

# STATE OF MINNESOTA

## Office of the State Auditor



**Rebecca Otto**  
**State Auditor**

---

**REPORT OF THE STATE AUDITOR  
ON FEDERALLY ASSISTED PROGRAMS  
OF SUBRECIPIENTS OF  
THE STATE OF MINNESOTA  
FOR THE YEAR ENDED JUNE 30, 2009**

This page left blank intentionally.

**FEDERALLY ASSISTED PROGRAMS  
OF SUBRECIPIENTS OF  
THE STATE OF MINNESOTA  
FOR THE YEAR ENDED JUNE 30, 2009**



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

This page left blank intentionally.

REPORT OF THE STATE AUDITOR  
ON  
FEDERALLY ASSISTED PROGRAMS  
OF  
SUBRECIPIENTS OF THE STATE OF MINNESOTA  
FOR THE YEAR ENDED JUNE 30, 2009

PREPARED THROUGH A COOPERATIVE AGREEMENT BETWEEN:

Office of the State Auditor

Rebecca Otto  
State Auditor

Minnesota Management & Budget

Tom Hanson  
Commissioner

Office of the Legislative Auditor

James R. Nobles  
Legislative Auditor

U.S. Department of Agriculture

Paul Keating  
Regional Inspector General for Audit

This page left blank intentionally.

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2009**

	<b>Page</b>
Introduction	i
Exhibit 1	
Questioned Costs	1
Exhibit 2	
Expenditures of Federal Awards by CFDA Number	5
Exhibit 3	
Expenditures of Federal Awards by Subrecipient Entity	17
Exhibit 4	
Expenditures of Federal Awards by Administering Agency	33
Summary	35
Detail	
3M	43
Academy for Educational Development	43
Advanced Circulatory Systems, Inc.	43
Aitkin Itasca Koochiching Community Health Services	43
Aktiv-Dry, LLC	43
Allina Health System	43
American Lung Association of Minnesota	43
Anishinabe Legal Services	43
Anoka County	44
Area Special Education Cooperative – East Grand Forks	44
Arrowhead Economic Opportunity Agency	44
Arrowhead Regional Development Commission	44
Becker County	45
Beltrami County	45
Bemidji Regional Interdistrict Council	45
Benton-Stearns Education District	45
Boys and Girls Clubs of the Twin Cities	46
Boys and Girls Clubs of America	46
Brown County	46
Community Action Partnership of Ramsey and Washington Counties	46
Carlton-Cook-Lake-St. Louis Counties Health Board	46
Carver-Scott Educational Cooperative	47

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2009**

	<b>Page</b>
Exhibit 4	
Detail (Continued)	
Cedar Riverside	48
Centra Care Health System - St. Cloud Hospital	48
Central Lakes Education District	48
Central Minnesota Council on Aging	48
Central Minnesota Jobs and Training	48
Central Minnesota Mental Health Center	49
Children’s Hospital of Boston	49
Cities	
Amboy	49
Arlington	49
Big Falls	49
Coleraine	49
Duluth	49
Eagle Lake	49
Eden Prairie	50
Edina	50
Effie	50
Faribault	50
International Falls	50
Jackson	50
Jeffers	50
Maple Grove	50
Minneapolis	50
Minnetonka	51
Montevideo	51
Moorhead	51
New Ulm	52
Pipestone	52
Plymouth	52
Redwood Falls	52
Rochester	52
Slayton	52
St. James	52
St. Louis Park	52
Saint Paul	53



**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2009**

	<b>Page</b>
Exhibit 4	
Detail (Continued)	
Cities (Continued)	
Stephen	53
Taconite	53
Taunton	53
Tracy	53
Truman	53
Waterville	53
Windom	53
Worthington	54
Clay County	54
Clay Wilkin Community Health Sevices	54
Clear Corps, Inc.	54
Clearwater County	54
College of St. Catherine	54
Community Health Information Collaborative of Duluth	54
Corporation for Supportive Housing	55
Cottonwood County	55
Dakota-Scott Service Delivery Area	55
Dakota County Community Development Agency	55
Dakota County	55
Denver Health	56
East Range Secondary Technical Center	56
Enterprise Community Partners, Inc.	56
Fairview Riverside Medical Center	56
Family Housing Fund	56
Faribault County Housing and Redevelopment Authority	56
Fergus Falls Special Education Cooperative	56
Fond du Lac Band of Chippewa	56
Freshwater Education District	57
Great Lakes Indian Fish and Wildlife Commission	57
Greater Minneapolis Council of Churches	57
Hennepin County	57
Hiawatha Valley Resource Conservation and Development	59
Human Services of Faribault and Martin Counties	59
Institute for Educational Leadership, Inc.	59

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2009**

	<b>Page</b>
Exhibit 4	
Detail	
Intermediate School District 287	59
Intermediate School District 916	60
Intermediate School District 917	60
International Water Institute	61
Isanti County	61
Independent School Districts	
0011 Anoka - Hennepin	62
0014 Fridley	62
0051 Foley	62
0094 Cloquet	62
0181 Brainerd	62
0192 Farmington	62
0196 Rosemount – Apple Valley – Eagan	62
0280 Richfield	63
0309 Park Rapids	63
0465 Litchfield	63
0466 Dassel - Cokato	63
0492 Austin	63
0535 Rochester	63
0593 Crookston	63
0621 Mounds View	63
0622 North St. Paul – Maplewood – Oakdale	64
0623 Roseville	64
0625 Saint Paul	64
0704 Proctor	64
0706 Virginia	64
0709 Duluth	65
0831 Forest Lake	65
0911 Cambridge	65
0912 Milaca	65
2142 St. Louis County	65
2170 Staples - Motley	65
2396 Atwater - Cosmso - Grove City	66
Itasca County Family Services Collaborative	66
Itasca County	66

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2009**

	<b>Page</b>
Exhibit 4	
Detail	
Kanabec Pine Community Health Service	66
Kandiyohi County	66
Lac qui Parle County	66
Lake County	66
Lake of the Woods County	67
Lakes Crisis Center	67
LeSueur County Housing and Redevelopment Authority	67
LeSueur County	67
Leech Lake Reservation Business Commission	67
Local Initiatives Support Corporation	67
Lyon County	67
Mahnomen County	67
Mayo Foundation for Medical Education and Research	67
McLeod County	68
Meeker-McLeod-Sibley Community Health Service	68
Meeker-Wright Special Education Cooperative	68
Metro Area Agency on Aging	69
Metropolitan Council	70
Mid State Education District	70
Mid-Minnesota Development Commission	70
Midwest Special Education Cooperative	70
Mille Lacs County	70
Minnesota State Departments or Agencies	
Department of Agriculture	71
Department of Commerce	71
Department of Education	75
Department of Employment and Economic Development	134
Department of Finance	141
Department of Health	142
Department of Human Services	154
Department of Labor and Industry	191
Department of Natural Resources	191
Department of Public Safety	196
Department of Transportation	212
Higher Education Services Office	224

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2009**

	<b>Page</b>
Exhibit 4	
Detail (Continued)	
Minnesota State Departments or Agencies (Continued)	
Historical Society	224
Housing Finance Agency	224
Office of the Secretary of State	225
Pollution Control Agency	227
Public Facilities Authority	228
State Colleges and Universities	232
Minnesota Chippewa Tribe	232
Minnesota Diversified Industries	233
Minnesota Home Ownership Center	233
Minnesota Housing Partnership	233
Minnesota Humanities Commission	234
Minnesota Literacy Council, Inc.	234
Minnesota River Area Agency on Aging	234
Minnesota River Valley Education District	234
Minnesota River Valley Special Education Cooperative	234
Minnesota Valley Education District	234
Morrison County	235
Morrison-Todd-Wadena Community Health Board	235
Motivation Education & Training, Inc.	235
Minneapolis Medical Research Foundation	235
Minneapolis Youth Coordinating Board	235
Murray County	235
National Association of County and City Health Officials	236
National Center for Healthy Housing	236
National Congress for American Indians	236
National Joint Powers Alliance	236
National Kidney Foundation	236
Neighborhood House, Inc.	236
Neighborhood Reinvestment Corp (Neighborworks America)	236
Nicollet County	237
Nobles County	237
North Country Community Health Service	237
North Country Vocational Center	237
North Dakota - Department of Health	238

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2009**

	<b>Page</b>
Exhibit 4	
Detail (Continued)	
North Dakota - Department of Public Instruction	238
Northeast Service Coop	238
Northland Learning Center - Virginia	238
Northrup Grumman	239
Northwest Area Agency on Aging	239
Northwest Community Action, Inc.	239
Northwest Health Sciences University	239
Northwest Service Cooperative	239
Northwest Suburban Integration District	239
Northwest Private Industry Council	239
Northwest Regional Development Commission	240
Olmsted County	240
Orelena Hawks Puckett Institute	240
PACT 4 Families Collaborative	240
Paul Bunyan Education District	240
Pillsbury United Communities	240
Pine to Prairie Education District	241
Pine to Prairie Vocational Center	241
Planned Parenthood of Minnesota, North Dakota, and South Dakota	241
Plymouth Neighborhood Foundation	241
Powderhorn Park Neighborhood	241
Ramsey County	241
Reading is Fundamental, Inc.	242
Red Lake Band of Chippewa Indians	242
Red Lake County	242
Redwood County	243
Renville County	243
Resource, Inc.	243
Rochester Olmsted Council of Governments	243
Rock County	243
Rum River Special Education Cooperative	243
Rural Minnesota CEP, Inc.	243
Salvation Army	244
Sanford Medical Center	244
Scott County	244

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2009**

	<b>Page</b>
Exhibit 4	
Detail (Continued)	
Southeast Minnesota Area Agency on Aging	244
Southeast Minnesota Water Resources Board	244
Senior Service America, Inc.	245
Sensera Inc	245
ServeMinnesota!	245
Shared Health Services Corporation	245
Sibley County	245
South Central Service Cooperative	245
Southeast Minnesota Watershed District	245
St. Croix River Education District	245
St. Louis County	246
St. Paul Community Literacy Consortium	246
St. Paul Ramsey Children’s Initiative	246
Stearns County	246
Southwest and West Central Service Cooperatives	246
Southwest Minnesota Housing Partnership	247
Southwest Minnesota Opportunity Council	247
Systems Technology, Inc.	247
Three Rivers Community Action, Inc.	247
Tri-Valley Opportunity Council	247
Twin Star Medical	248
United States Departments or Agencies	
Corporation for National and Community Service	248
Department of Agriculture	249
Department of Commerce	252
Department of Defense	253
Department of Education	254
Department of Energy	260
Department of Health and Human Services	261
Department of Homeland Security	267
Department of Housing and Urban Development	271
Department of Interior	277
Department of Justice	280
Department of Labor	285
Department of Transportation	286

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2009**

	<b>Page</b>
Exhibit 4	
Detail	
United States Departments or Agencies (Continued)	
Department of Treasury	287
Environmental Protection Agency	287
Equal Employment Opportunity Commission	288
National Archives and Record Administration	289
National Endowment for the Arts and Humanities	289
National Science Foundation	289
United Way of America	289
University of	
Arkansas	290
California	290
Medicine and Dentistry of New Jersey	290
Minnesota	290
North Carolina	291
Oregon	291
Vermont	291
Wisconsin	291
Upper Minnesota Valley Regional Development Commission	292
Wake Forest University	292
Waseca County	292
Watonwan County	292
West Central Area Agency on Aging	292
West Central Minnesota Communities Action	293
West Central Minnesota Emergency Medical Services	293
West Metro Education Program	293
White Earth Reservation	293
Willmar Housing and Redevelopment Authority	293
Wright Vocational Center	293

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2009**

	<b>Page</b>
Exhibit 5	
Summary of Nonfederal Crosscutting Findings	295
Cities	297
Counties	302
Nonprofit Agencies	314
Other Governmental Agencies	316
Regional Development Commissions	318
Schools and Related Agencies	318
Tribal Governments	334
Exhibit 6	
Summary of Federal Crosscutting Findings	335
Cities	337
Counties	337
Nonprofit Agencies	338
Schools and Related Agencies	338





REBECCA OTTO  
STATE AUDITOR

# STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

SUITE 500  
525 PARK STREET  
SAINT PAUL, MN 55103-2139

(651) 296-2551 (Voice)  
(651) 296-4755 (Fax)  
state.auditor@state.mn.us (E-mail)  
1-800-627-3529 (Relay Service)

February 16, 2010

Mr. Tom Hanson, Commissioner  
Minnesota Management & Budget  
400 Centennial Office Building  
658 Cedar Street  
Saint Paul, Minnesota 55155

Mr. James R. Nobles, Legislative Auditor  
Office of the Legislative Auditor  
Centennial Office Building, First Floor  
658 Cedar Street  
Saint Paul, Minnesota 55155

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

The Office of the State Auditor has completed its report on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2009.

## 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, 2009, is prepared to demonstrate the State of Minnesota's compliance with the requirement for audit of federal funds granted to its subrecipients.

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

### Memorandum of Understanding

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

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

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

### Review of Subrecipient Audit Reports

For the fiscal year ended June 30, 2009, 482 entities were determined to have received sufficient federal funds from the State of Minnesota to require them to submit audited financial statements. Not all subrecipients submitted audited financial statements in time to be included in this report.

Audits expected and audits received, by type, are:

	Total	Received	Failed to Report	Not Received in Time for Publication
Cities	67	66	1	-
Counties	85	84	1	-
Nonprofit Agencies	74	61	6	7
Other Governmental Agencies	32	26	4	2
Regional Development Commissions	6	4	-	2
Schools and Related Agencies	211	207	4	-
Tribal Governments	7	4	3	-
<b>Totals</b>	<b>482</b>	<b>452</b>	<b>19</b>	<b>11</b>
 Percent	 100%	 94%	 4%	 2%

### Significant Items

To be included in this report, financial statements must have been received by February 12, 2010. The Single Audit Act requires governments to file their single audit reports within nine months of year end; therefore, governmental entities with fiscal years ending May 12, 2009, 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. Nineteen entities failed to report in compliance with these requirements. An additional eleven reports were not received in time for this publication reflecting the fact that entities (other than schools) with fiscal years ending between May 13 and July 1, 2009, 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, 2008, and June 30, 2009. The resolution of questioned costs, noncompliance, and crosscutting findings is the responsibility of the administering agency. The exhibits are:

**Exhibit 1 Questioned Costs**

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

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

Exhibit 2 is a summary of expenditures of federal awards by CFDA number and by the administering agency type--direct federal or passed through the state or other agency.

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

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

#### Report Distribution

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

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

## Statistical Information

The following table shows the number of subrecipients submitting single audits that were included in our reports for each of the ten years ended June 30, 2009:

Year	Cities	Counties	Nonprofit Agencies	Other Governments	Regional Development Commissions	Schools and Related Agencies	Tribal Governments	Total
2009	66	84	61	26	4	207	4	452
2008	57	74	54	18	6	201	4	414
2007	61	78	60	15	5	183	5	407
2006	66	71	54	17	3	188	4	403
2005	88	74	49	19	6	183	5	424
2004	102	76	57	22	5	179	4	445
2003	67	85	46	18	9	259	4	488
2002	62	83	47	19	9	227	4	451
2001	71	79	48	27	7	209	5	446
2000	39	74	49	25	8	200	5	400

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

Year	Administering Agency			Total
	Federal	State	Other	
2009	\$ 588	\$ 1,569	\$ 86	\$ 2,244
2008	504	1,238	82	1,824
2007	764	1,226	99	2,089
2006	531	1,147	86	1,764
2005	620	1,166	73	1,859
2004	528	1,156	75	1,759
2003	503	1,114	61	1,678
2002	459	1,056	52	1,567
2001	363	1,009	48	1,420
2000	392	808	43	1,243

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

June 30	Amount
2009	\$ 767,712
2008	75,895
2007	550,025
2006	595,758
2005	538,301
2004	613,906
2003	358,423
2002	809,429
2001	364,580
2000	802,586

## Acknowledgment

The preparation of this report on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2009, 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,

*/s/ Rebecca Otto*

Rebecca Otto  
State Auditor

## **EXHIBIT 1**

### **QUESTIONED COSTS**

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

This page left blank intentionally.



**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Questioned Costs  
For the Year Ended June 30, 2009**

**Exhibit 1**

<b>Administering Agency Name of Entity</b>	<b>CFDA Number</b>	<b>Reason</b>	<b>Dollar Amount</b>
ISD 0623 ROSEVILLE			
ISD 0624 WHITE BEAR LAKE	84.184	Expenditures	19,931
MN - DEPARTMENT OF EDUCATION			
ISD 0548 PELICAN RAPIDS	84.010	Expenditures	70,690
ISD 0885 ST MICHAEL-ALBERTVILLE	10.555	Grant Compliance	18,540
ISD 0625 ST PAUL	84.010	Expenditures	186
ISD 0625 ST PAUL	84.365	Expenditures	1,090
ISD 0625 ST PAUL	84.367	Expenditures	1,548
			92,054
MN - DEPARTMENT OF HEALTH			
HENNEPIN COUNTY	93.889	Expenditures	195,240
MN - DEPARTMENT OF HUMAN SERVICES			
HENNEPIN COUNTY	93.575	Grant Compliance	199,467
LAC QUI PARLE COUNTY	93.778	Grant Compliance	95
ROCK COUNTY	93.778	Expenditures	4,468
			204,030
MN - PUBLIC FACILITIES AUTHORITY			
CITY OF STURGEON LAKE	66.458	Expenditures	62,348
U.S. - DEPARTMENT OF EDUCATION			
ISD 0031 BEMIDJI	84.010	Expenditures	192,729
U.S. - DEPARTMENT OF JUSTICE			
CITY OF ST PAUL	16.580	Expenditures	1,380
Total Questioned Costs			767,712

This page left blank intentionally.

## **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 or passed through the state or another agency.

**State of Minnesota**  
**Office of the State Auditor**  
**Statewide Single Audit**  
**Summary of Expenditures of Federal Awards by CFDA Number**  
**For the Year Ended June 30, 2009**

**Exhibit 2**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
10.000	50,000	---	---	50,000
10.025	42,221	---	---	42,221
10.055	3,420	---	---	3,420
10.069	12,406	---	---	12,406
10.222	125,943	---	---	125,943
10.227	7,871	---	---	7,871
10.427	17,585	---	---	17,585
10.433	104,436	---	---	104,436
10.446	---	---	90,139	90,139
10.500	---	33,543	816	34,359
10.550	207,264	6,388,437	---	6,595,701
10.551	---	16,261	39,642	55,903
10.553	---	21,256,683	---	21,256,683
10.555	57,396	98,236,854	---	98,294,250
10.556	---	181,043	---	181,043
10.557	---	22,120,895	2,147,939	24,268,834
10.558	---	48,096,166	336,647	48,432,813
10.559	---	3,055,327	42,261	3,097,588
10.560	---	110,551	---	110,551
10.561	13,946	36,633,390	187,705	36,835,041
10.565	60,546	3,514,722	---	3,575,268
10.567	874,267	---	---	874,267
10.568	---	1,345,171	---	1,345,171
10.569	---	3,017,750	---	3,017,750
10.570	33,312	20,762	---	54,074
10.572	---	9,250	---	9,250
10.580	---	348,453	---	348,453
10.582	---	176,440	---	176,440
10.664	35,895	212,426	---	248,321
10.665	86,974	1,680,669	214,010	1,981,653
10.668	---	2,154,557	---	2,154,557
10.760	3,226,980	1,543,395	---	4,770,375
10.762	80,508	---	---	80,508
10.766	2,583,530	---	---	2,583,530
10.767	881,573	---	---	881,573
10.770	97,745	---	---	97,745
10.773	19,710	---	---	19,710
10.855	145,520	---	102,743	248,263
10.903	12,240	---	---	12,240
10.913	397,438	---	---	397,438

**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, 2009**

**Exhibit 2  
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
10.914	2,429	---	---	2,429
11.300	916,189	---	---	916,189
11.302	294,197	---	11,481	305,678
11.303	---	---	2,783	2,783
11.307	5,669,648	---	---	5,669,648
11.419	---	269,562	---	269,562
11.616	12,000	---	---	12,000
12.000	469,879	---	---	469,879
12.106	1,575	---	---	1,575
12.113	859,443	---	---	859,443
12.401	1,008,805	---	---	1,008,805
12.420	112,192	---	195,885	308,077
14.103	134,921	---	---	134,921
14.169	268,868	18,547	54,299	341,714
14.181	107,018	---	26,756	133,774
14.191	73,785	---	---	73,785
14.195	927,043	---	---	927,043
14.218	41,241,967	---	3,935,727	45,177,694
14.219	---	245,875	192,635	438,510
14.228	14,599	11,412,112	3,625,789	15,052,500
14.231	1,003,388	388,329	233,484	1,625,201
14.235	5,122,990	68,201	402,727	5,593,918
14.238	2,614,569	3,115	110,708	2,728,392
14.239	10,594,699	307,703	4,856,718	15,759,120
14.241	988,355	387,258	---	1,375,613
14.243	197,319	---	---	197,319
14.244	946,357	---	7,429	953,786
14.246	511,022	---	---	511,022
14.251	148,500	---	---	148,500
14.252	---	---	5,883	5,883
14.317 ARRA	60,599	---	---	60,599
14.401	128,500	---	---	128,500
14.850	1,684,020	---	---	1,684,020
14.862	899,224	---	---	899,224
14.866	176,444	---	---	176,444
14.867	5,957,515	---	---	5,957,515
14.871	80,720,621	---	710,043	81,430,664
14.872	2,135,874	---	12,793	2,148,667
14.872 ARRA	20,818	---	---	20,818
14.900	494,664	122,742	507,375	1,124,781

**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, 2009**

**Exhibit 2  
(Continued)**

<u>CFDA Number</u>	<u>Direct Federal</u>	<u>Pass Through</u>		<u>Total</u>
		<u>State</u>	<u>Other Agency</u>	
14.901	358,800	---	24,638	383,438
14.905	2,595,856	---	446,247	3,042,103
14.906	2,039	---	---	2,039
15.000	13,500	---	---	13,500
15.020	90,041	---	---	90,041
15.021	3,273,392	---	---	3,273,392
15.022	8,511,132	---	---	8,511,132
15.030	193,791	---	---	193,791
15.033	691,916	---	---	691,916
15.035	298,191	---	---	298,191
15.039	---	---	128,304	128,304
15.040	551,686	---	---	551,686
15.042	9,455,338	---	---	9,455,338
15.044	223,775	---	---	223,775
15.046	187,085	---	---	187,085
15.047	276,929	---	---	276,929
15.062	20,988	---	---	20,988
15.108	275,976	---	---	275,976
15.130	137,765	2,901	147,457	288,123
15.224	3,273	---	---	3,273
15.226	2,256,645	---	---	2,256,645
15.228	43,112	---	---	43,112
15.608	25,000	---	---	25,000
15.611	---	138	---	138
15.631	1,107	---	---	1,107
15.638	59,841	---	---	59,841
15.639	121,949	---	---	121,949
15.808	---	25,000	---	25,000
15.809	50,000	---	---	50,000
15.904	237,192	20,000	---	257,192
15.922	2,616	---	---	2,616
15.929	160,772	---	---	160,772
16.004	---	4,600	---	4,600
16.007	---	3,359	---	3,359
16.320	212,019	---	---	212,019
16.523	---	675,178	---	675,178
16.524	---	---	29,877	29,877
16.527	574,729	---	---	574,729
16.540	30,000	320,938	5,932	356,870
16.541	65,177	---	---	65,177

**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, 2009**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
16.543	395,375	---	---	395,375
16.548	---	60,000	29,005	89,005
16.560	450,548	309,438	---	759,986
16.575	---	897,371	---	897,371
16.579	196,327	551,702	36,000	784,029
16.580	41,666,993	125,988	---	41,792,981
16.582	201,385	4,963	---	206,348
16.585	229,270	---	---	229,270
16.587	275,830	---	---	275,830
16.588	---	132,409	---	132,409
16.590	780,494	---	---	780,494
16.592	55,794	---	---	55,794
16.593	---	41,422	---	41,422
16.595	---	15,650	119,947	135,597
16.601	8,382	---	---	8,382
16.606	844,758	---	---	844,758
16.607	123,114	6,865	---	129,979
16.608	86,640	---	---	86,640
16.609	26,158	84,289	4,960	115,407
16.710	1,251,370	---	229	1,251,599
16.726	---	---	43,076	43,076
16.727	1,410	93,142	---	94,552
16.729	---	---	30,838	30,838
16.731	182,601	---	156,555	339,156
16.736	144,191	---	---	144,191
16.737	186,344	---	6,614	192,958
16.738	1,176,347	181,893	345,488	1,703,728
16.741	54,759	---	---	54,759
16.742	59,155	---	---	59,155
16.744	8,300	33,763	---	42,063
16.753	7,908	---	---	7,908
17.200	---	169,649	---	169,649
17.207	---	9,724	---	9,724
17.225	---	35,541	---	35,541
17.225 ARRA	---	3,865	---	3,865
17.235	---	1,515,610	372,302	1,887,912
17.235 ARRA	---	2,054	---	2,054
17.258	---	6,623,147	579,215	7,202,362
17.258 ARRA	---	145,544	---	145,544
17.259	---	8,097,063	843,493	8,940,556

**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, 2009**

<b>CFDA Number</b>	<b>Audited Award Expenditure Amounts</b>			<b>Total</b>
	<b>Direct Federal</b>	<b>Pass Through</b>		
		<b>State</b>	<b>Other Agency</b>	
17.259 ARRA	---	1,596,237	6,396	1,602,633
17.260	15,000	11,300,939	872,691	12,188,630
17.260 ARRA	---	527,341	---	527,341
17.261	234,057	---	---	234,057
17.265	523,940	---	---	523,940
17.267	---	132,195	---	132,195
17.268	---	601,684	---	601,684
17.274	153,071	156,000	---	309,071
17.503	---	5,960	---	5,960
17.720	55,845	---	48,770	104,615
17.802	708,804	---	---	708,804
20.106	385,899	38,017,009	---	38,402,908
20.200	---	177,202	---	177,202
20.205	5,241,913	109,517,387	---	114,759,300
20.215	1,883,756	---	---	1,883,756
20.219	---	1,172,411	---	1,172,411
20.500	39,378,160	10,324,049	486,159	50,188,368
20.505	---	---	318,655	318,655
20.507	78,214,619	20,935,247	5,973,211	105,123,077
20.509	---	7,723,770	193,747	7,917,517
20.514	373,586	---	---	373,586
20.516	1,367,633	427,630	100,559	1,895,822
20.521	---	301,229	---	301,229
20.522	---	65,554	---	65,554
20.600	42,272	1,360,005	469,928	1,872,205
20.601	81,423	204,265	22,235	307,923
20.608	54,395	791,643	5,594	851,632
20.703	---	53,586	---	53,586
21.000	61,858	179,595	2,225,889	2,467,342
30.009	78,000	---	---	78,000
45.024	9,956	---	---	9,956
45.025	5,100	---	---	5,100
45.310	---	66,697	---	66,697
45.313	---	---	54,474	54,474
47.050	2,388	---	---	2,388
47.076	89,051	---	6,020	95,071
66.001	78,373	---	---	78,373
66.032	465	51,429	15,522	67,416
66.034	261,927	---	9,383	271,310
66.202	102,263	---	---	102,263



**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, 2009**

**Exhibit 2  
(Continued)**

<u>CFDA Number</u>	<u>Direct Federal</u>	<u>Pass Through</u>		<u>Total</u>
		<u>State</u>	<u>Other Agency</u>	
66.419	138,045	---	---	138,045
66.424	623,401	---	---	623,401
66.458	1,969,661	106,401,221	---	108,370,882
66.460	---	953,250	120,218	1,073,468
66.463	2,976	---	---	2,976
66.468	---	42,404,614	---	42,404,614
66.469	---	28,055	---	28,055
66.472	---	5,000	---	5,000
66.473	91,356	---	---	91,356
66.605	1,763,972	---	---	1,763,972
66.716	17,170	---	---	17,170
66.808	1,463	---	---	1,463
66.817	40,023	---	---	40,023
66.818	283,285	---	---	283,285
66.926	---	---	18,333	18,333
66.951	44,446	---	124,002	168,448
81.042	---	8,297,420	---	8,297,420
81.042 ARRA	---	399,896	---	399,896
81.052	11,985	---	---	11,985
81.087	16,013	---	---	16,013
84.002	---	4,816,536	132,670	4,949,206
84.010	390,205	103,515,592	3,882	103,909,679
84.011	---	755,730	44,956	800,686
84.013	---	1,275,273	45,923	1,321,196
84.027	575,677	165,657,370	6,152,298	172,385,345
84.031	307,362	---	---	307,362
84.032	---	24,265	---	24,265
84.037	---	6,903	---	6,903
84.038	---	---	96,272	96,272
84.040	145,162	---	---	145,162
84.041	17,241,834	221,413	---	17,463,247
84.048	---	5,587,803	2,201,328	7,789,131
84.060	2,797,884	148,345	8,325	2,954,554
84.078	---	---	24,974	24,974
84.083	91,104	---	---	91,104
84.101	216,762	---	---	216,762
84.120	40,000	---	---	40,000
84.126	---	23,258	---	23,258
84.133	---	---	15,109	15,109
84.158	---	5,475	---	5,475

**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, 2009**

**Exhibit 2  
(Continued)**

<u>CFDA Number</u>	<u>Direct Federal</u>	<u>Pass Through</u>		<u>Total</u>
		<u>State</u>	<u>Other Agency</u>	
84.164	---	53,492	---	53,492
84.165	4,079,713	---	3,325,314	7,405,027
84.173	217,015	6,068,101	229,984	6,515,100
84.181	103,388	5,926,089	560,993	6,590,470
84.184	5,316,042	347,654	878,101	6,541,797
84.186	25,200	3,388,950	12,659	3,426,809
84.196	---	522,117	---	522,117
84.206	35,139	---	---	35,139
84.213	132,639	471,378	---	604,017
84.215	5,230,163	1,111,295	51,734	6,393,192
84.234	---	---	3,516	3,516
84.235	231,008	---	---	231,008
84.243	223,551	10,654	34,102	268,307
84.250	548,565	---	---	548,565
84.258	177,264	---	---	177,264
84.273	---	720	---	720
84.276	---	44,319	---	44,319
84.281	---	648,519	---	648,519
84.282	500,000	2,591,435	---	3,091,435
84.287	---	6,040,745	110,697	6,151,442
84.293	709,984	349,611	---	1,059,595
84.298	---	761,848	---	761,848
84.299	436,769	---	---	436,769
84.310	616,205	---	18,712	634,917
84.318	6,200	2,709,990	16,002	2,732,192
84.323	---	292,929	---	292,929
84.324	---	59,003	68,680	127,683
84.326	290,944	182,733	68,000	541,677
84.327	---	---	50,000	50,000
84.328	1,315,872	---	---	1,315,872
84.334	---	445,516	301,336	746,852
84.336	70,619	---	---	70,619
84.349	---	---	13,682	13,682
84.351	473,829	---	---	473,829
84.354	---	783,093	---	783,093
84.357	---	4,111,754	1,363	4,113,117
84.358	57,778	126,705	---	184,483
84.359	2,810,865	---	---	2,810,865
84.360	---	191,044	---	191,044
84.361	---	648,426	58,658	707,084

**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, 2009**

<u>CFDA Number</u>	<u>Direct Federal</u>	<u>Audited Award Expenditure Amounts</u>		<u>Total</u>
		<u>State</u>	<u>Other Agency</u>	
84.364	764,707	---	---	764,707
84.365	---	6,763,422	21,795	6,785,217
84.366	---	288,680	---	288,680
84.367	---	29,923,048	13,591	29,936,639
84.377	92,790	222,192	---	314,982
84.404	188,426	---	---	188,426
84.404 ARRA	---	190,498	---	190,498
90.401	---	477,912	---	477,912
93.000	2,388,206	---	48,256	2,430,482
93.003	---	---	20,000	20,000
93.008	5,000	---	19,013	24,013
93.009	---	---	21,105	21,105
93.043	2,101	133,699	141,944	277,744
93.044	34,853	3,044,751	727,438	3,807,042
93.045	---	3,690,322	2,068,633	5,758,955
93.047	212,306	---	71,326	283,632
93.048	129,691	47,191	---	176,882
93.051	---	21,161	43,279	64,440
93.052	79,443	868,185	343,878	1,291,506
93.053	14,531	1,342,033	481,673	1,838,237
93.054	13,648	---	---	13,648
93.065	---	---	218,720	218,720
93.068	---	---	91,668	91,668
93.069	---	20,504	90,744	111,248
93.086	251,451	---	---	251,451
93.087	201,343	---	---	201,343
93.104	1,347,628	---	49,000	1,396,628
93.110	323,351	50,910	---	374,261
93.111	---	81,166	86,834	168,000
93.116	---	166,435	---	166,435
93.121	---	---	188,081	188,081
93.135	618,760	---	184,407	803,167
93.150	---	626,615	---	626,615
93.185	---	106,984	---	106,984
93.210	17,997,459	---	---	17,997,459
93.212	---	---	37,654	37,654
93.213	114,669	---	---	114,669
93.217	3,230,961	6,745	103,671	3,341,377
93.224	1,775,153	---	---	1,775,153
93.226	---	---	10,708	10,708

**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, 2009**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.233	3,328,119	---	---	3,328,119
93.237	1,771,652	---	---	1,771,652
93.241	---	14,575	---	14,575
93.242	152,944	---	---	152,944
93.243	421,189	740	---	421,929
93.251	---	135,277	---	135,277
93.253	447,681	---	---	447,681
93.260	---	24,227	21,300	45,527
93.268	---	520,168	16,288	536,456
93.271	---	---	101,694	101,694
93.276	282,522	151,034	40,437	473,993
93.278	34,406	---	---	34,406
93.279	764,820	---	543,148	1,307,968
93.282	---	597,280	---	597,280
93.283	240,647	9,648,930	1,218,436	11,108,013
93.284	97,838	---	---	97,838
93.286	146,852	---	---	146,852
93.301	---	16,996	8,498	25,494
93.361	---	---	226	226
93.389	---	---	2,998	2,998
93.395	---	---	60,913	60,913
93.399	---	---	32,026	32,026
93.441	3,754,128	---	---	3,754,128
93.442	317,715	---	---	317,715
93.550	104,652	---	---	104,652
93.556	77,849	4,778,004	195,371	5,051,224
93.558	5,531,783	95,041,311	13,189,978	113,763,072
93.560	---	486	---	486
93.563	461,089	84,174,529	701,388	85,337,006
93.566	---	2,532,549	779	2,533,328
93.568	---	56,545,451	---	56,545,451
93.569	11,139	6,002,995	---	6,014,134
93.575	364,771	65,979,123	5,468,475	71,812,369
93.576	813,980	1,022,113	64,367	1,900,460
93.577	---	---	8,358	8,358
93.584	---	264,081	---	264,081
93.590	---	668,212	27,963	696,175
93.596	384,947	15,244,721	6,205,659	21,835,327
93.599	---	42,549	---	42,549
93.600	81,838,501	---	92,970	81,931,471

**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, 2009**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.602	414,581	---	46,750	461,331
93.612	507,132	---	---	507,132
93.617	---	5,572	---	5,572
93.633	---	---	213,153	213,153
93.643	---	128,826	---	128,826
93.645	28,481	1,030,547	16,809	1,075,837
93.647	184,882	58,110	4,636	247,628
93.652	---	233,362	---	233,362
93.655	66,955	---	---	66,955
93.658	---	32,477,835	149,307	32,627,142
93.659	---	18,861	---	18,861
93.667	---	31,372,477	246,352	31,618,829
93.669	---	6,201	---	6,201
93.670	158,308	76,066	---	234,374
93.671	41,733	---	---	41,733
93.674	27,007	926,822	2,269	956,098
93.767	---	116,436	1,155	117,591
93.768	---	207,715	---	207,715
93.776	---	4,437	---	4,437
93.778	---	102,404,364	1,212,551	103,616,915
93.779	25,463	375,296	137,217	537,976
93.837	240,792	---	364,514	605,306
93.839	---	---	24,629	24,629
93.846	228,215	---	---	228,215
93.847	3,162,971	---	110,839	3,273,810
93.848	320,176	---	---	320,176
93.849	59,517	---	113,805	173,322
93.855	19,223	---	269,536	288,759
93.856	---	---	66,674	66,674
93.865	---	---	117,259	117,259
93.866	137,338	---	---	137,338
93.867	96,867	---	---	96,867
93.889	2,474,436	1,265,275	246,263	3,985,974
93.912	118,463	---	---	118,463
93.914	4,691,801	---	874,408	5,566,209
93.917	---	1,421,998	---	1,421,998
93.918	587,004	---	---	587,004
93.919	---	44,154	---	44,154
93.926	876,944	---	100,367	977,311
93.928	---	---	4,694	4,694

**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, 2009**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.940	---	512,905	---	512,905
93.943	---	---	160,117	160,117
93.945	---	36,419	---	36,419
93.958	110,348	3,330,827	7,194	3,448,369
93.959	---	5,454,007	38,971	5,492,978
93.969	10,196	---	---	10,196
93.974	218,243	---	---	218,243
93.977	---	296,283	---	296,283
93.982	---	371,363	---	371,363
93.988	12,000	---	---	12,000
93.991	---	44,680	200	44,880
93.994	---	5,716,484	637,065	6,353,549
93.995	358,042	---	---	358,042
94.002	915,365	66,786	---	982,151
94.004	---	99,696	---	99,696
94.006	652,251	14,000	762,616	1,428,867
94.011	281,358	---	---	281,358
94.013	488,491	---	---	488,491
97.004	---	73,440	---	73,440
97.006	---	28,968	---	28,968
97.008	197,329	---	---	197,329
97.012	---	1,154,534	---	1,154,534
97.017	---	87,513	---	87,513
97.024	347,409	1,833	130,742	479,984
97.036	338,512	6,361,479	---	6,699,991
97.039	---	599,214	---	599,214
97.042	43,108	1,427,972	173,243	1,644,323
97.044	2,567,428	---	---	2,567,428
97.045	18,492	36,766	---	55,258
97.047	---	---	12,250	12,250
97.056	300,845	69,068	---	369,913
97.060	195,821	---	---	195,821
97.067	52,239	11,043,506	222,275	11,318,020
97.075	---	267,649	---	267,649
97.078	---	203,302	---	203,302
97.083	60,000	174,084	---	234,084
97.090	86,126	---	---	86,126
97.109	33,494	---	---	33,494
97.114 ARRA	220	---	---	220
	<u>587,827,446</u>	<u>1,568,798,934</u>	<u>86,558,200</u>	<u>2,243,178,600</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, nonprofit agencies, other governmental agencies, regional development commissions, schools and related agencies, and tribal governments. The federal award expenditures for each entity are summarized by the administering agency type—direct federal or passed through the state or another agency. The exhibit defines 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.

This page left blank intentionally.



**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, 2009**

**Exhibit 3**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>CITIES</b>						
	CITY OF ALBANY	---	824,778	---	824,778	Yes
	CITY OF ALBERT LEA	---	1,813,273	---	1,813,273	Yes
	CITY OF ANNANDALE	---	7,970,168	---	7,970,168	Yes
	CITY OF AURORA	286,286	1,140,525	108,451	1,535,262	Yes
	CITY OF AUSTIN	---	1,180,194	---	1,180,194	Yes
	CITY OF BARRETT	---	882,802	---	882,802	Yes
	CITY OF BEAVER BAY	---	668,263	---	668,263	Yes
	CITY OF BEMIDJI	1,168,370	2,387,814	---	3,556,184	Yes
	CITY OF BIG LAKE	Report not filed within single audit deadline.				
	CITY OF BLOOMINGTON	4,853,985	4,001,926	89,010	8,944,921	Yes
	CITY OF BLUE EARTH	415,262	302,416	---	717,678	Yes
	CITY OF BRAINERD	1,965,098	3,783,228	---	5,748,326	Yes
	CITY OF BROOTEN	44,508	1,739,417	---	1,783,925	Yes
	CITY OF BUFFALO	---	1,565,837	---	1,565,837	Yes
	CITY OF BURNSVILLE	89,541	724,079	160,564	974,184	Yes
	CITY OF CAMBRIDGE	420,045	301,429	---	721,474	Yes
	CITY OF CLEARWATER	800	2,988,883	---	2,989,683	Yes
	CITY OF COLD SPRING	---	530,413	---	530,413	Yes
	CITY OF DALTON	83,388	745,888	---	829,276	Yes
	CITY OF DASSEL	---	3,436,000	---	3,436,000	Yes
	CITY OF DULUTH	5,010,536	3,409,484	570,097	8,990,117	Yes
	CITY OF EAST GRAND FORKS	1,450,529	2,171,871	---	3,622,400	Yes
	CITY OF EDEN PRAIRIE	1,042,339	63,927	---	1,106,266	Yes
	CITY OF ELIZABETH	---	671,730	---	671,730	Yes
	CITY OF ELK RIVER	22,603	532,985	---	555,588	Yes
	CITY OF EVELETH	122,716	1,983,283	266,000	2,371,999	Yes
	CITY OF FARIBAULT	434,057	142,197	---	576,254	Yes
	CITY OF FORADA	441,928	84,810	---	526,738	Yes
	CITY OF GLENWOOD	25,703	1,262,394	---	1,288,097	Yes
	CITY OF GOODVIEW	---	2,278,919	---	2,278,919	Yes
	CITY OF GROVE CITY	60,000	936,857	---	996,857	Yes
	CITY OF HANCOCK	1,745,511	294,638	---	2,040,149	Yes
	CITY OF HARRIS	115,039	576,154	---	691,193	Yes
	CITY OF HAWLEY	95,643	911,064	---	1,006,707	Yes
	CITY OF HENDERSON	---	1,654,859	---	1,654,859	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, 2009**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>CITIES (continued)</b>						
	CITY OF HUTCHINSON	281,882	7,287,385	---	7,569,267	Yes
	CITY OF INTERNATIONAL FALLS	65,511	857,016	---	922,527	Yes
	CITY OF ISANTI	---	2,510,351	---	2,510,351	Yes
	CITY OF LE SUEUR	---	8,047,260	---	8,047,260	Yes
	CITY OF LUVERNE	---	855,710	---	855,710	Yes
	CITY OF MAHNOMEN	---	1,157,191	---	1,157,191	Yes
	CITY OF MANKATO	2,820,949	10,983,776	---	13,804,725	Yes
	CITY OF MINNEAPOLIS	23,809,482	13,872,593	6,817,359	44,499,434	Yes
	CITY OF MONTEVIDEO	56,715	1,047,572	5,186	1,109,473	Yes
	CITY OF MOORHEAD	762,987	11,717,592	3,445	12,484,024	Yes
	CITY OF NEW PRAGUE	---	6,222,649	---	6,222,649	Yes
	CITY OF NEW ULM	576,858	1,816,066	---	2,392,924	Yes
	CITY OF NEW YORK MILLS	---	511,065	---	511,065	Yes
	CITY OF ORTONVILLE	56,634	503,418	---	560,052	Yes
	CITY OF OWATONNA	469,525	2,433,841	---	2,903,366	Yes
	CITY OF PAYNESVILLE	61,614	585,945	---	647,559	Yes
	CITY OF PELICAN RAPIDS	---	1,678,567	---	1,678,567	Yes
	CITY OF PLYMOUTH	3,830,401	213,121	11,327	4,054,849	Yes
	CITY OF RICHFIELD	1,424,962	8,593,934	67,862	10,086,758	Yes
	CITY OF ROCHESTER	3,276,480	2,552,779	---	5,829,259	Yes
	CITY OF ST CLOUD	653,974	4,198,624	7,001	4,859,599	Yes
	CITY OF ST FRANCIS	---	6,929,261	---	6,929,261	Yes
	CITY OF ST HILAIRE	---	788,147	---	788,147	Yes
	CITY OF ST PAUL	50,702,416	4,268,362	398,538	55,369,316	Yes
	CITY OF STURGEON LAKE	714,953	865,652	---	1,580,605	Yes
	CITY OF TAYLORS FALLS	---	509,229	---	509,229	Yes
	CITY OF THIEF RIVER FALLS	20,615	978,541	---	999,156	Yes
	CITY OF TWIN VALLEY	364,762	142,494	---	507,256	Yes
	CITY OF WADENA	---	815,440	---	815,440	Yes
	CITY OF WHEATON	966,560	155,813	---	1,122,373	Yes
	CITY OF WILLMAR	889,510	10,539,265	---	11,428,775	Yes
	CITY OF WINONA	190,973	485,259	22,288	698,520	Yes
	TOTAL	111,891,650	168,086,423	8,527,128	288,505,201	
<b>COUNTIES</b>						
	AITKIN COUNTY	---	3,295,043	13,293	3,308,336	Yes
	ANOKA COUNTY	1,573,969	34,930,733	955,155	37,459,857	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, 2009**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>COUNTIES (continued)</b>						
	BECKER COUNTY	442,094	5,658,328	---	6,100,422	Yes
	BELTRAMI COUNTY	56,158	6,483,263	444,164	6,983,585	Yes
	BENTON COUNTY	11,968	4,858,776	5,669	4,876,413	Yes
	BIG STONE COUNTY	45,881	721,484	2,526	769,891	Yes
	BLUE EARTH COUNTY	287,102	6,711,913	---	6,999,015	Yes
	BROWN COUNTY	---	2,720,097	12,272	2,732,369	Yes
	CARLTON COUNTY	---	3,903,947	362,173	4,266,120	Yes
	CARVER COUNTY	1,725	4,440,301	188,963	4,630,989	Yes
	CASS COUNTY	408,828	5,960,872	---	6,369,700	Yes
	CHIPPEWA COUNTY	---	1,267,383	---	1,267,383	Yes
	CHISAGO COUNTY	83,360	5,978,324	193,747	6,255,431	Yes
	CLAY COUNTY	72,391	6,407,508	48,148	6,528,047	Yes
	CLEARWATER COUNTY	9,189	1,370,476	331,745	1,711,410	Yes
	COOK COUNTY	233,869	2,020,304	53,127	2,307,300	Yes
	COTTONWOOD COUNTY	---	1,435,361	---	1,435,361	Yes
	CROW WING COUNTY	124,737	7,241,945	---	7,366,682	Yes
	DAKOTA COUNTY	3,485,250	41,287,729	486,159	45,259,138	Yes
	DODGE COUNTY	---	1,417,594	22,113	1,439,707	Yes
	DOUGLAS COUNTY	455	2,889,262	82,004	2,971,721	Yes
	FARIBAULT COUNTY	44,301	642,345	---	686,646	Yes
	FILLMORE COUNTY	2,069	2,436,376	---	2,438,445	Yes
	FREEBORN COUNTY	---	3,294,055	46,206	3,340,261	Yes
	GOODHUE COUNTY	23,167	3,126,084	7,487	3,156,738	Yes
	GRANT COUNTY	51,919	738,885	14,000	804,804	Yes
	HENNEPIN COUNTY	24,077,716	158,793,644	318,208	183,189,568	Yes
	HOUSTON COUNTY	---	4,285,409	---	4,285,409	Yes
	HUBBARD COUNTY	---	2,255,092	---	2,255,092	Yes
	ISANTI COUNTY	---	4,268,804	20,000	4,288,804	Yes
	ITASCA COUNTY	1,152,417	5,015,101	375,683	6,543,201	Yes
	JACKSON COUNTY	600	1,467,781	---	1,468,381	Yes
	KANABEC COUNTY	---	2,768,622	213,155	2,981,777	Yes
	KANDIYOHI COUNTY	7,908	6,668,647	---	6,676,555	Yes
	KITSON COUNTY	23,073	551,993	2,611	577,677	Yes
	KOOCHICHING COUNTY	32,751	1,695,841	---	1,728,592	Yes
	LAC QUI PARLE COUNTY	---	1,113,376	2,928	1,116,304	Yes
	LAKE COUNTY	259,749	2,695,327	84,859	3,039,935	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, 2009**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>COUNTIES (continued)</b>						
	LAKE OF THE WOODS COUNTY	---	625,119	---	625,119	Yes
	LE SUEUR COUNTY	4,800	1,598,383	---	1,603,183	Yes
	LINCOLN COUNTY	---	1,109,361	---	1,109,361	Yes
	LYON COUNTY	---	1,135,837	---	1,135,837	Yes
	MAHNOMEN COUNTY	---	1,278,897	---	1,278,897	Yes
	MARSHALL COUNTY	---	1,201,003	37,108	1,238,111	Yes
	MC LEOD COUNTY	15,235	3,778,612	302,386	4,096,233	Yes
	MEEKER COUNTY	1,874	1,996,269	232,554	2,230,697	Yes
	MILLE LACS COUNTY	---	2,521,305	---	2,521,305	Yes
	MORRISON COUNTY	1,252	4,160,388	---	4,161,640	Yes
	MOWER COUNTY	130,738	4,580,486	10,655	4,721,879	Yes
	MURRAY COUNTY	---	1,398,351	---	1,398,351	Yes
	NICOLLET COUNTY	---	2,510,614	---	2,510,614	Yes
	NOBLES COUNTY	---	1,808,686	---	1,808,686	Yes
	NORMAN COUNTY	---	1,959,048	---	1,959,048	Yes
	OLMSTED COUNTY	256,357	15,646,794	756,422	16,659,573	Yes
	OTTER TAIL COUNTY	---	6,119,788	72,500	6,192,288	Yes
	PENNINGTON COUNTY	---	1,805,455	6,695	1,812,150	Yes
	PINE COUNTY	4,704	2,510,440	186,885	2,702,029	Yes
	PIPESTONE COUNTY	---	894,932	---	894,932	Yes
	POLK COUNTY	1,454,518	7,386,923	27,155	8,868,596	Yes
	POPE COUNTY	---	1,519,381	16,450	1,535,831	Yes
	RAMSEY COUNTY	3,090,427	83,172,726	2,001,138	88,264,291	Yes
	REDWOOD COUNTY	---	1,373,364	---	1,373,364	Yes
	RENVILLE COUNTY	---	2,491,534	213,783	2,705,317	Yes
	RICE COUNTY	1,823,815	3,355,848	---	5,179,663	Yes
	ROCK COUNTY	---	1,341,820	---	1,341,820	Yes
	ROSEAU COUNTY	---	2,452,705	3,419	2,456,124	Yes
	SCOTT COUNTY	203,086	5,653,588	512,179	6,368,853	Yes
	SHERBURNE COUNTY	20,921	4,933,138	7,635	4,961,694	Yes
	SIBLEY COUNTY	---	1,062,064	80,248	1,142,312	Yes
	ST LOUIS COUNTY	5,022,459	23,934,419	1,531,199	30,488,077	Yes
	STEARNS COUNTY	46,014	12,622,907	4,774	12,673,695	Yes
	STEELE COUNTY	---	3,210,577	---	3,210,577	Yes
	STEVENS COUNTY	79,144	555,140	25,526	659,810	Yes
	SWIFT COUNTY	---	1,809,750	---	1,809,750	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, 2009**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>COUNTIES (continued)</b>						
	TODD COUNTY	5,290	1,502,575	1,757,007	3,264,872	Yes
	TRAVERSE COUNTY	---	1,174,076	27,629	1,201,705	Yes
	WABASHA COUNTY	1,050	1,547,557	39,950	1,588,557	Yes
	WADENA COUNTY	2,713	2,889,579	193,956	3,086,248	Yes
	WASECA COUNTY	---	1,825,742	---	1,825,742	Yes
	WASHINGTON COUNTY	1,020,548	22,425,787	---	23,446,335	Yes
	WATONWAN COUNTY	---	1,621,758	12,698	1,634,456	Yes
	WILKIN COUNTY	75,379	634,662	95,764	805,805	Yes
	WINONA COUNTY	---	4,661,841	49,000	4,710,841	Yes
	WRIGHT COUNTY	Report not filed within single audit deadline.				
	YELLOW MEDICINE COUNTY	---	846,883	4,123	851,006	Yes
	TOTAL	45,772,970	607,464,137	12,495,233	665,732,340	
<b>NONPROFIT AGENCIES</b>						
	ADULTS & CHILDRENS ALLIANCE INC	---	2,900,154	---	2,900,154	Yes
	AFRICAN COMMUNITY SERVICES	---	675,792	21,843	697,635	Yes
	ALLINA HEALTH SYSTEM	42,976	21,571	814,343	872,910	Yes
	AMHERST H. WILDER FOUNDATION	2,841,365	893,286	345,665	4,080,316	Yes
	ANOKA COUNTY COMM ACTION PROG INC	4,114,089	3,597,420	6,718,005	14,429,514	Yes
	ARROWHEAD ECON OPPORTUNITY AGCY	3,218,326	6,221,498	2,566,452	12,006,276	Yes
	BI-COUNTY COMM ACTION COUNCIL	3,151,688	1,244,908	---	4,396,596	Yes
	CAP OF SUBURBAN HENNEPIN	34,467	6,192,705	253,322	6,480,494	Yes
	CAP RAMSEY & WASHINGTON COUNTIES	7,754,636	15,831,745	2,079	23,588,460	Yes
	CENTRACARE HLTH SYS/ST CLOUD HOSPITAL	Report not received in time for this publication.				
	CENTRAL MN COUNCIL ON AGING	165,350	2,401,221	---	2,566,571	Yes
	CENTRAL MN JOBS AND TRAINING	Report not received in time for this publication.				
	CHANNEL ONE INC	---	1,382,149	6,500	1,388,649	Yes
	CHILD CARE AND NUTRITION INC	---	4,587,199	---	4,587,199	Yes
	CHILD CARE CHOICES INC	---	6,029,850	---	6,029,850	Yes
	CHILD CARE RESOURCE & REFERRAL INC	2,095,136	4,298,791	5,886,461	12,280,388	Yes
	CHILDREN'S ADVOCATE PROGRAMS INC	---	2,822,327	---	2,822,327	Yes
	COMMUNITY ACTION OF MINNEAPOLIS	Report not received in time for this publication.				
	FREMONT COMMUNITY HEALTH SERVICES	Report not filed within single audit deadline.				
	HEARTLAND COMMUNITY ACTION AGCY	1,888,460	2,581,644	174,663	4,644,767	Yes
	HUNGER SOLUTIONS MINNESOTA	---	832,734	---	832,734	Yes
	INTER-COUNTY COMMUNITY COUNCIL	1,298,428	1,833,095	300,251	3,431,774	Yes
	INTERNATIONAL INSTITUTE-MINNESOTA	Report not filed within single audit deadline.				

