | | | |
| AITKIN COUNTY CFDA 20.106 | 41,097 | Yes | Yes | | |
| CFDA 20.205 | 471,042 | | | | |
| CFDA 20.601 | 544 | | | | |
| | 512,683 | | | | |
| ANOKA COUNTY CFDA 20.205 | 501,642 | Yes | | | |
| ARROWHEAD REG DEVELOP COMM CFDA 20.205 | 445,602 | Yes | Yes | | |
| BECKER COUNTY CFDA 20.205 | 34,769 | Yes | Yes | | |
| CFDA 20.509 | 17,034 | | | | |
| CFDA 20.601 | 17,051 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|---|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 20.703 | 3,000 <u>71,854</u> | | | | |
| BELTRAMI COUNTY CFDA 20.601 | <u>503</u> | Yes | Yes | | |
| BIG STONE COUNTY CFDA 20.205 | <u>413,216</u> | Yes | Yes | | Yes |
| BLUE EARTH COUNTY CFDA 20.205 CFDA 20.600 | 2,418,270 16,216 <u>2,434,486</u> | Yes | Yes | | |
| BOIS FORTE RES BUS COMM CFDA 20.205 | <u>150</u> | Yes | | | |
| BROWN COUNTY CFDA 20.509 | <u>30,714</u> | Yes | | | |
| CARLTON COUNTY CFDA 20.106 CFDA 20.205 | 68,059 928,739 <u>996,798</u> | Yes | Yes | | |
| CARVER COUNTY CFDA 20.509 | <u>132,982</u> | Yes | | | |
| CASS COUNTY CFDA 20.205 | <u>1,311,944</u> | Yes | Yes | | |
| CHIPPEWA COUNTY CFDA 20.205 | <u>123,139</u> | Yes | Yes | | Yes |
| CHISAGO COUNTY CFDA 20.205 | <u>2,772,826</u> | Yes | Yes | | |
| CITY OF AITKIN CFDA 20.106 | <u>66,717</u> | Yes | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF ALEXANDRIA | | Yes | Yes | | |
| CFDA 20.106 | 14,654 | | | | |
| CFDA 20.205 | 231,897 | | | | |
| | <u>246,551</u> | | | | |
| CITY OF AUSTIN | | Yes | | | |
| CFDA 20.106 | 474,418 | | | | |
| | <u>474,418</u> | | | | |
| CITY OF BLUE EARTH | | Yes | | | |
| CFDA 20.106 | 22,049 | | | | |
| | <u>22,049</u> | | | | |
| CITY OF BRAINERD | | Yes | | | |
| CFDA 20.509 | 85,131 | | | | |
| CFDA 20.601 | 590 | | | | |
| CFDA 20.604 | 2,000 | | | | |
| CFDA 20.600 | 19,127 | | | | |
| CFDA 20.106 | 1,464,263 | | | | |
| | <u>1,571,111</u> | | | | |
| CITY OF BURNSVILLE | | Yes | | | |
| CFDA 20.205 | 849,423 | | | | |
| | <u>849,423</u> | | | | |
| CITY OF CAMBRIDGE | | Yes | | | |
| CFDA 20.106 | 108,813 | | | | |
| | <u>108,813</u> | | | | |
| CITY OF CLOQUET | | Yes | Yes | | |
| CFDA 20.509 | 4,418 | | | | |
| | <u>4,418</u> | | | | |
| CITY OF DAWSON | | Yes | Yes | Yes | |
| CFDA 20.509 | 46,515 | | | | |
| | <u>46,515</u> | | | | |
| CITY OF DULUTH | | Yes | Yes | | |
| CFDA 20.205 | 1,638,741 | | | | |
| | <u>1,638,741</u> | | | | |
| CITY OF ELK RIVER | | Yes | Yes | | |
| CFDA 20.205 | 350,153 | | | | |
| | <u>350,153</u> | | | | |
| CITY OF FAIRMONT | | Yes | | | |
| CFDA 20.106 | 378,608 | | | | |
| | <u>378,608</u> | | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF FARIBAULT | | Yes | Yes | | |
| CFDA 20.106 | 95,281 | | | | |
| CFDA 20.205 | 212,101 | | | | |
| CFDA 20.509 | 54,958 | | | | |
| | <u>362,340</u> | | | | |
| CITY OF FERGUS FALLS | | Yes | Yes | | |
| CFDA 20.205 | 926,205 | | | | |
| CFDA 20.106 | 51,853 | | | | |
| | <u>978,058</u> | | | | |
| CITY OF FOSSTON | | Yes | Yes | | |
| CFDA 20.509 | 5,784 | | | | |
| | <u>5,784</u> | | | | |
| CITY OF HIBBING | | Yes | Yes | Yes | |
| CFDA 20.509 | 18,150 | | | | |
| | <u>18,150</u> | | | | |
| CITY OF HUTCHINSON | | Yes | Yes | | |
| CFDA 20.205 | 844,000 | | | | |
| | <u>844,000</u> | | | | |
| CITY OF INTERNATIONAL FALLS | | Yes | | | |
| CFDA 20.106 | 1,146,995 | | | | |
| | <u>1,146,995</u> | | | | |
| CITY OF LITCHFIELD | | Yes | | | |
| CFDA 20.106 | 419,632 | | | | |
| | <u>419,632</u> | | | | |
| CITY OF LITTLE FALLS | | Yes | Yes | | |
| CFDA 20.106 | 39,683 | | | | |
| | <u>39,683</u> | | | | |
| CITY OF MANKATO | | Yes | | | |
| CFDA 20.509 | 102,457 | | | | |
| CFDA 20.106 | 249,417 | | | | |
| | <u>351,874</u> | | | | |
| CITY OF MAPLE GROVE | | Yes | | | |
| CFDA 20.205 | 5,965,545 | | | | |
| | <u>5,965,545</u> | | | | |
| CITY OF MOORHEAD | | Yes | | | |
| CFDA 20.106 | 246,059 | | | | |
| | <u>246,059</u> | | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|---|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF MOUND CFDA 20.205 | 451,304 | Yes | Yes | Yes | |
| CITY OF NORTHFIELD CFDA 20.509 | 66,066 | Yes | Yes | | |
| CITY OF PARK RAPIDS CFDA 20.106 | 678,541 | Yes | Yes | Yes | |
| CITY OF RED WING CFDA 20.509 CFDA 20.106 | 31,621 484,778 516,399 | Yes | | | |
| CITY OF ROCHESTER CFDA 20.106 CFDA 20.205 CFDA 20.703 | 72,242 1,267,852 1,500 1,341,594 | Yes | | | |
| CITY OF ROSEAU CFDA 20.106 | 218,865 | Yes | | | |
| CITY OF SARTELL CFDA 20.205 | 730,252 | Yes | Yes | | |
| CITY OF ST PAUL CFDA 20.205 | 8,543,111 | Yes | | | |
| CITY OF ST PETER CFDA 20.205 CFDA 20.509 | 266,802 55,833 322,635 | Yes | Yes | | |
| CITY OF STAPLES CFDA 20.106 | 349,765 | Yes | | | |
| CITY OF THIEF RIVER FALLS CFDA 20.106 | 3,150,123 | Yes | Yes | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|--|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF TWO HARBORS CFDA 20.106 | 156,470 | Yes | Yes | Yes | |
| CITY OF VIRGINIA CFDA 20.509 | 76,737 | Yes | Yes | | |
| CITY OF WADENA CFDA 20.106 | 120,354 | Yes | Yes | | |
| CITY OF WAITE PARK CFDA 20.205 | 645,534 | Yes | Yes | Yes | |
| CITY OF WHEATON CFDA 20.106 | 224,822 | Yes | Yes | Yes | |
| CITY OF WILLMAR CFDA 20.106 | 3,180,373 | Yes | | | |
| CLAY COUNTY CFDA 20.509 | 62,761 | Yes | Yes | | |
| CLEARWATER COUNTY CFDA 20.205 CFDA 20.509 | 432,664 2,340 435,004 | Yes | Yes | | |
| COOK COUNTY CFDA 20.106 CFDA 20.205 | 97,893 3,538,628 3,636,521 | Yes | Yes | | |
| COTTONWOOD COUNTY CFDA 20.205 CFDA 20.509 | 380,994 8,887 389,881 | Yes | Yes | | |
| CROW WING COUNTY CFDA 20.205 CFDA 20.600 CFDA 20.601 | 1,051,473 2,096 303 1,053,872 | Yes | Yes | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|---------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| DAKOTA COUNTY CFDA 20.205 | 1,596,036 | Yes | | | |
| DODGE COUNTY CFDA 20.600 | 4,695 | Yes | Yes | | |
| DOUGLAS COUNTY CFDA 20.205 | 984,112 | Yes | Yes | | |
| DULUTH AIRPORT AUTHORITY CFDA 20.106 | 3,017,476 | Yes | | | |
| DULUTH TRANSIT AUTHORITY CFDA 20.509 | 597 | Yes | Yes | | |
| FILLMORE COUNTY CFDA 20.106 CFDA 20.205 | 386,713 905,661 1,292,374 | Yes | | | |
| GOODHUE COUNTY CFDA 20.205 CFDA 20.600 | 206,897 1,000 207,897 | Yes | Yes | | |
| HENNEPIN COUNTY CFDA 20.205 | 3,453,391 | Yes | Yes | | Yes |
| HOUSTON COUNTY CFDA 20.600 | 3,000 | Yes | Yes | | |
| HUBBARD COUNTY CFDA 20.205 CFDA 20.509 | 5,842 17,454 23,296 | Yes | Yes | | |
| ISANTI COUNTY CFDA 20.205 CFDA 20.509 | 170,072 125,915 295,987 | Yes | Yes | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|---|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ITASCA COUNTY CFDA 20.205 | 791,718 | Yes | Yes | | |
| KANABEC COUNTY CFDA 20.205 | 502,163 | Yes | Yes | | |
| KANDIYOHI COUNTY CFDA 20.205 | 446,072 | Yes | Yes | | |
| LAKE COUNTY CFDA 20.205 | 22,632 | Yes | Yes | | |
| LAKE OF THE WOODS COUNTY CFDA 20.205 | 283,469 | Yes | Yes | | |
| MAHNOMEN COUNTY CFDA 20.106 CFDA 20.205 CFDA 20.509 | 25,581 9,580 55,201 90,362 | Yes | Yes | Yes | |
| MARSHALL COUNTY CFDA 20.205 | 2,389,072 | Yes | Yes | | |
| MCLEOD COUNTY CFDA 20.205 | 122,676 | Yes | Yes | | |
| METRO AIRPORTS COMMISSION CFDA 20.106 | 36,964,166 | Yes | | | |
| METROPOLITAN COUNCIL CFDA 20.106 CFDA 20.205 CFDA 20.505 | 91,980 3,550,134 506,800 4,148,914 | Yes | Yes | | |
| MILLE LACS COUNTY CFDA 20.205 | 135,548 | Yes | Yes | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| MORRISON COUNTY | | Yes | Yes | | |
| CFDA 20.205 | 11,613 | | | | |
| CFDA 20.509 | 18,713 | | | | |
| | <u>30,326</u> | | | | |
| MOWER COUNTY | | Yes | Yes | | |
| CFDA 20.205 | 431,908 | | | | |
| CFDA 20.509 | 32,621 | | | | |
| | <u>464,529</u> | | | | |
| MPLS PARK & RECREATION BD | | Yes | | | |
| CFDA 20.205 | 2,036,935 | | | | |
| | <u>2,036,935</u> | | | | |
| NICOLLET COUNTY | | Yes | Yes | | |
| CFDA 20.205 | 8,824 | | | | |
| | <u>8,824</u> | | | | |
| NORMAN COUNTY | | Yes | Yes | | |
| CFDA 20.205 | 1,403,009 | | | | |
| CFDA 20.703 | 1,500 | | | | |
| | <u>1,404,509</u> | | | | |
| OLMSTED COUNTY | | Yes | Yes | | |
| CFDA 20.205 | 173,411 | | | | |
| CFDA 20.505 | 159,208 | | | | |
| | <u>332,619</u> | | | | |
| OTTER TAIL COUNTY | | Yes | Yes | | |
| CFDA 20.205 | 516,914 | | | | |
| | <u>516,914</u> | | | | |
| PENNINGTON COUNTY | | Yes | Yes | | |
| CFDA 20.205 | 636,000 | | | | |
| | <u>636,000</u> | | | | |
| PINE COUNTY | | Yes | Yes | | Yes |
| CFDA 20.205 | 1,000,000 | | | | |
| CFDA 20.600 | 1,647 | | | | |
| | <u>1,001,647</u> | | | | |
| PIPESTONE COUNTY | | Yes | Yes | | |
| CFDA 20.509 | 53,928 | | | | |
| | <u>53,928</u> | | | | |
| POLK COUNTY | | Yes | Yes | | |
| CFDA 20.205 | 156,275 | | | | |
| CFDA 20.601 | 207 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-------------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 20.703 | 2,500 <u>158,982</u> | | | | |
| POPE COUNTY | | Yes | Yes | | Yes |
| CFDA 20.205 | <u>177,128</u> | | | | |
| RAMSEY COUNTY | | Yes | Yes | | |
| CFDA 20.205 | 460,471 | | | | |
| CFDA 20.507 | 703,922 | | | | |
| | <u>1,164,393</u> | | | | |
| RENVILLE COUNTY | | Yes | Yes | Yes | |
| CFDA 20.509 | <u>20,919</u> | | | | |
| RICE COUNTY | | Yes | Yes | | |
| CFDA 20.205 | <u>314,202</u> | | | | |
| ROCK COUNTY | | Yes | Yes | | Yes |
| CFDA 20.205 | 174,054 | | | | |
| CFDA 20.509 | 24,389 | | | | |
| | <u>198,443</u> | | | | |
| ROSEAU COUNTY | | Yes | Yes | | |
| CFDA 20.205 | <u>2,840,867</u> | | | | |
| SCOTT COUNTY | | Yes | | | |
| CFDA 20.509 | <u>117,426</u> | | | | |
| SEMCAC INC | | Yes | | | |
| CFDA 20.509 | <u>69,598</u> | | | | |
| SHERBURNE COUNTY | | Yes | Yes | | |
| CFDA 20.205 | 280,285 | | | | |
| CFDA 20.509 | 75,257 | | | | |
| | <u>355,542</u> | | | | |
| ST CLOUD METROPOLITAN TRANSIT COMM | | Yes | Yes | Yes | |
| CFDA 20.507 | <u>2,558,128</u> | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|---|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| STEARNS COUNTY CFDA 20.205 | 982,568 | Yes | Yes | | |
| STEELE COUNTY CFDA 20.205 CFDA 20.509 | 2,180,752 61,002 <u>2,241,754</u> | Yes | Yes | | |
| SW MN OPPORTUNITY CNL CFDA 20.509 | 18,444 | Yes | | | |
| THREE RIVERS COMMUNITY ACTION, INC. CFDA 20.509 | 47,738 | Yes | | | |
| TRI-COUNTY ACTION PROGRAMS CFDA 20.507 | 98,369 | Yes | | | |
| TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 20.509 | 180,478 | Yes | | | |
| UPPER MN VALLEY REG DEVELOP COMM CFDA 20.205 | 30,475 | Yes | | | |
| WADENA COUNTY CFDA 20.205 | 161,612 | Yes | Yes | | |
| WASHINGTON COUNTY CFDA 20.205 | 747,476 | Yes | Yes | | |
| WATONWAN COUNTY CFDA 20.205 CFDA 20.509 | 156,043 61,427 <u>217,470</u> | Yes | Yes | | |
| WESTERN COMMUNITY ACTION INC CFDA 20.509 | 43,240 | Yes | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|-------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| WILKIN COUNTY CFDA 20.205 | 1,017,600 | Yes | Yes | | |
| WINONA COUNTY CFDA 20.205 | 1,000,833 | Yes | | | |
| WRIGHT COUNTY CFDA 20.205 | 1,891,040 | Yes | Yes | | |
| YELLOW MEDICINE COUNTY CFDA 20.205 | 200,000 | Yes | Yes | | Yes |
| MN - DEPARTMENT OF VETERANS AFFAIRS | | | | | |
| YELLOW MEDICINE COUNTY CFDA 64.024 | 11,370 | Yes | Yes | | |
| MN - HOUSING FINANCE AGENCY | | | | | |
| ANOKA COUNTY COMM ACTION PROG INC CFDA 14.219 | 306,457 | Yes | | | |
| INTER-COUNTY COMMUNITY COUNCIL CFDA 14.239 | 14,265 | Yes | Yes | | |
| KOOTASCA COMM ACTION INC CFDA 14.239 CFDA 93.558 | 279,825 167,982 447,807 | Yes | | | |
| METROPOLITAN COUNCIL CFDA 14.241 | 401,190 | Yes | Yes | | |
| MN AIDS PROJECT CFDA 14.241 | 424,524 | Yes | Yes | | |
| NW COMM ACTION INC CFDA 14.239 | 504,615 | Yes | | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|---------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| OLMSTED COUNTY CFDA 14.238 | 89,834 | Yes | Yes | | |
| TRI-COUNTY ACTION PROGRAMS CFDA 14.239 | 325,495 | Yes | | | |
| TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 93.558 | 57,949 | Yes | | | |
| WEST CENTRAL MN COMM ACTION INC CFDA 14.239 | 102,320 | Yes | | | |
| WESTERN COMMUNITY ACTION INC CFDA 14.239 | 507,015 | Yes | | | |
| MN - OFFICE OF THE ATTORNEY GENERAL | | | | | |
| CITY OF BURNSVILLE CFDA 16.595 | 12,320 | Yes | | | |
| MN - POLLUTION CONTROL AGENCY | | | | | |
| CARLTON COUNTY CFDA 66.460 | 18,000 | Yes | Yes | | |
| CHISAGO COUNTY CFDA 66.460 | 16,706 | Yes | Yes | | |
| CITY OF MOUNTAIN LAKE CFDA 81.079 | 5,840 | Yes | Yes | Yes | |
| DODGE COUNTY CFDA 81.079 | 16,495 | Yes | Yes | | |
| MILLE LACS COUNTY CFDA 81.079 | 17,000 | Yes | Yes | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|-----------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| OLMSTED COUNTY CFDA 66.460 | 21,228 | Yes | Yes | | |
| PIPESTONE COUNTY CFDA 81.079 | 42,635 | Yes | Yes | | |
| RENVILLE COUNTY CFDA 81.079 | 215,551 | Yes | Yes | Yes | |
| SE MN WATER RESOURCES BOARD CFDA 66.460 | 215,477 | Yes | Yes | | |
| TODD COUNTY CFDA 81.041 CFDA 81.079 | 6,483 4,400 10,883 | Yes | Yes | | |
| WASHINGTON COUNTY CFDA 81.041 | 1,000 | Yes | Yes | | |
| WESTERN LAKE SUPERIOR SANITARY DIST CFDA 66.460 | 29,626 | Yes | Yes | | |
| MN - PUBLIC FACILITIES AUTHORITY | | | | | |
| CITY OF ALEXANDRIA CFDA 66.468 CFDA 66.460 | 196,260 261,700 457,960 | Yes | Yes | | |
| CITY OF BATTLE LAKE CFDA 66.458 CFDA 66.468 | 1,095,084 818,945 1,914,029 | Yes | Yes | Yes | |
| CITY OF BLUE EARTH CFDA 66.458 | 32,244 | Yes | | | |
| CITY OF CAMBRIDGE CFDA 66.468 | 1,382,042 | Yes | | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF CANNON FALLS | | Yes | | | |
| CFDA 66.458 | 359,177 | | | | |
| CFDA 66.468 | 132,628 | | | | |
| | <u>491,805</u> | | | | |
| CITY OF CHANDLER | | Yes | Yes | | |
| CFDA 66.458 | 850,874 | | | | |
| | <u>850,874</u> | | | | |
| CITY OF CLARA CITY | | Yes | | | |
| CFDA 66.468 | 316,230 | | | | |
| | <u>316,230</u> | | | | |
| CITY OF CLOQUET | | Yes | Yes | | |
| CFDA 66.468 | 216,809 | | | | |
| | <u>216,809</u> | | | | |
| CITY OF COKATO | | Yes | Yes | | |
| CFDA 66.468 | 697,207 | | | | |
| | <u>697,207</u> | | | | |
| CITY OF COLD SPRING | | Yes | Yes | Yes | |
| CFDA 66.468 | 1,269,405 | | | | |
| | <u>1,269,405</u> | | | | |
| CITY OF COLERAINE | | Yes | | | |
| CFDA 66.468 | 1,322,489 | | | | |
| | <u>1,322,489</u> | | | | |
| CITY OF DASSEL | | Yes | Yes | | |
| CFDA 66.458 | 549,310 | | | | |
| | <u>549,310</u> | | | | |
| CITY OF DAWSON | | Yes | Yes | Yes | |
| CFDA 66.468 | 369,077 | | | | |
| | <u>369,077</u> | | | | |
| CITY OF DELANO | | Yes | Yes | | |
| CFDA 66.458 | 6,440,116 | | | | |
| | <u>6,440,116</u> | | | | |
| CITY OF ELY | | Yes | Yes | Yes | |
| CFDA 66.458 | 186,859 | | | | |
| | <u>186,859</u> | | | | |
| CITY OF HIBBING | | Yes | Yes | Yes | |
| CFDA 66.468 | 6,309,705 | | | | |
| | <u>6,309,705</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|-----------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF JORDAN CFDA 66.468 | 857,122 | Yes | Yes | Yes | |
| CITY OF LAKE CITY CFDA 66.468 | 2,956,152 | Yes | Yes | | |
| CITY OF LAKE PARK CFDA 66.458 CFDA 66.468 | 357,144 104,018 461,162 | Yes | | | |
| CITY OF LITCHFIELD CFDA 66.458 | 1,817,179 | Yes | | | |
| CITY OF LITTLE FALLS CFDA 66.458 | 3,615,455 | Yes | Yes | | |
| CITY OF LONG PRAIRIE CFDA 66.458 | 2,388,879 | Yes | | | |
| CITY OF LONSDALE CFDA 66.458 | 1,379,427 | Yes | Yes | Yes | |
| CITY OF MABEL CFDA 66.458 | 850,155 | Yes | Yes | Yes | |
| CITY OF MINNEAPOLIS CFDA 66.468 | 12,570,396 | Yes | Yes | | |
| CITY OF MONTGOMERY CFDA 66.468 CFDA 66.458 | 622,999 6,545,843 7,168,842 | Yes | Yes | Yes | Yes |
| CITY OF MOUNTAIN LAKE CFDA 66.468 | 578,999 | Yes | Yes | Yes | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|-------------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF NEW RICHLAND CFDA 66.468 | 795,391 | Yes | Yes | Yes | |
| CITY OF NORTHFIELD CFDA 66.468 | 195,930 | Yes | Yes | | |
| CITY OF OSAKIS CFDA 66.468 | 308,521 | Yes | Yes | Yes | |
| CITY OF OTTERTAIL CFDA 66.468 | 1,739,942 | Yes | Yes | | |
| CITY OF SPRING LAKE PARK CFDA 66.458 | 1,629,445 | Yes | | | |
| CITY OF ST AUGUSTA CFDA 66.458 CFDA 66.468 | 3,268,060 1,407,503 4,675,563 | Yes | Yes | Yes | |
| CITY OF ST PETER CFDA 66.458 | 7,071,210 | Yes | Yes | | |
| CITY OF STAPLES CFDA 66.468 | 1,986,257 | Yes | | | |
| CITY OF THOMSON CFDA 66.468 | 119,678 | Yes | Yes | | |
| CITY OF WABASHA CFDA 66.458 | 2,448,588 | Yes | Yes | | |
| CITY OF WADENA CFDA 66.468 | 661,072 | Yes | Yes | | |
| CITY OF WATERTOWN CFDA 66.468 | 376,634 | Yes | Yes | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF WHEATON CFDA 66.458 | 2,095,125 | Yes | Yes | Yes | |
| METROPOLITAN COUNCIL CFDA 66.458 | 23,031,721 | Yes | Yes | | Yes |
| MN - STATE COLLEGES AND UNIVERSITIES | | | | | |
| INTERMEDIATE SCHOOL DISTRICT 917 CFDA 84.243 | 105,355 | Yes | Yes | | |
| ISD 0011 ANOKA-HENNEPIN CFDA 84.048 | 21,817 | Yes | | | |
| ISD 2170 STAPLES-MOTLEY CFDA 84.243 | 1,163 | Yes | | | |
| PACER CENTER CFDA 84.048 | 31,693 | Yes | | | |
| RESOURCE INC CFDA 17.253 | 243,775 | Yes | | | |
| MN - SUPREME COURT | | | | | |
| CHISAGO COUNTY CFDA 16.523 | 32,489 | Yes | Yes | | |
| CLAY COUNTY CFDA 93.586 | 340 | Yes | Yes | | |
| YELLOW MEDICINE COUNTY CFDA 93.586 | 4,786 | Yes | Yes | | |
| MN CHIPPEWA TRIBE | | | | | |
| BOIS FORTE RES BUS COMM CFDA 10.561 | 23,323 | Yes | | | |
| CFDA 11.303 | 16,051 | | | | |
| CFDA 66.926 | 299 | | | | |
| CFDA 93.045 | 11,739 | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.047 | 71,337 | | | | |
| | <u>122,749</u> | | | | |
| GRAND PORTAGE RESERVATION | | Yes | | | |
| CFDA 93.045 | 29,821 | | | | |
| | <u>29,821</u> | | | | |
| ISD 0625 ST PAUL | | Yes | | | |
| CFDA 15.130 | 38,591 | | | | |
| | <u>38,591</u> | | | | |
| ISD 0706 VIRGINIA | | Yes | Yes | Yes | |
| CFDA 15.130 | 4,010 | | | | |
| | <u>4,010</u> | | | | |
| MN HOUSING PARTNERSHIP | | | | | |
| KOOTASCA COMM ACTION INC | | Yes | | | |
| CFDA 14.169 | 9,746 | | | | |
| | <u>9,746</u> | | | | |
| SCOTT CARVER DAKOTA COMM ACT AGEN | | Yes | | | |
| CFDA 14.231 | 12,201 | | | | |
| | <u>12,201</u> | | | | |
| THREE RIVERS COMMUNITY ACTION, INC. | | Yes | | | |
| CFDA 14.231 | 15,000 | | | | |
| CFDA 14.239 | 2,000 | | | | |
| | <u>17,000</u> | | | | |
| TRI-VALLEY OPPORTUNITY COUNCIL INC | | Yes | | | |
| CFDA 14.231 | 12,390 | | | | |
| | <u>12,390</u> | | | | |
| WEST CENTRAL MN COMM ACTION INC | | Yes | | | |
| CFDA 14.231 | 6,342 | | | | |
| | <u>6,342</u> | | | | |
| MN RIVER VALLEY SPEC ED COOP | | | | | |
| ISD 0717 JORDAN | | Yes | Yes | Yes | |
| CFDA 84.027 | 153,500 | | | | |
| | <u>153,500</u> | | | | |
| ISD 0720 SHAKOPEE | | Yes | | | |
| CFDA 84.027 | 560,426 | | | | |
| CFDA 84.173 | 29,167 | | | | |
| CFDA 84.181 | 33,079 | | | | |
| CFDA 84.060 | 25,677 | | | | |
| | <u>648,349</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|---------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| MN VALLEY COOPERATIVE | | | | | |
| ISD 2890 RENVILLE COUNTY WEST CFDA 84.027 | 57,245 | Yes | Yes | Yes | |
| MN VALLEY EDUCATION DISTRICT | | | | | |
| ISD 2853 LAC QUI PARLE VALLEY CFDA 84.027 | 250,481 | Yes | | | |
| MPLS MEDICAL RESEARCH FOUNDATION | | | | | |
| ALLINA HEALTH SYSTEM CFDA 93.943 | 48,238 | Yes | | Yes | |
| NATIONAL RURAL WATER ASSOCIATION | | | | | |
| MINNESOTA RURAL WATER ASSOCIATION CFDA 66.478 | 12,066 | Yes | | | |
| CFDA 66.606 | 104,988 | | | | |
| CFDA 66.607 | 117,842 | | | | |
| CFDA 10.761 | 492,638 | | | | |
| | 727,534 | | | | |
| NE METRO INTERDISTRICT NO 916 | | | | | |
| ISD 0623 ROSEVILLE CFDA 84.048 | 28,340 | Yes | | | |
| ISD 0624 WHITE BEAR LAKE CFDA 84.048 | 41,689 | Yes | Yes | | |
| ISD 0831 FOREST LAKE CFDA 84.048 | 28,762 | Yes | Yes | | |
| ISD 0832 MAHTOMEDI CFDA 84.048 | 4,332 | Yes | Yes | Yes | |
| NEIGHBORHOOD HOUSE ASSN | | | | | |
| ISD 0625 ST PAUL CFDA 84.287 | 87,932 | Yes | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| NICOLLET COUNTY | | | | | |
| MN VALLEY ACTION COUNCIL | | Yes | | | |
| CFDA 93.558 | 182,864 | | | | |
| CFDA 10.551 | 9,631 | | | | |
| | <u>192,495</u> | | | | |
| NOBLES COUNTY | | | | | |
| SW MN OPPORTUNITY CNL | | Yes | | | |
| CFDA 93.778 | 69,403 | | | | |
| | <u>69,403</u> | | | | |
| NORTH CENTRAL SERVICE COOP | | | | | |
| BENTON-STEARNES EDUCATION DISTRICT | | Yes | Yes | Yes | |
| CFDA 84.027 | 28,482 | | | | |
| | <u>28,482</u> | | | | |
| NORTH COUNTRY VOCATIONAL CENTER | | | | | |
| ISD 0115 CASS LAKE - BENA | | Yes | Yes | Yes | |
| CFDA 84.048 | 1,743 | | | | |
| | <u>1,743</u> | | | | |
| NORTH DAKOTA - DEPT OF HUMAN SERVICES | | | | | |
| LAKES & PRAIRIES COMMUNITY ACTION P | | Yes | Yes | | |
| CFDA 17.261 | 173,567 | | | | |
| CFDA 93.575 | 322,227 | | | | |
| CFDA 93.110 | 27,547 | | | | |
| CFDA 93.597 | 53,140 | | | | |
| | <u>576,481</u> | | | | |
| TRI-VALLEY OPPORTUNITY COUNCIL INC | | | | | |
| CFDA 93.110 | 25,638 | Yes | | | |
| CFDA 93.575 | 316,412 | | | | |
| | <u>342,050</u> | | | | |
| NORTH DAKOTA - DEPT OF PUBIC INSTRUCTION | | | | | |
| MIGRANT HEALTH SERVICE, INC | | Yes | Yes | | |
| CFDA 84.011 | 1,753 | | | | |
| | <u>1,753</u> | | | | |
| TRI-VALLEY OPPORTUNITY COUNCIL INC | | | | | |
| CFDA 84.011 | 42,324 | Yes | | | |
| | <u>42,324</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|---------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| NORTHERN LAKES SP ED COOP | | | | | |
| ISD 0004 MCGREGOR | | Yes | | | |
| CFDA 84.027 | 51,159 | | | | |
| ISD 0381 LAKE SUPERIOR | | | | | |
| CFDA 84.027 | 156,489 | Yes | Yes | | |
| CFDA 84.048 | 5,067 | | | | |
| | 161,556 | | | | |
| NORTHWEST HEALTH SCIENCES UNIVERSITY | | | | | |
| MPLS MEDICAL RESEARCH FOUNDATION | | Yes | Yes | | |
| CFDA 93.212 | 23,566 | | | | |
| CFDA 93.213 | 36,769 | | | | |
| | 60,335 | | | | |
| NW COMM ACTION INC | | | | | |
| INTER-COUNTY COMMUNITY COUNCIL | | Yes | Yes | | |
| CFDA 14.239 | 66,525 | | | | |
| NW PRIVATE INDUSTRY COUNCIL | | | | | |
| INTER-COUNTY COMMUNITY COUNCIL | | Yes | Yes | | |
| CFDA 17.258 | 347,659 | | | | |
| NW REG DEVELOP COMM | | | | | |
| CLEARWATER COUNTY | | Yes | Yes | | |
| CFDA 93.044 | 4,000 | | | | |
| HUBBARD COUNTY | | | | | |
| CFDA 93.044 | 10,981 | Yes | Yes | | |
| INTER-COUNTY COMMUNITY COUNCIL | | | | | |
| CFDA 14.239 | 92,233 | Yes | Yes | | |
| NW COMM ACTION INC | | | | | |
| CFDA 14.239 | 54,279 | Yes | | | |
| PENNINGTON COUNTY | | | | | |
| CFDA 93.044 | 19,000 | Yes | Yes | | |
| CFDA 93.048 | 1,288 | | | | |
| | 20,288 | | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-----------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ROSEAU COUNTY | | Yes | Yes | | |
| CFDA 93.044 | 6,000 | | | | |
| TRI-VALLEY OPPORTUNITY COUNCIL INC | | Yes | | | |
| CFDA 14.239 | 225,147 | | | | |
| CFDA 93.044 | 33,438 | | | | |
| | 258,585 | | | | |
| NW TECHNICAL COLLEGE | | | | | |
| FRESHWATER EDUCATION DISTRICT | | Yes | | | |
| CFDA 84.243 | 25,865 | | | | |
| OLMSTED COUNTY | | | | | |
| CHILD CARE RESOURCE & REFERRAL INC | | Yes | | | |
| CFDA 93.596 | 7,137,155 | | | | |
| HEARTLAND COMMUNITY ACTION AGENC | | Yes | | | |
| CFDA 97.024 | 1,736 | | | | |
| PACT 4 FAMILIES COLLABORATIVE | | | | | |
| RENVILLE COUNTY | | Yes | Yes | Yes | |
| CFDA 93.230 | 61,154 | | | | |
| PLANNED PARENTHOOD OF MN & SD | | | | | |
| OTTERTAIL-WADENA COMM ACT CNCL | | Yes | | | |
| CFDA 93.217 | 36,863 | | | | |
| SEMCAC INC | | Yes | | | |
| CFDA 93.260 | 32,946 | | | | |
| SW MN OPPORTUNITY CNL | | Yes | | | |
| CFDA 93.217 | 38,354 | | | | |
| PRAIRIE FIVE COMM ACT CNL | | | | | |
| BIG STONE COUNTY | | Yes | Yes | | |
| CFDA 97.024 | 2,073 | | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| RAMSEY ACTION PROGRAMS | | | | | |
| LIFETRACK RESOURCES | | Yes | | | |
| CFDA 93.600 | 46,983 | | | | |
| CFDA 93.595 | 163,044 | | | | |
| | <u>210,027</u> | | | | |
| RAMSEY COUNTY | | | | | |
| CITY OF ROSEVILLE | | Yes | Yes | | |
| CFDA 14.218 | 177,000 | | | | |
| | <u>177,000</u> | | | | |
| ISD 0621 MOUNDS VIEW | | Yes | | | |
| CFDA 93.045 | 57,171 | | | | |
| | <u>57,171</u> | | | | |
| ISD 0624 WHITE BEAR LAKE | | Yes | Yes | | |
| CFDA 10.570 | 38,283 | | | | |
| | <u>38,283</u> | | | | |
| LIFETRACK RESOURCES | | Yes | | | |
| CFDA 16.575 | 20,500 | | | | |
| CFDA 17.253 | 383,337 | | | | |
| CFDA 93.556 | 332,072 | | | | |
| CFDA 93.558 | 1,833,838 | | | | |
| | <u>2,569,747</u> | | | | |
| METROPOLITAN COUNCIL | | Yes | Yes | | |
| CFDA 14.218 | 200,000 | | | | |
| CFDA 20.507 | 889,266 | | | | |
| | <u>1,089,266</u> | | | | |
| RESOURCE INC | | Yes | | | |
| CFDA 17.258 | 162,470 | | | | |
| CFDA 93.558 | 152,205 | | | | |
| | <u>314,675</u> | | | | |
| RESOURCES FOR CHILD CARING INC | | Yes | | | |
| CFDA 93.596 | 418,329 | | | | |
| | <u>418,329</u> | | | | |
| REGION 5 DEVELOP COMM | | | | | |
| MORRISON COUNTY | | Yes | Yes | | |
| CFDA 93.044 | 8,088 | | | | |
| CFDA 93.044 | 1,581 | | | | |
| | <u>9,669</u> | | | | |
| TODD COUNTY | | Yes | Yes | | |
| CFDA 93.044 | 6,243 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.044 | 3,043 | | | | |
| | <u>9,286</u> | | | | |
| WADENA COUNTY | | Yes | Yes | | |
| CFDA 93.044 | <u>10,410</u> | | | | |
| RICE COUNTY | | | | | |
| CITY OF FARIBAULT | | Yes | Yes | | |
| CFDA 97.004 | <u>28,010</u> | | | | |
| ROCK COUNTY | | | | | |
| ISD 2184 LUVERNE | | Yes | | | |
| CFDA 10.051 | <u>21,797</u> | | | | |
| SW MN OPPORTUNITY CNL | | Yes | | | |
| CFDA 93.778 | <u>26,065</u> | | | | |
| RUM RIVER SPECIAL EDUCATION COOPERATIVE | | | | | |
| ISD 0477 PRINCETON | | Yes | Yes | | |
| CFDA 84.173 | 2,621 | | | | |
| CFDA 84.027 | 253,284 | | | | |
| | <u>255,905</u> | | | | |
| SCOTT COUNTY | | | | | |
| CITY OF BELLE PLAINE | | Yes | Yes | Yes | |
| CFDA 93.778 | <u>1,160</u> | | | | |
| SCOTT CARVER DAKOTA COMM ACT AGEN | | Yes | | | |
| CFDA 14.238 | <u>71,411</u> | | | | |
| SE MN AREA AGY ON AGING | | | | | |
| GOODHUE COUNTY | | Yes | Yes | | |
| CFDA 93.044 | <u>7,487</u> | | | | |
| SEMCAC INC | | Yes | | | |
| CFDA 93.044 | 72,441 | | | | |
| CFDA 93.045 | 761,742 | | | | |
| CFDA 93.053 | 212,849 | | | | |
| | <u>1,047,032</u> | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| THREE RIVERS COMMUNITY ACTION, INC. | | | | | |
| CFDA 93.044 | 30,544 | Yes | | | |
| CFDA 93.045 | 59,062 | | | | |
| CFDA 93.053 | 69,817 | | | | |
| | <u>159,423</u> | | | | |
| SE MN WATER RESOURCES BOARD | | | | | |
| RICE COUNTY | | | | | |
| CFDA 66.460 | 9,420 | Yes | Yes | | |
| SENIOR SERVICE AMERICA INC | | | | | |
| CITY OF DULUTH | | | | | |
| CFDA 17.235 | 242,834 | Yes | Yes | | |
| SHERBURNE COUNTY | | | | | |
| CITY OF ELK RIVER | | | | | |
| CFDA 93.630 | 294 | Yes | Yes | | |
| SIBLEY COUNTY | | | | | |
| MN VALLEY ACTION COUNCIL | | | | | |
| CFDA 10.551 | 2,512 | Yes | | | |
| CFDA 93.558 | 85,627 | | | | |
| | <u>88,139</u> | | | | |
| SSD 1 MINNEAPOLIS | | | | | |
| ISD 0625 ST PAUL | | | | | |
| CFDA 84.215 | 15,428 | Yes | | | |
| ST CROIX RIVER EDUCATION DISTRICT | | | | | |
| ISD 0578 PINE CITY | | | | | |
| CFDA 84.048 | 15,106 | Yes | Yes | | |
| ST LOUIS COUNTY | | | | | |
| CITY OF HIBBING | | | | | |
| CFDA 14.218 | 168,364 | Yes | Yes | Yes | |
| CITY OF VIRGINIA | | | | | |
| CFDA 14.218 | 350,000 | Yes | Yes | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-----------------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 2142 ST LOUIS COUNTY CFDA 10.665 | 116,247 | Yes | Yes | Yes | |
| KOOTASCA COMM ACTION INC CFDA 14.239 | 175,017 | Yes | | | |
| ST PAUL PUBLIC HOUSING AGENCY | | | | | |
| AMHERST WILDER FOUNDATION CFDA 14.239 | 330,000 | Yes | | | |
| CITY OF ST PAUL CFDA 14.854 | 423,864 | Yes | | | |
| SW & WEST CENTRAL SERVICE COOPERATIVES | | | | | |
| COUNTRYSIDE PUBLIC HEALTH SERVICE CFDA 84.181 | 8,337 | Yes | Yes | | |
| ISD 0129 MONTEVIDEO CFDA 84.027 CFDA 84.173 | 162,117 5,633 167,750 | Yes | | | |
| ISD 0345 NEW LONDON-SPICER CFDA 84.027 | 65,761 | Yes | | | |
| ISD 2184 LUVERNE CFDA 84.027 | 104,459 | Yes | | | |
| ISD 2534 BIRD ISLAND CFDA 84.027 | 70,835 | Yes | | | |
| ISD 2689 PIPESTONE-JASPER CFDA 84.027 CFDA 84.048 | 127,457 5,837 133,294 | Yes | Yes | Yes | |
| ISD 2895 JACKSON COUNTY CENTRAL CFDA 84.027 | 15,276 | Yes | Yes | | |

