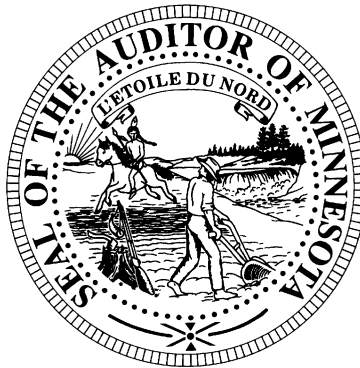


REPORT OF THE STATE AUDITOR  
ON  
FEDERALLY ASSISTED PROGRAMS  
OF  
SUBRECIPIENTS OF THE STATE OF MINNESOTA  
FOR THE YEAR ENDED JUNE 30, 2001

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



**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, 2001

PREPARED THROUGH A COOPERATIVE AGREEMENT BETWEEN:

Office of the State Auditor

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State Auditor

Department of Finance

Pamela Wheelock  
Commissioner

Office of the Legislative Auditor

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Legislative Auditor

U.S. Department of Agriculture

Edward Krivus  
Regional Inspector General  
for Audit

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February 15, 2002

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Office of the Legislative Auditor  
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Regional Inspector General for Audit  
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Our report of Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2001, is submitted herewith.

#### General

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

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

## General (Continued)

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

## Memorandum of Understanding

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

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

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

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

## Significant Items

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

## Contents of This Report

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

## Contents of This Report (Continued)

The exhibits are:

**Exhibit 1 Questioned Costs**

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

**Exhibit 2 Expenditures of Federal Awards by CFDA Number**

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

**Exhibit 3 Expenditures of Federal Awards by Entity**

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

**Exhibit 4 Expenditures of Federal Awards by Administering Agency**

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

**Exhibit 5 Summary of Nonfederal Crosscutting Findings by Agency Type**

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

**Exhibit 6 Summary of Federal Crosscutting Findings by Agency Type**

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

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

## Report Distribution

This report will be distributed to:

- 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
- S Other interested organizations.

## Statistical Information

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

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

Statistical Information (Continued)

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

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

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

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

## Acknowledgment

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

Sincerely,

Judith H. Dutcher  
State Auditor

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## **EXHIBIT 1**

### **QUESTIONED COSTS**

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

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

**Exhibit 1**

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

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## **EXHIBIT 2**

### **EXPENDITURES OF FEDERAL AWARDS BY CFDA NUMBER**

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

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

**Exhibit 2**

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

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

**Exhibit 2  
(Continued)**

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

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

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

**Exhibit 2  
(Continued)**

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

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

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

**Exhibit 2  
(Continued)**

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

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

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

**Exhibit 2  
(Continued)**

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

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



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

**Exhibit 2  
(Continued)**

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

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

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

**Exhibit 2  
(Continued)**

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

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

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

**Exhibit 2  
(Continued)**

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

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

State of Minnesota  
Office of the State Auditor  
Statewide Single Audit

Exhibit 2  
(Continued)

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

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

### **EXHIBIT 3**

#### **EXPENDITURES OF FEDERAL AWARDS BY SUBRECIPIENT ENTITY**

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

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

**Exhibit 3**

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

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

**Exhibit 3  
(Continued)**

| Entity Type               | Name of Entity        | Direct<br>Federal | Pass Through |                 | Total      | Audit<br>Report<br>Acceptable |
|---------------------------|-----------------------|-------------------|--------------|-----------------|------------|-------------------------------|
|                           |                       |                   | State        | Other<br>Agency |            |                               |
| <b>CITIES (continued)</b> |                       |                   |              |                 |            |                               |
|                           | CITY OF HUTCHINSON    | ---               | 654,453      | ---             | 654,453    | Yes                           |
|                           | CITY OF JORDAN        | 78,616            | 4,594,342    | ---             | 4,672,958  | Yes                           |
|                           | CITY OF KILKENNY      | 456,000           | 532,834      | ---             | 988,834    | Yes                           |
|                           | CITY OF LAKE CITY     | ---               | 1,241,017    | ---             | 1,241,017  | Yes                           |
|                           | CITY OF LITCHFIELD    | ---               | 968,715      | ---             | 968,715    | Yes                           |
|                           | CITY OF MAHNOMEN      | 544,184           | 710,101      | ---             | 1,254,285  | Yes                           |
|                           | CITY OF MANKATO       | ---               | 940,135      | ---             | 940,135    | Yes                           |
|                           | CITY OF MAYER         | ---               | 689,274      | ---             | 689,274    | Yes                           |
|                           | CITY OF MELROSE       | 68,744            | 415,965      | ---             | 484,709    | Yes                           |
|                           | CITY OF MINNEAPOLIS   | 25,834,164        | 7,513,374    | 582,814         | 33,930,352 | Yes                           |
|                           | CITY OF MONTEVIDEO    | 781,539           | 54,742       | 6,620           | 842,901    | Yes                           |
|                           | CITY OF MONTICELLO    | ---               | 507,070      | ---             | 507,070    | Yes                           |
|                           | CITY OF MOORHEAD      | 1,314,347         | 304,907      | ---             | 1,619,254  | Yes                           |
|                           | CITY OF MOUNTAIN LAKE | 52,259            | 313,233      | ---             | 365,492    | Yes                           |
|                           | CITY OF NASHWAUK      | ---               | 448,273      | ---             | 448,273    | Yes                           |
|                           | CITY OF NEW ULM       | ---               | 647,417      | ---             | 647,417    | Yes                           |
|                           | CITY OF NORTH MANKATO | ---               | 627,712      | ---             | 627,712    | Yes                           |
|                           | CITY OF NORTHFIELD    | ---               | 8,256,819    | ---             | 8,256,819  | Yes                           |
|                           | CITY OF PALISADE      | ---               | 683,507      | ---             | 683,507    | Yes                           |
|                           | CITY OF PERHAM        | 2,898,002         | 980,271      | ---             | 3,878,273  | Yes                           |
|                           | CITY OF PLYMOUTH      | 2,042,700         | 11,780       | 5,587           | 2,060,067  | Yes                           |
|                           | CITY OF RAMSEY        | 48,002            | 4,329,124    | ---             | 4,377,126  | Yes                           |
|                           | CITY OF RED WING      | 120,000           | 2,096,761    | ---             | 2,216,761  | Yes                           |
|                           | CITY OF RICHFIELD     | 1,187,687         | 670,909      | 304,427         | 2,163,023  | Yes                           |
|                           | CITY OF ROCHESTER     | 2,036,794         | 4,228,256    | 1,650           | 6,266,700  | Yes                           |
|                           | CITY OF ROSEMOUNT     | 17,652            | 274,065      | 127,684         | 419,401    | Yes                           |
|                           | CITY OF ROSEVILLE     | 98,356            | 1,803,385    | 109,973         | 2,011,714  | Yes                           |
|                           | CITY OF ROYALTON      | ---               | 845,313      | ---             | 845,313    | Yes                           |
|                           | CITY OF SAVAGE        | 76,536            | 4,391,709    | ---             | 4,468,245  | Yes                           |
|                           | CITY OF SPRING VALLEY | ---               | 389,730      | ---             | 389,730    | Yes                           |
|                           | CITY OF ST CLOUD      | 791,976           | 5,027,146    | 21,146          | 5,840,268  | Yes                           |
|                           | CITY OF ST MICHAEL    | ---               | 4,005,519    | ---             | 4,005,519  | Yes                           |
|                           | CITY OF ST PAUL       | 11,624,262        | 8,400,412    | 1,729,651       | 21,754,325 | Yes                           |
|                           | CITY OF ST PETER      | 2,564,243         | 500,118      | ---             | 3,064,361  | Yes                           |

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

**Exhibit 3  
(Continued)**

| Entity Type               | Name of Entity      | Direct<br>Federal | Pass Through |                 | Total       | Audit<br>Report<br>Acceptable |
|---------------------------|---------------------|-------------------|--------------|-----------------|-------------|-------------------------------|
|                           |                     |                   | State        | Other<br>Agency |             |                               |
| <b>CITIES (continued)</b> |                     |                   |              |                 |             |                               |
|                           | CITY OF TOWER       | ---               | 775,944      | ---             | 775,944     | Yes                           |
|                           | CITY OF TWO HARBORS | ---               | 667,125      | ---             | 667,125     | Yes                           |
|                           | CITY OF VERGAS      | 446,234           | 242,599      | ---             | 688,833     | Yes                           |
|                           | CITY OF VIRGINIA    | 50,481            | 3,043,017    | 8,527           | 3,102,025   | Yes                           |
|                           | CITY OF WALKER      | ---               | 475,264      | ---             | 475,264     | Yes                           |
|                           | CITY OF WARREN      | 49,440            | 1,307,590    | ---             | 1,357,030   | Yes                           |
|                           | TOTAL               | 71,337,617        | 101,937,212  | 3,890,498       | 177,165,327 |                               |
| <b>COUNTIES</b>           |                     |                   |              |                 |             |                               |
|                           | AITKIN COUNTY       | 35,048            | 1,560,352    | ---             | 1,595,400   | Yes                           |
|                           | ANOKA COUNTY        | 2,464,840         | 18,578,651   | ---             | 21,043,491  | Yes                           |
|                           | BECKER COUNTY       | 119,492           | 2,378,549    | ---             | 2,498,041   | Yes                           |
|                           | BELTRAMI COUNTY     | ---               | 4,945,834    | 92,769          | 5,038,603   | Yes                           |
|                           | BENTON COUNTY       | 29,908            | 1,825,800    | ---             | 1,855,708   | Yes                           |
|                           | BLUE EARTH COUNTY   | ---               | 4,458,584    | ---             | 4,458,584   | Yes                           |
|                           | BROWN COUNTY        | ---               | 2,029,470    | ---             | 2,029,470   | Yes                           |
|                           | CARLTON COUNTY      | 290,781           | 3,265,112    | 147,930         | 3,703,823   | Yes                           |
|                           | CARVER COUNTY       | ---               | 2,107,894    | ---             | 2,107,894   | Yes                           |
|                           | CASS COUNTY         | 72,887            | 3,813,640    | ---             | 3,886,527   | Yes                           |
|                           | CHIPPEWA COUNTY     | ---               | 564,930      | ---             | 564,930     | Yes                           |
|                           | CHISAGO COUNTY      | ---               | 1,858,490    | 3,200           | 1,861,690   | Yes                           |
|                           | CLAY COUNTY         | 57,066            | 4,444,356    | 33,222          | 4,534,644   | Yes                           |
|                           | CLEARWATER COUNTY   | 1,600             | 1,034,581    | 512             | 1,036,693   | Yes                           |
|                           | COOK COUNTY         | 79,250            | 2,152,665    | 15,328          | 2,247,243   | Yes                           |
|                           | COTTONWOOD COUNTY   | ---               | 774,475      | ---             | 774,475     | Yes                           |
|                           | CROW WING COUNTY    | 37,662            | 3,902,329    | 990             | 3,940,981   | Yes                           |
|                           | DAKOTA COUNTY       | 2,666,792         | 21,111,565   | ---             | 23,778,357  | Yes                           |
|                           | DODGE COUNTY        | 3,903             | 1,031,883    | ---             | 1,035,786   | Yes                           |
|                           | DOUGLAS COUNTY      | 81,834            | 1,985,478    | 56,480          | 2,123,792   | Yes                           |
|                           | FILLMORE COUNTY     | ---               | 1,173,571    | ---             | 1,173,571   | Yes                           |
|                           | FREEBORN COUNTY     | ---               | 2,503,537    | 2,000           | 2,505,537   | Yes                           |
|                           | GOODHUE COUNTY      | 32,506            | 1,989,768    | 6,707           | 2,028,981   | Yes                           |
|                           | GRANT COUNTY        | ---               | 317,925      | 21,589          | 339,514     | Yes                           |
|                           | HENNEPIN COUNTY     | 12,638,982        | 138,665,961  | 1,051,220       | 152,356,163 | Yes                           |
|                           | HOUSTON COUNTY      | ---               | 966,537      | 14,978          | 981,515     | Yes                           |