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

**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2009**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>NONPROFIT AGENCIES (continued)</b>						
	KOOTASCA COMM ACTION INC	1,875,573	1,537,339	551,250	3,964,162	Yes
	LAKES & PINES COMM ACT COUNCIL	2,420,444	6,336,835	---	8,757,279	Yes
	LAKES & PRAIRIES COMM ACT PRTNRSH	Report not filed within single audit deadline.				
	LAO FAMILY COMMUNITY OF MN INC	115,967	676,974	107,007	899,948	Yes
	LIFETRACK RESOURCES	---	1,171,034	3,050,827	4,221,861	Yes
	LUTHERAN SOCIAL SERVICE OF MN	Report not filed within single audit deadline.				
	MAHUBE COMMUNITY COUNCIL	3,295,524	3,535,437	5,522	6,836,483	Yes
	METRO AREA AGENCY ON AGING	Report not filed within single audit deadline.				
	MINNEAPOLIS PARENT INFORMATION CENTERS	Report not received in time for this publication.				
	MN ADOPTION RESOURCE NETWORK INC	---	677,294	---	677,294	Yes
	MN CHILD CARE RESOURCE & REFERRAL	---	2,217,059	22,040	2,239,099	Yes
	MN INSTITUTE OF PUBLIC HEALTH	2,494,050	1,383,361	---	3,877,411	Yes
	MN LICENSED FAMILY CHILD CARE ASSN, INC	Report not filed within single audit deadline.				
	MN RIVER AREA AGENCY ON AGING	Report not received in time for this publication.				
	MN VALLEY ACTION COUNCIL	2,792,759	6,948,886	2,244,253	11,985,898	Yes
	MPLS AMERICAN INDIAN CENTER, INC	870,305	223,487	---	1,093,792	Yes
	MPLS MEDICAL RESEARCH FOUNDATION	10,160,175	157,587	3,041,966	13,359,728	Yes
	NORTHWEST COMMUNITY ACTION INC	2,160,833	1,684,861	29,621	3,875,315	Yes
	NW PRIVATE INDUSTRY COUNCIL	---	1,085,691	---	1,085,691	Yes
	OTTERTAIL-WADENA COMM ACT CNCL	1,317,541	1,079,765	64,308	2,461,614	Yes
	PACER CENTER, INC	2,264,523	1,269,617	234,060	3,768,200	Yes
	PARENTS IN COMMUNITY ACTION INC	14,013,912	1,012,229	---	15,026,141	Yes
	PERSPECTIVES INC	431,663	163,350	1,012,906	1,607,919	Yes
	PLANNED PARENTHOOD OF MN ND & SD	2,894,418	105,000	---	2,999,418	Yes
	PRAIRIE FIVE COMM ACT CNL	1,366,034	785,877	580,509	2,732,420	Yes
	PRIME PROVIDERS INC	---	1,182,547	---	1,182,547	Yes
	PROVIDERS CHOICE INC	---	22,895,098	---	22,895,098	Yes
	REACH-UP INCORPORATED	3,951,739	116,891	---	4,068,630	Yes
	RESOURCE INC	2,495,420	1,367,499	8,071,612	11,934,531	Yes
	RESOURCES FOR CHILD CARING INC	---	3,212,204	321,182	3,533,386	Yes
	RURAL MN CEP INC	5,545,729	6,756,707	194,523	12,496,959	Yes
	SCOPE RESOURCE CENTER, INC (PARENT PROVI	---	727,802	---	727,802	Yes
	SCOTT CARVER DAKOTA CAP AGENCY INC	2,346,499	5,789,803	484,133	8,620,435	Yes
	SE MN AREA AGY ON AGING	---	1,967,190	---	1,967,190	Yes
	SECOND HARVEST HEARTLAND	---	5,567,016	5,141	5,572,157	Yes
	SEMCAC INC	2,240,161	5,400,398	1,025,590	8,666,149	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, 2009**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>NONPROFIT AGENCIES (continued)</b>						
	ST STEPHEN'S HUMAN SERVICES	Report not received in time for this publication.				
	SUSTAINABLE RESOURCES CENTER	---	852,772	49,253	902,025	Yes
	SW MN HOUSING PARTNERSHIP	83,816	120,642	4,087,781	4,292,239	Yes
	SW MN OPPORTUNITY COUNCIL	1,099,937	1,353,655	232,329	2,685,921	Yes
	SW MN PIC	---	1,894,673	1,189,902	3,084,575	Yes
	THREE RIVERS COMMUNITY ACTION, INC.	1,594,455	1,318,902	105,377	3,018,734	Yes
	TRI-COUNTY ACTION PROGRAM, INC	50,000	1,706,577	102,000	1,858,577	Yes
	TRI-COUNTY COMMUNITY ACTION, INC.	2,851,337	904,290	---	3,755,627	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	7,207,628	4,360,730	121,235	11,689,593	Yes
	WEST CENTRAL MN COMMUNITIES ACTION	2,162,498	1,579,404	67,034	3,808,936	Yes
	WESTERN COMMUNITY ACTION INC	1,403,476	2,006,339	322,579	3,732,394	Yes
	WOMEN'S SHELTER INC	Report not received in time for this publication.				
	WORKFORCE DEVELOPMENT, INC.	---	5,239,559	---	5,239,559	Yes
	WRIGHT COUNTY COMMUNITY ACTION	1,517,817	916,014	37,034	2,470,865	Yes
	YMCA OF METROPOLITAN MINNEAPOLIS	7,567	768,810	7,429	783,806	Yes
	TOTAL	109,636,721	174,405,294	44,457,987	328,494,022	
<b>OTHER GOVERNMENTAL AGENCIES</b>						
	BROWN NICOLLET HUMAN SERVICE BOARD	1,107	502,230	---	503,337	Yes
	CARLTON COOK LAKE ST LOUIS CO HL BD	---	2,262,666	---	2,262,666	Yes
	CHISHOLM HIBBING AIRPORT COMMISSION	---	1,756,914	---	1,756,914	Yes
	CLEAR LAKE/CLEARWATER SEWER AUTHORITY	---	3,328,143	---	3,328,143	Yes
	COUNTRYSIDE PUBLIC HEALTH SERVICE	Report not filed within single audit deadline.				
	DAKOTA CO COMMUNITY DEVELPMT AGCY	16,560,687	803,091	3,564,743	20,928,521	Yes
	DULUTH AIRPORT AUTHORITY	1,220,564	1,773,687	---	2,994,251	Yes
	DULUTH TRANSIT AUTHORITY	3,056,245	200,216	---	3,256,461	Yes
	FARWELL KENSINGTON SANITARY DISTRICT	591,391	1,015,662	---	1,607,053	Yes
	HRA OF CITY OF SAINT PAUL	1,098,033	1,186,100	---	2,284,133	Yes
	HUMAN SERV OF FARIBAULT & MARTIN CO	---	4,108,762	---	4,108,762	Yes
	LINCOLN LYON MURRAY HUMAN SERVICES	---	2,435,884	---	2,435,884	Yes
	LINCOLN-LYON-MURRAY-PIPESTONE PHS	---	558,935	---	558,935	Yes
	MEEKER-MCLEOD-SIBLEY CHS	75,000	711,219	---	786,219	Yes
	METRO AIRPORTS COMMISSION	---	16,920,314	---	16,920,314	Yes
	MINNEAPOLIS PARK & RECREATION BD	141,458	766,247	4,000	911,705	Yes
	MN VALLEY TRANSIT AUTHORITY	---	545,559	---	545,559	Yes
	NE MN OFFICE OF JOB TRAINING	---	2,625,340	---	2,625,340	Yes
	NEW ULM PUBLIC UTILITIES COMMISSION	---	1,778,804	---	1,778,804	Yes

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

**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2009**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>OTHER GOVERNMENTAL AGENCIES (continued)</b>						
	NORTH COUNTRY CHS	---	761,861	---	761,861	Yes
	NORTHSTAR CORRIDOR DEVELOP AUTH	---	8,021,060	---	8,021,060	Yes
	NORTHWEST MN MULTI COUNTY HRA	2,529,178	282,077	---	2,811,255	Yes
	PACT 4 FAMILIES COLLABORATIVE	---	989,674	---	989,674	Yes
	QUIN COUNTY COMM HEALTH SERVICE	---	563,719	---	563,719	Yes
	ROCHESTER OLMSTED COUNCIL OF GOVTS	Report not filed within single audit deadline.				
	ROCK COUNTY RURAL WATER DISTRICT	Report not filed within single audit deadline.				
	SE MN JTPA JOINT POWERS BOARD	Report not received in time for this publication.				
	SHETEK AREA WATER AND SEWER COMMISSIO	---	849,208	---	849,208	Yes
	SOUTHWEST METRO TRANSIT COMMISSION	---	782,649	---	782,649	Yes
	STEARNS-BENTON EMPLOYMENT TRNG CNCL	Report not received in time for this publication.				
	THREE RIVERS PARK DISTRICT	Report not filed within single audit deadline.				
	WESTERN LAKE SUPERIOR SANITARY DIST	---	1,688,040	---	1,688,040	Yes
	TOTAL	25,273,663	57,218,061	3,568,743	86,060,467	
<b>REGIONAL DEVELOPMENT COMMISSIONS</b>						
	ARROWHEAD REG DEVELOP COMM	2,844,815	2,659,134	---	5,503,949	Yes
	METROPOLITAN COUNCIL	162,568,502	68,667,004	---	231,235,506	Yes
	MID-MINNESOTA DEVELOPMENT COMM	Report not received in time for this publication.				
	NW REGIONAL DEVELOPMENT COMMISSION	3,261,291	2,428,819	---	5,690,110	Yes
	REGION NINE DEVELOPMENT COMMISSION	Report not received in time for this publication.				
	SW REG DEVELOP COMM	2,254,451	66,812	505,633	2,826,896	Yes
	TOTAL	170,929,059	73,821,769	505,633	245,256,461	
<b>SCHOOLS AND RELATED AGENCIES</b>						
	ACADEMIA CESAR CHAVEZ CHARTER SCHOOL	---	748,124	---	748,124	Yes
	AREA SPEC ED COOP - E. GRAND FORKS	---	1,484,007	---	1,484,007	Yes
	BEMIDJI REGIONAL INTERDISTRICT COUNCIL	---	1,829,945	---	1,829,945	Yes
	BENTON-STEARNS EDUCATION DISTRICT	---	2,587,461	35,222	2,622,683	Yes
	CARVER-SCOTT EDUCATIONAL COOP	---	1,577,010	---	1,577,010	Yes
	DULUTH PUBLIC SCHOOLS ACADEMY	---	753,062	---	753,062	Yes
	EL COLEGIO CHARTER SCHOOL	---	554,516	3,804	558,320	Yes
	EXCELL ACADEMY FOR HIGHER LEARNING	---	543,854	---	543,854	Yes
	FERGUS FALLS SPEC ED COOP	---	1,442,979	---	1,442,979	Yes
	FRESHWATER EDUCATION DISTRICT	---	2,573,395	26,250	2,599,645	Yes
	GLOBAL ACADEMY CHARTER SCHOOL	---	584,272	---	584,272	Yes
	GOODHUE COUNTY EDUCATION DISTRICT	---	1,645,517	---	1,645,517	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	---	3,681,387	---	3,681,387	Yes



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

**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2009**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	HIGHER GROUND ACADEMY	---	831,125	---	831,125	Yes
	HMONG ACADEMY	---	666,625	---	666,625	Yes
	HOPE COMMUNITY ACADEMY	---	735,582	---	735,582	Yes
	INTERMEDIATE SCHOOL DISTRICT 287	256,874	262,924	---	519,798	Yes
	INTERMEDIATE SCHOOL DISTRICT 916	---	823,338	---	823,338	Yes
	INTERMEDIATE SCHOOL DISTRICT 917	---	651,188	---	651,188	Yes
	ISD 0001 AITKIN	---	577,406	16,841	594,247	Yes
	ISD 0004 MCGREGOR	---	662,382	---	662,382	Yes
	ISD 0011 ANOKA-HENNEPIN	105,829	20,077,251	459,605	20,642,685	Yes
	ISD 0012 CENTENNIAL	22,329	2,918,378	21,283	2,961,990	Yes
	ISD 0013 COLUMBIA HEIGHTS	---	2,209,087	24,305	2,233,392	Yes
	ISD 0014 FRIDLEY	53,305	2,105,473	1,078,296	3,237,074	Yes
	ISD 0015 ST FRANCIS	9,257	2,717,615	30,867	2,757,739	Yes
	ISD 0016 SPRING LAKE PARK	---	2,461,878	22,737	2,484,615	Yes
	ISD 0022 DETROIT LAKES	81,638	1,783,732	27,963	1,893,333	Yes
	ISD 0023 FRAZEE	17,910	697,590	---	715,500	Yes
	ISD 0025 PINE POINT (PONSFORD)	403,658	494,331	18,242	916,231	Yes
	ISD 0031 BEMIDJI	242,159	4,107,677	58,340	4,408,176	Yes
	ISD 0036 KELLIHER	213,154	320,677	3,205	537,036	Yes
	ISD 0038 RED LAKE	8,397,096	2,277,718	43,925	10,718,739	Yes
	ISD 0047 SAUK RAPIDS	---	1,070,153	316,394	1,386,547	Yes
	ISD 0051 FOLEY	---	660,932	162,711	823,643	Yes
	ISD 0077 MANKATO	---	4,187,081	---	4,187,081	Yes
	ISD 0088 NEW ULM	---	795,004	---	795,004	Yes
	ISD 0094 CLOQUET	575,761	3,060,564	---	3,636,325	Yes
	ISD 0110 WACONIA	---	770,876	---	770,876	Yes
	ISD 0111 WATERTOWN - MAYER	---	624,383	---	624,383	Yes
	ISD 0112 EASTERN CARVER CO (CHASKA)	---	3,189,164	61,584	3,250,748	Yes
	ISD 0113 WALKER-HACKENSACK-AKELEY	---	971,477	---	971,477	Yes
	ISD 0115 CASS LAKE - BENA	4,551,682	1,198,612	1,924	5,752,218	Yes
	ISD 0118 NORTHLAND COMMUNITY REMER	31,727	592,152	---	623,879	Yes
	ISD 0129 MONTEVIDEO	---	586,550	149,960	736,510	Yes
	ISD 0138 NORTH BRANCH	---	1,395,896	---	1,395,896	Yes
	ISD 0152 MOORHEAD	132,639	3,401,693	---	3,534,332	Yes
	ISD 0162 BAGLEY	235,236	613,586	7,008	855,830	Yes
	ISD 0166 COOK COUNTY	13,995	625,030	---	639,025	Yes

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

**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2009**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	ISD 0181 BRAINERD	---	6,024,152	---	6,024,152	Yes
	ISD 0182 CROSBY	---	641,059	19,032	660,091	Yes
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	---	5,756,232	99,023	5,855,255	Yes
	ISD 0192 FARMINGTON	---	2,188,211	24,430	2,212,641	Yes
	ISD 0194 LAKEVILLE	---	2,868,095	93,753	2,961,848	Yes
	ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN	1,758,279	10,400,513	---	12,158,792	Yes
	ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN	400,000	2,865,779	43,978	3,309,757	Yes
	ISD 0199 INVER GROVE HEIGHTS	7,034	2,031,725	21,470	2,060,229	Yes
	ISD 0200 HASTINGS	---	2,024,772	16,286	2,041,058	Yes
	ISD 0206 ALEXANDRIA	---	2,771,237	---	2,771,237	Yes
	ISD 0241 ALBERT LEA	---	2,232,391	34,910	2,267,301	Yes
	ISD 0256 RED WING	24,568	1,288,170	---	1,312,738	Yes
	ISD 0270 HOPKINS	---	4,195,256	---	4,195,256	Yes
	ISD 0271 BLOOMINGTON	19,770	6,336,496	63,232	6,419,498	Yes
	ISD 0272 EDEN PRAIRIE	---	3,575,781	48,749	3,624,530	Yes
	ISD 0273 EDINA	---	1,887,279	89,651	1,976,930	Yes
	ISD 0276 MINNETONKA	---	2,475,471	44,901	2,520,372	Yes
	ISD 0277 WESTONKA	---	1,101,058	8,758	1,109,816	Yes
	ISD 0278 ORONO	---	651,751	6,924	658,675	Yes
	ISD 0279 OSSEO	56,884	11,344,013	1,203,350	12,604,247	Yes
	ISD 0280 RICHFIELD	---	3,328,163	68,215	3,396,378	Yes
	ISD 0281 ROBBINSDALE	548,461	8,272,056	96,272	8,916,789	Yes
	ISD 0282 ST ANTHONY-NEW BRIGHTON	---	524,407	---	524,407	Yes
	ISD 0283 ST LOUIS PARK	---	2,881,294	72,096	2,953,390	Yes
	ISD 0284 WAYZATA	---	3,033,035	734,992	3,768,027	Yes
	ISD 0286 BROOKLYN CENTER	---	2,006,760	1,214,275	3,221,035	Yes
	ISD 0309 PARK RAPIDS	---	777,946	799,047	1,576,993	Yes
	ISD 0316 COLERAINE	39,075	666,246	6,396	711,717	Yes
	ISD 0317 DEER RIVER	677,383	822,256	99,158	1,598,797	Yes
	ISD 0318 GRAND RAPIDS	69,079	2,382,161	247,143	2,698,383	Yes
	ISD 0332 MORA	37,633	661,907	---	699,540	Yes
	ISD 0333 OGILVIE	12,551	515,916	---	528,467	Yes
	ISD 0345 NEW LONDON-SPICER	---	454,211	115,172	569,383	Yes
	ISD 0347 WILLMAR	53,829	2,685,056	391,298	3,130,183	Yes
	ISD 0361 INTERNATIONAL FALLS	30,086	544,397	240,617	815,100	Yes
	ISD 0381 LAKE SUPERIOR (TWO HARBORS)	---	710,339	14,661	725,000	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, 2009**

**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 0394 MONTGOMERY-LONSDALE	---	554,502	2,849	557,351	Yes
	ISD 0413 MARSHALL	---	1,345,743	---	1,345,743	Yes
	ISD 0423 HUTCHINSON	---	1,458,450	---	1,458,450	Yes
	ISD 0432 MAHNOMEN	1,390,418	546,409	---	1,936,827	Yes
	ISD 0435 WAUBUN	779,769	673,558	---	1,453,327	Yes
	ISD 0465 LITCHFIELD	---	832,793	140,370	973,163	Yes
	ISD 0466 DASSEL-COKATO	---	789,525	192,064	981,589	Yes
	ISD 0477 PRINCETON	---	847,886	178,645	1,026,531	Yes
	ISD 0480 ONAMIA	611,417	1,123,385	140,282	1,875,084	Yes
	ISD 0482 LITTLE FALLS	---	1,704,866	---	1,704,866	Yes
	ISD 0492 AUSTIN	218,174	3,631,024	---	3,849,198	Yes
	ISD 0508 ST PETER	---	594,419	101,877	696,296	Yes
	ISD 0518 WORTHINGTON	54,405	1,972,461	---	2,026,866	Yes
	ISD 0535 ROCHESTER	19,223	10,161,096	---	10,180,319	Yes
	ISD 0544 FERGUS FALLS	---	806,490	3,926	810,416	Yes
	ISD 0548 PELICAN RAPIDS	---	570,515	---	570,515	Yes
	ISD 0549 PERHAM	---	686,932	18,936	705,868	Yes
	ISD 0564 THIEF RIVER FALLS	16,979	1,137,652	---	1,154,631	Yes
	ISD 0578 PINE CITY	43,269	631,705	---	674,974	Yes
	ISD 0593 CROOKSTON	32,898	1,149,077	29,042	1,211,017	Yes
	ISD 0595 EAST GRAND FORKS	---	604,113	15,236	619,349	Yes
	ISD 0621 MOUNDS VIEW	27,337	5,068,753	388,487	5,484,577	Yes
	ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE	---	6,543,899	372,738	6,916,637	Yes
	ISD 0623 ROSEVILLE	1,888,318	3,660,922	---	5,549,240	Yes
	ISD 0624 WHITE BEAR LAKE	---	3,783,910	358,605	4,142,515	Yes
	ISD 0625 ST PAUL	5,042,531	56,544,995	334,363	61,921,889	Yes
	ISD 0656 FARIBAULT	Failed to report in compliance with Minnesota statutes.				
	ISD 0659 NORTHFIELD	---	1,727,854	---	1,727,854	Yes
	ISD 0682 ROSEAU	18,968	671,468	---	690,436	Yes
	ISD 0690 WARROAD	34,150	822,547	27,361	884,058	Yes
	ISD 0700 HERMANTOWN	---	520,700	12,318	533,018	Yes
	ISD 0701 HIBBING	67,642	1,589,888	---	1,657,530	Yes
	ISD 0704 PROCTOR	44,446	534,132	219,968	798,546	Yes
	ISD 0706 VIRGINIA	20,155	708,335	430,489	1,158,979	Yes
	ISD 0707 NETT LAKE	651,962	82,561	30,530	765,053	Yes
	ISD 0709 DULUTH	6,728,707	8,575,415	673,280	15,977,402	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, 2009**

**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 0712 MOUNTAIN IRON - BUHL	---	407,658	128,746	536,404	Yes
	ISD 0716 BELLE PLAINE	---	521,500	---	521,500	Yes
	ISD 0717 JORDAN	---	650,707	---	650,707	Yes
	ISD 0719 PRIOR LAKE - SAVAGE	---	1,782,773	23,990	1,806,763	Yes
	ISD 0720 SHAKOPEE	29,539	2,716,860	25,470	2,771,869	Yes
	ISD 0721 NEW PRAGUE	---	1,243,826	---	1,243,826	Yes
	ISD 0727 BIG LAKE	---	571,258	---	571,258	Yes
	ISD 0728 ELK RIVER	18,144	3,953,038	1,776	3,972,958	Yes
	ISD 0740 MELROSE	---	536,041	---	536,041	Yes
	ISD 0742 ST CLOUD	893,337	6,915,810	91,988	7,901,135	Yes
	ISD 0745 ALBANY	---	503,988	7,694	511,682	Yes
	ISD 0748 SARTELL	---	672,039	239,446	911,485	Yes
	ISD 0750 ROCORI AREA SCHOOLS	---	612,991	174,643	787,634	Yes
	ISD 0761 OWATONNA	---	3,261,053	---	3,261,053	Yes
	ISD 0777 BENSON	---	577,224	---	577,224	Yes
	ISD 0829 WASECA	---	1,852,235	---	1,852,235	Yes
	ISD 0831 FOREST LAKE	---	3,313,920	28,525	3,342,445	Yes
	ISD 0832 MAHTOMEDI	---	965,300	10,669	975,969	Yes
	ISD 0833 SO WASHINGTON COUNTY	468,576	5,316,156	---	5,784,732	Yes
	ISD 0834 STILLWATER	6,048	2,934,134	55,889	2,996,071	Yes
	ISD 0840 ST JAMES	---	734,641	---	734,641	Yes
	ISD 0861 WINONA	---	1,638,227	---	1,638,227	Yes
	ISD 0876 ANNANDALE	---	637,515	227,323	864,838	Yes
	ISD 0877 BUFFALO-HANOVER-MONTROSE	---	2,527,546	---	2,527,546	Yes
	ISD 0882 MONTICELLO	---	2,917,670	---	2,917,670	Yes
	ISD 0883 ROCKFORD	---	992,266	---	992,266	Yes
	ISD 0885 ST MICHAEL-ALBERTVILLE	---	577,678	---	577,678	Yes
	ISD 0911 CAMBRIDGE	Failed to report in compliance with Minnesota statutes.				
	ISD 0912 MILACA	---	723,004	270,396	993,400	Yes
	ISD 2142 ST LOUIS COUNTY	212,522	1,076,073	503,256	1,791,851	Yes
	ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN	---	533,811	---	533,811	Yes
	ISD 2144 CHISAGO LAKES (LINDSTROM)	---	1,290,510	---	1,290,510	Yes
	ISD 2149 MINNEWASKA AREA	---	681,312	---	681,312	Yes
	ISD 2154 EVELETH-GILBERT	---	477,456	210,855	688,311	Yes
	ISD 2155 WADENA-DEER CREEK	---	818,191	---	818,191	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	---	683,023	---	683,023	Yes

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

**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2009**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	ISD 2165 HINCKLEY-FINLAYSON	34,010	667,084	---	701,094	Yes
	ISD 2170 STAPLES - MOTLEY	---	903,708	---	903,708	Yes
	ISD 2174 PINE RIVER - BACKUS	---	651,496	8,106	659,602	Yes
	ISD 2184 LUVERNE	---	437,623	113,298	550,921	Yes
	ISD 2190 YELLOW MEDICINE EAST	168,666	374,297	---	542,963	Yes
	ISD 2198 FILLMORE CENTRAL (PRESTON)	4,901	551,211	---	556,112	Yes
	ISD 2311 CLEARBROOK-GONVICK	173,771	371,687	---	545,458	Yes
	ISD 2364 BELGRADE-BROOTEN-ELROSA	---	524,171	67,005	591,176	Yes
	ISD 2396 ATWATER-COSMOS-GROVE CITY	---	378,695	206,863	585,558	Yes
	ISD 2580 EAST CENTRAL SCHOOLS	42,915	492,652	13,906	549,473	Yes
	ISD 2689 PIPESTONE-JASPER	---	551,969	27,925	579,894	Yes
	ISD 2711 MESABI EAST SCHOOLS (AURORA)	---	450,161	161,221	611,382	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	---	904,628	---	904,628	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	Failed to report in compliance with Minnesota statutes.				
	ISD 2853 LAC QUI PARLE VALLEY	3,420	363,688	147,145	514,253	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	808,418	---	808,418	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	---	740,736	---	740,736	Yes
	ISD 2897 REDWOOD FALLS	118,861	439,124	311,775	869,760	Yes
	LAKES COUNTRY SERVICE COOPERATIVE	---	1,484,853	---	1,484,853	Yes
	LAKES INTERNATIONAL LANGUAGE ACADEMY	500,000	322,613	---	822,613	Yes
	LEARNING FOR LEADERSHIP CHARTER SCHOOL	---	918,192	---	918,192	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	2,378,217	45,923	2,424,140	Yes
	METRO TWIN CITIES AREA SERVICE COOP	---	2,269,141	---	2,269,141	Yes
	MID STATE EDUCATION DISTRICT	---	804,215	---	804,215	Yes
	MIDWEST SPECIAL ED COOP	---	768,958	---	768,958	Yes
	MN RIVER VALLEY ED DISTRICT	---	658,600	---	658,600	Yes
	MN RIVER VALLEY SPEC ED COOP	---	913,804	---	913,804	Yes
	MN TRANSITIONS CHARTER SCHOOL	---	1,476,662	---	1,476,662	Yes
	MN VALLEY EDUCATION DISTRICT	---	1,300,967	---	1,300,967	Yes
	NATIONAL JOINT POWERS ALLIANCE	---	1,200,704	---	1,200,704	Yes
	NAYTAHWAUSH COMMUNITY SCHOOL	408,014	137,105	---	545,119	Yes
	NEW CITY SCHOOL	---	518,311	---	518,311	Yes
	NEW MILLENNIUM ACADEMY	---	526,126	---	526,126	Yes
	NEW SPIRIT SCHOOLS CHARTER 4029	---	502,933	---	502,933	Yes
	NEW VISIONS SCHOOL	---	521,763	---	521,763	Yes
	NORTHEAST SERVICE COOP	145,520	1,030,684	---	1,176,204	Yes

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

**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2009**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	NORTHERN LAKES SP ED COOP	---	868,109	---	868,109	Yes
	NORTHLAND LEARNING CENTER, VIRGINIA	---	2,104,583	---	2,104,583	Yes
	NORTHWEST SERVICE COOPERATIVE	502,149	281,631	---	783,780	Yes
	NW REGIONAL INTERDISTRICT COUNCIL	---	581,931	---	581,931	Yes
	RIVER BEND EDUCATION DISTRICT	---	1,598,493	---	1,598,493	Yes
	RUM RIVER SPECIAL EDUCATION COOP	Failed to report in compliance with Minnesota statutes.				
	SOUTH CENTRAL SERVICE COOPERATIVE	---	1,190,673	---	1,190,673	Yes
	SOUTHEAST SERVICE COOPERATIVE	---	560,078	---	560,078	Yes
	SOUTHERN MN SPCL SERVICES COOP	---	793,578	---	793,578	Yes
	SOUTHERN PLAINS ED COOP	---	977,227	---	977,227	Yes
	SSD 1 MINNEAPOLIS	5,438,221	59,115,909	933,589	65,487,719	Yes
	SSD 6 SOUTH ST PAUL	---	1,945,256	43,354	1,988,610	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	1,370,756	---	1,370,756	Yes
	SW & WEST CENTRAL SERVICE COOP	---	8,919,449	---	8,919,449	Yes
	TWIN CITIES INTERNATIONAL ELEMENTARY	---	751,709	---	751,709	Yes
	WEST CENTRAL EDUCATION DISTRICT	---	1,203,549	---	1,203,549	Yes
	WEST METRO EDUCATION PROGRAM	---	1,248,780	---	1,248,780	Yes
	ZUMBRO EDUCATION DISTRICT	---	2,080,519	41,772	2,122,291	Yes
	TOTAL	45,938,263	485,269,090	16,282,169	547,489,522	
<b>TRIBAL GOVERNMENTS</b>						
	BOIS FORTE RES BUS COMM	10,034,369	285,901	159,254	10,479,524	Yes
	FOND DU LAC BAND OF CHIPPEWA	26,610,884	774,628	91,528	27,477,040	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not filed within single audit deadline.				
	MILLE LACS BAND OF CHIPPEWA INDIANS	16,757,721	126,874	74,175	16,958,770	Yes
	MN CHIPPEWA TRIBE	Report not filed within single audit deadline.				
	RED LAKE BAND OF CHIPPEWA INDIANS	Report not filed within single audit deadline.				
	WHITE EARTH RESERVATION	24,982,146	1,346,757	396,350	26,725,253	Yes
	TOTAL	78,385,120	2,534,160	721,307	81,640,587	
		587,827,446	1,568,798,934	86,558,200	2,243,178,600	

## **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 whether the entity's audit report is in accordance with the reporting elements required by generally accepted governmental auditing standards and OMB Circular A-133. The detailed breakdown also indicates 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 administering agency.

This page left blank intentionally.



**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, 2009**

**Exhibit 4**

<u>Adminstering Agency</u>	<u>Total</u>
3M	5,980
ACADEMY FOR EDUCATIONAL DEVELOPMENT	50,000
ADVANCED CIRCULATORY SYSTEMS, INC.	358,307
AITKIN-ITASCA-KOOCHICHING CHS	375,683
AKTIV-DRY, LLC	7,339
ALLINA HEALTH SYSTEM	114,916
AMERICAN LUNG ASSOCIATION OF MINNESOTA	15,123
ANISHINABE LEGAL SERVICES	29,877
ANOKA COUNTY	7,137,944
AREA SPEC ED COOP - E. GRAND FORKS	6,261
ARROWHEAD ECON OPPORTUNITY AGCY	4,636
ARROWHEAD REG DEVELOP COMM	1,187,763
BECKER COUNTY	28,417
BELTRAMI COUNTY	166,106
BEMIDJI REGIONAL INTERDISTRICT COUNCIL	831,895
BENTON-STEARNES EDUCATION DISTRICT	893,194
BOYS AND GIRLS CLUB OF THE TWIN CITIES	6,614
BOYS AND GIRLS CLUBS OF AMERICA	156,555
BROWN COUNTY	106,181
CAP RAMSEY & WASHINGTON COUNTIES	92,970
CARLTON COOK LAKE ST LOUIS CO HL BD	1,895,883
CARVER-SCOTT EDUCATIONAL COOP	102,142
CEDAR RIVERSIDE	3,804
CENTRACARE HLTH SYS/ST CLOUD HOSPITAL	28,203
CENTRAL LAKES EDUCATION DISTRICT	5,844
CENTRAL MN COUNCIL ON AGING	41,956
CENTRAL MN JOBS AND TRAINING	10,275
CENTRAL MN MENTAL HEALTH CENTER	49,000
CHILDREN'S HOSPITAL OF BOSTON	15,109
CITY OF AMBOY	138,327
CITY OF ARLINGTON	17,758
CITY OF BIG FALLS	15,383
CITY OF COLERAINE	34,023
CITY OF DULUTH	236,729
CITY OF EAGLE LAKE	53,799
CITY OF EDEN PRAIRIE	18,812

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2009**

<u>Adminstering Agency</u>	<u>Total</u>
CITY OF EDINA	11,563
CITY OF EFFIE	17,967
CITY OF FARIBAULT	6,047
CITY OF INTERNATIONAL FALLS	20,103
CITY OF JACKSON	441,461
CITY OF JEFFERS	28,117
CITY OF MAPLE GROVE	7,240
CITY OF MINNEAPOLIS	971,033
CITY OF MINNETONKA	84,154
CITY OF MONTEVIDEO	184,205
CITY OF MOORHEAD	48,148
CITY OF NEW ULM	23,370
CITY OF PIPESTONE	628,984
CITY OF PLYMOUTH	15,000
CITY OF REDWOOD FALLS	14,181
CITY OF ROCHESTER	16,074
CITY OF SLAYTON	115
CITY OF ST JAMES	195,719
CITY OF ST LOUIS PARK	58,028
CITY OF ST PAUL	82,260
CITY OF STEPHEN	6,181
CITY OF TACONITE	20,995
CITY OF TAUNTON	170,308
CITY OF TRACY	122,428
CITY OF TRUMAN	27,914
CITY OF WATERVILLE	444
CITY OF WINDOM	115
CITY OF WORTHINGTON	241,864
CLAY COUNTY	37,108
CLAY WILKIN CHS	65,502
CLEAR CORPS USA	49,253
CLEARWATER COUNTY	444,164
COLLEGE OF ST CATHERINE	54,474
COMM HLTH INFO COLLABORATIVE - DULUTH	1,632,916
CORPORTATION FOR SUPPORTIVE HOUSING	31,037
COTTONWOOD COUNTY	88,116

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2009**

<u>Adminstering Agency</u>	<u>Total</u>
DAKOTA - SCOTT SDA 14	507,179
DAKOTA CO COMMUNITY DEVELPMT AGCY	1,500,134
DAKOTA COUNTY	4,276,743
DENVER HEALTH	218,720
EAST RANGE SECONDARY TECHNICAL CTR	10,959
ENTERPRISE COMMUNITY PARTNERS, INC.	5,883
FAIRVIEW RIVERSIDE MEDICAL CENTER	10,708
FAMILY HOUSING FUND	200,000
FARIBAULT COUNTY HRA	295,674
FERGUS FALLS SPEC ED COOP	3,926
FOND DU LAC BAND OF CHIPPEWA	26,304
FRESHWATER EDUCATION DISTRICT	27,565
GREAT LAKES INDIAN FISH & W COMM	128,304
GREATER MPLS COUNCIL OF CHURCHES	67,078
HENNEPIN COUNTY	9,316,735
HIAWATHA VALLEY RC&D ASSOCIATION	56,730
HUMAN SERV OF FARIBAULT & MARTIN CO	301,663
INSTITUTE FOR EDUCATIONAL LEADERSHIP, INC.	5,980
INTERMEDIATE SCHOOL DISTRICT 287	1,274,398
INTERMEDIATE SCHOOL DISTRICT 916	100,177
INTERMEDIATE SCHOOL DISTRICT 917	312,048
INTERNATIONAL WATER INSTITUTE	6,020
ISANTI COUNTY	193,747
ISD 0011 ANOKA-HENNEPIN	31,434
ISD 0014 FRIDLEY	70,752
ISD 0051 FOLEY	7,676
ISD 0094 CLOQUET	215,195
ISD 0181 BRAINERD	27,244
ISD 0192 FARMINGTON	3,882
ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN	51,903
ISD 0280 RICHFIELD	67,736
ISD 0309 PARK RAPIDS	16,676
ISD 0465 LITCHFIELD	21,146
ISD 0466 DASSEL-COKATO	45,923
ISD 0492 AUSTIN	34,910
ISD 0535 ROCHESTER	41,772

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2009**

<u>Adminstering Agency</u>	<u>Total</u>
ISD 0593 CROOKSTON	27,155
ISD 0621 MOUNDS VIEW	22,514
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE	6,625
ISD 0623 ROSEVILLE	878,101
ISD 0625 ST PAUL	38,567
ISD 0704 PROCTOR	8,326
ISD 0706 VIRGINIA	296,503
ISD 0709 DULUTH	23,426
ISD 0831 FOREST LAKE	43,212
ISD 0911 CAMBRIDGE	270,396
ISD 0912 MILACA	12,663
ISD 2142 ST LOUIS COUNTY	8,325
ISD 2170 STAPLES - MOTLEY	26,250
ISD 2396 ATWATER-COSMOS-GROVE CITY	99,158
ITASCA CO FAMILY SERVICES COLLABORATIVE	33,133
ITASCA COUNTY	214,010
KANABEC PINE CHS	346,294
KANDIYOHI COUNTY	57,721
LAC QUI PARLE COUNTY	115
LAKE COUNTY	28,299
LAKE OF THE WOODS COUNTY	21,272
LAKES CRISIS CENTER	27,963
LE SUEUR CO HRA	414,369
LE SUEUR COUNTY	186,548
LEECH LAKE RESERVATION BUS COMM	3,778
LOCAL INITIATIVES SUPPORT CORPORATION	50,799
LYON COUNTY	1,189,902
MAHNOMEN COUNTY	5,932
MAYO FOUNDATION FOR MEDICAL EDUCATION AND RESEARCH	149,239
MC LEOD COUNTY	6,865
MEEKER-MCLEOD-SIBLEY CHS	612,585
MEEKER-WRIGHT SPECIAL ED COOP	937,256
METRO AREA AGENCY ON AGING	553,603
METROPOLITAN COUNCIL	6,559,929
MID STATE EDUCATION DISTRICT	127,619
MID-MINNESOTA DEVELOPMENT COMM	14,126

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2009**

<u>Adminstering Agency</u>	<u>Total</u>
MIDWEST SPECIAL ED COOP	201,265
MILLE LACS COUNTY	5,669
MN - DEPARTMENT OF AGRICULTURE	1,550,595
MN - DEPARTMENT OF COMMERCE	63,727,146
MN - DEPARTMENT OF EDUCATION	532,744,582
MN - DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPM	48,561,207
MN - DEPARTMENT OF FINANCE	3,893,336
MN - DEPARTMENT OF HEALTH	57,651,102
MN - DEPARTMENT OF HUMAN SERVICES	496,291,907
MN - DEPARTMENT OF LABOR AND INDUSTRY	5,960
MN - DEPARTMENT OF NATURAL RESOURCES	2,630,746
MN - DEPARTMENT OF PUBLIC SAFETY	25,961,966
MN - DEPARTMENT OF TRANSPORTATION	187,876,501
MN - HIGHER EDUCATION SERVICES OFFICE	380,516
MN - HISTORICAL SOCIETY	20,000
MN - HOUSING FINANCE AGENCY	1,499,375
MN - OFFICE OF THE SECRETARY OF STATE	483,484
MN - POLLUTION CONTROL AGENCY	1,000,837
MN - PUBLIC FACILITIES AUTHORITY	144,032,573
MN - STATE COLLEGES AND UNIVERSITIES	487,101
MN CHIPPEWA TRIBE	330,287
MN DIVERSIFIED INDUSTRIES	3,516
MN HOME OWNERSHIP CENTER	65,549
MN HOUSING PARTNERSHIP	72,297
MN HUMANITIES COMMISSION	46,700
MN LITERACY COUNCIL INC	66,387
MN RIVER AREA AGENCY ON AGING	510,819
MN RIVER VALLEY ED DISTRICT	147,145
MN RIVER VALLEY SPEC ED COOP	53,335
MN VALLEY EDUCATION DISTRICT	99,495
MORRISON COUNTY	121,127
MORRISON-TODD-WADENA COMMUNITY HEALTH BOARD	181,373
MOTIVATION EDUCATION & TRAINING, INC.	8,849
MPLS MEDICAL RESEARCH FOUNDATION	160,117
MPLS YOUTH COORDINATING BD	8,358
MURRAY COUNTY	207,620

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2009**

<u>Adminstering Agency</u>	<u>Total</u>
NATIONAL ASSOC OF COUNTY AND CITY HEALTH OFFICIALS	19,013
NATIONAL CENTER FOR HEALTHY HOUSING	9,383
NATIONAL CONGRESS OF AMERICAN INDIANS	43,076
NATIONAL JOINT POWERS ALLIANCE	35,222
NATIONAL KIDNEY FOUNDATION	91,668
NEIGHBORHOOD HOUSE ASSN	62,141
NEIGHBORHOOD REINVESTMENT CORP (NEIGHBORWORKS AMERI	2,186,300
NICOLLET COUNTY	303,791
NOBLES COUNTY	86,994
NORTH COUNTRY CHS	328,745
NORTH COUNTRY VOCATIONAL CENTER	53,952
NORTH DAKOTA - DEPARTMENT OF HEALTH	40,263
NORTH DAKOTA - DEPARTMENT OF PUBLIC INSTRUCTION	87,217
NORTHEAST SERVICE COOP	102,743
NORTHLAND LEARNING CENTER, VIRGINIA	1,285,694
NORTHRUP GRUMMAN	62,303
NORTHWEST AREA AGENCY ON AGING	3,000
NORTHWEST COMMUNITY ACTION INC	15,144
NORTHWEST HEALTH SCIENCES UNIVERSITY	37,654
NORTHWEST SERVICE COOPERATIVE	5,034
NORTHWEST SUBURBAN INTEGRATION DISTRICT	3,325,314
NW PRIVATE INDUSTRY COUNCIL	283,703
NW REGIONAL DEVELOPMENT COMMISSION	39,768
OLMSTED COUNTY	5,885,379
ORELENA HAWKS PUCKETT INSTITUTE	98,770
PACT 4 FAMILIES COLLABORATIVE	53,516
PAUL BUNYAN EDUCATION DISTRICT	8,106
PILLSBURY UNITED COMMUNITIES	79,276
PINE TO PRAIRIE EDUCATION DIST	16,156
PINE TO PRAIRIE VOCATIONAL CENTER	7,008
PLANNED PARENTHOOD OF MN ND & SD	124,971
PLYMOUTH NEIGHBORHOOD FOUNDATION	171,752
POWDERHORN PARK NEIGHBORHOOD	40,671
RAMSEY COUNTY	5,479,290
READING IS FUNDAMENTAL, INC.	1,363
RED LAKE BAND OF CHIPPEWA INDIANS	34,100

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2009**

<u>Adminstering Agency</u>	<u>Total</u>
RED LAKE COUNTY	1,404
REDWOOD COUNTY	199,657
RENVILLE COUNTY	2,409
RESOURCE INC	25,931
ROCHESTER OLMSTED COUNCIL OF GOVTS	747,930
ROCK COUNTY	7,219
RUM RIVER SPECIAL EDUCATION COOP	165,202
RURAL MN CEP INC	9,670
SALVATION ARMY	122,283
SANFORD MEDICAL CENTER	90,744
SCOTT COUNTY	110,708
SE MN AREA AGY ON AGING	1,104,375
SE MN WATER RESOURCES BOARD	54,333
SENIOR SERVICE AMERICA INC	372,302
SENSERA, INC.	35,999
SERVEMINNESOTA!	948,312
SHARED HEALTH SERVICES CORP	29,887
SIBLEY COUNTY	118,061
SOUTH CENTRAL SERVICE COOPERATIVE	5,231
SOUTHEAST MINNESOTA WATERSHED DISTRICT	9,155
ST CROIX RIVER EDUCATION DISTRICT	13,906
ST LOUIS COUNTY	2,113,236
ST PAUL COMMUNITY LITERACY CONSORTIUM	107,007
ST PAUL RAMSEY CHILDREN'S INITIATIVE	2,079
STEARNS COUNTY	7,001
SW & WEST CENTRAL SERVICE COOP	718,130
SW MN HOUSING PARTNERSHIP	94,742
SW MN OPPORTUNITY COUNCIL	64,776
SYSTEMS TECHNOLOGY INCORPORATED	26,296
THREE RIVERS COMMUNITY ACTION, INC.	35,067
TRI-VALLEY OPPORTUNITY COUNCIL INC	736
TWIN STAR MEDICAL	875
U.S. - CORP FOR NATL AND COMM SERVICE	2,337,465
U.S. - DEPARTMENT OF AGRICULTURE	9,181,155
U.S. - DEPARTMENT OF COMMERCE	6,892,034
U.S. - DEPARTMENT OF DEFENSE	2,451,894

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

<u>Administering Agency</u>	<u>Total</u>
U.S. - DEPARTMENT OF EDUCATION	45,502,070
U.S. - DEPARTMENT OF ENERGY	27,998
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES	145,253,733
U.S. - DEPARTMENT OF HOMELAND SECURITY	4,265,676
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT	160,130,374
U.S. - DEPARTMENT OF INTERIOR	32,999,764
U.S. - DEPARTMENT OF JUSTICE	49,295,378
U.S. - DEPARTMENT OF LABOR	1,690,717
U.S. - DEPARTMENT OF TRANSPORTATION	122,252,565
U.S. - DEPARTMENT OF TREASURY	61,858
U.S. - ENVIRONMENTAL PROTECTION AGENCY	5,280,781
U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	78,000
U.S. - NATIONAL ARCHIVES & RECORD ADMINISTRATION	19,489
U.S. - NATIONAL ENDOWMENT FOR THE ARTS & HUMANITIES	15,056
U.S. - NATIONAL SCIENCE FOUNDATION	91,439
UNITED WAY OF AMERICA	109,231
UNIVERSITY OF ARKANSAS	78,542
UNIVERSITY OF CALIFORNIA	106,781
UNIVERSITY OF MEDICINE & DENTISTRY OF NEW JERSEY	24,629
UNIVERSITY OF MINNESOTA	1,826,051
UNIVERSITY OF NORTH CAROLINA	18,000
UNIVERSITY OF OREGON	13,665
UNIVERSITY OF VERMONT	35,000
UNIVERSITY OF WISCONSIN	8,498
UPPER MN VALLEY REG DEVELOP COMM	580,509
WAKE FOREST UNIVERSITY	2,743
WASECA COUNTY	165,768
WATONWAN COUNTY	86,804
WEST CENTRAL AREA AGENCY ON AGING	134,038
WEST CENTRAL MN COMMUNITIES ACTION	46,750
WEST CENTRAL MN EMS CORPORATION	143,671
WEST METRO EDUCATION PROGRAM	26,450
WHITE EARTH RESERVATION	1,566
WILLMAR HRA	39,549
WRIGHT VOCATIONAL CENTER	92,006
Grand Total	<u>2,243,184,580</u>



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

**Exhibit 4**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>3M</b>					
ALLINA HEALTH SYSTEM		Yes	Yes		
CFDA 93.000	5,980				
<b>ACADEMY FOR EDUCATIONAL DEVELOPMENT</b>					
PACER CENTER, INC		Yes			
CFDA 84.327	50,000				
<b>ADVANCED CIRCULATORY SYSTEMS, INC.</b>					
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.837	354,249				
CFDA 93.847	4,058				
	358,307				
<b>AITKIN-ITASCA-KOOCHICHING CHS</b>					
ITASCA COUNTY		Yes	Yes		
CFDA 10.557	232,125				
CFDA 93.268	1,000				
CFDA 93.283	77,734				
CFDA 93.994	64,824				
	375,683				
<b>AKTIV-DRY, LLC</b>					
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.279	7,339				
<b>ALLINA HEALTH SYSTEM</b>					
RESOURCE INC		Yes		Yes	
CFDA 93.558	114,916				
<b>AMERICAN LUNG ASSOCIATION OF MINNESOTA</b>					
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.283	15,123				
<b>ANISHINABE LEGAL SERVICES</b>					
WHITE EARTH RESERVATION		Yes			
CFDA 16.524	29,877				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>ANOKA COUNTY</b>					
ALLINA HEALTH SYSTEM CFDA 93.052	13,189	Yes	Yes		
ANOKA COUNTY COMM ACTION PROG INC CFDA 14.218 CFDA 14.219 CFDA 14.239 CFDA 93.575	190,725 192,635 820,197 5,468,475 <u>6,672,032</u>	Yes	Yes		
ISD 0011 ANOKA-HENNEPIN CFDA 84.048	452,723	Yes	Yes		
<b>AREA SPEC ED COOP - E. GRAND FORKS</b>					
ISD 0595 EAST GRAND FORKS CFDA 84.027	6,261	Yes	Yes		
<b>ARROWHEAD ECON OPPORTUNITY AGCY</b>					
KOOTASCA COMM ACTION INC CFDA 93.647	4,636	Yes	Yes		
<b>ARROWHEAD REG DEVELOP COMM</b>					
AITKIN COUNTY CFDA 93.052	13,293	Yes	Yes		
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 93.045 CFDA 93.053	603,442 204,887 <u>808,329</u>	Yes			
CARLTON COUNTY CFDA 93.052	26,618	Yes	Yes		
CITY OF DULUTH CFDA 93.045	197,795	Yes	Yes		
FOND DU LAC BAND OF CHIPPEWA CFDA 93.043	17,871	Yes			

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KOOTASCA COMM ACTION INC CFDA 93.052	15,000	Yes	Yes		
ST LOUIS COUNTY CFDA 93.045	108,857	Yes	Yes		
<b>BECKER COUNTY</b>					
RURAL MN CEP INC CFDA 93.558	28,417	Yes			
<b>BELTRAMI COUNTY</b>					
RURAL MN CEP INC CFDA 93.558	166,106	Yes			
<b>BEMIDJI REGIONAL INTERDISTRICT COUNCIL</b>					
ISD 0115 CASS LAKE - BENA CFDA 84.048	1,924	Yes	Yes		
ISD 0309 PARK RAPIDS CFDA 84.173 CFDA 84.027	29,699 769,348 <u>799,047</u>	Yes	Yes		
ISD 0316 COLERAINE CFDA 84.048	6,396	Yes	Yes		
ISD 0593 CROOKSTON CFDA 84.027	10,807	Yes			
ISD 0690 WARROAD CFDA 84.027	13,721	Yes	Yes		
<b>BENTON-STEARNES EDUCATION DISTRICT</b>					
ISD 0047 SAUK RAPIDS CFDA 84.027 CFDA 84.048 CFDA 84.173	278,697 32,440 5,257 <u>316,394</u>	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0051 FOLEY CFDA 84.027	162,711	Yes	Yes		
ISD 0748 SARTELL CFDA 84.027 CFDA 84.048	228,264 11,182 <u>239,446</u>	Yes	Yes		
ISD 0750 ROCORI AREA SCHOOLS CFDA 84.027	174,643	Yes	Yes		
<b>BOYS AND GIRLS CLUB OF THE TWIN CITIES</b>					
CITY OF ST PAUL CFDA 16.737	6,614	Yes	Yes		
<b>BOYS AND GIRLS CLUBS OF AMERICA</b>					
WHITE EARTH RESERVATION CFDA 16.731	156,555	Yes			
<b>BROWN COUNTY</b>					
MN VALLEY ACTION COUNCIL CFDA 10.551 CFDA 93.558	7,433 98,748 <u>106,181</u>	Yes			
<b>CAP RAMSEY &amp; WASHINGTON COUNTIES</b>					
LIFETRACK RESOURCES CFDA 93.600	92,970	Yes	Yes		
<b>CARLTON COOK LAKE ST LOUIS CO HL BD</b>					
CARLTON COUNTY CFDA 10.557 CFDA 66.032 CFDA 93.051 CFDA 93.283 CFDA 93.558 CFDA 93.778 CFDA 93.991 CFDA 93.994	160,029 3,587 25,229 42,806 34,978 30,874 200 37,852 <u>335,555</u>	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>COOK COUNTY</b>		Yes	Yes		
CFDA 10.557	18,393				
CFDA 93.283	29,967				
CFDA 93.994	4,767				
	<u>53,127</u>				
<b>LAKE COUNTY</b>		Yes	Yes		
CFDA 10.557	35,608				
CFDA 66.032	680				
CFDA 93.051	934				
CFDA 93.283	31,634				
CFDA 93.558	5,841				
CFDA 93.994	10,162				
	<u>84,859</u>				
<b>ST LOUIS COUNTY</b>		Yes	Yes		
CFDA 10.557	592,311				
CFDA 93.051	2,127				
CFDA 93.268	6,800				
CFDA 93.283	229,988				
CFDA 93.558	343,566				
CFDA 93.994	247,550				
	<u>1,422,342</u>				
<b>CARVER-SCOTT EDUCATIONAL COOP</b>					
<b>ISD 0112 EASTERN CARVER CO (CHASKA)</b>		Yes	Yes		
CFDA 84.078	24,974				
	<u>24,974</u>				
<b>ISD 0278 ORONO</b>		Yes			
CFDA 84.048	6,924				
	<u>6,924</u>				
<b>ISD 0280 RICHFIELD</b>		Yes			
CFDA 84.048	37,509				
	<u>37,509</u>				
<b>ISD 0719 PRIOR LAKE - SAVAGE</b>		Yes	Yes		
CFDA 84.048	7,265				
	<u>7,265</u>				
<b>ISD 0720 SHAKOPEE</b>		Yes	Yes		
CFDA 84.048	25,470				
	<u>25,470</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>CEDAR RIVERSIDE</b>					
EL COLEGIO CHARTER SCHOOL CFDA 84.365	3,804	Yes	Yes		
<b>CENTRACARE HLTH SYS/ST CLOUD HOSPITAL</b>					
ALLINA HEALTH SYSTEM CFDA 93.889	8,203	Yes	Yes		
ISANTI COUNTY CFDA 93.003	20,000	Yes	Yes		
<b>CENTRAL LAKES EDUCATION DISTRICT</b>					
ISD 2364 BELGRADE-BROOTEN-ELROSA CFDA 84.048	5,844	Yes	Yes		
<b>CENTRAL MN COUNCIL ON AGING</b>					
GRANT COUNTY CFDA 93.044	14,000	Yes	Yes		
SHERBURNE COUNTY CFDA 93.044	7,635	Yes	Yes		
STEARNS COUNTY CFDA 93.044	4,774	Yes	Yes		
TODD COUNTY CFDA 93.044	9,620	Yes	Yes		
WADENA COUNTY CFDA 93.044	5,927	Yes	Yes		
<b>CENTRAL MN JOBS AND TRAINING</b>					
ISD 0347 WILLMAR CFDA 17.259	2,103	Yes			
ISD 0728 ELK RIVER CFDA 17.259	1,776	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2396 ATWATER-COSMOS-GROVE CITY CFDA 17.259 ARRA	6,396	Yes	Yes		
<b>CENTRAL MN MENTAL HEALTH CENTER</b>					
TRI-COUNTY ACTION PROGRAM, INC CFDA 93.104	49,000	Yes			
<b>CHILDREN'S HOSPITAL OF BOSTON</b>					
PACER CENTER, INC CFDA 84.133	15,109	Yes			
<b>CITY OF AMBOY</b>					
MN VALLEY ACTION COUNCIL CFDA 14.228	138,327	Yes			
<b>CITY OF ARLINGTON</b>					
MN VALLEY ACTION COUNCIL CFDA 14.228	17,758	Yes			
<b>CITY OF BIG FALLS</b>					
KOOTASCA COMM ACTION INC CFDA 14.228	15,383	Yes	Yes		
<b>CITY OF COLERAINE</b>					
KOOTASCA COMM ACTION INC CFDA 14.228	34,023	Yes	Yes		
<b>CITY OF DULUTH</b>					
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 14.218	236,729	Yes			
<b>CITY OF EAGLE LAKE</b>					
MN VALLEY ACTION COUNCIL CFDA 14.228	53,799	Yes			

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>CITY OF EDEN PRAIRIE</b>					
CAP OF SUBURBAN HENNEPIN CFDA 14.218	18,812	Yes	Yes		
<b>CITY OF EDINA</b>					
CITY OF RICHFIELD CFDA 20.601	11,563	Yes	Yes		
<b>CITY OF EFFIE</b>					
KOOTASCA COMM ACTION INC CFDA 14.228	17,967	Yes	Yes		
<b>CITY OF FARIBAULT</b>					
MN VALLEY ACTION COUNCIL CFDA 14.228	6,047	Yes			
<b>CITY OF INTERNATIONAL FALLS</b>					
KOOTASCA COMM ACTION INC CFDA 14.228	20,103	Yes	Yes		
<b>CITY OF JACKSON</b>					
SW MN HOUSING PARTNERSHIP CFDA 14.228	441,461	Yes	Yes		Yes
<b>CITY OF JEFFERS</b>					
SW MN HOUSING PARTNERSHIP CFDA 14.228	28,117	Yes	Yes		Yes
<b>CITY OF MAPLE GROVE</b>					
CITY OF PLYMOUTH CFDA 20.600	7,240	Yes	Yes		
<b>CITY OF MINNEAPOLIS</b>					
AFRICAN COMMUNITY SERVICES CFDA 93.283	21,843	Yes	Yes		
HENNEPIN COUNTY CFDA 93.111	86,834	Yes	Yes	Yes	



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.926	100,367 <u>187,201</u>				
<b>RAMSEY COUNTY</b>		Yes	Yes		
CFDA 14.900	7,103				
CFDA 14.901	24,638 <u>31,741</u>				
<b>RESOURCE INC</b>		Yes		Yes	
CFDA 14.218	142,825				
CFDA 17.258	75,651				
CFDA 17.259	238,469				
CFDA 17.260	27,625 <u>484,570</u>				
<b>RESOURCES FOR CHILD CARING INC</b>		Yes			
CFDA 93.283	26,576				
CFDA 14.218	7,816 <u>34,392</u>				
<b>SSD 1 MINNEAPOLIS</b>		Yes	Yes		
CFDA 16.548	29,005				
CFDA 17.259	24,190				
CFDA 93.283	150,662 <u>203,857</u>				
<b>YMCA OF METROPOLITAN MINNEAPOLIS</b>		Yes	Yes		
CFDA 14.244	7,429 <u></u>				
<b>CITY OF MINNETONKA</b>					
<b>CAP OF SUBURBAN HENNEPIN</b>		Yes	Yes		
CFDA 14.218	84,154 <u></u>				
<b>CITY OF MONTEVIDEO</b>					
<b>SW MN HOUSING PARTNERSHIP</b>		Yes	Yes		Yes
CFDA 14.228	184,205 <u></u>				
<b>CITY OF MOORHEAD</b>					
<b>CLAY COUNTY</b>		Yes	Yes		
CFDA 16.579	36,000				
CFDA 20.600	6,554				
CFDA 20.608	5,594 <u>48,148</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>CITY OF NEW ULM</b>					
BROWN COUNTY CFDA 20.601	10,672	Yes	Yes		
<b>CITY OF WATONWAN</b>					
WATONWAN COUNTY CFDA 20.600	12,698	Yes	Yes		
<b>CITY OF PIPESTONE</b>					
SW MN HOUSING PARTNERSHIP CFDA 14.228	628,984	Yes	Yes		Yes
<b>CITY OF PLYMOUTH</b>					
CAP OF SUBURBAN HENNEPIN CFDA 14.218	15,000	Yes	Yes		
<b>CITY OF REDWOOD FALLS</b>					
WESTERN COMMUNITY ACTION INC CFDA 14.228	14,181	Yes			
<b>CITY OF ROCHESTER</b>					
CHILD CARE RESOURCE & REFERRAL INC CFDA 14.218	7,582	Yes			
<b>CITY OF OLMSTED</b>					
OLMSTED COUNTY CFDA 20.600	8,492	Yes	Yes		
<b>CITY OF SLAYTON</b>					
SW MN HOUSING PARTNERSHIP CFDA 14.228	115	Yes	Yes		Yes
<b>CITY OF ST JAMES</b>					
SW MN HOUSING PARTNERSHIP CFDA 14.228	195,719	Yes	Yes		Yes
<b>CITY OF ST LOUIS PARK</b>					
CAP OF SUBURBAN HENNEPIN CFDA 14.218	58,028	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>CITY OF ST PAUL</b>					
ISD 0625 ST PAUL CFDA 16.710	229	Yes	Yes		
<b>RAMSEY COUNTY</b>					
CFDA 14.218	82,031	Yes	Yes		
<b>CITY OF STEPHEN</b>					
NORTHWEST COMMUNITY ACTION INC CFDA 14.228	6,181	Yes			
<b>CITY OF TACONITE</b>					
KOOTASCA COMM ACTION INC CFDA 14.228	20,995	Yes	Yes		
<b>CITY OF TAUNTON</b>					
WESTERN COMMUNITY ACTION INC CFDA 14.228	170,308	Yes			
<b>CITY OF TRACY</b>					
SW MN HOUSING PARTNERSHIP CFDA 14.228	122,428	Yes	Yes		Yes
<b>CITY OF TRUMAN</b>					
MN VALLEY ACTION COUNCIL CFDA 14.228	27,914	Yes			
<b>CITY OF WATERVILLE</b>					
MN VALLEY ACTION COUNCIL CFDA 14.228	444	Yes			
<b>CITY OF WINDOM</b>					
SW MN HOUSING PARTNERSHIP CFDA 14.228	115	Yes	Yes		Yes