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For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 2897 REDWOOD FALLS | | Yes | Yes | Yes | |
| CFDA 84.027 | 174,749 | | | | |
| CFDA 84.173 | 11,924 | | | | |
| | <u>186,673</u> | | | | |
| SW MN EMS CORP | | | | | |
| NOBLES COUNTY | | Yes | Yes | | |
| CFDA 93.259 | 22,866 | | | | |
| | <u>22,866</u> | | | | |
| SW MN HSG PARTNERSHIP | | | | | |
| HEARTLAND COMMUNITY ACTION AGENC | | Yes | | | |
| CFDA 14.228 | 4,473 | | | | |
| | <u>4,473</u> | | | | |
| WESTERN COMMUNITY ACTION INC | | Yes | | | |
| CFDA 14.228 | 100,182 | | | | |
| | <u>100,182</u> | | | | |
| SW MN PIC | | | | | |
| STEARNS-BENTON EMPLOYMENT TRNG CN | | Yes | | | |
| CFDA 17.261 | 1,304 | | | | |
| | <u>1,304</u> | | | | |
| SW REG DEVELOP COMM | | | | | |
| NOBLES COUNTY | | Yes | Yes | | |
| CFDA 93.044 | 25,000 | | | | |
| | <u>25,000</u> | | | | |
| WESTERN COMMUNITY ACTION INC | | Yes | | | |
| CFDA 93.045 | 351,267 | | | | |
| | <u>351,267</u> | | | | |
| THREE RIVERS COMMUNITY ACTION, INC. | | | | | |
| SEMCAC INC | | Yes | | | |
| CFDA 14.235 | 42,099 | | | | |
| | <u>42,099</u> | | | | |
| TRI-VALLEY OPPORTUNITY COUNCIL INC | | | | | |
| MIGRANT HEALTH SERVICE, INC | | Yes | Yes | | |
| CFDA 93.600 | 27,616 | | | | |
| | <u>27,616</u> | | | | |
| U.S. - CORP FOR NATL AND COMM SERVICE | | | | | |
| AMHERST WILDER FOUNDATION | | Yes | | | |
| CFDA 94.006 | 43,775 | | | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|---------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 94.013 | 4,702 | | | | |
| | <u>48,477</u> | | | | |
| ANOKA COUNTY | | Yes | | | |
| CFDA 94.002 | <u>36,488</u> | | | | |
| BIG STONE COUNTY | | Yes | Yes | | |
| CFDA 94.002 | <u>45,696</u> | | | | |
| CITY OF ST PAUL | | Yes | | | |
| CFDA 94.006 | <u>7,904</u> | | | | |
| CROW WING COUNTY | | Yes | Yes | | |
| CFDA 94.002 | <u>50,769</u> | | | | |
| HEARTLAND COMMUNITY ACTION AGENC | | Yes | | | |
| CFDA 94.002 | <u>21,797</u> | | | | |
| ISD 0283 ST LOUIS PARK | | Yes | | | |
| CFDA 94.004 | <u>959</u> | | | | |
| ISD 0518 WORTHINGTON | | Yes | Yes | Yes | |
| CFDA 94.006 | <u>32,133</u> | | | | |
| KOOTASCA COMM ACTION INC | | Yes | | | |
| CFDA 94.002 | <u>16,371</u> | | | | |
| MAHUBE COMMUNITY COUNCIL | | Yes | | | |
| CFDA 94.002 | <u>46,325</u> | | | | |
| OTTERTAIL-WADENA COMM ACT CNCL | | Yes | | | |
| CFDA 94.002 | <u>80,028</u> | | | | |
| SEMCAC INC | | Yes | | | |
| CFDA 94.002 | <u>63,008</u> | | | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|--|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ST LOUIS COUNTY CFDA 94.002 | 56,070 | Yes | Yes | | |
| TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 94.011 CFDA 94.016 | 255,208 12,938 <u>268,146</u> | Yes | | | |
| U.S. - DEPARTMENT OF AGRICULTURE | | | | | |
| BOIS FORTE RES BUS COMM CFDA 10.567 CFDA 10.565 CFDA 10.766 | 111,007 96,529 241,542 <u>449,078</u> | Yes | | | |
| CITY OF AITKIN CFDA 10.760 | 415,176 | Yes | | | |
| CITY OF AUDUBON CFDA 10.760 | 739,842 | Yes | Yes | | |
| CITY OF BUFFALO LAKE CFDA 10.760 | 1,029,000 | Yes | | | |
| CITY OF CHOKIO CFDA 10.760 | 895,715 | Yes | Yes | Yes | |
| CITY OF DELAVAN CFDA 10.760 | 747,059 | Yes | Yes | | |
| CITY OF ECHO CFDA 10.760 | 694,572 | Yes | | | |
| CITY OF HERMAN CFDA 10.760 | 617,520 | Yes | Yes | Yes | |
| CITY OF KIMBALL CFDA 10.760 | 921,466 | Yes | Yes | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|---|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF LA PORTE CFDA 10.760 | 18,355 | Yes | | | |
| CITY OF MC GREGOR CFDA 10.760 | 1,407,573 | Yes | | | |
| CITY OF NERSTRAND CFDA 10.570 | 1,233,408 | Yes | Yes | Yes | |
| CITY OF OTTERTAIL CFDA 10.770 | 1,249,480 | Yes | Yes | | |
| CITY OF ROSEAU CFDA 10.906 | 249,166 | Yes | | | |
| CITY OF SANBORN CFDA 10.760 | 405,515 | Yes | Yes | Yes | |
| CITY OF SOUTH HAVEN CFDA 10.760 | 715,454 | Yes | Yes | | |
| CITY OF STAPLES CFDA 10.760 | 438,218 | Yes | | | |
| CITY OF WHEATON CFDA 10.766 | 3,070,141 | Yes | Yes | Yes | |
| COOK COUNTY CFDA 10.000 CFDA 10.664 | 23,000 52,677 75,677 | Yes | Yes | | |
| FOND DU LAC RESERVATION CFDA 10.221 CFDA 10.222 CFDA 10.227 CFDA 10.302 CFDA 10.500 CFDA 10.570 | 34,179 20,362 106,601 114,834 107,826 28,784 | Yes | | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 10.567 | 127,398 | | | | |
| CFDA 10.766 | 730,920 | | | | |
| CFDA 10.903 | 95,806 | | | | |
| CFDA 10.912 | 11,973 | | | | |
| | <u>1,378,683</u> | | | | |
| GRAND PORTAGE RESERVATION | | Yes | | | |
| CFDA 10.570 | 2,623 | | | | |
| CFDA 10.567 | 17,878 | | | | |
| | <u>20,501</u> | | | | |
| HUNGER SOLUTIONS MINNESOTA | | Yes | Yes | Yes | |
| CFDA 10.550 | 3,696,723 | | | | |
| | <u>3,696,723</u> | | | | |
| ISD 0115 CASS LAKE - BENA | | Yes | Yes | Yes | |
| CFDA 10.665 | 77,467 | | | | |
| | <u>77,467</u> | | | | |
| ISD 0831 FOREST LAKE | | Yes | Yes | | |
| CFDA 10.226 | 36,064 | | | | |
| | <u>36,064</u> | | | | |
| JACKSON COUNTY | | Yes | | | |
| CFDA 10.760 | 1,910,000 | | | | |
| | <u>1,910,000</u> | | | | |
| KANDIYOHI COUNTY | | Yes | Yes | | |
| CFDA 10.069 | 26,026 | | | | |
| | <u>26,026</u> | | | | |
| LAKE COUNTY | | Yes | Yes | | |
| CFDA 10.000 | 26,875 | | | | |
| | <u>26,875</u> | | | | |
| MPLS PARK & RECREATION BD | | Yes | | | |
| CFDA 10.664 | 160,000 | | | | |
| | <u>160,000</u> | | | | |
| RAMSEY COUNTY | | Yes | Yes | | |
| CFDA 10.550 | 10,125 | | | | |
| | <u>10,125</u> | | | | |
| REGION 5 DEVELOP COMM | | Yes | Yes | Yes | |
| CFDA 10.420 | 10,000 | | | | |
| | <u>10,000</u> | | | | |
| SW REG DEVELOP COMM | | Yes | | | |
| CFDA 10.760 | 13,291 | | | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-------------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 10.769 | 28,750 <u>42,041</u> | | | | |
| WABASHA COUNTY | | Yes | Yes | | |
| CFDA 10.906 | <u>130,201</u> | | | | |
| WILD RICE WATERSHED DISTRICT | | Yes | Yes | Yes | |
| CFDA 10.906 | <u>394,176</u> | | | | |
| U.S. - DEPARTMENT OF COMMERCE | | | | | |
| ARROWHEAD REG DEVELOP COMM | | Yes | Yes | | |
| CFDA 11.302 | 64,992 | | | | |
| CFDA 11.307 | 982,544 | | | | |
| | <u>1,047,536</u> | | | | |
| BECKER COUNTY HOUSING AND ECONOMI | | Yes | Yes | | |
| CFDA 11.300 | <u>192,810</u> | | | | |
| CITY OF CLOQUET | | Yes | Yes | | |
| CFDA 11.419 | <u>36,537</u> | | | | |
| CITY OF COLD SPRING | | Yes | Yes | Yes | |
| CFDA 11.300 | <u>1,165,072</u> | | | | |
| CITY OF DULUTH | | Yes | Yes | | |
| CFDA 11.300 | <u>461,873</u> | | | | |
| CITY OF ELY | | Yes | Yes | Yes | |
| CFDA 11.300 | <u>300,000</u> | | | | |
| CITY OF FOSSTON | | Yes | Yes | | |
| CFDA 11.307 | <u>983,200</u> | | | | |
| CITY OF MAHNOMEN | | Yes | | | |
| CFDA 11.300 | 125,139 | | | | |
| CFDA 11.307 | 180,000 | | | | |
| | <u>305,139</u> | | | | |
| CITY OF MINNEAPOLIS | | Yes | Yes | | |
| CFDA 11.300 | 426,125 | | | | |