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

**Exhibit 3  
(Continued)**

| Entity Type                 | Name of Entity           | Direct<br>Federal | Pass Through |                 | Total      | Audit<br>Report<br>Acceptable |
|-----------------------------|--------------------------|-------------------|--------------|-----------------|------------|-------------------------------|
|                             |                          |                   | State        | Other<br>Agency |            |                               |
| <b>COUNTIES (continued)</b> |                          |                   |              |                 |            |                               |
|                             | HUBBARD COUNTY           | ---               | 1,585,317    | 11,044          | 1,596,361  | Yes                           |
|                             | ISANTI COUNTY            | ---               | 1,819,339    | 6,754           | 1,826,093  | Yes                           |
|                             | ITASCA COUNTY            | 117,321           | 2,330,389    | ---             | 2,447,710  | Yes                           |
|                             | JACKSON COUNTY           | 5,739             | 925,600      | ---             | 931,339    | Yes                           |
|                             | KANABEC COUNTY           | 11,604            | 731,503      | 88,278          | 831,385    | Yes                           |
|                             | KANDIYOHI COUNTY         | 81,504            | 9,289,456    | ---             | 9,370,960  | Yes                           |
|                             | KITTSOON COUNTY          | ---               | 880,459      | 2,742           | 883,201    | Yes                           |
|                             | KOOCHICHING COUNTY       | 28,526            | 884,210      | ---             | 912,736    | Yes                           |
|                             | LAKE COUNTY              | 136,546           | 2,492,287    | 36,987          | 2,665,820  | Yes                           |
|                             | LAKE OF THE WOODS COUNTY | ---               | 426,305      | ---             | 426,305    | Yes                           |
|                             | LE SUEUR COUNTY          | 33,852            | 999,644      | ---             | 1,033,496  | Yes                           |
|                             | MAHNOMEN COUNTY          | 54,560            | 467,514      | ---             | 522,074    | Yes                           |
|                             | MARSHALL COUNTY          | ---               | 1,163,215    | ---             | 1,163,215  | Yes                           |
|                             | MARTIN COUNTY            | 66,066            | 248,532      | ---             | 314,598    | Yes                           |
|                             | MCLEOD COUNTY            | 35,513            | 1,486,369    | 3,443           | 1,525,325  | Yes                           |
|                             | MEEKER COUNTY            | ---               | 1,496,709    | 4,325           | 1,501,034  | Yes                           |
|                             | MILLE LACS COUNTY        | 110,026           | 1,668,752    | ---             | 1,778,778  | Yes                           |
|                             | MORRISON COUNTY          | ---               | 2,769,935    | 30,276          | 2,800,211  | Yes                           |
|                             | MOWER COUNTY             | 39,520            | 2,797,515    | ---             | 2,837,035  | Yes                           |
|                             | NICOLLET COUNTY          | ---               | 1,207,695    | 23,734          | 1,231,429  | Yes                           |
|                             | NOBLES COUNTY            | 14,276            | 1,353,736    | ---             | 1,368,012  | Yes                           |
|                             | NORMAN COUNTY            | ---               | 569,931      | ---             | 569,931    | Yes                           |
|                             | OLMSTED COUNTY           | 10,002            | 12,256,416   | ---             | 12,266,418 | Yes                           |
|                             | OTTER TAIL COUNTY        | 34,105            | 4,706,821    | 35,275          | 4,776,201  | Yes                           |
|                             | PENNINGTON COUNTY        | ---               | 664,900      | 14,000          | 678,900    | Yes                           |
|                             | PINE COUNTY              | 50,000            | 1,469,910    | 326,387         | 1,846,297  | Yes                           |
|                             | PIPESTONE COUNTY         | ---               | 416,428      | 5,280           | 421,708    | Yes                           |
|                             | POLK COUNTY              | ---               | 4,706,133    | 2,788           | 4,708,921  | Yes                           |
|                             | POPE COUNTY              | ---               | 749,126      | 67,540          | 816,666    | Yes                           |
|                             | RAMSEY COUNTY            | 1,847,889         | 53,788,307   | 824,812         | 56,461,008 | Yes                           |
|                             | REDWOOD COUNTY           | ---               | 851,020      | ---             | 851,020    | Yes                           |
|                             | RENVILLE COUNTY          | ---               | 1,336,464    | ---             | 1,336,464  | Yes                           |
|                             | RICE COUNTY              | 1,036,389         | 2,261,952    | ---             | 3,298,341  | Yes                           |
|                             | ROCK COUNTY              | ---               | 661,954      | ---             | 661,954    | Yes                           |

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

**Exhibit 3  
(Continued)**

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

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

**Exhibit 3  
(Continued)**

| Entity Type                           | Name of Entity                      | Direct<br>Federal                                 | Pass Through |                 | Total      | Audit<br>Report<br>Acceptable |
|---------------------------------------|-------------------------------------|---|--------------|-----------------|------------|-------------------------------|
|                                       |                                     |   | State        | Other<br>Agency |            |                               |
| <b>NONPROFIT AGENCIES (continued)</b> |                                     |   |              |                 |            |                               |
|                                       | CHILD CARE RESOURCES & REFERRAL INC | Report not filed within single audit deadline.    |              |                 |            |                               |
|                                       | CHILDREN'S ADVOCATE PROG OF MANKATO | ---   | 2,181,412    | ---             | 2,181,412  | Yes                           |
|                                       | CHILDRENS WORLD LEARNING CENTER     | Report not received in time for this publication. |              |                 |            |                               |
|                                       | CLAY-WILKIN OPPORTUNITY COUNCIL     | 1,299,475   | 89,516       | 349,451         | 1,738,442  | Yes                           |
|                                       | COMM ACTION FOR SUBURBAN HENNEPIN   | Report not filed within single audit deadline.    |              |                 |            |                               |
|                                       | COMMUNITY ACTION OF MPLS            | ---   | 13,129,510   | ---             | 13,129,510 | Yes                           |
|                                       | COUNCIL FOR EXCELLENCE IN GOVT      | Report not received in time for this publication. |              |                 |            |                               |
|                                       | DULUTH COMM ACTION PROG INC         | Report not filed within single audit deadline.    |              |                 |            |                               |
|                                       | GOODWILL INDUSTRIES/EASTER SEALS    | 449,075   | 175,788      | 79,122          | 703,985    | Yes                           |
|                                       | GREATER MPLS DAY CARE ASSOCIATION   | Report not received in time for this publication. |              |                 |            |                               |
|                                       | HEARTLAND COMMUNITY ACTION AGENCY   | 1,662,266   | 1,896,232    | 1,647,983       | 5,206,481  | Yes                           |
|                                       | INTER-COUNTY COMMUNITY COUNCIL      | 945,992   | 1,065,229    | 95,103          | 2,106,324  | Yes                           |
|                                       | INTERCULTURAL MUTUAL ASSIST ASSN    | ---   | 311,683      | 218,115         | 529,798    | Yes                           |
|                                       | KOOTASCA COMM ACTION INC            | 1,518,074   | 3,476,218    | 155,986         | 5,150,278  | Yes                           |
|                                       | LAKES & PINES COMM ACT COUNCIL      | 1,895,339   | 4,313,543    | ---             | 6,208,882  | Yes                           |
|                                       | LIFETRACK RESOURCES                 | ---   | 414,238      | 2,485,732       | 2,899,970  | Yes                           |
|                                       | LUTHERAN SOCIAL SERVICE OF MN       | 1,851,735   | 2,135,874    | 1,724,390       | 5,711,999  | Yes                           |
|                                       | MAHUBE COMMUNITY COUNCIL            | 2,183,559   | 1,998,696    | ---             | 4,182,255  | Yes                           |
|                                       | METRO AREA AGENCY ON AGING          | Report not received in time for this publication. |              |                 |            |                               |
|                                       | MIGRANT HEALTH SERVICES             | 1,684,502   | 154,444      | 41,930          | 1,880,876  | Yes                           |
|                                       | MN AIDS PROJECT                     | Report not filed within single audit deadline.    |              |                 |            |                               |
|                                       | MN CHILD CARE RESOURCE REFERRAL INC | Report not filed within single audit deadline.    |              |                 |            |                               |
|                                       | MN INSTITUTE OF PUBLIC HEALTH       | 1,979,760   | 746,947      | 31,237          | 2,757,944  | Yes                           |
|                                       | MN LICENSED FAMILY CHILD CARE ASSN  | ---   | 3,157,399    | ---             | 3,157,399  | Yes                           |
|                                       | MN VALLEY ACTION COUNCIL            | 2,385,654   | 5,971,490    | 1,334,800       | 9,691,944  | Yes                           |
|                                       | MPLS AMERICAN INDIAN CENTER         | Report not received in time for this publication. |              |                 |            |                               |
|                                       | MPLS MED RESEARCH FOUNDATION        | 4,947,188   | 19,461       | 2,345,304       | 7,311,953  | Yes                           |
|                                       | NW COMM ACTION INC                  | 1,403,256   | 997,286      | 4,500           | 2,405,042  | Yes                           |
|                                       | OTTERTAIL-WADENA COMM ACT CNCL      | 1,029,298   | 971,918      | 1,586           | 2,002,802  | Yes                           |
|                                       | PACER CENTER                        | 4,590,087   | 667,854      | 120,605         | 5,378,546  | Yes                           |
|                                       | PACT 4 FAMILIES COLLABORATIVE       | 1,047,869   | 153,153      | ---             | 1,201,022  | Yes                           |
|                                       | PARENTS IN COMMUNITY ACTION INC     | 11,310,139  | 840,486      | 113,000         | 12,263,625 | Yes                           |
|                                       | PARK NICOLLET HEALTH SERVICES       | 972,038   | 1,365        | 284,626         | 1,258,029  | Yes                           |
|                                       | PERSPECTIVES INC                    | 171,416   | 180,872      | 643,477         | 995,765    | Yes                           |

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

**Exhibit 3  
(Continued)**

| Entity Type                           | Name of Entity                          | Direct<br>Federal                                 | Pass Through       |                   | Total              | Audit<br>Report<br>Acceptable |
|---------------------------------------|---|---|--------------------|-------------------|--------------------|-------------------------------|
|                                       |   |   | State              | Other<br>Agency   |                    |                               |
| <b>NONPROFIT AGENCIES (continued)</b> |   |   |                    |                   |                    |                               |
|                                       | PILLSBURY UNITED NEIGHBORHOOD SRVS      | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | PRAIRIE FIVE COMM ACT CNL               | 1,054,959   | 1,478,956          | 281,234           | 2,815,149          | Yes                           |
|                                       | PRIME PROVIDERS INC                     | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | PROVIDERS CHOICE INC                    | ---   | 19,268,949         | ---               | 19,268,949         | Yes                           |
|                                       | RAMSEY ACTION PROGRAMS                  | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | REACH-UP INCORPORATED                   | 3,224,318   | 50,505             | ---               | 3,274,823          | Yes                           |
|                                       | RESOURCE INC                            | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | RESOURCES FOR CHILD CARING INC          | Report not received in time for this publication. |                    |                   |                    |                               |
|                                       | RURAL MN CEP INC                        | Report not received in time for this publication. |                    |                   |                    |                               |
|                                       | SCOPE RESOURCES CENTER INC              | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | SCOTT CARVER DAKOTA COMM ACT AGENCY     | 1,848,256   | 2,378,448          | 697,247           | 4,923,951          | Yes                           |
|                                       | SE AND SOUTH CENTRAL MN INITIATIVE FUND | 1,008,663   | 582,296            | ---               | 1,590,959          | Yes                           |
|                                       | SECOND HARVEST FOOD BANK OF MPLS        | 8,000   | 805,174            | ---               | 813,174            | Yes                           |
|                                       | SEMCAC INC                              | 1,695,159   | 3,293,186          | 964,843           | 5,953,188          | Yes                           |
|                                       | ST THOMAS UNIVERSITY                    | Report not received in time for this publication. |                    |                   |                    |                               |
|                                       | SUSTAINABLE RESOURCES CENTER            | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | SW MN OPPORTUNITY CNL                   | 870,887   | 1,766,493          | 54,681            | 2,692,061          | Yes                           |
|                                       | SW MN PIC                               | ---   | 1,381,059          | 1,211,444         | 2,592,503          | Yes                           |
|                                       | THE BRIDGE FOR RUNAWAY YOUTH, INC       | 489,297   | 7,271              | 244,795           | 741,363            | Yes                           |
|                                       | THREE RIVERS COMM ACT PROG              | 1,474,218   | 1,575,595          | 61,769            | 3,111,582          | Yes                           |
|                                       | TRI-COUNTY ACTION PROGRAMS              | ---   | 2,644,395          | 129,886           | 2,774,281          | Yes                           |
|                                       | TRI-COUNTY COMM ACTION PROGRAM          | 1,960,814   | 760,064            | ---               | 2,720,878          | Yes                           |
|                                       | TRI-VALLEY OPPORTUNITY COUNCIL INC      | 5,670,121   | 2,886,911          | 322,775           | 8,879,807          | Yes                           |
|                                       | WEST CENTRAL MIGRANTS                   | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | WEST CENTRAL MN COMM ACTION INC         | 1,309,450   | 3,592,997          | ---               | 4,902,447          | Yes                           |
|                                       | WESTERN COMMUNITY ACTION INC            | 1,100,330   | 3,077,920          | 522,574           | 4,700,824          | Yes                           |
|                                       | WORKFORCE DEVELOPMENT INC               | ---   | 3,522,850          | ---               | 3,522,850          | Yes                           |
|                                       | WRIGHT COUNTY COMMUNITY ACTION INC      | 1,190,827   | 1,353,703          | 388,773           | 2,933,303          | Yes                           |
|                                       | <b>TOTAL</b>                            | <b>73,221,902</b>                                 | <b>104,698,039</b> | <b>28,145,113</b> | <b>206,065,054</b> |                               |
| <b>OTHER GOVERNMENTAL AGENCIES</b>    |   |   |                    |                   |                    |                               |
|                                       | ARROWHEAD REGIONAL CORRECTIONS          | ---   | 317,579            | ---               | 317,579            | Yes                           |
|                                       | CARLTON COOK LAKE ST LOUIS CO HL BD     | ---   | 898,871            | ---               | 898,871            | Yes                           |
|                                       | COTTONWOOD JACKSON CHS                  | ---   | 367,828            | ---               | 367,828            | Yes                           |
|                                       | COUNTRYSIDE PUBLIC HEALTH SERVICE       | ---   | 1,066,062          | 8,350             | 1,074,412          | Yes                           |