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>CITY OF WORTHINGTON</b>					
SW MN HOUSING PARTNERSHIP CFDA 14.228	241,864	Yes	Yes		Yes
<b>CLAY COUNTY</b>					
MARSHALL COUNTY CFDA 97.067	37,108	Yes	Yes		
<b>CLAY WILKIN CHS</b>					
WILKIN COUNTY CFDA 10.557	26,708	Yes	Yes		
CFDA 93.283	24,944				
CFDA 93.558	2,406				
CFDA 93.994	11,444				
	<u>65,502</u>				
<b>CLEAR CORPS USA</b>					
SUSTAINABLE RESOURCES CENTER CFDA 94.006	49,253	Yes	Yes		
<b>CLEARWATER COUNTY</b>					
BELTRAMI COUNTY CFDA 10.557	291,208	Yes	Yes		
CFDA 93.283	57,668				
CFDA 93.994	53,498				
CFDA 93.558	41,790				
	<u>444,164</u>				
<b>COLLEGE OF ST CATHERINE</b>					
CITY OF ST PAUL CFDA 45.313	54,474	Yes	Yes		
<b>COMM HLTH INFO COLLABORATIVE - DULUTH</b>					
TODD COUNTY CFDA 93.268	1,832	Yes	Yes		
CFDA 93.283	39,697				
CFDA 93.558	34,101				
CFDA 93.563	440,723				
CFDA 93.566	458				
CFDA 93.596	39,990				
CFDA 93.645	16,809				
CFDA 93.658	147,228				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.667	192,343				
CFDA 93.674	2,269				
CFDA 93.767	1,155				
CFDA 93.778	667,361				
CFDA 93.958	7,194				
CFDA 93.994	35,100				
	<u>1,626,260</u>				
<b>WADENA COUNTY</b>		Yes	Yes		
CFDA 93.268	<u>6,656</u>				
<b>CORPORTATION FOR SUPPORTIVE HOUSING</b>					
<b>SW MN HOUSING PARTNERSHIP</b>		Yes	Yes		
CFDA 10.446	<u>31,037</u>				
<b>COTTONWOOD COUNTY</b>					
<b>SW MN OPPORTUNITY COUNCIL</b>		Yes			
CFDA 93.778	<u>88,116</u>				
<b>DAKOTA - SCOTT SDA 14</b>					
<b>SCOTT COUNTY</b>		Yes	Yes		
CFDA 17.258	134,891				
CFDA 17.259	167,140				
CFDA 17.260	205,148				
	<u>507,179</u>				
<b>DAKOTA CO COMMUNITY DEVELPMT AGCY</b>					
<b>ANOKA COUNTY</b>		Yes	Yes		
CFDA 14.239	<u>638,516</u>				
<b>CITY OF BURNSVILLE</b>		Yes			
CFDA 14.218	<u>160,564</u>				
<b>RAMSEY COUNTY</b>		Yes	Yes		
CFDA 14.239	<u>701,054</u>				
<b>DAKOTA COUNTY</b>					
<b>DAKOTA CO COMMUNITY DEVELPMT AGC</b>		Yes			
CFDA 14.218	1,594,809				
CFDA 14.228	887,188				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.239	1,082,746 <u>3,564,743</u>				
<b>RESOURCE INC</b>		Yes		Yes	
CFDA 93.558	<u>712,000</u>				
<b>DENVER HEALTH</b>					
<b>MPLS MEDICAL RESEARCH FOUNDATION</b>		Yes			
CFDA 93.065	<u>218,720</u>				
<b>EAST RANGE SECONDARY TECHNICAL CTR</b>					
<b>ISD 2142 ST LOUIS COUNTY</b>		Yes	Yes	Yes	
CFDA 84.048	<u>10,959</u>				
<b>ENTERPRISE COMMUNITY PARTNERS, INC.</b>					
<b>SW MN HOUSING PARTNERSHIP</b>		Yes	Yes		
CFDA 14.252	<u>5,883</u>				
<b>FAIRVIEW RIVERSIDE MEDICAL CENTER</b>					
<b>ALLINA HEALTH SYSTEM</b>		Yes	Yes		
CFDA 93.226	<u>10,708</u>				
<b>FAMILY HOUSING FUND</b>					
<b>PERSPECTIVES INC</b>		Yes			
CFDA 14.231	<u>200,000</u>				
<b>FARIBAULT COUNTY HRA</b>					
<b>MN VALLEY ACTION COUNCIL</b>		Yes			
CFDA 14.871	<u>295,674</u>				
<b>FERGUS FALLS SPEC ED COOP</b>					
<b>ISD 0544 FERGUS FALLS</b>		Yes			
CFDA 84.027	<u>3,926</u>				
<b>FOND DU LAC BAND OF CHIPPEWA</b>					
<b>ISD 0709 DULUTH</b>		Yes	Yes		
CFDA 15.130	<u>26,304</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>FRESHWATER EDUCATION DISTRICT</b>					
ISD 0001 AITKIN CFDA 84.048	8,629	Yes	Yes		
ISD 0549 PERHAM CFDA 84.027	18,936	Yes	Yes		
<b>GREAT LAKES INDIAN FISH &amp; W COMM</b>					
FOND DU LAC BAND OF CHIPPEWA CFDA 15.039	54,129	Yes			
MILLE LACS BAND OF CHIPPEWA INDIANS CFDA 15.039	74,175	Yes	Yes		
<b>GREATER MPLS COUNCIL OF CHURCHES</b>					
ANOKA COUNTY COMM ACTION PROG INC CFDA 93.044	45,973	Yes	Yes		
MN VALLEY ACTION COUNCIL CFDA 93.009	21,105	Yes			
<b>HENNEPIN COUNTY</b>					
ALLINA HEALTH SYSTEM CFDA 93.914 CFDA 93.889	269,183 145,467 414,650	Yes	Yes		
CAP OF SUBURBAN HENNEPIN CFDA 14.218	30,578	Yes	Yes		
CARVER COUNTY CFDA 17.258 CFDA 17.259 CFDA 17.260	10,804 7,240 117,099 135,143	Yes	Yes		
CITY OF BLOOMINGTON CFDA 97.042	89,010	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>CITY OF MINNEAPOLIS</b>		Yes	Yes		
CFDA 14.905	446,247				
CFDA 16.738	226,101				
CFDA 66.951	124,002				
CFDA 93.558	498,889				
CFDA 97.042	84,233				
	<u>1,379,472</u>				
<b>CITY OF PLYMOUTH</b>		Yes	Yes		
CFDA 16.738	4,087				
	<u>4,087</u>				
<b>CITY OF RICHFIELD</b>		Yes	Yes		
CFDA 14.218	33,000				
CFDA 16.738	23,299				
	<u>56,299</u>				
<b>LIFETRACK RESOURCES</b>		Yes	Yes		
CFDA 93.558	328,602				
	<u>328,602</u>				
<b>MPLS MEDICAL RESEARCH FOUNDATION</b>		Yes			
CFDA 93.914	605,225				
	<u>605,225</u>				
<b>PERSPECTIVES INC</b>		Yes			
CFDA 14.239	710,000				
CFDA 14.218	100,474				
	<u>810,474</u>				
<b>RAMSEY COUNTY</b>		Yes	Yes		
CFDA 14.900	500,272				
CFDA 93.135	184,407				
CFDA 93.928	4,694				
	<u>689,373</u>				
<b>RESOURCE INC</b>		Yes		Yes	
CFDA 17.258	46,183				
CFDA 17.260	522,819				
CFDA 93.558	3,796,439				
	<u>4,365,441</u>				
<b>SSD 1 MINNEAPOLIS</b>		Yes	Yes		
CFDA 93.558	408,381				
	<u>408,381</u>				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>HIAWATHA VALLEY RC&amp;D ASSOCIATION</b>					
DODGE COUNTY		Yes	Yes		
CFDA 66.460	7,350				
<b>WABASHA COUNTY</b>					
CFDA 66.460	23,130	Yes	Yes		
<b>WINONA COUNTY</b>					
CFDA 66.460	26,250	Yes	Yes		
<b>HUMAN SERV OF FARIBAULT &amp; MARTIN CO</b>					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	7,020				
CFDA 93.558	294,643				
	301,663				
<b>INSTITUTE FOR EDUCATIONAL LEADERSHIP, INC.</b>					
ALLINA HEALTH SYSTEM		Yes	Yes		
CFDA 93.000	5,980				
<b>INTERMEDIATE SCHOOL DISTRICT 287</b>					
ISD 0015 ST FRANCIS		Yes			
CFDA 84.048	12,876				
<b>ISD 0271 BLOOMINGTON</b>					
CFDA 84.048	63,232	Yes	Yes		
<b>ISD 0272 EDEN PRAIRIE</b>					
CFDA 84.048	37,659	Yes	Yes	Yes	
CFDA 84.027	11,090				
	48,749				
<b>ISD 0273 EDINA</b>					
CFDA 84.048	21,915	Yes			
<b>ISD 0276 MINNETONKA</b>					
CFDA 84.181	27,969	Yes	Yes		
CFDA 84.048	16,932				
	44,901				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0277 WESTONKA CFDA 84.048	8,758	Yes	Yes		
ISD 0279 OSSEO CFDA 84.048	149,368	Yes	Yes		
ISD 0281 ROBBINSDALE CFDA 84.038	96,272	Yes	Yes		
ISD 0283 ST LOUIS PARK CFDA 84.002 CFDA 84.048	44,838 27,258 <u>72,096</u>	Yes	Yes		
ISD 0284 WAYZATA CFDA 84.048 CFDA 84.181 CFDA 84.361	490,798 211,986 32,208 <u>734,992</u>	Yes	Yes		Yes
ISD 0286 BROOKLYN CENTER CFDA 84.048	21,239	Yes	Yes		
<b>INTERMEDIATE SCHOOL DISTRICT 916</b>					
ISD 0016 SPRING LAKE PARK CFDA 84.048	22,737	Yes			
ISD 0624 WHITE BEAR LAKE CFDA 84.048	38,246	Yes	Yes		
ISD 0831 FOREST LAKE CFDA 84.048	28,525	Yes	Yes		
ISD 0832 MAHTOMEDI CFDA 84.048	10,669	Yes	Yes		
<b>INTERMEDIATE SCHOOL DISTRICT 917</b>					
ISD 0012 CENTENNIAL CFDA 84.048	21,283	Yes			

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0191 BURNSVILLE-EAGAN-SAVAGE		Yes			
CFDA 84.181	47,120				
ISD 0192 FARMINGTON		Yes	Yes		
CFDA 84.048	24,430				
ISD 0194 LAKEVILLE		Yes			
CFDA 84.181	41,286				
CFDA 84.048	52,467				
	93,753				
ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN		Yes	Yes		
CFDA 84.048	23,000				
CFDA 84.181	20,978				
	43,978				
ISD 0199 INVER GROVE HEIGHTS		Yes	Yes		
CFDA 84.181	21,470				
ISD 0200 HASTINGS		Yes	Yes		
CFDA 84.181	12,404				
ISD 0280 RICHFIELD		Yes			
CFDA 84.048	4,256				
SSD 6 SOUTH ST PAUL		Yes	Yes		
CFDA 84.181	22,320				
CFDA 84.048	21,034				
	43,354				
<b>INTERNATIONAL WATER INSTITUTE</b>					
ISD 0593 CROOKSTON		Yes			
CFDA 47.076	6,020				
<b>ISANTI COUNTY</b>					
CHISAGO COUNTY		Yes	Yes		
CFDA 20.509	193,747				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>ISD 0011 ANOKA-HENNEPIN</b>					
ISD 0015 ST FRANCIS CFDA 84.365	17,991	Yes			
ISD 0477 PRINCETON CFDA 84.048	13,443	Yes	Yes		
<b>ISD 0014 FRIDLEY</b>					
ISD 0013 COLUMBIA HEIGHTS CFDA 84.048	24,305	Yes	Yes		
ISD 0621 MOUNDS VIEW CFDA 84.048	46,447	Yes			
<b>ISD 0051 FOLEY</b>					
ISD 0742 ST CLOUD CFDA 84.318	7,676	Yes	Yes		
<b>ISD 0094 CLOQUET</b>					
ISD 0704 PROCTOR CFDA 84.027	215,195	Yes	Yes		
<b>ISD 0181 BRAINERD</b>					
ISD 0001 AITKIN CFDA 84.027	8,212	Yes	Yes		
ISD 0182 CROSBY CFDA 84.027	10,155	Yes	Yes		
CFDA 84.048	8,877				
	19,032				
<b>ISD 0192 FARMINGTON</b>					
ISD 0200 HASTINGS CFDA 84.010	3,882	Yes	Yes		
<b>ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN</b>					
ISD 0191 BURNSVILLE-EAGAN-SAVAGE CFDA 84.048	51,903	Yes			