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|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 11.552 | 99,282 | | | | |
| | <u>525,407</u> | | | | |
| CITY OF ROSEAU | | Yes | | | |
| CFDA 11.300 | 8,208 | | | | |
| CFDA 11.307 | 111,664 | | | | |
| | <u>119,872</u> | | | | |
| HENNEPIN COUNTY | | Yes | Yes | | |
| CFDA 11.552 | 98,290 | | | | |
| | <u>98,290</u> | | | | |
| MPLS MEDICAL RESEARCH FOUNDATION | | Yes | Yes | | |
| CFDA 11.552 | 66,757 | | | | |
| | <u>66,757</u> | | | | |
| REGION 5 DEVELOP COMM | | Yes | Yes | Yes | |
| CFDA 11.302 | 84,842 | | | | |
| CFDA 11.307 | 1,365,902 | | | | |
| | <u>1,450,744</u> | | | | |
| SW REG DEVELOP COMM | | Yes | | | |
| CFDA 11.302 | 54,362 | | | | |
| CFDA 11.307 | 1,353,148 | | | | |
| | <u>1,407,510</u> | | | | |
| UPPER MN VALLEY REG DEVELOP COMM | | Yes | | | |
| CFDA 11.302 | 75,970 | | | | |
| CFDA 11.307 | 15,640 | | | | |
| | <u>91,610</u> | | | | |
| U.S. - DEPARTMENT OF DEFENSE | | | | | |
| CITY OF DULUTH | | Yes | Yes | | |
| CFDA 12.106 | 13,303 | | | | |
| | <u>13,303</u> | | | | |
| CITY OF THOMSON | | Yes | Yes | | |
| CFDA 12.113 | 227,931 | | | | |
| | <u>227,931</u> | | | | |
| DULUTH AIRPORT AUTHORITY | | Yes | | | |
| CFDA 12.401 | 350,895 | | | | |
| | <u>350,895</u> | | | | |
| DULUTH/NORTH SHORE SANITARY DISTRICT | | Yes | Yes | | |
| CFDA 12.106 | 316,337 | | | | |
| | <u>316,337</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 | |
| FOND DU LAC RESERVATION | | Yes | | | |
| CFDA 12.431 | 157,160 | | | | |
| GRAND PORTAGE RESERVATION | | Yes | | | |
| CFDA 12.113 | 171,273 | | | | |
| ISD 0625 ST PAUL | | Yes | | | |
| CFDA 12.000 | 319,891 | | | | |
| ISD 0709 DULUTH | | Yes | | | |
| CFDA 12.000 | 57,127 | | | | |
| WESTERN LAKE SUPERIOR SANITARY DIST | | Yes | Yes | | |
| CFDA 12.000 | 327,102 | | | | |
| U.S. - DEPARTMENT OF EDUCATION | | | | | |
| AMHERST WILDER FOUNDATION | | Yes | | | |
| CFDA 84.184 | 263,882 | | | | |
| CFDA 84.186 | 48,874 | | | | |
| CFDA 84.287 | 41,496 | | | | |
| | 354,252 | | | | |
| CARVER-SCOTT EDUCATIONAL COOP | | Yes | Yes | | |
| CFDA 84.186 | 60,549 | | | | |
| CFDA 84.287 | 304,398 | | | | |
| | 364,947 | | | | |
| DAKOTA COUNTY | | Yes | | | |
| CFDA 84.181 | 103,972 | | | | |
| FOND DU LAC RESERVATION | | Yes | | | |
| CFDA 84.120 | 33,427 | | | | |
| CFDA 84.299 | 326,366 | | | | |
| CFDA 84.101 | 201,213 | | | | |
| CFDA 84.258 | 110,724 | | | | |
| CFDA 84.031 | 398,421 | | | | |
| | 1,070,151 | | | | |
| GOODWILL INDUSTRIES/EASTER SEALS | | Yes | | | |
| CFDA 84.234 | 88,678 | | | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| GRAND PORTAGE RESERVATION | | Yes | | | |
| CFDA 84.060 | 21,876 | | | | |
| ISD 0004 MCGREGOR | | Yes | | | |
| CFDA 84.041 | 52,434 | | | | |
| CFDA 84.358 | 18,059 | | | | |
| CFDA 84.287 | 101,965 | | | | |
| CFDA 84.215 | 16,976 | | | | |
| | <u>189,434</u> | | | | |
| ISD 0011 ANOKA-HENNEPIN | | Yes | | | |
| CFDA 84.353 | 202,861 | | | | |
| CFDA 84.060 | 160,593 | | | | |
| | <u>363,454</u> | | | | |
| ISD 0012 CENTENNIAL | | Yes | | | |
| CFDA 84.060 | 21,708 | | | | |
| CFDA 84.287 | 132,868 | | | | |
| | <u>154,576</u> | | | | |
| ISD 0014 FRIDLEY | | Yes | Yes | Yes | |
| CFDA 84.060 | 57,536 | | | | |
| ISD 0016 SPRING LAKE PARK | | Yes | | | |
| CFDA 84.287 | 123,470 | | | | |
| CFDA 84.184 | 584,370 | | | | |
| | <u>707,840</u> | | | | |
| ISD 0022 DETROIT LAKES | | Yes | Yes | Yes | |
| CFDA 84.060 | 74,527 | | | | |
| ISD 0023 FRAZEE | | Yes | | | |
| CFDA 84.060 | 15,482 | | | | |
| ISD 0031 BEMIDJI | | Yes | | | |
| CFDA 84.041 | 10,494 | | | | |
| CFDA 84.060 | 198,720 | | | | |
| CFDA 84.341 | 11,995 | | | | |
| | <u>221,209</u> | | | | |
| ISD 0038 RED LAKE | | Yes | | | |
| CFDA 84.041 | 6,561,175 | | | | |
| CFDA 84.060 | 332,741 | | | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.184 | 23,725 | | | | |
| | <u>6,917,641</u> | | | | |
| ISD 0094 CLOQUET | | Yes | Yes | | |
| CFDA 84.040 | 138,729 | | | | |
| CFDA 84.060 | 87,344 | | | | |
| CFDA 84.184 | 317,535 | | | | |
| | <u>543,608</u> | | | | |
| ISD 0113 WALKER-HACKENSACK-AKELEY | | Yes | | | |
| CFDA 84.060 | 47,841 | | | | |
| | <u>47,841</u> | | | | |
| ISD 0115 CASS LAKE - BENA | | Yes | Yes | Yes | |
| CFDA 84.041 | 2,861,936 | | | | |
| CFDA 84.060 | 238,176 | | | | |
| | <u>3,100,112</u> | | | | |
| ISD 0118 REMER | | Yes | Yes | | |
| CFDA 84.041 | 61,352 | | | | |
| CFDA 84.060 | 6,770 | | | | |
| | <u>68,122</u> | | | | |
| ISD 0152 MOORHEAD | | Yes | | | |
| CFDA 84.060 | 63,674 | | | | |
| | <u>63,674</u> | | | | |
| ISD 0162 BAGLEY | | Yes | Yes | Yes | |
| CFDA 84.041 | 13,428 | | | | |
| CFDA 84.060 | 55,180 | | | | |
| | <u>68,608</u> | | | | |
| ISD 0181 BRAINERD | | Yes | | | |
| CFDA 84.215 | 395,131 | | | | |
| CFDA 84.287 | 57,362 | | | | |
| | <u>452,493</u> | | | | |
| ISD 0194 LAKEVILLE | | Yes | | | |
| CFDA 84.184 | 265,997 | | | | |
| CFDA 84.365 | 8,382 | | | | |
| | <u>274,379</u> | | | | |
| ISD 0196 ROSEMOUNT | | Yes | | | |
| CFDA 84.060 | 34,429 | | | | |
| CFDA 84.288 | 157,566 | | | | |
| | <u>191,995</u> | | | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|-----------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 0197 WEST ST PAUL CFDA 84.287 | 325,123 | Yes | Yes | | |
| ISD 0200 HASTINGS CFDA 84.287 | 153,467 | Yes | Yes | | |
| ISD 0241 ALBERT LEA CFDA 84.278 | 296,600 | Yes | | | |
| ISD 0256 RED WING CFDA 84.060 | 22,183 | Yes | Yes | | |
| ISD 0271 BLOOMINGTON CFDA 84.060 | 17,159 | Yes | Yes | Yes | |
| ISD 0279 OSSEO CFDA 84.060 CFDA 84.184 | 39,513 128,782 168,295 | Yes | | | |
| ISD 0281 ROBBINSDALE CFDA 84.060 CFDA 84.215 | 26,742 57,991 84,733 | Yes | | | |
| ISD 0317 DEER RIVER CFDA 84.041 CFDA 84.060 | 509,316 78,102 587,418 | Yes | Yes | Yes | |
| ISD 0318 GRAND RAPIDS CFDA 84.060 | 59,385 | Yes | Yes | | |
| ISD 0361 INTERNATIONAL FALLS CFDA 84.060 | 44,944 | Yes | | | |
| ISD 0432 MAHNOMEN CFDA 84.041 CFDA 84.060 | 1,348,839 117,152 1,465,991 | Yes | Yes | Yes | |