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

**Exhibit 3  
(Continued)**

| Entity Type                                    | Name of Entity                         | Direct Federal                                    | Pass Through |              | Total       | Audit Report Acceptable |
|--|--|---|--------------|--------------|-------------|-------------------------|
|  |  |   | State        | Other Agency |             |                         |
| <b>OTHER GOVERNMENTAL AGENCIES (continued)</b> |  |   |              |              |             |                         |
|  | DULUTH AIRPORT AUTHORITY               | 899,774   | 635,734      | ---          | 1,535,508   | Yes                     |
|  | DULUTH TRANSIT AUTHORITY               | 652,391   | 814          | ---          | 653,205     | Yes                     |
|  | HUMAN SERV OF FARIBAULT & MARTIN CO    | ---   | 1,438,125    | ---          | 1,438,125   | Yes                     |
|  | LINCOLN LYON MURRAY HUMAN SERVICES     | ---   | 1,264,417    | ---          | 1,264,417   | Yes                     |
|  | LINCOLN-LYON-MURRAY-PIPESTONE CHS      | ---   | 870,022      | 5,258        | 875,280     | Yes                     |
|  | LITCHFIELD PUBLIC UTILITIES COMMISSION | ---   | 968,715      | ---          | 968,715     | Yes                     |
|  | MARSHALL-POLK RURAL WATER              | ---   | 708,000      | ---          | 708,000     | Yes                     |
|  | MEEKER-MCLEOD-SIBLEY CHS               | 40,000  | 506,340      | ---          | 546,340     | Yes                     |
|  | METRO AIRPORTS COMMISSION              | ---   | 30,824,374   | ---          | 30,824,374  | Yes                     |
|  | MPLS PARK & RECREATION BD              | 113,875   | 103,128      | 482,332      | 699,335     | Yes                     |
|  | MPLS YOUTH COORDINATING BD             | ---   | 152,931      | 578,277      | 731,208     | Yes                     |
|  | MULTI-COUNTY NURSING SERVICE           | ---   | 687,463      | 3,452        | 690,915     | Yes                     |
|  | NE MN OFFICE OF JOB TRAINING           | ---   | 2,652,202    | 2,045        | 2,654,247   | Yes                     |
|  | NOBLES ROCK PUBLIC HEALTH              | ---   | 521,614      | ---          | 521,614     | Yes                     |
|  | NORTH COUNTRY CHS                      | ---   | 1,190,346    | 19,000       | 1,209,346   | Yes                     |
|  | QUIN COUNTY COMM HEALTH SERVICE        | ---   | 1,240,758    | 11,558       | 1,252,316   | Yes                     |
|  | RAINBOW RIDER                          | ---   | 488,587      | ---          | 488,587     | Yes                     |
|  | SOUTHWEST METRO TRANSIT COMMISSION     | ---   | 2,173,653    | ---          | 2,173,653   | Yes                     |
|  | ST PAUL REGIONAL WATER SERVICES        | ---   | 1,104,921    | ---          | 1,104,921   | Yes                     |
|  | STEARNS-BENTON EMPLOYMENT TRNG CNCL    | ---   | 604,701      | ---          | 604,701     | Yes                     |
|  | UNIVERSITY OF MINNESOTA                | Report not received in time for this publication. |              |              |             |                         |
|  | WESTERN LAKE SUPERIOR SANITARY DIST    | ---   | 16,635,494   | 18,228       | 16,653,722  | Yes                     |
|  | TOTAL                                  | 1,706,040   | 67,422,679   | 1,128,500    | 70,257,219  |                         |
| <b>REGIONAL DEVELOPMENT COMMISSIONS</b>        |  |   |              |              |             |                         |
|  | ARROWHEAD REG DEVELOP COMM             | 1,362,048   | 2,074,035    | ---          | 3,436,083   | Yes                     |
|  | EAST CENTRAL REG DEVELOP COMM          | 483,075   | 457,068      | ---          | 940,143     | Yes                     |
|  | METROPOLITAN COUNCIL                   | 82,656,424  | 30,635,016   | ---          | 113,291,440 | Yes                     |
|  | MID-MINNESOTA DEVELOPMENT COMM         | 861,107   | 1,311,067    | ---          | 2,172,174   | Yes                     |
|  | NW REG DEVELOP COMM                    | 2,194,543   | 517,911      | ---          | 2,712,454   | Yes                     |
|  | REGION 5 DEVELOP COMM                  | Report not received in time for this publication. |              |              |             |                         |
|  | REGION NINE DEVELOPMENT COMMISSION     | 164,837   | 1,759,693    | ---          | 1,924,530   | Yes                     |
|  | SW REG DEVELOP COMM                    | Report not received in time for this publication. |              |              |             |                         |
|  | UPPER MN VALLEY REG DEVELOP COMM       | 237,253   | 1,464,905    | ---          | 1,702,158   | Yes                     |
|  | TOTAL                                  | 87,959,287  | 38,219,695   | 0            | 126,178,982 |                         |

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

**Exhibit 3  
(Continued)**

| Entity Type                         | Name of Entity                     | Direct<br>Federal                                       | Pass Through |                 | Total      | Audit<br>Report<br>Acceptable |
|-------------------------------------|------------------------------------|---|--------------|-----------------|------------|-------------------------------|
|                                     |                                    |   | State        | Other<br>Agency |            |                               |
| <b>SCHOOLS AND RELATED AGENCIES</b> |                                    |   |              |                 |            |                               |
|                                     | AREA SPEC ED COOP                  | ---   | 722,251      | ---             | 722,251    | Yes                           |
|                                     | BEMIDJI INTERDISTRICT COUNCIL      | ---   | 1,133,775    | ---             | 1,133,775  | Yes                           |
|                                     | BENTON-STEARNES EDUCATION DISTRICT | ---   | 1,201,606    | 107,275         | 1,308,881  | Yes                           |
|                                     | CARVER-SCOTT EDUCATIONAL COOP      | Failed to report in compliance with Minnesota statutes. |              |                 |            |                               |
|                                     | CROW RIVER SPECIAL ED COOP         | ---   | 442,501      | ---             | 442,501    | Yes                           |
|                                     | DULUTH PUBLIC SCHOOLS ACADEMY      | ---   | 304,776      | ---             | 304,776    | Yes                           |
|                                     | FERGUS FALLS SPEC ED COOP          | Failed to report in compliance with Minnesota statutes. |              |                 |            |                               |
|                                     | FRESHWATER EDUCATION DISTRICT      | ---   | 949,020      | ---             | 949,020    | Yes                           |
|                                     | GOODHUE COUNTY EDUCATION DISTRICT  | ---   | 349,094      | ---             | 349,094    | Yes                           |
|                                     | HEART OF EARTH CHARTER SCHOOL      | Failed to report in compliance with Minnesota statutes. |              |                 |            |                               |
|                                     | HIAWATHA VALLEY EDUCATION DISTRICT | ---   | 1,584,883    | ---             | 1,584,883  | Yes                           |
|                                     | HOPE COMMUNITY ACADEMY             | Failed to report in compliance with Minnesota statutes. |              |                 |            |                               |
|                                     | INTERMEDIATE SCHOOL DISTRICT 287   | ---   | 647,376      | 684,139         | 1,331,515  | Yes                           |
|                                     | INTERMEDIATE SCHOOL DISTRICT 917   | ---   | 739,439      | 38,752          | 778,191    | Yes                           |
|                                     | ISD 0001 AITKIN                    | ---   | 458,344      | ---             | 458,344    | Yes                           |
|                                     | ISD 0004 MCGREGOR                  | 12,490  | 559,070      | ---             | 571,560    | Yes                           |
|                                     | ISD 0011 ANOKA-HENNEPIN            | 97,945  | 10,275,400   | 132,398         | 10,505,743 | Yes                           |
|                                     | ISD 0012 CENTENNIAL                | 13,139  | 1,442,302    | 25,644          | 1,481,085  | Yes                           |
|                                     | ISD 0013 COLUMBIA HEIGHTS          | 215,218   | 1,209,348    | 36,538          | 1,461,104  | Yes                           |
|                                     | ISD 0014 FRIDLEY                   | 44,139  | 884,792      | ---             | 928,931    | Yes                           |
|                                     | ISD 0015 ST FRANCIS                | ---   | 1,297,284    | 10,071          | 1,307,355  | Yes                           |
|                                     | ISD 0016 SPRING LAKE PARK          | ---   | 1,207,729    | ---             | 1,207,729  | Yes                           |
|                                     | ISD 0022 DETROIT LAKES             | 47,820  | 1,420,451    | ---             | 1,468,271  | Yes                           |
|                                     | ISD 0023 FRAZEE                    | 14,294  | 638,998      | ---             | 653,292    | Yes                           |
|                                     | ISD 0025 PINE POINT                | 225,667   | 192,561      | ---             | 418,228    | Yes                           |
|                                     | ISD 0031 BEMIDJI                   | 228,777   | 3,690,700    | ---             | 3,919,477  | Yes                           |
|                                     | ISD 0032 BLACKDUCK                 | 36,575  | 340,828      | ---             | 377,403    | Yes                           |
|                                     | ISD 0038 RED LAKE                  | 5,886,566   | 1,270,390    | 14,000          | 7,170,956  | Yes                           |
|                                     | ISD 0047 SAUK RAPIDS               | ---   | 611,415      | 277,056         | 888,471    | Yes                           |
|                                     | ISD 0051 FOLEY                     | ---   | 517,745      | 106,448         | 624,193    | Yes                           |
|                                     | ISD 0077 MANKATO                   | ---   | 2,488,642    | ---             | 2,488,642  | Yes                           |
|                                     | ISD 0088 NEW ULM                   | ---   | 482,563      | 20,998          | 503,561    | Yes                           |
|                                     | ISD 0093 CARLTON                   | 184,602   | 283,011      | ---             | 467,613    | Yes                           |

