

# 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, 2017**

## **Description of the Office of the State Auditor**

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

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

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

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

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

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

**Pension** - monitors investment, financial, and actuarial reporting for approximately 650 public pension funds; and

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

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

Office of the State Auditor  
525 Park Street, Suite 500  
Saint Paul, Minnesota 55103  
(651) 296-2551  
state.auditor@osa.state.mn.us  
www.auditor.state.mn.us

This document can be made available in alternative formats upon request. Call 651-296-2551 [voice] or 1-800-627-3529 [relay service] for assistance; or visit the Office of the State Auditor's web site: [www.auditor.state.mn.us](http://www.auditor.state.mn.us).

**FEDERALLY ASSISTED PROGRAMS  
OF SUBRECIPIENTS OF  
THE STATE OF MINNESOTA  
FOR THE YEAR ENDED JUNE 30, 2017**



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

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, 2017**

	Page
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	21
Exhibit 4	
Expenditures of Federal Awards by Administering Agency	37
Summary	39
Detail	
ABT Associates, Inc.	53
Accessibility, Inc.	53
Advanced Medical Electronics Corporation	53
Aitkin-Itasca-Koochiching Community Health Services Board	53
American Indian Community Housing Organization	53
American College of Radiology	53
Amherst H. Wilder Foundation	54
Anoka County	54
Arizona State University	54
Arrowhead Economic Opportunity Agency	54
Arrowhead Regional Development Commission	55
Artann Laboratories	55
Banner Health	55
Beacon Interfaith Housing Collaborative	55
Becker County	55
Beltrami County	55
Bemidji Regional Interdistrict Council	55
Benton County	56
Benton-Stearns Education District	56
Beth Israel Deaconess Medical Center	56
Bi-County Community Action Programs	56
Boston Medical Center	56
Boston University	57

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2017**

	<u>Page</u>
Exhibit 4	
Expenditures of Federal Awards by Administering Agency	
Detail (Continued)	
Brigham and Women’s Hospital	57
Brown-Nicollet Community Health Service	57
Community Action Partnership of Suburban Hennepin	57
Carlton-Cook-Lake-St. Louis Community Health Board	57
Carter Consulting	58
Carver-Scott Educational Cooperative	59
Case Western Reserve University	59
Cass County	59
CentraCare Health System/St. Cloud Hospital	59
Central Minnesota Legal Services	59
Central Minnesota Council on Aging	59
Central Minnesota Emergency Medical Services Region	60
Central Minnesota Healthcare System Preparedness Program	60
Central Minnesota Initiative Fund	60
Central Minnesota Regional Radio Board	60
Child Care Aware of Minnesota	60
Children’s Advocacy Centers of Georgia	61
Children’s Defense Fund	61
Children’s Hospital of Boston	61
Children’s Hospital of Philadelphia	61
Chippewa County	61
Chisago County	61
Church World Services	61
Cincinnati Children’s Hospital Medical Center	61
Cities	
Amboy	62
Bemidji	62
Breckenridge	62
Brooklyn Park	62
Deer River	62
Duluth	62
Edina	63
Elk River	63
Gaylord	63

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2017**

	<u>Page</u>
Exhibit 4	
Expenditures of Federal Awards by Administering Agency	
Detail	
Cities (Continued)	
Glencoe	63
Grand Rapids	63
Hallock	63
Hastings	64
International Falls	64
Inver Grove Heights	64
Isanti	64
Janesville	64
Kasota	64
Lakefield	64
Lakeville	64
Madelia	65
Mankato	65
Maple Grove	65
Minneapolis	65
Minnetonka	67
Moorhead	67
Mountain Lake	67
North Mankato	67
Northfield	68
Plymouth	68
Roosevelt	68
Shakopee	68
St. Cloud	68
St. Louis Park	69
St. Paul	69
Superior, Wisconsin	70
Tracy	70
Trimont	70
Vernon Center	70
Warba	70
Waterville	70
Westbrook	70

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2017**

	<u>Page</u>
Exhibit 4	
Expenditures of Federal Awards by Administering Agency	
Detail (Continued)	
Clearwater County	71
Cleveland Clinic	71
Coalition of Cancer Cooperative Groups	71
Columbia University	71
Community Action of Minneapolis	71
Cook County	71
Countryside Public Health Service	71
Crawford County, Wisconsin	72
Creatv MicroTech, Inc.	72
Crow Wing County	72
Dakota - Scott Service Delivery Area 14	72
Dakota County Community Development Agency	72
Dakota County	72
Dakota County Housing and Redevelopment Authority	72
Dartmouth College	73
Des Moines Valley Health and Human Services	73
Dodge County	73
Duke Clinical Research Institute	73
Duke University	73
Dystonia Medical Research Foundation	73
ECOG-ACRIN NCORP Research Base	74
Emerge Community Development	74
EnBiotix Company	74
Endomimetics	74
Enterprise Community Partners, Inc.	74
Episcopal Migration Ministries	74
Faribault County Housing and Redevelopment Authority	74
FHI Development 360	75
Florida State University	75
Fox Chase Cancer Center	75
Fox Valley Technical College	75
Fred Hutchinson Cancer Research Center	75
Freshwater Education District	75
Frontier Science Foundation	76

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2017**

	<u>Page</u>
Exhibit 4	
Expenditures of Federal Awards by Administering Agency	
Detail (Continued)	
General Electric Global Research Center	76
Georgetown University	76
Georgia Board for Physician Workforce	76
Goodhue County Education District	76
Goodwill Industries/Easter Seals	77
Government Department of the Fond du Lac Band of Lake Superior Chippewa	77
Great Lakes Hemophilia Foundation	77
Great Lakes Indian Fish and Wildlife Commission	77
Great River Perkins Consortium	78
Group Health Cooperative	78
Gynecological Oncology Group	78
H. Lee Moffit Cancer Center and Research Institute	78
Harvard Pilgrim Health Center	78
Headwaters Regional Development Commission	78
Health Partners Institute	78
Hearth Connection	79
Heartland Community Action Agency	79
Heartland Human Care Services, Inc.	79
Hennepin County	79
Henry Ford Health System	81
Hmong American Partnership	82
Housing and Redevelopment Authority of Saint Paul	82
Hubbard County	82
Hunger Solutions Minnesota	82
ICF Resources, Inc.	82
ICON	82
Illinois Department of Education	82
Illinois Department of Human Services	83
Imanis Life Sciences	83
Immigrant Law Center of Minnesota	83
Impel NeuroPharma	83
Indiana University	83
Innovative Design Labs	83
Institute of Clinical Research	83
Intercultural Mutual Assistance Association	83