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>ISD 0280 RICHFIELD</b>					
ISD 0273 EDINA		Yes			
CFDA 84.181	<u>67,736</u>				
<b>ISD 0309 PARK RAPIDS</b>					
ISD 0025 PINE POINT (PONSFORD)		Yes	Yes	Yes	
CFDA 84.027	<u>16,676</u>				
<b>ISD 0465 LITCHFIELD</b>					
ISD 0466 DASSEL-COKATO		Yes			
CFDA 84.048	<u>14,299</u>				
ISD 2396 ATWATER-COSMOS-GROVE CITY		Yes	Yes		
CFDA 84.048	<u>6,847</u>				
<b>ISD 0466 DASSEL-COKATO</b>					
MEEKER-WRIGHT SPECIAL ED COOP		Yes			
CFDA 84.013	<u>45,923</u>				
<b>ISD 0492 AUSTIN</b>					
ISD 0241 ALBERT LEA		Yes			
CFDA 84.048	<u>34,910</u>				
<b>ISD 0535 ROCHESTER</b>					
ZUMBRO EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.048	<u>41,772</u>				
<b>ISD 0593 CROOKSTON</b>					
POLK COUNTY		Yes	Yes		
CFDA 84.173	<u>27,155</u>				
<b>ISD 0621 MOUNDS VIEW</b>					
ISD 0834 STILLWATER		Yes			
CFDA 84.048	<u>22,514</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE</b>					
ISD 0834 STILLWATER CFDA 84.002	6,625	Yes			
<b>ISD 0623 ROSEVILLE</b>					
ISD 0621 MOUNDS VIEW CFDA 84.184	263,830	Yes			
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDAL CFDA 84.184	356,276	Yes	Yes		
ISD 0624 WHITE BEAR LAKE CFDA 84.184	257,995	Yes	Yes		Yes
<b>ISD 0625 ST PAUL</b>					
LIFETRACK RESOURCES CFDA 93.576	38,567	Yes	Yes		
<b>ISD 0704 PROCTOR</b>					
ISD 0381 LAKE SUPERIOR (TWO HARBORS) CFDA 84.318	8,326	Yes	Yes		
<b>ISD 0706 VIRGINIA</b>					
ISD 0361 INTERNATIONAL FALLS CFDA 84.048	6,536	Yes	Yes		
ISD 0712 MOUNTAIN IRON - BUHL CFDA 84.027 CFDA 84.173 CFDA 84.048	126,523 876 1,347 <u>128,746</u>	Yes	Yes		
ISD 2711 MESABI EAST SCHOOLS (AURORA) CFDA 84.027 CFDA 84.048	158,446 2,775 <u>161,221</u>	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>ISD 0709 DULUTH</b>					
ISD 0381 LAKE SUPERIOR (TWO HARBORS) CFDA 84.048	6,335	Yes	Yes		
ISD 0700 HERMANTOWN CFDA 84.048	12,318	Yes	Yes		
ISD 0704 PROCTOR CFDA 84.048	4,773	Yes	Yes		
<b>ISD 0831 FOREST LAKE</b>					
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDAL CFDA 84.181	16,462	Yes	Yes		
ISD 0834 STILLWATER CFDA 84.181	26,750	Yes			
<b>ISD 0911 CAMBRIDGE</b>					
ISD 0912 MILACA CFDA 84.027	255,774	Yes	Yes		
CFDA 84.173	7,362				
CFDA 84.181	7,260				
	270,396				
<b>ISD 0912 MILACA</b>					
ISD 0480 ONAMIA CFDA 84.048	12,663	Yes	Yes		
<b>ISD 2142 ST LOUIS COUNTY</b>					
ISD 0707 NETT LAKE CFDA 84.060	8,325	Yes			
<b>ISD 2170 STAPLES - MOTLEY</b>					
FRESHWATER EDUCATION DISTRICT CFDA 84.186	12,659	Yes	Yes		
CFDA 84.367	13,591				
	26,250				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>ISD 2396 ATWATER-COSMOS-GROVE CITY</b>					
ISD 0317 DEER RIVER		Yes	Yes		
CFDA 84.027	99,158				
<b>ITASCA CO FAMILY SERVICES COLLABORATIVE</b>					
ISD 0318 GRAND RAPIDS		Yes			
CFDA 84.048	33,133				
<b>ITASCA COUNTY</b>					
ISD 0318 GRAND RAPIDS		Yes			
CFDA 10.665	214,010				
<b>KANABEC PINE CHS</b>					
KANABEC COUNTY		Yes	Yes		
CFDA 10.557	103,616				
CFDA 93.283	35,027				
CFDA 93.994	20,766				
	159,409				
PINE COUNTY		Yes	Yes		
CFDA 10.557	116,821				
CFDA 93.283	27,326				
CFDA 93.994	42,738				
	186,885				
<b>KANDIYOHI COUNTY</b>					
HEARTLAND COMMUNITY ACTION AGCY		Yes			
CFDA 93.667	54,009				
CFDA 97.024	3,712				
	57,721				
<b>LAC QUI PARLE COUNTY</b>					
SW MN HOUSING PARTNERSHIP		Yes	Yes		Yes
CFDA 14.228	115				
<b>LAKE COUNTY</b>					
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 14.228	28,299				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>LAKE OF THE WOODS COUNTY</b>					
NORTHWEST COMMUNITY ACTION INC CFDA 14.228	21,272	Yes			
<b>LAKES CRISIS CENTER</b>					
ISD 0022 DETROIT LAKES CFDA 93.590	27,963	Yes	Yes		
<b>LE SUEUR CO HRA</b>					
MN VALLEY ACTION COUNCIL CFDA 14.871	414,369	Yes			
<b>LE SUEUR COUNTY</b>					
MN VALLEY ACTION COUNCIL CFDA 10.551	2,303	Yes			
CFDA 93.558	184,245				
	186,548				
<b>LEECH LAKE RESERVATION BUS COMM</b>					
ISD 0031 BEMIDJI CFDA 15.130	3,778	Yes			
<b>LOCAL INITIATIVES SUPPORT CORPORATION</b>					
SW MN HOUSING PARTNERSHIP CFDA 14.218	50,799	Yes	Yes		
<b>LYON COUNTY</b>					
SW MN PIC CFDA 10.561	39,836	Yes	Yes		
CFDA 93.558	1,150,066				
	1,189,902				
<b>MAHNOMEN COUNTY</b>					
WHITE EARTH RESERVATION CFDA 16.540	5,932	Yes			
<b>MAYO FOUNDATION FOR MEDICAL EDUCATION AND RESEARCH</b>					
ALLINA HEALTH SYSTEM CFDA 93.395	57,250	Yes	Yes		
CFDA 93.399	20,000				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.889	16,500				
	<u>93,750</u>				
<b>BOIS FORTE RES BUS COMM</b>		Yes	Yes		
CFDA 93.399	9,283				
	<u>          </u>				
<b>FREEBORN COUNTY</b>		Yes	Yes		
CFDA 93.889	46,206				
	<u>          </u>				
<b>MC LEOD COUNTY</b>					
<b>HEARTLAND COMMUNITY ACTION AGCY</b>		Yes			
CFDA 97.024	6,865				
	<u>          </u>				
<b>MEEKER-MCLEOD-SIBLEY CHS</b>					
<b>MC LEOD COUNTY</b>		Yes	Yes		
CFDA 10.557	156,947				
CFDA 16.729	30,838				
CFDA 93.283	42,722				
CFDA 93.959	38,971				
CFDA 93.994	32,908				
	<u>302,386</u>				
	<u>          </u>				
<b>MEEKER COUNTY</b>		Yes	Yes		
CFDA 10.557	130,594				
CFDA 66.032	8,021				
CFDA 93.276	26,052				
CFDA 93.283	29,108				
CFDA 93.558	13,475				
CFDA 93.994	22,701				
	<u>229,951</u>				
	<u>          </u>				
<b>SIBLEY COUNTY</b>		Yes	Yes		
CFDA 66.032	1,409				
CFDA 93.283	30,140				
CFDA 93.558	20,015				
CFDA 93.778	13,705				
CFDA 93.994	14,979				
	<u>80,248</u>				
	<u>          </u>				
<b>MEEKER-WRIGHT SPECIAL ED COOP</b>					
<b>ISD 0347 WILLMAR</b>		Yes			
CFDA 84.027	356,662				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	32,533				
	<u>389,195</u>				
<b>ISD 0465 LITCHFIELD</b>		Yes	Yes		
CFDA 84.027	122,227				
CFDA 84.173	17,451				
CFDA 84.027	692				
	<u>140,370</u>				
<b>ISD 0466 DASSEL-COKATO</b>		Yes			
CFDA 84.027	165,507				
CFDA 84.173	12,258				
	<u>177,765</u>				
<b>ISD 0876 ANNANDALE</b>		Yes	Yes		
CFDA 84.027	204,496				
CFDA 84.173	22,827				
	<u>227,323</u>				
<b>MEEKER COUNTY</b>		Yes	Yes		
CFDA 84.181	2,603				
	<u>2,603</u>				
<b>METRO AREA AGENCY ON AGING</b>					
<b>AMHERST H. WILDER FOUNDATION</b>		Yes	Yes		
CFDA 93.043	70,717				
	<u>70,717</u>				
<b>ANOKA COUNTY</b>		Yes	Yes		
CFDA 93.052	55,000				
	<u>55,000</u>				
<b>ARROWHEAD ECON OPPORTUNITY AGCY</b>		Yes			
CFDA 93.052	28,520				
	<u>28,520</u>				
<b>CARVER COUNTY</b>		Yes	Yes		
CFDA 93.043	50,000				
	<u>50,000</u>				
<b>SCOTT CARVER DAKOTA CAP AGENCY INC</b>		Yes			
CFDA 93.044	68,985				
CFDA 93.045	223,167				
CFDA 93.053	57,214				
	<u>349,366</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>METROPOLITAN COUNCIL</b>					
ANOKA COUNTY		Yes	Yes		
CFDA 20.507	164,332				
CFDA 20.516	97,114				
	<u>261,446</u>				
CITY OF MINNEAPOLIS		Yes	Yes		Yes
CFDA 20.507	4,988,097				
CFDA 20.507	333,843				
	<u>5,321,940</u>				
CITY OF MOORHEAD		Yes	Yes		
CFDA 20.516	3,445				
	<u>3,445</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 20.500	486,159				
	<u>486,159</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 20.507	486,939				
	<u>486,939</u>				
<b>MID STATE EDUCATION DISTRICT</b>					
ISD 0480 ONAMIA		Yes	Yes		
CFDA 84.027	127,619				
	<u>127,619</u>				
<b>MID-MINNESOTA DEVELOPMENT COMM</b>					
RENVILLE COUNTY		Yes	Yes		
CFDA 93.044	14,126				
	<u>14,126</u>				
<b>MIDWEST SPECIAL ED COOP</b>					
ISD 2364 BELGRADE-BROOTEN-ELROSA		Yes	Yes		
CFDA 84.027	61,161				
	<u>61,161</u>				
ISD 2396 ATWATER-COSMOS-GROVE CITY		Yes	Yes		
CFDA 84.027	139,779				
CFDA 84.173	325				
	<u>140,104</u>				
<b>MILLE LACS COUNTY</b>					
BENTON COUNTY		Yes	Yes		
CFDA 20.600	5,669				
	<u>5,669</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>MN - DEPARTMENT OF AGRICULTURE</b>					
BLUE EARTH COUNTY CFDA 10.572	800	Yes	Yes		
CITY OF BARRETT CFDA 10.760	527,733	Yes	Yes		
FARWELL KENSINGTON SANITARY DISTRI CFDA 10.760	1,015,662	Yes	Yes		
RAMSEY COUNTY CFDA 10.572	6,100	Yes	Yes		
WATONWAN COUNTY CFDA 10.572	300	Yes	Yes		
<b>MN - DEPARTMENT OF COMMERCE</b>					
ANOKA COUNTY COMM ACTION PROG INC CFDA 81.042 CFDA 93.568	241,721 2,789,795 3,031,516	Yes	Yes		
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 81.042 ARRA CFDA 81.042 CFDA 93.568	391,313 792,961 2,094,272 3,278,546	Yes			
BI-COUNTY COMM ACTION COUNCIL CFDA 93.568 CFDA 81.042 CFDA 93.568	476,295 237,671 106,006 819,972	Yes	Yes		
BOIS FORTE RES BUS COMM CFDA 81.042 CFDA 93.568	12,189 88,267 100,456	Yes	Yes		
BROWN COUNTY CFDA 93.568	133,205	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2009**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CAP OF SUBURBAN HENNEPIN CFDA 93.568	5,974,830	Yes	Yes		
CAP RAMSEY & WASHINGTON COUNTIES CFDA 81.042 CFDA 93.568	974,409 11,976,505 <u>12,950,914</u>	Yes			
CITY OF BUFFALO CFDA 93.568	76,989	Yes	Yes		
CITY OF GROVE CITY CFDA 93.568	6,554	Yes	Yes		
CITY OF ORTONVILLE CFDA 93.568	16,925	Yes	Yes		
CLEARWATER COUNTY CFDA 93.568	100,228	Yes	Yes		
DAKOTA CO COMMUNITY DEVELPMT AGC CFDA 81.042 CFDA 81.042 ARRA CFDA 93.568	302,310 8,583 262,696 <u>573,589</u>	Yes			
FOND DU LAC BAND OF CHIPPEWA CFDA 81.042 CFDA 93.568	3,418 55,495 <u>58,913</u>	Yes			
HEARTLAND COMMUNITY ACTION AGCY CFDA 81.042 CFDA 93.568	188,262 2,015,010 <u>2,203,272</u>	Yes			
INTER-COUNTY COMMUNITY COUNCIL CFDA 81.042 CFDA 93.568	145,679 1,370,379 <u>1,516,058</u>	Yes			
KOOTASCA COMM ACTION INC CFDA 81.042	234,974	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.568	824,538				
	<u>1,059,512</u>				
<b>LAKES &amp; PINES COMM ACT COUNCIL</b>		Yes			
CFDA 81.042	499,200				
CFDA 93.568	5,469,596				
	<u>5,968,796</u>				
<b>MAHUBE COMMUNITY COUNCIL</b>		Yes			
CFDA 93.568	2,988,530				
CFDA 81.042	159,171				
	<u>3,147,701</u>				
<b>MILLE LACS BAND OF CHIPPEWA INDIANS</b>		Yes	Yes		
CFDA 93.568	44,174				
CFDA 81.042	23,158				
	<u>67,332</u>				
<b>MN VALLEY ACTION COUNCIL</b>		Yes			
CFDA 81.042	337,928				
CFDA 93.568	4,145,198				
	<u>4,483,126</u>				
<b>NORTHWEST COMMUNITY ACTION INC</b>		Yes			
CFDA 81.042	99,295				
CFDA 93.568	1,416,632				
	<u>1,515,927</u>				
<b>OTTER TAIL COUNTY</b>		Yes	Yes		
CFDA 93.568	214,320				
	<u>214,320</u>				
<b>OTTERTAIL-WADENA COMM ACT CNCL</b>		Yes	Yes		
CFDA 81.042	355,440				
CFDA 93.568	178,060				
	<u>533,500</u>				
<b>SCOTT CARVER DAKOTA CAP AGENCY INC</b>		Yes			
CFDA 81.042	136,250				
CFDA 93.568	2,868,725				
CFDA 93.558	62,516				
	<u>3,067,491</u>				
<b>SEMCAC INC</b>		Yes			
CFDA 81.042	649,242				
CFDA 93.568	4,085,463				
	<u>4,734,705</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SUSTAINABLE RESOURCES CENTER		Yes	Yes		
CFDA 81.042	561,913				
CFDA 93.568	290,859				
	<u>852,772</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 81.042	131,600				
CFDA 93.568	367,249				
	<u>498,849</u>				
THREE RIVERS COMMUNITY ACTION, INC.		Yes			
CFDA 81.042	203,187				
CFDA 93.568	425,522				
	<u>628,709</u>				
TODD COUNTY		Yes	Yes		
CFDA 93.568	274,500				
	<u>274,500</u>				
TRI-COUNTY ACTION PROGRAM, INC		Yes			
CFDA 93.568	667,411				
	<u>667,411</u>				
TRI-COUNTY COMMUNITY ACTION, INC.		Yes			
CFDA 81.042	277,390				
	<u>277,390</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 81.042	121,292				
CFDA 93.568	1,738,146				
	<u>1,859,438</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 93.568	993,555				
CFDA 81.042	332,447				
	<u>1,326,002</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 81.042	819,350				
CFDA 93.568	511,271				
	<u>1,330,621</u>				
WRIGHT COUNTY COMMUNITY ACTION		Yes	Yes		
CFDA 81.042	80,017				
CFDA 93.568	297,060				
	<u>377,077</u>				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>MN - DEPARTMENT OF EDUCATION</b>					
ACADEMIA CESAR CHAVEZ CHARTER SCH		Yes			
CFDA 10.553	73,863				
CFDA 10.555	109,591				
CFDA 10.550	6,457				
CFDA 84.010	101,054				
CFDA 84.027	57,872				
CFDA 84.186	1,950				
CFDA 84.273	720				
CFDA 84.281	16,733				
CFDA 84.365	16,064				
CFDA 84.282	363,820				
	<u>748,124</u>				
ADULTS & CHILDRENS ALLIANCE INC		Yes	Yes	Yes	
CFDA 10.558	<u>2,900,154</u>				
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 10.553	23,319				
CFDA 10.558	58,018				
CFDA 10.555	32,805				
CFDA 84.334	65,000				
	<u>179,142</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 10.553	51,388				
CFDA 10.555	77,990				
	<u>129,378</u>				
ANOKA COUNTY COMM ACTION PROG INC		Yes	Yes		
CFDA 10.558	<u>190,115</u>				
AREA SPEC ED COOP - E. GRAND FORKS		Yes	Yes		
CFDA 84.027	1,436,807				
CFDA 84.173	38,054				
CFDA 84.181	9,146				
	<u>1,484,007</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 10.558	162,680				
CFDA 84.002	46,241				
	<u>208,921</u>				
BEMIDJI REGIONAL INTERDISTRICT COUNC		Yes	Yes	Yes	
CFDA 84.027	1,708,270				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	88,510				
CFDA 84.181	33,165				
	<u>1,829,945</u>				
<b>BENTON-STEARNES EDUCATION DISTRICT</b>		Yes	Yes		
CFDA 84.027	2,288,008				
CFDA 84.173	132,381				
CFDA 84.181	167,072				
	<u>2,587,461</u>				
<b>BI-COUNTY COMM ACTION COUNCIL</b>		Yes	Yes		
CFDA 10.558	99,643				
	<u>99,643</u>				
<b>BOIS FORTE RES BUS COMM</b>		Yes	Yes		
CFDA 10.559	14,934				
	<u>14,934</u>				
<b>CAP RAMSEY &amp; WASHINGTON COUNTIES</b>		Yes			
CFDA 10.558	511,894				
	<u>511,894</u>				
<b>CARVER-SCOTT EDUCATIONAL COOP</b>		Yes	Yes		
CFDA 84.027	750,549				
CFDA 84.173	44,287				
CFDA 84.002	45,331				
CFDA 84.048	375,173				
CFDA 84.181	94,200				
CFDA 84.186	164,007				
CFDA 84.318	69,950				
CFDA 84.186	11,216				
CFDA 10.558	10,009				
CFDA 94.004	12,288				
	<u>1,577,010</u>				
<b>CHILD CARE AND NUTRITION INC</b>		Yes	Yes	Yes	
CFDA 10.558	4,587,199				
	<u>4,587,199</u>				
<b>CHILD CARE CHOICES INC</b>		Yes	Yes	Yes	
CFDA 10.558	5,921,946				
	<u>5,921,946</u>				
<b>CHILDREN'S ADVOCATE PROGRAMS INC</b>		Yes	Yes		
CFDA 10.558	2,822,327				
	<u>2,822,327</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF RICHFIELD		Yes	Yes		
CFDA 10.559	28,802				
CITY OF ST PAUL		Yes	Yes		
CFDA 45.310	35,000				
CLAY COUNTY		Yes	Yes		
CFDA 10.553	14,268				
CFDA 10.555	24,677				
CFDA 84.173	6,507				
CFDA 84.181	55,140				
	100,592				
DAKOTA COUNTY		Yes	Yes		
CFDA 10.553	14,543				
CFDA 10.555	19,803				
CFDA 45.310	16,701				
	51,047				
DULUTH PUBLIC SCHOOLS ACADEMY		Yes	Yes		
CFDA 84.010	250,409				
CFDA 84.027	218,712				
CFDA 84.367	65,691				
CFDA 84.186	3,679				
CFDA 84.173	5,156				
CFDA 10.553	47,700				
CFDA 10.555	161,715				
	753,062				
EL COLEGIO CHARTER SCHOOL		Yes	Yes		
CFDA 84.027	25,639				
CFDA 84.010	37,218				
CFDA 84.367	5,916				
CFDA 84.282	456,950				
CFDA 10.553	11,669				
CFDA 10.555	17,124				
	554,516				
EXCELL ACADEMY FOR HIGHER LEARNING		Yes	Yes		
CFDA 10.553	56,362				
CFDA 10.555	120,311				
CFDA 10.558	8,615				
CFDA 84.010	107,117				
CFDA 84.027	28,571				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	12,796				
CFDA 84.354	210,082				
	<u>543,854</u>				
<b>FERGUS FALLS SPEC ED COOP</b>		Yes			
CFDA 84.027	1,374,978				
CFDA 84.173	33,789				
CFDA 84.181	34,212				
	<u>1,442,979</u>				
<b>FOND DU LAC BAND OF CHIPPEWA</b>		Yes			
CFDA 10.555	143,352				
CFDA 10.558	80,908				
	<u>224,260</u>				
<b>FRESHWATER EDUCATION DISTRICT</b>		Yes	Yes		
CFDA 10.558	1,563				
CFDA 84.002	10,494				
CFDA 84.027	2,048,887				
CFDA 84.173	94,581				
CFDA 84.048	303,825				
CFDA 84.181	53,313				
CFDA 84.318	60,732				
	<u>2,573,395</u>				
<b>GLOBAL ACADEMY CHARTER SCHOOL</b>		Yes			
CFDA 10.553	50,197				
CFDA 10.555	93,191				
CFDA 84.010	109,744				
CFDA 84.027	22,422				
CFDA 84.186	1,995				
CFDA 84.367	32,697				
CFDA 84.282	274,026				
	<u>584,272</u>				
<b>GOODHUE COUNTY EDUCATION DISTRICT</b>		Yes			
CFDA 84.027	1,351,949				
CFDA 84.173	65,920				
CFDA 84.181	33,339				
CFDA 84.048	182,572				
CFDA 84.365	11,737				
	<u>1,645,517</u>				
<b>HEARTLAND COMMUNITY ACTION AGCY</b>		Yes			
CFDA 10.558	76,235				
	<u>76,235</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>HENNEPIN COUNTY</b>					
CFDA 10.553	70,570	Yes	Yes	Yes	
CFDA 10.555	123,767				
CFDA 84.186	119,165				
	<u>313,502</u>				
<b>HIAWATHA VALLEY EDUCATION DISTRICT</b>					
CFDA 84.027	3,495,156	Yes	Yes		
CFDA 84.173	107,515				
CFDA 84.181	78,716				
	<u>3,681,387</u>				
<b>HIGHER GROUND ACADEMY</b>					
CFDA 84.027	135,987	Yes			
CFDA 84.010	204,196				
CFDA 84.367	66,497				
CFDA 84.298	9				
CFDA 84.186	4,569				
CFDA 84.365	17,149				
CFDA 10.553	152,307				
CFDA 10.555	250,411				
	<u>831,125</u>				
<b>HMONG ACADEMY</b>					
CFDA 10.553	85,747	Yes			
CFDA 10.555	175,444				
CFDA 10.550	3,913				
CFDA 10.558	1,565				
CFDA 84.010	169,245				
CFDA 84.027	88,987				
CFDA 84.186	3,035				
CFDA 84.367	22,977				
CFDA 84.318	81,191				
CFDA 84.365	34,521				
	<u>666,625</u>				
<b>HOPE COMMUNITY ACADEMY</b>					
CFDA 10.555	178,986	Yes			
CFDA 10.553	101,091				
CFDA 10.559	5,968				
CFDA 84.010	194,176				
CFDA 84.027	131,552				
CFDA 84.367	76,492				
CFDA 84.365	47,317				
	<u>735,582</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>INTERMEDIATE SCHOOL DISTRICT 287</b>					
		Yes			
CFDA 84.367	6,367				
CFDA 84.048	5,805				
CFDA 84.186	106,843				
CFDA 84.365	32,711				
CFDA 84.298	2,064				
CFDA 84.027	19,420				
CFDA 10.553	27,490				
CFDA 10.555	62,224				
	<u>262,924</u>				
<b>INTERMEDIATE SCHOOL DISTRICT 916</b>					
		Yes			
CFDA 84.027	8,360				
CFDA 84.048	645,222				
CFDA 84.367	12,802				
CFDA 84.318	87,282				
CFDA 84.186	639				
	<u>754,305</u>				
<b>INTERMEDIATE SCHOOL DISTRICT 917</b>					
		Yes	Yes		
CFDA 84.048	186,813				
CFDA 84.181	410,563				
CFDA 84.027	14,634				
CFDA 84.173	39,178				
	<u>651,188</u>				
<b>ISD 0001 AITKIN</b>					
		Yes	Yes		
CFDA 10.550	35,384				
CFDA 10.553	42,111				
CFDA 10.555	209,077				
CFDA 10.556	258				
CFDA 84.010	222,394				
CFDA 84.367	62,953				
CFDA 84.298	487				
CFDA 84.186	4,742				
	<u>577,406</u>				
<b>ISD 0004 MCGREGOR</b>					
		Yes			
CFDA 10.550	11,642				
CFDA 10.553	33,967				
CFDA 10.555	93,409				
CFDA 84.010	185,990				
CFDA 84.186	3,192				
CFDA 84.287	160,603				
CFDA 84.367	54,581				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.318	118,998				
	<u>662,382</u>				
<b>ISD 0011 ANOKA-HENNEPIN</b>		Yes	Yes		
CFDA 84.027	7,273,301				
CFDA 84.173	308,234				
CFDA 84.181	429,776				
CFDA 84.010	3,397,855				
CFDA 84.013	13,290				
CFDA 84.298	26,683				
CFDA 84.002	235,301				
CFDA 84.367	1,477,360				
CFDA 84.318	7,679				
CFDA 84.365	311,164				
CFDA 84.357	185,823				
CFDA 84.186	115,201				
CFDA 93.576	95,978				
CFDA 10.553	695,589				
CFDA 10.555	5,493,797				
CFDA 10.559	10,220				
	<u>20,077,251</u>				
<b>ISD 0012 CENTENNIAL</b>		Yes			
CFDA 84.010	385,016				
CFDA 84.013	441,326				
CFDA 84.027	1,125,642				
CFDA 84.173	37,183				
CFDA 84.186	14,335				
CFDA 84.367	92,679				
CFDA 84.318	140,690				
CFDA 10.553	42,142				
CFDA 10.555	639,365				
	<u>2,918,378</u>				
<b>ISD 0013 COLUMBIA HEIGHTS</b>		Yes	Yes		
CFDA 10.555	776,200				
CFDA 10.553	244,195				
CFDA 10.559	1,461				
CFDA 84.010	295,081				
CFDA 84.027	643,918				
CFDA 84.173	23,345				
CFDA 84.186	9,316				
CFDA 84.287	35				
CFDA 84.298	3,980				
CFDA 84.365	79,757				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	131,799				
	<u>2,209,087</u>				
<b>ISD 0014 FRIDLEY</b>		Yes	Yes	Yes	
CFDA 10.550	66,967				
CFDA 10.553	118,947				
CFDA 10.555	517,280				
CFDA 84.010	399,281				
CFDA 84.027	775,236				
CFDA 84.048	17,974				
CFDA 84.173	15,338				
CFDA 84.186	11,314				
CFDA 84.298	774				
CFDA 84.365	50,909				
CFDA 84.367	131,453				
	<u>2,105,473</u>				
<b>ISD 0015 ST FRANCIS</b>		Yes			
CFDA 84.027	1,156,347				
CFDA 84.173	28,767				
CFDA 84.010	411,234				
CFDA 84.013	74,660				
CFDA 84.367	154,009				
CFDA 84.186	13,471				
CFDA 84.318	58,627				
CFDA 10.555	716,578				
CFDA 10.553	77,622				
CFDA 10.582	26,300				
	<u>2,717,615</u>				
<b>ISD 0016 SPRING LAKE PARK</b>		Yes			
CFDA 84.027	802,817				
CFDA 84.173	19,005				
CFDA 84.010	350,000				
CFDA 84.365	56,380				
CFDA 84.367	157,262				
CFDA 84.186	11,522				
CFDA 84.215	126,951				
CFDA 84.357	204,553				
CFDA 10.553	109,347				
CFDA 10.555	624,041				
	<u>2,461,878</u>				
<b>ISD 0022 DETROIT LAKES</b>		Yes	Yes		
CFDA 10.550	74,813				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	42,010				
CFDA 10.555	357,371				
CFDA 84.002	16,015				
CFDA 84.010	503,347				
CFDA 84.013	16,566				
CFDA 84.027	560,924				
CFDA 84.173	28,794				
CFDA 84.181	25,339				
CFDA 84.186	11,678				
CFDA 84.298	703				
CFDA 84.367	146,172				
	<u>1,783,732</u>				
<b>ISD 0023 FRAZEE</b>		Yes	Yes	Yes	
CFDA 10.550	26,284				
CFDA 10.553	58,079				
CFDA 10.555	172,641				
CFDA 10.556	245				
CFDA 84.010	150,609				
CFDA 84.186	3,278				
CFDA 84.298	43				
CFDA 84.367	78,180				
CFDA 84.027	189,090				
CFDA 84.173	19,141				
	<u>697,590</u>				
<b>ISD 0025 PINE POINT (PONSFORD)</b>		Yes	Yes	Yes	
CFDA 10.555	2,944				
CFDA 10.553	13,055				
CFDA 10.555	26,186				
CFDA 84.010	42,797				
CFDA 84.186	730				
CFDA 84.287	389,638				
CFDA 84.358	8,219				
CFDA 84.367	10,762				
	<u>494,331</u>				
<b>ISD 0031 BEMIDJI</b>		Yes			
CFDA 10.553	192,934				
CFDA 10.555	970,292				
CFDA 10.559	63,085				
CFDA 10.558	15,474				
CFDA 84.002	8,039				
CFDA 84.010	1,312,914				
CFDA 84.027	972,402				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	32,113				
CFDA 84.181	33,686				
CFDA 84.186	26,002				
CFDA 84.196	28,500				
CFDA 84.298	50,113				
CFDA 84.318	45,676				
CFDA 84.367	356,447				
	<u>4,107,677</u>				
<b>ISD 0036 KELLIHER</b>		Yes	Yes		
CFDA 84.010	183,640				
CFDA 84.367	24,909				
CFDA 84.186	2,500				
CFDA 84.298	211				
CFDA 10.553	28,376				
CFDA 10.555	81,041				
	<u>320,677</u>				
<b>ISD 0038 RED LAKE</b>		Yes	Yes		
CFDA 10.553	124,453				
CFDA 10.555	456,478				
CFDA 10.559	53,629				
CFDA 10.558	22				
CFDA 10.550	52,879				
CFDA 84.010	944,713				
CFDA 84.027	340,826				
CFDA 84.173	18,741				
CFDA 84.181	18,452				
CFDA 84.186	48,089				
CFDA 84.358	26,617				
CFDA 84.367	169,230				
CFDA 84.365	8,399				
CFDA 84.360	15,190				
	<u>2,277,718</u>				
<b>ISD 0047 SAUK RAPIDS</b>		Yes	Yes		
CFDA 10.555	569,482				
CFDA 10.553	43,260				
CFDA 84.010	318,158				
CFDA 84.186	9,403				
CFDA 84.367	129,850				
	<u>1,070,153</u>				
<b>ISD 0051 FOLEY</b>		Yes	Yes		
CFDA 10.550	50,482				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	27,195				
CFDA 10.555	214,983				
CFDA 10.556	1,358				
CFDA 10.558	395				
CFDA 84.010	185,412				
CFDA 84.048	8,936				
CFDA 84.186	4,884				
CFDA 84.298	3,098				
CFDA 84.318	77,996				
CFDA 84.367	86,193				
	<u>660,932</u>				
<b>ISD 0077 MANKATO</b>		Yes	Yes		
CFDA 10.550	154,475				
CFDA 10.553	191,903				
CFDA 10.555	970,987				
CFDA 10.556	2,754				
CFDA 84.002	55,506				
CFDA 84.010	750,518				
CFDA 84.027	1,415,428				
CFDA 84.048	20,393				
CFDA 84.173	59,319				
CFDA 84.181	75,051				
CFDA 84.186	36,946				
CFDA 84.365	21,450				
CFDA 84.367	278,000				
	<u>4,032,730</u>				
<b>ISD 0088 NEW ULM</b>		Yes	Yes		
CFDA 10.550	55,666				
CFDA 10.553	208,652				
CFDA 10.555	13,750				
CFDA 84.010	224,399				
CFDA 84.027	200,966				
CFDA 84.173	4,047				
CFDA 84.186	6,344				
CFDA 84.367	81,180				
	<u>795,004</u>				
<b>ISD 0094 CLOQUET</b>		Yes	Yes		
CFDA 10.550	55,763				
CFDA 10.553	36,949				
CFDA 10.555	305,081				
CFDA 84.010	277,284				
CFDA 84.027	1,978,098				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	84,081				
CFDA 84.181	64,408				
CFDA 84.186	7,727				
CFDA 84.367	119,580				
CFDA 84.318	131,593				
	<u>3,060,564</u>				
<b>ISD 0110 WACONIA</b>		Yes	Yes		
CFDA 10.550	83,438				
CFDA 10.555	172,134				
CFDA 10.556	2,945				
CFDA 10.553	19,650				
CFDA 84.010	68,107				
CFDA 84.367	60,716				
CFDA 84.186	2,068				
CFDA 84.048	7,428				
CFDA 84.027	354,390				
	<u>770,876</u>				
<b>ISD 0111 WATERTOWN - MAYER</b>		Yes	Yes		
CFDA 10.550	47,451				
CFDA 10.555	132,723				
CFDA 84.010	72,657				
CFDA 84.048	13,170				
CFDA 84.186	3,651				
CFDA 84.318	11,153				
CFDA 84.367	37,979				
CFDA 84.027	297,863				
CFDA 84.173	7,736				
	<u>624,383</u>				
<b>ISD 0112 EASTERN CARVER CO (CHASKA)</b>		Yes	Yes		
CFDA 10.553	69,528				
CFDA 10.555	699,783				
CFDA 10.556	7,300				
CFDA 10.559	17,277				
CFDA 10.550	137,607				
CFDA 94.004	9,085				
CFDA 84.010	321,371				
CFDA 84.027	1,626,245				
CFDA 84.298	12,950				
CFDA 84.186	21,555				
CFDA 84.367	192,347				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.365	74,116				
	<u>3,189,164</u>				
<b>ISD 0113 WALKER-HACKENSACK-AKELEY</b>		Yes	Yes	Yes	
CFDA 10.553	39,158				
CFDA 10.555	306,517				
CFDA 10.556	1,537				
CFDA 84.010	254,940				
CFDA 84.367	65,247				
CFDA 84.377	69,296				
CFDA 84.060	45,729				
CFDA 84.186	4,188				
CFDA 84.048	5,192				
CFDA 84.041	167,683				
CFDA 84.002	11,990				
	<u>971,477</u>				
<b>ISD 0115 CASS LAKE - BENA</b>		Yes	Yes		
CFDA 10.553	103,369				
CFDA 10.555	248,162				
CFDA 10.559	17,415				
CFDA 84.002	11,164				
CFDA 84.010	375,232				
CFDA 84.186	104,123				
CFDA 84.323	22,426				
CFDA 84.357	197,531				
CFDA 84.358	23,017				
CFDA 84.367	96,173				
	<u>1,198,612</u>				
<b>ISD 0118 NORTHLAND COMMUNITY REMER</b>		Yes	Yes		
CFDA 10.553	45,499				
CFDA 10.555	100,164				
CFDA 10.550	10,247				
CFDA 10.558	1,766				
CFDA 84.010	230,367				
CFDA 84.027	135,170				
CFDA 84.173	5,357				
CFDA 84.186	1,299				
CFDA 84.037	6,903				
CFDA 84.367	55,380				
	<u>592,152</u>				
<b>ISD 0129 MONTEVIDEO</b>		Yes	Yes		
CFDA 10.550	44,892				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	245,840				
CFDA 84.010	146,737				
CFDA 84.011	84,094				
CFDA 84.186	4,002				
CFDA 84.367	60,985				
	<u>586,550</u>				
<b>ISD 0138 NORTH BRANCH</b>					
CFDA 10.550	46,612	Yes	Yes		
CFDA 10.553	53,559				
CFDA 10.555	394,306				
CFDA 84.010	236,814				
CFDA 84.367	84,533				
CFDA 84.298	149				
CFDA 84.186	9,686				
CFDA 84.027	556,405				
CFDA 84.173	13,832				
	<u>1,395,896</u>				
<b>ISD 0152 MOORHEAD</b>					
CFDA 10.550	95,883	Yes	Yes		
CFDA 10.553	122,730				
CFDA 10.556	4,654				
CFDA 10.555	575,061				
CFDA 84.002	39,434				
CFDA 84.010	602,811				
CFDA 84.027	1,392,629				
CFDA 84.173	20,240				
CFDA 84.060	52,376				
CFDA 84.186	12,552				
CFDA 84.196	71,603				
CFDA 84.298	47,528				
CFDA 84.365	51,246				
CFDA 84.367	312,946				
	<u>3,401,693</u>				
<b>ISD 0162 BAGLEY</b>					
CFDA 10.553	21,204	Yes	Yes		
CFDA 10.555	190,345				
CFDA 10.556	718				
CFDA 10.550	28,531				
CFDA 10.559	5,473				
CFDA 84.010	267,119				
CFDA 84.186	6,866				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2009**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	93,330				
	<u>613,586</u>				
<b>ISD 0166 COOK COUNTY</b>		Yes			
CFDA 10.553	23,283				
CFDA 10.555	58,655				
CFDA 84.010	70,336				
CFDA 84.027	228,954				
CFDA 84.158	5,475				
CFDA 84.181	1,475				
CFDA 84.186	2,109				
CFDA 84.358	28,744				
CFDA 84.367	13,727				
CFDA 84.404 ARRA	190,498				
CFDA 84.048	1,774				
	<u>625,030</u>				
<b>ISD 0181 BRAINERD</b>		Yes	Yes		
CFDA 10.553	230,871				
CFDA 10.555	1,060,153				
CFDA 10.550	181,742				
CFDA 84.010	903,487				
CFDA 84.002	8,588				
CFDA 84.027	2,965,347				
CFDA 84.048	53,031				
CFDA 84.173	146,127				
CFDA 84.181	92,902				
CFDA 84.186	21,936				
CFDA 84.298	10,720				
CFDA 84.367	349,248				
	<u>6,024,152</u>				
<b>ISD 0182 CROSBY</b>		Yes	Yes		
CFDA 10.555	244,468				
CFDA 10.553	64,700				
CFDA 84.010	238,936				
CFDA 84.186	5,075				
CFDA 84.367	87,880				
	<u>641,059</u>				
<b>ISD 0191 BURNSVILLE-EAGAN-SAVAGE</b>		Yes			
CFDA 84.027	2,265,542				
CFDA 84.173	81,657				
CFDA 84.010	1,176,409				
CFDA 84.002	42,028				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	381,097				
CFDA 84.365	122,517				
CFDA 84.186	28,402				
CFDA 10.558	1,041				
CFDA 10.553	279,546				
CFDA 10.555	1,371,270				
CFDA 10.556	6,723				
	<u>5,756,232</u>				
<b>ISD 0192 FARMINGTON</b>					
CFDA 10.553	21,258	Yes	Yes		
CFDA 10.555	590,530				
CFDA 10.556	7,830				
CFDA 84.002	14,971				
CFDA 84.010	362,652				
CFDA 84.027	1,002,129				
CFDA 84.173	24,829				
CFDA 84.181	27,270				
CFDA 84.186	11,439				
CFDA 84.365	28,402				
CFDA 84.367	96,901				
	<u>2,188,211</u>				
<b>ISD 0194 LAKEVILLE</b>					
CFDA 84.027	1,519,450	Yes			
CFDA 84.173	54,251				
CFDA 84.367	160,825				
CFDA 84.186	10,674				
CFDA 84.002	16,149				
CFDA 84.010	192,619				
CFDA 84.365	21,006				
CFDA 10.555	863,472				
CFDA 10.553	12,212				
CFDA 10.556	17,437				
	<u>2,868,095</u>				
<b>ISD 0196 ROSEMOUNT-APPLE VALLEY-EAG</b>					
CFDA 10.553	327,305	Yes	Yes		
CFDA 10.555	2,484,905				
CFDA 10.556	2,322				
CFDA 84.027	5,174,682				
CFDA 84.173	264,823				
CFDA 84.002	116,523				
CFDA 84.010	801,610				
CFDA 84.048	253,267				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	55,949				
CFDA 84.186	50,778				
CFDA 84.298	363				
CFDA 84.318	130,282				
CFDA 84.365	164,071				
CFDA 84.367	573,633				
	<u>10,400,513</u>				
<b>ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN</b>		<b>Yes</b>	<b>Yes</b>		
CFDA 84.027	1,220,971				
CFDA 84.173	46,245				
CFDA 84.010	445,603				
CFDA 84.365	55,969				
CFDA 84.186	21,714				
CFDA 84.367	165,202				
CFDA 10.555	759,981				
CFDA 10.556	900				
CFDA 10.553	149,194				
	<u>2,865,779</u>				
<b>ISD 0199 INVER GROVE HEIGHTS</b>		<b>Yes</b>	<b>Yes</b>		
CFDA 84.027	730,009				
CFDA 84.173	28,679				
CFDA 84.010	412,202				
CFDA 84.186	7,308				
CFDA 84.298	5,658				
CFDA 84.318	73				
CFDA 84.365	6,644				
CFDA 84.367	214,557				
CFDA 10.553	108,697				
CFDA 10.555	509,583				
CFDA 10.556	1,605				
CFDA 10.559	6,710				
	<u>2,031,725</u>				
<b>ISD 0200 HASTINGS</b>		<b>Yes</b>	<b>Yes</b>		
CFDA 84.027	898,522				
CFDA 84.173	31,505				
CFDA 84.010	323,085				
CFDA 84.367	152,324				
CFDA 84.186	11,591				
CFDA 84.002	16,868				
CFDA 84.013	21,476				
CFDA 10.553	39,252				
CFDA 10.555	529,567				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.556	582				
	<u>2,024,772</u>				
<b>ISD 0206 ALEXANDRIA</b>		Yes	Yes		
CFDA 10.550	111,962				
CFDA 10.553	67,384				
CFDA 10.555	469,577				
CFDA 84.002	17,834				
CFDA 84.010	416,309				
CFDA 84.027	1,439,022				
CFDA 84.173	53,908				
CFDA 84.181	34,929				
CFDA 84.186	11,534				
CFDA 84.367	148,778				
	<u>2,771,237</u>				
<b>ISD 0241 ALBERT LEA</b>		Yes			
CFDA 84.010	442,320				
CFDA 84.027	731,665				
CFDA 84.173	28,279				
CFDA 84.181	23,841				
CFDA 84.186	10,136				
CFDA 84.298	4,068				
CFDA 84.365	26,540				
CFDA 84.367	164,918				
CFDA 10.555	617,346				
CFDA 10.553	99,751				
CFDA 10.556	886				
	<u>2,149,750</u>				
<b>ISD 0256 RED WING</b>		Yes			
CFDA 10.550	58,156				
CFDA 10.553	31,474				
CFDA 10.555	296,874				
CFDA 84.002	13,911				
CFDA 84.010	325,158				
CFDA 84.186	7,271				
CFDA 84.367	123,045				
CFDA 84.048	27,554				
CFDA 84.027	368,300				
CFDA 84.173	36,427				
	<u>1,288,170</u>				
<b>ISD 0270 HOPKINS</b>		Yes	Yes		
CFDA 10.550	156,493				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	165,034				
CFDA 10.555	784,705				
CFDA 10.556	5,722				
CFDA 10.559	5,520				
CFDA 84.010	651,457				
CFDA 84.013	123,880				
CFDA 84.027	1,653,559				
CFDA 84.281	259,939				
CFDA 84.365	54,604				
CFDA 84.173	48,202				
CFDA 84.186	26,257				
CFDA 84.002	151,658				
CFDA 93.276	108,226				
	4,195,256				
<b>ISD 0271 BLOOMINGTON</b>		Yes	Yes		
CFDA 10.553	400,865				
CFDA 10.555	1,632,150				
CFDA 84.027	1,967,605				
CFDA 84.173	72,869				
CFDA 84.010	1,025,715				
CFDA 84.367	305,312				
CFDA 84.318	70,706				
CFDA 84.365	201,706				
CFDA 84.186	37,029				
CFDA 84.287	130,833				
CFDA 84.298	2,155				
CFDA 84.002	222,682				
CFDA 93.566	31,752				
CFDA 84.181	235,117				
	6,336,496				
<b>ISD 0272 EDEN PRAIRIE</b>		Yes	Yes	Yes	
CFDA 10.550	210,634				
CFDA 10.553	32,554				
CFDA 10.555	662,027				
CFDA 10.556	500				
CFDA 84.010	554,562				
CFDA 84.027	1,676,266				
CFDA 84.181	65,570				
CFDA 84.173	56,180				
CFDA 84.186	30,839				
CFDA 84.367	220,117				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.365	66,532				
	<u>3,575,781</u>				
<b>ISD 0273 EDINA</b>		Yes			
CFDA 84.027	1,138,410				
CFDA 84.173	37,188				
CFDA 84.010	174,462				
CFDA 84.298	16,410				
CFDA 84.367	114,380				
CFDA 84.186	13,950				
CFDA 84.365	28,222				
CFDA 94.004	13,000				
CFDA 10.555	327,007				
CFDA 10.553	24,250				
	<u>1,887,279</u>				
<b>ISD 0276 MINNETONKA</b>		Yes	Yes		
CFDA 10.550	159,518				
CFDA 10.555	351,426				
CFDA 10.556	2,582				
CFDA 84.010	176,863				
CFDA 84.027	1,632,918				
CFDA 84.173	49,506				
CFDA 84.186	11,569				
CFDA 84.367	67,682				
CFDA 84.365	10,576				
CFDA 84.002	12,831				
	<u>2,475,471</u>				
<b>ISD 0277 WESTONKA</b>		Yes	Yes		
CFDA 10.555	193,679				
CFDA 10.553	10,581				
CFDA 10.556	958				
CFDA 84.010	176,355				
CFDA 84.027	504,608				
CFDA 84.173	3,255				
CFDA 84.181	12,140				
CFDA 84.318	103,988				
CFDA 84.186	7,186				
CFDA 84.298	1,487				
CFDA 84.367	86,821				
	<u>1,101,058</u>				
<b>ISD 0278 ORONO</b>		Yes			
CFDA 84.027	349,297				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	30,159				
CFDA 84.010	69,306				
CFDA 84.367	43,515				
CFDA 84.186	4,261				
CFDA 10.555	155,213				
	<u>651,751</u>				
<b>ISD 0279 OSSEO</b>		Yes	Yes		
CFDA 84.027	3,601,289				
CFDA 84.173	129,111				
CFDA 84.181	147,386				
CFDA 84.010	1,629,227				
CFDA 84.318	96,268				
CFDA 84.377	99,842				
CFDA 84.367	567,465				
CFDA 84.186	68,095				
CFDA 84.365	240,411				
CFDA 84.002	153,500				
CFDA 84.287	161,413				
CFDA 84.323	35,292				
CFDA 93.576	93,294				
CFDA 10.555	3,502,197				
CFDA 10.556	1,476				
CFDA 10.553	751,244				
CFDA 10.559	66,503				
	<u>11,344,013</u>				
<b>ISD 0280 RICHFIELD</b>		Yes			
CFDA 84.027	1,167,227				
CFDA 84.173	29,401				
CFDA 84.010	569,721				
CFDA 84.367	180,604				
CFDA 84.186	19,087				
CFDA 84.365	205,414				
CFDA 84.360	74,132				
CFDA 93.576	57,361				
CFDA 10.553	186,185				
CFDA 10.555	839,031				
	<u>3,328,163</u>				
<b>ISD 0281 ROBBINSDALE</b>		Yes	Yes		
CFDA 10.555	2,010,191				
CFDA 10.553	555,357				
CFDA 10.550	105,288				
CFDA 10.558	107,297				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.559	10,854				
CFDA 84.027	2,377,694				
CFDA 84.298	14,086				
CFDA 84.010	1,504,798				
CFDA 84.186	49,462				
CFDA 84.173	82,845				
CFDA 84.367	417,712				
CFDA 84.318	72,649				
CFDA 84.365	220,672				
CFDA 84.181	114,512				
CFDA 84.287	50,048				
CFDA 84.357	130,157				
CFDA 84.002	151,251				
CFDA 84.213	149,350				
CFDA 84.293	80,214				
CFDA 15.130	2,901				
CFDA 93.576	64,718				
	8,272,056				
<b>ISD 0282 ST ANTHONY-NEW BRIGHTON</b>		<b>Yes</b>	<b>Yes</b>		
CFDA 84.027	229,483				
CFDA 84.010	89,749				
CFDA 84.367	29,358				
CFDA 84.298	70				
CFDA 84.173	7,474				
CFDA 84.186	1,206				
CFDA 10.553	6,984				
CFDA 10.550	28,734				
CFDA 10.556	1,428				
CFDA 10.558	2,160				
CFDA 10.555	127,761				
	524,407				
<b>ISD 0283 ST LOUIS PARK</b>		<b>Yes</b>	<b>Yes</b>		
CFDA 84.010	457,832				
CFDA 84.027	1,115,590				
CFDA 84.173	41,490				
CFDA 84.181	41,488				
CFDA 84.186	7,925				
CFDA 84.196	36,800				
CFDA 84.215	255,489				
CFDA 84.367	203,619				
CFDA 84.361	30,509				
CFDA 84.365	31,558				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	525,605				
CFDA 10.553	111,699				
CFDA 10.559	21,690				
	<u>2,881,294</u>				
<b>ISD 0284 WAYZATA</b>		Yes	Yes		
CFDA 10.550	130,424				
CFDA 10.553	72,638				
CFDA 10.555	660,047				
CFDA 84.010	244,915				
CFDA 84.365	19,811				
CFDA 84.027	1,644,212				
CFDA 84.173	71,933				
CFDA 84.186	27,869				
CFDA 84.367	155,389				
CFDA 84.298	5,797				
	<u>3,033,035</u>				
<b>ISD 0286 BROOKLYN CENTER</b>		Yes	Yes		
CFDA 84.173	13,270				
CFDA 84.027	379,755				
CFDA 84.010	271,458				
CFDA 84.367	87,491				
CFDA 84.060	9,071				
CFDA 84.186	6,340				
CFDA 84.365	27,502				
CFDA 84.287	348,372				
CFDA 84.360	23,325				
CFDA 84.318	145,760				
CFDA 10.553	173,162				
CFDA 10.555	519,986				
CFDA 10.556	1,268				
	<u>2,006,760</u>				
<b>ISD 0309 PARK RAPIDS</b>		Yes	Yes		
CFDA 10.550	46,343				
CFDA 10.559	5,637				
CFDA 10.553	55,179				
CFDA 10.555	259,426				
CFDA 84.010	234,114				
CFDA 84.048	5,930				
CFDA 84.060	19,538				
CFDA 84.181	20,256				
CFDA 84.281	94,013				
CFDA 84.298	2,704				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	31,516				
CFDA 84.318	3,290				
	<u>777,946</u>				
<b>ISD 0316 COLERAINE</b>		Yes	Yes		
CFDA 10.553	70,972				
CFDA 10.555	241,860				
CFDA 84.010	291,978				
CFDA 84.013	10,649				
CFDA 84.186	5,000				
CFDA 84.367	45,787				
	<u>666,246</u>				
<b>ISD 0317 DEER RIVER</b>		Yes	Yes		
CFDA 10.550	30,153				
CFDA 10.553	67,896				
CFDA 10.555	194,640				
CFDA 10.559	9,112				
CFDA 84.010	374,806				
CFDA 84.013	25,103				
CFDA 84.186	6,419				
CFDA 84.298	3,420				
CFDA 84.358	24,470				
CFDA 84.367	86,237				
	<u>822,256</u>				
<b>ISD 0318 GRAND RAPIDS</b>		Yes			
CFDA 10.550	89,775				
CFDA 10.553	99,494				
CFDA 10.555	495,320				
CFDA 10.559	32,363				
CFDA 84.010	653,191				
CFDA 84.027	727,375				
CFDA 84.173	30,366				
CFDA 84.181	36,260				
CFDA 84.186	13,666				
CFDA 84.298	3,785				
CFDA 84.367	200,566				
	<u>2,382,161</u>				
<b>ISD 0332 MORA</b>		Yes			
CFDA 10.553	41,462				
CFDA 10.555	273,661				
CFDA 84.010	186,081				
CFDA 84.027	62,000				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	5,141				
CFDA 84.367	93,562				
	<u>661,907</u>				
<b>ISD 0333 OGILVIE</b>		Yes			
CFDA 10.553	40,205				
CFDA 10.555	125,267				
CFDA 84.010	138,781				
CFDA 84.357	128,884				
CFDA 84.367	47,041				
CFDA 84.027	8,500				
CFDA 84.048	4,240				
CFDA 84.186	8,120				
CFDA 84.358	14,878				
	<u>515,916</u>				
<b>ISD 0345 NEW LONDON-SPICER</b>		Yes	Yes		
CFDA 84.010	116,621				
CFDA 84.186	3,729				
CFDA 84.367	62,729				
CFDA 84.048	8,983				
CFDA 10.553	38,329				
CFDA 10.555	167,741				
CFDA 10.556	719				
CFDA 10.558	55,360				
	<u>454,211</u>				
<b>ISD 0347 WILLMAR</b>		Yes			
CFDA 10.555	778,856				
CFDA 10.556	230				
CFDA 10.553	405,240				
CFDA 10.550	120,913				
CFDA 10.558	1,154				
CFDA 10.582	38,919				
CFDA 84.010	722,766				
CFDA 84.011	5,312				
CFDA 84.013	171,069				
CFDA 84.367	225,980				
CFDA 84.298	42,800				
CFDA 84.365	69,163				
CFDA 84.186	21,211				
CFDA 84.002	47,892				
	<u>2,651,505</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>ISD 0361 INTERNATIONAL FALLS</b>					
CFDA 10.553	43,561	Yes	Yes		
CFDA 10.555	180,315				
CFDA 84.010	213,232				
CFDA 84.186	5,251				
CFDA 84.367	102,038				
	<u>544,397</u>				
<b>ISD 0381 LAKE SUPERIOR (TWO HARBORS)</b>					
CFDA 10.550	28,816	Yes	Yes		
CFDA 10.553	22,563				
CFDA 10.555	150,720				
CFDA 84.010	178,546				
CFDA 84.027	250,090				
CFDA 84.186	3,986				
CFDA 84.367	75,618				
	<u>710,339</u>				
<b>ISD 0394 MONTGOMERY-LONSDALE</b>					
CFDA 10.550	1,521	Yes	Yes		
CFDA 10.553	18,223				
CFDA 10.555	102,650				
CFDA 10.556	763				
CFDA 84.010	112,495				
CFDA 84.365	5,771				
CFDA 84.367	44,893				
CFDA 84.027	222,942				
CFDA 84.298	696				
CFDA 84.186	3,541				
CFDA 84.011	41,007				
	<u>554,502</u>				
<b>ISD 0413 MARSHALL</b>					
CFDA 84.027	467,568	Yes	Yes		
CFDA 84.173	12,967				
CFDA 84.181	24,965				
CFDA 84.298	2,194				
CFDA 84.367	84,695				
CFDA 84.186	7,871				
CFDA 84.010	194,835				
CFDA 84.365	19,970				
CFDA 84.002	113,866				
CFDA 10.555	350,927				
CFDA 10.553	29,777				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.566	36,108				
	<u>1,345,743</u>				
<b>ISD 0423 HUTCHINSON</b>		Yes	Yes		
CFDA 84.010	278,965				
CFDA 84.027	518,959				
CFDA 84.173	16,352				
CFDA 84.181	39,585				
CFDA 84.186	7,080				
CFDA 84.298	542				
CFDA 84.365	18,955				
CFDA 84.367	101,737				
CFDA 10.550	61,660				
CFDA 10.553	50,268				
CFDA 10.555	339,252				
CFDA 10.556	120				
CFDA 10.558	8,490				
	<u>1,441,965</u>				
<b>ISD 0432 MAHNOMEN</b>		Yes	Yes	Yes	
CFDA 10.553	48,932				
CFDA 10.555	150,548				
CFDA 10.550	12,596				
CFDA 84.010	257,794				
CFDA 84.186	4,824				
CFDA 84.367	65,647				
CFDA 84.048	6,068				
	<u>546,409</u>				
<b>ISD 0435 WAUBUN</b>		Yes	Yes	Yes	
CFDA 10.553	64,834				
CFDA 10.555	164,327				
CFDA 10.559	6,945				
CFDA 84.010	212,693				
CFDA 84.186	3,930				
CFDA 84.367	68,928				
CFDA 84.318	128,119				
CFDA 10.550	23,782				
	<u>673,558</u>				
<b>ISD 0465 LITCHFIELD</b>		Yes	Yes		
CFDA 10.550	43,018				
CFDA 10.558	4,215				
CFDA 10.553	35,775				
CFDA 10.555	243,301				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	159,216				
CFDA 84.186	4,800				
CFDA 84.367	73,121				
CFDA 84.027	51,605				
CFDA 84.048	217,742				
	<u>832,793</u>				
<b>ISD 0466 DASSEL-COKATO</b>		Yes			
CFDA 10.550	58,760				
CFDA 10.553	42,054				
CFDA 10.555	278,283				
CFDA 10.556	536				
CFDA 84.010	193,999				
CFDA 84.013	45,923				
CFDA 84.027	54,679				
CFDA 84.186	3,191				
CFDA 84.367	71,532				
CFDA 84.298	778				
CFDA 84.318	39,790				
	<u>789,525</u>				
<b>ISD 0477 PRINCETON</b>		Yes	Yes		
CFDA 10.553	29,326				
CFDA 10.555	481,631				
CFDA 10.556	535				
CFDA 84.010	224,795				
CFDA 84.186	7,795				
CFDA 84.181	1,176				
CFDA 84.298	46				
CFDA 84.367	102,582				
	<u>847,886</u>				
<b>ISD 0480 ONAMIA</b>		Yes	Yes		
CFDA 10.550	19,696				
CFDA 10.553	59,394				
CFDA 10.555	153,411				
CFDA 10.556	153				
CFDA 10.559	4,947				
CFDA 84.010	355,404				
CFDA 84.013	111,862				
CFDA 84.173	2,092				
CFDA 84.186	5,779				
CFDA 84.287	329,852				
CFDA 84.298	304				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	80,491				
	<u>1,123,385</u>				
<b>ISD 0482 LITTLE FALLS</b>		Yes	Yes		
CFDA 10.550	62,444				
CFDA 10.553	130,646				
CFDA 10.555	390,433				
CFDA 84.010	328,976				
CFDA 84.027	607,862				
CFDA 84.173	35,464				
CFDA 84.186	6,077				
CFDA 84.367	142,964				
	<u>1,704,866</u>				
<b>ISD 0492 AUSTIN</b>		Yes	Yes		
CFDA 10.550	120,331				
CFDA 10.553	193,729				
CFDA 10.555	900,482				
CFDA 10.559	50,906				
CFDA 84.010	662,091				
CFDA 84.013	33,936				
CFDA 84.027	906,164				
CFDA 84.048	132,629				
CFDA 84.173	35,003				
CFDA 84.181	38,773				
CFDA 84.186	25,962				
CFDA 84.357	219,951				
CFDA 84.365	65,413				
CFDA 84.367	245,654				
	<u>3,631,024</u>				
<b>ISD 0508 ST PETER</b>		Yes	Yes		
CFDA 10.550	22,693				
CFDA 10.553	51,668				
CFDA 10.555	200,927				
CFDA 10.556	1,100				
CFDA 84.010	186,519				
CFDA 84.013	22,892				
CFDA 84.186	6,392				
CFDA 84.298	398				
CFDA 84.365	8,867				
CFDA 84.367	92,963				
	<u>594,419</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>ISD 0518 WORTHINGTON</b>					
CFDA 10.550	48,497	Yes	Yes	Yes	
CFDA 84.002	91,495				
CFDA 84.010	372,088				
CFDA 84.181	24,850				
CFDA 84.186	7,759				
CFDA 84.213	112,334				
CFDA 84.365	27,162				
CFDA 84.367	105,226				
CFDA 84.027	467,191				
CFDA 84.173	18,557				
CFDA 10.553	183,041				
CFDA 10.555	514,261				
	<u>1,972,461</u>				
<b>ISD 0535 ROCHESTER</b>					
CFDA 10.553	311,454	Yes	Yes		
CFDA 10.555	1,837,605				
CFDA 10.550	103,670				
CFDA 10.556	15,136				
CFDA 10.558	1,380				
CFDA 10.559	161,381				
CFDA 84.002	168,701				
CFDA 84.010	1,833,674				
CFDA 84.027	3,256,815				
CFDA 84.048	173,549				
CFDA 84.173	62,921				
CFDA 84.181	135,624				
CFDA 84.186	31,425				
CFDA 84.213	144,000				
CFDA 84.287	534,954				
CFDA 84.298	11,659				
CFDA 84.318	104,752				
CFDA 84.357	177,359				
CFDA 84.365	391,577				
CFDA 84.367	583,510				
CFDA 93.576	100,000				
CFDA 93.566	19,950				
	<u>10,161,096</u>				
<b>ISD 0544 FERGUS FALLS</b>					
CFDA 10.550	44,507	Yes			
CFDA 10.553	49,829				
CFDA 10.555	260,819				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.556	484				
CFDA 84.002	9,008				
CFDA 84.010	294,485				
CFDA 84.186	8,431				
CFDA 84.367	138,927				
	<u>806,490</u>				
<b>ISD 0548 PELICAN RAPIDS</b>		Yes	Yes	Yes	
CFDA 10.550	17,607				
CFDA 10.553	76,390				
CFDA 10.555	166,914				
CFDA 84.010	231,596				
CFDA 84.186	3,441				
CFDA 84.365	30,969				
CFDA 84.367	43,598				
	<u>570,515</u>				
<b>ISD 0549 PERHAM</b>		Yes	Yes		
CFDA 84.010	187,042				
CFDA 84.367	68,867				
CFDA 84.186	5,777				
CFDA 84.027	15,107				
CFDA 10.555	289,890				
CFDA 10.553	120,077				
CFDA 10.556	172				
	<u>686,932</u>				
<b>ISD 0564 THIEF RIVER FALLS</b>		Yes	Yes		
CFDA 84.010	230,447				
CFDA 84.048	8,181				
CFDA 84.181	11,683				
CFDA 84.186	6,866				
CFDA 84.367	106,689				
CFDA 84.027	427,371				
CFDA 84.173	17,430				
CFDA 10.553	50,054				
CFDA 10.555	274,218				
CFDA 10.556	1,634				
CFDA 10.558	3,079				
	<u>1,137,652</u>				
<b>ISD 0578 PINE CITY</b>		Yes			
CFDA 10.553	63,470				
CFDA 10.555	257,703				
CFDA 84.010	212,696				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	5,018				
CFDA 84.367	92,818				
	<u>631,705</u>				
<b>ISD 0593 CROOKSTON</b>		Yes			
CFDA 10.555	2,595				
CFDA 10.553	41,763				
CFDA 10.555	214,173				
CFDA 84.010	237,487				
CFDA 84.367	74,726				
CFDA 84.186	5,404				
CFDA 84.181	25,455				
CFDA 84.357	241,262				
CFDA 84.027	298,604				
CFDA 84.173	7,608				
	<u>1,149,077</u>				
<b>ISD 0595 EAST GRAND FORKS</b>		Yes	Yes		
CFDA 84.010	184,443				
CFDA 84.186	4,317				
CFDA 84.298	29				
CFDA 84.367	102,690				
CFDA 10.555	263,366				
CFDA 10.553	49,268				
	<u>604,113</u>				
<b>ISD 0621 MOUNDS VIEW</b>		Yes			
CFDA 84.027	1,925,010				
CFDA 84.173	97,086				
CFDA 84.181	619,817				
CFDA 84.010	755,979				
CFDA 84.298	9,419				
CFDA 84.367	287,907				
CFDA 84.186	34,457				
CFDA 84.365	50,168				
CFDA 84.002	38,045				
CFDA 10.555	1,081,230				
CFDA 10.556	1,887				
CFDA 10.553	167,748				
	<u>5,068,753</u>				
<b>ISD 0622 N ST PAUL-MAPLEWOOD-OAKDAL</b>		Yes	Yes		
CFDA 84.027	2,323,701				
CFDA 84.173	70,508				
CFDA 84.010	1,044,833				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2009**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	43,569				
CFDA 84.367	283,835				
CFDA 84.298	4,838				
CFDA 84.365	96,136				
CFDA 84.048	21,359				
CFDA 84.002	168,515				
CFDA 84.323	50,000				
CFDA 84.357	173,387				
CFDA 93.566	86,700				
CFDA 10.555	1,808,801				
CFDA 10.553	367,717				
	<u>6,543,899</u>				
<b>ISD 0623 ROSEVILLE</b>		<b>Yes</b>		<b>Yes</b>	
CFDA 10.553	177,001				
CFDA 10.555	881,819				
CFDA 10.556	4,467				
CFDA 10.559	25,110				
CFDA 84.010	547,550				
CFDA 84.027	1,312,119				
CFDA 84.173	35,866				
CFDA 84.298	2,292				
CFDA 84.281	202,492				
CFDA 84.181	31,881				
CFDA 84.186	25,689				
CFDA 84.365	84,886				
CFDA 84.002	100,214				
CFDA 84.048	83,488				
CFDA 10.550	146,048				
	<u>3,660,922</u>				
<b>ISD 0624 WHITE BEAR LAKE</b>		<b>Yes</b>	<b>Yes</b>		
CFDA 84.027	1,602,994				
CFDA 84.173	65,339				
CFDA 84.010	613,552				
CFDA 84.298	12,735				
CFDA 84.367	216,614				
CFDA 84.186	31,223				
CFDA 84.365	50,764				
CFDA 10.553	161,255				
CFDA 10.555	1,029,434				
	<u>3,783,910</u>				
<b>ISD 0625 ST PAUL</b>		<b>Yes</b>	<b>Yes</b>		
CFDA 10.553	3,460,160				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	13,748,373				
CFDA 10.559	1,085,700				
CFDA 10.582	62,242				
CFDA 84.002	956,089				
CFDA 84.010	18,059,925				
CFDA 84.027	10,116,104				
CFDA 84.173	282,461				
CFDA 84.048	632,425				
CFDA 84.181	164,725				
CFDA 84.186	379,622				
CFDA 84.196	100,091				
CFDA 84.318	196,710				
CFDA 84.357	797,271				
CFDA 84.360	17,436				
CFDA 84.365	1,668,659				
CFDA 84.367	2,681,246				
CFDA 84.287	1,235,389				
CFDA 93.576	510,372				
CFDA 45.310	14,996				
	<u>56,169,996</u>				
<b>ISD 0659 NORTHFIELD</b>					
CFDA 10.550	71,444	Yes	Yes		
CFDA 10.553	43,922				
CFDA 10.555	326,994				
CFDA 10.559	10,981				
CFDA 10.556	2,101				
CFDA 84.002	142,107				
CFDA 84.010	236,454				
CFDA 84.027	694,525				
CFDA 84.173	11,576				
CFDA 84.186	8,808				
CFDA 84.298	191				
CFDA 84.365	35,397				
CFDA 84.367	131,523				
CFDA 94.004	11,831				
	<u>1,727,854</u>				
<b>ISD 0682 ROSEAU</b>					
CFDA 84.010	68,181	Yes	Yes		
CFDA 84.186	2,880				
CFDA 84.298	120				
CFDA 84.367	38,487				
CFDA 84.027	372,333				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	16,322				
CFDA 10.553	16,875				
CFDA 10.555	156,270				
	<u>671,468</u>				
<b>ISD 0690 WARROAD</b>		Yes	Yes		
CFDA 84.010	125,818				
CFDA 84.367	58,697				
CFDA 84.181	11,100				
CFDA 84.186	1,451				
CFDA 84.298	625				
CFDA 84.027	326,868				
CFDA 84.173	12,551				
CFDA 10.553	40,155				
CFDA 10.555	209,796				
CFDA 10.556	361				
CFDA 16.575	35,125				
	<u>822,547</u>				
<b>ISD 0700 HERMANTOWN</b>		Yes	Yes		
CFDA 10.550	32,348				
CFDA 10.555	107,524				
CFDA 84.010	83,525				
CFDA 84.027	254,998				
CFDA 84.367	42,305				
	<u>520,700</u>				
<b>ISD 0701 HIBBING</b>		Yes	Yes	Yes	
CFDA 10.553	83,820				
CFDA 10.555	318,829				
CFDA 84.010	390,069				
CFDA 84.367	147,466				
CFDA 84.027	545,417				
CFDA 84.173	22,205				
CFDA 84.181	11,810				
CFDA 84.048	25,324				
CFDA 84.186	6,453				
CFDA 84.360	24,184				
CFDA 84.002	14,311				
	<u>1,589,888</u>				
<b>ISD 0704 PROCTOR</b>		Yes	Yes		
CFDA 10.550	39,518				
CFDA 10.555	164,492				
CFDA 84.010	117,656				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	4,283				
CFDA 84.318	133,356				
CFDA 84.367	63,467				
	<u>522,772</u>				
<b>ISD 0706 VIRGINIA</b>		Yes	Yes	Yes	
CFDA 10.553	37,549				
CFDA 10.555	229,989				
CFDA 10.550	42,769				
CFDA 84.010	197,071				
CFDA 84.048	110,244				
CFDA 84.367	78,198				
CFDA 94.004	12,515				
	<u>708,335</u>				
<b>ISD 0707 NETT LAKE</b>		Yes			
CFDA 10.553	11,169				
CFDA 10.555	24,550				
CFDA 10.558	2,158				
CFDA 84.010	36,257				
CFDA 84.186	521				
CFDA 84.367	7,906				
	<u>82,561</u>				
<b>ISD 0709 DULUTH</b>		Yes	Yes		
CFDA 10.550	199,336				
CFDA 10.553	359,756				
CFDA 10.555	1,208,717				
CFDA 10.559	121,845				
CFDA 16.540	5,000				
CFDA 84.002	30,426				
CFDA 84.010	2,478,564				
CFDA 84.048	164,112				
CFDA 84.027	2,769,824				
CFDA 84.173	94,909				
CFDA 84.181	83,303				
CFDA 84.186	62,000				
CFDA 84.196	103,363				
CFDA 84.298	7,789				
CFDA 84.318	15,341				
CFDA 84.323	41,094				
CFDA 84.360	36,777				
CFDA 84.367	780,319				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2009**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 94.004	12,940				
	<u>8,575,415</u>				
<b>ISD 0712 MOUNTAIN IRON - BUHL</b>		Yes	Yes		
CFDA 10.550	17,430				
CFDA 10.553	30,010				
CFDA 10.555	82,750				
CFDA 84.010	225,433				
CFDA 84.367	50,514				
CFDA 84.298	1,147				
CFDA 84.186	374				
	<u>407,658</u>				
<b>ISD 0716 BELLE PLAINE</b>		Yes	Yes		
CFDA 10.550	31,367				
CFDA 10.553	15,495				
CFDA 10.555	110,465				
CFDA 84.027	209,991				
CFDA 84.173	2,083				
CFDA 84.010	103,402				
CFDA 84.367	39,905				
CFDA 84.186	8,754				
CFDA 84.298	38				
	<u>521,500</u>				
<b>ISD 0717 JORDAN</b>		Yes	Yes		
CFDA 10.553	18,268				
CFDA 10.555	185,470				
CFDA 10.550	52,702				
CFDA 10.556	154				
CFDA 84.010	64,479				
CFDA 84.027	268,797				
CFDA 84.173	6,905				
CFDA 84.186	3,068				
CFDA 84.367	50,864				
	<u>650,707</u>				
<b>ISD 0719 PRIOR LAKE - SAVAGE</b>		Yes	Yes		
CFDA 10.553	2,375				
CFDA 10.555	324,499				
CFDA 10.556	5,803				
CFDA 10.550	102,549				
CFDA 84.010	191,643				
CFDA 84.298	3,342				
CFDA 84.186	13,454				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	120,022				
CFDA 84.365	25,126				
CFDA 84.027	973,126				
CFDA 84.173	20,834				
	<u>1,782,773</u>				
<b>ISD 0720 SHAKOPEE</b>		Yes	Yes		
CFDA 84.173	12,899				
CFDA 84.027	1,106,718				
CFDA 84.010	245,929				
CFDA 84.367	104,837				
CFDA 84.298	1,476				
CFDA 84.186	11,687				
CFDA 84.365	100,644				
CFDA 84.181	44,083				
CFDA 10.553	154,295				
CFDA 10.555	933,578				
CFDA 10.556	714				
	<u>2,716,860</u>				
<b>ISD 0721 NEW PRAGUE</b>		Yes	Yes		
CFDA 10.550	56,832				
CFDA 10.555	179,760				
CFDA 84.010	87,520				
CFDA 84.367	62,654				
CFDA 84.186	8,133				
CFDA 84.298	2,778				
CFDA 84.048	5,918				
CFDA 84.027	822,391				
CFDA 84.181	17,840				
	<u>1,243,826</u>				
<b>ISD 0727 BIG LAKE</b>		Yes	Yes		
CFDA 10.555	441,857				
CFDA 10.556	588				
CFDA 84.010	91,952				
CFDA 84.186	5,014				
CFDA 84.367	31,847				
	<u>571,258</u>				
<b>ISD 0728 ELK RIVER</b>		Yes	Yes		
CFDA 84.027	1,936,986				
CFDA 84.173	58,224				
CFDA 84.010	262,494				
CFDA 84.367	194,473				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	12,586				
CFDA 84.186	30,751				
CFDA 84.365	48,907				
CFDA 10.553	157,775				
CFDA 10.555	1,198,036				
	<u>3,900,232</u>				
<b>ISD 0740 MELROSE</b>		Yes	Yes		
CFDA 10.550	22,082				
CFDA 10.553	24,941				
CFDA 10.555	194,915				
CFDA 84.010	187,415				
CFDA 84.186	4,650				
CFDA 84.365	18,248				
CFDA 84.367	83,790				
	<u>536,041</u>				
<b>ISD 0742 ST CLOUD</b>		Yes	Yes		
CFDA 10.550	218,199				
CFDA 10.553	285,910				
CFDA 10.555	1,466,478				
CFDA 10.556	7,037				
CFDA 10.582	48,979				
CFDA 84.002	68,667				
CFDA 84.010	1,342,509				
CFDA 84.013	26,342				
CFDA 84.027	2,238,531				
CFDA 84.173	112,186				
CFDA 84.186	42,557				
CFDA 84.196	54,462				
CFDA 84.357	22,098				
CFDA 84.365	172,109				
CFDA 84.366	173,904				
CFDA 84.367	554,078				
CFDA 84.377	53,054				
CFDA 94.006	14,000				
CFDA 84.048	14,710				
	<u>6,915,810</u>				
<b>ISD 0745 ALBANY</b>		Yes	Yes		
CFDA 10.550	51,330				
CFDA 10.555	159,056				
CFDA 10.556	648				
CFDA 84.010	171,937				
CFDA 84.186	4,561				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2009**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	97,060				
CFDA 84.027	19,396				
	<u>503,988</u>				
<b>ISD 0748 SARTELL</b>		Yes	Yes		
CFDA 10.555	104,824				
CFDA 10.553	22,687				
CFDA 10.555	258,833				
CFDA 84.010	210,090				
CFDA 84.186	7,180				
CFDA 84.367	68,425				
	<u>672,039</u>				
<b>ISD 0750 ROCORI AREA SCHOOLS</b>		Yes	Yes		
CFDA 10.550	60,681				
CFDA 10.553	33,942				
CFDA 10.555	273,959				
CFDA 10.556	1,029				
CFDA 84.010	149,244				
CFDA 84.048	7,596				
CFDA 84.186	5,633				
CFDA 84.298	5,301				
CFDA 84.367	75,606				
	<u>612,991</u>				
<b>ISD 0761 OWATONNA</b>		Yes	Yes		
CFDA 10.550	105,231				
CFDA 10.553	186,617				
CFDA 10.555	631,482				
CFDA 10.558	6,817				
CFDA 10.559	15,151				
CFDA 84.002	49,553				
CFDA 84.010	392,521				
CFDA 84.011	2,300				
CFDA 84.027	1,387,211				
CFDA 84.048	20,779				
CFDA 84.173	36,186				
CFDA 84.181	22,385				
CFDA 84.186	21,469				
CFDA 84.357	210,369				
CFDA 84.365	32,436				
CFDA 84.367	140,546				
	<u>3,261,053</u>				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>ISD 0777 BENSON</b>					
CFDA 10.500	33,543	Yes	Yes		
CFDA 10.553	35,501				
CFDA 10.555	111,574				
CFDA 84.010	122,482				
CFDA 84.367	45,943				
CFDA 84.186	3,014				
CFDA 84.048	330				
CFDA 84.027	224,837				
	<u>577,224</u>				
<b>ISD 0829 WASECA</b>					
CFDA 10.550	43,358	Yes	Yes		
CFDA 10.558	7,609				
CFDA 10.553	33,902				
CFDA 10.555	272,260				
CFDA 10.556	601				
CFDA 84.002	16,682				
CFDA 84.010	252,550				
CFDA 84.027	1,023,240				
CFDA 84.048	5,419				
CFDA 84.173	75,602				
CFDA 84.181	20,186				
CFDA 84.186	6,873				
CFDA 84.298	925				
CFDA 84.365	12,688				
CFDA 84.367	80,340				
	<u>1,852,235</u>				
<b>ISD 0831 FOREST LAKE</b>					
CFDA 84.173	84,644	Yes	Yes		
CFDA 84.027	1,314,868				
CFDA 84.323	50,000				
CFDA 84.010	409,668				
CFDA 84.365	4,180				
CFDA 84.367	217,127				
CFDA 84.186	15,844				
CFDA 84.181	212,088				
CFDA 10.553	122,237				
CFDA 10.555	883,264				
	<u>3,313,920</u>				
<b>ISD 0832 MAHTOMEDI</b>					
CFDA 10.550	47,613	Yes	Yes		
CFDA 10.553	9,274				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	170,142				
CFDA 10.556	2,937				
CFDA 84.010	90,170				
CFDA 84.027	561,570				
CFDA 84.173	15,873				
CFDA 84.186	5,411				
CFDA 84.367	62,310				
	<u>965,300</u>				
<b>ISD 0833 SO WASHINGTON COUNTY</b>		<b>Yes</b>	<b>Yes</b>		
CFDA 84.027	2,787,248				
CFDA 84.173	63,011				
CFDA 84.010	363,854				
CFDA 84.367	298,771				
CFDA 84.318	123,559				
CFDA 84.365	70,054				
CFDA 84.048	64,539				
CFDA 84.186	34,279				
CFDA 84.002	21,888				
CFDA 84.181	43,212				
CFDA 10.553	112,031				
CFDA 10.555	1,318,653				
CFDA 10.556	15,057				
	<u>5,316,156</u>				
<b>ISD 0834 STILLWATER</b>		<b>Yes</b>			
CFDA 84.027	1,573,816				
CFDA 84.173	43,220				
CFDA 84.010	395,480				
CFDA 84.365	11,814				
CFDA 84.367	243,043				
CFDA 84.186	26,378				
CFDA 10.553	51,563				
CFDA 10.555	588,820				
	<u>2,934,134</u>				
<b>ISD 0840 ST JAMES</b>		<b>Yes</b>	<b>Yes</b>		
CFDA 10.550	31,170				
CFDA 10.553	48,650				
CFDA 10.555	209,359				
CFDA 84.010	165,275				
CFDA 84.027	115,027				
CFDA 84.048	4,584				
CFDA 84.186	3,976				
CFDA 84.213	65,694				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.365	25,181				
CFDA 84.367	65,725				
	<u>734,641</u>				
<b>ISD 0861 WINONA</b>		Yes			
CFDA 10.550	73,397				
CFDA 10.555	460,992				
CFDA 10.553	100,551				
CFDA 84.002	19,948				
CFDA 84.010	525,370				
CFDA 84.013	21,930				
CFDA 84.367	290,421				
CFDA 84.365	8,584				
CFDA 84.186	12,355				
CFDA 84.298	1,541				
CFDA 84.173	15,256				
CFDA 84.027	107,882				
	<u>1,638,227</u>				
<b>ISD 0876 ANNANDALE</b>		Yes	Yes		
CFDA 10.555	215,782				
CFDA 10.553	12,386				
CFDA 10.556	1,560				
CFDA 84.010	203,932				
CFDA 84.186	6,244				
CFDA 84.318	127,737				
CFDA 84.367	69,874				
	<u>637,515</u>				
<b>ISD 0877 BUFFALO-HANOVER-MONTROSE</b>		Yes	Yes		
CFDA 10.550	165,932				
CFDA 10.553	87,211				
CFDA 10.555	582,273				
CFDA 10.556	3,049				
CFDA 84.010	355,780				
CFDA 84.027	1,115,354				
CFDA 84.173	22,674				
CFDA 84.186	12,922				
CFDA 84.365	11,919				
CFDA 84.367	170,432				
	<u>2,527,546</u>				
<b>ISD 0882 MONTICELLO</b>		Yes	Yes		
CFDA 10.553	22,426				
CFDA 10.555	381,099				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.556	5,278				
CFDA 10.550	116,960				
CFDA 84.002	54,252				
CFDA 84.010	124,032				
CFDA 84.027	1,924,165				
CFDA 84.173	82,358				
CFDA 84.181	89,596				
CFDA 84.186	6,755				
CFDA 84.367	110,749				
	<u>2,917,670</u>				
<b>ISD 0883 ROCKFORD</b>		Yes	Yes		
CFDA 10.550	9,679				
CFDA 10.553	22,461				
CFDA 10.555	168,294				
CFDA 84.010	99,131				
CFDA 84.027	91,415				
CFDA 84.186	3,519				
CFDA 84.367	31,533				
CFDA 84.287	566,234				
	<u>992,266</u>				
<b>ISD 0885 ST MICHAEL-ALBERTVILLE</b>		Yes	Yes		
CFDA 10.555	317,043				
CFDA 10.556	6,951				
CFDA 10.565	95,744				
CFDA 84.010	65,198				
CFDA 84.281	49,008				
CFDA 84.365	20,036				
CFDA 84.186	12,323				
CFDA 84.298	11,375				
	<u>577,678</u>				
<b>ISD 0912 MILACA</b>		Yes	Yes		
CFDA 84.010	225,289				
CFDA 84.048	10,106				
CFDA 84.186	6,510				
CFDA 84.318	17				
CFDA 84.367	86,927				
CFDA 10.550	57,544				
CFDA 10.553	59,415				
CFDA 10.555	276,945				
CFDA 10.556	251				
	<u>723,004</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>ISD 2142 ST LOUIS COUNTY</b>					
CFDA 10.553	102,101	Yes	Yes	Yes	
CFDA 10.555	336,415				
CFDA 10.550	47,427				
CFDA 84.010	415,130				
CFDA 84.186	8,329				
CFDA 84.367	166,671				
	<u>1,076,073</u>				
<b>ISD 2143 WATERVILLE-ELYSIAN-MORRISTO</b>					
CFDA 10.553	18,580	Yes	Yes		
CFDA 10.555	107,679				
CFDA 10.550	23,253				
CFDA 84.010	98,610				
CFDA 84.027	216,463				
CFDA 84.048	2,789				
CFDA 84.173	14,169				
CFDA 84.186	2,276				
CFDA 84.367	49,992				
	<u>533,811</u>				
<b>ISD 2144 CHISAGO LAKES (LINDSTROM)</b>					
CFDA 84.010	210,164	Yes	Yes		
CFDA 84.027	107,529				
CFDA 84.048	18,231				
CFDA 84.186	7,884				
CFDA 84.367	104,819				
CFDA 10.550	55,340				
CFDA 10.553	53,503				
CFDA 10.555	315,982				
CFDA 10.556	4,587				
	<u>878,039</u>				
<b>ISD 2149 MINNEWASKA AREA</b>					
CFDA 10.550	34,361	Yes	Yes	Yes	
CFDA 10.553	74,882				
CFDA 10.555	171,617				
CFDA 84.010	166,891				
CFDA 84.367	74,228				
CFDA 84.186	4,222				
CFDA 84.048	2,419				
CFDA 84.027	152,692				
	<u>681,312</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>ISD 2154 EVELETH-GILBERT</b>					
CFDA 10.553	36,459	Yes	Yes	Yes	
CFDA 10.555	168,345				
CFDA 10.550	32,542				
CFDA 84.010	160,411				
CFDA 84.186	5,831				
CFDA 84.367	73,868				
	<u>477,456</u>				
<b>ISD 2155 WADENA-DEER CREEK</b>					
CFDA 10.550	37,533	Yes	Yes	Yes	
CFDA 10.553	134,256				
CFDA 10.555	237,461				
CFDA 10.558	14,484				
CFDA 10.559	16,404				
CFDA 84.002	22,569				
CFDA 84.010	257,781				
CFDA 84.027	13,407				
CFDA 84.186	5,313				
CFDA 84.298	77,932				
CFDA 84.367	1,051				
	<u>818,191</u>				
<b>ISD 2164 DILWORTH-GLYNDON-FELTON</b>					
CFDA 10.553	32,713	Yes	Yes	Yes	
CFDA 10.555	130,193				
CFDA 84.010	196,143				
CFDA 84.027	246,743				
CFDA 84.173	5,517				
CFDA 84.186	2,432				
CFDA 84.367	63,184				
CFDA 84.298	698				
CFDA 84.318	5,400				
	<u>683,023</u>				
<b>ISD 2165 HINCKLEY-FINLAYSON</b>					
CFDA 10.553	29,545	Yes			
CFDA 10.555	159,080				
CFDA 84.002	1,161				
CFDA 84.010	254,509				
CFDA 84.027	61,638				
CFDA 84.041	53,730				
CFDA 84.048	14,804				
CFDA 84.060	21,631				
CFDA 84.186	4,945				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	66,041				
	<u>667,084</u>				
<b>ISD 2170 STAPLES - MOTLEY</b>		Yes	Yes		
CFDA 10.550	55,101				
CFDA 10.553	90,477				
CFDA 10.555	295,124				
CFDA 84.010	297,615				
CFDA 84.186	7,180				
CFDA 84.367	127,180				
CFDA 84.298	23				
CFDA 84.027	30,877				
	<u>903,577</u>				
<b>ISD 2174 PINE RIVER - BACKUS</b>		Yes	Yes		
CFDA 10.553	66,943				
CFDA 10.555	192,254				
CFDA 10.550	18,561				
CFDA 10.558	5,444				
CFDA 84.010	270,683				
CFDA 84.186	5,820				
CFDA 84.367	91,791				
	<u>651,496</u>				
<b>ISD 2184 LUVERNE</b>		Yes	Yes		
CFDA 84.010	171,339				
CFDA 84.298	451				
CFDA 84.186	3,775				
CFDA 84.181	4,612				
CFDA 84.367	57,578				
CFDA 10.550	31,382				
CFDA 10.553	29,317				
CFDA 10.555	139,169				
	<u>437,623</u>				
<b>ISD 2190 YELLOW MEDICINE EAST</b>		Yes	Yes		
CFDA 84.027	5,693				
CFDA 84.011	2,300				
CFDA 84.186	6,094				
CFDA 84.010	108,685				
CFDA 84.367	44,448				
CFDA 10.555	172,103				
CFDA 10.553	34,974				
	<u>374,297</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>ISD 2198 FILLMORE CENTRAL (PRESTON)</b>					
CFDA 84.010	141,516	Yes			
CFDA 84.367	50,728				
CFDA 84.186	1,703				
CFDA 84.027	221,838				
CFDA 84.173	10,977				
CFDA 84.181	12,753				
CFDA 84.048	3,087				
CFDA 10.550	20,764				
CFDA 10.553	10,376				
CFDA 10.555	77,469				
	<u>551,211</u>				
<b>ISD 2311 CLEARBROOK-GONVICK</b>					
CFDA 84.002	13,132	Yes	Yes	Yes	
CFDA 84.010	78,976				
CFDA 84.048	2,765				
CFDA 84.287	131,430				
CFDA 84.367	29,360				
CFDA 10.550	11,010				
CFDA 10.553	24,383				
CFDA 10.555	80,631				
	<u>371,687</u>				
<b>ISD 2364 BELGRADE-BROOTEN-ELROSA</b>					
CFDA 10.555	149,773	Yes	Yes		
CFDA 10.553	31,167				
CFDA 84.010	227,427				
CFDA 84.011	66,777				
CFDA 84.186	4,550				
CFDA 84.298	119				
CFDA 84.367	44,358				
	<u>524,171</u>				
<b>ISD 2396 ATWATER-COSMOS-GROVE CITY</b>					
CFDA 10.550	26,977	Yes	Yes		
CFDA 10.553	49,355				
CFDA 10.555	133,502				
CFDA 84.010	131,354				
CFDA 84.186	3,110				
CFDA 84.298	1,942				
CFDA 84.367	32,455				
	<u>378,695</u>				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>ISD 2580 EAST CENTRAL SCHOOLS</b>					
CFDA 10.553	25,492	Yes	Yes		
CFDA 10.555	147,656				
CFDA 10.550	23,999				
CFDA 84.027	22,132				
CFDA 84.002	6,501				
CFDA 84.010	201,943				
CFDA 84.186	4,198				
CFDA 84.298	14				
CFDA 84.367	60,717				
	<u>492,652</u>				
<b>ISD 2689 PIPESTONE-JASPER</b>					
CFDA 10.550	32,339	Yes	Yes	Yes	
CFDA 10.553	76,371				
CFDA 10.555	196,317				
CFDA 10.556	18,674				
CFDA 10.559	18,674				
CFDA 84.010	138,203				
CFDA 84.173	101				
CFDA 84.181	8,881				
CFDA 84.186	4,588				
CFDA 84.367	57,821				
	<u>551,969</u>				
<b>ISD 2711 MESABI EAST SCHOOLS (AURORA)</b>					
CFDA 10.550	18,861	Yes	Yes		
CFDA 10.553	29,858				
CFDA 10.555	120,563				
CFDA 84.010	225,734				
CFDA 84.186	4,959				
CFDA 84.367	49,829				
CFDA 84.298	357				
	<u>450,161</u>				
<b>ISD 2752 FAIRMONT AREA SCHOOLS</b>					
CFDA 10.550	45,530	Yes	Yes		
CFDA 10.553	59,167				
CFDA 10.555	289,402				
CFDA 10.556	995				
CFDA 84.010	382,836				
CFDA 84.011	2,300				
CFDA 84.186	10,711				
CFDA 84.298	658				
CFDA 84.365	25,623				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2009**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	87,406				
	<u>904,628</u>				
<b>ISD 2853 LAC QUI PARLE VALLEY</b>		Yes	Yes		
CFDA 10.553	48,344				
CFDA 10.555	134,127				
CFDA 10.558	24,073				
CFDA 84.010	99,485				
CFDA 84.164	53,492				
CFDA 84.186	2,966				
CFDA 84.298	1,201				
	<u>363,688</u>				
<b>ISD 2859 GLENCOE-SILVER LAKE</b>		Yes	Yes		
CFDA 10.550	50,463				
CFDA 10.553	41,626				
CFDA 10.555	242,258				
CFDA 10.558	809				
CFDA 84.010	152,430				
CFDA 84.011	64,975				
CFDA 84.027	175,095				
CFDA 84.173	10,940				
CFDA 84.186	4,112				
CFDA 84.367	50,870				
CFDA 84.365	14,840				
	<u>808,418</u>				
<b>ISD 2860 BLUE EARTH AREA SCHOOLS</b>		Yes	Yes		
CFDA 10.550	39,029				
CFDA 10.553	37,198				
CFDA 10.555	202,068				
CFDA 10.556	744				
CFDA 84.002	12,949				
CFDA 84.010	254,904				
CFDA 84.013	114,369				
CFDA 84.298	63				
CFDA 84.186	5,674				
CFDA 84.367	73,738				
	<u>740,736</u>				
<b>ISD 2897 REDWOOD FALLS</b>		Yes	Yes	Yes	
CFDA 10.550	24,544				
CFDA 10.553	67,915				
CFDA 10.555	164,518				
CFDA 84.010	120,711				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	3,049				
CFDA 84.367	57,349				
CFDA 84.298	1,038				
	<u>439,124</u>				
<b>KOOCHICHING COUNTY</b>		Yes	Yes	Yes	
CFDA 93.596	7,886				
	<u>7,886</u>				
<b>KOOTASCA COMM ACTION INC</b>		Yes	Yes		
CFDA 10.558	68,104				
	<u>68,104</u>				
<b>LAKES &amp; PINES COMM ACT COUNCIL</b>		Yes			
CFDA 10.558	22,999				
	<u>22,999</u>				
<b>LAKES COUNTRY SERVICE COOPERATIVE</b>		Yes	Yes		
CFDA 84.010	267,561				
CFDA 84.027	613,825				
CFDA 84.048	243,268				
CFDA 84.215	340,019				
CFDA 84.318	20,180				
	<u>1,484,853</u>				
<b>LAKES INTERNATIONAL LANGUAGE ACAD</b>		Yes			
CFDA 84.010	9,279				
CFDA 84.027	42,855				
CFDA 84.293	269,397				
CFDA 84.367	1,082				
	<u>322,613</u>				
<b>LEARNING FOR LEADERSHIP CHARTER SCH</b>		Yes	Yes		
CFDA 84.354	573,011				
CFDA 84.282	324,666				
CFDA 84.027	20,515				
	<u>918,192</u>				
<b>LIFETRACK RESOURCES</b>		Yes	Yes		
CFDA 10.558	17,201				
CFDA 84.126	12,012				
	<u>29,213</u>				
<b>MAHUBE COMMUNITY COUNCIL</b>		Yes			
CFDA 10.558	104,410				
	<u>104,410</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>MEEKER-WRIGHT SPECIAL ED COOP</b>		Yes			
CFDA 84.027	2,130,585				
CFDA 84.173	98,233				
CFDA 84.181	149,399				
	<u>2,378,217</u>				
<b>METRO TWIN CITIES AREA SERVICE COOP</b>		Yes	Yes	Yes	
CFDA 84.027	1,096,748				
CFDA 84.173	112,674				
CFDA 84.326	170,625				
CFDA 84.010	889,094				
	<u>2,269,141</u>				
<b>MID STATE EDUCATION DISTRICT</b>		Yes	Yes	Yes	
CFDA 84.027	663,157				
CFDA 84.173	59,808				
CFDA 84.048	53,913				
CFDA 84.181	27,337				
	<u>804,215</u>				
<b>MIDWEST SPECIAL ED COOP</b>		Yes	Yes	Yes	
CFDA 84.027	727,910				
CFDA 84.173	41,048				
	<u>768,958</u>				
<b>MN RIVER VALLEY ED DISTRICT</b>		Yes	Yes		
CFDA 84.027	394,584				
CFDA 84.173	22,708				
CFDA 84.318	83,846				
CFDA 84.365	42,686				
CFDA 84.366	114,776				
	<u>658,600</u>				
<b>MN RIVER VALLEY SPEC ED COOP</b>		Yes			
CFDA 84.027	769,641				
CFDA 84.173	9,761				
CFDA 84.181	134,402				
	<u>913,804</u>				
<b>MN TRANSITIONS CHARTER SCHOOL</b>		Yes	Yes		
CFDA 84.298	319,829				
CFDA 84.181	312,693				
CFDA 84.276	44,319				
CFDA 84.282	441,590				
CFDA 10.555	255,256				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	102,975				
	<u>1,476,662</u>				
<b>MN VALLEY ACTION COUNCIL</b>		Yes			
CFDA 10.557	148,429				
<b>MN VALLEY EDUCATION DISTRICT</b>		Yes	Yes		
CFDA 84.027	1,177,369				
CFDA 84.048	1,000				
CFDA 84.173	79,478				
CFDA 84.181	43,120				
	<u>1,300,967</u>				
<b>NATIONAL JOINT POWERS ALLIANCE</b>		Yes	Yes		
CFDA 84.027	1,190,704				
CFDA 84.173	10,000				
	<u>1,200,704</u>				
<b>NAYTAHWAUSH COMMUNITY SCHOOL</b>		Yes	Yes		
CFDA 10.553	14,472				
CFDA 10.555	35,262				
CFDA 84.010	30,835				
CFDA 84.367	18,733				
CFDA 84.027	37,426				
CFDA 84.282	377				
	<u>137,105</u>				
<b>NEW CITY SCHOOL</b>		Yes	Yes		
CFDA 84.027	25,357				
CFDA 84.010	31,282				
CFDA 84.367	5,839				
CFDA 84.282	429,224				
CFDA 10.555	26,609				
	<u>518,311</u>				
<b>NEW MILLENNIUM ACADEMY</b>		Yes			
CFDA 10.553	83,138				
CFDA 10.555	143,988				
CFDA 84.010	175,211				
CFDA 84.027	77,219				
CFDA 84.367	12,013				
CFDA 84.365	34,557				
	<u>526,126</u>				
<b>NEW SPIRIT SCHOOLS CHARTER 4029</b>		Yes	Yes		Yes
CFDA 10.553	54,942				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	116,314				
CFDA 10.559	5,559				
CFDA 84.010	114,867				
CFDA 84.367	34,388				
CFDA 84.365	19,816				
CFDA 84.027	65,545				
CFDA 84.282	91,502				
	<u>502,933</u>				
<b>NEW VISIONS SCHOOL</b>		<b>Yes</b>			
CFDA 84.282	209,280				
CFDA 84.324	59,003				
CFDA 84.318	50,533				
CFDA 84.367	27,306				
CFDA 84.298	30				
CFDA 84.032	24,265				
CFDA 84.027	59,957				
CFDA 10.558	62,161				
CFDA 10.553	29,228				
	<u>521,763</u>				
<b>NORTHEAST SERVICE COOP</b>		<b>Yes</b>			
CFDA 84.010	321,277				
CFDA 84.027	665,898				
CFDA 84.318	43,509				
	<u>1,030,684</u>				
<b>NORTHERN LAKES SP ED COOP</b>		<b>Yes</b>			
CFDA 84.027	825,908				
CFDA 84.173	42,201				
	<u>868,109</u>				
<b>NORTHLAND LEARNING CENTER, VIRGINIA</b>		<b>Yes</b>	<b>Yes</b>		
CFDA 10.553	6,092				
CFDA 10.555	16,909				
CFDA 84.027	1,973,739				
CFDA 84.173	62,749				
CFDA 84.181	42,834				
CFDA 84.318	1,500				
CFDA 84.358	760				
	<u>2,104,583</u>				
<b>NORTHWEST COMMUNITY ACTION INC</b>		<b>Yes</b>			
CFDA 10.558	48,664				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NORTHWEST SERVICE COOPERATIVE		Yes	Yes		
CFDA 84.002	21,325				
CFDA 84.010	260,306				
	<u>281,631</u>				
NW REGIONAL INTERDISTRICT COUNCIL		Yes	Yes		
CFDA 84.181	10,434				
CFDA 84.173	20,487				
CFDA 84.027	551,010				
	<u>581,931</u>				
OTTERTAIL-WADENA COMM ACT CNCL		Yes	Yes		
CFDA 10.550	28,963				
CFDA 14.231	43,348				
CFDA 84.287	225,140				
	<u>297,451</u>				
PACER CENTER, INC		Yes			
CFDA 84.027	784,297				
CFDA 84.323	94,117				
CFDA 84.326	12,108				
CFDA 84.181	54,765				
CFDA 84.173	63,664				
	<u>1,008,951</u>				
PACT 4 FAMILIES COLLABORATIVE		Yes			
CFDA 84.287	500,556				
	<u>500,556</u>				
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 10.558	1,012,229				
	<u>1,012,229</u>				
PERSPECTIVES INC		Yes			
CFDA 84.196	43,767				
CFDA 10.558	20,682				
	<u>64,449</u>				
PRAIRIE FIVE COMM ACT CNL		Yes			
CFDA 10.558	101,379				
	<u>101,379</u>				
PRIME PROVIDERS INC		Yes	Yes		
CFDA 10.558	1,182,547				
	<u>1,182,547</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
PROVIDERS CHOICE INC CFDA 10.558	22,895,098	Yes	Yes		
RAMSEY COUNTY CFDA 10.553 CFDA 10.555	62,382 102,324 <u>164,706</u>	Yes	Yes		
REACH-UP INCORPORATED CFDA 10.558	116,891	Yes	Yes		
RIVER BEND EDUCATION DISTRICT CFDA 84.027 CFDA 84.173 CFDA 84.181 CFDA 84.048	1,452,634 67,395 62,198 16,266 <u>1,598,493</u>	Yes	Yes		
SCOPE RESOURCE CENTER, INC (PARENT P) CFDA 10.558	727,802	Yes			
SCOTT CARVER DAKOTA CAP AGENCY INC CFDA 10.558	186,480	Yes			
SCOTT COUNTY CFDA 10.553 CFDA 10.555	5,593 12,719 <u>18,312</u>	Yes	Yes		
SEMCAC INC CFDA 10.558	132,867	Yes			
SOUTH CENTRAL SERVICE COOPERATIVE CFDA 84.010 CFDA 84.027 CFDA 84.048	229,706 694,470 266,497 <u>1,190,673</u>	Yes	Yes		
SOUTHEAST SERVICE COOPERATIVE CFDA 84.010 CFDA 84.215	291,000 257,648	Yes			



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.318	11,430				
	<u>560,078</u>				
<b>SOUTHERN MN SPCL SERVICES COOP</b>		Yes	Yes		
CFDA 84.027	775,648				
CFDA 84.173	17,930				
	<u>793,578</u>				
<b>SOUTHERN PLAINS ED COOP</b>		Yes	Yes		Yes
CFDA 84.027	907,091				
CFDA 84.173	39,198				
CFDA 84.181	30,938				
	<u>977,227</u>				
<b>SSD 1 MINNEAPOLIS</b>		Yes	Yes		
CFDA 10.550	745,820				
CFDA 10.553	2,679,149				
CFDA 10.555	7,621,350				
CFDA 10.559	785,142				
CFDA 84.002	966,216				
CFDA 84.010	25,280,085				
CFDA 84.027	8,699,406				
CFDA 84.048	513,041				
CFDA 84.173	345,532				
CFDA 84.181	559,583				
CFDA 84.184	347,654				
CFDA 84.186	629,635				
CFDA 84.196	83,531				
CFDA 84.287	326,829				
CFDA 84.318	109,628				
CFDA 84.357	1,319,881				
CFDA 84.365	993,501				
CFDA 84.367	6,189,523				
CFDA 93.566	159,726				
CFDA 94.004	11,457				
	<u>58,366,689</u>				
<b>SSD 6 SOUTH ST PAUL</b>		Yes	Yes		
CFDA 84.027	622,481				
CFDA 84.173	21,878				
CFDA 84.186	9,281				
CFDA 84.010	293,862				
CFDA 84.367	157,998				
CFDA 84.002	39,462				
CFDA 84.365	31,147				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	131,057				
CFDA 10.555	638,090				
	<u>1,945,256</u>				
<b>ST CROIX RIVER EDUCATION DISTRICT</b>		Yes	Yes		
CFDA 84.027	1,074,309				
CFDA 84.173	50,962				
CFDA 84.181	60,859				
CFDA 84.048	78,748				
CFDA 84.357	103,228				
CFDA 84.002	2,650				
	<u>1,370,756</u>				
<b>SW &amp; WEST CENTRAL SERVICE COOP</b>		Yes	Yes		
CFDA 84.010	253,724				
CFDA 84.027	7,738,836				
CFDA 84.048	337,415				
CFDA 84.173	318,345				
CFDA 84.181	139,941				
CFDA 84.215	131,188				
	<u>8,919,449</u>				
<b>SW MN OPPORTUNITY COUNCIL</b>		Yes			
CFDA 10.558	19,560				
	<u>19,560</u>				
<b>THREE RIVERS COMMUNITY ACTION, INC.</b>		Yes			
CFDA 10.558	97,149				
	<u>97,149</u>				
<b>TODD COUNTY</b>		Yes	Yes		
CFDA 93.575	65,548				
	<u>65,548</u>				
<b>TRI-VALLEY OPPORTUNITY COUNCIL INC</b>		Yes			
CFDA 10.558	171,478				
CFDA 10.559	369,929				
CFDA 84.011	486,665				
	<u>1,028,072</u>				
<b>TWIN CITIES INTERNATIONAL ELEMENTAR</b>		Yes			Yes
CFDA 84.010	228,382				
CFDA 84.027	49,456				
CFDA 84.281	26,334				
CFDA 84.365	70,392				
CFDA 10.553	144,449				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	232,696				
	<u>751,709</u>				
<b>WEST CENTRAL EDUCATION DISTRICT</b>		Yes	Yes		
CFDA 84.027	1,116,507				
CFDA 84.048	1,068				
CFDA 84.173	56,060				
CFDA 84.181	29,914				
	<u>1,203,549</u>				
<b>WEST METRO EDUCATION PROGRAM</b>		Yes	Yes		
CFDA 84.010	136,470				
CFDA 84.298	14				
CFDA 84.367	47,012				
CFDA 84.186	3,146				
CFDA 84.287	296,030				
CFDA 84.361	617,917				
CFDA 10.555	118,332				
CFDA 10.553	29,859				
	<u>1,248,780</u>				
<b>WESTERN COMMUNITY ACTION INC</b>		Yes			
CFDA 10.558	45,142				
	<u>45,142</u>				
<b>WHITE EARTH RESERVATION</b>		Yes			
CFDA 10.553	14,945				
CFDA 10.555	33,682				
CFDA 10.558	87,485				
CFDA 84.002	46,252				
	<u>182,364</u>				
<b>WRIGHT COUNTY COMMUNITY ACTION</b>		Yes	Yes		
CFDA 10.558	106,802				
	<u>106,802</u>				
<b>YMCA OF METROPOLITAN MINNEAPOLIS</b>		Yes	Yes		
CFDA 84.287	653,389				
	<u>653,389</u>				
<b>ZUMBRO EDUCATION DISTRICT</b>		Yes	Yes	Yes	
CFDA 84.027	2,001,919				
CFDA 84.173	35,984				
CFDA 84.181	42,616				
	<u>2,080,519</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>MN - DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPMENT</b>					
<b>ANOKA COUNTY</b>		Yes	Yes		
CFDA 17.225	13,970				
CFDA 17.235	169,550				
CFDA 17.258	177,426				
CFDA 17.259	175,908				
CFDA 17.260	507,481				
CFDA 84.126	11,246				
	<u>1,055,581</u>				
<b>ARROWHEAD ECON OPPORTUNITY AGCY</b>		Yes			
CFDA 17.235 ARRA	2,054				
CFDA 17.235	101,406				
	<u>103,460</u>				
<b>CARLTON COUNTY</b>		Yes	Yes		
CFDA 14.228	54,119				
CFDA 16.523	10,627				
	<u>64,746</u>				
<b>CASS COUNTY</b>		Yes	Yes		
CFDA 14.219	91,225				
	<u>91,225</u>				
<b>CITY OF ALBANY</b>		Yes	Yes	Yes	
CFDA 14.228	500,000				
	<u>500,000</u>				
<b>CITY OF ALBERT LEA</b>		Yes	Yes		
CFDA 14.228	219,336				
	<u>219,336</u>				
<b>CITY OF AUSTIN</b>		Yes			
CFDA 14.228	75,480				
	<u>75,480</u>				
<b>CITY OF BARRETT</b>		Yes	Yes		
CFDA 14.228	355,069				
	<u>355,069</u>				
<b>CITY OF BEMIDJI</b>		Yes	Yes		
CFDA 14.228	479,040				
	<u>479,040</u>				
<b>CITY OF BRAINERD</b>		Yes	Yes		
CFDA 14.228	875,000				
	<u>875,000</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF COLD SPRING CFDA 14.228	500,000	Yes	Yes		
CITY OF DALTON CFDA 14.228	427,329	Yes	Yes		
CITY OF DULUTH CFDA 17.258 CFDA 17.259 CFDA 17.260 CFDA 66.458	238,595 219,497 103,727 523,811 <u>1,085,630</u>	Yes	Yes		
CITY OF ELIZABETH CFDA 14.228	1,915	Yes	Yes	Yes	
CITY OF ELK RIVER CFDA 14.228	500,000	Yes			
CITY OF FORADA CFDA 14.228	84,810	Yes	Yes	Yes	
CITY OF HANCOCK CFDA 14.228	294,638	Yes	Yes		
CITY OF HARRIS CFDA 14.219	154,650	Yes	Yes	Yes	
CITY OF HAWLEY CFDA 14.228	499,376	Yes	Yes		
CITY OF HUTCHINSON CFDA 14.228	580,462	Yes	Yes		
CITY OF INTERNATIONAL FALLS CFDA 14.228	43,602	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF MAHNOMEN CFDA 14.228	100,000	Yes	Yes		
CITY OF MANKATO CFDA 14.238	3,115	Yes			
CITY OF MINNEAPOLIS CFDA 17.258 CFDA 17.259 CFDA 17.260	623,539 1,051,021 652,285 <u>2,326,845</u>	Yes	Yes		
CITY OF MONTEVIDEO CFDA 14.228	199,991	Yes			
CITY OF NEW YORK MILLS CFDA 14.228	266,957	Yes	Yes		
CITY OF PAYNESVILLE CFDA 14.228	517,478	Yes	Yes		
CITY OF PELICAN RAPIDS CFDA 14.228	517,710	Yes	Yes		
CITY OF ST HILAIRE CFDA 14.228	393,485	Yes	Yes		
CITY OF STURGEON LAKE CFDA 14.228	183,799	Yes	Yes		
CITY OF TAYLORS FALLS CFDA 14.228	29,500	Yes	Yes		
CITY OF THIEF RIVER FALLS CFDA 14.228	116,197	Yes			