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

**Exhibit 3**  
**(Continued)**

| Entity Type                                     | Name of Entity                | Direct Federal  | Pass Through |              | Total     | Audit Report Acceptable |
|---|-------------------------------|---|--------------|--------------|-----------|-------------------------|
|   |                               |   | State        | Other Agency |           |                         |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |                               |   |              |              |           |                         |
|   | ISD 0094 CLOQUET              | 345,316   | 2,031,528    | ---          | 2,376,844 | Yes                     |
|   | ISD 0110 WACONIA              | ---   | 432,635      | ---          | 432,635   | Yes                     |
|   | ISD 0112 CHASKA               | ---   | 1,273,203    | 52,755       | 1,325,958 | Yes                     |
|   | ISD 0113 WALKER-AKELEY        | 266,718   | 504,754      | ---          | 771,472   | Yes                     |
|   | ISD 0115 CASS LAKE - BENA     | 1,912,292   | 935,095      | 14,922       | 2,862,309 | Yes                     |
|   | ISD 0118 REMER                | 242,696   | 491,762      | ---          | 734,458   | Yes                     |
|   | ISD 0129 MONTEVIDEO           | ---   | 742,992      | 87,000       | 829,992   | Yes                     |
|   | ISD 0138 NORTH BRANCH         | ---   | 932,768      | ---          | 932,768   | Yes                     |
|   | ISD 0152 MOORHEAD             | 50,644  | 2,735,179    | ---          | 2,785,823 | Yes                     |
|   | ISD 0162 BAGLEY               | 173,672   | 642,409      | ---          | 816,081   | Yes                     |
|   | ISD 0166 COOK COUNTY          | 93,261  | 133,610      | 174,019      | 400,890   | Yes                     |
|   | ISD 0177 COTTONWOOD & JACKSON | ---   | 373,428      | ---          | 373,428   | Yes                     |
|   | ISD 0181 BRAINERD             | 64,374  | 3,594,060    | ---          | 3,658,434 | Yes                     |
|   | ISD 0182 CROSBY               | Failed to report in compliance with Minnesota statutes.       |              |              |           |                         |
|   | ISD 0191 BURNSVILLE           | 3,000   | 2,402,932    | 54,579       | 2,460,511 | Yes                     |
|   | ISD 0192 FARMINGTON           | ---   | 890,572      | ---          | 890,572   | Yes                     |
|   | ISD 0194 LAKEVILLE            | ---   | 1,514,020    | 26,376       | 1,540,396 | Yes                     |
|   | ISD 0196 ROSEMOUNT            | 465,855   | 4,977,179    | ---          | 5,443,034 | Yes                     |
|   | ISD 0197 WEST ST PAUL         | ---   | 1,164,964    | ---          | 1,164,964 | Yes                     |
|   | ISD 0199 INVER GROVE HEIGHTS  | ---   | 1,040,695    | ---          | 1,040,695 | Yes                     |
|   | ISD 0200 HASTINGS             | Failed to report in compliance with Minnesota statutes.       |              |              |           |                         |
|   | ISD 0206 ALEXANDRIA           | ---   | 1,706,452    | ---          | 1,706,452 | Yes                     |
|   | ISD 0241 ALBERT LEA           | ---   | 1,722,445    | 2,605        | 1,725,050 | Yes                     |
|   | ISD 0256 RED WING             | 20,541  | 975,945      | ---          | 996,486   | Yes                     |
|   | ISD 0270 HOPKINS              | 21,567  | 2,216,933    | ---          | 2,238,500 | Yes                     |
|   | ISD 0271 BLOOMINGTON          | ---   | 3,362,935    | 24,126       | 3,387,061 | Yes                     |
|   | ISD 0272 EDEN PRAIRIE         | ---   | 1,702,097    | 67,759       | 1,769,856 | Yes                     |
|   | ISD 0273 EDINA                | ---   | 960,673      | 47,138       | 1,007,811 | Yes                     |
|   | ISD 0276 MINNETONKA           | ---   | 1,208,726    | 54,815       | 1,263,541 | Yes                     |
|   | ISD 0277 WESTONKA             | ---   | 688,471      | 38,951       | 727,422   | Yes                     |
|   | ISD 0278 ORONO                | ---   | 348,787      | 5,235        | 354,022   | Yes                     |
|   | ISD 0279 OSSEO                | Audit report filed did not include reports on federal awards. |              |              |           |                         |
|   | ISD 0280 RICHFIELD            | ---   | 1,662,358    | 12,802       | 1,675,160 | Yes                     |
|   | ISD 0281 ROBBINSDALE          | 22,248  | 4,269,992    | 50,429       | 4,342,669 | Yes                     |

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

**Exhibit 3**  
**(Continued)**

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



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

**Exhibit 3  
(Continued)**

| Entity Type                                     | Name of Entity                   | Direct<br>Federal | Pass Through |                 | Total      | Audit<br>Report<br>Acceptable |
|---|----------------------------------|-------------------|--------------|-----------------|------------|-------------------------------|
|   |                                  |                   | State        | Other<br>Agency |            |                               |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |                                  |                   |              |                 |            |                               |
|   | ISD 0549 PERHAM                  | ---               | 711,413      | ---             | 711,413    | Yes                           |
|   | ISD 0564 THIEF RIVER FALLS       | 10,210            | 1,000,949    | ---             | 1,011,159  | Yes                           |
|   | ISD 0578 PINE CITY               | ---               | 535,493      | ---             | 535,493    | Yes                           |
|   | ISD 0593 CROOKSTON               | 43,009            | 715,258      | 14,753          | 773,020    | Yes                           |
|   | ISD 0595 EAST GRAND FORKS        | 14,451            | 800,295      | 72,692          | 887,438    | Yes                           |
|   | ISD 0599 FERTILE-BELTRAMI        | 3,000             | 986,571      | ---             | 989,571    | Yes                           |
|   | ISD 0601 FOSSTON                 | 13,928            | 304,570      | ---             | 318,498    | Yes                           |
|   | ISD 0621 MOUNDS VIEW             | 17,593            | 3,081,025    | 93,464          | 3,192,082  | Yes                           |
|   | ISD 0622 NORTH ST PAUL-MAPLEWOOD | ---               | 3,618,368    | 8,975           | 3,627,343  | Yes                           |
|   | ISD 0623 ROSEVILLE               | ---               | 1,723,668    | ---             | 1,723,668  | Yes                           |
|   | ISD 0624 WHITE BEAR LAKE         | ---               | 2,149,014    | 50,518          | 2,199,532  | Yes                           |
|   | ISD 0625 ST PAUL                 | 4,031,566         | 34,893,307   | 2,317,815       | 41,242,688 | Yes                           |
|   | ISD 0656 FARIBAULT               | ---               | 1,570,221    | ---             | 1,570,221  | Yes                           |
|   | ISD 0659 NORTHFIELD              | ---               | 855,140      | ---             | 855,140    | Yes                           |
|   | ISD 0682 ROSEAU                  | ---               | 409,108      | ---             | 409,108    | Yes                           |
|   | ISD 0690 WARROAD                 | 430,827           | 540,884      | ---             | 971,711    | Yes                           |
|   | ISD 0695 CHISHOLM                | 53,103            | 314,971      | ---             | 368,074    | Yes                           |
|   | ISD 0700 HERMANTOWN              | ---               | 354,421      | ---             | 354,421    | Yes                           |
|   | ISD 0701 HIBBING                 | 52,303            | 1,156,265    | ---             | 1,208,568  | Yes                           |
|   | ISD 0704 PROCTOR                 | ---               | 518,797      | ---             | 518,797    | Yes                           |
|   | ISD 0706 VIRGINIA                | 11,624            | 1,286,705    | 645             | 1,298,974  | Yes                           |
|   | ISD 0707 NETT LAKE               | 317,346           | 94,145       | 13,116          | 424,607    | Yes                           |
|   | ISD 0709 DULUTH                  | 2,245,289         | 5,878,210    | 11,280          | 8,134,779  | Yes                           |
|   | ISD 0712 MOUNTAIN IRON-BUHL      | ---               | 287,350      | 56,026          | 343,376    | Yes                           |
|   | ISD 0717 JORDAN                  | ---               | 274,796      | 47,532          | 322,328    | Yes                           |
|   | ISD 0719 PRIOR LAKE              | ---               | 621,983      | ---             | 621,983    | Yes                           |
|   | ISD 0720 SHAKOPEE                | 17,907            | 589,803      | 294,539         | 902,249    | Yes                           |
|   | ISD 0727 BIG LAKE                | ---               | 374,943      | ---             | 374,943    | Yes                           |
|   | ISD 0728 ELK RIVER               | ---               | 1,911,567    | ---             | 1,911,567  | Yes                           |
|   | ISD 0739 KIMBALL                 | ---               | 233,885      | 82,192          | 316,077    | Yes                           |
|   | ISD 0740 MELROSE                 | ---               | 500,277      | ---             | 500,277    | Yes                           |
|   | ISD 0741 PAYNESVILLE             | ---               | 341,893      | ---             | 341,893    | Yes                           |
|   | ISD 0742 ST CLOUD                | 736,976           | 4,191,266    | ---             | 4,928,242  | Yes                           |
|   | ISD 0743 SAUK CENTRE             | ---               | 408,818      | ---             | 408,818    | Yes                           |

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

**Exhibit 3  
(Continued)**

| Entity Type                                     | Name of Entity                         | Direct<br>Federal                                       | Pass Through |                 | Total     | Audit<br>Report<br>Acceptable |
|---|--|---|--------------|-----------------|-----------|-------------------------------|
|   |  |   | State        | Other<br>Agency |           |                               |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |  |   |              |                 |           |                               |
|   | ISD 0745 ALBANY                        | ---   | 385,736      | ---             | 385,736   | Yes                           |
|   | ISD 0748 SARTELL                       | ---   | 293,584      | 102,671         | 396,255   | Yes                           |
|   | ISD 0750 ROCORI AREA SCHOOLS           | ---   | 404,294      | ---             | 404,294   | Yes                           |
|   | ISD 0761 OWATONNA                      | ---   | 1,566,585    | ---             | 1,566,585 | Yes                           |
|   | ISD 0777 BENSON                        | ---   | 283,766      | 40,000          | 323,766   | Yes                           |
|   | ISD 0786 BERTHA-HEWITT                 | ---   | 353,720      | 1,549           | 355,269   | Yes                           |
|   | ISD 0820 SEBEKA                        | ---   | 318,946      | ---             | 318,946   | Yes                           |
|   | ISD 0821 MENAHTA                       | ---   | 349,688      | ---             | 349,688   | Yes                           |
|   | ISD 0829 WASECA                        | ---   | 1,148,154    | ---             | 1,148,154 | Yes                           |
|   | ISD 0831 FOREST LAKE                   | ---   | 1,873,836    | 34,540          | 1,908,376 | Yes                           |
|   | ISD 0832 MAHTOMEDI                     | ---   | 498,760      | 10,739          | 509,499   | Yes                           |
|   | ISD 0833 SO WASHINGTON COUNTY          | ---   | 2,923,878    | ---             | 2,923,878 | Yes                           |
|   | ISD 0834 STILLWATER                    | ---   | 1,774,882    | 30,082          | 1,804,964 | Yes                           |
|   | ISD 0837 MADELIA                       | ---   | 350,462      | ---             | 350,462   | Yes                           |
|   | ISD 0840 ST JAMES                      | ---   | 628,339      | ---             | 628,339   | Yes                           |
|   | ISD 0846 BRECKENRIDGE                  | ---   | 378,471      | ---             | 378,471   | Yes                           |
|   | ISD 0861 WINONA                        | Failed to report in compliance with Minnesota statutes. |              |                 |           |                               |
|   | ISD 0876 ANNANDALE                     | ---   | 367,706      | 53,333          | 421,039   | Yes                           |
|   | ISD 0877 BUFFALO                       | ---   | 1,101,928    | ---             | 1,101,928 | Yes                           |
|   | ISD 0879 DELANO                        | ---   | 286,865      | 25,426          | 312,291   | Yes                           |
|   | ISD 0882 MONTICELLO                    | ---   | 1,336,331    | 35,895          | 1,372,226 | Yes                           |
|   | ISD 0883 ROCKFORD                      | ---   | 323,888      | ---             | 323,888   | Yes                           |
|   | ISD 0891 CANBY                         | ---   | 316,439      | ---             | 316,439   | Yes                           |
|   | ISD 0911 CAMBRIDGE                     | 6,517   | 1,870,549    | ---             | 1,877,066 | Yes                           |
|   | ISD 0912 MILACA                        | ---   | 559,043      | ---             | 559,043   | Yes                           |
|   | ISD 2134 UNITED SOUTH CENTRAL          | ---   | 406,788      | ---             | 406,788   | Yes                           |
|   | ISD 2135 MAPLE RIVER                   | ---   | 352,166      | ---             | 352,166   | Yes                           |
|   | ISD 2137 KINGSLAND                     | ---   | 346,270      | ---             | 346,270   | Yes                           |
|   | ISD 2142 ST LOUIS COUNTY               | 167,711   | 1,296,416    | 283,424         | 1,747,551 | Yes                           |
|   | ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN | ---   | 323,563      | ---             | 323,563   | Yes                           |
|   | ISD 2144 CHISAGO LAKES                 | ---   | 606,458      | ---             | 606,458   | Yes                           |
|   | ISD 2149 MINNEWASKA                    | ---   | 650,856      | ---             | 650,856   | Yes                           |
|   | ISD 2154 EVELETH-GILBERT               | ---   | 457,976      | 108,736         | 566,712   | Yes                           |
|   | ISD 2155 WADENA-DEER CREEK             | ---   | 991,152      | ---             | 991,152   | Yes                           |