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|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 0435 WAUBUN | | Yes | Yes | | |
| CFDA 84.060 | 101,157 | | | | |
| CFDA 84.041 | 968,329 | | | | |
| | <u>1,069,486</u> | | | | |
| ISD 0480 ONAMIA | | Yes | Yes | Yes | |
| CFDA 84.041 | 108,497 | | | | |
| CFDA 84.060 | 25,800 | | | | |
| | <u>134,297</u> | | | | |
| ISD 0508 ST PETER | | Yes | Yes | Yes | |
| CFDA 84.215 | 187,841 | | | | |
| | <u>187,841</u> | | | | |
| ISD 0535 ROCHESTER | | Yes | | | |
| CFDA 84.215 | 101,351 | | | | |
| | <u>101,351</u> | | | | |
| ISD 0564 THIEF RIVER FALLS | | Yes | | | |
| CFDA 84.060 | 14,557 | | | | |
| | <u>14,557</u> | | | | |
| ISD 0593 CROOKSTON | | Yes | | | |
| CFDA 84.060 | 18,948 | | | | |
| | <u>18,948</u> | | | | |
| ISD 0595 EAST GRAND FORKS | | Yes | | | |
| CFDA 84.060 | 11,565 | | | | |
| | <u>11,565</u> | | | | |
| ISD 0601 FOSSTON | | Yes | Yes | | |
| CFDA 84.060 | 4,731 | | | | |
| | <u>4,731</u> | | | | |
| ISD 0621 MOUNDS VIEW | | Yes | | | |
| CFDA 84.060 | 24,031 | | | | |
| | <u>24,031</u> | | | | |
| ISD 0625 ST PAUL | | Yes | | | |
| CFDA 84.060 | 210,274 | | | | |
| CFDA 84.165 | 1,400,088 | | | | |
| CFDA 84.184 | 373,694 | | | | |
| CFDA 84.215 | 1,155,229 | | | | |
| CFDA 84.287 | 444,502 | | | | |
| CFDA 84.290 | 306,502 | | | | |
| CFDA 84.293 | 305,926 | | | | |
| CFDA 84.351 | 307,732 | | | | |