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2017**

	<u>Page</u>
Exhibit 4	
Expenditures of Federal Awards by Administering Agency	
Detail (Continued)	
Intermediate School District 287	84
Intermediate School District 916	84
Intermediate School District 917	85
Iowa State University	86
Iron Horse Diagnostics, Inc.	86
Isanti County	86
Isanti-Mille Lacs Community Health Service	86
Ischemia	86
Independent School Districts	
0011 Anoka-Hennepin	86
0014 Fridley	86
0025 Pine Point (Ponsford)	86
0047 Sauk Rapids-Rice	87
0097 Moose Lake	87
0181 Brainerd	87
0196 Rosemount-Apple Valley-Eagan	87
0241 Albert Lea	87
0270 Hopkins	87
0273 Edina	87
0282 St. Anthony-New Brighton	87
0284 Wayzata	88
0423 Hutchinson	88
0466 Dassel-Cokato	88
0492 Austin	88
0535 Rochester	88
0622 North St. Paul-Maplewood-Oakdale	89
0623 Roseville	89
0624 White Bear Lake	89
0706 Virginia	89
0709 Duluth	89
0742 St. Cloud	89
0761 Owatonna	90
0882 Monticello	90
0911 Cambridge-Isanti	90
2142 St. Louis County	90

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2017**

	<u>Page</u>
Exhibit 4	
Expenditures of Federal Awards by Administering Agency	
Detail (Continued)	
Itasca Area Schools Collaborative	90
Itasca Community College	91
Itasca County	91
Jaeb Center for Health Research	91
Johns Hopkins University	91
Kaiser Foundation Research Institute	91
Kanabec County	91
Kandiyohi County	92
Kandiyohi-Renville Community Health Board	92
Karen Organization of Minnesota	92
Koronis Biomedical Technologies	93
La Crosse County, Wisconsin	93
Lake County	93
Lake Superior College	93
Lakes and Prairies Community Action Partnership	93
LAM Foundation	93
Land of the Dancing Sky Area Agency on Aging	93
LeSueur County Housing and Redevelopment Authority	94
Learning Community Accountable Community	94
Leech Lake Reservation Business Committee	94
Legal Aid Service of Northeast Minnesota	94
Leidos	94
Local Initiatives Support Corporation	94
Lutheran Immigration/Refugee Services	95
Lutheran Social Service of Minnesota	95
Lyon County	95
Massachusetts Eye and Ear Infirmary	95
Massachusetts General	95
Mayo Clinic	96
Medical University of South Carolina	96
Meeker County	96
Meeker-McLeod-Sibley Community Health Service	96
Meeker-Wright Special Education Cooperative	97
Metropolitan Area Agency on Aging	97
Metropolitan Educational Service Cooperative	98

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2017**

	<u>Page</u>
Exhibit 4	
Expenditures of Federal Awards by Administering Agency	
Detail (Continued)	
Metropolitan Council	98
Michigan Technological University	99
Mid-Minnesota Legal Assistance	99
Mille Lacs County	99
Minneapolis Community and Technical College	99
Minneapolis Public Housing Authority	99
Minnesota Assistance Council for Veterans	99
Minnesota Children’s Alliance	99
Minnesota State Departments/Agencies/Boards	
Board on Aging	100
Center for Crime Victim Services	100
Department of Agriculture	100
Department of Commerce	101
Department of Corrections	104
Department of Economic Security	104
Department of Education	104
Department of Employment and Economic Development	152
Department of Health	157
Department of Human Services	171
Department of Military Affairs	208
Department of Minnesota Management & Budget	208
Department of Natural Resources	208
Department of Public Safety	213
Department of Transportation	229
Emergency Medical Services Board	240
Historical Society	240
Indian Affairs Council	240
Judicial	241
MNSure	241
Office of Higher Education	242
Office of the Secretary of State	242
Pollution Control Agency	242
State Arts Board	243
Trial Courts	243

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2017**

	Page
Exhibit 4	
Expenditures of Federal Awards by Administering Agency	
Detail (Continued)	
Minnesota Chippewa Tribe	243
Minnesota Coalition Against Sexual Assault	243
Minnesota Community Action Partnership	244
Minnesota Health Solutions Corporation	244
Minnesota Home Ownership Center	244
Minnesota Housing Finance Agency	244
Minnesota Public Facilities Authority	246
Minnesota River Area Agency on Aging	248
Minnesota Rural Water Association	249
Modulation Therapeutics	249
Monroe County, Wisconsin	249
Morrison County	249
Morrison-Todd-Wadena Community Health Board	250
Mount Sinai Medical Center of Florida	250
Mount Sinai School of Medicine, New York	250
Minneapolis Medical Research Foundation	250
National Association of County and City Health Officials	250
National Association of Chronic Disease Directors	251
National Center for Teacher Residencies	251
National Childhood Cancer Foundation	251
National Health Care for the Homeless Council	251
National Institute for Excellence in Teaching	252
National Jewish Health	252
National Joint Powers Alliance	252
National Marrow Donor Program	252
National Rural Water Association	252
Nationwide Children’s Hospital	252
NeuroSigma, Inc.	252
New England Research Institutes	253
NORC	253
North Country Vocational Center	253
North Dakota - Department of Health	253
North Dakota - Department of Public Instruction	253
Northern California Institute for Research and Education	254
Northern Minnesota Network	254

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2017**

	<u>Page</u>
Exhibit 4	
Expenditures of Federal Awards by Administering Agency	
Detail (Continued)	
Northland Learning Center, Virginia	254
Northside Achievement Zone	255
Northwestern University	255
NRG Oncology	255
Northwest Private Industry Council	255
Northwest Regional Development Commission	255
New York Academy of Medicine	255
New York University School of Medicine	255
O. N. Diagnostics	256
Ohio State University	256
Oklahoma State University	256
Old Dominion University	256
Putting All Communities Together for Families Collaborative	256
Park Nicollet	256
Partnership 4 Health Community Health Board	256
Paul Bunyan Educational Cooperative	257
Pearl Crisis Center	258
Pennsylvania State University	258
Pine to Prairie Cooperative Center	258
Planned Parenthood of Minnesota, North Dakota, and South Dakota	258
Polk County	259
Polk Norman Mahnomen Community Health Board	259
Princeton University	259
Radiation Monitoring Devices, Inc.	259
Radiological Society of North America	259
Ramsey County	259
Recombinetics, Inc.	261
Red Lake Band of Chippewa Indians	261
Red Lake County	261
Region 1 - Southeast Minnesota Homeland Security Emergency Management	261
Renville County	261
Ridgewater College	261
River Bend Education District	262
Roswell Park Cancer Institute	262
Rum River Special Education Cooperative	262

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2017**

	Page
Exhibit 4	
Expenditures of Federal Awards by Administering Agency	
Detail (Continued)	
Rush University Medical Center	262
SAIC-Frederick, Inc.	262
Sanford Medical Center	262
Sanford-Burnham Medical	263
Southeast Minnesota Area Agency on Aging	263
Southeast Minnesota Emergency Communications Board	263
Southeast Minnesota Water Resources Board	264
Seattle Children’s Hospital	264
Second Harvest Heartland	264
Senior Service America, Inc.	264
Sequent Medical, Inc.	264
ServeMinnesota!	265
Sherburne and Northern Wright Special Education Cooperative	265
Simax, Inc.	265
Simmersion, LLC	265
Sloan-Kettering Institute for Cancer Research	265
SOAR Career Solutions	265
Social and Scientific Systems, Inc.	265
South Central Service Cooperative	266
South Central Workforce Council	266
Southern Minnesota Regional Legal Services, Inc.	266
Southern Illinois University	266
SouthWest Metro Educational Cooperative	266
Spurwink	267
Special School District 1 - Minneapolis	267
St. Croix River Education District	267
St. Louis County	268
St. Paul Public Housing Agency	268
St. Thomas University	268
Stanford University	268
State of Georgia	269
State of Kansas - Department of Health and Environment	269
State of Wisconsin - Department of Public Instruction	269
State of Wisconsin - Department of Transportation	269
State of Wisconsin - Division of Public Health	269