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

**Exhibit 3  
(Continued)**

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

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

**Exhibit 3  
(Continued)**

| Entity Type                                     | Name of Entity                      | Direct<br>Federal                                       | Pass Through  |                 | Total         | Audit<br>Report<br>Acceptable |
|---|-------------------------------------|---|---------------|-----------------|---------------|-------------------------------|
|   |                                     |   | State         | Other<br>Agency |               |                               |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |                                     |   |               |                 |               |                               |
|   | MN RIVER VALLEY SPEC ED COOP        | Failed to report in compliance with Minnesota statutes. |               |                 |               |                               |
|   | MN VALLEY EDUCATION DISTRICT        | ---   | 876,376       | ---             | 876,376       | Yes                           |
|   | NE SERVICE COOP                     | ---   | 406,954       | 14,000          | 420,954       | Yes                           |
|   | NEW VISIONS SCHOOL                  | 374,267   | 357,423       | ---             | 731,690       | Yes                           |
|   | NORTH CENTRAL SERVICE COOP          | ---   | 809,593       | ---             | 809,593       | Yes                           |
|   | NORTHERN LAKES SP ED COOP           | ---   | 505,670       | ---             | 505,670       | Yes                           |
|   | NW SERVICE COOP                     | 978,789   | 140,727       | ---             | 1,119,516     | Yes                           |
|   | RIVER BEND EDUCATION DISTRICT       | ---   | 612,794       | ---             | 612,794       | Yes                           |
|   | ROOT RIVER EDUCATION DISTRICT       | 358,672   | 305,612       | ---             | 664,284       | Yes                           |
|   | SOUTH CENTRAL SERVICE COOP          | ---   | 524,957       | ---             | 524,957       | Yes                           |
|   | SOUTHERN PLAINS ED COOP             | ---   | 596,721       | ---             | 596,721       | Yes                           |
|   | SSD 1 MINNEAPOLIS                   | 3,599,179   | 40,071,438    | 755,894         | 44,426,511    | Yes                           |
|   | SSD 6 SOUTH ST PAUL                 | ---   | 1,092,315     | ---             | 1,092,315     | Yes                           |
|   | ST CROIX RIVER EDUCATION DISTRICT   | ---   | 683,381       | ---             | 683,381       | Yes                           |
|   | SW & WEST CENTRAL SERVICE COOP      | 596,127   | 3,893,013     | ---             | 4,489,140     | Yes                           |
|   | WEST CENTRAL EDUCATION DISTRICT     | ---   | 637,167       | ---             | 637,167       | Yes                           |
|   | ZUMBRO EDUCATION DISTRICT           | ---   | 850,970       | ---             | 850,970       | Yes                           |
|   | TOTAL                               | 27,678,700  | 282,319,819   | 8,489,013       | 318,487,532   |                               |
| <b>TRIBAL GOVERNMENTS</b>                       |                                     |   |               |                 |               |                               |
|   | BOIS FORTE RES BUS COMM             | 7,808,676   | 240,708       | 63,828          | 8,113,212     | Yes                           |
|   | FOND DU LAC RESERVATION             | 17,186,631  | 865,721       | 146,042         | 18,198,394    | Yes                           |
|   | GRAND PORTAGE RESERVATION           | 2,239,338   | 191,788       | 12,154          | 2,443,280     | Yes                           |
|   | LEECH LAKE RESERVATION BUS COMM     | Report not filed within single audit deadline.          |               |                 |               |                               |
|   | MILLE LACS BAND OF CHIPPEWA INDIANS | 12,474,004  | 354,554       | 236,320         | 13,064,878    | Yes                           |
|   | RED LAKE BAND OF CHIPPEWA INDIANS   | 25,748,235  | 1,267,600     | 96,523          | 27,112,358    | Yes                           |
|   | TOTAL                               | 65,456,884  | 2,920,371     | 554,867         | 68,932,122    |                               |
|   |                                     | 362,806,099   | 1,009,191,762 | 48,071,166      | 1,420,069,027 |                               |

## **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.

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

**Exhibit 4**

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

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**Exhibit 4  
(Continued)**

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

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

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

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

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



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**Exhibit 4  
(Continued)**

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

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

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**Exhibit 4  
(Continued)**

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

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

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**Exhibit 4  
(Continued)**

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

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

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**Exhibit 4  
(Continued)**

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

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

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**Exhibit 4  
(Continued)**

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

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

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**Exhibit 4  
(Continued)**

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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For the Year Ended June 30, 2001**

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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For the Year Ended June 30, 2001**

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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



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

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For the Year Ended June 30, 2001**

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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|---|--|-------------------------------|--------------------------|---------|-----------------------------|
|   |  |                               | Non-<br>federal          | Federal |                             |
| CITY OF ST CLOUD<br>CFDA 16.592   | 89,763   | Yes                           | Yes                      |         |                             |
| CITY OF ST PAUL<br>CFDA 16.592<br>CFDA 16.595<br>CFDA 16.607<br>CFDA 16.710 | 738,928<br>166,297<br>3,900<br>660,957<br><u>1,570,082</u> | Yes                           |                          |         |                             |
| CLAY COUNTY<br>CFDA 16.579  | 15,399   | Yes                           | Yes                      |         |                             |
| CLEARWATER COUNTY<br>CFDA 16.607  | 1,600  | Yes                           | Yes                      |         |                             |
| DODGE COUNTY<br>CFDA 16.592   | 3,903  | Yes                           | Yes                      |         |                             |
| DOUGLAS COUNTY<br>CFDA 16.710   | 81,834   | Yes                           | Yes                      |         |                             |
| FOND DU LAC RESERVATION<br>CFDA 16.710                                      | 88,093   | Yes                           | Yes                      |         |                             |
| GOODHUE COUNTY<br>CFDA 16.710   | 32,506   | Yes                           | Yes                      |         |                             |
| HENNEPIN COUNTY<br>CFDA 16.710<br>CFDA 16.729                               | 118,583<br>42,202<br><u>160,785</u>                        | Yes                           |                          |         |                             |
| ISD 0518 WORTHINGTON<br>CFDA 16.579   | 9,969  | Yes                           | Yes                      | Yes     |                             |
| KANABEC COUNTY<br>CFDA 16.710   | 11,604   | Yes                           | Yes                      |         |                             |

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

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



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

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

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

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

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For the Year Ended June 30, 2001**

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

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For the Year Ended June 30, 2001**

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

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

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**Exhibit 4  
(Continued)**

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

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



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**Exhibit 4  
(Continued)**

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

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

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**Exhibit 4  
(Continued)**

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

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

## **EXHIBIT 5**

### **NONFEDERAL CROSSCUTTING FINDINGS**

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

- 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, 2001**

**Exhibit 5**

**CITIES**

**CITY OF ADA**

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

**CITY OF ALBERT LEA**

- Internal Control/Management Findings

**CITY OF ALEXANDRIA**

- Internal Control/Management Findings

**CITY OF BEJOU**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF BEMIDJI**

- Internal Control/Management Findings

**CITY OF BLOOMINGTON**

- Internal Control/Management Findings

**CITY OF BOCK**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF BRAINERD**

- Internal Control/Management Findings

**CITY OF BURNSVILLE**

- Internal Control/Management Findings

**CITY OF CAMBRIDGE**

- Internal Control/Management Findings
  - Fixed Assets

**CITY OF CHISAGO CITY**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF COKATO**

- Internal Control/Management Findings
  - Fixed Assets

**CITY OF COLUMBIA HEIGHTS**

- Internal Control/Management Findings
  - State and Local Compliance

**CITY OF COMFREY**

- Internal Control/Management Findings

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**Exhibit 5  
(Continued)**

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

**CITIES (continued)**

**CITY OF CROOKSTON**

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

**CITY OF CRYSTAL**

- Internal Control/Management Findings
  - State and Local Compliance

**CITY OF DEER RIVER**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF DETROIT LAKES**

- Internal Control/Management Findings

**CITY OF DULUTH**

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

**CITY OF DUNNELL**

- Internal Control/Management Findings

**CITY OF EAST GRAND FORKS**

- Internal Control/Management Findings

**CITY OF EDEN PRAIRIE**

- Internal Control/Management Findings

**CITY OF EDEN VALLEY**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF ELY**

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

**CITY OF FARIBAULT**

- Internal Control/Management Findings
  - Cash Management/Revenues

**CITY OF FOLEY**

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

**CITY OF FOSSTON**

- Internal Control/Management Findings

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**Exhibit 5  
(Continued)**

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

**CITIES (continued)**

**CITY OF FRAZEE**

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

**CITY OF FROST**

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

**CITY OF GRANITE FALLS**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF HACKENSACK**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF HANOVER**