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF WADENA CFDA 14.228	815,440	Yes	Yes		
CITY OF WILLMAR CFDA 14.228	217,408	Yes	Yes		
CITY OF WINONA CFDA 14.228	317,621	Yes			
CROW WING COUNTY CFDA 14.228	3,800	Yes	Yes		
DAKOTA COUNTY CFDA 17.225 CFDA 17.258 CFDA 17.259 CFDA 17.260	9,423 189,790 340,055 875,792 <u>1,415,060</u>	Yes	Yes		
FARIBAULT COUNTY CFDA 14.228	538,226	Yes	Yes		
GOODHUE COUNTY CFDA 14.228	305,822	Yes	Yes		Yes
HENNEPIN COUNTY CFDA 17.258 CFDA 17.259 CFDA 17.260	188,230 371,196 1,092,068 <u>1,651,494</u>	Yes	Yes	Yes	
INTER-COUNTY COMMUNITY COUNCIL CFDA 17.235 CFDA 17.235	120,044 11,469 <u>131,513</u>	Yes			
KOOCHICHING COUNTY CFDA 14.228	35,144	Yes	Yes	Yes	

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LAC QUI PARLE COUNTY CFDA 14.228	372,434	Yes	Yes		Yes
LAKE OF THE WOODS COUNTY CFDA 14.228	100,067	Yes	Yes		
LINCOLN COUNTY CFDA 14.228	293,273	Yes	Yes		
MARSHALL COUNTY CFDA 14.228	17,850	Yes	Yes		
MN VALLEY ACTION COUNCIL CFDA 17.200 CFDA 17.225 CFDA 17.235 CFDA 17.258 CFDA 17.259 CFDA 17.260 CFDA 17.267 CFDA 17.268	37,068 1,024 507,502 291,184 498,515 608,017 1,238 69 <u>1,944,617</u>	Yes			
MURRAY COUNTY CFDA 14.228	25,771	Yes	Yes		
NE MN OFFICE OF JOB TRAINING CFDA 17.225 ARRA CFDA 17.258 CFDA 17.258 ARRA CFDA 17.259 CFDA 17.259 ARRA CFDA 17.260 CFDA 17.260 ARRA	3,865 972,584 12,390 720,670 259,496 518,590 137,745 <u>2,625,340</u>	Yes	Yes		
NEW ULM PUBLIC UTILITIES COMMISSION CFDA 66.458	1,778,804	Yes			



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NORMAN COUNTY		Yes	Yes		
CFDA 14.228	<u>124,156</u>				
NW PRIVATE INDUSTRY COUNCIL		Yes			
CFDA 17.258	346,691				
CFDA 17.258 ARRA	604				
CFDA 17.259	382,171				
CFDA 17.259 ARRA	145,379				
CFDA 17.260	202,254				
CFDA 17.260 ARRA	3,879				
CFDA 17.225	130				
CFDA 17.200	4,583				
	<u>1,085,691</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 14.228	<u>15,231</u>				
PACER CENTER, INC		Yes			
CFDA 93.768	<u>175,000</u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 14.228	<u>182,640</u>				
PRAIRIE FIVE COMM ACT CNL		Yes			
CFDA 93.568	439,037				
CFDA 81.042	141,334				
	<u>580,371</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 17.258	818,204				
CFDA 17.259	871,139				
CFDA 17.260	1,005,692				
CFDA 17.267	130,957				
	<u>2,825,992</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 93.568	<u>94,470</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 14.228	<u>33,575</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RURAL MN CEP INC		Yes			
CFDA 17.200	61,334				
CFDA 17.207	9,724				
CFDA 17.235	157,091				
CFDA 17.258	1,814,927				
CFDA 17.258 ARRA	124,752				
CFDA 17.259 ARRA	738,954				
CFDA 17.259	1,869,277				
CFDA 17.260 ARRA	207,172				
CFDA 17.260	1,693,476				
CFDA 17.274	80,000				
	<u>6,756,707</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 17.235	50,853				
	<u>50,853</u>				
SHETEK AREA WATER AND SEWER COMMI		Yes	Yes		
CFDA 66.458	849,208				
	<u>849,208</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 17.235	252,736				
	<u>252,736</u>				
SW MN PIC		Yes	Yes		
CFDA 17.200	56,904				
CFDA 17.225	2,103				
CFDA 17.258	320,952				
CFDA 17.259	568,317				
CFDA 17.260	334,677				
CFDA 17.268	601,615				
	<u>1,884,568</u>				
TRI-COUNTY ACTION PROGRAM, INC		Yes			
CFDA 81.042	202,246				
	<u>202,246</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 14.228	76,326				
	<u>76,326</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 17.235	61,199				
CFDA 17.258	106,021				
CFDA 17.259	145,857				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 17.260	702,927				
	<u>1,016,004</u>				
<b>WEST CENTRAL MN COMMUNITIES ACTION</b>		Yes			
CFDA 14.228	6,061				
	<u>6,061</u>				
<b>WESTERN LAKE SUPERIOR SANITARY DIST</b>		Yes			
CFDA 66.458	1,646,439				
	<u>1,646,439</u>				
<b>WHITE EARTH RESERVATION</b>		Yes			
CFDA 81.042	33,366				
CFDA 93.568	152,181				
	<u>185,547</u>				
<b>WINONA COUNTY</b>		Yes	Yes		
CFDA 14.228	41,717				
	<u>41,717</u>				
<b>WORKFORCE DEVELOPMENT, INC.</b>		Yes			
CFDA 17.259 ARRA	452,408				
CFDA 17.259	883,440				
CFDA 17.260 ARRA	178,545				
CFDA 17.260	3,003,953				
CFDA 17.258	535,004				
CFDA 17.258 ARRA	7,798				
CFDA 17.200	9,760				
CFDA 17.225	8,891				
CFDA 17.235	83,760				
CFDA 17.274	76,000				
	<u>5,239,559</u>				
<b>MN - DEPARTMENT OF FINANCE</b>					
<b>BELTRAMI COUNTY</b>		Yes	Yes		
CFDA 10.665	17,507				
	<u>17,507</u>				
<b>CASS COUNTY</b>		Yes	Yes		
CFDA 10.665	250,840				
	<u>250,840</u>				
<b>COOK COUNTY</b>		Yes	Yes		
CFDA 10.665	321,731				
CFDA 10.668	757,264				
	<u>1,078,995</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HENNEPIN COUNTY CFDA 93.647	58,110	Yes	Yes	Yes	
ITASCA COUNTY CFDA 10.665	321,015	Yes	Yes		
KOOCHICHING COUNTY CFDA 10.665	104	Yes	Yes	Yes	
LAKE COUNTY CFDA 10.665 CFDA 10.668	393,411 887,272 <u>1,280,683</u>	Yes	Yes		
ST LOUIS COUNTY CFDA 10.665 CFDA 10.668	376,061 510,021 <u>886,082</u>	Yes	Yes		
<b>MN - DEPARTMENT OF HEALTH</b>					
AITKIN COUNTY CFDA 10.557 CFDA 93.283 CFDA 93.994	78,302 34,234 27,304 <u>139,840</u>	Yes	Yes		
ALLINA HEALTH SYSTEM CFDA 93.301 CFDA 93.241	16,996 4,575 <u>21,571</u>	Yes	Yes		
AMHERST H. WILDER FOUNDATION CFDA 93.111	81,166	Yes	Yes		
ANOKA COUNTY CFDA 10.557 CFDA 93.268 CFDA 93.283 CFDA 93.558 CFDA 93.576 CFDA 93.994	828,894 34,360 468,387 316,802 8,002 275,824 <u>1,932,269</u>	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>BECKER COUNTY</b>		Yes	Yes		
CFDA 10.557	169,969				
CFDA 93.283	41,536				
	<u>211,505</u>				
<b>BENTON COUNTY</b>		Yes	Yes		
CFDA 10.557	137,389				
CFDA 93.283	58,324				
CFDA 93.994	38,308				
	<u>234,021</u>				
<b>BLUE EARTH COUNTY</b>		Yes	Yes		
CFDA 10.557	193,492				
CFDA 93.268	20,649				
CFDA 93.283	85,593				
CFDA 93.558	77,547				
CFDA 93.994	60,405				
	<u>437,686</u>				
<b>BOIS FORTE RES BUS COMM</b>		Yes	Yes		
CFDA 10.557	13,277				
CFDA 93.283	16,425				
CFDA 93.558	57,244				
CFDA 93.778	83,565				
	<u>170,511</u>				
<b>BROWN COUNTY</b>		Yes	Yes		
CFDA 10.557	106,670				
CFDA 93.283	42,122				
CFDA 93.558	50,322				
CFDA 93.994	31,772				
	<u>230,886</u>				
<b>BROWN NICOLLET HUMAN SERVICE BOAR</b>		Yes	Yes		
CFDA 10.557	213,656				
CFDA 93.283	73,383				
CFDA 93.558	69,574				
CFDA 93.994	63,542				
	<u>420,155</u>				
<b>CARLTON COOK LAKE ST LOUIS CO HL BD</b>		Yes	Yes		
CFDA 10.557	842,830				
CFDA 66.032	4,270				
CFDA 93.268	7,480				
CFDA 93.283	338,586				
CFDA 93.558	387,629				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.778	245,363				
CFDA 93.959	94,408				
CFDA 93.991	1,595				
CFDA 93.994	340,505				
	<u>2,262,666</u>				
<b>CARLTON COUNTY</b>		Yes	Yes		
CFDA 93.283	<u>1,000</u>				
<b>CARVER COUNTY</b>		Yes	Yes		
CFDA 66.032	2,148				
CFDA 93.268	12,592				
CFDA 93.283	102,457				
CFDA 93.994	49,782				
	<u>166,979</u>				
<b>CASS COUNTY</b>		Yes	Yes		
CFDA 10.557	141,003				
CFDA 93.283	37,257				
CFDA 93.994	36,061				
	<u>214,321</u>				
<b>CHANNEL ONE INC</b>		Yes	Yes		
CFDA 10.565	542,628				
CFDA 10.568	129,809				
CFDA 10.569	709,712				
	<u>1,382,149</u>				
<b>CHISAGO COUNTY</b>		Yes	Yes		
CFDA 10.557	142,853				
CFDA 93.283	89,629				
CFDA 93.994	39,682				
	<u>272,164</u>				
<b>CITY OF BLOOMINGTON</b>		Yes	Yes		
CFDA 93.283	141,621				
CFDA 93.994	152,009				
CFDA 93.558	173,895				
CFDA 93.776	4,261				
CFDA 93.243	740				
CFDA 10.557	2,749,301				
	<u>3,221,827</u>				
<b>CITY OF MINNEAPOLIS</b>		Yes	Yes		
CFDA 93.282	597,280				
CFDA 93.283	537,837				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	954,613				
CFDA 93.994	888,452				
	<u>2,978,182</u>				
<b>CITY OF RICHFIELD</b>		Yes	Yes		
CFDA 93.283	<u>63,980</u>				
<b>CITY OF WINONA</b>		Yes			
CFDA 14.900	<u>10,410</u>				
<b>CLAY COUNTY</b>		Yes	Yes		
CFDA 10.557	184,452				
CFDA 93.268	2,400				
CFDA 93.283	81,177				
CFDA 93.558	92,994				
CFDA 93.959	76,118				
CFDA 93.994	72,271				
	<u>509,412</u>				
<b>CROW WING COUNTY</b>		Yes	Yes		
CFDA 10.557	284,388				
CFDA 93.283	66,467				
CFDA 93.558	75,359				
CFDA 93.958	70,952				
CFDA 93.994	65,874				
	<u>563,040</u>				
<b>DAKOTA COUNTY</b>		Yes	Yes		
CFDA 10.557	934,701				
CFDA 93.185	45,809				
CFDA 93.268	25,000				
CFDA 93.283	559,486				
CFDA 93.558	325,367				
CFDA 93.576	8,002				
CFDA 93.767	1,239				
CFDA 93.994	284,420				
	<u>2,184,024</u>				
<b>DODGE COUNTY</b>		Yes	Yes		
CFDA 10.557	70,757				
CFDA 93.283	35,592				
CFDA 93.558	9,870				
CFDA 93.994	18,607				
	<u>134,826</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>DOUGLAS COUNTY</b>		Yes	Yes		
CFDA 10.557	187,261				
CFDA 93.268	1,400				
CFDA 93.283	52,119				
CFDA 93.558	43,248				
CFDA 93.991	1,062				
CFDA 93.994	37,805				
	<u>322,895</u>				
<b>FILLMORE COUNTY</b>		Yes	Yes		
CFDA 10.557	77,571				
CFDA 66.032	4,280				
CFDA 93.268	200				
CFDA 93.283	37,891				
CFDA 93.558	21,280				
CFDA 93.994	25,016				
	<u>166,238</u>				
<b>FOND DU LAC BAND OF CHIPPEWA</b>		Yes			
CFDA 10.557	69,841				
	<u>69,841</u>				
<b>FREEBORN COUNTY</b>		Yes	Yes		
CFDA 10.557	173,615				
CFDA 93.268	720				
CFDA 93.283	49,957				
CFDA 93.558	45,095				
CFDA 93.994	38,698				
	<u>308,085</u>				
<b>GOODHUE COUNTY</b>		Yes	Yes		
CFDA 10.557	134,862				
CFDA 93.283	68,659				
CFDA 93.268	600				
CFDA 93.558	47,465				
CFDA 93.994	41,491				
	<u>293,077</u>				
<b>HENNEPIN COUNTY</b>		Yes	Yes	Yes	
CFDA 10.557	3,488,790				
CFDA 66.032	7,500				
CFDA 93.069	17,972				
CFDA 93.268	175,074				
CFDA 93.283	2,304,109				
CFDA 93.558	811,830				
CFDA 93.576	58,384				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.889	1,260,033				
CFDA 93.940	355,318				
CFDA 93.977	90,485				
CFDA 93.994	599,102				
	<u>9,168,597</u>				
<b>HOUSTON COUNTY</b>		Yes	Yes		
CFDA 10.557	57,907				
CFDA 66.032	151				
CFDA 93.283	31,596				
CFDA 93.558	21,557				
CFDA 93.994	25,325				
	<u>136,536</u>				
<b>HUMAN SERV OF FARIBAULT &amp; MARTIN C</b>		Yes	Yes		
CFDA 10.557	138,302				
CFDA 93.268	200				
CFDA 93.283	61,235				
CFDA 93.994	46,603				
	<u>246,340</u>				
<b>ISANTI COUNTY</b>		Yes	Yes		
CFDA 10.557	165,821				
CFDA 93.268	2,220				
CFDA 93.283	54,012				
CFDA 93.558	42,771				
CFDA 93.991	20,000				
CFDA 93.994	34,729				
	<u>319,553</u>				
<b>ITASCA COUNTY</b>		Yes	Yes		
CFDA 93.558	67,715				
	<u>67,715</u>				
<b>KANABEC COUNTY</b>		Yes	Yes		
CFDA 93.558	23,814				
	<u>23,814</u>				
<b>KANDIYOHI COUNTY</b>		Yes	Yes		
CFDA 10.557	250,218				
CFDA 93.268	2,000				
CFDA 93.283	253,143				
CFDA 93.558	5,565				
CFDA 93.994	53,604				
	<u>564,530</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>KOOCHICHING COUNTY</b>		Yes	Yes	Yes	
CFDA 93.069	2,532				
CFDA 93.268	720				
CFDA 93.283	24,654				
CFDA 93.994	25,290				
	<u>53,196</u>				
<b>LAKE COUNTY</b>		Yes	Yes		
CFDA 93.283	1,000				
	<u>1,000</u>				
<b>LAO FAMILY COMMUNITY OF MN INC</b>		Yes	Yes		
CFDA 93.558	134,540				
	<u>134,540</u>				
<b>LIFETRACK RESOURCES</b>		Yes	Yes		
CFDA 93.251	135,277				
	<u>135,277</u>				
<b>LINCOLN-LYON-MURRAY-PIPESTONE PHS</b>		Yes	Yes		Yes
CFDA 10.557	246,416				
CFDA 66.032	975				
CFDA 93.043	3,960				
CFDA 93.283	146,572				
CFDA 93.558	50,144				
CFDA 93.994	74,152				
	<u>522,219</u>				
<b>MEEKER COUNTY</b>		Yes	Yes		
CFDA 66.032	2,829				
	<u>2,829</u>				
<b>MEEKER-MCLEOD-SIBLEY CHS</b>		Yes	Yes		
CFDA 10.557	367,654				
CFDA 66.032	3,031				
CFDA 93.268	2,500				
CFDA 93.283	89,012				
CFDA 93.558	88,401				
CFDA 93.994	83,058				
	<u>633,656</u>				
<b>MILLE LACS BAND OF CHIPPEWA INDIANS</b>		Yes	Yes		
CFDA 10.557	37,568				
	<u>37,568</u>				
<b>MILLE LACS COUNTY</b>		Yes	Yes		
CFDA 10.557	111,874				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.283	35,987				
CFDA 93.558	32,824				
CFDA 93.994	32,971				
	<u>213,656</u>				
<b>MN INSTITUTE OF PUBLIC HEALTH</b>		Yes			
CFDA 93.283	46,000				
CFDA 93.945	36,419				
	<u>82,419</u>				
<b>MORRISON COUNTY</b>		Yes	Yes		
CFDA 10.557	167,929				
CFDA 93.268	500				
CFDA 93.283	52,083				
CFDA 93.558	42,398				
CFDA 93.994	41,711				
	<u>304,621</u>				
<b>MOWER COUNTY</b>		Yes	Yes		
CFDA 10.557	215,351				
CFDA 93.268	2,600				
CFDA 93.283	47,539				
CFDA 93.994	44,420				
	<u>309,910</u>				
<b>MPLS MEDICAL RESEARCH FOUNDATION</b>		Yes			
CFDA 93.940	157,587				
	<u>157,587</u>				
<b>NICOLLET COUNTY</b>		Yes	Yes		
CFDA 10.557	122,128				
CFDA 93.268	500				
CFDA 93.283	54,449				
CFDA 93.558	10,578				
CFDA 93.994	29,124				
	<u>216,779</u>				
<b>NORTH COUNTRY CHS</b>		Yes			
CFDA 10.557	405,191				
CFDA 93.268	400				
CFDA 93.283	161,981				
CFDA 93.558	87,281				
CFDA 93.994	107,008				
	<u>761,861</u>				
<b>OLMSTED COUNTY</b>		Yes	Yes		
CFDA 10.557	524,447				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.572	2,050				
CFDA 66.032	2,084				
CFDA 93.116	5,000				
CFDA 93.268	3,200				
CFDA 93.283	437,415				
CFDA 93.558	151,446				
CFDA 93.576	8,002				
CFDA 93.994	132,388				
	<u>1,266,032</u>				
<b>OTTER TAIL COUNTY</b>		Yes	Yes		
CFDA 10.557	239,013				
CFDA 93.268	3,350				
CFDA 93.283	60,575				
CFDA 93.558	56,877				
CFDA 93.994	66,290				
	<u>426,105</u>				
<b>PACER CENTER, INC</b>		Yes			
CFDA 93.110	50,910				
	<u>50,910</u>				
<b>PLANNED PARENTHOOD OF MN ND &amp; SD</b>		Yes			
CFDA 93.977	105,000				
	<u>105,000</u>				
<b>POLK COUNTY</b>		Yes	Yes		
CFDA 10.557	163,604				
CFDA 93.268	420				
CFDA 93.283	38,152				
CFDA 93.558	49,517				
CFDA 93.994	45,331				
	<u>297,024</u>				
<b>POPE COUNTY</b>		Yes	Yes		
CFDA 10.557	59,998				
CFDA 93.268	200				
CFDA 93.283	26,943				
	<u>87,141</u>				
<b>QUIN COUNTY COMM HEALTH SERVICE</b>		Yes			
CFDA 10.557	283,858				
CFDA 93.268	1,400				
CFDA 93.283	179,126				
CFDA 93.558	25,595				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	73,740				
	<u>563,719</u>				
<b>RAMSEY COUNTY</b>		Yes	Yes		
CFDA 10.557	2,334,371				
CFDA 10.561	4,946,862				
CFDA 14.900	10,237				
CFDA 66.032	949				
CFDA 93.116	50,383				
CFDA 93.185	61,175				
CFDA 93.217	6,745				
CFDA 93.268	135,224				
CFDA 93.283	1,212,225				
CFDA 93.558	994,765				
CFDA 93.576	18,000				
CFDA 93.919	7,740				
CFDA 93.977	100,798				
CFDA 93.994	869,577				
	<u>10,749,051</u>				
<b>REDWOOD COUNTY</b>		Yes	Yes		
CFDA 10.557	94,540				
CFDA 93.283	32,592				
CFDA 93.558	35,221				
CFDA 93.994	18,383				
	<u>180,736</u>				
<b>RICE COUNTY</b>		Yes	Yes		
CFDA 10.561	196,096				
CFDA 10.557	214,271				
CFDA 66.032	3,530				
CFDA 93.283	89,217				
CFDA 93.558	54,173				
CFDA 93.994	55,640				
	<u>612,927</u>				
<b>SCOTT CARVER DAKOTA CAP AGENCY INC</b>		Yes			
CFDA 10.557	2,120,268				
	<u>2,120,268</u>				
<b>SCOTT COUNTY</b>		Yes	Yes		
CFDA 93.268	18,728				
CFDA 93.283	193,660				
CFDA 93.994	66,933				
	<u>279,321</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SECOND HARVEST HEARTLAND CFDA 10.565	2,876,350	Yes	Yes		
SEMCAC INC CFDA 93.260	24,227	Yes			
SHERBURNE COUNTY CFDA 10.557 CFDA 66.032 CFDA 93.268 CFDA 93.283 CFDA 93.558 CFDA 93.994	250,075 7,221 2,020 118,891 51,573 53,509 483,289	Yes	Yes		
SIBLEY COUNTY CFDA 10.557	84,315	Yes	Yes		
STEARNS COUNTY CFDA 10.557 CFDA 93.268 CFDA 93.283 CFDA 93.558 CFDA 93.994	407,144 35,738 153,175 196,429 136,041 928,527	Yes	Yes		
STEELE COUNTY CFDA 10.557 CFDA 93.268 CFDA 93.283 CFDA 93.994	187,349 560 58,332 37,750 283,991	Yes	Yes		
SW MN HOUSING PARTNERSHIP CFDA 14.900	102,095	Yes	Yes		
TODD COUNTY CFDA 93.558	208,764	Yes	Yes		
WABASHA COUNTY CFDA 10.557 CFDA 66.032	73,457 3,000	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.268	1,000				
CFDA 93.283	31,255				
CFDA 93.558	23,223				
CFDA 93.994	24,365				
	<u>156,300</u>				
<b>WASECA COUNTY</b>		Yes	Yes	Yes	
CFDA 10.557	171,694				
CFDA 93.283	80,851				
CFDA 93.558	57,900				
CFDA 93.994	46,893				
	<u>357,338</u>				
<b>WASHINGTON COUNTY</b>		Yes	Yes		
CFDA 10.557	402,274				
CFDA 93.268	25,113				
CFDA 93.283	358,163				
CFDA 93.558	223,055				
CFDA 93.994	159,556				
	<u>1,168,161</u>				
<b>WATONWAN COUNTY</b>		Yes	Yes		
CFDA 10.557	77,800				
CFDA 93.283	32,835				
CFDA 93.558	21,177				
CFDA 93.994	18,512				
	<u>150,324</u>				
<b>WHITE EARTH RESERVATION</b>		Yes			
CFDA 10.557	145,493				
CFDA 93.283	3,736				
CFDA 93.558	185,615				
	<u>334,844</u>				
<b>WINONA COUNTY</b>		Yes	Yes		
CFDA 10.557	152,588				
CFDA 93.268	1,100				
CFDA 93.283	50,537				
CFDA 93.558	59,003				
CFDA 93.994	51,577				
	<u>314,805</u>				
<b>WRIGHT COUNTY COMMUNITY ACTION</b>		Yes	Yes		
CFDA 10.557	340,609				
	<u>340,609</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>					
<b>AFRICAN COMMUNITY SERVICES</b>					
CFDA 93.566	675,792	Yes	Yes		
<b>AITKIN COUNTY</b>					
CFDA 10.561	99,033	Yes	Yes		
CFDA 93.556	5,014				
CFDA 93.558	266,373				
CFDA 93.563	425,443				
CFDA 93.566	102				
CFDA 93.575	10,541				
CFDA 93.596	2,301				
CFDA 93.658	159,787				
CFDA 93.667	120,663				
CFDA 93.674	2,749				
CFDA 93.767	262				
CFDA 93.778	454,879				
CFDA 93.958	4,004				
	<u>1,551,151</u>				
<b>AMHERST H. WILDER FOUNDATION</b>					
CFDA 93.575	52,100	Yes	Yes		
CFDA 93.590	136,184				
CFDA 93.778	431,710				
	<u>619,994</u>				
<b>ANOKA COUNTY</b>					
CFDA 10.561	2,332,894	Yes	Yes		
CFDA 93.150	20,234				
CFDA 93.556	228,676				
CFDA 93.558	4,357,125				
CFDA 93.563	554,419				
CFDA 93.658	1,235,730				
CFDA 93.667	1,414,084				
CFDA 93.674	11,790				
CFDA 93.767	9,688				
CFDA 93.778	3,424,834				
CFDA 93.958	29,928				
CFDA 93.563	5,481,954				
CFDA 93.566	14,231				
CFDA 93.575	4,352,517				
	<u>23,468,104</u>				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>ANOKA COUNTY COMM ACTION PROG INC</b>					
CFDA 14.231	25,906	Yes	Yes		
CFDA 93.575	156,241				
CFDA 93.558	15,135				
CFDA 93.569	178,507				
	<u>375,789</u>				
<b>ARROWHEAD ECON OPPORTUNITY AGCY</b>					
CFDA 14.231	70,830	Yes			
CFDA 93.658	121,663				
	<u>192,493</u>				
<b>ARROWHEAD REG DEVELOP COMM</b>					
CFDA 93.043	35,429	Yes	Yes		
CFDA 93.044	534,788				
CFDA 93.045	712,686				
CFDA 93.048	29,078				
CFDA 93.053	256,884				
CFDA 93.779	224,719				
CFDA 93.051	21,161				
CFDA 93.052	194,890				
	<u>2,009,635</u>				
<b>BECKER COUNTY</b>					
CFDA 10.561	220,846	Yes	Yes		
CFDA 93.556	147,238				
CFDA 93.558	613,680				
CFDA 93.563	809,018				
CFDA 93.566	553				
CFDA 93.575	192,736				
CFDA 93.596	82,424				
CFDA 93.658	491,302				
CFDA 93.667	363,413				
CFDA 93.674	16,788				
CFDA 93.767	825				
CFDA 93.778	1,315,423				
CFDA 93.958	14,582				
CFDA 93.994	42,591				
	<u>4,311,419</u>				
<b>BELTRAMI COUNTY</b>					
CFDA 10.561	399,202	Yes	Yes		
CFDA 93.556	40,947				
CFDA 93.558	1,552,332				
CFDA 93.563	798,595				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.566	1,037				
CFDA 93.575	62,651				
CFDA 93.590	39,173				
CFDA 93.596	18,466				
CFDA 93.645	999				
CFDA 93.658	938,181				
CFDA 93.667	326,151				
CFDA 93.674	18,522				
CFDA 93.767	743				
CFDA 93.778	1,998,686				
CFDA 93.958	8,451				
	<u>6,204,136</u>				
<b>BENTON COUNTY</b>		Yes	Yes		
CFDA 10.561	245,097				
CFDA 93.556	23,495				
CFDA 93.558	483,260				
CFDA 93.575	391,214				
CFDA 93.563	650,130				
CFDA 93.566	554				
CFDA 93.596	161,405				
CFDA 93.658	58,322				
CFDA 93.667	206,640				
CFDA 93.674	4,660				
CFDA 93.767	794				
CFDA 93.778	1,572,315				
CFDA 93.958	6,046				
	<u>3,803,932</u>				
<b>BI-COUNTY COMM ACTION COUNCIL</b>		Yes	Yes		
CFDA 93.569	317,474				
CFDA 14.231	7,819				
	<u>325,293</u>				
<b>BIG STONE COUNTY</b>		Yes	Yes		
CFDA 10.561	61,513				
CFDA 93.556	4,148				
CFDA 93.558	67,142				
CFDA 93.563	87,782				
CFDA 93.566	159				
CFDA 93.575	15,365				
CFDA 93.596	6,949				
CFDA 93.658	42,344				
CFDA 93.667	57,744				
CFDA 93.674	1,586				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.767	174				
CFDA 93.778	176,862				
CFDA 93.958	3,064				
	<u>524,832</u>				
<b>BLUE EARTH COUNTY</b>		Yes	Yes		
CFDA 10.561	290,405				
CFDA 93.556	29,082				
CFDA 93.558	944,247				
CFDA 93.563	908,542				
CFDA 93.566	697				
CFDA 93.575	661,266				
CFDA 93.596	293,761				
CFDA 93.658	313,136				
CFDA 93.667	394,015				
CFDA 93.674	6,772				
CFDA 93.767	770				
CFDA 93.778	790,348				
CFDA 93.958	14,724				
	<u>4,647,765</u>				
<b>BROWN COUNTY</b>		Yes	Yes		
CFDA 10.561	153,920				
CFDA 93.556	111,389				
CFDA 93.558	188,038				
CFDA 93.563	406,738				
CFDA 93.566	336				
CFDA 93.575	14,975				
CFDA 93.596	52,778				
CFDA 93.658	95,418				
CFDA 93.667	165,727				
CFDA 93.674	4,180				
CFDA 93.767	357				
CFDA 93.778	575,600				
CFDA 93.958	14,101				
	<u>1,783,557</u>				
<b>BROWN NICOLLET HUMAN SERVICE BOAR</b>		Yes	Yes		
CFDA 93.778	38,850				
	<u>38,850</u>				
<b>CAP OF SUBURBAN HENNEPIN</b>		Yes	Yes		
CFDA 10.558	30,915				
CFDA 93.569	186,960				
	<u>217,875</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>CAP RAMSEY &amp; WASHINGTON COUNTIES</b>					
CFDA 93.045	433,422	Yes			Yes
CFDA 93.053	173,378				
CFDA 93.569	1,762,137				
	<u>2,368,937</u>				
<b>CARLTON COUNTY</b>					
CFDA 10.561	231,132	Yes	Yes		
CFDA 93.556	29,636				
CFDA 93.558	370,597				
CFDA 93.563	984,107				
CFDA 93.566	602				
CFDA 93.575	22,043				
CFDA 93.596	6,172				
CFDA 93.658	501,071				
CFDA 93.667	288,563				
CFDA 93.674	3,749				
CFDA 93.767	581				
CFDA 93.778	877,776				
CFDA 93.958	14,707				
	<u>3,330,736</u>				
<b>CARVER COUNTY</b>					
CFDA 10.561	268,390	Yes	Yes		
CFDA 93.556	42,023				
CFDA 93.558	397,146				
CFDA 93.563	1,240,665				
CFDA 93.556	565				
CFDA 93.596	46,933				
CFDA 93.658	360,285				
CFDA 93.667	311,247				
CFDA 93.674	5,752				
CFDA 93.767	6,280				
CFDA 93.778	1,183,163				
CFDA 93.958	16,179				
	<u>3,878,628</u>				
<b>CASS COUNTY</b>					
CFDA 10.561	219,399	Yes	Yes		
CFDA 93.563	523,171				
CFDA 93.556	26,770				
CFDA 93.558	596,403				
CFDA 93.566	529				
CFDA 93.590	27,151				
CFDA 93.575	35,579				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.596	8,189				
CFDA 93.658	193,616				
CFDA 93.667	241,237				
CFDA 93.674	1,786				
CFDA 93.767	585				
CFDA 93.778	648,940				
CFDA 93.958	11,348				
	<u>2,534,703</u>				
<b>CENTRAL MN COUNCIL ON AGING</b>		Yes	Yes		
CFDA 93.044	985,351				
CFDA 93.043	23,406				
CFDA 93.045	860,609				
CFDA 93.052	224,344				
CFDA 93.053	307,511				
	<u>2,401,221</u>				
<b>CHILD CARE CHOICES INC</b>		Yes	Yes	Yes	
CFDA 93.575	107,904				
	<u>107,904</u>				
<b>CHILD CARE RESOURCE &amp; REFERRAL INC</b>		Yes			
CFDA 10.558	3,032,763				
CFDA 93.575	987,652				
CFDA 93.778	278,376				
	<u>4,298,791</u>				
<b>CHIPPEWA COUNTY</b>		Yes	Yes		
CFDA 10.560	110,551				
CFDA 10.561	10,138				
CFDA 93.556	13,218				
CFDA 93.558	114,630				
CFDA 93.575	59,214				
CFDA 93.563	260,454				
CFDA 93.566	312				
CFDA 93.767	358				
CFDA 93.658	45,257				
CFDA 93.667	98,478				
CFDA 93.674	110				
CFDA 93.778	379,511				
CFDA 93.958	4,324				
	<u>1,096,555</u>				
<b>CHISAGO COUNTY</b>		Yes	Yes		
CFDA 10.561	235,105				
CFDA 93.556	88,328				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	481,546				
CFDA 93.563	998,560				
CFDA 93.566	652				
CFDA 93.575	9,766				
CFDA 93.596	12,587				
CFDA 93.658	84,227				
CFDA 93.667	242,623				
CFDA 93.669	1,177				
CFDA 93.674	12,098				
CFDA 93.767	831				
CFDA 93.778	728,904				
CFDA 93.958	19,766				
	<u>2,916,170</u>				
<b>CITY OF INTERNATIONAL FALLS</b>		Yes	Yes		
CFDA 93.241	<u>10,000</u>				
<b>CITY OF ORTONVILLE</b>		Yes	Yes		
CFDA 93.778	<u>1,657</u>				
<b>CLAY COUNTY</b>		Yes	Yes		
CFDA 10.561	255,911				
CFDA 93.150	36,175				
CFDA 93.556	46,380				
CFDA 93.558	866,510				
CFDA 93.563	901,494				
CFDA 93.596	9,877				
CFDA 93.575	50,431				
CFDA 93.658	469,254				
CFDA 93.667	380,223				
CFDA 93.674	10,229				
CFDA 93.767	629				
CFDA 93.778	1,003,522				
CFDA 93.958	42,968				
CFDA 93.959	21,127				
CFDA 93.566	725				
	<u>4,095,455</u>				
<b>CLEARWATER COUNTY</b>		Yes	Yes		
CFDA 10.561	105,694				
CFDA 93.556	36,807				
CFDA 93.558	177,430				
CFDA 93.575	95,852				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.596	38,402				
CFDA 93.658	49,298				
CFDA 93.667	78,063				
CFDA 93.674	2,700				
CFDA 93.767	279				
CFDA 93.778	624,006				
	<u>1,208,531</u>				
<b>COOK COUNTY</b>		Yes	Yes		
CFDA 10.561	34,544				
CFDA 93.556	3,113				
CFDA 93.558	17,261				
CFDA 93.563	93,863				
CFDA 93.566	100				
CFDA 93.575	9,302				
CFDA 93.596	3,060				
CFDA 93.658	28,523				
CFDA 93.667	40,270				
CFDA 93.674	2,525				
CFDA 93.767	116				
CFDA 93.778	131,856				
	<u>364,533</u>				
<b>COTTONWOOD COUNTY</b>		Yes	Yes		
CFDA 10.561	80,321				
CFDA 93.556	7,711				
CFDA 93.558	81,902				
CFDA 93.563	198,254				
CFDA 93.566	210				
CFDA 93.575	4,946				
CFDA 93.596	1,407				
CFDA 93.658	57,446				
CFDA 93.667	119,747				
CFDA 93.674	10,204				
CFDA 93.767	195				
CFDA 93.778	235,274				
CFDA 93.958	7,051				
	<u>804,668</u>				
<b>CROW WING COUNTY</b>		Yes	Yes		
CFDA 10.561	384,658				
CFDA 93.556	73,778				
CFDA 93.558	891,872				
CFDA 93.563	977,873				
CFDA 93.566	1,056				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.590	34,446				
CFDA 93.575	833,578				
CFDA 93.596	329,035				
CFDA 93.658	396,208				
CFDA 93.667	391,001				
CFDA 93.674	24,326				
CFDA 93.767	1,013				
CFDA 93.778	890,732				
	<u>5,229,576</u>				
<b>DAKOTA COUNTY</b>		Yes	Yes		
CFDA 10.561	1,781,122				
CFDA 93.556	201,707				
CFDA 93.558	2,847,134				
CFDA 93.563	7,529,773				
CFDA 93.566	1,712				
CFDA 93.575	5,598,344				
CFDA 93.590	59,399				
CFDA 93.658	1,291,506				
CFDA 93.667	1,418,611				
CFDA 93.674	86,815				
CFDA 93.778	5,613,524				
CFDA 93.958	279,110				
CFDA 93.959	51,626				
	<u>26,760,383</u>				
<b>DODGE COUNTY</b>		Yes	Yes		
CFDA 10.561	71,850				
CFDA 93.556	45,541				
CFDA 93.558	93,166				
CFDA 93.563	319,901				
CFDA 93.566	180				
CFDA 93.575	175,962				
CFDA 93.596	46,700				
CFDA 93.658	34,563				
CFDA 93.667	101,301				
CFDA 93.674	691				
CFDA 93.767	209				
CFDA 93.778	273,003				
CFDA 93.958	6,189				
	<u>1,169,256</u>				
<b>DOUGLAS COUNTY</b>		Yes	Yes		
CFDA 10.561	232,087				
CFDA 93.556	21,789				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	255,245				
CFDA 93.563	540,326				
CFDA 93.566	592				
CFDA 93.575	292,241				
CFDA 93.596	139,778				
CFDA 93.658	93,092				
CFDA 93.667	196,706				
CFDA 93.674	12,403				
CFDA 93.767	622				
CFDA 93.778	651,810				
CFDA 93.958	7,180				
	<u>2,443,871</u>				
<b>FILLMORE COUNTY</b>		Yes	Yes		
CFDA 10.561	102,464				
CFDA 10.580	5,000				
CFDA 93.556	19,992				
CFDA 93.558	125,530				
CFDA 93.563	263,876				
CFDA 93.566	302				
CFDA 93.575	10,611				
CFDA 93.658	62,008				
CFDA 93.667	131,684				
CFDA 93.674	2,283				
CFDA 93.767	282				
CFDA 93.778	293,772				
CFDA 93.958	3,861				
	<u>1,021,665</u>				
<b>FOND DU LAC BAND OF CHIPPEWA</b>		Yes			
CFDA 93.958	198,467				
CFDA 93.569	49,253				
	<u>247,720</u>				
<b>FREEBORN COUNTY</b>		Yes	Yes		
CFDA 10.561	186,697				
CFDA 10.580	4,700				
CFDA 93.556	14,250				
CFDA 93.558	443,349				
CFDA 93.563	505,290				
CFDA 93.566	514				
CFDA 93.575	231,974				
CFDA 93.596	115,758				
CFDA 93.658	234,602				
CFDA 93.667	224,037				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.674	3,791				
CFDA 93.767	691				
CFDA 93.778	577,402				
CFDA 93.958	4,440				
	<u>2,547,495</u>				
<b>GOODHUE COUNTY</b>					
CFDA 10.561	125,971	Yes	Yes		
CFDA 93.575	17,539				
CFDA 93.596	11,460				
CFDA 93.958	7,400				
CFDA 93.674	13,390				
CFDA 93.563	843,736				
CFDA 93.556	16,809				
CFDA 93.658	212,678				
CFDA 93.778	540,040				
CFDA 93.566	397				
CFDA 93.667	228,070				
CFDA 93.767	431				
CFDA 93.558	336,430				
	<u>2,354,351</u>				
<b>GRANT COUNTY</b>					
CFDA 10.561	85,118	Yes	Yes		
CFDA 93.556	3,000				
CFDA 93.558	64,111				
CFDA 93.563	139,744				
CFDA 93.566	213				
CFDA 93.575	21,046				
CFDA 93.596	11,614				
CFDA 93.658	19,278				
CFDA 93.667	70,020				
CFDA 93.767	281				
CFDA 93.778	204,550				
	<u>618,975</u>				
<b>HEARTLAND COMMUNITY ACTION AGCY</b>					
CFDA 10.580	27,392	Yes			
CFDA 14.231	7,237				
CFDA 93.569	194,239				
CFDA 93.575	73,269				
	<u>302,137</u>				
<b>HENNEPIN COUNTY</b>					
CFDA 10.561	12,359,389	Yes	Yes	Yes	