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2017**

	Page
Exhibit 4	
Expenditures of Federal Awards by Administering Agency	
Detail (Continued)	
State University of New York	269
Stearns County	269
Stellenbosch University	270
Sun Health Research Institute	270
Southwest and West Central Service Cooperative	270
Texas Tech University	271
Three Rivers Community Action, Inc.	271
Todd County	271
Town of Henderson	271
Translational Genomics Research Institute	271
Trempealeau County, Wisconsin	271
Tri-County Community Action, Inc.	271
Tubman	272
United States Departments or Agencies	
Corporation for National and Community Service	272
Department of Agriculture	273
Department of Commerce	277
Department of Defense	278
Department of Education	278
Department of Energy	284
Department of Health and Human Services	284
Department of Homeland Security	294
Department of Housing and Urban Development	296
Department of Interior	302
Department of Justice	304
Department of Labor	311
Department of Transportation	312
Department of Treasury	313
Environmental Protection Agency	313
Equal Employment Opportunity Commission	314
Federal Emergency Management Agency	314
Institute of Museum and Library Services	314
Legal Services Corporation	315
National Aeronautics and Space Administration	315
National Endowment for the Arts and Humanities	315

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2017**

	<u>Page</u>
Exhibit 4	
Expenditures of Federal Awards by Administering Agency	
Detail	
United States Departments or Agencies (Continued)	
National Science Foundation	315
Small Business Administration	315
Social Security Administration	315
Veterans Administration	316
United Community Action Partnership	316
United States Conference of Catholic Bishops	316
United Way - Greater Twin Cities	316
United Way of America	316
University of	
Alabama	317
Arizona	317
California - Los Angeles	317
California - San Diego	317
California - San Francisco	317
California - Santa Barbara	318
Chicago	318
Cincinnati	318
Colorado	318
Delaware	318
Florida	318
Illinois - Board of Trustees	319
Illinois at Urbana-Champaign	319
Iowa	319
Kansas	319
Louisville	319
Maryland	319
Massachusetts	320
Medicine and Dentistry of New Jersey	320
Miami	320
Michigan	320
Minnesota	320
Mississippi	322
Nebraska	322
North Carolina	323

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Table of Contents  
For the Year Ended June 30, 2017**

	Page
Exhibit 4	
Expenditures of Federal Awards by Administering Agency	
Detail	
University of (Continued)	
North Dakota	323
Oklahoma, Health Sciences Center	323
Oregon	323
Pennsylvania	323
Pittsburgh	323
South Alabama	324
South Carolina	324
South Florida	324
Southern California	324
Tennessee	324
Texas	324
Texas, Health Sciences Center	325
Texas, MD Anderson Cancer Center	325
Texas, Southwestern Medical Center	325
Utah	325
Vermont	325
Virginia	325
Washington	325
Wisconsin	326
Upper Minnesota Valley Regional Development Commission	326
U.S. Committee for Refugees and Immigrants	326
Vanderbilt University	326
Vernon County, Wisconsin	327
Virginia, Minnesota Housing and Redevelopment Authority	327
Vivonics, Inc.	327
Wake Forest University	327
Waseca County	327
Washington County Housing and Redevelopment Authority	327
Washington University at St. Louis	327
Weill Medical College at Cornell University	328
West Central Area Agency on Aging	328
West Central Education District	328
West Central Minnesota Emergency Medical Services Corporation	328
West Side Community Health Services	328

**State of Minnesota**  
**Office of the State Auditor**  
**Statewide Single Audit**  
**Table of Contents**  
**For the Year Ended June 30, 2017**

	<u>Page</u>
Exhibit 4	
Expenditures of Federal Awards by Administering Agency Detail (Continued)	
Westat, Inc.	328
Western Community Action, Inc.	328
Wilkin County	329
Willmar Housing and Redevelopment Authority	329
Wisconsin Medical College	329
Wisconsin Office of Rural Health	329
World Relief Minnesota	329
Wright County Interagency Early Intervention Committee	329
Wright Technical Center	329
Wyss Institute at Harvard University	330
Yale University	330
Yeshiva University	330
Zumbro Education District	330
 Exhibit 5	
Summary of Nonfederal Crosscutting Findings	331
Cities	333
Counties	337
Nonprofit Agencies	343
Other Governmental Agencies	346
Regional Development Commissions	348
Schools and Related Agencies	348
 Exhibit 6	
Summary of Federal Crosscutting Findings	361
Cities	363
Nonprofit Agencies	363
Other Governmental Agencies	363
Schools and Related Agencies	363

This page left blank intentionally.



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 15, 2018

Mr. Myron Frans, 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

The Honorable Daniel R. Levinson, Inspector General  
Office of Inspector General  
U.S. Department of Health and Human Services  
330 Independence Avenue S.W.  
Washington, DC 20201

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, 2017.

## 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

This report on “Federally Assisted Programs of Subrecipients of the State of Minnesota” for the fiscal year ended June 30, 2017, 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 a combination of audited financial statements of subrecipients submitted to this office and information from the Federal Audit Clearinghouse. Subrecipients covered in this report include cities, counties, nonprofit agencies, regional development commissions, school districts and related agencies, tribal governments, and other local units of government in Minnesota.

### Memorandum of Understanding

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

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

- Minnesota Management & Budget serves as the lead state agency, representing all Minnesota state agencies receiving federal funds, and coordinates single audit requirements.
- The Minnesota Office of the Legislative Auditor performs the statewide single audit and prepares the audit report at the state level.
- The U.S. Department of Health and Human Services\* - Office of the Inspector General serves as the lead cognizant audit agency, representing all federal agencies awarding funds to the State of Minnesota, and serves as liaison with the other parties participating in the Memorandum and federal agencies.
- The Minnesota Office of the State Auditor monitors subrecipient audits by reviewing audit reports for timeliness and compliance with federal reporting standards. Subrecipient audit reports are considered acceptable when they include the reporting elements required by *Government Auditing Standards*, issued by the Comptroller General of the United States; by the American Institute of Certified Public Accountants; and by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The Office of the State Auditor prepares this summary report, which includes expenditures of federal awards by subrecipients, along with their auditor's questioned costs and noncompliance and/or internal control findings.