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|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.359 | 343,796 | | | | |
| | <u>4,847,743</u> | | | | |
| ISD 0690 WARROAD | | Yes | Yes | | |
| CFDA 84.060 | 32,350 | | | | |
| CFDA 84.287 | 104,126 | | | | |
| | <u>136,476</u> | | | | |
| ISD 0701 HIBBING | | Yes | Yes | Yes | |
| CFDA 84.060 | 23,107 | | | | |
| | <u>23,107</u> | | | | |
| ISD 0706 VIRGINIA | | Yes | Yes | Yes | |
| CFDA 84.060 | 16,175 | | | | |
| | <u>16,175</u> | | | | |
| ISD 0707 NETT LAKE | | Yes | Yes | Yes | |
| CFDA 84.041 | 406,657 | | | | |
| CFDA 84.060 | 15,251 | | | | |
| CFDA 84.358 | 10,492 | | | | |
| | <u>432,400</u> | | | | |
| ISD 0709 DULUTH | | Yes | | | |
| CFDA 84.060 | 68,032 | | | | |
| CFDA 84.060 | 152,275 | | | | |
| | <u>220,307</u> | | | | |
| ISD 0833 SO WASHINGTON COUNTY | | Yes | Yes | | |
| CFDA 84.287 | 114,160 | | | | |
| CFDA 84.293 | 33,659 | | | | |
| CFDA 84.184 | 37,370 | | | | |
| | <u>185,189</u> | | | | |
| ISD 0876 ANNANDALE | | Yes | | | |
| CFDA 84.215 | 19,576 | | | | |
| | <u>19,576</u> | | | | |
| ISD 2142 ST LOUIS COUNTY | | Yes | Yes | Yes | |
| CFDA 84.041 | 96,672 | | | | |
| CFDA 84.060 | 81,027 | | | | |
| | <u>177,699</u> | | | | |
| ISD 2165 HINCKLEY-FINLAYSON | | Yes | Yes | | |
| CFDA 84.041 | 101,511 | | | | |
| CFDA 84.060 | 19,872 | | | | |
| | <u>121,383</u> | | | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ISD 2580 EAST CENTRAL SCHOOLS | | Yes | Yes | | |
| CFDA 84.060 | 14,689 | | | | |
| CFDA 84.041 | 62,595 | | | | |
| | <u>77,284</u> | | | | |
| ISD 2897 REDWOOD FALLS | | Yes | Yes | Yes | |
| CFDA 84.041 | 58,911 | | | | |
| CFDA 84.060 | 42,723 | | | | |
| | <u>101,634</u> | | | | |
| NEW VISIONS SCHOOL | | Yes | Yes | | |
| CFDA 84.282 | 373,687 | | | | |
| CFDA 84.338 | 398,720 | | | | |
| | <u>772,407</u> | | | | |
| PACER CENTER | | Yes | | | |
| CFDA 84.029 | 1,198,938 | | | | |
| CFDA 84.326 | 875,388 | | | | |
| CFDA 84.310 | 235,998 | | | | |
| CFDA 84.328 | 740,925 | | | | |
| CFDA 84.235 | 219,528 | | | | |
| CFDA 84.132 | 16,775 | | | | |
| | <u>3,287,552</u> | | | | |
| RESOURCE INC | | Yes | | | |
| CFDA 84.341 | 14,764 | | | | |
| CFDA 84.186 | 51,630 | | | | |
| | <u>66,394</u> | | | | |
| SIBLEY COUNTY | | Yes | Yes | | |
| CFDA 84.341 | 110,612 | | | | |
| | <u>110,612</u> | | | | |
| SW & WEST CENTRAL SERVICE COOPERATI | | Yes | | | |
| CFDA 84.195 | 210,252 | | | | |
| | <u>210,252</u> | | | | |
| U.S. - DEPARTMENT OF ENERGY | | | | | |
| ISD 2853 LAC QUI PARLE VALLEY | | Yes | | | |
| CFDA 81.087 | 5,895 | | | | |
| | <u>5,895</u> | | | | |
| U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES | | | | | |
| AMHERST WILDER FOUNDATION | | Yes | | | |
| CFDA 93.600 | 13,426 | | | | |
| | <u>13,426</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| ANOKA COUNTY COMM ACTION PROG INC | | | | | |
| CFDA 93.600 | 3,867,358 | Yes | | | |
| BOIS FORTE RES BUS COMM | | | | | |
| CFDA 93.596 | 73,768 | Yes | | | |
| CFDA 93.575 | 63,285 | | | | |
| CFDA 93.645 | 2,224 | | | | |
| CFDA 93.581 | 208,611 | | | | |
| CFDA 93.671 | 31,741 | | | | |
| CFDA 93.600 | 418,438 | | | | |
| CFDA 93.441 | 277,493 | | | | |
| CFDA 93.237 | 125,794 | | | | |
| CFDA 93.210 | 3,143,812 | | | | |
| | <u>4,345,166</u> | | | | |
| CHILD CARE RESOURCE & REFERRAL INC | | | | | |
| CFDA 93.600 | 2,020,412 | Yes | | | |
| FOND DU LAC RESERVATION | | | | | |
| CFDA 93.210 | 5,200,170 | Yes | | | |
| CFDA 93.237 | 562,776 | | | | |
| CFDA 93.284 | 54,093 | | | | |
| CFDA 93.671 | 16,821 | | | | |
| CFDA 93.576 | 245,593 | | | | |
| CFDA 93.047 | 111,480 | | | | |
| CFDA 93.052 | 23,956 | | | | |
| CFDA 93.600 | 1,506,543 | | | | |
| CFDA 93.847 | 14,933 | | | | |
| CFDA 93.587 | 9,029 | | | | |
| CFDA 93.283 | 1,533 | | | | |
| | <u>7,746,927</u> | | | | |
| GRAND PORTAGE RESERVATION | | | | | |
| CFDA 93.575 | 28,562 | Yes | | | |
| CFDA 93.576 | 14,547 | | | | |
| CFDA 93.047 | 74,381 | | | | |
| CFDA 93.671 | 10,822 | | | | |
| CFDA 93.600 | 232,805 | | | | |
| CFDA 93.228 | 763,559 | | | | |
| CFDA 93.441 | 37,877 | | | | |
| CFDA 93.441 | 205,626 | | | | |
| CFDA 93.237 | 51,878 | | | | |
| | <u>1,420,057</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|--|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| HEARTLAND COMMUNITY ACTION AGENC CFDA 93.600 | 1,818,916 | Yes | | | |
| HENNEPIN COUNTY CFDA 93.008 CFDA 93.151 CFDA 93.252 CFDA 93.253 CFDA 93.290 CFDA 93.914 | 61,072 971,902 475,964 486,688 172,558 3,481,870 5,650,054 | Yes | Yes | | |
| HUNGER SOLUTIONS MINNESOTA CFDA 93.571 | 34,338 | Yes | Yes | Yes | |
| INTER-COUNTY COMMUNITY COUNCIL CFDA 93.600 | 1,156,871 | Yes | Yes | | |
| ISD 0094 CLOQUET CFDA 93.575 | 74,613 | Yes | Yes | | |
| ISD 0625 ST PAUL CFDA 93.125 CFDA 93.995 | 85,461 286,423 371,884 | Yes | | | |
| ISD 0709 DULUTH CFDA 93.600 | 1,635,767 | Yes | | | |
| KOOTASCA COMM ACTION INC CFDA 93.600 | 1,910,880 | Yes | | | |
| LAKES & PINES COMM ACT COUNCIL CFDA 93.600 | 2,255,947 | Yes | | | |
| LAKES & PRAIRIES COMMUNITY ACTION P CFDA 93.600 | 1,705,775 | 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 | |
| LE SUEUR COUNTY CFDA 93.912 | 40,489 | Yes | Yes | | |
| LOWER SIOUX COMM COUNCIL CFDA 93.210 CFDA 93.575 CFDA 93.576 | 680,860 38,576 24,729 <u>744,165</u> | Yes | | Yes | |
| MAHUBE COMMUNITY COUNCIL CFDA 93.600 | 3,125,923 | Yes | | | |
| MIGRANT HEALTH SERVICE, INC CFDA 93.224 CFDA 93.912 | 2,113,452 107,433 <u>2,220,885</u> | Yes | Yes | | |
| MN INSTITUTE OF PUBLIC HEALTH CFDA 93.230 CFDA 93.242 CFDA 93.283 CFDA 93.959 | 1,989,413 14,155 84,525 73,500 <u>2,161,593</u> | Yes | | | |
| MN VALLEY ACTION COUNCIL CFDA 93.600 | 2,709,913 | Yes | | | |
| MPLS AMERICAN INDIAN CENTER CFDA 93.230 CFDA 93.044 | 336,979 17,073 <u>354,052</u> | Yes | | | |
| MPLS MEDICAL RESEARCH FOUNDATION CFDA 93.918 CFDA 93.848 CFDA 93.839 CFDA 93.866 CFDA 93.856 CFDA 93.853 CFDA 93.846 CFDA 93.837 CFDA 93.279 CFDA 93.242 CFDA 93.226 | 643,079 92,886 69,520 33,590 279,817 499,800 158,116 66,906 1,272,604 531,591 320,059 | Yes | Yes | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 93.847 | 3,430,682 | | | | |
| CFDA 93.856 | 27,243 | | | | |
| CFDA 93.279 | 269,837 | | | | |
| CFDA 93.393 | 19,869 | | | | |
| CFDA 93.846 | 11,385 | | | | |
| CFDA 93.213 | 975,652 | | | | |
| | <u>8,702,636</u> | | | | |
| MPLS YOUTH COORDINATING BD | | Yes | | | |
| CFDA 93.577 | <u>583,395</u> | | | | |
| NW COMM ACTION INC | | Yes | | | |
| CFDA 93.600 | <u>1,690,354</u> | | | | |
| OTTERTAIL-WADENA COMM ACT CNCL | | Yes | | | |
| CFDA 93.600 | <u>1,306,456</u> | | | | |
| PACER CENTER | | Yes | | | |
| CFDA 93.110 | <u>97,275</u> | | | | |
| PACT 4 FAMILIES COLLABORATIVE | | Yes | Yes | | |
| CFDA 93.104 | 1,740,978 | | | | |
| CFDA 93.230 | 700,211 | | | | |
| | <u>2,441,189</u> | | | | |
| PARENTS IN COMMUNITY ACTION INC | | Yes | | | |
| CFDA 93.600 | <u>13,632,071</u> | | | | |
| PLANNED PARENTHOOD OF MN & SD | | Yes | | Yes | |
| CFDA 93.217 | 2,601,796 | | | | |
| CFDA 93.558 | 32,441 | | | | |
| | <u>2,634,237</u> | | | | |
| PRAIRIE FIVE COMM ACT CNL | | Yes | | | |
| CFDA 93.600 | <u>1,274,779</u> | | | | |
| RAMSEY ACTION PROGRAMS | | Yes | | | Yes |
| CFDA 93.600 | 7,489,383 | | | | |
| CFDA 93.602 | 76,578 | | | | |
| | <u>7,565,961</u> | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| RAMSEY COUNTY | | Yes | Yes | | |
| CFDA 93.217 | 214,063 | | | | |
| CFDA 93.230 | 416,496 | | | | |
| | <u>630,559</u> | | | | |
| REACH-UP INCORPORATED | | Yes | Yes | | |
| CFDA 93.600 | 3,883,718 | | | | |
| | <u>3,883,718</u> | | | | |
| RESOURCE INC | | Yes | | | |
| CFDA 93.593 | 209,259 | | | | |
| | <u>209,259</u> | | | | |
| SCOTT CARVER DAKOTA COMM ACT AGEN | | Yes | | | |
| CFDA 93.600 | 1,960,531 | | | | |
| | <u>1,960,531</u> | | | | |
| SEMCAC INC | | Yes | | | |
| CFDA 93.600 | 1,668,563 | | | | |
| | <u>1,668,563</u> | | | | |
| SUSTAINABLE RESOURCES CENTER | | Yes | Yes | | |
| CFDA 93.197 | 320,935 | | | | |
| | <u>320,935</u> | | | | |
| SW MN OPPORTUNITY CNL | | Yes | | | |
| CFDA 93.600 | 953,491 | | | | |
| | <u>953,491</u> | | | | |
| THREE RIVERS COMMUNITY ACTION, INC. | | Yes | | | |
| CFDA 93.600 | 1,264,678 | | | | |
| | <u>1,264,678</u> | | | | |
| TRI-COUNTY COMM ACTION PROGRAM | | Yes | Yes | Yes | |
| CFDA 93.600 | 2,740,141 | | | | |
| | <u>2,740,141</u> | | | | |
| TRI-VALLEY OPPORTUNITY COUNCIL INC | | Yes | | | |
| CFDA 93.600 | 7,563,026 | | | | |
| | <u>7,563,026</u> | | | | |
| WEST CENTRAL MN COMM ACTION INC | | Yes | | | |
| CFDA 93.600 | 1,741,647 | | | | |
| | <u>1,741,647</u> | | | | |
| WESTERN COMMUNITY ACTION INC | | Yes | | | |
| CFDA 93.600 | 1,343,016 | | | | |
| | <u>1,343,016</u> | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|---|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| WRIGHT COUNTY COMMUNITY ACTION IN CFDA 93.600 | 1,528,491 | Yes | | | |
| YMCA-MPLS CFDA 93.558 | 20,000 | Yes | Yes | | |
| U.S. - DEPARTMENT OF HOMELAND SECURITY | | | | | |
| ANOKA COUNTY COMM ACTION PROG INC CFDA 97.024 | 30,505 | Yes | | | |
| ARROWHEAD REG DEVELOP COMM CFDA 97.037 CFDA 97.047 | 34,042 69,479 <u>103,521</u> | Yes | Yes | | |
| CITY OF AVON CFDA 97.044 | 11,250 | Yes | Yes | | |
| CITY OF BROOKLYN CENTER CFDA 97.044 | 198,216 | Yes | | | Yes |
| CITY OF CHANDLER CFDA 97.044 | 52,330 | Yes | Yes | | |
| CITY OF COLUMBIA HEIGHTS CFDA 97.044 | 225,000 | Yes | Yes | | |
| CITY OF DULUTH CFDA 97.004 CFDA 97.036 CFDA 97.051 | 55,828 60,792 6,365 <u>122,985</u> | Yes | Yes | | |
| CITY OF FARIBAULT CFDA 97.044 | 52,471 | Yes | Yes | | |
| CITY OF MINNEAPOLIS CFDA 97.004 CFDA 97.042 CFDA 97.044 | 222,450 31,318 118,019 | Yes | Yes | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 97.051 | 69,818 | | | | |
| CFDA 97.053 | 18,201 | | | | |
| | <u>459,806</u> | | | | |
| CITY OF MOUNTAIN LAKE CFDA 97.044 | <u>48,250</u> | Yes | Yes | Yes | |
| CITY OF OTTERTAIL CFDA 97.044 | <u>4,212</u> | Yes | Yes | | |
| CITY OF PLYMOUTH CFDA 97.036 | <u>209,478</u> | Yes | Yes | | |
| CITY OF RICHFIELD CFDA 97.044 | <u>15,346</u> | Yes | Yes | | |
| CITY OF ROCHESTER CFDA 97.044 | <u>78,047</u> | Yes | | | |
| CITY OF ST PAUL CFDA 97.004 | <u>85,525</u> | Yes | | | |
| CITY OF VIRGINIA CFDA 97.044 | <u>68,636</u> | Yes | Yes | | |
| CITY OF WATERTOWN CFDA 97.044 | <u>92,124</u> | Yes | Yes | | |
| CLAY COUNTY CFDA 97.045 | <u>106,499</u> | Yes | Yes | | |
| CROW WING COUNTY CFDA 97.004 | <u>34,354</u> | Yes | Yes | | |
| HENNEPIN COUNTY CFDA 97.051 | 55,103 | Yes | Yes | | |
| CFDA 97.047 | 26,664 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|---------------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 97.051 | 188,328 <u>270,095</u> | | | | |
| INTER-COUNTY COMMUNITY COUNCIL | | Yes | Yes | | |
| CFDA 97.004 | <u>2,396</u> | | | | |
| KOOTASCA COMM ACTION INC | | Yes | | | |
| CFDA 97.024 | <u>5,661</u> | | | | |
| MAHUBE COMMUNITY COUNCIL | | Yes | | | |
| CFDA 97.004 | <u>28,923</u> | | | | |
| METROPOLITAN COUNCIL | | Yes | Yes | | |
| CFDA 97.006 | <u>17,270</u> | | | | |
| MOWER COUNTY | | Yes | Yes | | |
| CFDA 97.039 | <u>759</u> | | | | |
| NW COMM ACTION INC | | Yes | | | |
| CFDA 97.024 | <u>13,863</u> | | | | |
| RAMSEY ACTION PROGRAMS | | Yes | | | |
| CFDA 97.004 | <u>13,987</u> | | | | |
| SEMCAC INC | | Yes | | | |
| CFDA 97.004 | <u>17,447</u> | | | | |
| SW MN OPPORTUNITY CNL | | Yes | | | |
| CFDA 97.024 | <u>16,271</u> | | | | |
| THREE RIVERS COMMUNITY ACTION, INC. | | Yes | | | |
| CFDA 97.024 | <u>19,373</u> | | | | |
| TRI-VALLEY OPPORTUNITY COUNCIL INC | | Yes | | | |
| CFDA 97.024 | <u>4,015</u> | | | | |
| WASHINGTON COUNTY | | Yes | Yes | | |
| CFDA 97.004 | 55,240 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 97.042 | 68,423 | | | | |
| | <u>123,663</u> | | | | |
| WESTERN COMMUNITY ACTION INC | | Yes | | | |
| CFDA 97.004 | 20,804 | | | | |
| | <u>20,804</u> | | | | |
| WRIGHT COUNTY COMMUNITY ACTION IN | | Yes | | | |
| CFDA 97.004 | 5,348 | | | | |
| | <u>5,348</u> | | | | |
| U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT | | | | | |
| AMHERST WILDER FOUNDATION | | Yes | | | |
| CFDA 14.103 | 1,483,995 | | | | |
| CFDA 14.157 | 3,810,979 | | | | |
| CFDA 14.856 | 1,060,672 | | | | |
| CFDA 14.870 | 85,017 | | | | |
| CFDA 14.235 | 1,049,319 | | | | |
| CFDA 14.506 | 8,435 | | | | |
| | <u>7,498,417</u> | | | | |
| ANOKA COUNTY | | Yes | | | |
| CFDA 14.218 | 2,169,620 | | | | |
| CFDA 14.239 | 409,106 | | | | |
| | <u>2,578,726</u> | | | | |
| ANOKA COUNTY COMM ACTION PROG INC | | Yes | | | |
| CFDA 14.235 | 12,115 | | | | |
| | <u>12,115</u> | | | | |
| BECKER COUNTY HOUSING AND ECONOMIC | | Yes | Yes | | |
| CFDA 14.850 | 78,598 | | | | |
| CFDA 14.871 | 269,558 | | | | |
| CFDA 14.872 | 69,599 | | | | |
| | <u>417,755</u> | | | | |
| BOIS FORTE RES BUS COMM | | Yes | | | |
| CFDA 14.862 | 502,650 | | | | |
| CFDA 14.867 | 1,606,105 | | | | |
| | <u>2,108,755</u> | | | | |
| CITY OF BLOOMINGTON | | Yes | | | |
| CFDA 14.850 | 45,769 | | | | |
| CFDA 14.871 | 3,822,342 | | | | |
| CFDA 14.218 | 410,904 | | | | |
| | <u>4,279,015</u> | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF COLUMBIA HEIGHTS | | Yes | Yes | | |
| CFDA 14.850 | 84,667 | | | | |
| CFDA 14.872 | 56,806 | | | | |
| | <u>141,473</u> | | | | |
| CITY OF DULUTH | | Yes | Yes | | |
| CFDA 14.218 | 3,645,977 | | | | |
| CFDA 14.231 | 126,048 | | | | |
| CFDA 14.239 | 1,073,132 | | | | |
| | <u>4,845,157</u> | | | | |
| CITY OF EAST GRAND FORKS | | Yes | Yes | | |
| CFDA 14.871 | 1,418,379 | | | | |
| | <u>1,418,379</u> | | | | |
| CITY OF FARIBAULT | | Yes | Yes | | |
| CFDA 14.850 | 116,262 | | | | |
| CFDA 14.872 | 199,940 | | | | |
| | <u>316,202</u> | | | | |
| CITY OF MANKATO | | Yes | | | |
| CFDA 14.850 | 176,552 | | | | |
| CFDA 14.871 | 1,856,725 | | | | |
| CFDA 14.872 | 201,616 | | | | |
| | <u>2,234,893</u> | | | | |
| CITY OF MINNEAPOLIS | | Yes | Yes | | |
| CFDA 14.199 | 22,438 | | | | |
| CFDA 14.218 | 16,530,179 | | | | |
| CFDA 14.231 | 551,079 | | | | |
| CFDA 14.239 | 3,383,744 | | | | |
| CFDA 14.240 | 221 | | | | |
| CFDA 14.241 | 1,079,638 | | | | |
| CFDA 14.900 | 1,475,814 | | | | |
| CFDA 14.901 | 14,816 | | | | |
| CFDA 14.904 | 9,921 | | | | |
| | <u>23,067,850</u> | | | | |
| CITY OF MOORHEAD | | Yes | | | |
| CFDA 14.218 | 515,337 | | | | |
| | <u>515,337</u> | | | | |
| CITY OF MOUND | | Yes | Yes | Yes | |
| CFDA 14.850 | 52,612 | | | | |
| CFDA 14.872 | 45,574 | | | | |
| | <u>98,186</u> | | | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF NEW ULM | | Yes | | | |
| CFDA 14.850 | 62,570 | | | | |
| CFDA 14.871 | 341,376 | | | | |
| CFDA 14.872 | 24,216 | | | | |
| | <u>428,162</u> | | | | |
| CITY OF PLYMOUTH | | Yes | Yes | | |
| CFDA 14.871 | 3,095,355 | | | | |
| CFDA 14.218 | 607,184 | | | | |
| | <u>3,702,539</u> | | | | |
| CITY OF RICHFIELD | | Yes | Yes | | |
| CFDA 14.871 | 1,362,324 | | | | |
| | <u>1,362,324</u> | | | | |
| CITY OF ROCHESTER | | Yes | | | |
| CFDA 14.218 | 521,455 | | | | |
| | <u>521,455</u> | | | | |
| CITY OF ST PAUL | | Yes | | | |
| CFDA 14.218 | 11,718,662 | | | | |
| CFDA 14.000 | 387,271 | | | | |
| CFDA 14.231 | 379,530 | | | | |
| CFDA 14.246 | 670,613 | | | | |
| CFDA 14.248 | 1,041,493 | | | | |
| | <u>14,197,569</u> | | | | |
| DAKOTA COUNTY | | Yes | | | |
| CFDA 14.218 | 2,033,634 | | | | |
| CFDA 14.235 | 375,659 | | | | |
| CFDA 14.239 | 901,245 | | | | |
| | <u>3,310,538</u> | | | | |
| FOND DU LAC RESERVATION | | Yes | | | |
| CFDA 14.519 | 165,000 | | | | |
| CFDA 14.867 | 2,400,950 | | | | |
| CFDA 14.850 | 119,223 | | | | |
| CFDA 14.870 | 17,423 | | | | |
| | <u>2,702,596</u> | | | | |
| HENNEPIN COUNTY | | Yes | Yes | | Yes |
| CFDA 14.218 | 4,272,210 | | | | |
| CFDA 14.231 | 72,627 | | | | |
| CFDA 14.235 | 899,547 | | | | |
| CFDA 14.239 | 3,103,355 | | | | |
| CFDA 14.900 | 14,114 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|-------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 14.905 | 6,681 | | | | |
| | <u>8,368,534</u> | | | | |
| KOOTASCA COMM ACTION INC | | Yes | | | |
| CFDA 14.235 | 34,618 | | | | |
| | <u>34,618</u> | | | | |
| LAKES & PINES COMM ACT COUNCIL | | Yes | | | |
| CFDA 14.235 | 16,355 | | | | |
| | <u>16,355</u> | | | | |
| METROPOLITAN COUNCIL | | Yes | Yes | | |
| CFDA 14.238 | 1,653,412 | | | | |
| CFDA 14.850 | 4,854,486 | | | | |
| CFDA 14.871 | 46,542,776 | | | | |
| | <u>53,050,674</u> | | | | |
| PERSPECTIVES INC | | Yes | | | |
| CFDA 14.235 | 363,979 | | | | |
| | <u>363,979</u> | | | | |
| RAMSEY COUNTY | | Yes | Yes | | |
| CFDA 14.218 | 1,045,677 | | | | |
| CFDA 14.235 | 16,436 | | | | |
| CFDA 14.239 | 652,203 | | | | |
| CFDA 14.900 | 446,031 | | | | |
| | <u>2,160,347</u> | | | | |
| RESOURCE INC | | Yes | | | |
| CFDA 14.235 | 573,119 | | | | |
| | <u>573,119</u> | | | | |
| RICE COUNTY | | Yes | Yes | | |
| CFDA 14.871 | 1,426,277 | | | | |
| | <u>1,426,277</u> | | | | |
| SCOTT CARVER DAKOTA COMM ACT AGEN | | Yes | | | |
| CFDA 14.871 | 108,275 | | | | |
| | <u>108,275</u> | | | | |
| ST LOUIS COUNTY | | Yes | Yes | | |
| CFDA 14.218 | 2,740,412 | | | | |
| CFDA 14.231 | 112,556 | | | | |
| CFDA 14.239 | 935,609 | | | | |
| | <u>3,788,577</u> | | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|--|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| THREE RIVERS COMMUNITY ACTION, INC. CFDA 14.250 | 25,000 | Yes | | | |
| TUBMAN FAMILY ALLIANCE CFDA 14.235 | 97,085 | Yes | | | |
| WASHINGTON COUNTY CFDA 14.218 CFDA 14.239 | 579,820 163,401 <u>743,221</u> | Yes | Yes | | |
| U.S. - DEPARTMENT OF INTERIOR | | | | | |
| BOIS FORTE RES BUS COMM CFDA 15.022 CFDA 15.033 CFDA 15.035 CFDA 15.041 | 1,363,029 248,794 6,405 5,398 <u>1,623,626</u> | Yes | | | |
| CASS COUNTY CFDA 15.226 | 264,981 | Yes | Yes | | |
| CITY OF BROOKLYN PARK CFDA 15.617 | 31,445 | Yes | Yes | | |
| CITY OF DASSEL CFDA 15.916 | 20,000 | Yes | Yes | | |
| CITY OF NORTHFIELD CFDA 15.916 | 34,000 | Yes | Yes | | |
| CITY OF ST PAUL CFDA 15.921 | 160,695 | Yes | | | |
| COOK COUNTY CFDA 15.226 | 107,075 | Yes | Yes | | |
| FOND DU LAC RESERVATION CFDA 15.022 CFDA 15.027 | 1,374,451 853,996 | Yes | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 15.035 | 17,714 | | | | |
| CFDA 15.042 | 3,975,767 | | | | |
| | <u>6,221,928</u> | | | | |
| GRAND PORTAGE RESERVATION | | Yes | | | |
| CFDA 15.022 | 1,486,284 | | | | |
| CFDA 15.900 | 212,034 | | | | |
| CFDA 15.922 | 49,788 | | | | |
| | <u>1,748,106</u> | | | | |
| ISD 0115 CASS LAKE - BENA | | Yes | Yes | Yes | |
| CFDA 15.130 | 14,551 | | | | |
| | <u>14,551</u> | | | | |
| ISD 0480 ONAMIA | | Yes | Yes | Yes | |
| CFDA 15.130 | 21 | | | | |
| | <u>21</u> | | | | |
| ISD 0701 HIBBING | | Yes | Yes | Yes | |
| CFDA 15.130 | 1,140 | | | | |
| | <u>1,140</u> | | | | |
| ITASCA COUNTY | | Yes | Yes | | |
| CFDA 15.226 | 202,767 | | | | |
| | <u>202,767</u> | | | | |
| KOOCHICHING COUNTY | | Yes | Yes | Yes | |
| CFDA 15.226 | 5,444 | | | | |
| | <u>5,444</u> | | | | |
| LAKE COUNTY | | Yes | Yes | | |
| CFDA 15.226 | 132,108 | | | | |
| | <u>132,108</u> | | | | |
| LOWER SIOUX COMM COUNCIL | | Yes | | Yes | |
| CFDA 15.021 | 179,349 | | | | |
| CFDA 15.130 | 14,673 | | | | |
| CFDA 15.033 | 15,775 | | | | |
| CFDA 15.030 | 68,258 | | | | |
| CFDA 15.037 | 7 | | | | |
| | <u>278,062</u> | | | | |
| OTTER TAIL COUNTY | | Yes | Yes | | |
| CFDA 15.617 | 16,269 | | | | |
| | <u>16,269</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| RAMSEY COUNTY CFDA 15.921 | 45,000 | Yes | Yes | | |
| RENVILLE COUNTY CFDA 15.226 | 11,630 | Yes | Yes | Yes | |
| ST LOUIS COUNTY CFDA 15.226 | 641,933 | Yes | Yes | | |
| WABASHA COUNTY CFDA 15.809 | 4,425 | Yes | Yes | | |
| U.S. - DEPARTMENT OF JUSTICE | | | | | |
| AITKIN COUNTY CFDA 16.710 | 41,676 | Yes | Yes | | |
| ANOKA COUNTY CFDA 16.607 | 6,868 | Yes | | | |
| BECKER COUNTY CFDA 16.607 | 3,672 | Yes | Yes | | |
| BOIS FORTE RES BUS COMM CFDA 16.710 | 6,875 | Yes | | | |
| CARLTON COUNTY CFDA 16.590 | 200,319 | Yes | Yes | | |
| CASS COUNTY CFDA 16.592 CFDA 16.710 | 19,268 19,634 38,902 | Yes | Yes | | |
| CHIPPEWA COUNTY CFDA 16.606 | 4,508 | Yes | Yes | | |
| CITY OF BLOOMINGTON CFDA 16.592 | 47,140 | Yes | | | |