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

**CITY OF HIBBING**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF HUTCHINSON**

- Internal Control/Management Findings

**CITY OF JORDAN**

- Internal Control/Management Findings

**CITY OF KILKENNY**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF LAKE CITY**

- Internal Control/Management Findings
  - Segregation of Duties

**CITY OF LITCHFIELD**

- Internal Control/Management Findings

**CITY OF MAHNOMEN**

- Internal Control/Management Findings

**CITY OF MANKATO**

- Internal Control/Management Findings

**CITY OF MAYER**

- Internal Control/Management Findings
  - Segregation of Duties

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**Exhibit 5  
(Continued)**

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

**CITIES (continued)**

CITY OF MELROSE

Internal Control/Management Findings

CITY OF MINNEAPOLIS

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

CITY OF MONTEVIDEO

Internal Control/Management Findings

CITY OF MONTICELLO

Internal Control/Management Findings

CITY OF MOORHEAD

Internal Control/Management Findings

CITY OF MOUNTAIN LAKE

Internal Control/Management Findings

Segregation of Duties

CITY OF NASHWAUK

Internal Control/Management Findings

Segregation of Duties

State and Local Compliance

CITY OF NEW ULM

Internal Control/Management Findings

CITY OF NORTH MANKATO

Internal Control/Management Findings

CITY OF NORTHFIELD

Internal Control/Management Findings

CITY OF PALISADE

Internal Control/Management Findings

CITY OF PERHAM

Internal Control/Management Findings

Segregation of Duties

CITY OF PLYMOUTH

Internal Control/Management Findings

CITY OF RAMSEY

Internal Control/Management Findings

Segregation of Duties

CITY OF RED WING

Internal Control/Management Findings

CITY OF RICHFIELD

Internal Control/Management Findings

CITY OF ROCHESTER

Internal Control/Management Findings

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**Exhibit 5  
(Continued)**

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

**CITIES (continued)**

**CITY OF ROSEMOUNT**

Internal Control/Management Findings

**CITY OF ROSEVILLE**

Internal Control/Management Findings

**CITY OF ROYALTON**

Internal Control/Management Findings

Segregation of Duties

**CITY OF SAVAGE**

Internal Control/Management Findings

Segregation of Duties

**CITY OF SPRING VALLEY**

Internal Control/Management Findings

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

**CITY OF ST CLOUD**

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

**CITY OF ST MICHAEL**

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

State and Local Compliance

**CITY OF ST PAUL**

Internal Control/Management Findings

**CITY OF ST PETER**

Internal Control/Management Findings

Segregation of Duties

State and Local Compliance

**CITY OF TOWER**

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

**CITY OF TWO HARBORS**

Internal Control/Management Findings

Segregation of Duties

**CITY OF VERGAS**

Internal Control/Management Findings

Segregation of Duties

**CITY OF VIRGINIA**

Internal Control/Management Findings

Segregation of Duties



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**Exhibit 5  
(Continued)**

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

**CITIES (continued)**

CITY OF WALKER

Internal Control/Management Findings

CITY OF WARREN

Internal Control/Management Findings

**COUNTIES**

AITKIN COUNTY

Internal Control/Management Findings

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

ANOKA COUNTY

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

State and Local Compliance

BECKER COUNTY

Internal Control/Management Findings

Cash Management/Revenues

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

BELTRAMI COUNTY

Internal Control/Management Findings

Segregation of Duties

BENTON COUNTY

Internal Control/Management Findings

Segregation of Duties

BLUE EARTH COUNTY

Internal Control/Management Findings

Cash Management/Revenues

State and Local Compliance

BROWN COUNTY

Internal Control/Management Findings

State and Local Compliance

CARLTON COUNTY

Internal Control/Management Findings

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

CARVER COUNTY

Internal Control/Management Findings

Cash Management/Revenues

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**Exhibit 5  
(Continued)**

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

**COUNTIES (continued)**

**CASS COUNTY**

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

**CHIPPEWA COUNTY**

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

**CHISAGO COUNTY**

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

**CLAY COUNTY**

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

**CLEARWATER COUNTY**

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

**COOK COUNTY**

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

**COTTONWOOD COUNTY**

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

**CROW WING COUNTY**

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

**DAKOTA COUNTY**

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

**DODGE COUNTY**

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

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**Exhibit 5  
(Continued)**

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

**COUNTIES (continued)**

**DOUGLAS COUNTY**

- Internal Control/Management Findings
- Segregation of Duties

**FILLMORE COUNTY**

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

**FREEBORN COUNTY**

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

**GOODHUE COUNTY**

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

**GRANT COUNTY**

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

**HENNEPIN COUNTY**

- Internal Control/Management Findings

**HOUSTON COUNTY**

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

**HUBBARD COUNTY**

- Internal Control/Management Findings
- Segregation of Duties

**ISANTI COUNTY**

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

**ITASCA COUNTY**

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

**JACKSON COUNTY**

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

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**Exhibit 5  
(Continued)**

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

**COUNTIES (continued)**

**KANABEC COUNTY**

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

**KANDIYOHI COUNTY**

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

**KITTSOON COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**KOOCHICHING COUNTY**

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

**LAKE COUNTY**

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

**LAKE OF THE WOODS COUNTY**

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

**LE SUEUR COUNTY**

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

**MAHNOMEN COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**MARSHALL COUNTY**

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

**MARTIN COUNTY**

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

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**Exhibit 5  
(Continued)**

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

**COUNTIES (continued)**

**MCLEOD COUNTY**

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

**MEEKER COUNTY**

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

**MILLE LACS COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**MORRISON COUNTY**

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

**MOWER COUNTY**

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

**NICOLLET COUNTY**

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

**NOBLES COUNTY**

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

**NORMAN COUNTY**

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

**OLMSTED COUNTY**

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

**OTTER TAIL COUNTY**

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

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**Exhibit 5  
(Continued)**

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

**PENNINGTON COUNTY**

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

**PINE COUNTY**

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

**PIPESTONE COUNTY**

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

**POLK COUNTY**

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

**POPE COUNTY**

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

**RAMSEY COUNTY**

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

**REDWOOD COUNTY**

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

**RENVILLE COUNTY**

- Internal Control/Management Findings
  - State and Local Compliance

**RICE COUNTY**

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

**ROCK COUNTY**

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

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**Exhibit 5  
(Continued)**

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

**ROSEAU COUNTY**

- Internal Control/Management Findings
- Segregation of Duties

**SCOTT COUNTY**

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

**SHERBURNE COUNTY**

- Internal Control/Management Findings
- Segregation of Duties

**SIBLEY COUNTY**

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

**ST LOUIS COUNTY**

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

**STEARNS COUNTY**

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

**STEELE COUNTY**

- Internal Control/Management Findings
- Segregation of Duties

**STEVENS COUNTY**

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

**SWIFT COUNTY**

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

**TODD COUNTY**

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

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**Exhibit 5  
(Continued)**

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

**WABASHA COUNTY**

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

**WADENA COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**WASECA COUNTY**

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

**WASHINGTON COUNTY**

- Internal Control/Management Findings

**WATONWAN COUNTY**

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

**WILKIN COUNTY**

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

**WINONA COUNTY**

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

**WRIGHT COUNTY**

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

**YELLOW MEDICINE COUNTY**

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

**HOUSING AND REDEVELOPMENT AUTHORITIES**

**DULUTH HRA**

- Internal Control/Management Findings

**RED WING HRA**

- Internal Control/Management Findings



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**Exhibit 5  
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**NONPROFIT AGENCIES**

ADULTS & CHILDRENS ALLIANCE INC

Internal Control/Management Findings

ALLINA HEALTH SYSTEM

Internal Control/Management Findings

AMHERST WILDER FOUNDATION

Internal Control/Management Findings

ANOKA COUNTY COMM ACTION PROG INC

Internal Control/Management Findings

ARROWHEAD ECON OPPORTUNITY AGENCY

Internal Control/Management Findings

BI-COUNTY COMM ACTION COUNCIL

Internal Control/Management Findings

BRIDGES MEDICAL SERVICES

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures  
Segregation of Duties

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings

CHILD CARE CHOICES INC

Internal Control/Management Findings

CHILD CARE RESOURCES & REFERRAL INC

Internal Control/Management Findings

CHILDREN'S ADVOCATE PROG OF MANKATO

Internal Control/Management Findings

Segregation of Duties

CHILDRENS WORLD LEARNING CENTER

Internal Control/Management Findings

CLAY-WILKIN OPPORTUNITY COUNCIL

Internal Control/Management Findings

COMM ACTION FOR SUBURBAN HENNEPIN

Internal Control/Management Findings

COMMUNITY ACTION OF MPLS

Internal Control/Management Findings

COUNCIL FOR EXCELLENCE IN GOVT

Internal Control/Management Findings

DULUTH COMM ACTION PROG INC

Internal Control/Management Findings

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

GOODWILL INDUSTRIES/EASTER SEALS

Internal Control/Management Findings

GREATER MPLS DAY CARE ASSOCIATION

Internal Control/Management Findings

HEARTLAND COMMUNITY ACTION AGENCY

Internal Control/Management Findings

INTER-COUNTY COMMUNITY COUNCIL

Internal Control/Management Findings

INTERCULTURAL MUTUAL ASSIST ASSN

Internal Control/Management Findings

KOOTASCA COMM ACTION INC

Internal Control/Management Findings

LAKES & PINES COMM ACT COUNCIL

Internal Control/Management Findings

LIFETRACK RESOURCES

Internal Control/Management Findings

LUTHERAN SOCIAL SERVICE OF MN

Internal Control/Management Findings

MAHUBE COMMUNITY COUNCIL

Internal Control/Management Findings

METRO AREA AGENCY ON AGING

Internal Control/Management Findings

MIGRANT HEALTH SERVICES

Internal Control/Management Findings

Segregation of Duties

MN AIDS PROJECT

Internal Control/Management Findings

MN CHILD CARE RESOURCE REFERRAL INC

Internal Control/Management Findings

MN INSTITUTE OF PUBLIC HEALTH

Internal Control/Management Findings

MN LICENSED FAMILY CHILD CARE ASSN

Internal Control/Management Findings

MN VALLEY ACTION COUNCIL

Internal Control/Management Findings

MPLS AMERICAN INDIAN CENTER

Internal Control/Management Findings

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

MPLS MED RESEARCH FOUNDATION

Internal Control/Management Findings

NW COMM ACTION INC

Internal Control/Management Findings

OTTERTAIL-WADENA COMM ACT CNCL

Internal Control/Management Findings

PACER CENTER

Internal Control/Management Findings

PACT 4 FAMILIES COLLABORATIVE

Internal Control/Management Findings

Fixed Assets

State and Local Compliance

PARENTS IN COMMUNITY ACTION INC

Internal Control/Management Findings

PARK NICOLLET HEALTH SERVICES

Internal Control/Management Findings

PERSPECTIVES INC

Internal Control/Management Findings

PILLSBURY UNITED NEIGHBORHOOD SRVS

Internal Control/Management Findings

PRAIRIE FIVE COMM ACT CNL

Internal Control/Management Findings

PRIME PROVIDERS INC

Internal Control/Management Findings

PROVIDERS CHOICE INC

Internal Control/Management Findings

RAMSEY ACTION PROGRAMS

Internal Control/Management Findings

REACH-UP INCORPORATED

Internal Control/Management Findings

Segregation of Duties

RESOURCE INC

Internal Control/Management Findings

RESOURCES FOR CHILD CARING INC

Internal Control/Management Findings

RURAL MN CEP INC

Internal Control/Management Findings

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**Exhibit 5  
(Continued)**

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

SCOPE RESOURCES CENTER INC  
Internal Control/Management Findings

SCOTT CARVER DAKOTA COMM ACT AGENCY  
Internal Control/Management Findings

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

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

SEMCAC INC  
Internal Control/Management Findings

ST THOMAS UNIVERSITY  
Internal Control/Management Findings

SUSTAINABLE RESOURCES CENTER  
Internal Control/Management Findings

SW MN OPPORTUNITY CNL  
Internal Control/Management Findings

SW MN PIC  
Internal Control/Management Findings

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

THREE RIVERS COMM ACT PROG  
Internal Control/Management Findings

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

TRI-COUNTY COMM ACTION PROGRAM  
Internal Control/Management Findings

TRI-VALLEY OPPORTUNITY COUNCIL INC  
Internal Control/Management Findings

WEST CENTRAL MIGRANTS  
Internal Control/Management Findings

WEST CENTRAL MN COMM ACTION INC  
Internal Control/Management Findings

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

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**NONPROFIT AGENCIES (continued)**

WORKFORCE DEVELOPMENT INC  
Internal Control/Management Findings  
Segregation of Duties

WRIGHT COUNTY COMMUNITY ACTION INC  
Internal Control/Management Findings

**OTHER GOVERNMENTAL AGENCIES**

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

CARLTON COOK LAKE ST LOUIS CO HL BD  
Internal Control/Management Findings  
Segregation of Duties

COTTONWOOD JACKSON CHS  
Internal Control/Management Findings  
Segregation of Duties

COUNTRYSIDE PUBLIC HEALTH SERVICE  
Internal Control/Management Findings

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

DULUTH TRANSIT AUTHORITY  
Internal Control/Management Findings

HUMAN SERV OF FARIBAULT & MARTIN CO  
Internal Control/Management Findings

LINCOLN LYON MURRAY HUMAN SERVICES  
Internal Control/Management Findings  
General Administration - Adequacy/Propriety of Procedures  
Segregation of Duties

LINCOLN-LYON-MURRAY-PIPESTONE CHS  
Internal Control/Management Findings  
General Administration - Adequacy/Propriety of Procedures

LITCHFIELD PUBLIC UTILITIES COMMISSION  
Internal Control/Management Findings

MARSHALL-POLK RURAL WATER  
Internal Control/Management Findings

MEEKER-MCLEOD-SIBLEY CHS  
Internal Control/Management Findings

METRO AIRPORTS COMMISSION  
Internal Control/Management Findings

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

MPLS PARK & RECREATION BD

Internal Control/Management Findings

MPLS YOUTH COORDINATING BD

Internal Control/Management Findings

MULTI-COUNTY NURSING SERVICE

Internal Control/Management Findings

Segregation of Duties

NE MN OFFICE OF JOB TRAINING

Internal Control/Management Findings

Segregation of Duties

State and Local Compliance

NOBLES ROCK PUBLIC HEALTH

Internal Control/Management Findings

NORTH COUNTRY CHS

Internal Control/Management Findings

QUIN COUNTY COMM HEALTH SERVICE

Internal Control/Management Findings

RAINBOW RIDER

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

State and Local Compliance

SOUTHWEST METRO TRANSIT COMMISSION

Internal Control/Management Findings

Segregation of Duties

ST PAUL REGIONAL WATER SERVICES

Internal Control/Management Findings

STEARNS-BENTON EMPLOYMENT TRNG CNCL

Internal Control/Management Findings

Cash Management/Revenues

Expenditures

UNIVERSITY OF MINNESOTA

Internal Control/Management Findings

WESTERN LAKE SUPERIOR SANITARY DIST

Internal Control/Management Findings

**REGIONAL DEVELOPMENT COMMISSIONS**

ARROWHEAD REG DEVELOP COMM

Internal Control/Management Findings

EAST CENTRAL REG DEVELOP COMM

Internal Control/Management Findings

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**Exhibit 5  
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**REGIONAL DEVELOPMENT COMMISSIONS (continued)**