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

## Review of Subrecipient Audit Reports

For the fiscal year ended June 30, 2017, 454 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:

	<u>Total</u>	<u>Received</u>	<u>Failed to Report</u>	<u>Not Received in Time for Publication</u>
Cities	60	60	-	-
Counties	73	69	4	-
Nonprofit Agencies	109	107	-	2
Other Governmental Agencies	26	24	1	1
Regional Development Commissions	6	6	-	-
Schools and Related Agencies	172	171	1	-
Tribal Governments	8	4	4	-
Totals	<u>454</u>	<u>441</u>	<u>10</u>	<u>3</u>
Percent	100%	97.1%	2.2%	0.7%

## Significant Items

To be included in this report, financial statements must have been received by February 9, 2017. Uniform Guidance require nonfederal entities to file their single audit reports within nine months of year-end; therefore, governmental or nonprofit entities with fiscal years ending May 10, 2017, 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. Ten entities failed to report in compliance with these requirements. An additional two reports were not received in time for this publication, reflecting the fact that entities (other than schools) with fiscal years ending between May 11 and July 1, 2017, 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, 2016, and June 30, 2017. The resolution of questioned costs, noncompliance, and crosscutting findings is the responsibility of the administering agency.

The exhibits are:

- Exhibit 1    Questioned Costs  
Exhibit 1 is a summary of questioned costs by administrative agency. For each questioned cost, the exhibit lists the subrecipient entity, the Catalog of Federal Domestic Assistance (CFDA) number, and the reason for and the amount of the questioned costs.
- Exhibit 2    Expenditures of Federal Awards by CFDA Number  
Exhibit 2 is a summary of expenditures of federal awards by CFDA number and by administering agency type--direct federal or passed through the State or other agency.
- Exhibit 3    Expenditures of Federal Awards by Subrecipient Entity  
Exhibit 3 is a summary of expenditures of federal awards by subrecipient entity and administrative agency type--direct federal or passed through the state or other agency. Also shown are those entities that were to file a single audit report and did not. The exhibit identifies whether the entity's audit report is acceptable; that is, if the audit report contains all reporting elements required by applicable auditing standards.
- Exhibit 4    Expenditures of Federal Awards by Administering Agency  
Exhibit 4 is a summary of expenditures of federal awards by the administrative agency and a breakdown of those agencies by the subrecipient entities and CFDA numbers. Also identified are federal or nonfederal crosscutting findings or grant noncompliance (refer to Exhibits 5 and 6 for detailed crosscutting findings). The exhibit also identifies if the entity's audit report is acceptable.
- Exhibit 5    Summary of Nonfederal Crosscutting Findings  
Exhibit 5 is a summary of nonfederal crosscutting findings by entity. Nonfederal crosscutting findings are non-monetary and do not pertain to federal programs.
- Exhibit 6    Summary of Federal Crosscutting Findings  
Exhibit 6 is a summary of federal crosscutting findings by entity. Federal crosscutting findings are non-monetary and do not pertain to a specific federal program.

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

## Report Distribution

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

- U.S. Department of Health and Human Services, the cognizant agency for the State of Minnesota;
- Minnesota Management & Budget;
- Office of the Legislative Auditor; and
- 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, 2017:

Year	Cities	Counties	Nonprofit Agencies	Other Governments	Regional Development Commissions	Schools and Related Agencies	Tribal Governments	Total
2017	60	69	107	24	6	171	4	441
2016	49	73	59	23	7	166	3	380
2015	59	81	39	21	3	238	4	445
2014	54	82	49	23	5	239	6	458
2013	68	83	52	21	3	247	3	477
2012	81	86	53	20	5	247	6	498
2011	106	86	67	35	8	286	8	596
2010	94	85	60	32	6	347	3	627
2009	66	84	61	26	4	207	4	452
2008	57	74	54	18	6	201	4	414

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	
2016	\$ 840	\$ 1,561	\$ 251	\$ 2,652
2016	674	1,489	166	2,329
2015	690	1,464	171	2,325
2014	673	1,473	182	2,328
2013	985	1,537	246	2,768
2012	1,027	1,679	310	3,016
2011	1,034	2,139	163	3,336
2010	614	2,476	135	3,225
2009	588	1,569	86	2,244
2008	504	1,238	82	1,824

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

<u>June 30</u>	<u>Amount</u>
2017	\$ 891,555
2016	263,025
2015	269,112
2014	428,749
2013	88,352
2012	882,149
2011	414,066
2010	430,960
2009	767,712
2008	75,895

Acknowledgment

The preparation of this report on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2017, was accomplished through the effort of the Single Audit Division and the cooperation of various federal, state, and local agencies. I hereby acknowledge those local entities that submitted their annual reports in a timely manner.

Sincerely,

*/s/Rebecca Otto*

Rebecca Otto  
State Auditor

## **EXHIBIT 1**

### **QUESTIONED COSTS**

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

This page left blank intentionally.

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Questioned Costs  
For the Year Ended June 30, 2017**

**Exhibit 1**

<b>Administering Agency</b>			
<b>Name of Entity</b>	<b>CFDA Number</b>	<b>Reason</b>	<b>Dollar Amount</b>
<b>MN - DEPARTMENT OF EDUCATION</b>			
ISD 0272 EDEN PRAIRIE	84.027	Expenditures	48,325
ISD 0861 WINONA	84.027	Expenditures	39,936
SSD 1 MINNEAPOLIS	10.553	Grant Compliance	1,153
ISD 2149 MINNEWASKA AREA	10.553	Grant Compliance	53,506
			<u>142,920</u>
<b>MN - DEPARTMENT OF HEALTH</b>			
FAIRVIEW HEALTH SERVICES	93.817	Grant Compliance	<u>605,022</u>
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>			
LE SUEUR COUNTY	93.563	Grant Compliance	22,925
CENTRAL MN COUNCIL ON AGING	93.044	Grant Compliance	4,106
CAP OF SUBURBAN HENNEPIN	93.569	Grant Compliance	45,016
			<u>72,047</u>
<b>U.S. - DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			
LAKES & PRAIRIES COMM ACT PRTNR	93.600	Grant Compliance	<u>71,566</u>
			<u>891,555</u>
<b>Total Questioned Costs</b>			<u><u>891,555</u></u>

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 administering agency type--direct federal or passed through the state or another agency.

This page left blank intentionally.