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**Exhibit 4
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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 16.540 | 97,742 | | | | |
| | <u>144,882</u> | | | | |
| CITY OF BLUE EARTH | | Yes | | | |
| CFDA 16.710 | 37,384 | | | | |
| | <u>37,384</u> | | | | |
| CITY OF BROOKLYN CENTER | | Yes | | | |
| CFDA 16.592 | 23,154 | | | | |
| CFDA 16.607 | 2,567 | | | | |
| CFDA 16.540 | 40,000 | | | | |
| | <u>65,721</u> | | | | |
| CITY OF BROOKLYN PARK | | Yes | Yes | | |
| CFDA 16.607 | 6,810 | | | | |
| CFDA 16.592 | 66,288 | | | | |
| | <u>73,098</u> | | | | |
| CITY OF CAMBRIDGE | | Yes | | | |
| CFDA 16.710 | 32,025 | | | | |
| | <u>32,025</u> | | | | |
| CITY OF COLUMBIA HEIGHTS | | Yes | Yes | | |
| CFDA 16.592 | 17,048 | | | | |
| | <u>17,048</u> | | | | |
| CITY OF DULUTH | | Yes | Yes | | |
| CFDA 16.563 | 106,643 | | | | |
| CFDA 16.592 | 81,598 | | | | |
| CFDA 16.607 | 15,470 | | | | |
| CFDA 16.710 | 25,000 | | | | |
| | <u>228,711</u> | | | | |
| CITY OF EDINA | | Yes | Yes | | |
| CFDA 16.607 | 11,507 | | | | |
| | <u>11,507</u> | | | | |
| CITY OF ELK RIVER | | Yes | Yes | | |
| CFDA 16.710 | 808 | | | | |
| | <u>808</u> | | | | |
| CITY OF FAIRMONT | | Yes | | | |
| CFDA 16.710 | 49,690 | | | | |
| | <u>49,690</u> | | | | |
| CITY OF FARIBAULT | | Yes | Yes | | |
| CFDA 16.592 | 20,200 | | | | |
| | <u>20,200</u> | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|--|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF HIBBING CFDA 16.710 | 31,414 | Yes | Yes | Yes | |
| CITY OF LAKE CITY CFDA 16.607 CFDA 16.710 | 1,876 43,174 <u>45,050</u> | Yes | Yes | | |
| CITY OF LITTLE FALLS CFDA 16.710 | 32,580 | Yes | Yes | | |
| CITY OF MAPLE GROVE CFDA 16.607 | 3,591 | Yes | | | |
| CITY OF MINNEAPOLIS CFDA 16.579 CFDA 16.592 CFDA 16.609 CFDA 16.710 CFDA 16.727 | 371,235 740,590 7,404 1,485,734 26,949 <u>2,631,912</u> | Yes | Yes | | |
| CITY OF MOORHEAD CFDA 16.607 CFDA 16.595 | 3,302 5,552 <u>8,854</u> | Yes | | | |
| CITY OF MOUND CFDA 16.710 | 68,078 | Yes | Yes | Yes | |
| CITY OF NORTHFIELD CFDA 16.710 CFDA 16.004 CFDA 16.541 CFDA 16.579 | 27,756 651 500 156,722 <u>185,629</u> | Yes | Yes | | |
| CITY OF OAKDALE CFDA 16.592 CFDA 16.607 CFDA 16.523 | 10,330 1,922 6,821 <u>19,073</u> | Yes | Yes | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF PLYMOUTH | | Yes | Yes | | |
| CFDA 16.607 | 5,664 | | | | |
| CFDA 16.710 | 43,265 | | | | |
| | <u>48,929</u> | | | | |
| CITY OF RICHFIELD | | Yes | Yes | | |
| CFDA 16.592 | 19,606 | | | | |
| | <u>19,606</u> | | | | |
| CITY OF ROCHESTER | | Yes | | | |
| CFDA 16.592 | 70,501 | | | | |
| CFDA 16.710 | 146,871 | | | | |
| CFDA 16.607 | 1,648 | | | | |
| | <u>219,020</u> | | | | |
| CITY OF ROSEVILLE | | Yes | Yes | | |
| CFDA 16.592 | 2,736 | | | | |
| CFDA 16.710 | 26,309 | | | | |
| | <u>29,045</u> | | | | |
| CITY OF SARTELL | | Yes | Yes | | |
| CFDA 16.710 | 43,465 | | | | |
| | <u>43,465</u> | | | | |
| CITY OF SHAKOPEE | | Yes | Yes | Yes | |
| CFDA 16.607 | 1,864 | | | | |
| CFDA 16.710 | 77,568 | | | | |
| | <u>79,432</u> | | | | |
| CITY OF ST PAUL | | Yes | | | |
| CFDA 16.592 | 540,931 | | | | |
| CFDA 16.595 | 3,196 | | | | |
| CFDA 16.710 | 606,918 | | | | |
| | <u>1,151,045</u> | | | | |
| CITY OF WABASHA | | Yes | Yes | | |
| CFDA 16.710 | 22,550 | | | | |
| | <u>22,550</u> | | | | |
| CITY OF WOODBURY | | Yes | Yes | | |
| CFDA 16.710 | 56,463 | | | | |
| CFDA 16.541 | 2,520 | | | | |
| | <u>58,983</u> | | | | |
| CLAY COUNTY | | Yes | Yes | | |
| CFDA 16.579 | 20,396 | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 16.607 | 2,420 | | | | |
| | <u>22,816</u> | | | | |
| DAKOTA COUNTY | | Yes | | | |
| CFDA 16.606 | 13,550 | | | | |
| | <u>13,550</u> | | | | |
| DOUGLAS COUNTY | | Yes | Yes | | |
| CFDA 16.607 | 483 | | | | |
| | <u>483</u> | | | | |
| FOND DU LAC RESERVATION | | Yes | | | |
| CFDA 16.710 | 444,618 | | | | |
| | <u>444,618</u> | | | | |
| GOODHUE COUNTY | | Yes | Yes | | |
| CFDA 16.609 | 40,000 | | | | |
| CFDA 16.710 | 41,974 | | | | |
| | <u>81,974</u> | | | | |
| HENNEPIN COUNTY | | Yes | Yes | | |
| CFDA 16.580 | 1,397,846 | | | | |
| CFDA 16.729 | 73,792 | | | | |
| CFDA 16.560 | 3,200,515 | | | | |
| CFDA 16.585 | 7,586 | | | | |
| CFDA 16.606 | 209,517 | | | | |
| | <u>4,889,256</u> | | | | |
| HUBBARD COUNTY | | Yes | Yes | | |
| CFDA 16.710 | 45,117 | | | | |
| | <u>45,117</u> | | | | |
| ITASCA COUNTY | | Yes | Yes | | |
| CFDA 16.527 | 132,658 | | | | |
| CFDA 16.590 | 27,458 | | | | |
| | <u>160,116</u> | | | | |
| KANABEC COUNTY | | Yes | Yes | | |
| CFDA 16.710 | 10,934 | | | | |
| | <u>10,934</u> | | | | |
| KANDIYOHI COUNTY | | Yes | Yes | | |
| CFDA 16.710 | 28,166 | | | | |
| | <u>28,166</u> | | | | |
| LE SUEUR COUNTY | | Yes | Yes | | |
| CFDA 16.607 | 3,918 | | | | |
| | <u>3,918</u> | | | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| LOWER SIOUX COMM COUNCIL CFDA 16.710 | 14,027 | Yes | | Yes | |
| MAHNOMEN COUNTY CFDA 16.592 | 12,753 | Yes | Yes | Yes | |
| MCLEOD COUNTY CFDA 16.606 | 6,494 | Yes | Yes | | |
| MEEKER-MCLEOD-SIBLEY CHS CFDA 16.729 | 13,651 | Yes | | | |
| MILLE LACS COUNTY CFDA 16.710 | 35,988 | Yes | Yes | | |
| MN INSTITUTE OF PUBLIC HEALTH CFDA 16.710 CFDA 16.729 | 26,250 14,700 40,950 | Yes | | | |
| MORRISON COUNTY CFDA 16.607 | 5,719 | Yes | Yes | | |
| MPLS AMERICAN INDIAN CENTER CFDA 16.729 CFDA 16.540 | 18,750 21,790 40,540 | Yes | | | |
| MPLS MEDICAL RESEARCH FOUNDATION CFDA 16.582 CFDA 16.562 | 389,709 36,022 425,731 | Yes | Yes | | |
| MPLS PARK & RECREATION BD CFDA 16.710 | 60,000 | Yes | | | |
| NICOLLET COUNTY CFDA 16.607 | 2,421 | Yes | Yes | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|--|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| NOBLES COUNTY CFDA 16.710 | 15,003 | Yes | Yes | | |
| OTTER TAIL COUNTY CFDA 16.579 CFDA 16.710 | 6,946 31,961 <u>38,907</u> | Yes | Yes | | |
| PIPESTONE COUNTY CFDA 16.710 | 33,560 | Yes | Yes | | |
| POLK COUNTY CFDA 93.276 | 2,921 | Yes | Yes | | |
| POPE COUNTY CFDA 16.710 | 14,503 | Yes | Yes | | |
| RAMSEY COUNTY CFDA 16.606 CFDA 16.609 | 97,474 178,926 <u>276,400</u> | Yes | Yes | | |
| SCOTT COUNTY CFDA 16.710 | 8,575 | Yes | | | |
| SHERBURNE COUNTY CFDA 16.607 | 7,510 | Yes | Yes | | |
| ST LOUIS COUNTY CFDA 16.588 CFDA 16.606 CFDA 16.607 | 67,958 2,027 12,525 <u>82,510</u> | Yes | Yes | | |
| STEARNS COUNTY CFDA 16.606 | 11,589 | Yes | Yes | | |
| WABASHA COUNTY CFDA 16.607 CFDA 16.710 | 1,408 53,000 <u>54,408</u> | Yes | Yes | | |

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| WASHINGTON COUNTY CFDA 16.710 | 36,203 | Yes | Yes | | |
| WATONWAN COUNTY CFDA 16.606 CFDA 16.710 | 5,974 35,632 41,606 | Yes | Yes | | |
| U.S. - DEPARTMENT OF LABOR | | | | | |
| ANOKA COUNTY CFDA 17.259 | 774,174 | Yes | | | |
| BOIS FORTE RES BUS COMM CFDA 17.265 | 26,420 | Yes | | | |
| CITY OF CANNON FALLS CFDA 17.503 | 5,447 | Yes | | | |
| FOND DU LAC RESERVATION CFDA 17.265 | 219,708 | Yes | | | |
| HENNEPIN COUNTY CFDA 17.261 | 1,302,423 | Yes | Yes | | |
| KANDIYOHI COUNTY CFDA 17.261 | 259,415 | Yes | Yes | | |
| MPLS AMERICAN INDIAN CENTER CFDA 17.265 | 393,552 | Yes | | | |
| PACER CENTER CFDA 17.259 | 110,356 | Yes | | | |
| RAMSEY COUNTY CFDA 17.260 CFDA 17.261 | 25,000 840,285 865,285 | Yes | Yes | | |