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.116	111,052				
CFDA 93.150	262,135				
CFDA 93.556	795,646				
CFDA 93.558	28,498,080				
CFDA 93.563	19,111,883				
CFDA 93.566	199,717				
CFDA 93.575	22,327,484				
CFDA 93.584	234,117				
CFDA 93.596	11,311,541				
CFDA 93.658	11,704,413				
CFDA 93.659	18,861				
CFDA 93.667	7,643,366				
CFDA 93.674	169,861				
CFDA 93.767	55,190				
CFDA 93.778	24,784,300				
CFDA 93.779	104,820				
CFDA 93.917	1,421,998				
CFDA 93.919	36,414				
CFDA 93.958	948,284				
CFDA 93.959	153,519				
	<u>142,252,070</u>				
<b>HOUSTON COUNTY</b>					
CFDA 10.561	75,886	Yes	Yes		
CFDA 93.556	13,997				
CFDA 93.558	120,431				
CFDA 93.563	230,080				
CFDA 93.566	196				
CFDA 93.575	112,123				
CFDA 93.596	16,794				
CFDA 93.658	169,499				
CFDA 93.667	111,565				
CFDA 93.674	6,353				
CFDA 93.767	178				
CFDA 93.778	321,417				
CFDA 93.958	11,882				
	<u>1,190,401</u>				
<b>HUBBARD COUNTY</b>					
CFDA 10.551	415	Yes	Yes		
CFDA 10.561	117,164				
CFDA 93.556	9,781				
CFDA 93.558	200,952				
CFDA 93.563	236,039				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.566	344				
CFDA 93.575	274,240				
CFDA 93.596	37,487				
CFDA 93.658	69,227				
CFDA 93.667	128,110				
CFDA 93.674	12,877				
CFDA 93.767	319				
CFDA 93.778	1,084,282				
CFDA 93.958	4,051				
	<u>2,175,288</u>				
<b>HUMAN SERV OF FARIBAULT &amp; MARTIN C</b>					
CFDA 10.561	191,613	Yes	Yes		
CFDA 93.556	37,042				
CFDA 93.558	410,234				
CFDA 93.563	635,829				
CFDA 93.560	486				
CFDA 93.575	19,669				
CFDA 93.590	92,204				
CFDA 93.596	8,590				
CFDA 93.658	214,976				
CFDA 93.667	273,138				
CFDA 93.674	10,271				
CFDA 93.767	621				
CFDA 93.778	1,952,249				
CFDA 93.958	15,500				
	<u>3,862,422</u>				
<b>HUNGER SOLUTIONS MINNESOTA</b>					
CFDA 10.568	832,734	Yes			
<b>INTER-COUNTY COMMUNITY COUNCIL</b>					
CFDA 14.231	43,092	Yes			
CFDA 14.235	5,419				
CFDA 10.551	15,085				
CFDA 93.569	110,736				
	<u>174,332</u>				
<b>ISANTI COUNTY</b>					
CFDA 10.561	213,729	Yes	Yes		
CFDA 93.556	17,120				
CFDA 93.558	663,859				
CFDA 93.563	903,106				
CFDA 93.566	494				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.575	323,327				
CFDA 93.596	94,461				
CFDA 93.658	124,387				
CFDA 93.667	181,810				
CFDA 93.674	6,102				
CFDA 93.767	697				
CFDA 93.778	647,910				
CFDA 93.958	6,684				
CFDA 93.959	75,889				
	<u>3,259,575</u>				
ISD 0241 ALBERT LEA		Yes			
CFDA 93.778	<u>82,641</u>				
ISD 0625 ST PAUL		Yes	Yes		
CFDA 93.959	93,324				
CFDA 94.004	16,580				
	<u>109,904</u>				
ISD 2144 CHISAGO LAKES (LINDSTROM)		Yes	Yes		
CFDA 93.778	<u>412,471</u>				
ITASCA COUNTY		Yes	Yes		Yes
CFDA 10.561	290,346				
CFDA 93.556	30,569				
CFDA 93.558	551,173				
CFDA 93.563	933,533				
CFDA 93.566	762				
CFDA 93.575	24,248				
CFDA 93.596	5,921				
CFDA 93.643	128,826				
CFDA 93.658	68,356				
CFDA 93.667	323,399				
CFDA 93.674	10,185				
CFDA 93.767	1,145				
CFDA 93.778	1,193,491				
CFDA 93.958	53,743				
	<u>3,615,697</u>				
JACKSON COUNTY		Yes	Yes	Yes	
CFDA 10.561	64,820				
CFDA 93.558	73,525				
CFDA 93.563	248,830				
CFDA 93.566	189				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.575	9,152				
CFDA 93.556	9,116				
CFDA 93.658	62,830				
CFDA 93.667	116,172				
CFDA 93.767	138				
CFDA 93.674	3,690				
CFDA 93.778	257,611				
CFDA 93.958	2,205				
	<u>848,278</u>				
<b>KANABEC COUNTY</b>					
CFDA 10.561	99,891	Yes	Yes		
CFDA 93.556	14,008				
CFDA 93.558	221,313				
CFDA 93.563	315,302				
CFDA 93.566	232				
CFDA 93.575	66,779				
CFDA 93.596	12,691				
CFDA 93.658	67,381				
CFDA 93.667	107,141				
CFDA 93.674	8,112				
CFDA 93.767	335				
CFDA 93.778	702,286				
CFDA 93.958	3,723				
CFDA 93.959	583,416				
CFDA 93.044	19,656				
	<u>2,222,266</u>				
<b>KANDIYOHI COUNTY</b>					
CFDA 10.561	276,100	Yes	Yes		
CFDA 93.556	36,299				
CFDA 93.558	717,626				
CFDA 93.563	726,601				
CFDA 93.566	3,778				
CFDA 93.575	380,311				
CFDA 93.596	177,878				
CFDA 93.658	292,462				
CFDA 93.667	329,667				
CFDA 93.674	13,700				
CFDA 93.767	909				
CFDA 93.778	1,205,717				
CFDA 93.958	13,886				
	<u>4,174,934</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>KITTSOON COUNTY</b>					
CFDA 10.561	32,498	Yes	Yes		
CFDA 93.556	1,521				
CFDA 93.558	42,922				
CFDA 93.563	68,460				
CFDA 93.566	83				
CFDA 93.575	6,723				
CFDA 93.596	6,844				
CFDA 93.658	8,801				
CFDA 93.667	62,830				
CFDA 93.674	202				
CFDA 93.767	93				
CFDA 93.778	213,378				
CFDA 93.958	251				
	<u>444,606</u>				
<b>KOOCHICHING COUNTY</b>					
CFDA 10.557	35,699	Yes	Yes	Yes	
CFDA 93.556	4,367				
CFDA 93.558	231,669				
CFDA 93.658	87,246				
CFDA 93.667	158,602				
CFDA 93.674	8,721				
CFDA 93.958	1,733				
	<u>528,037</u>				
<b>KOOTASCA COMM ACTION INC</b>					
CFDA 93.569	115,516	Yes	Yes		
CFDA 14.231	35,491				
	<u>151,007</u>				
<b>LAC QUI PARLE COUNTY</b>					
CFDA 10.561	52,690	Yes	Yes		
CFDA 93.556	4,669				
CFDA 93.558	41,371				
CFDA 93.563	76,367				
CFDA 93.566	138				
CFDA 93.575	28,960				
CFDA 93.596	15,562				
CFDA 93.658	34,863				
CFDA 93.667	74,161				
CFDA 93.674	112				
CFDA 93.767	148				
CFDA 93.778	181,196				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2009**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.958	2,337				
	<u>512,574</u>				
<b>LAKE COUNTY</b>		Yes	Yes		
CFDA 10.561	101,532				
CFDA 93.556	4,358				
CFDA 93.558	66,088				
CFDA 93.563	171,820				
CFDA 93.566	263				
CFDA 93.575	4,514				
CFDA 93.596	1,201				
CFDA 93.658	45,645				
CFDA 93.667	101,202				
CFDA 93.674	925				
CFDA 93.767	257				
CFDA 93.778	297,487				
CFDA 93.958	1,104				
	<u>796,396</u>				
<b>LAKE OF THE WOODS COUNTY</b>		Yes	Yes		
CFDA 10.561	19,485				
CFDA 93.556	5,292				
CFDA 93.558	30,780				
CFDA 93.563	96,978				
CFDA 93.566	72				
CFDA 93.575	1,846				
CFDA 93.596	419				
CFDA 93.658	21,580				
CFDA 93.667	40,698				
CFDA 93.767	140				
CFDA 93.778	274,407				
CFDA 93.958	588				
CFDA 93.959	3,296				
	<u>495,581</u>				
<b>LAKES &amp; PINES COMM ACT COUNCIL</b>		Yes			
CFDA 93.569	345,040				
	<u>345,040</u>				
<b>LAO FAMILY COMMUNITY OF MN INC</b>		Yes	Yes		
CFDA 93.566	486,020				
CFDA 93.959	56,414				
	<u>542,434</u>				
<b>LE SUEUR COUNTY</b>		Yes	Yes	Yes	
CFDA 10.557	99,366				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.561	119,803				
CFDA 93.556	7,220				
CFDA 93.558	206,130				
CFDA 93.563	413,930				
CFDA 93.566	276				
CFDA 93.575	11,837				
CFDA 93.658	85,648				
CFDA 93.667	156,698				
CFDA 93.674	3,236				
CFDA 93.767	525				
CFDA 93.958	6,641				
CFDA 93.283	44,159				
CFDA 93.778	361,417				
CFDA 93.994	32,483				
	<u>1,549,369</u>				
<b>LIFETRACK RESOURCES</b>		Yes	Yes		
CFDA 93.558	62,786				
CFDA 93.566	711,758				
CFDA 93.778	232,000				
	<u>1,006,544</u>				
<b>LINCOLN LYON MURRAY HUMAN SERVICE</b>		Yes	Yes		
CFDA 10.561	236,215				
CFDA 93.556	101,544				
CFDA 93.558	237,065				
CFDA 93.563	527,621				
CFDA 93.566	628				
CFDA 93.575	23,120				
CFDA 93.596	5,584				
CFDA 93.658	137,681				
CFDA 93.667	281,604				
CFDA 93.674	32,496				
CFDA 93.767	569				
CFDA 93.778	833,901				
CFDA 93.958	17,856				
	<u>2,435,884</u>				
<b>LINCOLN-LYON-MURRAY-PIPESTONE PHS</b>		Yes	Yes		
CFDA 93.778	36,716				
	<u>36,716</u>				
<b>LYON COUNTY</b>		Yes	Yes		
CFDA 10.561	7,064				
CFDA 93.558	1,998				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.563	10,589				
CFDA 93.566	20				
CFDA 93.658	247				
CFDA 93.767	27				
CFDA 93.778	10,324				
	<u>30,269</u>				
<b>MAHNOMEN COUNTY</b>		Yes	Yes		
CFDA 10.561	85,933				
CFDA 93.556	3,551				
CFDA 93.558	156,561				
CFDA 93.563	188,949				
CFDA 93.566	205				
CFDA 93.575	4,686				
CFDA 93.596	786				
CFDA 93.658	88,484				
CFDA 93.667	80,046				
CFDA 93.674	2,411				
CFDA 93.767	199				
CFDA 93.778	220,599				
CFDA 93.958	23,429				
	<u>855,839</u>				
<b>MAHUBE COMMUNITY COUNCIL</b>		Yes			
CFDA 93.569	88,908				
CFDA 93.575	86,683				
CFDA 14.231	32,735				
	<u>208,326</u>				
<b>MARSHALL COUNTY</b>		Yes	Yes		
CFDA 10.561	107,067				
CFDA 93.566	272				
CFDA 93.767	298				
CFDA 93.958	19,209				
CFDA 93.667	91,153				
CFDA 93.674	5,422				
CFDA 93.556	12,734				
CFDA 93.563	180,284				
CFDA 93.658	61,201				
CFDA 93.778	277,093				
CFDA 93.575	50,796				
CFDA 93.596	13,743				
CFDA 93.558	81,621				
	<u>900,893</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>MC LEOD COUNTY</b>					
		Yes	Yes		
CFDA 10.561	134,064				
CFDA 93.556	9,850				
CFDA 93.558	287,011				
CFDA 93.575	3,295				
CFDA 93.596	14,072				
CFDA 93.563	489,002				
CFDA 93.566	44				
CFDA 93.658	194,214				
CFDA 93.667	192,248				
CFDA 93.674	1,981				
CFDA 93.767	344				
CFDA 93.778	640,985				
CFDA 93.958	7,086				
	<u>1,974,196</u>				
<b>MEEKER COUNTY</b>					
		Yes	Yes		
CFDA 10.561	112,665				
CFDA 93.556	14,319				
CFDA 93.558	173,826				
CFDA 93.563	316,821				
CFDA 93.566	295				
CFDA 93.575	7,960				
CFDA 93.596	1,728				
CFDA 93.667	124,260				
CFDA 93.674	3,283				
CFDA 93.767	294				
CFDA 93.778	421,042				
CFDA 93.889	5,242				
CFDA 93.958	3,061				
CFDA 93.658	53,852				
	<u>1,238,648</u>				
<b>MEEKER-MCLEOD-SIBLEY CHS</b>					
		Yes	Yes		
CFDA 93.778	<u>77,563</u>				
<b>MILLE LACS BAND OF CHIPPEWA INDIANS</b>					
		Yes	Yes		
CFDA 93.569	<u>21,974</u>				
<b>MILLE LACS COUNTY</b>					
		Yes	Yes		
CFDA 10.561	156,576				
CFDA 93.556	64,332				
CFDA 93.558	334,099				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.563	385,775				
CFDA 93.566	464				
CFDA 93.575	10,734				
CFDA 93.596	2,749				
CFDA 93.658	153,567				
CFDA 93.667	207,625				
CFDA 93.674	11,431				
CFDA 93.767	416				
CFDA 93.778	518,933				
CFDA 93.958	5,060				
	<u>1,851,761</u>				
<b>MN ADOPTION RESOURCE NETWORK INC</b>		Yes			
CFDA 93.556	345,766				
CFDA 93.652	233,362				
CFDA 93.645	98,166				
	<u>677,294</u>				
<b>MN CHILD CARE RESOURCE &amp; REFERRAL</b>		Yes			
CFDA 93.575	2,217,059				
	<u>2,217,059</u>				
<b>MN INSTITUTE OF PUBLIC HEALTH</b>		Yes			
CFDA 93.276	42,808				
CFDA 93.959	1,184,347				
	<u>1,227,155</u>				
<b>MN VALLEY ACTION COUNCIL</b>		Yes			
CFDA 14.235	62,782				
CFDA 93.569	309,932				
	<u>372,714</u>				
<b>MORRISON COUNTY</b>		Yes	Yes		
CFDA 10.561	201,109				
CFDA 93.556	59,900				
CFDA 93.558	266,199				
CFDA 93.563	585,417				
CFDA 93.566	522				
CFDA 93.575	149,676				
CFDA 93.596	86,434				
CFDA 93.658	197,205				
CFDA 93.674	5,500				
CFDA 93.767	823				
CFDA 93.778	568,868				
CFDA 93.958	11,348				
CFDA 93.959	150,453				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.667	217,243				
	<u>2,500,697</u>				
<b>MOWER COUNTY</b>		Yes	Yes		
CFDA 10.561	273,461				
CFDA 93.556	25,214				
CFDA 93.558	509,027				
CFDA 93.563	824,005				
CFDA 93.566	549				
CFDA 93.575	36,476				
CFDA 93.596	10,597				
CFDA 93.658	129,844				
CFDA 93.667	259,089				
CFDA 93.674	7,167				
CFDA 93.767	558				
CFDA 93.778	1,117,425				
CFDA 93.958	3,669				
	<u>3,197,081</u>				
<b>MPLS AMERICAN INDIAN CENTER, INC</b>		Yes	Yes		
CFDA 93.959	145,264				
CFDA 93.044	17,465				
	<u>162,729</u>				
<b>NICOLLET COUNTY</b>		Yes	Yes		
CFDA 10.561	138,352				
CFDA 93.556	5,123				
CFDA 93.558	354,240				
CFDA 93.563	700,247				
CFDA 93.566	346				
CFDA 93.575	17,460				
CFDA 93.596	4,731				
CFDA 93.645	1,364				
CFDA 93.658	155,112				
CFDA 93.667	154,887				
CFDA 93.674	5,747				
CFDA 93.767	350				
CFDA 93.778	592,037				
CFDA 93.958	8,863				
CFDA 93.959	25,000				
	<u>2,163,859</u>				
<b>NOBLES COUNTY</b>		Yes	Yes		
CFDA 10.561	138,487				
CFDA 93.556	6,537				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	223,428				
CFDA 93.563	272,811				
CFDA 93.566	364				
CFDA 93.575	53,828				
CFDA 93.596	32,905				
CFDA 93.658	82,652				
CFDA 93.667	126,536				
CFDA 93.674	624				
CFDA 93.767	356				
CFDA 93.778	847,740				
CFDA 93.958	4,665				
	<u>1,790,933</u>				
<b>NORMAN COUNTY</b>		Yes	Yes		
CFDA 10.561	50,971				
CFDA 93.556	15,252				
CFDA 93.558	64,380				
CFDA 93.563	51,653				
CFDA 93.566	142				
CFDA 93.575	52,405				
CFDA 93.596	28,378				
CFDA 93.658	37,400				
CFDA 93.667	85,969				
CFDA 93.674	3,000				
CFDA 93.767	144				
CFDA 93.778	187,470				
CFDA 93.958	2,587				
	<u>579,751</u>				
<b>NORTHWEST COMMUNITY ACTION INC</b>		Yes			
CFDA 10.580	21,306				
CFDA 14.231	8,991				
CFDA 93.569	74,957				
	<u>105,254</u>				
<b>NW REGIONAL DEVELOPMENT COMMISSIO</b>		Yes			
CFDA 93.044	745,251				
CFDA 93.045	969,719				
CFDA 93.052	246,451				
CFDA 93.779	19,076				
CFDA 93.043	21,264				
CFDA 93.048	7,032				
CFDA 93.053	383,098				
	<u>2,391,891</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>OLMSTED COUNTY</b>					
CFDA 10.561	679,431	Yes	Yes		
CFDA 10.580	61,470				
CFDA 93.556	88,862				
CFDA 93.558	1,479,554				
CFDA 93.563	1,928,481				
CFDA 93.566	9,288				
CFDA 93.568	277,763				
CFDA 93.569	112,506				
CFDA 93.575	2,786,262				
CFDA 93.596	704,797				
CFDA 93.590	32,667				
CFDA 93.645	169,023				
CFDA 93.658	1,009,826				
CFDA 93.667	715,678				
CFDA 93.674	17,410				
CFDA 93.767	1,709				
CFDA 93.778	2,512,027				
CFDA 93.958	26,166				
CFDA 93.959	132,884				
CFDA 93.982	371,363				
	<u>13,117,167</u>				
<b>OTTER TAIL COUNTY</b>					
CFDA 10.561	377,367	Yes	Yes		
CFDA 93.556	59,979				
CFDA 93.558	585,335				
CFDA 93.563	975,809				
CFDA 93.566	1,324				
CFDA 93.596	118,702				
CFDA 93.575	265,924				
CFDA 93.645	28,445				
CFDA 93.658	205,943				
CFDA 93.667	407,320				
CFDA 93.674	5,568				
CFDA 93.767	1,124				
CFDA 93.778	1,393,761				
CFDA 93.958	174,549				
	<u>4,601,150</u>				
<b>OTTERTAIL-WADENA COMM ACT CNCL</b>					
CFDA 93.575	82,164	Yes	Yes		
CFDA 10.580	13,163				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.569	144,153				
	<u>239,480</u>				
<b>PACT 4 FAMILIES COLLABORATIVE</b>					
CFDA 93.958	70,984	Yes			
CFDA 93.958	418,134				
	<u>489,118</u>				
<b>PENNINGTON COUNTY</b>					
CFDA 10.561	87,176	Yes	Yes		
CFDA 93.556	1,443				
CFDA 93.558	102,191				
CFDA 93.563	293,975				
CFDA 93.566	257				
CFDA 93.575	111,252				
CFDA 93.596	38,707				
CFDA 93.645	2,170				
CFDA 93.658	54,344				
CFDA 93.667	137,837				
CFDA 93.674	3,594				
CFDA 93.767	234				
CFDA 93.778	502,818				
CFDA 93.958	1,432				
	<u>1,337,430</u>				
<b>PERSPECTIVES INC</b>					
CFDA 93.590	98,901	Yes			
	<u>98,901</u>				
<b>PINE COUNTY</b>					
CFDA 10.561	143,312	Yes	Yes		
CFDA 93.558	524,028				
CFDA 93.563	532,914				
CFDA 93.566	367				
CFDA 93.575	19,783				
CFDA 93.596	4,335				
CFDA 93.645	12,034				
CFDA 93.658	138,332				
CFDA 93.667	192,223				
CFDA 93.674	3,130				
CFDA 93.767	515				
CFDA 93.778	772,846				
CFDA 93.958	11,125				
	<u>2,354,944</u>				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>PIPESTONE COUNTY</b>					
CFDA 10.561	72,632	Yes	Yes		
CFDA 93.558	82,892				
CFDA 93.563	156,868				
CFDA 93.566	197				
CFDA 93.575	7,003				
CFDA 93.596	1,564				
CFDA 93.645	6,848				
CFDA 93.658	17,812				
CFDA 93.667	79,180				
CFDA 93.674	8,626				
CFDA 93.767	198				
CFDA 93.778	211,294				
CFDA 93.958	746				
	<u>645,860</u>				
<b>POLK COUNTY</b>					
CFDA 10.551	761	Yes	Yes		
CFDA 10.561	262,492				
CFDA 93.150	44,698				
CFDA 93.556	26,466				
CFDA 93.558	553,444				
CFDA 93.563	614,489				
CFDA 93.566	37,194				
CFDA 93.575	194,993				
CFDA 93.590	13,546				
CFDA 93.596	96,593				
CFDA 93.645	57,586				
CFDA 93.658	228,614				
CFDA 93.667	335,279				
CFDA 93.674	14,330				
CFDA 93.767	941				
CFDA 93.778	2,039,338				
CFDA 93.958	20,889				
CFDA 93.959	120,803				
	<u>4,662,456</u>				
<b>POPE COUNTY</b>					
CFDA 10.561	77,624	Yes	Yes		
CFDA 93.556	1,417				
CFDA 93.558	64,948				
CFDA 93.563	141,601				
CFDA 93.566	195				
CFDA 93.575	40,947				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.596	22,955				
CFDA 93.645	2,577				
CFDA 93.658	34,008				
CFDA 93.667	80,821				
CFDA 93.674	1,000				
CFDA 93.767	208				
CFDA 93.778	376,026				
CFDA 93.958	5,008				
	<u>849,335</u>				
<b>PRAIRIE FIVE COMM ACT CNL</b>		Yes			
CFDA 14.231	3,004				
CFDA 93.569	101,123				
	<u>104,127</u>				
<b>RAMSEY COUNTY</b>		Yes	Yes		
CFDA 93.150	152,963				
CFDA 93.556	899,838				
CFDA 93.558	21,246,237				
CFDA 93.563	10,316,205				
CFDA 93.566	15,360				
CFDA 93.575	15,180,214				
CFDA 93.584	29,964				
CFDA 93.590	29,004				
CFDA 93.599	42,549				
CFDA 93.645	273,171				
CFDA 93.658	5,244,623				
CFDA 93.667	4,151,934				
CFDA 93.669	1,296				
CFDA 93.670	76,066				
CFDA 93.674	85,397				
CFDA 93.767	4,159				
CFDA 93.768	32,715				
CFDA 93.778	6,750,576				
CFDA 93.958	162,306				
CFDA 93.959	666,637				
	<u>65,361,214</u>				
<b>REDWOOD COUNTY</b>		Yes	Yes		
CFDA 10.561	84,253				
CFDA 93.558	126,826				
CFDA 93.563	463,139				
CFDA 93.566	205				
CFDA 93.575	6,864				
CFDA 93.596	1,379				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.645	12,762				
CFDA 93.658	17,101				
CFDA 93.667	145,736				
CFDA 93.674	12,842				
CFDA 93.767	222				
CFDA 93.778	296,878				
CFDA 93.958	4,353				
	<u>1,172,560</u>				
<b>RENVILLE COUNTY</b>		Yes	Yes		
CFDA 10.561	131,443				
CFDA 93.558	192,904				
CFDA 93.563	228,436				
CFDA 93.566	325				
CFDA 93.575	5,496				
CFDA 93.645	3,000				
CFDA 93.658	37,662				
CFDA 93.667	110,805				
CFDA 93.674	6,200				
CFDA 93.767	400				
CFDA 93.778	440,664				
CFDA 93.958	6,722				
	<u>1,164,057</u>				
<b>RESOURCE INC</b>		Yes		Yes	
CFDA 93.959	1,247,218				
	<u>1,247,218</u>				
<b>RESOURCES FOR CHILD CARING INC</b>		Yes			
CFDA 93.575	3,212,204				
	<u>3,212,204</u>				
<b>RICE COUNTY</b>		Yes	Yes		
CFDA 93.558	583,110				
CFDA 93.563	696,220				
CFDA 93.566	5,952				
CFDA 93.575	31,617				
CFDA 93.645	34,863				
CFDA 93.658	231,474				
CFDA 93.667	320,557				
CFDA 93.674	12,316				
CFDA 93.767	6,641				
CFDA 93.778	590,289				
	<u>2,513,039</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2009**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>ROCK COUNTY</b>					
		Yes	Yes		
CFDA 10.561	80,869				
CFDA 93.558	68,458				
CFDA 93.563	137,942				
CFDA 93.566	204				
CFDA 93.575	5,207				
CFDA 93.645	6,848				
CFDA 93.658	44,057				
CFDA 93.667	72,555				
CFDA 93.674	1,873				
CFDA 93.767	228				
CFDA 93.778	192,497				
CFDA 93.958	1,076				
	<u>611,814</u>				
<b>ROSEAU COUNTY</b>					
		Yes	Yes		
CFDA 10.561	92,917				
CFDA 93.556	10,708				
CFDA 93.558	61,718				
CFDA 93.563	286,640				
CFDA 93.566	227				
CFDA 93.575	65,906				
CFDA 93.596	31,667				
CFDA 93.658	55,643				
CFDA 93.667	84,161				
CFDA 93.674	2,101				
CFDA 93.767	235				
CFDA 93.778	483,483				
CFDA 93.958	5,290				
CFDA 93.959	251,687				
	<u>1,432,383</u>				
<b>SCOTT CARVER DAKOTA CAP AGENCY INC</b>					
		Yes			
CFDA 10.561	13,921				
CFDA 14.231	3,396				
CFDA 93.569	322,372				
CFDA 93.575	75,875				
	<u>415,564</u>				
<b>SCOTT COUNTY</b>					
		Yes	Yes		
CFDA 10.561	321,489				
CFDA 93.556	161,870				
CFDA 93.558	536,926				
CFDA 93.563	1,564,983				
CFDA 93.566	717				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.575	100,876				
CFDA 93.645	34,241				
CFDA 93.658	337,167				
CFDA 93.667	404,160				
CFDA 93.674	4,735				
CFDA 93.767	1,572				
CFDA 93.778	1,327,291				
CFDA 93.958	13,653				
	<u>4,809,680</u>				
<b>SE MN AREA AGY ON AGING</b>					
		Yes			
CFDA 93.044	742,240				
CFDA 93.045	713,886				
CFDA 93.043	49,640				
CFDA 93.052	202,500				
CFDA 93.048	11,081				
CFDA 93.779	26,681				
CFDA 93.053	221,162				
	<u>1,967,190</u>				
<b>SECOND HARVEST HEARTLAND</b>					
		Yes	Yes		
CFDA 10.568	382,628				
CFDA 10.569	2,308,038				
	<u>2,690,666</u>				
<b>SEMCAC INC</b>					
		Yes			
CFDA 10.580	102,893				
CFDA 14.231	27,612				
CFDA 93.569	259,826				
	<u>390,331</u>				
<b>SHERBURNE COUNTY</b>					
		Yes	Yes		
CFDA 10.561	259,156				
CFDA 93.556	33,015				
CFDA 93.558	396,731				
CFDA 93.563	1,144,702				
CFDA 93.566	536				
CFDA 93.575	565,475				
CFDA 93.596	171,419				
CFDA 93.590	770				
CFDA 93.645	9,626				
CFDA 93.658	275,461				
CFDA 93.667	231,011				
CFDA 93.674	9,800				
CFDA 93.767	686				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.778	908,950				
CFDA 93.958	56,453				
	<u>4,063,791</u>				
<b>SIBLEY COUNTY</b>		Yes	Yes		
CFDA 10.561	82,941				
CFDA 66.032	737				
CFDA 93.558	130,339				
CFDA 93.566	210				
CFDA 93.575	6,107				
CFDA 93.596	1,185				
CFDA 93.563	252,002				
CFDA 93.767	228				
CFDA 93.645	6,226				
CFDA 93.658	79,469				
CFDA 93.674	804				
CFDA 93.778	303,735				
CFDA 93.958	2,447				
CFDA 93.667	100,222				
	<u>966,652</u>				
<b>SSD 1 MINNEAPOLIS</b>		Yes	Yes		
CFDA 93.590	104,767				
CFDA 93.778	583,292				
CFDA 93.959	61,161				
	<u>749,220</u>				
<b>ST LOUIS COUNTY</b>		Yes	Yes		
CFDA 10.561	1,795,204				
CFDA 93.150	64,160				
CFDA 93.556	215,756				
CFDA 93.558	4,842,276				
CFDA 93.563	3,349,355				
CFDA 93.575	257,563				
CFDA 93.596	12,067				
CFDA 93.645	60,491				
CFDA 93.658	635,719				
CFDA 93.667	1,801,389				
CFDA 93.674	32,400				
CFDA 93.778	4,160,455				
CFDA 93.958	81,572				
	<u>17,308,407</u>				
<b>STEARNS COUNTY</b>		Yes	Yes		
CFDA 10.561	1,008,395				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.150	34,687				
CFDA 93.556	24,616				
CFDA 93.558	1,129,648				
CFDA 93.563	1,822,396				
CFDA 93.566	7,766				
CFDA 93.575	779,285				
CFDA 93.596	456,602				
CFDA 93.645	28,949				
CFDA 93.658	222,535				
CFDA 93.667	619,316				
CFDA 93.674	5,707				
CFDA 93.778	1,808,843				
CFDA 93.958	9,918				
	<u>7,958,663</u>				
<b>STEELE COUNTY</b>		Yes	Yes		
CFDA 10.561	184,035				
CFDA 93.556	141,637				
CFDA 93.558	383,814				
CFDA 93.563	533,279				
CFDA 93.566	454				
CFDA 93.575	30,195				
CFDA 93.596	14,389				
CFDA 93.645	24,902				
CFDA 93.658	104,908				
CFDA 93.667	195,577				
CFDA 93.674	4,238				
CFDA 93.767	564				
CFDA 93.778	1,061,914				
CFDA 93.958	5,689				
	<u>2,685,595</u>				
<b>STEVENS COUNTY</b>		Yes	Yes		
CFDA 10.561	53,076				
CFDA 93.558	21,628				
CFDA 93.563	90,784				
CFDA 93.566	348				
CFDA 93.596	25,454				
CFDA 93.575	53,957				
CFDA 93.645	3,113				
CFDA 93.658	30,196				
CFDA 93.667	80,952				
CFDA 93.674	758				
CFDA 93.767	138				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency  
For the Year Ended June 30, 2009**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.778	172,289				
CFDA 93.958	3,012				
	<u>535,705</u>				
<b>SW MN OPPORTUNITY COUNCIL</b>		Yes			
CFDA 14.231	9,137				
CFDA 93.569	29,997				
CFDA 93.658	134,749				
CFDA 93.575	95,733				
CFDA 93.778	65,903				
	<u>335,519</u>				
<b>SWIFT COUNTY</b>		Yes	Yes		
CFDA 10.561	84,261				
CFDA 93.558	73,686				
CFDA 93.563	204,209				
CFDA 93.566	209				
CFDA 93.575	31,347				
CFDA 93.596	19,340				
CFDA 93.645	4,980				
CFDA 93.658	30,202				
CFDA 93.667	82,980				
CFDA 93.674	5,254				
CFDA 93.767	230				
CFDA 93.778	569,170				
CFDA 93.958	1,870				
	<u>1,107,738</u>				
<b>THREE RIVERS COMMUNITY ACTION, INC.</b>		Yes			
CFDA 10.580	3,508				
CFDA 93.569	148,970				
CFDA 93.778	10,101				
	<u>162,579</u>				
<b>TODD COUNTY</b>		Yes	Yes		
CFDA 10.561	161,098				
	<u>161,098</u>				
<b>TRAVERSE COUNTY</b>		Yes	Yes		
CFDA 10.561	44,187				
CFDA 93.558	47,088				
CFDA 93.563	57,588				
CFDA 93.566	134				
CFDA 93.575	10,343				
CFDA 93.596	8,727				
CFDA 93.645	6,226				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.658	46,245				
CFDA 93.667	52,689				
CFDA 93.767	120				
CFDA 93.778	127,613				
CFDA 93.958	1,078				
	<u>402,038</u>				
<b>TRI-COUNTY ACTION PROGRAM, INC</b>		Yes			
CFDA 93.569	<u>321,046</u>				
<b>TRI-COUNTY COMMUNITY ACTION, INC.</b>		Yes			
CFDA 93.568	237,740				
CFDA 93.569	279,900				
CFDA 10.558	109,260				
	<u>626,900</u>				
<b>TRI-VALLEY OPPORTUNITY COUNCIL INC</b>		Yes			
CFDA 10.580	67,530				
CFDA 93.569	61,981				
CFDA 93.575	593,581				
	<u>723,092</u>				
<b>WABASHA COUNTY</b>		Yes	Yes		
CFDA 10.561	78,323				
CFDA 93.556	1,844				
CFDA 93.558	111,258				
CFDA 93.563	258,347				
CFDA 93.566	217				
CFDA 93.575	84,569				
CFDA 93.596	31,187				
CFDA 93.645	8,716				
CFDA 93.658	68,674				
CFDA 93.667	124,995				
CFDA 93.674	14,069				
CFDA 93.778	237,387				
CFDA 93.767	241				
CFDA 93.958	5,942				
	<u>1,025,769</u>				
<b>WADENA COUNTY</b>		Yes	Yes		
CFDA 10.561	118,774				
CFDA 93.558	258,551				
CFDA 93.563	287,849				
CFDA 93.566	306				
CFDA 93.575	74,384				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.596	31,548				
CFDA 93.645	9,650				
CFDA 93.658	141,628				
CFDA 93.667	122,540				
CFDA 93.674	2,793				
CFDA 93.767	348				
CFDA 93.778	405,766				
CFDA 93.958	3,868				
CFDA 93.959	259,416				
	<u>1,717,421</u>				
<b>WASECA COUNTY</b>		Yes	Yes	Yes	
CFDA 10.561	109,685				
CFDA 93.556	12,868				
CFDA 93.558	303,426				
CFDA 93.645	13,385				
CFDA 93.658	126,322				
CFDA 93.667	162,182				
CFDA 93.674	9,147				
CFDA 93.575	7,552				
CFDA 93.596	6,019				
CFDA 93.563	392,866				
CFDA 93.778	290,594				
CFDA 93.958	13,647				
	<u>1,447,693</u>				
<b>WASHINGTON COUNTY</b>		Yes	Yes		
CFDA 10.561	717,999				
CFDA 93.150	11,563				
CFDA 93.558	1,918,551				
CFDA 93.563	1,073,372				
CFDA 93.575	158,653				
CFDA 93.596	39,485				
CFDA 93.645	77,197				
CFDA 93.658	619,998				
CFDA 93.667	810,571				
CFDA 93.669	2,433				
CFDA 93.674	21,522				
CFDA 93.767	202				
CFDA 93.776	176				
CFDA 93.778	5,116,130				
CFDA 93.958	74,038				
	<u>10,641,890</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>WATONWAN COUNTY</b>					
CFDA 10.561	103,715	Yes	Yes		
CFDA 93.556	25				
CFDA 93.558	133,937				
CFDA 93.563	210,269				
CFDA 93.566	315				
CFDA 93.575	4,045				
CFDA 93.658	106,966				
CFDA 93.667	91,033				
CFDA 93.674	25,507				
CFDA 93.767	167				
CFDA 93.778	335,389				
CFDA 93.958	2,329				
	<u>1,013,697</u>				
<b>WEST CENTRAL MN COMMUNITIES ACTION</b>					
CFDA 93.569	96,768	Yes			
CFDA 10.580	29,888				
CFDA 94.002	66,786				
	<u>193,442</u>				
<b>WESTERN COMMUNITY ACTION INC</b>					
CFDA 10.580	1,603	Yes			
CFDA 14.231	22,452				
CFDA 93.569	237,365				
	<u>261,420</u>				
<b>WHITE EARTH RESERVATION</b>					
CFDA 10.570	20,762	Yes			
CFDA 93.556	49,849				
CFDA 93.569	33,209				
CFDA 93.658	17,277				
CFDA 93.674	11,618				
CFDA 93.778	259,609				
CFDA 93.958	151,419				
	<u>543,743</u>				
<b>WILKIN COUNTY</b>					
CFDA 10.561	32,884	Yes	Yes		
CFDA 93.558	89,798				
CFDA 93.563	173,860				
CFDA 93.566	94				
CFDA 93.575	44,772				
CFDA 93.596	15,146				
CFDA 93.645	4,358				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.658	32,875				
CFDA 93.667	59,775				
CFDA 93.674	4,238				
CFDA 93.767	83				
CFDA 93.778	137,434				
CFDA 93.958	2,141				
	<u>597,458</u>				
<b>WINONA COUNTY</b>					
CFDA 10.561	279,074	Yes	Yes		
CFDA 10.580	10,000				
CFDA 93.556	111,278				
CFDA 93.558	354,299				
CFDA 93.563	648,289				
CFDA 93.566	5,979				
CFDA 93.575	29,983				
CFDA 93.596	76,523				
CFDA 93.645	21,472				
CFDA 93.658	184,297				
CFDA 93.667	268,988				
CFDA 93.669	1,295				
CFDA 93.674	1,785				
CFDA 93.767	1,509				
CFDA 93.778	873,589				
CFDA 93.958	14,257				
	<u>2,882,617</u>				
<b>WRIGHT COUNTY COMMUNITY ACTION</b>					
CFDA 93.569	91,526	Yes	Yes		
<b>YELLOW MEDICINE COUNTY</b>					
CFDA 10.561	82,278	Yes	Yes		
CFDA 93.558	59,035				
CFDA 93.563	192,020				
CFDA 93.566	203				
CFDA 93.575	41,194				
CFDA 93.596	16,893				
CFDA 93.645	7,159				
CFDA 93.658	26,140				
CFDA 93.667	90,474				
CFDA 93.674	425				
CFDA 93.767	226				
CFDA 93.778	285,204				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.958	10,427				
	<u>811,678</u>				
<b>MN - DEPARTMENT OF LABOR AND INDUSTRY</b>					
CLAY COUNTY		Yes	Yes		
CFDA 17.503	<u>4,095</u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 17.503	<u>1,865</u>				
<b>MN - DEPARTMENT OF NATURAL RESOURCES</b>					
AITKIN COUNTY		Yes	Yes		
CFDA 97.012	<u>28,959</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 20.219	15,000				
CFDA 97.012	41,781				
	<u>56,781</u>				
BECKER COUNTY		Yes	Yes		
CFDA 97.012	<u>23,979</u>				
BELTRAMI COUNTY		Yes	Yes		
CFDA 97.012	<u>23,376</u>				
BENTON COUNTY		Yes	Yes		
CFDA 20.205	784,500				
CFDA 97.012	6,984				
	<u>791,484</u>				
BROWN COUNTY		Yes	Yes		
CFDA 97.012	<u>2,395</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 11.419	89,100				
CFDA 20.219	82,286				
CFDA 97.012	6,443				
	<u>177,829</u>				
CARVER COUNTY		Yes	Yes		
CFDA 97.012	<u>40,998</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CASS COUNTY CFDA 97.012	36,454	Yes	Yes		
CITY OF DALTON CFDA 10.664	1,014	Yes	Yes		
CITY OF DULUTH CFDA 11.419	69,500	Yes	Yes		
CITY OF HAWLEY CFDA 10.664	9,884	Yes	Yes		
CITY OF NEW ULM CFDA 10.664	500	Yes			
CITY OF ST PAUL CFDA 20.219	37,168	Yes	Yes		
CITY OF TWIN VALLEY CFDA 10.664	2,500	Yes	Yes		
CLEARWATER COUNTY CFDA 97.012	3,705	Yes	Yes		
COOK COUNTY CFDA 10.664 CFDA 11.419 CFDA 20.219 CFDA 97.012	17,996 32,056 56,083 33,709 <u>139,844</u>	Yes	Yes		
COTTONWOOD COUNTY CFDA 97.012	1,336	Yes	Yes		
DOUGLAS COUNTY CFDA 20.219 CFDA 97.012	20,625 10,378 <u>31,003</u>	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FILLMORE COUNTY		Yes	Yes		
CFDA 97.012	2,202				
CFDA 97.036	11,430				
CFDA 97.042	2,972				
CFDA 97.067	17,399				
	<u>34,003</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 97.012	6,042				
	<u>6,042</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 20.219	10,450				
	<u>10,450</u>				
GRANT COUNTY		Yes	Yes		
CFDA 97.012	6,729				
	<u>6,729</u>				
HENNEPIN COUNTY		Yes	Yes	Yes	
CFDA 97.012	65,134				
	<u>65,134</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 97.012	5,000				
	<u>5,000</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 97.012	5,734				
	<u>5,734</u>				
ISD 0704 PROCTOR		Yes	Yes		
CFDA 11.419	11,360				
	<u>11,360</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 10.664	99,660				
CFDA 20.219	76,878				
CFDA 97.012	78,556				
	<u>255,094</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 97.012	6,621				
	<u>6,621</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 15.611	138				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.012	31,779				
	<u>31,917</u>				
LAKE COUNTY		Yes	Yes		
CFDA 20.219	<u>87,930</u>				
LAKE OF THE WOODS COUNTY		Yes	Yes		
CFDA 97.012	<u>7,364</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 97.012	<u>3,480</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 97.012	<u>13,800</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 97.012	<u>4,223</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 97.012	1,900				
CFDA 97.067	15,853				
	<u>17,753</u>				
NORMAN COUNTY		Yes	Yes		
CFDA 20.219	<u>377</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 97.012	31,066				
CFDA 97.045	28,091				
	<u>59,157</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 20.219	9,625				
CFDA 97.012	29,819				
	<u>39,444</u>				
PINE COUNTY		Yes	Yes		
CFDA 10.664	62,278				
CFDA 97.012	24,024				
	<u>86,302</u>				
POLK COUNTY		Yes	Yes		
CFDA 20.219	655				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.012	7,243				
	<u>7,898</u>				
<b>POPE COUNTY</b>		Yes	Yes		
CFDA 97.012	10,002				
	<u>10,002</u>				
<b>RAMSEY COUNTY</b>		Yes	Yes		
CFDA 97.012	45,000				
	<u>45,000</u>				
<b>RICE COUNTY</b>		Yes	Yes		
CFDA 97.012	32,790				
	<u>32,790</u>				
<b>ROSEAU COUNTY</b>		Yes	Yes		
CFDA 97.012	1,231				
	<u>1,231</u>				
<b>SCOTT COUNTY</b>		Yes	Yes		
CFDA 97.012	8,529				
	<u>8,529</u>				
<b>SHERBURNE COUNTY</b>		Yes	Yes		
CFDA 10.664	1,260				
CFDA 97.012	6,658				
	<u>7,918</u>				
<b>ST LOUIS COUNTY</b>		Yes	Yes		
CFDA 10.664	11,526				
CFDA 11.419	50,000				
CFDA 20.219	100,000				
CFDA 97.012	15,000				
	<u>176,526</u>				
<b>STEARNS COUNTY</b>		Yes	Yes		
CFDA 20.219	40,392				
CFDA 97.012	9,988				
	<u>50,380</u>				
<b>SWIFT COUNTY</b>		Yes	Yes		
CFDA 97.012	14,856				
	<u>14,856</u>				
<b>TODD COUNTY</b>		Yes	Yes		
CFDA 97.012	2,376				
	<u>2,376</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
TRAVERSE COUNTY CFDA 97.012	10,637	Yes	Yes		
WABASHA COUNTY CFDA 97.036	8,434	Yes	Yes		
WESTERN LAKE SUPERIOR SANITARY DIST CFDA 11.419	17,546	Yes			
<b>MN - DEPARTMENT OF PUBLIC SAFETY</b>					
AITKIN COUNTY CFDA 97.067	2,913	Yes	Yes		
AMHERST H. WILDER FOUNDATION CFDA 16.575 CFDA 16.588 CFDA 93.674	4,328 4,329 4,327 <u>12,984</u>	Yes	Yes		
ANOKA COUNTY CFDA 16.523 CFDA 16.575 CFDA 16.727 CFDA 20.608 CFDA 97.039 CFDA 97.042	26,121 33,692 1,260 39,243 3,189 134,298 <u>237,803</u>	Yes	Yes		
BECKER COUNTY CFDA 20.600 CFDA 20.608 CFDA 20.703 CFDA 97.042	13,393 3,000 18,514 14,750 <u>49,657</u>	Yes	Yes		
BELTRAMI COUNTY CFDA 16.609 CFDA 20.608 CFDA 97.067	84,289 3,097 3,782 <u>91,168</u>	Yes	Yes		
BENTON COUNTY CFDA 16.727	900	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.042	24,181				
CFDA 97.067	4,258				
	<u>29,339</u>				
<b>BIG STONE COUNTY</b>		Yes	Yes		
CFDA 97.012	4,385				
CFDA 97.067	27,637				
	<u>32,022</u>				
<b>BLUE EARTH COUNTY</b>		Yes	Yes		
CFDA 16.575	10,590				
CFDA 20.600	30,456				
CFDA 20.601	20,645				
CFDA 20.608	9,954				
CFDA 97.067	5,157				
	<u>76,802</u>				
<b>BROWN COUNTY</b>		Yes	Yes		
CFDA 16.540	60,000				
CFDA 97.042	11,235				
	<u>71,235</u>				
<b>CARLTON COUNTY</b>		Yes	Yes		
CFDA 16.607	1,080				
CFDA 20.600	4,767				
CFDA 20.608	4,639				
CFDA 97.042	9,177				
CFDA 97.067	1,598				
	<u>21,261</u>				
<b>CARVER COUNTY</b>		Yes	Yes		
CFDA 16.523	12,584				
CFDA 20.600	6,406				
CFDA 20.703	4,053				
CFDA 97.042	47,381				
CFDA 97.045	8,675				
	<u>79,099</u>				
<b>CASS COUNTY</b>		Yes	Yes		
CFDA 16.523	2,668				
CFDA 20.600	14,666				
CFDA 20.608	24,461				
CFDA 97.042	9,004				
	<u>50,799</u>				
<b>CHIPPEWA COUNTY</b>		Yes	Yes		
CFDA 97.024	1,833				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.067	8,912				
	<u>10,745</u>				
<b>CHISAGO COUNTY</b>		Yes	Yes		
CFDA 16.738	47,451				
CFDA 97.067	29,095				
	<u>76,546</u>				
<b>CITY OF AUSTIN</b>		Yes			
CFDA 97.017	87,229				
CFDA 97.036	227,489				
CFDA 20.600	6,093				
CFDA 20.608	6,190				
	<u>327,001</u>				
<b>CITY OF BEMIDJI</b>		Yes	Yes		
CFDA 20.600	11,735				
CFDA 20.601	2,922				
	<u>14,657</u>				
<b>CITY OF BLOOMINGTON</b>		Yes	Yes		
CFDA 97.067	110,124				
CFDA 20.608	47,964				
	<u>158,088</u>				
<b>CITY OF BLUE EARTH</b>		Yes			
CFDA 20.600	2,181				
	<u>2,181</u>				
<b>CITY OF BRAINERD</b>		Yes	Yes		
CFDA 20.600	7,946				
	<u>7,946</u>				
<b>CITY OF BUFFALO</b>		Yes	Yes		
CFDA 20.608	2,098				
	<u>2,098</u>				
<b>CITY OF BURNSVILLE</b>		Yes			
CFDA 20.600	7,714				
CFDA 20.608	2,958				
CFDA 97.067	13,518				
CFDA 97.036	3,959				
CFDA 16.579	69,836				
	<u>97,985</u>				
<b>CITY OF DULUTH</b>		Yes	Yes		
CFDA 16.579	70,870				
CFDA 20.601	25,876				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.608	6,951				
CFDA 97.006	28,968				
CFDA 97.067	172,142				
	<u>304,807</u>				
<b>CITY OF EAST GRAND FORKS</b>		Yes	Yes		
CFDA 20.600	8,780				
CFDA 20.608	8,215				
	<u>16,995</u>				
<b>CITY OF EDEN PRAIRIE</b>		Yes	Yes		
CFDA 20.600	12,548				
CFDA 20.608	4,401				
CFDA 97.067	46,978				
	<u>63,927</u>				
<b>CITY OF ELK RIVER</b>		Yes			
CFDA 20.608	30,825				
CFDA 20.703	2,160				
	<u>32,985</u>				
<b>CITY OF FARIBAULT</b>		Yes			
CFDA 20.608	2,658				
CFDA 20.600	34,998				
	<u>37,656</u>				
<b>CITY OF HAWLEY</b>		Yes	Yes		
CFDA 97.036	10,000				
	<u>10,000</u>				
<b>CITY OF HUTCHINSON</b>		Yes	Yes		
CFDA 16.607	4,383				
	<u>4,383</u>				
<b>CITY OF MANKATO</b>		Yes			
CFDA 97.067	63,705				
CFDA 20.608	5,097				
CFDA 16.004	344				
CFDA 16.007	3,359				
CFDA 16.727	2,500				
CFDA 20.600	3,000				
CFDA 20.601	5,374				
	<u>83,379</u>				
<b>CITY OF MINNEAPOLIS</b>		Yes	Yes		
CFDA 16.523	71,542				
CFDA 16.560	309,438				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.579	163,133				
CFDA 16.727	3,918				
CFDA 20.600	15,670				
CFDA 20.608	25,785				
CFDA 97.036	181,447				
CFDA 97.067	2,424,777				
CFDA 97.078	100,013				
	<u>3,295,723</u>				
<b>CITY OF MOORHEAD</b>		Yes	Yes		
CFDA 16.595	15,650				
CFDA 16.607	1,402				
CFDA 16.738	1,996				
CFDA 20.600	46,978				
CFDA 97.067	16,634				
	<u>82,660</u>				
<b>CITY OF NEW ULM</b>		Yes			
CFDA 16.727	780				
CFDA 20.600	14,863				
CFDA 20.608	21,119				
	<u>36,762</u>				
<b>CITY OF ORTONVILLE</b>		Yes	Yes		
CFDA 20.600	3,000				
	<u>3,000</u>				
<b>CITY OF OWATONNA</b>		Yes	Yes	Yes	
CFDA 97.036	72,262				
	<u>72,262</u>				
<b>CITY OF PLYMOUTH</b>		Yes	Yes		
CFDA 20.600	13,838				
CFDA 20.608	5,443				
CFDA 97.067	73,338				
	<u>92,619</u>				
<b>CITY OF RICHFIELD</b>		Yes	Yes		
CFDA 97.036	2,642				
CFDA 20.608	5,066				
	<u>7,708</u>				
<b>CITY OF ROCHESTER</b>		Yes			
CFDA 20.601	30,438				
CFDA 20.608	4,708				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.067	101,617				
	<u>136,763</u>				
<b>CITY OF ST CLOUD</b>		Yes	Yes		
CFDA 20.600	32,987				
CFDA 20.608	25,413				
CFDA 97.067	37,041				
CFDA 97.083	174,084				
	<u>269,525</u>				
<b>CITY OF ST FRANCIS</b>		Yes			
CFDA 20.608	6,748				
	<u>6,748</u>				
<b>CITY OF ST PAUL</b>		Yes	Yes		
CFDA 16.523	23,462				
CFDA 16.548	60,000				
CFDA 16.579	137,503				
CFDA 16.727	2,500				
CFDA 20.608	12,835				
CFDA 20.601	48,409				
CFDA 97.067	1,534,621				
CFDA 97.078	103,289				
	<u>1,922,619</u>				
<b>CITY OF THIEF RIVER FALLS</b>		Yes			
CFDA 20.600	1,320				
	<u>1,320</u>				
<b>CITY OF TWIN VALLEY</b>		Yes	Yes		
CFDA 97.036	96,213				
CFDA 97.039	42,741				
	<u>138,954</u>				
<b>CITY OF WINONA</b>		Yes			
CFDA 16.727	2,500				
	<u>2,500</u>				
<b>CLAY COUNTY</b>		Yes	Yes		
CFDA 16.523	12,676				
CFDA 16.579	11,000				
CFDA 16.738	1,303				
CFDA 97.039	2,295				
CFDA 97.042	23,831				
CFDA 97.067	208,291				
	<u>259,396</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>CLEARWATER COUNTY</b>		Yes	Yes		
CFDA 20.600	2,947				
CFDA 20.608	2,662				
CFDA 20.703	1,842				
CFDA 97.067	26,095				
	<u>33,546</u>				
<b>COOK COUNTY</b>		Yes	Yes		
CFDA 97.036	291,802				
CFDA 97.067	15,147				
	<u>306,949</u>				
<b>COTTONWOOD COUNTY</b>		Yes	Yes		
CFDA 16.727	360				
CFDA 20.608	360				
CFDA 20.703	3,091				
CFDA 97.042	21,086				
	<u>24,897</u>				
<b>CROW WING COUNTY</b>		Yes	Yes		
CFDA 20.600	25,079				
CFDA 20.601	3,570				
CFDA 97.004	67,591				
CFDA 97.012	54,073				
CFDA 97.017	284				
	<u>150,597</u>				
<b>DAKOTA COUNTY</b>		Yes	Yes		
CFDA 16.523	96,623				
CFDA 20.608	8,453				
CFDA 20.600	3,587				
CFDA 97.012	12,130				
CFDA 97.067	1,023,870				
	<u>1,144,663</u>				
<b>DODGE COUNTY</b>		Yes	Yes		
CFDA 20.600	5,499				
CFDA 20.608	4,469				
CFDA 97.039	8,528				
	<u>18,496</u>				
<b>DOUGLAS COUNTY</b>		Yes	Yes		
CFDA 16.004	1,613				
CFDA 16.738	1,454				
CFDA 20.600	29,142				
	<u>32,209</u>				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>FARIBAULT COUNTY</b>		Yes	Yes		
CFDA 97.036	39,043				
CFDA 97.042	2,693				
	<u>41,736</u>				
<b>FILLMORE COUNTY</b>		Yes	Yes		
CFDA 20.600	13,402				
CFDA 20.608	5,287				
CFDA 97.036	355,084				
CFDA 97.039	90,647				
	<u>464,420</u>				
<b>FOND DU LAC BAND OF CHIPPEWA</b>		Yes			
CFDA 16.575	115,244				
	<u>115,244</u>				
<b>FREEBORN COUNTY</b>		Yes	Yes		
CFDA 16.575	94,218				
CFDA 20.600	49,612				
CFDA 20.703	5,536				
CFDA 97.036	231,161				
CFDA 97.042	11,015				
CFDA 97.067	40,891				
	<u>432,433</u>				
<b>GOODHUE COUNTY</b>		Yes	Yes		
CFDA 97.012	50,366				
CFDA 97.042	30,488				
CFDA 97.004	2,844				
CFDA 97.067	78,686				
	<u>162,384</u>				
<b>GRANT COUNTY</b>		Yes	Yes		
CFDA 97.067	30,694				
	<u>30,694</u>				
<b>HENNEPIN COUNTY</b>		Yes	Yes	Yes	
CFDA 97.036	318,101				
CFDA 97.042	258,198				
CFDA 97.067	704,424				
CFDA 16.523	201,901				
CFDA 16.540	49,803				
CFDA 16.579	31,313				
	<u>1,563,740</u>				
<b>HOUSTON COUNTY</b>		Yes	Yes		
CFDA 16.727	1,000				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.600	6,747				
CFDA 97.036	2,326,006				
CFDA 97.039	66,856				
CFDA 97.042	15,118				
	<u>2,415,727</u>				
<b>ISANTI COUNTY</b>		Yes	Yes		
CFDA 16.588	11,246				
CFDA 97.042	21,596				
	<u>32,842</u>				
<b>ITASCA COUNTY</b>		Yes	Yes		
CFDA 16.588	100,194				
CFDA 97.042	28,706				
CFDA 97.067	50,000				
	<u>178,900</u>				
<b>JACKSON COUNTY</b>		Yes	Yes	Yes	
CFDA 97.012	2,579				
CFDA 97.036	14,902				
CFDA 97.042	16,061				
	<u>33,542</u>				
<b>KANABEC COUNTY</b>		Yes	Yes		
CFDA 20.600	6,155				
CFDA 20.608	4,239				
CFDA 97.042	10,946				
CFDA 97.067	299,999				
	<u>321,339</u>				
<b>KANDIYOHI COUNTY</b>		Yes	Yes		
CFDA 20.600	10,908				
CFDA 20.608	38,839				
CFDA 97.042	22,259				
	<u>72,006</u>				
<b>KITTSOON COUNTY</b>		Yes	Yes		
CFDA 16.575	16,740				
CFDA 97.036	58,840				
CFDA 97.042	10,058				
	<u>85,638</u>				
<b>KOOCHICHING COUNTY</b>		Yes	Yes	Yes	
CFDA 20.600	3,316				
CFDA 97.012	3,949				
CFDA 97.042	13,351				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.067	91,970				
	<u>112,586</u>				
<b>LAC QUI PARLE COUNTY</b>		Yes	Yes		
CFDA 20.600	2,806				
CFDA 20.608	2,893				
CFDA 20.703	1,500				
CFDA 97.012	17,500				
CFDA 97.042	11,380				
	<u>36,079</u>				
<b>LAKE COUNTY</b>		Yes	Yes		
CFDA 97.012	4,070				
CFDA 97.042	16,230				
CFDA 97.067	294,754				
	<u>315,054</u>				
<b>LAKE OF THE WOODS COUNTY</b>		Yes	Yes		
CFDA 97.004	3,005				
CFDA 97.042	7,608				
	<u>10,613</u>				
<b>LE SUEUR COUNTY</b>		Yes	Yes	Yes	
CFDA 97.012	38,807				
CFDA 97.042	10,207				
	<u>49,014</u>				
<b>LINCOLN COUNTY</b>		Yes	Yes		
CFDA 20.600	49,992				
CFDA 97.042	5,285				
CFDA 97.067	2,144				
	<u>57,421</u>				
<b>LYON COUNTY</b>		Yes	Yes		
CFDA 97.042	17,106				
	<u>17,106</u>				
<b>MAHNOMEN COUNTY</b>		Yes	Yes		
CFDA 20.600	3,443				
CFDA 20.608	2,017				
CFDA 97.067	8,500				
	<u>13,960</u>				
<b>MAHUBE COMMUNITY COUNCIL</b>		Yes			
CFDA 20.600	75,000				
	<u>75,000</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MARSHALL COUNTY		Yes	Yes		
CFDA 16.575	20,627				
CFDA 97.042	14,980				
	<u>35,607</u>				
MC LEOD COUNTY		Yes	Yes		
CFDA 20.600	5,252				
CFDA 97.042	23,926				
	<u>29,178</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 16.727	1,487				
CFDA 20.600	7,696				
CFDA 20.608	10,278				
CFDA 97.067	28,620				
	<u>48,081</u>				
METROPOLITAN COUNCIL		Yes	Yes		
CFDA 97.075	267,649				
	<u>267,649</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 20.600	10,035				
CFDA 20.608	31,005				
CFDA 97.067	3,137				
	<u>44,177</u>				
MN INSTITUTE OF PUBLIC HEALTH		Yes			
CFDA 16.727	73,787				
	<u>73,787</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 20.600	9,753				
CFDA 97.042	22,828				
	<u>32,581</u>				
MOWER COUNTY		Yes	Yes		
CFDA 16.523	10,675				
CFDA 97.036	143,601				
CFDA 97.039	7,638				
	<u>161,914</u>				
MPLS AMERICAN INDIAN CENTER, INC		Yes	Yes		
CFDA 16.540	60,758				
	<u>60,758</u>				
MURRAY COUNTY		Yes	Yes		
CFDA 97.012	35,215				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.042	12,907				
CFDA 97.067	2,376				
	<u>50,498</u>				
<b>NICOLLET COUNTY</b>		Yes	Yes		
CFDA 20.600	1,000				
CFDA 97.042	19,041				
	<u>20,041</u>				
<b>NORMAN COUNTY</b>		Yes	Yes		
CFDA 16.575	13,833				
CFDA 97.067	2,171				
	<u>16,004</u>				
<b>NW REGIONAL DEVELOPMENT COMMISSIO</b>		Yes			
CFDA 97.067	24,606				
CFDA 97.039	12,322				
	<u>36,928</u>				
<b>OLMSTED COUNTY</b>		Yes	Yes		
CFDA 16.523	15,221				
CFDA 16.588	9,081				
CFDA 16.593	41,422				
CFDA 16.738	16,669				
CFDA 16.575	120,059				
CFDA 20.600	2,378				
CFDA 20.601	5,703				
CFDA 20.608	35,523				
CFDA 97.039	38,373				
CFDA 97.042	61,168				
CFDA 97.067	546,615				
	<u>892,212</u>				
<b>OTTER TAIL COUNTY</b>		Yes	Yes		
CFDA 20.600	32,171				
CFDA 20.601	1,367				
CFDA 20.608	6,709				
CFDA 97.039	3,876				
CFDA 97.067	46,981				
	<u>91,104</u>				
<b>PENNINGTON COUNTY</b>		Yes	Yes		
CFDA 16.575	108,018				
CFDA 97.067	2,409				
	<u>110,427</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>PINE COUNTY</b>		Yes	Yes		
CFDA 20.600	3,381				
CFDA 97.042	30,658				
	<u>34,039</u>				
<b>PIPESTONE COUNTY</b>		Yes	Yes		
CFDA 20.601	862				
CFDA 97.042	14,805				
	<u>15,667</u>				
<b>POLK COUNTY</b>		Yes	Yes		
CFDA 16.575	31,965				
CFDA 97.042	18,209				
CFDA 97.067	118,333				
	<u>168,507</u>				
<b>POPE COUNTY</b>		Yes	Yes		
CFDA 97.039	9,570				
CFDA 97.042	15,923				
	<u>25,493</u>				
<b>RAMSEY COUNTY</b>		Yes	Yes		
CFDA 16.523	171,450				
CFDA 16.575	105,109				
CFDA 16.744	33,763				
CFDA 20.205	13,045				
CFDA 20.608	148,217				
CFDA 97.067	193,997				
	<u>665,581</u>				
<b>REDWOOD COUNTY</b>		Yes	Yes		
CFDA 20.600	2,000				
CFDA 20.608	560				
CFDA 97.042	17,508				
	<u>20,068</u>				
<b>RENVILLE COUNTY</b>		Yes	Yes		
CFDA 20.703	3,000				
CFDA 97.042	13,313				
	<u>16,313</u>				
<b>RESOURCE INC</b>		Yes	Yes		
CFDA 16.540	60,000				
CFDA 16.579	60,281				
	<u>120,281</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>RICE COUNTY</b>		Yes	Yes		
CFDA 16.523	1,467				
CFDA 16.575	42,683				
CFDA 97.042	47,024				
	<u>91,174</u>				
<b>ROCK COUNTY</b>		Yes	Yes		
CFDA 20.600	3,000				
CFDA 20.601	4,286				
CFDA 97.067	12,866				
	<u>20,152</u>				
<b>ROSEAU COUNTY</b>		Yes	Yes		
CFDA 16.575	62,397				
CFDA 20.703	2,763				
CFDA 97.036	903,132				
CFDA 97.067	16,363				
	<u>984,655</u>				
<b>SCOTT COUNTY</b>		Yes	Yes		
CFDA 20.601	34,763				
CFDA 97.042	17,519				
CFDA 97.067	60,359				
	<u>112,641</u>				
<b>SHERBURNE COUNTY</b>		Yes	Yes		
CFDA 20.600	39,679				
CFDA 20.608	5,726				
CFDA 20.703	1,500				
CFDA 97.042	43,858				
CFDA 97.067	10,420				
	<u>101,183</u>				
<b>SIBLEY COUNTY</b>		Yes	Yes		
CFDA 97.042	11,097				
	<u>11,097</u>				
<b>ST LOUIS COUNTY</b>		Yes	Yes		
CFDA 16.738	17,306				
CFDA 20.600	10,644				
CFDA 20.601	2,765				
CFDA 97.042	76,161				
CFDA 97.067	2,084,679				
	<u>2,191,555</u>				
<b>STEARNS COUNTY</b>		Yes	Yes		
CFDA 16.523	8,056				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.575	1,433				
CFDA 16.579	7,766				
CFDA 16.738	16,074				
CFDA 20.600	64,225				
CFDA 20.608	59,849				
CFDA 97.042	61,104				
CFDA 97.067	141,692				
	<u>360,199</u>				
<b>STEELE COUNTY</b>		Yes	Yes		
CFDA 20.600	6,075				
CFDA 20.608	6,464				
CFDA 20.703	3,372				
CFDA 97.012	1,560				
CFDA 97.067	3,574				
	<u>21,045</u>				
<b>STEVENS COUNTY</b>		Yes	Yes		
CFDA 16.004	2,092				
CFDA 20.600	1,000				
CFDA 97.039	6,191				
CFDA 97.067	2,352				
	<u>11,635</u>				
<b>SW MN PIC</b>		Yes	Yes		
CFDA 16.523	10,105				
	<u>10,105</u>				
<b>SW REG DEVELOP COMM</b>		Yes			
CFDA 97.039	66,812				
	<u>66,812</u>				
<b>SWIFT COUNTY</b>		Yes	Yes		
CFDA 97.067	2,451				
	<u>2,451</u>				
<b>TODD COUNTY</b>		Yes	Yes		
CFDA 20.600	2,350				
CFDA 97.042	19,399				
CFDA 97.067	2,452				
	<u>24,201</u>				
<b>TRAVERSE COUNTY</b>		Yes	Yes		
CFDA 97.039	6,371				
	<u>6,371</u>				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>WABASHA COUNTY</b>		Yes	Yes		
CFDA 16.738	74,999				
CFDA 20.600	3,500				
CFDA 97.039	47,011				
CFDA 97.042	19,440				
	<u>144,950</u>				
<b>WADENA COUNTY</b>		Yes	Yes		
CFDA 20.600	55,474				
CFDA 97.067	37,159				
	<u>92,633</u>				
<b>WASECA COUNTY</b>		Yes	Yes	Yes	
CFDA 97.012	3,206				
CFDA 97.042	17,505				
	<u>20,711</u>				
<b>WASHINGTON COUNTY</b>		Yes	Yes		
CFDA 16.004	551				
CFDA 16.540	85,377				
CFDA 16.575	12,678				
CFDA 20.600	78,061				
CFDA 20.608	80,951				
CFDA 97.012	140,104				
CFDA 97.056	69,068				
CFDA 97.067	108,082				
	<u>574,872</u>				
<b>WATONWAN COUNTY</b>		Yes	Yes		
CFDA 97.067	2,427				
	<u>2,427</u>				
<b>WHITE EARTH RESERVATION</b>		Yes			
CFDA 16.575	68,632				
CFDA 16.582	4,963				
CFDA 16.738	4,641				
CFDA 93.991	22,023				
	<u>100,259</u>				
<b>WILKIN COUNTY</b>		Yes	Yes		
CFDA 16.727	150				
CFDA 20.600	19,520				
CFDA 20.608	3,680				
CFDA 97.039	11,616				
CFDA 97.067	2,238				
	<u>37,204</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>WINONA COUNTY</b>		Yes	Yes		
CFDA 16.588	7,559				
CFDA 16.727	2,000				
CFDA 20.600	185,937				
CFDA 20.608	11,800				
CFDA 97.012	19,410				
CFDA 97.036	788,138				
CFDA 97.039	175,178				
CFDA 97.042	27,904				
CFDA 97.067	583				
	<u>1,218,509</u>				
<b>YELLOW MEDICINE COUNTY</b>		Yes	Yes		
CFDA 97.012	18,900				
CFDA 97.042	15,475				
	<u>34,375</u>				
<b>MN - DEPARTMENT OF TRANSPORTATION</b>					
<b>AITKIN COUNTY</b>		Yes	Yes		
CFDA 20.205	1,570,400				
CFDA 20.600	1,780				
	<u>1,572,180</u>				
<b>ANOKA COUNTY</b>		Yes	Yes		
CFDA 20.205	8,022,541				
	<u>8,022,541</u>				
<b>ARROWHEAD ECON OPPORTUNITY AGCY</b>		Yes			
CFDA 20.500	347,010				
CFDA 20.509	1,903,937				
CFDA 20.516	186,745				
	<u>2,437,692</u>				
<b>ARROWHEAD REG DEVELOP COMM</b>		Yes	Yes		
CFDA 20.205	649,499				
	<u>649,499</u>				
<b>BECKER COUNTY</b>		Yes	Yes		
CFDA 20.205	919,452				
CFDA 20.509	134,000				
	<u>1,053,452</u>				
<b>BELTRAMI COUNTY</b>		Yes	Yes		
CFDA 20.205	147,076				
	<u>147,076</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BIG STONE COUNTY CFDA 20.205	147,491	Yes	Yes		
BLUE EARTH COUNTY CFDA 20.205	1,543,052	Yes	Yes		
BROWN COUNTY CFDA 20.205 CFDA 20.509	236,005 262,814 498,819	Yes	Yes		
CARLTON COUNTY CFDA 20.106 CFDA 20.205	61,443 246,932 308,375	Yes	Yes		
CARVER COUNTY CFDA 20.509	88,100	Yes	Yes		
CASS COUNTY CFDA 20.205	2,782,530	Yes	Yes		
CHIPPEWA COUNTY CFDA 20.205	49,992	Yes	Yes		
CHISAGO COUNTY CFDA 20.205	2,713,444	Yes	Yes		
CHISHOLM HIBBING AIRPORT COMMISSION CFDA 20.106	1,756,914	Yes	Yes		Yes
CITY OF ALBERT LEA CFDA 20.106	1,593,937	Yes	Yes		
CITY OF AUSTIN CFDA 20.106 CFDA 20.205	18,929 758,784 777,713	Yes			
CITY OF BEMIDJI CFDA 20.205	155,807	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.106	1,738,310				
	<u>1,894,117</u>				
CITY OF BLOOMINGTON		Yes	Yes		
CFDA 20.205	622,011				
CITY OF BRAINERD		Yes	Yes		
CFDA 20.509	358,587				
CFDA 20.106	2,541,695				
	<u>2,900,282</u>				
CITY OF BUFFALO		Yes	Yes		
CFDA 20.106	93,100				
CFDA 20.205	1,393,650				
	<u>1,486,750</u>				
CITY OF BURNSVILLE		Yes			
CFDA 20.205	626,094				
CITY OF CAMBRIDGE		Yes			
CFDA 20.106	301,429				
CITY OF COLD SPRING		Yes	Yes		
CFDA 20.608	6,778				
CITY OF DULUTH		Yes	Yes		
CFDA 20.205	1,934,378				
CITY OF EAST GRAND FORKS		Yes	Yes		
CFDA 20.205	231,088				
CITY OF FARIBAULT		Yes			
CFDA 20.509	104,541				
CITY OF GLENWOOD		Yes	Yes	Yes	
CFDA 20.106	1,262,394				
CITY OF HAWLEY		Yes	Yes		
CFDA 20.106	164,225				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF HUTCHINSON CFDA 20.106	82,736	Yes	Yes		
CITY OF INTERNATIONAL FALLS CFDA 20.106	803,414	Yes	Yes		
CITY OF ISANTI CFDA 20.601	17,285	Yes			
CITY OF LE SUEUR CFDA 20.509 CFDA 20.106 CFDA 20.600	111,440 746,951 1,000 859,391	Yes	Yes	Yes	
CITY OF LUVERNE CFDA 20.106	855,710	Yes	Yes		
CITY OF MANKATO CFDA 20.106 CFDA 20.509	216,106 588,212 804,318	Yes			
CITY OF MINNEAPOLIS CFDA 20.205	1,858,336	Yes	Yes		Yes
CITY OF MONTEVIDEO CFDA 20.106 CFDA 20.509	808,152 39,429 847,581	Yes			
CITY OF MOORHEAD CFDA 20.509 CFDA 20.106 CFDA 20.205 CFDA 20.521 CFDA 20.516	1,006 70,475 4,122,809 4,666 17,765 4,216,721	Yes	Yes		
CITY OF NEW PRAGUE CFDA 20.205	197,600	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF ORTONVILLE CFDA 20.106	10,000	Yes	Yes		
CITY OF OWATONNA CFDA 20.106	2,361,579	Yes	Yes	Yes	
CITY OF PAYNESVILLE CFDA 20.106	68,467	Yes	Yes		
CITY OF PLYMOUTH CFDA 20.205	116,312	Yes	Yes		
CITY OF RICHFIELD CFDA 20.205	8,493,444	Yes	Yes		
CITY OF ROCHESTER CFDA 20.106 CFDA 20.205	1,080,837 1,335,179 2,416,016	Yes			
CITY OF ST CLOUD CFDA 20.106 CFDA 20.205	1,902,765 2,026,334 3,929,099	Yes	Yes		
CITY OF ST PAUL CFDA 20.205 CFDA 20.500	1,252,139 1,021,436 2,273,575	Yes	Yes		
CITY OF THIEF RIVER FALLS CFDA 20.106 CFDA 20.205	13,604 847,420 861,024	Yes			
CITY OF WHEATON CFDA 20.106	155,813	Yes	Yes	Yes	
CITY OF WILLMAR CFDA 20.106	86,187	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF WINONA		Yes			
CFDA 20.509	143,688				
CFDA 20.106	11,040				
	<u>154,728</u>				
CLAY COUNTY		Yes	Yes		
CFDA 20.205	1,304,085				
CFDA 20.509	134,473				
	<u>1,438,558</u>				
COOK COUNTY		Yes	Yes		
CFDA 20.106	125,983				
	<u>125,983</u>				
COTTONWOOD COUNTY		Yes	Yes		
CFDA 20.205	566,620				
CFDA 20.509	37,840				
	<u>604,460</u>				
CROW WING COUNTY		Yes	Yes		Yes
CFDA 20.205	1,294,932				
	<u>1,294,932</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 20.205	9,602,606				
	<u>9,602,606</u>				
DODGE COUNTY		Yes	Yes		
CFDA 20.600	95,016				
	<u>95,016</u>				
DOUGLAS COUNTY		Yes	Yes		
CFDA 20.205	49,976				
CFDA 20.703	4,048				
	<u>54,024</u>				
DULUTH AIRPORT AUTHORITY		Yes	Yes		
CFDA 20.106	1,773,687				
	<u>1,773,687</u>				
DULUTH TRANSIT AUTHORITY		Yes	Yes		
CFDA 20.509	3,976				
CFDA 20.516	196,240				
	<u>200,216</u>				
FARIBAULT COUNTY		Yes	Yes		
CFDA 20.509	62,383				
	<u>62,383</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FILLMORE COUNTY		Yes	Yes		
CFDA 20.106	1,588				
CFDA 20.205	623,694				
	<u>625,282</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 20.509	58,650				
	<u>58,650</u>				
GRANT COUNTY		Yes	Yes		
CFDA 20.509	82,487				
	<u>82,487</u>				
HENNEPIN COUNTY		Yes	Yes	Yes	
CFDA 20.205	3,712,676				
	<u>3,712,676</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 20.106	4,385				
CFDA 20.205	533,360				
	<u>537,745</u>				
HRA OF CITY OF SAINT PAUL		Yes	Yes		
CFDA 20.205	1,186,100				
	<u>1,186,100</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 20.205	6,747				
CFDA 20.509	67,323				
	<u>74,070</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 20.500	241,688				
CFDA 20.509	387,494				
CFDA 20.516	26,880				
	<u>656,062</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 20.205	357,738				
CFDA 20.219	218,942				
	<u>576,680</u>				
JACKSON COUNTY		Yes	Yes	Yes	
CFDA 20.205	585,961				
	<u>585,961</u>				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KANABEC COUNTY CFDA 20.205	194,582	Yes	Yes		
KANDIYOHI COUNTY CFDA 20.205	1,825,260	Yes	Yes		
KOOCHICHING COUNTY CFDA 20.205	785,910	Yes	Yes	Yes	
LAC QUI PARLE COUNTY CFDA 20.205	97,076	Yes	Yes		
LAKE COUNTY CFDA 20.205	209,264	Yes	Yes		
LAKE OF THE WOODS COUNTY CFDA 20.205	11,494	Yes	Yes		
LINCOLN COUNTY CFDA 20.205 CFDA 20.509	684,000 64,348 748,348	Yes	Yes		
LYON COUNTY CFDA 20.205 CFDA 20.600	1,086,966 1,496 1,088,462	Yes	Yes		
MAHNOMEN COUNTY CFDA 20.106 CFDA 20.509 CFDA 20.703	346,180 60,711 2,207 409,098	Yes	Yes		
MARSHALL COUNTY CFDA 20.205	229,994	Yes	Yes		
MC LEOD COUNTY CFDA 20.205	1,775,238	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MEEKER COUNTY CFDA 20.205	703,231	Yes	Yes		
METRO AIRPORTS COMMISSION CFDA 20.106	16,920,314	Yes			
METROPOLITAN COUNCIL CFDA 20.106 CFDA 20.205 CFDA 20.507	38,660 2,959,754 20,001,478 <u>22,999,892</u>	Yes	Yes		
MILLE LACS COUNTY CFDA 20.205	397,911	Yes	Yes		
MINNEAPOLIS PARK & RECREATION BD CFDA 20.205	766,247	Yes	Yes		
MN VALLEY TRANSIT AUTHORITY CFDA 20.500	545,559	Yes	Yes		
MORRISON COUNTY CFDA 20.205	1,318,266	Yes	Yes		
MOWER COUNTY CFDA 20.219 CFDA 20.500	416,000 495,014 <u>911,014</u>	Yes	Yes		
MURRAY COUNTY CFDA 20.205 CFDA 20.509	1,285,327 28,550 <u>1,313,877</u>	Yes	Yes		
NICOLLET COUNTY CFDA 20.205	109,935	Yes	Yes		
NORMAN COUNTY CFDA 20.205	1,238,760	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NORTHSTAR CORRIDOR DEVELOP AUTH		Yes			
CFDA 20.500	7,638,714				
CFDA 20.507	382,346				
	<u>8,021,060</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 97.036	<u>277,793</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 20.205	<u>701,566</u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 20.205	<u>157,822</u>				
PINE COUNTY		Yes	Yes		
CFDA 20.205	<u>28,474</u>				
PIPESTONE COUNTY		Yes	Yes		
CFDA 20.205	75,045				
CFDA 20.509	155,388				
	<u>230,433</u>				
POLK COUNTY		Yes	Yes		
CFDA 20.205	<u>2,251,038</u>				
POPE COUNTY		Yes	Yes		
CFDA 20.205	<u>547,410</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 20.205	3,289,528				
CFDA 20.522	65,554				
	<u>3,355,082</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 20.205	850,147				
CFDA 20.509	119,250				
	<u>969,397</u>				
RICE COUNTY		Yes	Yes		
CFDA 20.205	99,902				
CFDA 20.608	6,016				
	<u>105,918</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ROCK COUNTY		Yes	Yes		
CFDA 20.205	547,370				
CFDA 20.509	162,484				
	<u>709,854</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 20.205	275,552				
CFDA 20.509	98,700				
	<u>374,252</u>				
SEMCAC INC		Yes			
CFDA 20.509	118,268				
	<u>118,268</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 20.205	276,957				
	<u>276,957</u>				
SOUTHWEST METRO TRANSIT COMMISSIO		Yes	Yes		
CFDA 20.507	551,423				
CFDA 20.521	54,024				
CFDA 20.200	177,202				
	<u>782,649</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 20.205	3,203,867				
	<u>3,203,867</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 20.205	3,325,138				
	<u>3,325,138</u>				
STEELE COUNTY		Yes	Yes		
CFDA 20.509	213,346				
	<u>213,346</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 20.509	246,991				
	<u>246,991</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 20.205	684,705				
	<u>684,705</u>				
THREE RIVERS COMMUNITY ACTION, INC.		Yes			
CFDA 20.509	430,465				
	<u>430,465</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
TODD COUNTY		Yes	Yes		
CFDA 20.205	766,088				
TRaverse COUNTY		Yes	Yes		
CFDA 20.205	755,030				
TRI-COUNTY ACTION PROGRAM, INC		Yes			
CFDA 20.509	359,735				
CFDA 20.521	156,139				
	515,874				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 20.509	438,596				
CFDA 20.521	86,400				
	524,996				
WABASHA COUNTY		Yes	Yes		
CFDA 20.600	135,778				
WADENA COUNTY		Yes	Yes		
CFDA 20.205	895,231				
CFDA 20.509	184,294				
	1,079,525				
WASHINGTON COUNTY		Yes	Yes		
CFDA 20.205	8,929,368				
CFDA 20.500	34,628				
	8,963,996				
WATONWAN COUNTY		Yes	Yes		
CFDA 20.205	351,902				
CFDA 20.509	103,108				
	455,010				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 20.509	369,156				
WINONA COUNTY		Yes	Yes		
CFDA 20.205	204,193				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 20.600	830				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>MN - HIGHER EDUCATION SERVICES OFFICE</b>					
ISD 0625 ST PAUL CFDA 84.334	265,095	Yes	Yes		
YMCA OF METROPOLITAN MINNEAPOLIS CFDA 84.334	115,421	Yes	Yes		
<b>MN - HISTORICAL SOCIETY</b>					
CITY OF MINNEAPOLIS CFDA 15.904	20,000	Yes	Yes		
<b>MN - HOUSING FINANCE AGENCY</b>					
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 14.239	386	Yes			
BECKER COUNTY CFDA 14.239	8,316	Yes	Yes		
DAKOTA CO COMMUNITY DEVELPMT AGC CFDA 14.228 CFDA 21.000	74,257 155,245 229,502	Yes			
INTER-COUNTY COMMUNITY COUNCIL CFDA 14.239	11,192	Yes			
KOOTASCA COMM ACTION INC CFDA 14.239 CFDA 93.558	5,732 252,984 258,716	Yes	Yes		
METROPOLITAN COUNCIL CFDA 14.241	387,258	Yes	Yes		
NORTHWEST COMMUNITY ACTION INC CFDA 21.000	15,016	Yes			
NORTHWEST MN MULTI COUNTY HRA CFDA 14.239	282,077	Yes			