**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, 2017**

**Exhibit 2**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
09.000	3,809,200	---	37,026	3,846,226
10.000	189,439	1,399	425,819	616,657
10.069	17,135	---	---	17,135
10.168	20,356	---	---	20,356
10.225	88,593	---	---	88,593
10.311	557,756	---	---	557,756
10.351	33,841	---	---	33,841
10.415	4,363,394	---	---	4,363,394
10.427	187,265	---	---	187,265
10.443	208,697	---	---	208,697
10.446	83,120	---	---	83,120
10.550	---	60,702	---	60,702
10.551	10,683	20,659	149,234	180,576
10.553	---	41,132,141	122,852	41,254,993
10.555	185,944	156,854,813	186,318	157,227,075
10.556	---	73,406	69,539	142,945
10.557	---	26,091,449	4,025,407	30,116,856
10.558	70,164	53,273,518	9,659	53,353,341
10.559	---	6,691,368	25,340	6,716,708
10.561	178,584	49,550,771	430,695	50,160,050
10.565	---	2,570,433	---	2,570,433
10.567	575,337	109,602	---	684,939
10.568	---	939,622	172,614	1,112,236
10.569	---	364,146	3,027,386	3,391,532
10.572	---	24,830	---	24,830
10.575	94,471	13,519	---	107,990
10.579	---	287,185	---	287,185
10.580	---	375,169	20,184	395,353
10.582	7,737	2,650,036	---	2,657,773
10.664	207,499	256,707	---	464,206
10.665	---	4,883,923	123,746	5,007,669
10.675	21,713	---	---	21,713
10.760	11,661,643	---	4,979,004	16,640,647
10.761	---	---	237,558	237,558
10.766	341,746	---	---	341,746
10.767	2,860,646	---	---	2,860,646
10.769	8,738	---	---	8,738
10.862	29,215	---	---	29,215
10.863	103,783	---	---	103,783
10.870	451,890	---	---	451,890

**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, 2017**

**Exhibit 2  
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
10.890	36,600	---	---	36,600
10.902	17,773	---	---	17,773
10.912	20,677	---	---	20,677
10.913	717,392	---	---	717,392
10.914	2,298	---	---	2,298
10.923	---	27,799	---	27,799
11.300	---	---	1,374,703	1,374,703
11.302	1,771,976	---	---	1,771,976
11.303	32,797	---	---	32,797
11.307	10,221,459	---	---	10,221,459
11.419	---	261,476	---	261,476
11.549	---	4,789	9,659	14,448
11.555	---	---	1,490	1,490
11.802	159,145	---	---	159,145
11.805	312,851	---	---	312,851
12.000	10,257,159	---	18,653	10,275,812
12.002	470,024	---	---	470,024
12.300	247,047	---	---	247,047
12.351	---	---	143,740	143,740
12.357	76,014	---	---	76,014
12.400	174,045	---	---	174,045
12.401	2,969	7,883	---	10,852
12.404	---	1,025,118	---	1,025,118
12.420	5,438,309	---	749,427	6,187,736
12.431	144,940	---	---	144,940
12.910	---	---	208,160	208,160
14.157	407,389	---	---	407,389
14.169	177,806	---	72,567	250,373
14.181	657,376	---	16,841	674,217
14.182	629,940	---	---	629,940
14.191	155,886	---	---	155,886
14.218	37,320,165	---	6,663,534	43,983,699
14.228	175,139	5,562,924	2,270,554	8,008,617
14.231	2,217,388	1,586,183	507,572	4,311,143
14.235	3,534,588	---	503,288	4,037,876
14.238	3,694,135	8,398	82,872	3,785,405
14.239	11,651,617	---	6,596,964	18,248,581
14.241	1,289,296	---	1,116,851	2,406,147
14.249	55,820	---	36,409	92,229
14.252	---	---	50,690	50,690

**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, 2017**

**Exhibit 2  
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
14.256	166,914	---	57,096	224,010
14.256 ARRA	931,044	---	---	931,044
14.267	5,679,008	---	1,121,527	6,800,535
14.401	134,725	---	---	134,725
14.418	334,383	---	153,590	487,973
14.850	948,198	---	---	948,198
14.856	---	---	836,502	836,502
14.862	253,389	---	---	253,389
14.867	5,297,785	---	---	5,297,785
14.870	36,171	---	311,972	348,143
14.871	82,772,621	---	1,048,414	83,821,035
14.872	688,441	---	---	688,441
14.877	53,075	---	---	53,075
14.879	103,468	---	---	103,468
14.900	1,606,587	---	394,785	2,001,372
14.905	1,970,605	---	53,592	2,024,197
15.021	272,635	---	---	272,635
15.022	7,569,151	2,548,034	---	10,117,185
15.033	1,722,683	---	---	1,722,683
15.035	---	16,269	---	16,269
15.037	31,795	---	---	31,795
15.038	---	278,574	---	278,574
15.039	---	---	154,336	154,336
15.042	4,011,295	647,956	---	4,659,251
15.043	---	278,568	---	278,568
15.044	---	644,294	---	644,294
15.046	---	606,039	---	606,039
15.048	---	666,473	---	666,473
15.130	---	---	92,682	92,682
15.151	---	3,680	---	3,680
15.152	---	444,370	---	444,370
15.226	1,975,357	---	---	1,975,357
15.228	191,956	237,450	---	429,406
15.605	235	---	---	235
15.611	---	1,378	---	1,378
15.639	28,540	---	---	28,540
15.659	36,162	---	---	36,162
15.904	2,795,617	88,483	---	2,884,100
15.916	50,000	---	---	50,000
16.000	5,332	---	20,115	25,447

**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, 2017**

**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>	
16.007	961	---	---	961
16.012	55,379	---	---	55,379
16.014	93,699	---	1,707	95,406
16.021	1,037	---	19,380	20,417
16.023	28,299	---	---	28,299
16.523	---	105,557	---	105,557
16.524	205,482	---	47,818	253,300
16.526	1,344,354	---	---	1,344,354
16.527	427,963	---	99,167	527,130
16.529	---	102,319	---	102,319
16.540	---	211,675	---	211,675
16.543	---	---	75,000	75,000
16.575	161,011	6,013,990	294,444	6,469,445
16.576	1,369	---	---	1,369
16.579	109,620	---	38,500	148,120
16.582	117,797	2,761	---	120,558
16.585	228,520	362,934	---	591,454
16.587	389,705	---	---	389,705
16.588	11,750	633,592	51,659	697,001
16.590	501,866	---	108,232	610,098
16.592	52,633	---	---	52,633
16.593	---	17,443	---	17,443
16.595	32,263	---	---	32,263
16.596	664,846	---	---	664,846
16.606	490,233	---	---	490,233
16.607	212,028	14,641	17,639	244,308
16.608	175,248	---	---	175,248
16.609	5,970	---	---	5,970
16.616	97,184	---	---	97,184
16.710	1,404,670	80,607	---	1,485,277
16.736	240,025	---	---	240,025
16.738	1,577,582	1,166,036	387,302	3,130,920
16.741	58,024	---	---	58,024
16.742	---	38,814	---	38,814
16.745	73,679	---	---	73,679
16.751	148,783	---	---	148,783
16.758	1,195,004	---	32,511	1,227,515
16.804	2,048	---	---	2,048
16.805	142,069	---	---	142,069
16.812	---	---	22,492	22,492