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For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|---|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| RESOURCE INC CFDA 17.260 | 418,652 | Yes | | | |
| RURAL MN CEP INC CFDA 17.253 | 595,947 | Yes | | | |
| STEARNS-BENTON EMPLOYMENT TRNG CN CFDA 17.266 | 123,651 | Yes | | | |
| SW MN PIC CFDA 17.261 CFDA 17.266 | 1,428,995 192,179 <u>1,621,174</u> | Yes | | | |
| U.S. - DEPARTMENT OF TRANSPORTATION | | | | | |
| ARROWHEAD REG DEVELOP COMM CFDA 20.205 | 1,425,503 | Yes | Yes | | |
| CITY OF EAST GRAND FORKS CFDA 20.507 | 80,000 | Yes | Yes | | |
| CITY OF MINNEAPOLIS CFDA 20.500 CFDA 20.507 | 785,970 247,500 <u>1,033,470</u> | Yes | Yes | | |
| CITY OF MOORHEAD CFDA 20.507 CFDA 20.218 | 334,871 29,973 <u>364,844</u> | Yes | | | Yes |
| CITY OF PLYMOUTH CFDA 20.600 | 79,156 | Yes | Yes | | |
| CITY OF ROCHESTER CFDA 20.500 CFDA 20.507 CFDA 20.219 | 1,748,269 518,019 161,000 <u>2,427,288</u> | Yes | | | |
| DULUTH TRANSIT AUTHORITY CFDA 20.205 | 161,600 | Yes | Yes | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|--------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 20.507 | 1,407,504 | | | | |
| | <u>1,569,104</u> | | | | |
| GRAND PORTAGE RESERVATION | | Yes | | | |
| CFDA 20.205 | 41,644 | | | | |
| | <u>41,644</u> | | | | |
| HENNEPIN COUNTY | | Yes | Yes | | |
| CFDA 20.512 | 847,273 | | | | |
| CFDA 20.516 | 620,085 | | | | |
| CFDA 20.600 | 6,000 | | | | |
| | <u>1,473,358</u> | | | | |
| METROPOLITAN COUNCIL | | Yes | Yes | | |
| CFDA 20.205 | 5,027,103 | | | | |
| CFDA 20.500 | 103,226,754 | | | | |
| CFDA 20.505 | 338,096 | | | | |
| CFDA 20.507 | 39,652,619 | | | | |
| CFDA 20.512 | 165,504 | | | | |
| CFDA 20.516 | 883,909 | | | | |
| | <u>149,293,985</u> | | | | |
| U.S. - DEPARTMENT OF TREASURY | | | | | |
| CITY OF MOORHEAD | | Yes | | | |
| CFDA 21.052 | 44,792 | | | | |
| CFDA 21.053 | 7,435 | | | | |
| | <u>52,227</u> | | | | |
| CITY OF THIEF RIVER FALLS | | Yes | Yes | | |
| CFDA 21.052 | 14,749 | | | | |
| | <u>14,749</u> | | | | |
| U.S. - ENVIRONMENTAL PROTECTION AGENCY | | | | | |
| BOIS FORTE RES BUS COMM | | Yes | | | |
| CFDA 66.606 | 88,633 | | | | |
| CFDA 66.707 | 68,760 | | | | |
| CFDA 66.926 | 99,770 | | | | |
| CFDA 66.419 | 169,255 | | | | |
| CFDA 66.032 | 32,116 | | | | |
| CFDA 66.608 | 76,246 | | | | |
| CFDA 66.600 | 7,505 | | | | |
| | <u>542,285</u> | | | | |
| CITY OF BELLE PLAINE | | Yes | Yes | Yes | |
| CFDA 66.458 | 7,166,220 | | | | |
| | <u>7,166,220</u> | | | | |

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| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|--|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF DULUTH CFDA 66.500 | 128,882 | Yes | Yes | | |
| CITY OF LITTLE FALLS CFDA 66.811 | 433,439 | Yes | Yes | | |
| CITY OF MINNEAPOLIS CFDA 66.476 CFDA 66.811 | 8,721 24,405 <u>33,126</u> | Yes | Yes | | |
| CITY OF ROSEVILLE CFDA 66.814 | 85,458 | Yes | Yes | | |
| CITY OF ST PAUL CFDA 66.476 | 104,252 | Yes | | | |
| CITY OF VIRGINIA CFDA 66.811 | 18,846 | Yes | Yes | | |
| FOND DU LAC RESERVATION CFDA 66.500 CFDA 66.926 CFDA 66.606 CFDA 66.810 CFDA 66.808 CFDA 66.419 CFDA 66.032 CFDA 66.804 CFDA 66.469 | 49,167 85,004 24,800 140,959 20,000 250,737 33,097 12,311 31,535 <u>647,610</u> | Yes | | | |
| GRAND PORTAGE RESERVATION CFDA 66.419 CFDA 66.926 CFDA 66.461 CFDA 66.034 | 120,992 107,384 44,457 22,024 <u>294,857</u> | Yes | | | |
| HENNEPIN COUNTY CFDA 66.818 | 174,635 | Yes | Yes | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| LOWER SIOUX COMM COUNCIL | | Yes | | Yes | |
| CFDA 66.926 | 169,826 | | | | |
| CFDA 66.707 | 18,994 | | | | |
| CFDA 66.461 | 39,926 | | | | |
| CFDA 66.032 | 18,672 | | | | |
| | <u>247,418</u> | | | | |
| METROPOLITAN COUNCIL | | Yes | Yes | | |
| CFDA 66.811 | 47,611 | | | | |
| | <u>47,611</u> | | | | |
| MINNESOTA RURAL WATER ASSOCIATION | | Yes | | | |
| CFDA 66.607 | 240,234 | | | | |
| | <u>240,234</u> | | | | |
| SE MN WATER RESOURCES BOARD | | Yes | Yes | | |
| CFDA 66.433 | 93,480 | | | | |
| | <u>93,480</u> | | | | |
| U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION | | | | | |
| BOIS FORTE RES BUS COMM | | Yes | | | |
| CFDA 30.009 | 19,283 | | | | |
| | <u>19,283</u> | | | | |
| CITY OF MINNEAPOLIS | | Yes | Yes | | |
| CFDA 30.002 | 62,100 | | | | |
| | <u>62,100</u> | | | | |
| CITY OF ST PAUL | | Yes | | | |
| CFDA 30.002 | 60,600 | | | | |
| | <u>60,600</u> | | | | |
| FOND DU LAC RESERVATION | | Yes | | | |
| CFDA 30.009 | 25,000 | | | | |
| | <u>25,000</u> | | | | |
| U.S. - NATIONAL AERONAUTICS & SPACE ADMINISTRATION | | | | | |
| ISD 0625 ST PAUL | | Yes | | | |
| CFDA 43.001 | 6,923 | | | | |
| | <u>6,923</u> | | | | |
| U.S. - NATIONAL FOUNDATION OF ARTS & HUMANITIES | | | | | |
| CITY OF ROCHESTER | | Yes | | | |
| CFDA 45.025 | 3,750 | | | | |
| | <u>3,750</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|--|---------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CITY OF ST PAUL CFDA 45.310 | 20,820 | Yes | | | |
| U.S. - NATIONAL SCIENCE FOUNDATION | | | | | |
| FOND DU LAC RESERVATION CFDA 47.076 | 22,464 | Yes | | | |
| CFDA 47.070 | 789,641 | | | | |
| | 812,105 | | | | |
| ISD 0011 ANOKA-HENNEPIN CFDA 47.076 | 28,088 | Yes | | | |
| UNITED WAY OF AMERICA | | | | | |
| CHIPPEWA COUNTY CFDA 97.024 | 1,450 | Yes | Yes | | |
| COMMUNITY ACTION COUNCIL - LAKEVILL CFDA 97.024 | 17,922 | Yes | | | |
| MN VALLEY ACTION COUNCIL CFDA 97.024 | 14,961 | Yes | | | |
| OTTERTAIL-WADENA COMM ACT CNCL CFDA 97.004 | 16,808 | Yes | | | |
| SCOTT CARVER DAKOTA COMM ACT AGEN CFDA 97.024 | 28,266 | Yes | | | |
| SECOND HARVEST HEARTLAND CFDA 97.024 | 14,636 | Yes | | | |
| TUBMAN FAMILY ALLIANCE CFDA 97.024 | 9,500 | Yes | | | |
| YELLOW MEDICINE COUNTY CFDA 97.024 | 3,603 | Yes | Yes | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| UNITED WAY-MPLS | | | | | |
| MN AIDS PROJECT CFDA 97.024 | 4,500 | Yes | Yes | | |
| UNIVERSITY OF CALIFORNIA - LOS ANGELES | | | | | |
| MPLS MEDICAL RESEARCH FOUNDATION CFDA 93.226 | 23,227 | Yes | Yes | | |
| UNIVERSITY OF CENTRAL FLORIDA | | | | | |
| PACER CENTER CFDA 84.325 | 12,293 | Yes | | | |
| UNIVERSITY OF ILLINOIS AT CHICAGO | | | | | |
| MPLS MEDICAL RESEARCH FOUNDATION CFDA 16.560 | 850 | Yes | Yes | | |
| PACER CENTER CFDA 84.133 | 84,619 | Yes | | | |
| UNIVERSITY OF MARYLAND | | | | | |
| PACER CENTER CFDA 84.324 | 44,750 | Yes | | | |
| SUSTAINABLE RESOURCES CENTER CFDA 94.006 | 105,391 | Yes | Yes | | |
| UNIVERSITY OF MINNESOTA | | | | | |
| ALLINA HEALTH SYSTEM CFDA 93.226 | 12,375 | Yes | | Yes | |
| CFDA 93.837 | 14,936 | | | | |
| CFDA 93.847 | 81,311 | | | | |
| CFDA 93.917 | 85,549 | | | | |
| CFDA 93.395 | 1,585,640 | | | | |
| CFDA 93.226 | 1,488 | | | | |
| | <u>1,781,299</u> | | | | |
| FOND DU LAC RESERVATION CFDA 47.050 | 28,192 | Yes | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| CFDA 84.299 | 10,000 | | | | |
| | <u>38,192</u> | | | | |
| GOODWILL INDUSTRIES/EASTER SEALS | | Yes | | | |
| CFDA 10.500 | 93,890 | | | | |
| | <u>93,890</u> | | | | |
| ISD 0625 ST PAUL | | Yes | | | |
| CFDA 84.299 | 10,000 | | | | |
| | <u>10,000</u> | | | | |
| MN INSTITUTE OF PUBLIC HEALTH | | Yes | | | |
| CFDA 93.273 | 16,809 | | | | |
| | <u>16,809</u> | | | | |
| MPLS MEDICAL RESEARCH FOUNDATION | | Yes | Yes | | |
| CFDA 93.847 | 1,428,119 | | | | |
| CFDA 93.279 | 330,471 | | | | |
| CFDA 93.837 | 81,134 | | | | |
| CFDA 93.856 | 167,587 | | | | |
| CFDA 93.839 | 64,229 | | | | |
| CFDA 93.866 | 53,655 | | | | |
| CFDA 93.838 | 39,790 | | | | |
| CFDA 93.121 | 391,553 | | | | |
| | <u>2,556,538</u> | | | | |
| OLMSTED COUNTY | | Yes | Yes | | |
| CFDA 10.500 | 38,199 | | | | |
| CFDA 10.551 | 25,779 | | | | |
| | <u>63,978</u> | | | | |
| PACER CENTER | | Yes | | | |
| CFDA 84.326 | 39,111 | | | | |
| | <u>39,111</u> | | | | |
| WADENA COUNTY | | Yes | Yes | | |
| CFDA 10.561 | 17,233 | | | | |
| | <u>17,233</u> | | | | |
| UNIVERSITY OF NORTH CAROLINA | | | | | |
| PACER CENTER | | Yes | | | |
| CFDA 84.349 | 135,236 | | | | |
| | <u>135,236</u> | | | | |

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| UNIVERSITY OF TEXAS | | | | | |
| ALLINA HEALTH SYSTEM CFDA 93.865 | 214 | Yes | | Yes | |
| MPLS MEDICAL RESEARCH FOUNDATION CFDA 93.953 | 36,938 | Yes | Yes | | |
| UPPER MN VALLEY REG DEVELOP COMM | | | | | |
| PRAIRIE FIVE COMM ACT CNL CFDA 10.550 | 96,678 | Yes | | | |
| CFDA 93.044 | 36,998 | | | | |
| CFDA 93.043 | 22,365 | | | | |
| CFDA 93.052 | 35,817 | | | | |
| CFDA 93.045 | 176,217 | | | | |
| | <u>368,075</u> | | | | |
| WAKE FOREST UNIVERSITY | | | | | |
| MPLS MEDICAL RESEARCH FOUNDATION CFDA 93.847 | 13,198 | Yes | Yes | | |
| CFDA 93.279 | 16,053 | | | | |
| | <u>29,251</u> | | | | |
| WASECA COUNTY | | | | | |
| MN VALLEY ACTION COUNCIL CFDA 10.551 | 5,180 | Yes | | | |
| CFDA 93.558 | 141,448 | | | | |
| | <u>146,628</u> | | | | |
| WASHINGTON COUNTY | | | | | |
| CITY OF OAKDALE CFDA 14.218 | 295,859 | Yes | Yes | | |
| WASHINGTON COUNTY | | | | | |
| CITY OF WOODBURY CFDA 14.218 | 146,576 | Yes | Yes | | |
| WATONWAN COUNTY | | | | | |
| MN VALLEY ACTION COUNCIL CFDA 10.551 | 3,130 | Yes | | | |
| CFDA 93.558 | 72,771 | | | | |
| | <u>75,901</u> | | | | |

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2004**

| Administering Agency Entity CFDA Number | Total | Audit Report Acceptable | Crosscutting Findings | | Grant Non- compliance |
|---|----------------------|-------------------------------|--------------------------|---------|-----------------------------|
| | | | Non- federal | Federal | |
| WEST CENTRAL AREA AGENCY ON AGING | | | | | |
| DOUGLAS COUNTY | | Yes | Yes | | |
| CFDA 93.044 | 10,171 | | | | |
| CFDA 93.045 | 15,313 | | | | |
| | <u>25,484</u> | | | | |
| OTTER TAIL COUNTY | | Yes | Yes | | |
| CFDA 93.044 | 62,776 | | | | |
| POPE COUNTY | | Yes | Yes | | |
| CFDA 93.044 | 19,360 | | | | |
| STEARNS COUNTY | | Yes | Yes | | |
| CFDA 93.044 | 20,460 | | | | |
| WEST CENTRAL MN COMM ACTION INC | | Yes | | | |
| CFDA 93.044 | 17,675 | | | | |
| WILKIN COUNTY | | Yes | Yes | | |
| CFDA 93.044 | 10,911 | | | | |
| WEST SIDE HEALTH CENTER | | | | | |
| MN AIDS PROJECT | | Yes | Yes | | |
| CFDA 93.145 | 24,930 | | | | |
| WISCONSIN COULEE CAP | | | | | |
| HOUSTON COUNTY | | Yes | Yes | | |
| CFDA 93.217 | 1,942 | | | | |
| WRIGHT VOCATIONAL CENTER | | | | | |
| ISD 0876 ANNANDALE | | Yes | | | |
| CFDA 84.278 | 1,734 | | | | |
| Grand Total | <u>1,758,855,104</u> | | | | |

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:

- S Cash management/revenues (receivables, investments, etc.)
- S Expenditures (purchasing, payroll, etc.)
- S Fixed assets
- S General administration, adequacy/propriety of procedures
- S Security for bank deposits
- S Segregation of duties
- S 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, 2004

Exhibit 5

CITIES

CITY OF ALEXANDRIA

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

CITY OF AUDUBON

Internal Control/Management Findings
Segregation of Duties

CITY OF AVON

Internal Control/Management Findings
Segregation of Duties

CITY OF BARNESVILLE

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

CITY OF BATTLE LAKE

Internal Control/Management Findings
Segregation of Duties

CITY OF BELLE PLAINE

Internal Control/Management Findings
Segregation of Duties

CITY OF BROOKLYN PARK

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

CITY OF CHANDLER

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

CITY OF CHOKIO

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

CITY OF CLOQUET

Internal Control/Management Findings
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, 2004**

CITIES (continued)

CITY OF COKATO

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

CITY OF COLD SPRING

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

CITY OF COLUMBIA HEIGHTS

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

CITY OF DASSEL

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

CITY OF DAWSON

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

CITY OF DELANO

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

CITY OF DELAVAN

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

CITY OF DULUTH

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF EAST GRAND FORKS

- Internal Control/Management Findings
 - Security for Bank Deposits

CITY OF EDINA

- Internal Control/Management Findings
 - Security for Bank Deposits

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2004**

CITIES (continued)

CITY OF ELK RIVER

Internal Control/Management Findings
Security for Bank Deposits

CITY OF ELY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

CITY OF FARIBAULT

Internal Control/Management Findings
State and Local Compliance

CITY OF FERGUS FALLS

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

CITY OF FERTILE

Internal Control/Management Findings
Segregation of Duties

CITY OF FOSSTON

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

CITY OF HERMAN

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

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2004**

CITIES (continued)

CITY OF KIMBALL

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

CITY OF LAKE CITY

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

CITY OF LITTLE FALLS

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

CITY OF LONSDALE

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

CITY OF MABEL

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

CITY OF MIDDLE RIVER

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

CITY OF MINNEAPOLIS

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

CITY OF MINNEOTA

- Internal Control/Management Findings
 - State and Local Compliance

CITY OF MONTGOMERY

- 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, 2004**

CITIES (continued)

CITY OF MOUND

Internal Control/Management Findings
Segregation of Duties

CITY OF MOUNTAIN LAKE

Internal Control/Management Findings
Segregation of Duties

CITY OF NERSTRAND

Internal Control/Management Findings
Segregation of Duties

CITY OF NEW RICHLAND

Internal Control/Management Findings
Segregation of Duties

CITY OF NEW YORK MILLS

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

CITY OF NORTHFIELD

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

CITY OF NORTHOME

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

CITY OF OAKDALE

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

CITY OF OSAKIS

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

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2004**

CITIES (continued)

CITY OF OTTERTAIL

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

CITY OF PARK RAPIDS

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

CITY OF PLYMOUTH

- Internal Control/Management Findings
 - State and Local Compliance

CITY OF RICHFIELD

- Internal Control/Management Findings
 - State and Local Compliance

CITY OF ROSEVILLE

- Internal Control/Management Findings
 - State and Local Compliance

CITY OF SANBORN

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

CITY OF SARTELL

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

CITY OF SHAKOPEE

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF SOUTH HAVEN

- 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, 2004**

CITIES (continued)

CITY OF ST AUGUSTA

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

CITY OF ST PETER

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

CITY OF THIEF RIVER FALLS

- Internal Control/Management Findings
 - Security for Bank Deposits

CITY OF THOMSON

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

CITY OF TWO HARBORS

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF VIRGINIA

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF WABASHA

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF WADENA

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

CITY OF WAITE PARK

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

CITY OF WATERTOWN

- Internal Control/Management Findings
 - Segregation of Duties

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2004**

CITIES (continued)