**METROPOLITAN COUNCIL**

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

**MID-MINNESOTA DEVELOPMENT COMM**

Internal Control/Management Findings

**NW REG DEVELOP COMM**

Internal Control/Management Findings

**REGION 5 DEVELOP COMM**

Internal Control/Management Findings

**REGION NINE DEVELOPMENT COMMISSION**

Internal Control/Management Findings

**SW REG DEVELOP COMM**

Internal Control/Management Findings

**UPPER MN VALLEY REG DEVELOP COMM**

Internal Control/Management Findings

**SCHOOLS AND RELATED AGENCIES**

**AREA SPEC ED COOP**

Internal Control/Management Findings  
Segregation of Duties

**BEMIDJI INTERDISTRICT COUNCIL**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

**BENTON-STEARNES EDUCATION DISTRICT**

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

**CARVER-SCOTT EDUCATIONAL COOP**

Internal Control/Management Findings

**CROW RIVER SPECIAL ED COOP**

Internal Control/Management Findings

**DULUTH PUBLIC SCHOOLS ACADEMY**

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

**FERGUS FALLS SPEC ED COOP**

Internal Control/Management Findings

**FRESHWATER EDUCATION DISTRICT**

Internal Control/Management Findings

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

**GOODHUE COUNTY EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**HEART OF EARTH CHARTER SCHOOL**

Internal Control/Management Findings

**HIAWATHA VALLEY EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**HOPE COMMUNITY ACADEMY**

Internal Control/Management Findings

**INTERMEDIATE SCHOOL DISTRICT 287**

Internal Control/Management Findings

**INTERMEDIATE SCHOOL DISTRICT 917**

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

**ISD 0001 AITKIN**

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

**ISD 0004 MCGREGOR**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

**ISD 0011 ANOKA-HENNEPIN**

Internal Control/Management Findings  
Fixed Assets

**ISD 0012 CENTENNIAL**

Internal Control/Management Findings

**ISD 0013 COLUMBIA HEIGHTS**

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

**ISD 0014 FRIDLEY**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

**ISD 0015 ST FRANCIS**

Internal Control/Management Findings  
Fixed Assets  
State and Local Compliance



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

ISD 0016 SPRING LAKE PARK  
Internal Control/Management Findings

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

ISD 0023 FRAZEE  
Internal Control/Management Findings

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

ISD 0031 BEMIDJI  
Internal Control/Management Findings  
Fixed Assets

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

ISD 0038 RED LAKE  
Internal Control/Management Findings

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

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

ISD 0077 MANKATO  
Internal Control/Management Findings

ISD 0088 NEW ULM  
Internal Control/Management Findings

ISD 0093 CARLTON  
Internal Control/Management Findings

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

ISD 0110 WACONIA  
Internal Control/Management Findings  
Segregation of Duties

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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0112 CHASKA

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

ISD 0113 WALKER-AKELEY

Internal Control/Management Findings

ISD 0115 CASS LAKE - BENA

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

ISD 0118 REMER

Internal Control/Management Findings  
Segregation of Duties

ISD 0129 MONTEVIDEO

Internal Control/Management Findings

ISD 0138 NORTH BRANCH

Internal Control/Management Findings

ISD 0152 MOORHEAD

Internal Control/Management Findings  
Fixed Assets

ISD 0162 BAGLEY

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0166 COOK COUNTY

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0177 COTTONWOOD & JACKSON

Internal Control/Management Findings  
Segregation of Duties

ISD 0181 BRAINERD

Internal Control/Management Findings  
Fixed Assets

ISD 0182 CROSBY

Internal Control/Management Findings

ISD 0191 BURNSVILLE

Internal Control/Management Findings

ISD 0192 FARMINGTON

Internal Control/Management Findings  
Segregation of Duties

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**Exhibit 5  
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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0194 LAKEVILLE

Internal Control/Management Findings  
Cash Management/Revenues  
Fixed Assets

ISD 0196 ROSEMOUNT

Internal Control/Management Findings  
State and Local Compliance

ISD 0197 WEST ST PAUL

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0199 INVER GROVE HEIGHTS

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0200 HASTINGS

Internal Control/Management Findings

ISD 0206 ALEXANDRIA

Internal Control/Management Findings

ISD 0241 ALBERT LEA

Internal Control/Management Findings

ISD 0256 RED WING

Internal Control/Management Findings

ISD 0270 HOPKINS

Internal Control/Management Findings  
Fixed Assets  
State and Local Compliance

ISD 0271 BLOOMINGTON

Internal Control/Management Findings  
Segregation of Duties

ISD 0272 EDEN PRAIRIE

Internal Control/Management Findings

ISD 0273 EDINA

Internal Control/Management Findings  
Fixed Assets

ISD 0276 MINNETONKA

Internal Control/Management Findings

ISD 0277 WESTONKA

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0278 ORONO

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

ISD 0279 OSSEO

- Internal Control/Management Findings

ISD 0280 RICHFIELD

- Internal Control/Management Findings
  - Fixed Assets

ISD 0281 ROBBINSDALE

- Internal Control/Management Findings

ISD 0282 ST ANTHONY-NEW BRIGHTON

- Internal Control/Management Findings

ISD 0283 ST LOUIS PARK

- Internal Control/Management Findings

ISD 0284 WAYZATA

- Internal Control/Management Findings

ISD 0286 BROOKLYN CENTER

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

ISD 0300 LA CRESCENT

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

ISD 0309 PARK RAPIDS

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

ISD 0316 COLERAINE

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

ISD 0317 DEER RIVER

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

ISD 0318 GRAND RAPIDS

- Internal Control/Management Findings
  - Segregation of Duties

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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0332 MORA

Internal Control/Management Findings

ISD 0333 OGILVIE

Internal Control/Management Findings

Fixed Assets

ISD 0345 NEW LONDON-SPICER

Internal Control/Management Findings

ISD 0347 WILLMAR

Internal Control/Management Findings

Fixed Assets

ISD 0361 INTERNATIONAL FALLS

Internal Control/Management Findings

Segregation of Duties

ISD 0378 DAWSON-BOYD

Internal Control/Management Findings

Fixed Assets

ISD 0381 LAKE SUPERIOR

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0394 MONTGOMERY-LONSDALE

Internal Control/Management Findings

ISD 0413 MARSHALL

Internal Control/Management Findings

Fixed Assets

General Administration - Adequacy/Propriety of Procedures

ISD 0423 HUTCHINSON

Internal Control/Management Findings

Fixed Assets

ISD 0432 MAHNOMEN

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0435 WAUBUN

Internal Control/Management Findings

Segregation of Duties

ISD 0465 LITCHFIELD

Internal Control/Management Findings

ISD 0466 DASSEL-COKATO

Internal Control/Management Findings

Fixed Assets

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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0477 PRINCETON

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

ISD 0480 ONAMIA

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

ISD 0482 LITTLE FALLS

- Internal Control/Management Findings

ISD 0484 PIERZ

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0492 AUSTIN

- Internal Control/Management Findings

ISD 0500 SOUTHLAND

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

ISD 0508 ST PETER

- Internal Control/Management Findings
  - Fixed Assets

ISD 0518 WORTHINGTON

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

ISD 0535 ROCHESTER

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

ISD 0544 FERGUS FALLS

- Internal Control/Management Findings

ISD 0548 PELICAN RAPIDS

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

ISD 0549 PERHAM

- Internal Control/Management Findings

ISD 0564 THIEF RIVER FALLS

- Internal Control/Management Findings
  - Fixed Assets

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**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
- Fixed Assets
- Segregation of Duties

ISD 0593 CROOKSTON

- Internal Control/Management Findings
- Fixed Assets

ISD 0595 EAST GRAND FORKS

- Internal Control/Management Findings
- Fixed Assets

ISD 0599 FERTILE-BELTRAMI

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

ISD 0601 FOSSTON

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

ISD 0621 MOUNDS VIEW

- Internal Control/Management Findings

ISD 0622 NORTH ST PAUL-MAPLEWOOD

- Internal Control/Management Findings
- Fixed Assets

ISD 0623 ROSEVILLE

- Internal Control/Management Findings
- State and Local Compliance

ISD 0624 WHITE BEAR LAKE

- Internal Control/Management Findings
- Segregation of Duties

ISD 0625 ST PAUL

- Internal Control/Management Findings

ISD 0656 FARIBAULT

- Internal Control/Management Findings

ISD 0659 NORTHFIELD

- Internal Control/Management Findings
- Fixed Assets

ISD 0682 ROSEAU

- Internal Control/Management Findings
- Fixed Assets

ISD 0690 WARROAD

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

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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0695 CHISHOLM

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

ISD 0700 HERMANTOWN

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

ISD 0701 HIBBING

- Internal Control/Management Findings

ISD 0704 PROCTOR

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

ISD 0706 VIRGINIA

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

ISD 0707 NETT LAKE

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

ISD 0709 DULUTH

- Internal Control/Management Findings
  - State and Local Compliance

ISD 0712 MOUNTAIN IRON-BUHL

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

ISD 0717 JORDAN

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

ISD 0719 PRIOR LAKE

- Internal Control/Management Findings

ISD 0720 SHAKOPEE

- Internal Control/Management Findings

ISD 0727 BIG LAKE

- Internal Control/Management Findings
  - Fixed Assets

ISD 0728 ELK RIVER

- Internal Control/Management Findings



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**Exhibit 5  
(Continued)**

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

ISD 0739 KIMBALL

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

ISD 0740 MELROSE

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

ISD 0741 PAYNESVILLE

- Internal Control/Management Findings
- Segregation of Duties

ISD 0742 ST CLOUD

- Internal Control/Management Findings
- Fixed Assets

ISD 0743 SAUK CENTRE

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

ISD 0745 ALBANY

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

ISD 0748 SARTELL

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

ISD 0750 ROCORI AREA SCHOOLS

- Internal Control/Management Findings
- Segregation of Duties

ISD 0761 OWATONNA

- Internal Control/Management Findings

ISD 0777 BENSON

- Internal Control/Management Findings

ISD 0786 BERTHA-HEWITT

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

ISD 0820 SEBEKA

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

ISD 0821 MENAHTA

- Internal Control/Management Findings

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**Exhibit 5  
(Continued)**

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

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0829 WASECA

Internal Control/Management Findings  
Fixed Assets

ISD 0831 FOREST LAKE

Internal Control/Management Findings  
Fixed Assets

ISD 0832 MAHTOMEDI

Internal Control/Management Findings  
Segregation of Duties

ISD 0833 SO WASHINGTON COUNTY

Internal Control/Management Findings  
Fixed Assets

ISD 0834 STILLWATER

Internal Control/Management Findings  
Fixed Assets

ISD 0837 MADELIA

Internal Control/Management Findings

ISD 0840 ST JAMES

Internal Control/Management Findings

ISD 0846 BRECKENRIDGE

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0861 WINONA

Internal Control/Management Findings

ISD 0876 ANNANDALE

Internal Control/Management Findings  
Fixed Assets

ISD 0877 BUFFALO

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0879 DELANO

Internal Control/Management Findings  
Fixed Assets

ISD 0882 MONTICELLO

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0883 ROCKFORD

Internal Control/Management Findings  
Segregation of Duties

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**Exhibit 5  
(Continued)**

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

ISD 0891 CANBY

Internal Control/Management Findings  
Fixed Assets

ISD 0911 CAMBRIDGE

Internal Control/Management Findings  
Fixed Assets  
State and Local Compliance

ISD 0912 MILACA

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2134 UNITED SOUTH CENTRAL

Internal Control/Management Findings  
Segregation of Duties

ISD 2135 MAPLE RIVER

Internal Control/Management Findings

ISD 2137 KINGSLAND

Internal Control/Management Findings  
Segregation of Duties

ISD 2142 ST LOUIS COUNTY

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

ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2144 CHISAGO LAKES

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

ISD 2149 MINNEWASKA

Internal Control/Management Findings

ISD 2154 EVELETH-GILBERT

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2155 WADENA-DEER CREEK

Internal Control/Management Findings  
Fixed Assets

ISD 2159 BUFFALO LAKE-HECTOR

Internal Control/Management Findings  
Fixed Assets

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**Exhibit 5  
(Continued)**

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

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 2164 DILWORTH-GLYNDON-FELTON

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2165 HINCKLEY-FINLAYSON

Internal Control/Management Findings

ISD 2169 MURRAY COUNTY

Internal Control/Management Findings

ISD 2170 STAPLES-MOTLEY

Internal Control/Management Findings

ISD 2174 PINE RIVER - BACKUS

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2184 LUVERNE

Internal Control/Management Findings

ISD 2190 YELLOW MEDICINE EAST

Internal Control/Management Findings  
Fixed Assets

ISD 2198 FILLMORE CENTRAL

Internal Control/Management Findings  
Segregation of Duties

ISD 2310 SIBLEY EAST

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2342 WEST CENTRAL AREA SCHOOLS

Internal Control/Management Findings

ISD 2364 BELGRADE-BROOTEN-ELROSA

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2365 GIBBON-FAIRFAX-WINTHROP

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

ISD 2396 A.C.G.C.