**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, 2017**

**Exhibit 2  
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
16.817	156,351	---	2,276	158,627
16.818	1,068	---	---	1,068
16.819	105,353	---	---	105,353
16.833	235,735	---	---	235,735
16.888	260,932	---	---	260,932
16.889	18,334	---	---	18,334
16.922	99,778	---	---	99,778
17.207	---	325,089	---	325,089
17.235	---	1,527,463	2,553,483	4,080,946
17.258	---	4,915,387	1,073,231	5,988,618
17.259	---	4,916,336	2,071,673	6,988,009
17.265	354,760	---	---	354,760
17.266	---	83,000	29,014	112,014
17.267	---	476,837	---	476,837
17.268	1,862,526	---	---	1,862,526
17.269	---	18,108	---	18,108
17.270	456,880	---	724,840	1,181,720
17.274	987,806	---	---	987,806
17.277	---	1,380,366	34,152	1,414,518
17.278	---	3,942,840	1,053,770	4,996,610
17.282	---	---	147,154	147,154
17.720	3,485	---	---	3,485
19.510	---	---	4,773,540	4,773,540
20.106	22,861	28,377,321	---	28,400,182
20.200	---	1,222	---	1,222
20.205	4,467,881	138,698,115	---	143,165,996
20.219	---	702,911	---	702,911
20.301	---	20,000	---	20,000
20.500	5,696,819	2,910,403	130,632	8,737,854
20.505	---	4,966,882	68,000	5,034,882
20.507	77,105,899	---	717,791	77,823,690
20.509	646,706	7,026,858	45,637	7,719,201
20.513	---	634,704	---	634,704
20.514	76,023	33,737	---	109,760
20.516	66,950	---	40,293	107,243
20.521	267,573	---	---	267,573
20.522	627,830	---	589,411	1,217,241
20.525	10,861,559	---	---	10,861,559
20.526	5,967,378	1,289,199	---	7,256,577
20.600	8,780	924,109	103,537	1,036,426

**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, 2017**

**Exhibit 2**  
**(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
20.608	---	2,273,979	208,168	2,482,147
20.609	---	34,366	1,004	35,370
20.616	2,383	1,781,917	234,595	2,018,895
20.703	---	161,268	919	162,187
20.930	---	116,032	---	116,032
21.000	6,300	---	153,013	159,313
21.008	100,000	---	---	100,000
21.009	44,094	---	---	44,094
21.020	257,292	---	---	257,292
30.009	26,000	---	---	26,000
43.000	19,243	---	---	19,243
43.003	16,053	---	---	16,053
45.024	51,475	---	---	51,475
45.025	3,000	7,959	---	10,959
45.310	2,500	199,931	---	202,431
47.041	---	---	24,888	24,888
47.070	291,836	---	7,716	299,552
59.005	---	---	55,000	55,000
59.046	1,673,856	---	---	1,673,856
59.062	---	909,711	---	909,711
59.508	---	77,948	---	77,948
64.003	---	---	132,417	132,417
64.024	368,350	---	---	368,350
64.033	212,007	---	---	212,007
64.101	12,715	---	---	12,715
66.034	202	660	---	862
66.038	178,449	---	---	178,449
66.040	---	37,754	---	37,754
66.424	---	---	57,248	57,248
66.436	---	---	26,219	26,219
66.440	27,463	---	---	27,463
66.458	---	6,148,790	71,556,953	77,705,743
66.460	---	213,014	17,208	230,222
66.468	---	721,327	34,553,075	35,274,402
66.469	406,509	356,437	---	762,946
66.472	49,173	5,000	---	54,173
66.473	37,594	---	---	37,594
66.605	1,593,615	---	---	1,593,615
66.608	73,500	---	---	73,500
66.814	94,983	---	---	94,983

**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, 2017**

**Exhibit 2  
(Continued)**

<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>	
66.818	2,298,375	---	---	2,298,375
81.041	---	4,620,400	---	4,620,400
81.042	---	7,283,865	---	7,283,865
81.049	3,700	---	---	3,700
83.079	10,000	---	---	10,000
84.002	---	4,265,381	177,858	4,443,239
84.010	---	129,191,436	445,075	129,636,511
84.011	---	1,546,820	22,000	1,568,820
84.013	---	598,558	---	598,558
84.027	192,358	155,835,743	8,098,790	164,126,891
84.041	19,713,086	159,219	---	19,872,305
84.048	---	3,797,969	1,481,168	5,279,137
84.051	230,802	---	---	230,802
84.060	3,415,636	143,884	30,501	3,590,021
84.063	59,274	---	---	59,274
84.126	---	158,879	18,489	177,368
84.132	---	93,133	---	93,133
84.133	391,935	---	---	391,935
84.161	158,186	---	---	158,186
84.165	579,692	---	---	579,692
84.169	---	417,261	---	417,261
84.173	5,927	6,078,917	308,884	6,393,728
84.181	1,933	5,794,307	335,911	6,132,151
84.184	326,196	1,049	82,335	409,580
84.196	---	633,582	---	633,582
84.215	594,427	---	354,780	949,207
84.235	130,000	17,949	---	147,949
84.240	153,934	---	---	153,934
84.243	---	---	10,148	10,148
84.268	9,325,659	---	---	9,325,659
84.282	---	565,845	---	565,845
84.287	---	8,016,778	673,758	8,690,536
84.299	470,588	---	---	470,588
84.305	---	---	143,779	143,779
84.323	---	588,670	---	588,670
84.326	---	193,778	174,049	367,827
84.327	396,374	---	95,000	491,374
84.328	319,991	---	---	319,991
84.334	---	2,514,781	212,536	2,727,317
84.336	---	15,807	---	15,807

**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, 2017**

**Exhibit 2  
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
84.351	457,880	---	---	457,880
84.358	53,276	253,990	---	307,266
84.363	39,945	---	---	39,945
84.365	---	8,470,869	32,720	8,503,589
84.367	---	21,387,984	319,155	21,707,139
84.369	---	6,723	---	6,723
84.372	---	5,000	---	5,000
84.374	---	248,959	562,200	811,159
84.377	1,065,252	6,265,113	---	7,330,365
84.407	---	---	50,000	50,000
84.411	---	106,201	548,196	654,397
84.412	---	1,636,172	34,387	1,670,559
90.401	---	9,693	---	9,693
93.000	3,245,818	---	2,142,447	5,388,265
93.008	---	---	34,535	34,535
93.043	---	335,138	114,109	449,247
93.044	---	7,147,258	874,771	8,022,029
93.045	---	7,504,946	5,372,806	12,877,752
93.047	282,777	---	---	282,777
93.048	205,527	285,670	---	491,197
93.051	---	75,827	---	75,827
93.052	---	2,084,426	718,357	2,802,783
93.053	86,423	1,754,019	1,621,874	3,462,316
93.054	76,718	---	---	76,718
93.067	81,696	---	---	81,696
93.069	---	4,606,888	748,912	5,355,800
93.070	178	---	---	178
93.071	1,870	278,641	8,202	288,713
93.073	---	---	46,059	46,059
93.074	---	33,375	9,639	43,014
93.077	---	---	178,793	178,793
93.079	---	6,960	---	6,960
93.080	---	---	63,690	63,690
93.088	---	---	17,463	17,463
93.090	---	259,962	---	259,962
93.092	---	74,171	---	74,171
93.103	280,681	---	58,468	339,149
93.110	396,101	117,819	169,090	683,010
93.113	594,924	---	134,758	729,682
93.116	816,614	30,883	---	847,497