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
OTTERTAIL-WADENA COMM ACT CNCL CFDA 21.000	9,334	Yes	Yes		
SW MN HOUSING PARTNERSHIP CFDA 14.169	18,547	Yes	Yes		
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 93.558	225,132	Yes			
WEST CENTRAL MN COMMUNITIES ACTION CFDA 93.569 CFDA 14.231	6,620 47,279 53,899	Yes			
<b>MN - OFFICE OF THE SECRETARY OF STATE</b>					
ANOKA COUNTY CFDA 90.401	28,276	Yes	Yes		
BIG STONE COUNTY CFDA 90.401	17,139	Yes	Yes		
CITY OF BROOTEN CFDA 93.617	342	Yes	Yes		
CITY OF PLYMOUTH CFDA 93.617	4,190	Yes	Yes		
CITY OF TWIN VALLEY CFDA 93.617	1,040	Yes	Yes		
CLEARWATER COUNTY CFDA 90.401	24,466	Yes	Yes		
FILLMORE COUNTY CFDA 90.401	11,179	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HENNEPIN COUNTY CFDA 90.401	8,321	Yes	Yes	Yes	
ISANTI COUNTY CFDA 90.401	772	Yes	Yes		
KITTSOON COUNTY CFDA 90.401	21,749	Yes	Yes		
KOOCHICHING COUNTY CFDA 90.401	11,615	Yes	Yes	Yes	
LINCOLN COUNTY CFDA 90.401	10,319	Yes	Yes		
MARSHALL COUNTY CFDA 90.401	16,659	Yes	Yes		
MOWER COUNTY CFDA 90.401	567	Yes	Yes		
MURRAY COUNTY CFDA 90.401	8,205	Yes	Yes		
OLMSTED COUNTY CFDA 90.401	28,810	Yes	Yes		
OTTER TAIL COUNTY CFDA 90.401	30,868	Yes	Yes		
PENNINGTON COUNTY CFDA 90.401	15,271	Yes	Yes		
PINE COUNTY CFDA 90.401	6,681	Yes	Yes		



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
PIPESTONE COUNTY CFDA 90.401	2,972	Yes	Yes		
ROSEAU COUNTY CFDA 90.401	861	Yes	Yes		
ST LOUIS COUNTY CFDA 90.401	167,982	Yes	Yes		
STEVENS COUNTY CFDA 90.401	7,800	Yes	Yes		
WASHINGTON COUNTY CFDA 90.401	57,400	Yes	Yes		
<b>MN - POLLUTION CONTROL AGENCY</b>					
BLUE EARTH COUNTY CFDA 10.664	5,808	Yes	Yes		
BROWN NICOLLET HUMAN SERVICE BOAR CFDA 66.460	43,225	Yes	Yes		
CARVER COUNTY CFDA 66.460	186,497	Yes	Yes		
CHIPPEWA COUNTY CFDA 66.460	110,091	Yes	Yes		
CITY OF DULUTH CFDA 66.460	15,169	Yes	Yes		
COOK COUNTY CFDA 66.469	4,000	Yes	Yes		
DAKOTA COUNTY CFDA 66.460	129,946	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
DOUGLAS COUNTY CFDA 66.032	5,260	Yes	Yes		
FILLMORE COUNTY CFDA 66.460	113,589	Yes	Yes		
LAC QUI PARLE COUNTY CFDA 66.460	95,213	Yes	Yes		
LAKE COUNTY CFDA 66.472	5,000	Yes	Yes		
OLMSTED COUNTY CFDA 66.460	5,623	Yes	Yes		
RENVILLE COUNTY CFDA 66.460	247,297	Yes	Yes		
STEELE COUNTY CFDA 66.460	6,600	Yes	Yes		
WASHINGTON COUNTY CFDA 66.032	3,464	Yes	Yes		
WESTERN LAKE SUPERIOR SANITARY DIST CFDA 66.469	24,055	Yes			
<b>MN - PUBLIC FACILITIES AUTHORITY</b>					
CITY OF ALBANY CFDA 66.468	324,778	Yes	Yes	Yes	
CITY OF ANNANDALE CFDA 66.458	7,970,168	Yes	Yes		
CITY OF AURORA CFDA 66.458	1,140,525	Yes	Yes	Yes	

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF BEAVER BAY CFDA 66.468	668,263	Yes	Yes		
CITY OF BLUE EARTH CFDA 66.468 CFDA 66.458	55,159 245,076 <u>300,235</u>	Yes			
CITY OF BROOTEN CFDA 66.458	1,739,075	Yes	Yes		
CITY OF CLEARWATER CFDA 66.468	2,988,883	Yes	Yes		
CITY OF COLD SPRING CFDA 66.458	23,635	Yes	Yes		
CITY OF DALTON CFDA 66.468	317,545	Yes	Yes		
CITY OF DASSEL CFDA 66.468	3,436,000	Yes	Yes	Yes	
CITY OF EAST GRAND FORKS CFDA 66.458	1,923,788	Yes	Yes		
CITY OF ELIZABETH CFDA 66.468	669,815	Yes	Yes	Yes	
CITY OF EVELETH CFDA 66.468	1,983,283	Yes	Yes	Yes	
CITY OF GOODVIEW CFDA 66.468	2,278,919	Yes	Yes		
CITY OF GROVE CITY CFDA 66.468	930,303	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF HARRIS CFDA 66.468	421,504	Yes	Yes	Yes	
CITY OF HAWLEY CFDA 66.468	227,579	Yes	Yes		
CITY OF HENDERSON CFDA 66.458	1,654,859	Yes	Yes	Yes	
CITY OF HUTCHINSON CFDA 66.458 CFDA 66.468	6,366,710 253,094 <u>6,619,804</u>	Yes	Yes		
CITY OF ISANTI CFDA 66.468	2,493,066	Yes			
CITY OF LE SUEUR CFDA 66.458	7,187,869	Yes	Yes	Yes	
CITY OF MAHNOMEN CFDA 66.468	1,057,191	Yes	Yes		
CITY OF MANKATO CFDA 66.468	10,092,964	Yes			
CITY OF MINNEAPOLIS CFDA 66.468	3,267,519	Yes	Yes		
CITY OF MOORHEAD CFDA 66.458	7,418,211	Yes	Yes		
CITY OF NEW PRAGUE CFDA 66.458	6,025,049	Yes	Yes		
CITY OF NEW ULM CFDA 66.458	1,778,804	Yes			

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF NEW YORK MILLS CFDA 66.458	244,108	Yes	Yes		
CITY OF ORTONVILLE CFDA 66.458	471,836	Yes	Yes		Yes
CITY OF PELICAN RAPIDS CFDA 66.458 CFDA 66.468	952,493 208,364 <u>1,160,857</u>	Yes	Yes		
CITY OF ST FRANCIS CFDA 66.468	6,922,513	Yes			
CITY OF ST HILAIRE CFDA 66.458	394,662	Yes	Yes		
CITY OF STURGEON LAKE CFDA 66.458	681,853	Yes	Yes		
CITY OF TAYLORS FALLS CFDA 66.468	479,729	Yes	Yes		
CITY OF WILLMAR CFDA 66.458	10,235,670	Yes	Yes		
CLEAR LAKE/CLEARWATER SEWER AUTHO CFDA 66.468	3,328,143	Yes	Yes		
KOOCHICHING COUNTY CFDA 66.458	161,363	Yes	Yes	Yes	
METROPOLITAN COUNCIL CFDA 15.808 CFDA 66.458	25,000 44,987,205 <u>45,012,205</u>	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>MN - STATE COLLEGES AND UNIVERSITIES</b>					
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 16.580	125,988				
<b>INTERMEDIATE SCHOOL DISTRICT 916</b>					
CFDA 84.048	58,510	Yes			
CFDA 84.243	10,523				
	69,033				
<b>ISD 0077 MANKATO</b>					
CFDA 84.002	154,351	Yes	Yes		
<b>ISD 0347 WILLMAR</b>					
CFDA 84.048	33,551	Yes			
<b>ISD 0423 HUTCHINSON</b>					
CFDA 84.048	16,485	Yes	Yes		
<b>ISD 0728 ELK RIVER</b>					
CFDA 84.048	52,806	Yes	Yes		
<b>ISD 2170 STAPLES - MOTLEY</b>					
CFDA 84.243	131	Yes	Yes		
<b>PACER CENTER, INC</b>					
CFDA 84.048	34,756	Yes			
<b>MN CHIPPEWA TRIBE</b>					
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 10.561	48,776				
CFDA 11.303	2,783				
CFDA 66.926	18,333				
CFDA 93.045	8,753				
CFDA 93.047	71,326				
	149,971				
<b>ISD 0011 ANOKA-HENNEPIN</b>					
CFDA 15.130	6,882	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0038 RED LAKE CFDA 15.130	27,280	Yes	Yes		
ISD 0361 INTERNATIONAL FALLS CFDA 15.130	878	Yes	Yes		
ISD 0625 ST PAUL CFDA 15.130	46,057	Yes	Yes		
ISD 0706 VIRGINIA CFDA 15.130	612	Yes	Yes	Yes	
WHITE EARTH RESERVATION CFDA 11.302 CFDA 93.045	11,481 87,126 98,607	Yes			
<b>MN DIVERSIFIED INDUSTRIES</b>					
PACER CENTER, INC CFDA 84.234	3,516	Yes			
<b>MN HOME OWNERSHIP CENTER</b>					
HEARTLAND COMMUNITY ACTION AGCY CFDA 10.446 CFDA 21.000	22,361 24,445 46,806	Yes			
SW MN HOUSING PARTNERSHIP CFDA 10.446	10,729	Yes	Yes		
WEST CENTRAL MN COMMUNITIES ACTION CFDA 14.169	8,014	Yes			
<b>MN HOUSING PARTNERSHIP</b>					
KOOTASCA COMM ACTION INC CFDA 14.169	14,009	Yes	Yes		
SW MN HOUSING PARTNERSHIP CFDA 14.169	32,276	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>WEST CENTRAL MN COMMUNITIES ACTION</b>					
CFDA 10.446	26,012	Yes			
<b>MN HUMANITIES COMMISSION</b>					
<b>ISD 0625 ST PAUL</b>					
CFDA 84.215	46,700	Yes	Yes		
<b>MN LITERACY COUNCIL INC</b>					
<b>KOOTASCA COMM ACTION INC</b>					
CFDA 94.006	66,387	Yes	Yes		
<b>MN RIVER AREA AGENCY ON AGING</b>					
<b>CITY OF MONTEVIDEO</b>					
CFDA 93.044	5,186	Yes			
<b>SW REG DEVELOP COMM</b>					
CFDA 93.044	276,643	Yes			
CFDA 93.052	76,784				
CFDA 93.779	137,217				
CFDA 93.051	14,989				
	505,633				
<b>MN RIVER VALLEY ED DISTRICT</b>					
<b>ISD 2853 LAC QUI PARLE VALLEY</b>					
CFDA 84.027	147,145	Yes	Yes		
<b>MN RIVER VALLEY SPEC ED COOP</b>					
<b>ISD 0112 EASTERN CARVER CO (CHASKA)</b>					
CFDA 84.173	36,610	Yes	Yes		
<b>ISD 0719 PRIOR LAKE - SAVAGE</b>					
CFDA 84.181	16,725	Yes	Yes		
<b>MN VALLEY EDUCATION DISTRICT</b>					
<b>ISD 0394 MONTGOMERY-LONSDALE</b>					
CFDA 84.048	2,849	Yes	Yes		



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0508 ST PETER CFDA 84.027	96,646	Yes	Yes		
<b>MORRISON COUNTY</b>					
TODD COUNTY CFDA 10.557	121,127	Yes	Yes		
<b>MORRISON-TODD-WADENA COMMUNITY HEALTH BOARD</b>					
WADENA COUNTY CFDA 10.557	76,599	Yes	Yes		
CFDA 66.032	1,825				
CFDA 93.558	36,930				
CFDA 93.283	29,290				
CFDA 93.276	14,385				
CFDA 93.994	22,344				
	181,373				
<b>MOTIVATION EDUCATION &amp; TRAINING, INC.</b>					
MAHUBE COMMUNITY COUNCIL CFDA 14.235	5,522	Yes			
NORTHWEST COMMUNITY ACTION INC CFDA 14.235	1,432	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 14.235	1,895	Yes			
<b>MPLS MEDICAL RESEARCH FOUNDATION</b>					
ALLINA HEALTH SYSTEM CFDA 93.943	160,117	Yes	Yes		
<b>MPLS YOUTH COORDINATING BD</b>					
MN CHILD CARE RESOURCE & REFERRAL CFDA 93.577	8,358	Yes			
<b>MURRAY COUNTY</b>					
SW MN HOUSING PARTNERSHIP CFDA 14.228	207,620	Yes	Yes		Yes

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>NATIONAL ASSOC OF COUNTY AND CITY HEALTH OFFICIALS</b>					
ANOKA COUNTY CFDA 93.008	193	Yes	Yes		
CARVER COUNTY CFDA 93.008	3,820	Yes	Yes		
RAMSEY COUNTY CFDA 93.008	10,000	Yes	Yes		
SCOTT COUNTY CFDA 93.008	5,000	Yes	Yes		
<b>NATIONAL CENTER FOR HEALTHY HOUSING</b>					
SW MN HOUSING PARTNERSHIP CFDA 66.034	9,383	Yes	Yes		
<b>NATIONAL CONGRESS OF AMERICAN INDIANS</b>					
WHITE EARTH RESERVATION CFDA 16.726	43,076	Yes			
<b>NATIONAL JOINT POWERS ALLIANCE</b>					
BENTON-STEARNES EDUCATION DISTRICT CFDA 84.027	35,222	Yes	Yes		
<b>NATIONAL KIDNEY FOUNDATION</b>					
MPLS MEDICAL RESEARCH FOUNDATION CFDA 93.068	91,668	Yes			
<b>NEIGHBORHOOD HOUSE ASSN</b>					
ISD 0625 ST PAUL CFDA 84.287	57,181	Yes	Yes		
CFDA 16.609	4,960				
	62,141				
<b>NEIGHBORHOOD REINVESTMENT CORP (NEIGHBORWORKS AMERICA)</b>					
CITY OF ST PAUL CFDA 21.000	252,450	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SW MN HOUSING PARTNERSHIP CFDA 21.000	1,896,816	Yes	Yes		
WRIGHT COUNTY COMMUNITY ACTION CFDA 21.000	37,034	Yes	Yes		
<b>NICOLLET COUNTY</b>					
MN VALLEY ACTION COUNCIL CFDA 10.551 CFDA 93.558	4,732 299,059 <u>303,791</u>	Yes			
<b>NOBLES COUNTY</b>					
SW MN OPPORTUNITY COUNCIL CFDA 93.778	86,994	Yes			
<b>NORTH COUNTRY CHS</b>					
CLEARWATER COUNTY CFDA 10.557 CFDA 84.181 CFDA 93.283 CFDA 93.558 CFDA 93.563 CFDA 93.566 CFDA 93.994	5,870 200 30,931 15,326 260,665 321 15,432 <u>328,745</u>	Yes	Yes		
<b>NORTH COUNTRY VOCATIONAL CENTER</b>					
ISD 0031 BEMIDJI CFDA 84.243	34,102	Yes			
ISD 0036 KELLIHER CFDA 84.048	3,205	Yes	Yes		
ISD 0038 RED LAKE CFDA 84.048 CFDA 84.181	5,638 11,007 <u>16,645</u>	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>NORTH DAKOTA - DEPARTMENT OF HEALTH</b>					
HENNEPIN COUNTY		Yes	Yes	Yes	
CFDA 93.283	40,263				
<b>NORTH DAKOTA - DEPARTMENT OF PUBLIC INSTRUCTION</b>					
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 10.559	42,261				
CFDA 84.011	44,956				
	<u>87,217</u>				
<b>NORTHEAST SERVICE COOP</b>					
ISD 0706 VIRGINIA		Yes	Yes	Yes	
CFDA 10.855	8,371				
<b>ISD 2142 ST LOUIS COUNTY</b>					
CFDA 10.855	82,998				
<b>ISD 2154 EVELETH-GILBERT</b>					
CFDA 10.855	11,374				
<b>NORTHLAND LEARNING CENTER, VIRGINIA</b>					
ISD 0361 INTERNATIONAL FALLS		Yes	Yes		
CFDA 84.027	218,734				
CFDA 84.173	7,752				
CFDA 84.181	6,717				
	<u>233,203</u>				
<b>ISD 0706 VIRGINIA</b>					
CFDA 84.027	418,545				
CFDA 84.173	2,961				
	<u>421,506</u>				
<b>ISD 0707 NETT LAKE</b>					
CFDA 84.027	21,876				
CFDA 84.173	329				
	<u>22,205</u>				
<b>ISD 2142 ST LOUIS COUNTY</b>					
CFDA 84.027	403,189				
CFDA 84.173	6,110				
	<u>409,299</u>				
<b>ISD 2154 EVELETH-GILBERT</b>					
CFDA 84.027	199,174				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	307				
	<u>199,481</u>				
<b>NORTHRUP GRUMMAN</b>					
WHITE EARTH RESERVATION		Yes			
CFDA 93.271	62,303				
<b>NORTHWEST AREA AGENCY ON AGING</b>					
CLEARWATER COUNTY		Yes	Yes		
CFDA 93.044	3,000				
<b>NORTHWEST COMMUNITY ACTION INC</b>					
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 21.000	15,144				
<b>NORTHWEST HEALTH SCIENCES UNIVERSITY</b>					
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.212	37,654				
<b>NORTHWEST SERVICE COOPERATIVE</b>					
ISD 0593 CROOKSTON		Yes			
CFDA 84.215	5,034				
<b>NORTHWEST SUBURBAN INTEGRATION DISTRICT</b>					
ISD 0014 FRIDLEY		Yes	Yes	Yes	
CFDA 84.165	1,078,296				
ISD 0279 OSSEO		Yes	Yes		
CFDA 84.165	1,053,982				
ISD 0286 BROOKLYN CENTER		Yes	Yes		
CFDA 84.165	1,193,036				
<b>NW PRIVATE INDUSTRY COUNCIL</b>					
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 17.259	283,703				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>NW REGIONAL DEVELOPMENT COMMISSION</b>					
KITTSOON COUNTY CFDA 93.044	2,611	Yes	Yes		
PENNINGTON COUNTY CFDA 93.044	6,695	Yes	Yes		
ROSEAU COUNTY CFDA 93.044	3,419	Yes	Yes		
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 93.044	27,043	Yes			
<b>OLMSTED COUNTY</b>					
CHANNEL ONE INC CFDA 97.024	6,500	Yes	Yes		
CHILD CARE RESOURCE & REFERRAL INC CFDA 93.596	5,878,879	Yes			
<b>ORELENA HAWKS PUCKETT INSTITUTE</b>					
PACER CENTER, INC CFDA 84.326	50,000	Yes			
CFDA 17.720	48,770				
	98,770				
<b>PACT 4 FAMILIES COLLABORATIVE</b>					
ISD 2396 ATWATER-COSMOS-GROVE CITY CFDA 84.287	53,516	Yes	Yes		
<b>PAUL BUNYAN EDUCATION DISTRICT</b>					
ISD 2174 PINE RIVER - BACKUS CFDA 84.048	8,106	Yes	Yes		
<b>PILLSBURY UNITED COMMUNITIES</b>					
CITY OF MINNEAPOLIS CFDA 16.595	79,276	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>PINE TO PRAIRIE EDUCATION DIST</b>					
ISD 0593 CROOKSTON CFDA 84.048	7,181	Yes			
ISD 0595 EAST GRAND FORKS CFDA 84.048	8,975	Yes	Yes		
<b>PINE TO PRAIRIE VOCATIONAL CENTER</b>					
ISD 0162 BAGLEY CFDA 84.048	7,008	Yes	Yes		
<b>PLANNED PARENTHOOD OF MN ND &amp; SD</b>					
OTTERTAIL-WADENA COMM ACT CNCL CFDA 93.217	53,671	Yes	Yes		
SEMCAC INC CFDA 93.260	21,300	Yes			
SW MN OPPORTUNITY COUNCIL CFDA 93.217	50,000	Yes			
<b>PLYMOUTH NEIGHBORHOOD FOUNDATION</b>					
RESOURCE INC CFDA 14.235	171,752	Yes		Yes	
<b>POWDERHORN PARK NEIGHBORHOOD</b>					
CITY OF MINNEAPOLIS CFDA 16.595	36,671	Yes	Yes		
MINNEAPOLIS PARK & RECREATION BD CFDA 16.595	4,000	Yes	Yes		
<b>RAMSEY COUNTY</b>					
CITY OF ST PAUL CFDA 16.738	85,000	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0621 MOUNDS VIEW CFDA 93.045	78,210	Yes			
ISD 0624 WHITE BEAR LAKE CFDA 93.045	62,364	Yes	Yes		
ISD 0625 ST PAUL CFDA 93.283	179,236	Yes	Yes		
LIFETRACK RESOURCES CFDA 93.556 CFDA 93.558	195,371 2,369,386 <u>2,564,757</u>	Yes	Yes		Yes
RESOURCE INC CFDA 17.258 CFDA 17.259 CFDA 93.558	311,686 92,941 1,818,306 <u>2,222,933</u>	Yes		Yes	
RESOURCES FOR CHILD CARING INC CFDA 93.596	286,790	Yes			
<b>READING IS FUNDAMENTAL, INC.</b>					
OTTERTAIL-WADENA COMM ACT CNCL CFDA 84.357	1,363	Yes	Yes		
<b>RED LAKE BAND OF CHIPPEWA INDIANS</b>					
ISD 0031 BEMIDJI CFDA 15.130	20,460	Yes			
ISD 0690 WARROAD CFDA 15.130	13,640	Yes	Yes		
<b>RED LAKE COUNTY</b>					
INTER-COUNTY COMMUNITY COUNCIL CFDA 97.024	1,404	Yes			



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>REDWOOD COUNTY</b>					
<b>RENVILLE COUNTY</b>					
		Yes	Yes		
CFDA 10.557	79,983				
CFDA 93.271	39,391				
CFDA 93.283	25,751				
CFDA 93.558	11,198				
CFDA 93.778	43,334				
	<u>199,657</u>				
<b>RENVILLE COUNTY</b>					
<b>HEARTLAND COMMUNITY ACTION AGCY</b>					
		Yes			
CFDA 97.024	2,294				
	<u>2,294</u>				
<b>SW MN HOUSING PARTNERSHIP</b>					
		Yes	Yes		Yes
CFDA 14.228	115				
	<u>115</u>				
<b>RESOURCE INC</b>					
<b>LIFETRACK RESOURCES</b>					
		Yes	Yes		
CFDA 17.259	25,931				
	<u>25,931</u>				
<b>ROCHESTER OLMSTED COUNCIL OF GOVTS</b>					
<b>OLMSTED COUNTY</b>					
		Yes	Yes		
CFDA 20.505	318,655				
CFDA 20.600	429,275				
	<u>747,930</u>				
<b>ROCK COUNTY</b>					
<b>SW MN OPPORTUNITY COUNCIL</b>					
		Yes			
CFDA 93.778	7,219				
	<u>7,219</u>				
<b>RUM RIVER SPECIAL EDUCATION COOP</b>					
<b>ISD 0477 PRINCETON</b>					
		Yes	Yes		
CFDA 84.027	163,020				
CFDA 84.173	2,182				
	<u>165,202</u>				
<b>RURAL MN CEP INC</b>					
<b>WEST CENTRAL MN COMMUNITIES ACTION</b>					
		Yes			
CFDA 93.558	9,670				
	<u>9,670</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>SALVATION ARMY</b>					
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 14.235	122,283	Yes			
<b>SANFORD MEDICAL CENTER</b>					
HENNEPIN COUNTY CFDA 93.069	90,744	Yes	Yes	Yes	
<b>SCOTT COUNTY</b>					
SCOTT CARVER DAKOTA CAP AGENCY INC CFDA 14.238	110,708	Yes			
<b>SE MN AREA AGY ON AGING</b>					
CITY OF WINONA CFDA 93.044	22,288	Yes			
GOODHUE COUNTY CFDA 93.044	7,487	Yes	Yes		
SEMCAC INC CFDA 93.044 CFDA 93.045 CFDA 93.052 CFDA 93.053	65,138 654,778 45,452 203,855 <u>969,223</u>	Yes			
THREE RIVERS COMMUNITY ACTION, INC. CFDA 93.044 CFDA 93.045 CFDA 93.052 CFDA 93.053	6,206 44,141 39,313 15,717 <u>105,377</u>	Yes			
<b>SE MN WATER RESOURCES BOARD</b>					
DODGE COUNTY CFDA 66.460	14,763	Yes	Yes		
WABASHA COUNTY CFDA 66.460	16,820	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>WINONA COUNTY</b>		Yes	Yes		
CFDA 66.460	22,750				
<b>SENIOR SERVICE AMERICA INC</b>					
<b>CITY OF DULUTH</b>		Yes	Yes		
CFDA 17.235	372,302				
<b>SENSERA, INC.</b>					
<b>MPLS MEDICAL RESEARCH FOUNDATION</b>		Yes			
CFDA 12.420	35,999				
<b>SERVEMINNESOTA!</b>					
<b>ISD 0709 DULUTH</b>		Yes	Yes		
CFDA 94.006	646,976				
<b>SSD 1 MINNEAPOLIS</b>		Yes	Yes		
CFDA 84.334	301,336				
<b>SHARED HEALTH SERVICES CORP</b>					
<b>ALLINA HEALTH SYSTEM</b>		Yes	Yes		
CFDA 93.889	29,887				
<b>SIBLEY COUNTY</b>					
<b>MN VALLEY ACTION COUNCIL</b>		Yes			
CFDA 10.551	5,477				
CFDA 93.558	112,584				
	118,061				
<b>SOUTH CENTRAL SERVICE COOPERATIVE</b>					
<b>ISD 0508 ST PETER</b>		Yes	Yes		
CFDA 84.048	5,231				
<b>SOUTHEAST MINNESOTA WATERSHED DISTRICT</b>					
<b>MOWER COUNTY</b>		Yes	Yes		
CFDA 66.460	9,155				
<b>ST CROIX RIVER EDUCATION DISTRICT</b>					
<b>ISD 2580 EAST CENTRAL SCHOOLS</b>		Yes	Yes		
CFDA 84.027	9,296				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.048	4,610				
	<u>13,906</u>				
<b>ST LOUIS COUNTY</b>					
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 14.218	747,350				
CFDA 14.231	33,484				
CFDA 14.239	561,458				
	<u>1,342,292</u>				
CITY OF AURORA		Yes	Yes	Yes	
CFDA 14.218	108,451				
	<u>108,451</u>				
CITY OF EVELETH		Yes	Yes	Yes	
CFDA 14.218	266,000				
	<u>266,000</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 97.067	53,746				
	<u>53,746</u>				
KOOTASCA COMM ACTION INC		Yes	Yes		
CFDA 14.239	342,747				
	<u>342,747</u>				
<b>ST PAUL COMMUNITY LITERACY CONSORTIUM</b>					
LAO FAMILY COMMUNITY OF MN INC		Yes	Yes		
CFDA 93.576	25,800				
CFDA 84.002	81,207				
	<u>107,007</u>				
<b>ST PAUL RAMSEY CHILDREN'S INITIATIVE</b>					
CAP RAMSEY & WASHINGTON COUNTIES		Yes			
CFDA 93.658	2,079				
	<u>2,079</u>				
<b>STEARNS COUNTY</b>					
CITY OF ST CLOUD		Yes	Yes		
CFDA 16.738	7,001				
	<u>7,001</u>				
<b>SW &amp; WEST CENTRAL SERVICE COOP</b>					
ISD 0129 MONTEVIDEO		Yes	Yes		
CFDA 84.027	144,362				
CFDA 84.173	5,598				
	<u>149,960</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0345 NEW LONDON-SPICER CFDA 84.027	115,172	Yes	Yes		
ISD 2184 LUVERNE CFDA 84.027	113,298	Yes	Yes		
ISD 2689 PIPESTONE-JASPER CFDA 84.027 CFDA 84.048	20,550 7,375 <u>27,925</u>	Yes	Yes	Yes	
ISD 2897 REDWOOD FALLS CFDA 84.027 CFDA 84.173	299,383 12,392 <u>311,775</u>	Yes	Yes	Yes	
<b>SW MN HOUSING PARTNERSHIP</b>					
WESTERN COMMUNITY ACTION INC CFDA 14.228	94,742	Yes			
<b>SW MN OPPORTUNITY COUNCIL</b>					
HEARTLAND COMMUNITY ACTION AGCY CFDA 14.235	21,428	Yes			
WESTERN COMMUNITY ACTION INC CFDA 14.235	43,348	Yes			
<b>SYSTEMS TECHNOLOGY INCORPORATED</b>					
ALLINA HEALTH SYSTEM CFDA 93.000	26,296	Yes	Yes		
<b>THREE RIVERS COMMUNITY ACTION, INC.</b>					
SEMCAC INC CFDA 14.235	35,067	Yes			
<b>TRI-VALLEY OPPORTUNITY COUNCIL INC</b>					
NORTHWEST COMMUNITY ACTION INC CFDA 97.024	736	Yes			

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>TWIN STAR MEDICAL</b>					
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 12.420	875				
<b>U.S. - CORP FOR NATL AND COMM SERVICE</b>					
ANOKA COUNTY		Yes	Yes		
CFDA 94.002	36,637				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 94.002	170,628				
BIG STONE COUNTY		Yes	Yes		
CFDA 94.002	45,881				
CITY OF ST CLOUD		Yes	Yes		
CFDA 94.002	109,284				
CITY OF ST PAUL		Yes	Yes		
CFDA 94.013	208,560				
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 94.002	56,206				
OTTERTAIL-WADENA COMM ACT CNCL		Yes	Yes		
CFDA 94.002	77,203				
SEMCAC INC		Yes			
CFDA 94.002	46,611				
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 94.006	652,251				
CFDA 94.013	279,931				
	932,182				
SW REG DEVELOP COMM		Yes			
CFDA 94.002	372,915				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 94.011	281,358	Yes			
<b>U.S. - DEPARTMENT OF AGRICULTURE</b>					
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 10.433	35,740	Yes			
BOIS FORTE RES BUS COMM CFDA 10.565 CFDA 10.567 CFDA 10.770 CFDA 10.766	60,546 103,812 53,444 27,276 <u>245,078</u>	Yes	Yes		
CASS COUNTY CFDA 10.664	13,500	Yes	Yes		
CHISAGO COUNTY CFDA 10.762	80,508	Yes	Yes		
CITY OF BLUE EARTH CFDA 10.766	240,470	Yes			
CITY OF DALTON CFDA 10.760	83,388	Yes	Yes		
CITY OF FORADA CFDA 10.760	441,928	Yes	Yes	Yes	
CITY OF GROVE CITY CFDA 10.766	60,000	Yes	Yes		
CITY OF HANCOCK CFDA 10.760	1,745,511	Yes	Yes		
CITY OF TWIN VALLEY CFDA 10.760	364,762	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF WHEATON CFDA 10.767	881,573	Yes	Yes	Yes	
COOK COUNTY CFDA 10.000 CFDA 10.664	23,000 22,395 <u>45,395</u>	Yes	Yes		
DAKOTA COUNTY CFDA 10.913	397,438	Yes	Yes		
FARIBAULT COUNTY CFDA 10.770	44,301	Yes	Yes		
FARWELL KENSINGTON SANITARY DISTRI CFDA 10.760	591,391	Yes	Yes		
FILLMORE COUNTY CFDA 10.069	2,069	Yes	Yes		
FOND DU LAC BAND OF CHIPPEWA CFDA 10.222 CFDA 10.227 CFDA 10.570 CFDA 10.567 CFDA 10.903	125,943 7,871 33,312 199,989 12,240 <u>379,355</u>	Yes			
ISD 0115 CASS LAKE - BENA CFDA 10.555 CFDA 10.665	30,546 86,974 <u>117,520</u>	Yes	Yes		
ISD 0166 COOK COUNTY CFDA 10.550	13,995	Yes			
ISD 0332 MORA CFDA 10.550	37,633	Yes			



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0333 OGILVIE CFDA 10.550	12,551	Yes			
ISD 0578 PINE CITY CFDA 10.550	43,269	Yes			
ISD 0593 CROOKSTON CFDA 10.555	26,850	Yes			
ISD 0701 HIBBING CFDA 10.550	52,123	Yes	Yes	Yes	
ISD 2165 HINCKLEY-FINLAYSON CFDA 10.550	34,010	Yes			
ISD 2853 LAC QUI PARLE VALLEY CFDA 10.055	3,420	Yes	Yes		
KANDIYOHI COUNTY CFDA 10.069	7,908	Yes	Yes		
KOOTASCA COMM ACTION INC CFDA 10.427	17,585	Yes	Yes		
LAKE COUNTY CFDA 10.000	27,000	Yes	Yes		
MILLE LACS BAND OF CHIPPEWA INDIANS CFDA 10.567	83,921	Yes	Yes		
NORTHEAST SERVICE COOP CFDA 10.855	145,520	Yes			
NORTHWEST COMMUNITY ACTION INC CFDA 10.773	19,710	Yes			

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NORTHWEST MN MULTI COUNTY HRA CFDA 10.433	2,050	Yes			
RAMSEY COUNTY CFDA 10.914 CFDA 10.550	2,429 13,683 <u>16,112</u>	Yes	Yes		
RURAL MN CEP INC CFDA 10.561	13,946	Yes			
SHERBURNE COUNTY CFDA 10.069	2,429	Yes	Yes		
SW MN HOUSING PARTNERSHIP CFDA 10.433	66,646	Yes	Yes		
WHITE EARTH RESERVATION CFDA 10.025 CFDA 10.567 CFDA 10.766	42,221 486,545 2,255,784 <u>2,784,550</u>	Yes			
<b>U.S. - DEPARTMENT OF COMMERCE</b>					
ARROWHEAD REG DEVELOP COMM CFDA 11.302 CFDA 11.307	60,844 760,174 <u>821,018</u>	Yes	Yes		
CITY OF BEMIDJI CFDA 11.300	900,251	Yes	Yes		
DULUTH AIRPORT AUTHORITY CFDA 11.300	15,938	Yes	Yes		
KOOCHICHING COUNTY CFDA 11.616	12,000	Yes	Yes	Yes	
NW REGIONAL DEVELOPMENT COMMISSIO CFDA 11.307	3,208,663	Yes			

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 11.302	52,628				
	<u>3,261,291</u>				
SW REG DEVELOP COMM		Yes			
CFDA 11.302	180,725				
CFDA 11.307	1,700,811				
	<u>1,881,536</u>				
<b>U.S. - DEPARTMENT OF DEFENSE</b>					
ALLINA HEALTH SYSTEM		Yes	Yes		
CFDA 12.000	13,810				
	<u>13,810</u>				
CITY OF AURORA		Yes	Yes	Yes	
CFDA 12.113	286,286				
	<u>286,286</u>				
CITY OF DULUTH		Yes	Yes		
CFDA 12.000	1,680				
	<u>1,680</u>				
CITY OF STURGEON LAKE		Yes	Yes		
CFDA 12.113	561,863				
	<u>561,863</u>				
DULUTH AIRPORT AUTHORITY		Yes	Yes		
CFDA 12.401	1,008,805				
	<u>1,008,805</u>				
ISD 0625 ST PAUL		Yes	Yes		
CFDA 12.000	429,436				
	<u>429,436</u>				
ISD 0709 DULUTH		Yes	Yes		
CFDA 12.000	24,953				
	<u>24,953</u>				
KOOCHICHING COUNTY		Yes	Yes	Yes	
CFDA 12.113	11,294				
	<u>11,294</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 12.106	1,575				
	<u>1,575</u>				
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 12.420	112,192				
	<u>112,192</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>U.S. - DEPARTMENT OF EDUCATION</b>					
DAKOTA COUNTY		Yes	Yes		
CFDA 84.181	103,388				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 84.120	40,000				
CFDA 84.101	216,762				
CFDA 84.031	307,362				
CFDA 84.060	81,440				
	645,564				
INTERMEDIATE SCHOOL DISTRICT 287		Yes			
CFDA 84.215	246,918				
ISD 0011 ANOKA-HENNEPIN		Yes	Yes		
CFDA 84.060	105,829				
ISD 0012 CENTENNIAL		Yes			
CFDA 84.060	22,329				
ISD 0014 FRIDLEY		Yes	Yes	Yes	
CFDA 84.060	50,473				
ISD 0015 ST FRANCIS		Yes			
CFDA 84.060	9,257				
ISD 0022 DETROIT LAKES		Yes	Yes		
CFDA 84.060	81,638				
ISD 0023 FRAZEE		Yes	Yes	Yes	
CFDA 84.060	17,910				
ISD 0025 PINE POINT (PONSFORD)		Yes	Yes	Yes	
CFDA 84.041	364,301				
CFDA 84.060	17,189				
CFDA 84.364	22,168				
	403,658				
ISD 0031 BEMIDJI		Yes			
CFDA 84.041	46,084				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	196,075				
	<u>242,159</u>				
ISD 0036 KELLIHER		Yes	Yes		
CFDA 84.041	188,287				
CFDA 84.060	16,514				
CFDA 84.358	8,353				
	<u>213,154</u>				
ISD 0038 RED LAKE		Yes	Yes		
CFDA 84.041	8,059,839				
CFDA 84.060	337,257				
	<u>8,397,096</u>				
ISD 0094 CLOQUET		Yes	Yes		
CFDA 84.040	145,162				
CFDA 84.060	95,363				
CFDA 84.351	335,236				
	<u>575,761</u>				
ISD 0115 CASS LAKE - BENA		Yes	Yes		
CFDA 84.041	3,840,383				
CFDA 84.060	231,661				
CFDA 84.299	171,447				
CFDA 84.364	337				
CFDA 84.404	188,426				
	<u>4,432,254</u>				
ISD 0118 NORTHLAND COMMUNITY REMER		Yes	Yes		
CFDA 84.041	9,746				
CFDA 84.060	21,981				
	<u>31,727</u>				
ISD 0152 MOORHEAD		Yes	Yes		
CFDA 84.213	132,639				
	<u>132,639</u>				
ISD 0162 BAGLEY		Yes	Yes		
CFDA 84.041	185,694				
CFDA 84.060	49,542				
	<u>235,236</u>				
ISD 0196 ROSEMOUNT-APPLE VALLEY-EAG		Yes	Yes		
CFDA 84.060	33,725				
CFDA 84.165	1,724,554				
	<u>1,758,279</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN CFDA 84.215	400,000	Yes	Yes		
ISD 0199 INVER GROVE HEIGHTS CFDA 84.060	7,034	Yes	Yes		
ISD 0256 RED WING CFDA 84.060	24,568	Yes			
ISD 0271 BLOOMINGTON CFDA 84.060	19,770	Yes	Yes		
ISD 0279 OSSEO CFDA 84.060 CFDA 84.184	25,934 30,950 56,884	Yes	Yes		
ISD 0281 ROBBINSDALE CFDA 84.060 CFDA 84.215	30,702 517,759 548,461	Yes	Yes		
ISD 0316 COLERAINE CFDA 84.060	39,075	Yes	Yes		
ISD 0317 DEER RIVER CFDA 84.041 CFDA 84.060 CFDA 84.364	601,486 68,614 7,283 677,383	Yes	Yes		
ISD 0318 GRAND RAPIDS CFDA 84.060	69,079	Yes			
ISD 0347 WILLMAR CFDA 84.293	53,829	Yes			
ISD 0361 INTERNATIONAL FALLS CFDA 84.060	30,086	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0432 MAHNOMEN		Yes	Yes	Yes	
CFDA 84.041	1,293,427				
CFDA 84.060	96,991				
	<u>1,390,418</u>				
ISD 0435 WAUBUN		Yes	Yes	Yes	
CFDA 84.041	675,568				
CFDA 84.060	104,201				
	<u>779,769</u>				
ISD 0480 ONAMIA		Yes	Yes		
CFDA 84.377	92,790				
CFDA 84.041	461,926				
CFDA 84.060	56,701				
	<u>611,417</u>				
ISD 0492 AUSTIN		Yes	Yes		
CFDA 84.184	218,174				
	<u>218,174</u>				
ISD 0518 WORTHINGTON		Yes	Yes	Yes	
CFDA 84.215	54,405				
	<u>54,405</u>				
ISD 0564 THIEF RIVER FALLS		Yes	Yes		
CFDA 84.060	16,979				
	<u>16,979</u>				
ISD 0593 CROOKSTON		Yes			
CFDA 84.060	6,048				
	<u>6,048</u>				
ISD 0621 MOUNDS VIEW		Yes			
CFDA 84.060	27,337				
	<u>27,337</u>				
ISD 0623 ROSEVILLE		Yes		Yes	
CFDA 84.184	1,888,318				
	<u>1,888,318</u>				
ISD 0625 ST PAUL		Yes	Yes		
CFDA 84.060	191,957				
CFDA 84.165	2,348,434				
CFDA 84.293	264,893				
CFDA 84.359	1,096,471				
CFDA 84.215	669,981				
	<u>4,571,736</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0682 ROSEAU CFDA 84.358	18,968	Yes	Yes		
ISD 0690 WARROAD CFDA 84.060 CFDA 84.358	26,272 7,878 <u>34,150</u>	Yes	Yes		
ISD 0701 HIBBING CFDA 84.060	400	Yes	Yes	Yes	
ISD 0706 VIRGINIA CFDA 84.060	20,155	Yes	Yes	Yes	
ISD 0707 NETT LAKE CFDA 84.041 CFDA 84.060 CFDA 84.358	618,286 21,398 12,278 <u>651,962</u>	Yes			
ISD 0709 DULUTH CFDA 84.060 CFDA 84.184 CFDA 84.351 CFDA 84.359	147,928 3,117,899 36,183 1,596,093 <u>4,898,103</u>	Yes	Yes		
ISD 0720 SHAKOPEE CFDA 84.060	29,539	Yes	Yes		
ISD 0728 ELK RIVER CFDA 84.060	18,144	Yes	Yes		
ISD 0742 ST CLOUD CFDA 84.184 CFDA 84.215	45,052 848,285 <u>893,337</u>	Yes	Yes		
ISD 0833 SO WASHINGTON COUNTY CFDA 84.293 CFDA 84.215	188,499 280,077 <u>468,576</u>	Yes	Yes		



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0834 STILLWATER CFDA 84.060	6,048	Yes			
ISD 2142 ST LOUIS COUNTY CFDA 84.041 CFDA 84.060	121,346 91,176 <u>212,522</u>	Yes	Yes	Yes	
ISD 2190 YELLOW MEDICINE EAST CFDA 84.060 CFDA 84.041	26,980 141,686 <u>168,666</u>	Yes	Yes		
ISD 2198 FILLMORE CENTRAL (PRESTON) CFDA 84.358	4,901	Yes			
ISD 2311 CLEARBROOK-GONVICK CFDA 84.041 CFDA 84.060	141,756 18,375 <u>160,131</u>	Yes	Yes	Yes	
ISD 2580 EAST CENTRAL SCHOOLS CFDA 84.041 CFDA 84.060	29,149 13,766 <u>42,915</u>	Yes	Yes		
ISD 2897 REDWOOD FALLS CFDA 84.041 CFDA 84.060	72,300 46,561 <u>118,861</u>	Yes	Yes	Yes	
LAKES INTERNATIONAL LANGUAGE ACAD CFDA 84.282	500,000	Yes			
MILLE LACS BAND OF CHIPPEWA INDIANS CFDA 84.060 CFDA 84.173	54,998 9,091 <u>64,089</u>	Yes	Yes		
MN INSTITUTE OF PUBLIC HEALTH CFDA 84.184	15,649	Yes			
NAYTAHWAUSH COMMUNITY SCHOOL CFDA 84.060	17,444	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.041	390,570				
	<u>408,014</u>				
<b>NORTHWEST SERVICE COOPERATIVE</b>		Yes	Yes		
CFDA 84.215	502,149				
	<u>502,149</u>				
<b>PACER CENTER, INC</b>		Yes			
CFDA 84.328	1,315,872				
CFDA 84.310	616,205				
CFDA 84.235	231,008				
	<u>2,163,085</u>				
<b>RESOURCE INC</b>		Yes		Yes	
CFDA 84.243	223,551				
	<u>223,551</u>				
<b>SSD 1 MINNEAPOLIS</b>		Yes	Yes		
CFDA 84.060	248,495				
CFDA 84.083	91,104				
CFDA 84.165	6,725				
CFDA 84.206	35,139				
CFDA 84.215	1,710,589				
CFDA 84.293	202,763				
CFDA 84.299	265,322				
CFDA 84.326	290,944				
CFDA 84.351	102,410				
CFDA 84.359	118,301				
CFDA 93.576	126,555				
CFDA 84.364	734,919				
	<u>3,933,266</u>				
<b>WHITE EARTH RESERVATION</b>		Yes			
CFDA 84.060	23,021				
CFDA 84.250	529,539				
CFDA 84.250	19,026				
CFDA 84.258	177,264				
	<u>748,850</u>				
<b>U.S. - DEPARTMENT OF ENERGY</b>					
<b>CITY OF MOORHEAD</b>		Yes	Yes		
CFDA 81.052	11,985				
	<u>11,985</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WHITE EARTH RESERVATION		Yes			
CFDA 81.087	16,013				
<b>U.S. - DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>					
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 93.600	50,267				
ANOKA COUNTY COMM ACTION PROG INC		Yes	Yes		
CFDA 93.600	3,910,614				
CFDA 93.596	113,100				
	4,023,714				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 93.600	2,649,203				
CFDA 93.647	184,882				
	2,834,085				
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes		
CFDA 93.600	2,615,475				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 93.043	2,101				
CFDA 93.052	30,185				
CFDA 93.053	9,585				
CFDA 93.210	3,100,776				
CFDA 93.237	116,701				
CFDA 93.441	111,736				
CFDA 93.569	11,139				
CFDA 93.575	60,928				
CFDA 93.596	75,836				
CFDA 93.600	444,179				
CFDA 93.612	229,618				
CFDA 93.645	1,878				
CFDA 93.674	27,007				
CFDA 93.958	110,348				
	4,332,017				
CAP RAMSEY & WASHINGTON COUNTIES		Yes			
CFDA 93.600	7,754,636				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CASS COUNTY		Yes	Yes		
CFDA 93.912	118,463				
CENTRAL MN COUNCIL ON AGING		Yes	Yes		
CFDA 93.048	129,691				
CFDA 93.969	10,196				
CFDA 93.779	25,463				
	<u>165,350</u>				
CHILD CARE RESOURCE & REFERRAL INC		Yes			
CFDA 93.600	2,095,136				
CITY OF BLOOMINGTON		Yes	Yes		
CFDA 93.276	25,253				
CITY OF FARIBAULT		Yes			
CFDA 93.044	10,200				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 93.110	221,913				
CFDA 93.926	876,944				
CFDA 93.974	218,243				
	<u>1,317,100</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 93.550	104,652				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 93.210	11,227,457				
CFDA 93.237	438,395				
CFDA 93.442	317,715				
CFDA 93.284	85,196				
CFDA 93.671	3,018				
CFDA 93.556	5,212				
CFDA 93.576	261,486				
CFDA 93.047	118,710				
CFDA 93.052	44,604				
CFDA 93.600	1,545,201				
CFDA 93.283	240,647				
	<u>14,287,641</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HEARTLAND COMMUNITY ACTION AGCY CFDA 93.600	1,888,460	Yes			
HENNEPIN COUNTY CFDA 93.008	5,000	Yes	Yes	Yes	
CFDA 93.224	1,775,153				
CFDA 93.253	447,681				
CFDA 93.286	146,852				
CFDA 93.889	2,474,436				
CFDA 93.914	4,691,801				
	<u>9,540,923</u>				
INTER-COUNTY COMMUNITY COUNCIL CFDA 93.600	1,298,428	Yes			
ISD 0535 ROCHESTER CFDA 93.855	19,223	Yes	Yes		
ISD 0625 ST PAUL CFDA 93.576	41,359	Yes	Yes		
ISD 0709 DULUTH CFDA 93.600	1,805,651	Yes	Yes		
KOOTASCA COMM ACTION INC CFDA 93.600	1,830,307	Yes	Yes		
LAKES & PINES COMM ACT COUNCIL CFDA 93.600	2,389,049	Yes			
LAO FAMILY COMMUNITY OF MN INC CFDA 93.576	115,967	Yes	Yes		
MAHUBE COMMUNITY COUNCIL CFDA 93.600	3,198,719	Yes			
MEEKER-MCLEOD-SIBLEY CHS CFDA 93.276	75,000	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>MILLE LACS BAND OF CHIPPEWA INDIANS</b>					
CFDA 93.556	32,946	Yes	Yes		
CFDA 93.575	92,804				
CFDA 93.600	766,399				
CFDA 93.655	66,955				
CFDA 93.237	537,035				
CFDA 93.047	8,281				
CFDA 93.052	4,654				
CFDA 93.563	129,897				
CFDA 93.210	3,665,964				
CFDA 93.645	12,579				
	<u>5,317,514</u>				
<b>MN INSTITUTE OF PUBLIC HEALTH</b>					
CFDA 93.000	2,388,206	Yes			
CFDA 93.441	78,195				
CFDA 93.988	12,000				
	<u>2,478,401</u>				
<b>MN VALLEY ACTION COUNCIL</b>					
CFDA 93.600	2,772,170	Yes			
	<u>2,772,170</u>				
<b>MPLS AMERICAN INDIAN CENTER, INC</b>					
CFDA 93.612	277,514	Yes	Yes		
	<u>277,514</u>				
<b>MPLS MEDICAL RESEARCH FOUNDATION</b>					
CFDA 93.135	618,760	Yes			
CFDA 93.918	587,004				
CFDA 93.867	96,867				
CFDA 93.242	152,944				
CFDA 93.847	3,162,971				
CFDA 93.213	114,669				
CFDA 93.233	3,328,119				
CFDA 93.278	34,406				
CFDA 93.848	320,176				
CFDA 93.866	137,338				
CFDA 93.846	228,215				
CFDA 93.849	59,517				
CFDA 93.279	764,820				
CFDA 93.837	240,792				
	<u>9,846,598</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NORTHWEST COMMUNITY ACTION INC CFDA 93.600	2,125,502	Yes			
OTTERTAIL-WADENA COMM ACT CNCL CFDA 93.600	1,240,338	Yes	Yes		Yes
PACER CENTER, INC CFDA 93.110	101,438	Yes			
PARENTS IN COMMUNITY ACTION INC CFDA 93.600	14,013,912	Yes			
PLANNED PARENTHOOD OF MN ND & SD CFDA 93.217	2,894,418	Yes			
POLK COUNTY CFDA 93.104 CFDA 93.276	1,347,628 106,890 1,454,518	Yes	Yes		
PRAIRIE FIVE COMM ACT CNL CFDA 93.600	1,364,260	Yes			
RAMSEY COUNTY CFDA 93.217 CFDA 93.576 CFDA 93.670	336,543 70,217 158,308 565,068	Yes	Yes		
REACH-UP INCORPORATED CFDA 93.600	3,951,739	Yes	Yes		
RESOURCE INC CFDA 93.086 CFDA 93.243 CFDA 93.576	251,451 421,189 20,866 693,506	Yes		Yes	
RURAL MN CEP INC CFDA 93.558	5,531,783	Yes			

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SCOTT CARVER DAKOTA CAP AGENCY INC CFDA 93.600	1,912,344	Yes			
SEMCAC INC CFDA 93.600	2,169,702	Yes			
SSD 1 MINNEAPOLIS CFDA 93.995	358,042	Yes	Yes		
SW MN OPPORTUNITY COUNCIL CFDA 93.600	994,698	Yes			
THREE RIVERS COMMUNITY ACTION, INC. CFDA 93.600	1,280,313	Yes			
TRI-COUNTY COMMUNITY ACTION, INC. CFDA 93.600	2,851,337	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 93.600	6,926,270	Yes			
WEST CENTRAL MN COMMUNITIES ACTION CFDA 93.602 CFDA 93.600	414,581 1,653,033 2,067,614	Yes			
WESTERN COMMUNITY ACTION INC CFDA 93.600	1,377,835	Yes			
WHITE EARTH RESERVATION CFDA 66.419 CFDA 93.047 CFDA 93.053 CFDA 93.054 CFDA 93.087 CFDA 93.284 CFDA 93.441 CFDA 93.556 CFDA 93.563 CFDA 93.575	138,045 85,315 4,946 13,648 201,343 12,642 3,564,197 39,691 331,192 211,039	Yes			