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

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**Exhibit 5  
(Continued)**

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

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 2397 LESUEUR-HENDERSON

Internal Control/Management Findings  
Fixed Assets

ISD 2448 MARTIN COUNTY WEST

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2534 BIRD ISLAND

Internal Control/Management Findings

ISD 2580 ASKOV-SANDSTONE

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2689 PIPESTONE-JASPER

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

ISD 2711 MESABI EAST SCHOOLS

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

ISD 2752 FAIRMONT AREA SCHOOLS

Internal Control/Management Findings  
Fixed Assets  
State and Local Compliance

ISD 2753 LONG PRAIRIE-GREY EAGLE

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2758 REDWOOD FALLS

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2853 LAC QUI PARLE VALLEY

Internal Control/Management Findings

ISD 2859 GLENCOE-SILVER LAKE

Internal Control/Management Findings  
State and Local Compliance

ISD 2860 BLUE EARTH AREA SCHOOLS

Internal Control/Management Findings  
Fixed Assets  
State and Local Compliance

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**Exhibit 5  
(Continued)**

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

ISD 2890 RENVILLE COUNTY WEST

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 2895 JACKSON COUNTY CENTRAL

Internal Control/Management Findings

LAKES COUNTRY SERVICE COOP

Internal Control/Management Findings

MEEKER-WRIGHT SPECIAL ED COOP

Internal Control/Management Findings

METROPOLITAN TWIN CITIES AREA ESCU

Internal Control/Management Findings  
Segregation of Duties

MID STATE EDUCATION DISTRICT

Internal Control/Management Findings

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings  
Segregation of Duties

MN RIVER VALLEY ED DISTRICT

Internal Control/Management Findings  
Fixed Assets

MN RIVER VALLEY SPEC ED COOP

Internal Control/Management Findings

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings  
Segregation of Duties

NE SERVICE COOP

Internal Control/Management Findings  
State and Local Compliance

NEW VISIONS SCHOOL

Internal Control/Management Findings

NORTH CENTRAL SERVICE COOP

Internal Control/Management Findings  
Segregation of Duties

NORTHERN LAKES SP ED COOP

Internal Control/Management Findings  
Fixed Assets

NW SERVICE COOP

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

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**Exhibit 5  
(Continued)**

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

**RIVER BEND EDUCATION DISTRICT**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

**ROOT RIVER EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**SOUTH CENTRAL SERVICE COOP**

Internal Control/Management Findings  
State and Local Compliance

**SOUTHERN PLAINS ED COOP**

Internal Control/Management Findings  
Fixed Assets

**SSD 1 MINNEAPOLIS**

Internal Control/Management Findings

**SSD 6 SOUTH ST PAUL**

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

**ST CROIX RIVER EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**SW & WEST CENTRAL SERVICE COOP**

Internal Control/Management Findings

**WEST CENTRAL EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**ZUMBRO EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**TRIBAL GOVERNMENTS**

**BOIS FORTE RES BUS COMM**

Internal Control/Management Findings  
Expenditures

**FOND DU LAC RESERVATION**

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

**GRAND PORTAGE RESERVATION**

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

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**Exhibit 5  
(Continued)**

**TRIBAL GOVERNMENTS (continued)**

LEECH LAKE RESERVATION BUS COMM

Internal Control/Management Findings

MILLE LACS BAND OF CHIPPEWA INDIANS

Internal Control/Management Findings

RED LAKE BAND OF CHIPPEWA INDIANS

Internal Control/Management Findings

Expenditures

General Administration - Adequacy/Propriety of Procedures



## **EXHIBIT 6**

### **FEDERAL CROSSCUTTING FINDINGS**

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

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

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

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**Exhibit 6**

**CITIES**

CITY OF ADA

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

CITY OF BEJOU

- Internal Control/Management Findings
  - Segregation of Duties

CITY OF BOCK

- Internal Control/Management Findings
  - Segregation of Duties

CITY OF CHISAGO CITY

- Internal Control/Management Findings
  - Segregation of Duties

CITY OF COKATO

- Internal Control/Management Findings
  - Fixed Assets

CITY OF CROOKSTON

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

CITY OF DEER RIVER

- Internal Control/Management Findings
  - Segregation of Duties

CITY OF EDEN VALLEY

- Internal Control/Management Findings
  - Segregation of Duties

CITY OF ELY

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

CITY OF GRANITE FALLS

- Internal Control/Management Findings
  - Segregation of Duties

CITY OF HACKENSACK

- Internal Control/Management Findings
  - Segregation of Duties

CITY OF HANOVER

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

CITY OF KILKENNY

- Internal Control/Management Findings
  - Segregation of Duties

CITY OF LAKE CITY

- Internal Control/Management Findings
  - Segregation of Duties

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**Exhibit 6  
(Continued)**

**CITIES (continued)**

CITY OF MAYER

Internal Control/Management Findings  
Segregation of Duties

CITY OF MINNEAPOLIS

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

CITY OF MOORHEAD

Internal Control/Management Findings  
Segregation of Duties

CITY OF MOUNTAIN LAKE

Internal Control/Management Findings  
Segregation of Duties

CITY OF PERHAM

Internal Control/Management Findings  
Segregation of Duties

CITY OF ROYALTON

Internal Control/Management Findings  
Segregation of Duties

CITY OF ST MICHAEL

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

CITY OF TOWER

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

CITY OF TWO HARBORS

Internal Control/Management Findings  
Segregation of Duties

CITY OF VERGAS

Internal Control/Management Findings  
Segregation of Duties

**COUNTIES**

FREEBORN COUNTY

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

MARTIN COUNTY

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

**HOUSING AND REDEVELOPMENT AUTHORITIES**

DULUTH HRA

Internal Control/Management Findings  
Fixed Assets

**NONPROFIT AGENCIES**

BRIDGES MEDICAL SERVICES

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

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**Exhibit 6  
(Continued)**

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

CHILDREN'S ADVOCATE PROG OF MANKATO

Internal Control/Management Findings  
Segregation of Duties

REACH-UP INCORPORATED

Internal Control/Management Findings  
Segregation of Duties

TRI-COUNTY ACTION PROGRAMS

Internal Control/Management Findings  
Segregation of Duties

WESTERN COMMUNITY ACTION INC

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

WORKFORCE DEVELOPMENT INC

Internal Control/Management Findings  
Segregation of Duties

**OTHER GOVERNMENTAL AGENCIES**

COUNTRYSIDE PUBLIC HEALTH SERVICE

Internal Control/Management Findings  
Segregation of Duties

SOUTHWEST METRO TRANSIT COMMISSION

Internal Control/Management Findings  
Segregation of Duties

**SCHOOLS AND RELATED AGENCIES**

BEMIDJI INTERDISTRICT COUNCIL

Internal Control/Management Findings  
Segregation of Duties

BENTON-STEARNES EDUCATION DISTRICT

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

GOODHUE COUNTY EDUCATION DISTRICT

Internal Control/Management Findings  
Segregation of Duties

ISD 0004 MCGREGOR

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0014 FRIDLEY

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0022 DETROIT LAKES

Internal Control/Management Findings  
Fixed Assets  
Segregation of Duties

ISD 0032 BLACKDUCK

Internal Control/Management Findings  
Segregation of Duties

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**Exhibit 6  
(Continued)**

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

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

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

ISD 0110 WACONIA  
Internal Control/Management Findings  
Segregation of Duties

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

ISD 0118 REMER  
Internal Control/Management Findings  
Segregation of Duties

ISD 0162 BAGLEY  
Internal Control/Management Findings  
Segregation of Duties

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

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

ISD 0192 FARMINGTON  
Internal Control/Management Findings  
Segregation of Duties

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

ISD 0271 BLOOMINGTON  
Internal Control/Management Findings  
Segregation of Duties

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

ISD 0281 ROBBINSDALE  
Internal Control/Management Findings  
Fixed Assets

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

ISD 0316 COLERAINE  
Internal Control/Management Findings  
Segregation of Duties

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**Exhibit 6  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0317 DEER RIVER

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0361 INTERNATIONAL FALLS

Internal Control/Management Findings

Segregation of Duties

ISD 0381 LAKE SUPERIOR

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0413 MARSHALL

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

ISD 0432 MAHNOMEN

Internal Control/Management Findings

Segregation of Duties

ISD 0435 WAUBUN

Internal Control/Management Findings

Segregation of Duties

ISD 0477 PRINCETON

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0480 ONAMIA

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0484 PIERZ

Internal Control/Management Findings

Segregation of Duties

ISD 0518 WORTHINGTON

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0548 PELICAN RAPIDS

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0578 PINE CITY

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 0593 CROOKSTON

Internal Control/Management Findings

Fixed Assets

ISD 0690 WARROAD

Internal Control/Management Findings

Expenditures

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**Exhibit 6  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0695 CHISHOLM

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

ISD 0706 VIRGINIA

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

ISD 0707 NETT LAKE

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0712 MOUNTAIN IRON-BUHL

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

ISD 0717 JORDAN

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

ISD 0739 KIMBALL

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

ISD 0740 MELROSE

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

ISD 0741 PAYNESVILLE

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0742 ST CLOUD

- Internal Control/Management Findings
  - Fixed Assets

ISD 0743 SAUK CENTRE

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

ISD 0745 ALBANY

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

ISD 0748 SARTELL

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

ISD 0750 ROCORI AREA SCHOOLS

- Internal Control/Management Findings
  - Segregation of Duties

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**Exhibit 6  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

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

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

ISD 0831 FOREST LAKE  
Internal Control/Management Findings  
Fixed Assets

ISD 0832 MAHTOMEDI  
Internal Control/Management Findings  
Segregation of Duties

ISD 0834 STILLWATER  
Internal Control/Management Findings  
Fixed Assets

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

ISD 0877 BUFFALO  
Internal Control/Management Findings  
Segregation of Duties

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

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

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

ISD 2137 KINGSLAND  
Internal Control/Management Findings  
Segregation of Duties

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

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

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



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**Exhibit 6  
(Continued)**

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**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 2164 DILWORTH-GLYNDON-FELTON

Internal Control/Management Findings

Segregation of Duties

ISD 2174 PINE RIVER - BACKUS

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 2190 YELLOW MEDICINE EAST

Internal Control/Management Findings

Fixed Assets

ISD 2198 FILLMORE CENTRAL

Internal Control/Management Findings

Segregation of Duties

ISD 2364 BELGRADE-BROOTEN-ELROSA

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 2365 GIBBON-FAIRFAX-WINTHROP

Internal Control/Management Findings

Segregation of Duties

ISD 2396 A.C.G.C.

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 2580 ASKOV-SANDSTONE

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 2689 PIPESTONE-JASPER

Internal Control/Management Findings

Segregation of Duties

ISD 2753 LONG PRAIRIE-GREY EAGLE

Internal Control/Management Findings

Fixed Assets

Segregation of Duties

ISD 2758 REDWOOD FALLS

Internal Control/Management Findings

Segregation of Duties

ISD 2890 RENVILLE COUNTY WEST

Internal Control/Management Findings

Segregation of Duties

METROPOLITAN TWIN CITIES AREA ESCU

Internal Control/Management Findings

Segregation of Duties

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings

Segregation of Duties

MN RIVER VALLEY ED DISTRICT

Internal Control/Management Findings

Fixed Assets

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**Exhibit 6  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

NORTH CENTRAL SERVICE COOP

Internal Control/Management Findings

Segregation of Duties

RIVER BEND EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ROOT RIVER EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

WEST CENTRAL EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

**TRIBAL GOVERNMENTS**

GRAND PORTAGE RESERVATION

Internal Control/Management Findings

Expenditures

RED LAKE BAND OF CHIPPEWA INDIANS

Internal Control/Management Findings

Expenditures

General Administration - Adequacy/Propriety of Procedures