**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, 2017**

**Exhibit 2  
(Continued)**

<b>CFDA Number</b>	<b>Direct Federal</b>	<b>Audited Award Expenditure Amounts</b>		<b>Total</b>
		<b>State</b>	<b>Other Agency</b>	
93.121	1,328,348	---	1,363,139	2,691,487
93.127	---	109,049	---	109,049
93.134	123,952	---	---	123,952
93.136	12,362	---	---	12,362
93.138	423,981	---	---	423,981
93.150	---	1,063,318	15,000	1,078,318
93.153	---	---	275,348	275,348
93.172	1,354,361	---	220,666	1,575,027
93.173	292,038	---	391,616	683,654
93.184	---	---	123,814	123,814
93.193	2,776,928	---	---	2,776,928
93.210	16,392,412	---	---	16,392,412
93.213	455,373	---	174,063	629,436
93.217	496,270	---	103,746	600,016
93.224	11,360,226	---	10,253	11,370,479
93.226	395,439	---	716,454	1,111,893
93.228	1,168,376	---	---	1,168,376
93.233	1,422,121	---	---	1,422,121
93.234	---	---	2,695	2,695
93.235	---	487,969	147,484	635,453
93.236	---	29,395	---	29,395
93.237	1,166,945	---	---	1,166,945
93.241	1,048,581	93,345	34,072	1,175,998
93.242	911,299	---	1,522,872	2,434,171
93.243	307,739	119,225	---	426,964
93.247	---	---	111,371	111,371
93.251	---	100,600	29,883	130,483
93.253	415,868	---	---	415,868
93.262	557,919	---	22,297	580,216
93.268	---	814,724	33,602	848,326
93.273	2,197,824	---	498,547	2,696,371
93.276	1,678,548	114,360	216,263	2,009,171
93.279	650,050	---	902,133	1,552,183
93.283	266,517	104,733	65,254	436,504
93.284	41,281	---	---	41,281
93.286	5,536,947	---	449,221	5,986,168
93.292	---	---	46,087	46,087
93.297	2,026,562	---	246,345	2,272,907
93.301	---	87,815	46,115	133,930
93.307	626,792	---	251,858	878,650

**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, 2017**

**Exhibit 2  
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
93.310	3,880,558	---	471,885	4,352,443
93.314	---	13,174	1,250	14,424
93.324	---	354,438	16,658	371,096
93.350	7,207,231	---	2,971	7,210,202
93.351	67,368	---	72,597	139,965
93.361	1,012,509	---	121,481	1,133,990
93.365	---	---	99,078	99,078
93.369	---	185,435	---	185,435
93.393	15,142,546	45,766	4,341,657	19,529,969
93.394	9,423,044	---	1,108,318	10,531,362
93.395	31,403,635	---	1,687,382	33,091,017
93.396	9,836,820	---	409,565	10,246,385
93.397	14,620,485	---	2,043,360	16,663,845
93.398	2,446,793	---	---	2,446,793
93.399	85,440	---	28,068	113,508
93.432	---	28,167	---	28,167
93.433	---	---	20,918	20,918
93.441	1,230,807	---	---	1,230,807
93.442	576,856	---	---	576,856
93.445	564,699	---	---	564,699
93.500	---	---	27,293	27,293
93.504	99,591	---	---	99,591
93.505	---	7,769,430	2,670,166	10,439,596
93.510	115,982	---	---	115,982
93.524	---	---	63,668	63,668
93.525	4,270	1,511,432	227,672	1,743,374
93.526	207,165	---	---	207,165
93.527	10,687,261	---	3,500	10,690,761
93.536	---	497,933	---	497,933
93.539	---	35,690	560	36,250
93.550	981,442	---	---	981,442
93.556	28,847	2,346,737	37,097	2,412,681
93.557	406,325	---	---	406,325
93.558	5,626,969	77,765,033	11,894,072	95,286,074
93.563	512,484	97,878,262	---	98,390,746
93.565	---	384	---	384
93.566	49,380	2,402,921	55,892	2,508,193
93.567	---	---	509,339	509,339
93.568	---	47,381,912	7,270	47,389,182
93.569	---	8,456,174	16,438	8,472,612

**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, 2017**

**Exhibit 2  
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.570	---	329,521	---	329,521
93.575	245,886	15,605,098	88,801	15,939,785
93.576	494,625	---	346,791	841,416
93.584	---	185,224	72,966	258,190
93.590	---	1,479,431	---	1,479,431
93.592	1,041,185	---	---	1,041,185
93.596	12,479	524,536	---	537,015
93.597	---	53,390	---	53,390
93.598	---	---	150,961	150,961
93.599	---	446,681	---	446,681
93.600	102,528,603	204,613	1,516,865	104,250,081
93.602	277,952	---	---	277,952
93.605	155,064	---	---	155,064
93.609	---	3,300	---	3,300
93.610	228,683	---	174,962	403,645
93.612	378,021	---	---	378,021
93.618	87,598	---	---	87,598
93.623	578,515	---	---	578,515
93.624	154,291	1,537,732	557,265	2,249,288
93.627	---	510,229	---	510,229
93.630	494,474	---	---	494,474
93.638	1,408,451	---	---	1,408,451
93.645	16,541	668,429	---	684,970
93.658	303,347	40,854,824	---	41,158,171
93.659	---	2,250,400	---	2,250,400
93.667	---	29,815,548	12,555	29,828,103
93.669	---	4,499	---	4,499
93.671	---	322,931	---	322,931
93.674	61,729	1,782,359	---	1,844,088
93.676	---	---	31,180	31,180
93.701	---	---	11,900	11,900
93.719	---	454,750	---	454,750
93.747	190,702	---	---	190,702
93.752	---	612	---	612
93.753	---	36,759	---	36,759
93.757	---	2,593,875	695,117	3,288,992
93.761	---	106,629	---	106,629
93.763	---	96,506	36,321	132,827
93.767	---	3,164	---	3,164
93.778	---	190,823,446	1,415,143	192,238,589

**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, 2017**

**Exhibit 2  
(Continued)**

<b>CFDA Number</b>	<b>Direct Federal</b>	<b>Audited Award Expenditure Amounts</b>		<b>Total</b>
		<b>State</b>	<b>Other Agency</b>	
93.779	---	37,389	---	37,389
93.791	---	344,155	---	344,155
93.817	---	1,211,795	13,847	1,225,642
93.827	---	---	12,640	12,640
93.829	---	139,286	---	139,286
93.837	20,635,734	---	2,211,162	22,846,896
93.838	5,112,331	---	1,105,998	6,218,329
93.839	1,079,206	---	172,165	1,251,371
93.843	74,695	---	---	74,695
93.846	10,131,235	---	253,434	10,384,669
93.847	23,190,361	---	4,529,193	27,719,554
93.848	4,930,605	---	2,145	4,932,750
93.849	829,636	---	---	829,636
93.853	19,737,764	---	2,549,377	22,287,141
93.855	12,631,273	---	809,321	13,440,594
93.859	6,093,829	---	102,965	6,196,794
93.865	3,464,851	---	489,272	3,954,123
93.866	22,334,981	---	4,345,859	26,680,840
93.867	2,029,227	---	495,499	2,524,726
93.873	39,140	---	---	39,140
93.879	908,678	---	119,762	1,028,440
93.889	---	2,260,739	170,586	2,431,325
93.897	---	---	112,882	112,882
93.912	469,302	---	---	469,302
93.914	6,093,956	---	1,295,995	7,389,951
93.917	6,600	2,084,846	804,124	2,895,570
93.918	---	---	116,985	116,985
93.919	---	238,690	---	238,690
93.924	123,935	---	---	123,935
93.926	667,979	---	467,430	1,135,409
93.933	174,437	---	---	174,437
93.938	---	7,132	---	7,132
93.940	---	613,642	---	613,642
93.945	---	2,500	---	2,500
93.953	---	502,857	---	502,857
93.958	---	1,613,624	76,072	1,689,696
93.959	14,107	5,780,288	124,784	5,919,179
93.977	---	42,319	---	42,319
93.991	---	222,167	11,065	233,232
93.994	---	6,641,748	1,292,852	7,934,600