CITY OF WHEATON

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

CITY OF WOODBURY

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

COUNTIES

AITKIN COUNTY

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

BECKER COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

BELTRAMI COUNTY

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

BENTON COUNTY

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

BIG STONE COUNTY

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

BLUE EARTH COUNTY

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

CARLTON COUNTY

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

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2004**

COUNTIES (continued)

CASS COUNTY

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

CHIPPEWA COUNTY

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

CLEARWATER COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

COOK COUNTY

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

COTTONWOOD COUNTY

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

CROW WING COUNTY

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

DODGE COUNTY

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

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(Continued)**

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

DOUGLAS COUNTY

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

FREEBORN COUNTY

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

GOODHUE COUNTY

- Internal Control/Management Findings
 - Security for Bank Deposits

HENNEPIN COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

HOUSTON COUNTY

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

HUBBARD COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

ISANTI COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

ITASCA COUNTY

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

KANABEC COUNTY

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

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2004**

COUNTIES (continued)

KANDIYOHI COUNTY

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

KOOCHICHING COUNTY

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

LAKE COUNTY

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

MAHNOMEN COUNTY

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

MARSHALL COUNTY

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

MCLEOD COUNTY

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

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**Exhibit 5
(Continued)**

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

MEEKER COUNTY

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

MILLE LACS COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

MORRISON COUNTY

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

MOWER COUNTY

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

NICOLLET COUNTY

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

OLMSTED COUNTY

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

OTTER TAIL COUNTY

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2004**

COUNTIES (continued)

PENNINGTON COUNTY

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

PINE COUNTY

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

PIPESTONE COUNTY

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

POLK COUNTY

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

POPE COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

RAMSEY COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

REDWOOD COUNTY

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

RENVILLE COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

RICE COUNTY

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

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**Exhibit 5
(Continued)**

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

ROCK COUNTY

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

ROSEAU COUNTY

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

SHERBURNE COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

SIBLEY COUNTY

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

ST LOUIS COUNTY

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

STEARNS COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

STEELE COUNTY

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

SWIFT COUNTY

- Internal Control/Management Findings
 - Cash Management/Revenues
 - 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
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COUNTIES (continued)

TODD COUNTY

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

WABASHA COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

WADENA COUNTY

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

WASHINGTON COUNTY

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

WATONWAN COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

WILKIN COUNTY

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

WRIGHT COUNTY

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

YELLOW MEDICINE COUNTY

- Internal Control/Management Findings
 - Expenditures
 - 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, 2004**

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

CHILDREN'S ADVOCATE PROG OF MANKATO

Internal Control/Management Findings
Segregation of Duties

HUNGER SOLUTIONS MINNESOTA

Internal Control/Management Findings
Segregation of Duties

INTER-COUNTY COMMUNITY COUNCIL

Internal Control/Management Findings
Segregation of Duties

LAKES & PRAIRIES COMMUNITY ACTION PARTNERSHIP, INC.

Internal Control/Management Findings
Segregation of Duties

METRO AREA AGENCY ON AGING

Internal Control/Management Findings
Segregation of Duties

MIGRANT HEALTH SERVICE, INC

Internal Control/Management Findings
Segregation of Duties

MN AIDS PROJECT

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

MPLS MEDICAL RESEARCH FOUNDATION

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

REACH-UP INCORPORATED

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, 2004**

NONPROFIT AGENCIES (continued)

SUSTAINABLE RESOURCES CENTER

Internal Control/Management Findings
Segregation of Duties

TRI-COUNTY COMM ACTION PROGRAM

Internal Control/Management Findings
Segregation of Duties

YMCA-MPLS

Internal Control/Management Findings
Segregation of Duties

OTHER GOVERNMENTAL AGENCIES

ARROWHEAD REGIONAL CORRECTIONS

Internal Control/Management Findings
Segregation of Duties

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

DULUTH TRANSIT AUTHORITY

Internal Control/Management Findings
State and Local Compliance

DULUTH/NORTH SHORE SANITARY DISTRICT

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

HUMAN SERV OF FARIBAULT & MARTIN CO

Internal Control/Management Findings
Segregation of Duties

MULTI-COUNTY NURSING SERVICE

Internal Control/Management Findings
Segregation of Duties

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**Exhibit 5
(Continued)**

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OTHER GOVERNMENTAL AGENCIES (continued)

NE MN OFFICE OF JOB TRAINING

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

PACT 4 FAMILIES COLLABORATIVE

Internal Control/Management Findings
Fixed Assets

SE MN WATER RESOURCES BOARD

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

ST CLOUD METROPOLITAN TRANSIT COMM

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

WESTERN LAKE SUPERIOR SANITARY DIST

Internal Control/Management Findings
State and Local Compliance

WILD RICE WATERSHED DISTRICT

Internal Control/Management Findings
Segregation of Duties

REGIONAL DEVELOPMENT COMMISSIONS

ARROWHEAD REG DEVELOP COMM

Internal Control/Management Findings
Segregation of Duties

METROPOLITAN COUNCIL

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

REGION 5 DEVELOP COMM

Internal Control/Management Findings
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

AREA SPEC ED COOP - E. GRAND FORKS

Internal Control/Management Findings
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)

BEMIDJI INTERDISTRICT COUNCIL

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

BENTON-STEARNES EDUCATION DISTRICT

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

CARVER-SCOTT EDUCATIONAL COOP

Internal Control/Management Findings
Segregation of Duties

GOODHUE COUNTY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

HIAWATHA VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

HOPE COMMUNITY ACADEMY

Internal Control/Management Findings
Security for Bank Deposits

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 0013 COLUMBIA HEIGHTS

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

ISD 0014 FRIDLEY

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, 2004**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0022 DETROIT LAKES

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
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 0115 CASS LAKE - BENA

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

ISD 0118 REMER

Internal Control/Management Findings
Segregation of Duties

ISD 0162 BAGLEY

Internal Control/Management Findings
Segregation of Duties

ISD 0182 CROSBY

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

ISD 0192 FARMINGTON

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

ISD 0197 WEST ST PAUL

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

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**Exhibit 5
(Continued)**

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

ISD 0199 INVER GROVE HEIGHTS

Internal Control/Management Findings
Segregation of Duties

ISD 0200 HASTINGS

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

ISD 0256 RED WING

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

ISD 0271 BLOOMINGTON

Internal Control/Management Findings
Segregation of Duties

ISD 0277 WESTONKA

Internal Control/Management Findings
Segregation of Duties

ISD 0278 ORONO

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

ISD 0284 WAYZATA

Internal Control/Management Findings
Security for Bank Deposits

ISD 0309 PARK RAPIDS

Internal Control/Management Findings
Segregation of Duties

ISD 0317 DEER RIVER

Internal Control/Management Findings
Segregation of Duties

ISD 0318 GRAND RAPIDS

Internal Control/Management Findings
Segregation of Duties

ISD 0381 LAKE SUPERIOR

Internal Control/Management Findings
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 0413 MARSHALL

Internal Control/Management Findings
Security for Bank Deposits

ISD 0432 MAHNOMEN

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

ISD 0435 WAUBUN

Internal Control/Management Findings
Segregation of Duties

ISD 0477 PRINCETON

Internal Control/Management Findings
Segregation of Duties

ISD 0480 ONAMIA

Internal Control/Management Findings
Segregation of Duties

ISD 0482 LITTLE FALLS

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

ISD 0487 UPSALA

Internal Control/Management Findings
Segregation of Duties

ISD 0500 SOUTHLAND -- ADAMS

Internal Control/Management Findings
Expenditures
Segregation of Duties

ISD 0508 ST PETER

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

ISD 0518 WORTHINGTON

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

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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 0578 PINE CITY

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

ISD 0601 FOSSTON

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0622 NORTH ST PAUL-MAPLEWOOD-OAKDALE

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0624 WHITE BEAR LAKE

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

ISD 0690 WARROAD

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0701 HIBBING

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

ISD 0707 NETT LAKE

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0712 MOUNTAIN IRON-BUHL

- Internal Control/Management Findings
 - Segregation of Duties

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**Exhibit 5
(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0717 JORDAN

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

ISD 0721 NEW PRAGUE

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

ISD 0740 MELROSE

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

ISD 0742 ST CLOUD

Internal Control/Management Findings
State and Local Compliance

ISD 0748 SARTELL

Internal Control/Management Findings
Segregation of Duties

ISD 0750 ROCORI AREA SCHOOLS

Internal Control/Management Findings
Segregation of Duties

ISD 0831 FOREST LAKE

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

ISD 0832 MAHTOMEDI

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

ISD 0833 SO WASHINGTON COUNTY

Internal Control/Management Findings
State and Local Compliance

ISD 0840 ST JAMES

Internal Control/Management Findings
Security for Bank Deposits

ISD 0877 BUFFALO

Internal Control/Management Findings
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 0882 MONTICELLO

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

ISD 0883 ROCKFORD

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

ISD 0912 MILACA

Internal Control/Management Findings
Segregation of Duties

ISD 2142 ST LOUIS COUNTY

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

ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN

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
Segregation of Duties

ISD 2164 DILWORTH-GLYNDON-FELTON

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

ISD 2165 HINCKLEY-FINLAYSON

Internal Control/Management Findings
Segregation of Duties

ISD 2174 PINE RIVER - BACKUS

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

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2004**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 2176 WARREN-ALVARADO-OSLO

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

ISD 2364 BELGRADE-BROOTEN-ELROSA

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

ISD 2396 A.C.G.C.

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

ISD 2580 EAST CENTRAL SCHOOLS

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

ISD 2689 PIPESTONE-JASPER

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

ISD 2711 MESABI EAST SCHOOLS

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

ISD 2753 LONG PRAIRIE-GREY EAGLE

- Internal Control/Management Findings
- Segregation of Duties

ISD 2856 STEPHEN-ARGYLE

- Internal Control/Management Findings
- Segregation of Duties

ISD 2890 RENVILLE COUNTY WEST

- Internal Control/Management Findings
- Segregation of Duties

ISD 2895 JACKSON COUNTY CENTRAL

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

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(Continued)**

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings
Segregation of Duties

METRO TWIN CITIES AREA ESCU

Internal Control/Management Findings
Segregation of Duties

MID STATE EDUCATION DISTRICT

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

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings
Segregation of Duties

MN RIVER VALLEY SPEC ED COOP

Internal Control/Management Findings
Expenditures
Segregation of Duties

MN TRANSITIONS CHARTER SCHOOL

Internal Control/Management Findings
Security for Bank Deposits

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

NE SERVICE COOP

Internal Control/Management Findings
State and Local Compliance

NEW SPIRIT SCHOOLS CHARTER SCHOOL 4029

Internal Control/Management Findings
Segregation of Duties

NEW VISIONS SCHOOL

Internal Control/Management Findings
Security for Bank Deposits

NORTH CENTRAL SERVICE COOP

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

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

NORTHERN LAKES SP ED COOP

Internal Control/Management Findings
Segregation of Duties

RIVER BEND EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

SSD 6 SOUTH ST PAUL

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

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings
Expenditures
Segregation of Duties

WEST CENTRAL EDUCATION DISTRICT

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

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings
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

**Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2004**

CITIES

CITY OF BARNESVILLE

Internal Control/Management Findings
Segregation of Duties

CITY OF BATTLE LAKE

Internal Control/Management Findings
Segregation of Duties

CITY OF BELLE PLAINE

Internal Control/Management Findings
Segregation of Duties

CITY OF CHOKIO

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

CITY OF COLD SPRING

Internal Control/Management Findings
Segregation of Duties

CITY OF DAWSON

Internal Control/Management Findings
Segregation of Duties

CITY OF ELY

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

CITY OF FERTILE

Internal Control/Management Findings
Segregation of Duties

CITY OF HERMAN

Internal Control/Management Findings
Fixed Assets
Segregation of Duties

CITY OF HIBBING

Internal Control/Management Findings
Segregation of Duties

CITY OF JORDAN

Internal Control/Management Findings
Segregation of Duties

CITY OF LONSDALE

Internal Control/Management Findings
Segregation of Duties

CITY OF MABEL

Internal Control/Management Findings
Segregation of Duties

CITY OF MONTGOMERY

Internal Control/Management Findings
Segregation of Duties

CITY OF MOUND

Internal Control/Management Findings
Segregation of Duties

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CITIES (continued)

CITY OF MOUNTAIN LAKE

Internal Control/Management Findings
Segregation of Duties

CITY OF NERSTRAND

Internal Control/Management Findings
Segregation of Duties

CITY OF NEW RICHLAND

Internal Control/Management Findings
Segregation of Duties

CITY OF NORTHOME

Internal Control/Management Findings
Segregation of Duties

CITY OF OSAKIS

Internal Control/Management Findings
Segregation of Duties

CITY OF PARK RAPIDS

Internal Control/Management Findings
Segregation of Duties

CITY OF SANBORN

Internal Control/Management Findings
Segregation of Duties

CITY OF SHAKOPEE

Internal Control/Management Findings
Segregation of Duties

CITY OF ST AUGUSTA

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

CITY OF TWO HARBORS

Internal Control/Management Findings
Segregation of Duties

CITY OF WAITE PARK

Internal Control/Management Findings
Segregation of Duties

CITY OF WHEATON

Internal Control/Management Findings
Segregation of Duties

COUNTIES

KOOCHICHING COUNTY

Internal Control/Management Findings
Segregation of Duties

MAHNOMEN COUNTY

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

RENVILLE COUNTY

Internal Control/Management Findings
Cash Management/Revenues

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NONPROFIT AGENCIES

ALLINA HEALTH SYSTEM

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings

Segregation of Duties

CHILDREN'S ADVOCATE PROG OF MANKATO

Internal Control/Management Findings

Segregation of Duties

HUNGER SOLUTIONS MINNESOTA

Internal Control/Management Findings

Segregation of Duties

METRO AREA AGENCY ON AGING

Internal Control/Management Findings

Segregation of Duties

PLANNED PARENTHOOD OF MN & SD

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

TRI-COUNTY COMM ACTION PROGRAM

Internal Control/Management Findings

Segregation of Duties

OTHER GOVERNMENTAL AGENCIES

ST CLOUD METROPOLITAN TRANSIT COMM

Internal Control/Management Findings

Segregation of Duties

WILD RICE WATERSHED DISTRICT

Internal Control/Management Findings

Segregation of Duties

REGIONAL DEVELOPMENT COMMISSIONS

REGION 5 DEVELOP COMM

Internal Control/Management Findings

Segregation of Duties

SCHOOLS AND RELATED AGENCIES

BEMIDJI INTERDISTRICT COUNCIL

Internal Control/Management Findings

Segregation of Duties

BENTON-STEARNES EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

GOODHUE COUNTY EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ISD 0013 COLUMBIA HEIGHTS

Internal Control/Management Findings

Segregation of Duties

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**Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2004**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0014 FRIDLEY

Internal Control/Management Findings

Segregation of Duties

ISD 0022 DETROIT LAKES

Internal Control/Management Findings

Segregation of Duties

ISD 0115 CASS LAKE - BENA

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

ISD 0162 BAGLEY

Internal Control/Management Findings

Segregation of Duties

ISD 0192 FARMINGTON

Internal Control/Management Findings

Segregation of Duties

ISD 0271 BLOOMINGTON

Internal Control/Management Findings

Segregation of Duties

ISD 0277 WESTONKA

Internal Control/Management Findings

Segregation of Duties

ISD 0309 PARK RAPIDS

Internal Control/Management Findings

Segregation of Duties

ISD 0317 DEER RIVER

Internal Control/Management Findings

Segregation of Duties

ISD 0432 MAHNOMEN

Internal Control/Management Findings

Segregation of Duties

ISD 0480 ONAMIA

Internal Control/Management Findings

Segregation of Duties

ISD 0487 UPSALA

Internal Control/Management Findings

Segregation of Duties

ISD 0508 ST PETER

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0518 WORTHINGTON

Internal Control/Management Findings

Segregation of Duties

ISD 0701 HIBBING

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, 2004**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0706 VIRGINIA

Internal Control/Management Findings
Segregation of Duties

ISD 0707 NETT LAKE

Internal Control/Management Findings
Segregation of Duties

ISD 0712 MOUNTAIN IRON-BUHL

Internal Control/Management Findings
Segregation of Duties

ISD 0717 JORDAN

Internal Control/Management Findings
Segregation of Duties

ISD 0832 MAHTOMEDI

Internal Control/Management Findings
Segregation of Duties

ISD 0883 ROCKFORD

Internal Control/Management Findings
Segregation of Duties

ISD 0912 MILACA

Internal Control/Management Findings
Segregation of Duties

ISD 2142 ST LOUIS COUNTY

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
Segregation of Duties

ISD 2174 PINE RIVER - BACKUS

Internal Control/Management Findings
Segregation of Duties

ISD 2689 PIPESTONE-JASPER

Internal Control/Management Findings
Segregation of Duties

ISD 2890 RENVILLE COUNTY WEST

Internal Control/Management Findings
Segregation of Duties

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings
Segregation of Duties

METRO TWIN CITIES AREA ESCU

Internal Control/Management Findings
Segregation of Duties

MID STATE EDUCATION DISTRICT

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, 2004**

SCHOOLS AND RELATED AGENCIES (continued)

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings
Segregation of Duties

MN RIVER VALLEY SPEC ED COOP

Internal Control/Management Findings
Expenditures
Segregation of Duties

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

NORTH CENTRAL SERVICE COOP

Internal Control/Management Findings
Segregation of Duties

NORTHERN LAKES SP ED COOP

Internal Control/Management Findings
Segregation of Duties

RIVER BEND EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

ST CROIX RIVER 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
General Administration - Adequacy/Propriety of Procedures

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