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.576	177,530				
CFDA 93.596	196,011				
CFDA 93.600	1,449,231				
CFDA 93.645	14,024				
CFDA 93.671	38,715				
CFDA 93.210	3,262				
CFDA 93.237	679,521				
	<u>7,160,352</u>				
<b>WILKIN COUNTY</b>		Yes	Yes		
CFDA 93.276	<u>75,379</u>				
<b>WRIGHT COUNTY COMMUNITY ACTION</b>		Yes	Yes		
CFDA 93.600	<u>1,514,093</u>				
<b>U.S. - DEPARTMENT OF HOMELAND SECURITY</b>					
<b>ALLINA HEALTH SYSTEM</b>		Yes	Yes		
CFDA 97.067	<u>29,166</u>				
<b>ANOKA COUNTY COMM ACTION PROG INC</b>		Yes	Yes		
CFDA 97.024	<u>44,936</u>				
<b>ARROWHEAD ECON OPPORTUNITY AGCY</b>		Yes			
CFDA 97.024	27,714				
CFDA 97.114 ARRA	220				
	<u>27,934</u>				
<b>BI-COUNTY COMM ACTION COUNCIL</b>		Yes	Yes		
CFDA 97.024	<u>50,461</u>				
<b>CITY OF BEMIDJI</b>		Yes	Yes		
CFDA 97.044	<u>263,619</u>				
<b>CITY OF BLOOMINGTON</b>		Yes	Yes		
CFDA 97.036	<u>54,221</u>				
<b>CITY OF BROOTEN</b>		Yes	Yes		
CFDA 97.044	<u>44,508</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF BURNSVILLE CFDA 97.044	88,551	Yes			
CITY OF CLEARWATER CFDA 97.044	800	Yes	Yes		
CITY OF DULUTH CFDA 97.044 CFDA 97.056	191,933 275,846 467,779	Yes	Yes		
CITY OF EAST GRAND FORKS CFDA 97.044	60,538	Yes	Yes		
CITY OF ELK RIVER CFDA 97.044	20,250	Yes			
CITY OF GLENWOOD CFDA 93.044	24,653	Yes	Yes	Yes	
CITY OF HARRIS CFDA 97.044	115,039	Yes	Yes	Yes	
CITY OF HAWLEY CFDA 97.044	95,643	Yes	Yes		
CITY OF INTERNATIONAL FALLS CFDA 97.090	65,511	Yes	Yes		
CITY OF MONTEVIDEO CFDA 97.044	56,715	Yes			
CITY OF MOORHEAD CFDA 97.044	48,827	Yes	Yes		
CITY OF ORTONVILLE CFDA 97.044	56,634	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF PAYNESVILLE CFDA 97.044	61,614	Yes	Yes		
CITY OF PLYMOUTH CFDA 97.109	33,494	Yes	Yes		
CITY OF RICHFIELD CFDA 97.044	12,291	Yes	Yes		
CITY OF ROCHESTER CFDA 97.083 CFDA 97.036 CFDA 97.042 CFDA 97.044	60,000 284,291 19,618 53,280 417,189	Yes			
CITY OF STURGEON LAKE CFDA 97.044	153,090	Yes	Yes		
CITY OF THIEF RIVER FALLS CFDA 97.090	20,615	Yes			
CITY OF WHEATON CFDA 97.044	84,987	Yes	Yes	Yes	
CITY OF WILLMAR CFDA 97.044	889,510	Yes	Yes		
CITY OF WINONA CFDA 97.044	190,455	Yes			
CLEARWATER COUNTY CFDA 97.024	9,189	Yes	Yes		
DULUTH AIRPORT AUTHORITY CFDA 97.060	195,821	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KITTSOON COUNTY CFDA 97.067	23,073	Yes	Yes		
LE SUEUR COUNTY CFDA 97.024	4,800	Yes	Yes	Yes	
MAHUBE COMMUNITY COUNCIL CFDA 97.024	40,599	Yes			
MN VALLEY ACTION COUNCIL CFDA 97.024	20,589	Yes			
MOWER COUNTY CFDA 97.042	23,490	Yes	Yes		
NORTHWEST COMMUNITY ACTION INC CFDA 97.024	15,621	Yes			
OLMSTED COUNTY CFDA 97.024	805	Yes	Yes		
PRAIRIE FIVE COMM ACT CNL CFDA 97.024	1,774	Yes			
RAMSEY COUNTY CFDA 97.008	197,329	Yes	Yes		
SEMCAC INC CFDA 97.024	23,848	Yes			
SHERBURNE COUNTY CFDA 97.045	18,492	Yes	Yes		
ST LOUIS COUNTY CFDA 97.056	24,999	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
STEVENS COUNTY CFDA 97.044	79,144	Yes	Yes		
SW MN OPPORTUNITY COUNCIL CFDA 97.024	19,464	Yes			
THREE RIVERS COMMUNITY ACTION, INC. CFDA 97.024	20,393	Yes			
TODD COUNTY CFDA 97.024	4,825	Yes	Yes		
WEST CENTRAL MN COMMUNITIES ACTION CFDA 97.024	33,026	Yes			
WESTERN COMMUNITY ACTION INC CFDA 97.024	25,641	Yes			
WRIGHT COUNTY COMMUNITY ACTION CFDA 97.024	3,724	Yes	Yes		
<b>U.S. - DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>					
AMHERST H. WILDER FOUNDATION CFDA 14.195	927,043	Yes	Yes		
CFDA 14.317 ARRA	60,599				
CFDA 14.235	1,594,750				
CFDA 14.191	73,785				
CFDA 14.103	134,921				
	<u>2,791,098</u>				
ANOKA COUNTY CFDA 14.218	1,512,689	Yes	Yes		
ANOKA COUNTY COMM ACTION PROG INC CFDA 14.169	45,439	Yes	Yes		
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 14.169	49,083	Yes			

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.235	100,856				
	<u>149,939</u>				
<b>BECKER COUNTY</b>		Yes	Yes		
CFDA 14.850	65,705				
CFDA 14.871	330,156				
CFDA 14.872	46,233				
	<u>442,094</u>				
<b>BI-COUNTY COMM ACTION COUNCIL</b>		Yes	Yes		
CFDA 14.235	135,362				
CFDA 14.243	197,319				
	<u>332,681</u>				
<b>BLUE EARTH COUNTY</b>		Yes	Yes		
CFDA 14.238	57,832				
	<u>57,832</u>				
<b>BOIS FORTE RES BUS COMM</b>		Yes	Yes		Yes
CFDA 14.867	1,090,655				
	<u>1,090,655</u>				
<b>CAP OF SUBURBAN HENNEPIN</b>		Yes	Yes		
CFDA 14.169	34,467				
	<u>34,467</u>				
<b>CITY OF BLOOMINGTON</b>		Yes	Yes		
CFDA 14.850	39,698				
CFDA 14.872	45,568				
CFDA 14.871	4,141,023				
CFDA 14.218	504,869				
	<u>4,731,158</u>				
<b>CITY OF CAMBRIDGE</b>		Yes			
CFDA 14.850	79,120				
CFDA 14.872	29,431				
CFDA 14.871	296,895				
CFDA 14.228	14,599				
	<u>420,045</u>				
<b>CITY OF DULUTH</b>		Yes	Yes		
CFDA 14.218	3,094,391				
CFDA 14.231	135,249				
CFDA 14.239	943,058				
CFDA 14.401	128,500				
	<u>4,301,198</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF EAST GRAND FORKS CFDA 14.871	1,314,253	Yes	Yes		
CITY OF EDEN PRAIRIE CFDA 14.218	1,011,455	Yes	Yes		
CITY OF EVELETH CFDA 14.850 CFDA 14.872	89,204 33,512 <u>122,716</u>	Yes	Yes	Yes	
CITY OF FARIBAULT CFDA 14.850 CFDA 14.872	148,475 59,712 <u>208,187</u>	Yes			
CITY OF HUTCHINSON CFDA 14.850 CFDA 14.872	163,962 117,920 <u>281,882</u>	Yes	Yes		
CITY OF MANKATO CFDA 14.850 CFDA 14.871 CFDA 14.872	173,387 2,296,650 350,912 <u>2,820,949</u>	Yes			
CITY OF MINNEAPOLIS CFDA 14.218 CFDA 14.231 CFDA 14.239 CFDA 14.241 CFDA 14.244 CFDA 14.246 CFDA 14.866 CFDA 14.900 CFDA 14.901 CFDA 14.906	15,147,588 254,320 4,204,265 988,355 896,357 35,376 176,444 2,039 357,411 2,039 <u>22,064,194</u>	Yes	Yes		
CITY OF MOORHEAD CFDA 14.218	27,584	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF NEW ULM		Yes			
CFDA 14.850	62,985				
CFDA 14.871	381,757				
CFDA 14.872	132,116				
	<u>576,858</u>				
CITY OF OWATONNA		Yes	Yes	Yes	
CFDA 14.871	467,936				
CITY OF PLYMOUTH		Yes	Yes		
CFDA 14.871	3,289,295				
CFDA 14.218	398,226				
CFDA 14.181	107,018				
	<u>3,794,539</u>				
CITY OF RICHFIELD		Yes	Yes		
CFDA 14.871	1,410,027				
CITY OF ROCHESTER		Yes			
CFDA 14.218	550,217				
CITY OF ST CLOUD		Yes	Yes		
CFDA 14.218	525,201				
CITY OF ST PAUL		Yes	Yes		
CFDA 14.218	8,667,909				
CFDA 14.231	338,726				
CFDA 14.246	300,641				
CFDA 14.251	148,500				
	<u>9,455,776</u>				
DAKOTA CO COMMUNITY DEVELPMT AGC		Yes			
CFDA 14.871	14,956,499				
CFDA 14.850	360,698				
CFDA 14.872	1,020,813				
CFDA 14.872 ARRA	20,818				
CFDA 14.169	42,340				
CFDA 14.238	159,519				
	<u>16,560,687</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 14.218	1,580,620				
CFDA 14.235	411,502				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.239	726,352				
	<u>2,718,474</u>				
FOND DU LAC BAND OF CHIPPEWA		Yes			Yes
CFDA 14.867	<u>3,594,694</u>				
GRANT COUNTY		Yes	Yes		
CFDA 14.238	<u>51,919</u>				
HENNEPIN COUNTY		Yes	Yes	Yes	
CFDA 14.218	3,426,807				
CFDA 14.231	123,771				
CFDA 14.235	1,062,621				
CFDA 14.238	185,344				
CFDA 14.239	2,461,984				
CFDA 14.900	489,449				
CFDA 14.901	1,389				
CFDA 14.905	2,595,856				
	<u>10,347,221</u>				
HRA OF CITY OF SAINT PAUL		Yes	Yes		
CFDA 14.169	47,539				
CFDA 14.238	48,010				
CFDA 14.239	1,002,484				
	<u>1,098,033</u>				
KOOTASCA COMM ACTION INC		Yes	Yes		
CFDA 14.235	<u>27,681</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 14.231	<u>31,395</u>				
METROPOLITAN COUNCIL		Yes	Yes		
CFDA 14.238	1,776,985				
CFDA 14.850	256,795				
CFDA 14.871	47,482,793				
CFDA 14.872	167,567				
	<u>49,684,140</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 14.862	127,063				
CFDA 14.867	1,272,166				
	<u>1,399,229</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MPLS AMERICAN INDIAN CENTER, INC CFDA 14.246	175,005	Yes	Yes		
NORTHWEST MN MULTI COUNTY HRA CFDA 14.850 CFDA 14.872 CFDA 14.871	243,991 132,090 2,151,047 <u>2,527,128</u>	Yes			
OLMSTED COUNTY CFDA 14.238	131,152	Yes	Yes		
PERSPECTIVES INC CFDA 14.235 CFDA 14.238	363,201 68,462 <u>431,663</u>	Yes			
RAMSEY COUNTY CFDA 14.218 CFDA 14.235 CFDA 14.900	1,361,713 419,589 3,176 <u>1,784,478</u>	Yes	Yes		
RESOURCE INC CFDA 14.235	564,657	Yes		Yes	
RICE COUNTY CFDA 14.871	1,823,815	Yes	Yes		
SCOTT CARVER DAKOTA CAP AGENCY INC CFDA 14.235 CFDA 14.871	55,680 378,475 <u>434,155</u>	Yes			
SCOTT COUNTY CFDA 14.238	135,346	Yes	Yes		
SSD 1 MINNEAPOLIS CFDA 14.244 CFDA 14.218	50,000 75,680 <u>125,680</u>	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ST LOUIS COUNTY		Yes	Yes		
CFDA 14.218	2,629,008				
CFDA 14.231	119,927				
CFDA 14.239	1,006,033				
	<u>3,754,968</u>				
SW MN OPPORTUNITY COUNCIL		Yes			
CFDA 14.235	85,775				
	<u>85,775</u>				
THREE RIVERS COMMUNITY ACTION, INC.		Yes			
CFDA 14.235	293,749				
	<u>293,749</u>				
TRI-COUNTY ACTION PROGRAM, INC		Yes			
CFDA 14.169	50,000				
	<u>50,000</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 14.218	728,010				
CFDA 14.239	250,523				
	<u>978,533</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 14.862	772,161				
	<u>772,161</u>				
YMCA OF METROPOLITAN MINNEAPOLIS		Yes	Yes		
CFDA 14.235	7,567				
	<u>7,567</u>				
<b>U.S. - DEPARTMENT OF INTERIOR</b>					
ANOKA COUNTY		Yes	Yes		
CFDA 15.000	13,500				
	<u>13,500</u>				
ARROWHEAD REG DEVELOP COMM		Yes	Yes		
CFDA 15.020	90,041				
CFDA 15.809	50,000				
	<u>140,041</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 15.224	3,273				
CFDA 15.638	59,841				
CFDA 15.904	72,768				
CFDA 15.922	2,616				
CFDA 15.022	2,039,279				
CFDA 15.033	474,776				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 15.228	43,112				
	<u>2,695,665</u>				
BROWN NICOLLET HUMAN SERVICE BOAR		Yes	Yes		
CFDA 15.631	1,107				
CASS COUNTY		Yes	Yes		
CFDA 15.226	273,227				
CITY OF BEMIDJI		Yes	Yes		
CFDA 15.904	4,500				
CLAY COUNTY		Yes	Yes		
CFDA 15.608	25,000				
COOK COUNTY		Yes	Yes		
CFDA 15.226	188,474				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 15.022	1,678,914				
CFDA 15.035	16,135				
CFDA 15.042	4,699,001				
CFDA 15.639	94,771				
	<u>6,488,821</u>				
ISD 0014 FRIDLEY		Yes	Yes	Yes	
CFDA 15.130	2,832				
ISD 0701 HIBBING		Yes	Yes	Yes	
CFDA 15.130	15,119				
ISD 2311 CLEARBROOK-GONVICK		Yes	Yes	Yes	
CFDA 15.130	13,640				
ITASCA COUNTY		Yes	Yes		
CFDA 15.226	361,037				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KOOCHICHING COUNTY		Yes	Yes	Yes	
CFDA 15.226	9,457				
LAKE COUNTY		Yes	Yes		
CFDA 15.226	232,749				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 15.042	4,247,838				
CFDA 15.022	4,792,939				
CFDA 15.904	66,158				
	9,106,935				
MINNEAPOLIS PARK & RECREATION BD		Yes	Yes		
CFDA 15.929	141,283				
PINE COUNTY		Yes	Yes		
CFDA 15.226	4,704				
ST LOUIS COUNTY		Yes	Yes		
CFDA 15.226	1,186,997				
WHITE EARTH RESERVATION		Yes			
CFDA 15.021	3,273,392				
CFDA 15.030	193,791				
CFDA 15.033	217,140				
CFDA 15.035	282,056				
CFDA 15.040	551,686				
CFDA 15.042	508,499				
CFDA 15.044	223,775				
CFDA 15.046	187,085				
CFDA 15.062	20,988				
CFDA 15.108	275,976				
CFDA 15.130	106,174				
CFDA 15.639	27,178				
CFDA 15.904	93,766				
CFDA 20.205	4,728,819				
CFDA 20.600	42,272				
CFDA 84.010	194,130				
CFDA 84.027	575,677				
CFDA 84.173	207,924				
CFDA 84.186	25,200				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.318	6,200				
CFDA 84.336	70,619				
CFDA 84.358	5,400				
CFDA 15.047	276,929				
	<u>12,094,676</u>				
<b>U.S. - DEPARTMENT OF JUSTICE</b>					
ANOKA COUNTY		Yes	Yes		
CFDA 16.607	2,719				
CFDA 16.738	8,424				
	<u>11,143</u>				
BELTRAMI COUNTY		Yes	Yes		
CFDA 16.540	30,000				
CFDA 16.609	26,158				
	<u>56,158</u>				
BENTON COUNTY		Yes	Yes		
CFDA 16.606	8,980				
CFDA 16.607	2,988				
	<u>11,968</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 16.585	229,270				
	<u>229,270</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 16.587	46,372				
CFDA 16.710	200,000				
	<u>246,372</u>				
CARVER COUNTY		Yes	Yes		
CFDA 16.607	1,725				
	<u>1,725</u>				
CASS COUNTY		Yes	Yes		
CFDA 16.607	3,638				
	<u>3,638</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 16.607	2,852				
	<u>2,852</u>				
CITY OF BLOOMINGTON		Yes	Yes		
CFDA 16.592	32,840				
CFDA 16.607	10,513				
	<u>43,353</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF BURNSVILLE CFDA 16.607	990	Yes			
CITY OF DULUTH CFDA 16.590 CFDA 16.592 CFDA 16.607 CFDA 16.744	146,186 22,954 6,092 8,300 <u>183,532</u>	Yes	Yes		
CITY OF EAST GRAND FORKS CFDA 16.607	364	Yes	Yes		
CITY OF EDEN PRAIRIE CFDA 16.607	30,884	Yes	Yes		
CITY OF ELK RIVER CFDA 16.607	2,353	Yes			
CITY OF GLENWOOD CFDA 16.607	1,050	Yes	Yes	Yes	
CITY OF MINNEAPOLIS CFDA 16.590 CFDA 16.710 CFDA 16.737 CFDA 16.753	365,548 52,344 405 7,908 <u>426,205</u>	Yes	Yes		
CITY OF OWATONNA CFDA 16.607	1,589	Yes	Yes	Yes	
CITY OF PLYMOUTH CFDA 16.607	2,368	Yes	Yes		
CITY OF RICHFIELD CFDA 16.607	2,644	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF ROCHESTER		Yes			
CFDA 16.579	24,414				
CITY OF ST PAUL		Yes	Yes		
CFDA 16.320	212,019				
CFDA 16.543	395,375				
CFDA 16.560	89,382				
CFDA 16.580	39,417,062				
CFDA 16.590	74,687				
CFDA 16.607	10,664				
CFDA 16.710	210,370				
CFDA 16.737	116,561				
CFDA 16.738	465,542				
CFDA 16.742	46,418				
	<u>41,038,080</u>				
CITY OF WINONA		Yes			
CFDA 16.607	518				
CLAY COUNTY		Yes	Yes		
CFDA 16.579	47,391				
CROW WING COUNTY		Yes	Yes		
CFDA 16.607	9,743				
CFDA 16.738	12,731				
	<u>22,474</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 16.710	1,419				
CFDA 16.606	49,283				
CFDA 16.579	110,596				
	<u>161,298</u>				
DOUGLAS COUNTY		Yes	Yes		
CFDA 16.607	455				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 16.580	150,095				
CFDA 16.710	117,546				
CFDA 16.607	2,800				
CFDA 16.731	52,296				
	<u>322,737</u>				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>GOODHUE COUNTY</b>		Yes	Yes		
CFDA 16.606	15,070				
CFDA 16.607	8,097				
	<u>23,167</u>				
<b>HENNEPIN COUNTY</b>		Yes	Yes	Yes	
CFDA 16.541	34,066				
CFDA 16.560	361,166				
CFDA 16.580	2,099,836				
CFDA 16.601	8,382				
CFDA 16.606	302,586				
CFDA 16.710	19,750				
CFDA 16.727	1,410				
CFDA 16.738	675,649				
CFDA 16.741	54,759				
CFDA 16.742	12,737				
	<u>3,570,341</u>				
<b>ISD 0115 CASS LAKE - BENA</b>		Yes	Yes		
CFDA 16.737	1,908				
	<u>1,908</u>				
<b>ITASCA COUNTY</b>		Yes	Yes		
CFDA 16.527	167,894				
CFDA 16.590	194,073				
CFDA 16.710	374,120				
CFDA 16.736	55,293				
	<u>791,380</u>				
<b>JACKSON COUNTY</b>		Yes	Yes	Yes	
CFDA 16.607	600				
	<u>600</u>				
<b>MC LEOD COUNTY</b>		Yes	Yes		
CFDA 16.606	15,235				
	<u>15,235</u>				
<b>MEEKER COUNTY</b>		Yes	Yes		
CFDA 16.607	1,874				
	<u>1,874</u>				
<b>MILLE LACS BAND OF CHIPPEWA INDIANS</b>		Yes	Yes		
CFDA 16.710	138,844				
CFDA 16.608	27,053				
CFDA 16.731	25,746				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.587	141,368				
	<u>333,011</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 16.607	1,252				
MOWER COUNTY		Yes	Yes		
CFDA 16.527	107,248				
MPLS AMERICAN INDIAN CENTER, INC		Yes	Yes		
CFDA 16.736	88,898				
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 16.582	201,385				
OLMSTED COUNTY		Yes	Yes		
CFDA 16.541	31,111				
CFDA 16.606	93,289				
	<u>124,400</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 16.527	248,952				
CFDA 16.579	13,926				
CFDA 16.606	264,562				
	<u>527,440</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 16.606	63,740				
CFDA 16.710	4,000				
	<u>67,740</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 16.527	50,635				
CFDA 16.607	2,467				
CFDA 16.710	2,393				
	<u>55,495</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 16.606	32,013				
CFDA 16.738	14,001				
	<u>46,014</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WABASHA COUNTY		Yes	Yes		
CFDA 16.607	1,050				
WADENA COUNTY		Yes	Yes		
CFDA 16.607	2,713				
WASHINGTON COUNTY		Yes	Yes		
CFDA 16.607	8,112				
CFDA 16.710	33,903				
	42,015				
WHITE EARTH RESERVATION		Yes			
CFDA 16.587	88,090				
CFDA 16.608	59,587				
CFDA 16.710	96,681				
CFDA 16.731	104,559				
CFDA 16.737	67,470				
	416,387				
<b>U.S. - DEPARTMENT OF LABOR</b>					
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes		
CFDA 17.274	153,071				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 17.265	32,408				
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 17.265	162,644				
MPLS AMERICAN INDIAN CENTER, INC		Yes	Yes		
CFDA 17.265	328,888				
RESOURCE INC		Yes		Yes	
CFDA 17.720	55,845				
CFDA 17.802	708,804				
CFDA 17.261	234,057				
CFDA 17.260	15,000				
	1,013,706				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>U.S. - DEPARTMENT OF TRANSPORTATION</b>					
ARROWHEAD REG DEVELOP COMM CFDA 20.215	1,883,756	Yes	Yes		
BOIS FORTE RES BUS COMM CFDA 20.205	966	Yes	Yes		
CITY OF BLUE EARTH CFDA 20.106	170,229	Yes			
CITY OF EAST GRAND FORKS CFDA 20.507	75,374	Yes	Yes		
CITY OF FARIBAULT CFDA 20.106	215,670	Yes			
CITY OF MOORHEAD CFDA 20.507	559,638	Yes	Yes		
CITY OF ROCHESTER CFDA 20.507	2,279,560	Yes			
DULUTH TRANSIT AUTHORITY CFDA 20.500 CFDA 20.507	1,070,552 1,985,693 3,056,245	Yes	Yes		Yes
HENNEPIN COUNTY CFDA 20.514 CFDA 20.601 CFDA 20.608	373,586 81,423 54,395 509,404	Yes	Yes	Yes	
METROPOLITAN COUNCIL CFDA 20.205 CFDA 20.500 CFDA 20.507 CFDA 20.516	512,128 37,690,247 73,314,354 1,367,633 112,884,362	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WHITE EARTH RESERVATION CFDA 20.500	617,361	Yes			
<b>U.S. - DEPARTMENT OF TREASURY</b>					
WEST CENTRAL MN COMMUNITIES ACTION CFDA 21.000	61,858	Yes			
<b>U.S. - ENVIRONMENTAL PROTECTION AGENCY</b>					
BOIS FORTE RES BUS COMM CFDA 66.034	121,872	Yes	Yes		
CFDA 66.424	623,401				
CFDA 66.473	50,868				
CFDA 66.605	569,067				
	1,365,208				
CITY OF BLUE EARTH CFDA 66.458	4,563	Yes			
CITY OF BRAINERD CFDA 66.458	1,965,098	Yes	Yes		
CITY OF DULUTH CFDA 66.818	56,347	Yes	Yes		
CITY OF MINNEAPOLIS CFDA 66.818	1,983	Yes	Yes		
CITY OF MOORHEAD CFDA 66.818	114,953	Yes	Yes		
CROW WING COUNTY CFDA 66.202	102,263	Yes	Yes		
FOND DU LAC BAND OF CHIPPEWA CFDA 66.605	507,938	Yes			
CFDA 66.034	140,055				
CFDA 66.463	2,976				
CFDA 66.473	10,048				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 66.817	40,023				
	<u>701,040</u>				
<b>HENNEPIN COUNTY</b>		Yes	Yes	Yes	
CFDA 66.818	<u>109,827</u>				
<b>ISD 0704 PROCTOR</b>		Yes	Yes		
CFDA 66.951	<u>44,446</u>				
<b>MILLE LACS BAND OF CHIPPEWA INDIANS</b>		Yes	Yes		
CFDA 66.001	78,373				
CFDA 66.605	370,386				
CFDA 66.473	1,225				
CFDA 66.808	1,463				
	<u>451,447</u>				
<b>MINNEAPOLIS PARK &amp; RECREATION BD</b>		Yes	Yes		
CFDA 66.818	<u>175</u>				
<b>SW MN HOUSING PARTNERSHIP</b>		Yes	Yes		
CFDA 66.716	<u>17,170</u>				
<b>TODD COUNTY</b>		Yes	Yes		
CFDA 66.032	<u>465</u>				
<b>WHITE EARTH RESERVATION</b>		Yes			
CFDA 66.473	29,215				
CFDA 66.605	316,581				
	<u>345,796</u>				
<b>U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</b>					
<b>BOIS FORTE RES BUS COMM</b>		Yes	Yes		
CFDA 30.009	<u>26,000</u>				
<b>FOND DU LAC BAND OF CHIPPEWA</b>		Yes			
CFDA 30.009	<u>26,000</u>				
<b>WHITE EARTH RESERVATION</b>		Yes			
CFDA 30.009	<u>26,000</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>U.S. - NATIONAL ARCHIVES &amp; RECORD ADMINISTRATION</b>					
CITY OF ST CLOUD		Yes	Yes		
CFDA 15.929	19,489				
<b>U.S. - NATIONAL ENDOWMENT FOR THE ARTS &amp; HUMANITIES</b>					
CITY OF ROCHESTER		Yes			
CFDA 45.025	5,100				
INTERMEDIATE SCHOOL DISTRICT 287		Yes			
CFDA 45.024	9,956				
<b>U.S. - NATIONAL SCIENCE FOUNDATION</b>					
FOND DU LAC BAND OF CHIPPEWA		Yes			
CFDA 47.050	2,388				
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 47.076	89,051				
<b>UNITED WAY OF AMERICA</b>					
BIG STONE COUNTY		Yes	Yes		
CFDA 97.024	2,526				
BROWN COUNTY		Yes	Yes		
CFDA 97.024	1,600				
LAC QUI PARLE COUNTY		Yes	Yes		
CFDA 97.024	2,928				
MOWER COUNTY		Yes	Yes		
CFDA 97.024	1,500				
OTTERTAIL-WADENA COMM ACT CNCL		Yes	Yes		
CFDA 97.024	9,274				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 97.024	24,059				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SECOND HARVEST HEARTLAND CFDA 97.024	5,141	Yes	Yes		
TRI-COUNTY ACTION PROGRAM, INC CFDA 97.024	53,000	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 97.024	5,080	Yes			
YELLOW MEDICINE COUNTY CFDA 97.024	4,123	Yes	Yes		
<b>UNIVERSITY OF ARKANSAS</b>					
MPLS MEDICAL RESEARCH FOUNDATION CFDA 93.279	78,542	Yes			
<b>UNIVERSITY OF CALIFORNIA</b>					
MPLS MEDICAL RESEARCH FOUNDATION CFDA 93.847	106,781	Yes			
<b>UNIVERSITY OF MEDICINE &amp; DENTISTRY OF NEW JERSEY</b>					
MPLS MEDICAL RESEARCH FOUNDATION CFDA 93.839	24,629	Yes			
<b>UNIVERSITY OF MINNESOTA</b>					
ALLINA HEALTH SYSTEM CFDA 93.395	3,663	Yes	Yes		
CFDA 93.855	33,422				
	37,085				
AMHERST H. WILDER FOUNDATION CFDA 93.778	274,948	Yes	Yes		
FOND DU LAC BAND OF CHIPPEWA CFDA 10.500	816	Yes			
CFDA 84.310	18,712				
	19,528				



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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>MN CHILD CARE RESOURCE &amp; REFERRAL</b>					
CFDA 84.349	13,682	Yes			
<b>MPLS MEDICAL RESEARCH FOUNDATION</b>					
CFDA 93.856	66,674	Yes			
CFDA 93.865	117,259				
CFDA 93.855	236,114				
CFDA 93.361	226				
CFDA 93.279	454,835				
CFDA 93.849	113,805				
CFDA 93.121	188,081				
CFDA 93.837	10,265				
CFDA 93.389	2,998				
CFDA 93.000	10,000				
CFDA 12.420	159,011				
CFDA 10.561	99,093				
	<u>1,458,361</u>				
<b>PERSPECTIVES INC</b>					
CFDA 93.279	2,432	Yes			
<b>SSD 1 MINNEAPOLIS</b>					
CFDA 84.324	20,015	Yes	Yes		
<b>UNIVERSITY OF NORTH CAROLINA</b>					
<b>PACER CENTER, INC</b>					
CFDA 84.326	18,000	Yes			
<b>UNIVERSITY OF OREGON</b>					
<b>PACER CENTER, INC</b>					
CFDA 84.324	13,665	Yes			
<b>UNIVERSITY OF VERMONT</b>					
<b>PACER CENTER, INC</b>					
CFDA 84.324	35,000	Yes			
<b>UNIVERSITY OF WISCONSIN</b>					
<b>ALLINA HEALTH SYSTEM</b>					
CFDA 93.301	8,498	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>UPPER MN VALLEY REG DEVELOP COMM</b>					
PRAIRIE FIVE COMM ACT CNL		Yes			
CFDA 10.558	336,647				
CFDA 93.633	213,153				
CFDA 93.052	30,709				
	<u>580,509</u>				
<b>WAKE FOREST UNIVERSITY</b>					
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.399	2,743				
	<u>2,743</u>				
<b>WASECA COUNTY</b>					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	9,284				
CFDA 93.558	156,484				
	<u>165,768</u>				
<b>WATONWAN COUNTY</b>					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	3,393				
CFDA 93.558	83,411				
	<u>86,804</u>				
<b>WEST CENTRAL AREA AGENCY ON AGING</b>					
DOUGLAS COUNTY		Yes	Yes		
CFDA 93.044	31,500				
	<u>31,500</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 93.044	47,500				
	<u>47,500</u>				
POPE COUNTY		Yes	Yes		
CFDA 93.044	16,450				
	<u>16,450</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 93.044	1,313				
CFDA 93.043	3,356				
CFDA 93.044	18,669				
	<u>23,338</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 93.044	15,250				
	<u>15,250</u>				

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
<b>WEST CENTRAL MN COMMUNITIES ACTION</b>					
CAP OF SUBURBAN HENNEPIN CFDA 93.602	46,750	Yes	Yes		
<b>WEST CENTRAL MN EMS CORPORATION</b>					
DOUGLAS COUNTY CFDA 97.047 CFDA 97.067	12,250 38,254 <u>50,504</u>	Yes	Yes		
OTTER TAIL COUNTY CFDA 97.067	25,000	Yes	Yes		
STEVENS COUNTY CFDA 97.067	25,526	Yes	Yes		
TRAVERSE COUNTY CFDA 97.067	27,629	Yes	Yes		
WILKIN COUNTY CFDA 97.067	15,012	Yes	Yes		
<b>WEST METRO EDUCATION PROGRAM</b>					
ISD 0280 RICHFIELD CFDA 84.361	26,450	Yes			
<b>WHITE EARTH RESERVATION</b>					
ISD 0025 PINE POINT (PONSFORD) CFDA 15.130	1,566	Yes	Yes	Yes	
<b>WILLMAR HRA</b>					
HEARTLAND COMMUNITY ACTION AGCY CFDA 14.181 CFDA 14.872	26,756 12,793 <u>39,549</u>	Yes			
<b>WRIGHT VOCATIONAL CENTER</b>					
ISD 0742 ST CLOUD CFDA 84.048	84,312	Yes	Yes		

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

**Exhibit 4  
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2009**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0745 ALBANY CFDA 84.048	7,694	Yes	Yes		
Grand Total	<u><u>2,243,184,580</u></u>				

## **EXHIBIT 5**

### **NONFEDERAL CROSSCUTTING FINDINGS**

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

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

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

This page left blank intentionally.

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**Exhibit 5**

**CITIES**

CITY OF ALBANY

- Internal Control/Management Findings
- Segregation of Duties

CITY OF ALBERT LEA

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

CITY OF ANNANDALE

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

CITY OF AURORA

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

CITY OF BARRETT

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

CITY OF BEAVER BAY

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

CITY OF BEMIDJI

- Internal Control/Management Findings
- Financial Reporting

CITY OF BLOOMINGTON

- Internal Control/Management Findings
- Financial Reporting

CITY OF BRAINERD

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

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**CITIES (continued)**

**CITY OF BROOKTON**

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

**CITY OF BUFFALO**

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

**CITY OF CLEARWATER**

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

**CITY OF COLD SPRING**

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

**CITY OF DALTON**

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

**CITY OF DASSEL**

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

**CITY OF DULUTH**

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

**CITY OF EAST GRAND FORKS**

- Internal Control/Management Findings
- Security for Bank Deposits

**CITY OF EDEN PRAIRIE**

- Internal Control/Management Findings
- State and Local Compliance



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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**CITIES (continued)**

**CITY OF ELIZABETH**

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

**CITY OF EVELETH**

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

**CITY OF FORADA**

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

**CITY OF GLENWOOD**

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

**CITY OF GOODVIEW**

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

**CITY OF GROVE CITY**

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

**CITY OF HANCOCK**

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

**CITY OF HARRIS**

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

**CITY OF HAWLEY**

- Internal Control/Management Findings
  - Financial Reporting

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**CITIES (continued)**

CITY OF HENDERSON

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

CITY OF HUTCHINSON

- Internal Control/Management Findings
  - Security for Bank Deposits

CITY OF INTERNATIONAL FALLS

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

CITY OF LE SUEUR

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

CITY OF LUVERNE

- Internal Control/Management Findings
  - State and Local Compliance

CITY OF MAHNOMEN

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

CITY OF MINNEAPOLIS

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

CITY OF MOORHEAD

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

CITY OF NEW PRAGUE

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

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**CITIES (continued)**

CITY OF NEW YORK MILLS

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

CITY OF ORTONVILLE

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

CITY OF OWATONNA

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

CITY OF PAYNESVILLE

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

CITY OF PELICAN RAPIDS

- Internal Control/Management Findings
- Financial Reporting

CITY OF PLYMOUTH

- Internal Control/Management Findings
- State and Local Compliance

CITY OF RICHFIELD

- Internal Control/Management Findings
- State and Local Compliance

CITY OF ST CLOUD

- Internal Control/Management Findings
- Segregation of Duties

CITY OF ST HILAIRE

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

CITY OF ST PAUL

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

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**CITIES (continued)**

CITY OF STURGEON LAKE

- Internal Control/Management Findings
- Segregation of Duties

CITY OF TAYLORS FALLS

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

CITY OF TWIN VALLEY

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

CITY OF WADENA

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

CITY OF WHEATON

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

CITY OF WILLMAR

- Internal Control/Management Findings
- Financial Reporting

**COUNTIES**

AITKIN COUNTY

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

ANOKA COUNTY

- Internal Control/Management Findings
- Financial Reporting

BECKER COUNTY

- Internal Control/Management Findings
- Segregation of Duties

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**COUNTIES (continued)**

**BELTRAMI COUNTY**

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

**BENTON COUNTY**

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

**BIG STONE COUNTY**

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

**BLUE EARTH COUNTY**

- Internal Control/Management Findings
  - Financial Reporting

**BROWN COUNTY**

- Internal Control/Management Findings
  - Financial Reporting

**CARLTON COUNTY**

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

**CARVER COUNTY**

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

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**COUNTIES (continued)**

**CASS COUNTY**

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

**CHIPPEWA COUNTY**

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

**CHISAGO COUNTY**

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

**CLAY COUNTY**

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

**CLEARWATER COUNTY**

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

**COOK COUNTY**

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

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**COUNTIES (continued)**

**COTTONWOOD COUNTY**

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

**CROW WING COUNTY**

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

**DAKOTA COUNTY**

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

**DODGE COUNTY**

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

**DOUGLAS COUNTY**

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

**FARIBAULT COUNTY**

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

**FILLMORE COUNTY**

- Internal Control/Management Findings
  - Financial Reporting

**FREEBORN COUNTY**

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

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**COUNTIES (continued)**

**GOODHUE COUNTY**

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

**GRANT COUNTY**

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

**HENNEPIN COUNTY**

- Internal Control/Management Findings
  - Expenditures

**HOUSTON COUNTY**

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

**HUBBARD COUNTY**

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

**ISANTI COUNTY**

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



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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**COUNTIES (continued)**

**ITASCA COUNTY**

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

**JACKSON COUNTY**

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

**KANABEC COUNTY**

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

**KANDIYOHI COUNTY**

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

**KITTSOON COUNTY**

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

**KOOCHICHING COUNTY**

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

**LAC QUI PARLE COUNTY**

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

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**COUNTIES (continued)**

**LAKE COUNTY**

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

**LAKE OF THE WOODS COUNTY**

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

**LE SUEUR COUNTY**

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

**LINCOLN COUNTY**

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

**LYON COUNTY**

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

**MAHNOMEN COUNTY**

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

**MARSHALL COUNTY**

- Internal Control/Management Findings
  - Financial Reporting

**MC LEOD COUNTY**

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

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**COUNTIES (continued)**

**MEEKER COUNTY**

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

**MILLE LACS COUNTY**

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

**MORRISON COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**MOWER COUNTY**

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

**MURRAY COUNTY**

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

**NICOLLET COUNTY**

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

**NOBLES COUNTY**

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

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**COUNTIES (continued)**

**NORMAN COUNTY**

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

**OLMSTED COUNTY**

- Internal Control/Management Findings
  - Financial Reporting

**OTTER TAIL COUNTY**

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

**PENNINGTON COUNTY**

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

**PINE COUNTY**

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

**PIPESTONE COUNTY**

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

**POLK COUNTY**

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

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**COUNTIES (continued)**

**POPE COUNTY**

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

**RAMSEY COUNTY**

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

**REDWOOD COUNTY**

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

**RENVILLE COUNTY**

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

**RICE COUNTY**

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

**ROCK COUNTY**

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

**ROSEAU COUNTY**

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

**SCOTT COUNTY**

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

**SHERBURNE COUNTY**

- Internal Control/Management Findings
  - Segregation of Duties

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**Exhibit 5  
(Continued)**

**COUNTIES (continued)**

**SIBLEY COUNTY**

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

**ST LOUIS COUNTY**

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

**STEARNS COUNTY**

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

**STEELE COUNTY**

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

**STEVENS COUNTY**

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

**SWIFT COUNTY**

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

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**COUNTIES (continued)**

**TODD COUNTY**

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

**TRAVERSE COUNTY**

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

**WABASHA COUNTY**

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

**WADENA COUNTY**

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

**WASECA COUNTY**

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

**WASHINGTON COUNTY**

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

**WATONWAN COUNTY**

- Internal Control/Management Findings
  - Financial Reporting

**WILKIN COUNTY**

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

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**COUNTIES (continued)**

**WINONA COUNTY**

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

**YELLOW MEDICINE COUNTY**

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

**NONPROFIT AGENCIES**

**ADULTS & CHILDRENS ALLIANCE INC**

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

**AFRICAN COMMUNITY SERVICES**

- Internal Control/Management Findings
  - Segregation of Duties

**ALLINA HEALTH SYSTEM**

- Internal Control/Management Findings
  - Segregation of Duties

**AMHERST H. WILDER FOUNDATION**

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

**ANOKA COUNTY COMM ACTION PROG INC**

- Internal Control/Management Findings
  - Segregation of Duties

**BI-COUNTY COMM ACTION COUNCIL**

- Internal Control/Management Findings
  - Financial Reporting

**CAP OF SUBURBAN HENNEPIN**

- Internal Control/Management Findings
  - Cash Management/Revenues

**CENTRAL MN COUNCIL ON AGING**

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



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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**NONPROFIT AGENCIES (continued)**

CHANNEL ONE INC

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

CHILD CARE AND NUTRITION INC

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

CHILD CARE CHOICES INC

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

CHILDREN'S ADVOCATE PROGRAMS INC

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

KOOTASCA COMM ACTION INC

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

LAO FAMILY COMMUNITY OF MN INC

- Internal Control/Management Findings
- Segregation of Duties

LIFETRACK RESOURCES

- Internal Control/Management Findings
- Financial Reporting

MPLS AMERICAN INDIAN CENTER, INC

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

OTTERTAIL-WADENA COMM ACT CNCL

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

PRIME PROVIDERS INC

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

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**NONPROFIT AGENCIES (continued)**

PROVIDERS CHOICE INC

Internal Control/Management Findings  
Financial Reporting

REACH-UP INCORPORATED

Internal Control/Management Findings  
Financial Reporting

SECOND HARVEST HEARTLAND

Internal Control/Management Findings  
Cash Management/Revenues

SUSTAINABLE RESOURCES CENTER

Internal Control/Management Findings  
Financial Reporting

SW MN HOUSING PARTNERSHIP

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

SW MN PIC

Internal Control/Management Findings  
Financial Reporting

WRIGHT COUNTY COMMUNITY ACTION

Internal Control/Management Findings  
Financial Reporting

YMCA OF METROPOLITAN MINNEAPOLIS

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

**OTHER GOVERNMENTAL AGENCIES**

BROWN NICOLLET HUMAN SERVICE BOARD

Internal Control/Management Findings  
Financial Reporting

CARLTON COOK LAKE ST LOUIS CO HL BD

Internal Control/Management Findings  
Segregation of Duties

CHISHOLM HIBBING AIRPORT COMMISSION

Internal Control/Management Findings  
Segregation of Duties

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**OTHER GOVERNMENTAL AGENCIES (continued)**

CLEAR LAKE/CLEARWATER SEWER AUTHORITY

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

DULUTH AIRPORT AUTHORITY

- Internal Control/Management Findings
- Segregation of Duties

DULUTH TRANSIT AUTHORITY

- Internal Control/Management Findings
- Segregation of Duties

FARWELL KENSINGTON SANITARY DISTRICT

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

HRA OF CITY OF SAINT PAUL

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

HUMAN SERV OF FARIBAULT & MARTIN CO

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

LINCOLN LYON MURRAY HUMAN SERVICES

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

LINCOLN-LYON-MURRAY-PIPESTONE PHS

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

MEEKER-MCLEOD-SIBLEY CHS

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

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**OTHER GOVERNMENTAL AGENCIES (continued)**

MINNEAPOLIS PARK & RECREATION BD

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

MN VALLEY TRANSIT AUTHORITY

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

NE MN OFFICE OF JOB TRAINING

Internal Control/Management Findings  
Segregation of Duties

SHETEK AREA WATER AND SEWER COMMISSION

Internal Control/Management Findings  
Segregation of Duties

SOUTHWEST METRO TRANSIT COMMISSION

Internal Control/Management Findings  
Segregation of Duties

**REGIONAL DEVELOPMENT COMMISSIONS**

ARROWHEAD REG DEVELOP COMM

Internal Control/Management Findings  
State and Local Compliance

METROPOLITAN COUNCIL

Internal Control/Management Findings  
Financial Reporting

**SCHOOLS AND RELATED AGENCIES**

AREA SPEC ED COOP - E. GRAND FORKS

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

BEMIDJI REGIONAL INTERDISTRICT COUNCIL

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

BENTON-STEARNES EDUCATION DISTRICT

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**SCHOOLS AND RELATED AGENCIES (continued)**

**CARVER-SCOTT EDUCATIONAL COOP**

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

**DULUTH PUBLIC SCHOOLS ACADEMY**

- Internal Control/Management Findings
- Financial Reporting

**EL COLEGIO CHARTER SCHOOL**

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

**EXCELL ACADEMY FOR HIGHER LEARNING**

- Internal Control/Management Findings
- Expenditures

**FRESHWATER EDUCATION DISTRICT**

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

**HIAWATHA VALLEY EDUCATION DISTRICT**

- Internal Control/Management Findings
- State and Local Compliance

**INTERMEDIATE SCHOOL DISTRICT 917**

- Internal Control/Management Findings
- State and Local Compliance

**ISD 0001 AITKIN**

- Internal Control/Management Findings
- Financial Reporting

**ISD 0011 ANOKA-HENNEPIN**

- Internal Control/Management Findings
- State and Local Compliance

**ISD 0013 COLUMBIA HEIGHTS**

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

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0014 FRIDLEY

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

ISD 0022 DETROIT LAKES

- Internal Control/Management Findings
- Segregation of Duties

ISD 0023 FRAZEE

- Internal Control/Management Findings
- Financial Reporting

ISD 0025 PINE POINT (PONSFORD)

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

ISD 0036 KELLIHER

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

ISD 0038 RED LAKE

- Internal Control/Management Findings
- Financial Reporting

ISD 0047 SAUK RAPIDS

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

ISD 0051 FOLEY

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

ISD 0077 MANKATO

- Internal Control/Management Findings
- Financial Reporting

ISD 0088 NEW ULM

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

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0094 CLOQUET

Internal Control/Management Findings  
State and Local Compliance

ISD 0110 WACONIA

Internal Control/Management Findings  
Financial Reporting  
State and Local Compliance

ISD 0111 WATERTOWN - MAYER

Internal Control/Management Findings  
Financial Reporting

ISD 0112 EASTERN CARVER CO (CHASKA)

Internal Control/Management Findings  
Financial Reporting

ISD 0113 WALKER-HACKENSACK-AKELEY

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

ISD 0115 CASS LAKE - BENA

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

ISD 0118 NORTHLAND COMMUNITY REMER

Internal Control/Management Findings  
Financial Reporting

ISD 0129 MONTEVIDEO

Internal Control/Management Findings  
Financial Reporting

ISD 0138 NORTH BRANCH

Internal Control/Management Findings  
Financial Reporting  
State and Local Compliance

ISD 0152 MOORHEAD

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0162 BAGLEY

- Internal Control/Management Findings
- Financial Reporting

ISD 0181 BRAINERD

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

ISD 0182 CROSBY

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

ISD 0192 FARMINGTON

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

ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN

- Internal Control/Management Findings
- Segregation of Duties

ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN

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

ISD 0199 INVER GROVE HEIGHTS

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

ISD 0200 HASTINGS

- Internal Control/Management Findings
- Segregation of Duties

ISD 0206 ALEXANDRIA

- Internal Control/Management Findings
- Financial Reporting

ISD 0270 HOPKINS

- Internal Control/Management Findings
- Financial Reporting



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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0271 BLOOMINGTON

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

ISD 0272 EDEN PRAIRIE

- Internal Control/Management Findings
  - Financial Reporting

ISD 0276 MINNETONKA

- Internal Control/Management Findings
  - Financial Reporting

ISD 0277 WESTONKA

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

ISD 0279 OSSEO

- Internal Control/Management Findings
  - State and Local Compliance

ISD 0281 ROBBINSDALE

- Internal Control/Management Findings
  - Security for Bank Deposits

ISD 0282 ST ANTHONY-NEW BRIGHTON

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0283 ST LOUIS PARK

- Internal Control/Management Findings
  - Financial Reporting

ISD 0284 WAYZATA

- Internal Control/Management Findings
  - Segregation of Duties

ISD 0286 BROOKLYN CENTER

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

ISD 0309 PARK RAPIDS

- Internal Control/Management Findings
  - Financial Reporting

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0316 COLERAINE

Internal Control/Management Findings  
Cash Management/Revenues

ISD 0317 DEER RIVER

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

ISD 0345 NEW LONDON-SPICER

Internal Control/Management Findings  
Financial Reporting

ISD 0361 INTERNATIONAL FALLS

Internal Control/Management Findings  
Financial Reporting

ISD 0381 LAKE SUPERIOR (TWO HARBORS)

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

ISD 0394 MONTGOMERY-LONSDALE

Internal Control/Management Findings  
Financial Reporting

ISD 0413 MARSHALL

Internal Control/Management Findings  
Financial Reporting  
State and Local Compliance

ISD 0423 HUTCHINSON

Internal Control/Management Findings  
Financial Reporting

ISD 0432 MAHNOMEN

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

ISD 0435 WAUBUN

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

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0465 LITCHFIELD

Internal Control/Management Findings  
Financial Reporting

ISD 0477 PRINCETON

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

ISD 0480 ONAMIA

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

ISD 0482 LITTLE FALLS

Internal Control/Management Findings  
Segregation of Duties

ISD 0492 AUSTIN

Internal Control/Management Findings  
Financial Reporting  
State and Local Compliance

ISD 0508 ST PETER

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

ISD 0518 WORTHINGTON

Internal Control/Management Findings  
Segregation of Duties

ISD 0535 ROCHESTER

Internal Control/Management Findings  
Financial Reporting

ISD 0548 PELICAN RAPIDS

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

ISD 0549 PERHAM

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

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0564 THIEF RIVER FALLS

Internal Control/Management Findings  
Financial Reporting

ISD 0595 EAST GRAND FORKS

Internal Control/Management Findings  
Financial Reporting  
State and Local Compliance

ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE

Internal Control/Management Findings  
Financial Reporting  
State and Local Compliance

ISD 0624 WHITE BEAR LAKE

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

ISD 0625 ST PAUL

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

ISD 0659 NORTHFIELD

Internal Control/Management Findings  
Financial Reporting

ISD 0682 ROSEAU

Internal Control/Management Findings  
Financial Reporting

ISD 0690 WARROAD

Internal Control/Management Findings  
Financial Reporting

ISD 0700 HERMANTOWN

Internal Control/Management Findings  
Financial Reporting  
State and Local Compliance

ISD 0701 HIBBING

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0704 PROCTOR

Internal Control/Management Findings  
Security for Bank Deposits

ISD 0706 VIRGINIA

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

ISD 0709 DULUTH

Internal Control/Management Findings  
Financial Reporting

ISD 0712 MOUNTAIN IRON - BUHL

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

ISD 0716 BELLE PLAINE

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

ISD 0717 JORDAN

Internal Control/Management Findings  
Financial Reporting  
State and Local Compliance

ISD 0719 PRIOR LAKE - SAVAGE

Internal Control/Management Findings  
Financial Reporting

ISD 0720 SHAKOPEE

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

ISD 0721 NEW PRAGUE

Internal Control/Management Findings  
Financial Reporting  
State and Local Compliance

ISD 0727 BIG LAKE

Internal Control/Management Findings  
Segregation of Duties

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0728 ELK RIVER

- Internal Control/Management Findings
- State and Local Compliance

ISD 0740 MELROSE

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

ISD 0742 ST CLOUD

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

ISD 0745 ALBANY

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

ISD 0748 SARTELL

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

ISD 0750 ROCORI AREA SCHOOLS

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

ISD 0761 OWATONNA

- Internal Control/Management Findings
- Security for Bank Deposits

ISD 0777 BENSON

- Internal Control/Management Findings
- Financial Reporting

ISD 0829 WASECA

- Internal Control/Management Findings
- Financial Reporting

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0831 FOREST LAKE

Internal Control/Management Findings  
State and Local Compliance

ISD 0832 MAHTOMEDI

Internal Control/Management Findings  
Segregation of Duties

ISD 0833 SO WASHINGTON COUNTY

Internal Control/Management Findings  
State and Local Compliance

ISD 0840 ST JAMES

Internal Control/Management Findings  
Financial Reporting  
State and Local Compliance

ISD 0876 ANNANDALE

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

ISD 0877 BUFFALO-HANOVER-MONTROSE

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

ISD 0882 MONTICELLO

Internal Control/Management Findings  
Cash Management/Revenues

ISD 0883 ROCKFORD

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

ISD 0885 ST MICHAEL-ALBERTVILLE

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

ISD 0912 MILACA

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 2142 ST LOUIS COUNTY

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

ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN

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

ISD 2144 CHISAGO LAKES (LINDSTROM)

- Internal Control/Management Findings
- Financial Reporting

ISD 2149 MINNEWASKA AREA

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

ISD 2154 EVELETH-GILBERT

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

ISD 2155 WADENA-DEER CREEK

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

ISD 2164 DILWORTH-GLYNDON-FELTON

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

ISD 2170 STAPLES - MOTLEY

- Internal Control/Management Findings
- Financial Reporting

ISD 2174 PINE RIVER - BACKUS

- Internal Control/Management Findings
- Financial Reporting

ISD 2184 LUVERNE

- Internal Control/Management Findings
- Financial Reporting

ISD 2190 YELLOW MEDICINE EAST

- Internal Control/Management Findings
- Financial Reporting



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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 2311 CLEARBROOK-GONVICK

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

ISD 2364 BELGRADE-BROOTEN-ELROSA

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

ISD 2396 ATWATER-COSMOS-GROVE CITY

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

ISD 2580 EAST CENTRAL SCHOOLS

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

ISD 2689 PIPESTONE-JASPER

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

ISD 2711 MESABI EAST SCHOOLS (AURORA)

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

ISD 2752 FAIRMONT AREA SCHOOLS

- Internal Control/Management Findings
- Financial Reporting

ISD 2853 LAC QUI PARLE VALLEY

- Internal Control/Management Findings
- Financial Reporting

ISD 2859 GLENCOE-SILVER LAKE

- Internal Control/Management Findings
- Financial Reporting

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 2860 BLUE EARTH AREA SCHOOLS

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

ISD 2897 REDWOOD FALLS

- Internal Control/Management Findings
  - Segregation of Duties

LAKES COUNTRY SERVICE COOPERATIVE

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

LEARNING FOR LEADERSHIP CHARTER SCHOOL

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

METRO TWIN CITIES AREA SERVICE COOP

- Internal Control/Management Findings
  - Segregation of Duties

MID STATE EDUCATION DISTRICT

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

MIDWEST SPECIAL ED COOP

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

MN RIVER VALLEY ED DISTRICT

- Internal Control/Management Findings
  - Financial Reporting

MN TRANSITIONS CHARTER SCHOOL

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

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**Exhibit 5  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

**MN VALLEY EDUCATION DISTRICT**

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

**NATIONAL JOINT POWERS ALLIANCE**

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

**NAYTAHWAUSH COMMUNITY SCHOOL**

Internal Control/Management Findings  
Financial Reporting

**NEW CITY SCHOOL**

Internal Control/Management Findings  
Financial Reporting

**NEW SPIRIT SCHOOLS CHARTER 4029**

Internal Control/Management Findings  
Segregation of Duties

**NORTHLAND LEARNING CENTER, VIRGINIA**

Internal Control/Management Findings  
Security for Bank Deposits

**NORTHWEST SERVICE COOPERATIVE**

Internal Control/Management Findings  
Financial Reporting

**NW REGIONAL INTERDISTRICT COUNCIL**

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

**RIVER BEND EDUCATION DISTRICT**

Internal Control/Management Findings  
Financial Reporting

**SOUTH CENTRAL SERVICE COOPERATIVE**

Internal Control/Management Findings  
Financial Reporting

**SOUTHERN MN SPCL SERVICES COOP**

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

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

**Exhibit 5  
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**SCHOOLS AND RELATED AGENCIES (continued)**

SOUTHERN PLAINS ED COOP

Internal Control/Management Findings  
Financial Reporting

SSD 1 MINNEAPOLIS

Internal Control/Management Findings  
Financial Reporting  
Expenditures  
Segregation of Duties

SSD 6 SOUTH ST PAUL

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

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings  
Segregation of Duties

SW & WEST CENTRAL SERVICE COOP

Internal Control/Management Findings  
Financial Reporting

WEST CENTRAL EDUCATION DISTRICT

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

WEST METRO EDUCATION PROGRAM

Internal Control/Management Findings  
State and Local Compliance

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings  
Financial Reporting

**TRIBAL GOVERNMENTS**

BOIS FORTE RES BUS COMM

Internal Control/Management Findings  
Financial Reporting  
Expenditures

MILLE LACS BAND OF CHIPPEWA INDIANS

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

## **EXHIBIT 6**

### **FEDERAL CROSSCUTTING FINDINGS**

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

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

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

This page left blank intentionally.

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Summary of Federal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**Exhibit 6**

**CITIES**

CITY OF ALBANY

Internal Control/Management Findings  
Segregation of Duties

CITY OF AURORA

Internal Control/Management Findings  
Segregation of Duties

CITY OF DASSEL

Internal Control/Management Findings  
Segregation of Duties  
Financial Reporting

CITY OF ELIZABETH

Internal Control/Management Findings  
Segregation of Duties

CITY OF EVELETH

Internal Control/Management Findings  
Segregation of Duties

CITY OF FORADA

Internal Control/Management Findings  
Segregation of Duties  
Financial Reporting

CITY OF GLENWOOD

Internal Control/Management Findings  
Segregation of Duties  
Financial Reporting

CITY OF HARRIS

Internal Control/Management Findings  
Segregation of Duties  
Financial Reporting

CITY OF HENDERSON

Internal Control/Management Findings  
Segregation of Duties  
Financial Reporting

CITY OF LE SUEUR

Internal Control/Management Findings  
Financial Reporting

CITY OF OWATONNA

Internal Control/Management Findings  
Segregation of Duties  
Financial Reporting

CITY OF WHEATON

Internal Control/Management Findings  
Segregation of Duties

**COUNTIES**

HENNEPIN COUNTY

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

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Summary of Federal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**Exhibit 6  
(Continued)**

**COUNTIES (continued)**

JACKSON COUNTY

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

KOOCHICHING COUNTY

Internal Control/Management Findings  
Segregation of Duties

LE SUEUR COUNTY

Internal Control/Management Findings  
Financial Reporting

WASECA COUNTY

Internal Control/Management Findings  
Financial Reporting

**NONPROFIT AGENCIES**

ADULTS & CHILDRENS ALLIANCE INC

Internal Control/Management Findings  
Segregation of Duties  
Financial Reporting

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings  
Segregation of Duties

CHILD CARE CHOICES INC

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

RESOURCE INC

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

**SCHOOLS AND RELATED AGENCIES**

BEMIDJI REGIONAL INTERDISTRICT COUNCIL

Internal Control/Management Findings  
Segregation of Duties

ISD 0014 FRIDLEY

Internal Control/Management Findings  
Expenditures

ISD 0023 FRAZEE

Internal Control/Management Findings  
Financial Reporting

ISD 0025 PINE POINT (PONSFORD)

Internal Control/Management Findings  
Segregation of Duties

ISD 0113 WALKER-HACKENSACK-AKELEY

Internal Control/Management Findings  
Segregation of Duties

ISD 0272 EDEN PRAIRIE

Internal Control/Management Findings  
Expenditures



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

**Exhibit 6  
(Continued)**

**Summary of Federal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0432 MAHNOMEN

Internal Control/Management Findings  
Segregation of Duties

ISD 0435 WAUBUN

Internal Control/Management Findings  
Segregation of Duties

ISD 0518 WORTHINGTON

Internal Control/Management Findings  
Segregation of Duties

ISD 0548 PELICAN RAPIDS

Internal Control/Management Findings  
Segregation of Duties

ISD 0623 ROSEVILLE

Internal Control/Management Findings  
Expenditures

ISD 0701 HIBBING

Internal Control/Management Findings  
Segregation of Duties  
Financial Reporting

ISD 0706 VIRGINIA

Internal Control/Management Findings  
Segregation of Duties

ISD 2142 ST LOUIS COUNTY

Internal Control/Management Findings  
Segregation of Duties

ISD 2149 MINNEWASKA AREA

Internal Control/Management Findings  
Expenditures

ISD 2154 EVELETH-GILBERT

Internal Control/Management Findings  
Segregation of Duties

ISD 2155 WADENA-DEER CREEK

Internal Control/Management Findings  
Financial Reporting

ISD 2164 DILWORTH-GLYNDON-FELTON

Internal Control/Management Findings  
Segregation of Duties

ISD 2311 CLEARBROOK-GONVICK

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

ISD 2689 PIPESTONE-JASPER

Internal Control/Management Findings  
Segregation of Duties

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings  
Segregation of Duties

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Summary of Federal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2009**

**Exhibit 6  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

METRO TWIN CITIES AREA SERVICE COOP

Internal Control/Management Findings

Segregation of Duties

MID STATE EDUCATION DISTRICT

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings

Segregation of Duties

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings

Expenditures

General Administration - Adequacy/Propriety of Procedures