**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, 2017**

**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>	
94.002	720,335	---	---	720,335
94.006	14,668	181,877	820,315	1,016,860
94.011	1,789,054	---	---	1,789,054
94.013	987,352	---	---	987,352
94.016	660,055	---	---	660,055
94.019	240,204	---	792,636	1,032,840
96.001	---	1,990	---	1,990
96.008	291,992	---	---	291,992
96.009	87,917	---	---	87,917
97.004	174,381	---	---	174,381
97.010	155,047	---	69,331	224,378
97.012	---	546,191	---	546,191
97.024	31,851	---	112,541	144,392
97.036	1,835	6,197,420	12,285	6,211,540
97.039	---	1,788,373	16,067	1,804,440
97.042	---	2,882,232	13,140	2,895,372
97.044	1,667,053	---	77,027	1,744,080
97.056	1,100,233	---	---	1,100,233
97.067	245,637	5,436,773	422,021	6,104,431
97.075	---	421,456	---	421,456
97.114	---	---	13,030	13,030
98.837	---	---	47,926	47,926
	<u>839,981,682</u>	<u>1,561,350,979</u>	<u>250,770,279</u>	<u>2,652,102,940</u>

This page left blank intentionally.

## **EXHIBIT 3**

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

The following exhibit is a summary of expenditures of federal awards by subrecipient entities by type of entity—cities, counties, nonprofit agencies, other governmental agencies, regional development commissions, schools and related agencies, and tribal governments. The federal award expenditures for each entity are summarized by the administering agency type—direct federal or passed through the state or another agency. The exhibit shows whether the entity’s audit report is in accordance with the reporting elements required by generally accepted governmental auditing standards and the Uniform Guidance. 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, 2017**

**Exhibit 3**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>CITIES</b>						
	CITY OF ALEXANDRIA	---	1,554,717	---	1,554,717	Yes
	CITY OF AUSTIN	---	844,213	---	844,213	Yes
	CITY OF BLOOMINGTON	5,046,466	4,830,601	143,823	10,020,890	Yes
	CITY OF BRAINERD	961	1,286,347	---	1,287,308	Yes
	CITY OF BROOKLYN PARK	170,016	480,225	614,007	1,264,248	Yes
	CITY OF BURNSVILLE	41,077	642,391	1,105,269	1,788,737	Yes
	CITY OF CARLOS	---	---	1,206,088	1,206,088	Yes
	CITY OF CLIMAX	---	320,000	519,116	839,116	Yes
	CITY OF COLOGNE	---	---	1,288,590	1,288,590	Yes
	CITY OF CROSBY	---	365,235	993,654	1,358,889	Yes
	CITY OF CYRUS	2,383	29,210	1,270,687	1,302,280	Yes
	CITY OF DETROIT LAKES	---	1,717,856	---	1,717,856	Yes
	CITY OF DULUTH	5,160,365	2,519,286	263,122	7,942,773	Yes
	CITY OF EAST GRAND FORKS	272,886	17,407	2,937,815	3,228,108	Yes
	CITY OF ELBOW LAKE	235	1,081,654	343,268	1,425,157	Yes
	CITY OF ELY	---	1,455,498	85,000	1,540,498	Yes
	CITY OF FAIRMONT	707,307	328,185	---	1,035,492	Yes
	CITY OF FREEBORN	1,220,117	34,476	302,545	1,557,138	Yes
	CITY OF GRACEVILLE	---	1,777	3,189,201	3,190,978	Yes
	CITY OF GRAND RAPIDS	1,309	1,923,767	---	1,925,076	Yes
	CITY OF HALLOCK	---	458,170	507,736	965,906	Yes
	CITY OF HARMONY	139,824	121,786	622,596	884,206	Yes
	CITY OF HECTOR	5,340,117	25,649	---	5,365,766	Yes
	CITY OF HERMAN	1,583,881	214,445	35,139	1,833,465	Yes
	CITY OF HERMANTOWN	---	1,366,287	---	1,366,287	Yes
	CITY OF LITCHFIELD	---	1,720,128	---	1,720,128	Yes
	CITY OF MANKATO	3,225,382	1,691,300	388,792	5,305,474	Yes
	CITY OF MAPLE GROVE	14,492	110,055	1,248,736	1,373,283	Yes
	CITY OF MENAUGA	174,381	---	1,078,476	1,252,857	Yes
	CITY OF MINNEAPOLIS	26,688,583	22,350,320	817,749	49,856,652	Yes
	CITY OF MINNETRISTA	---	---	6,963,000	6,963,000	Yes
	CITY OF MONTICELLO	---	579,445	1,413,064	1,992,509	Yes
	CITY OF MOORHEAD	839,836	1,794,460	---	2,634,296	Yes
	CITY OF MOOSE LAKE	---	78,097	1,019,402	1,097,499	Yes
	CITY OF MORA	---	576,681	942,592	1,519,273	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, 2017**

**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 MORGAN	2,010,379	---	---	2,010,379	Yes
	CITY OF MORRIS	---	987,823	2,020	989,843	Yes
	CITY OF NEW YORK MILLS	---	3,903	934,587	938,490	Yes
	CITY OF NORTH MANKATO	168,938	41,424	590,074	800,436	Yes
	CITY OF NORTHFIELD	---	860,235	---	860,235	Yes
	CITY OF OSAKIS	---	2,862	849,117	851,979	Yes
	CITY OF PLYMOUTH	2,095,492	27,196	23,098	2,145,786	Yes
	CITY OF RED WING	4,744	925,692	---	930,436	Yes
	CITY OF RICHFIELD	2,110,913	2,883,357	229,116	5,223,386	Yes
	CITY OF ROCHESTER	1,681,839	5,989,849	---	7,671,688	Yes
	CITY OF ROSEVILLE	8,580	938,738	91,971	1,039,289	Yes
	CITY OF SANDSTONE	---	---	1,374,703	1,374,703	Yes
	CITY OF SHERBURN	507	800	2,148,715	2,150,022	Yes
	CITY OF ST CLOUD	1,073,931	3,768,548	13,642,476	18,484,955	Yes
	CITY OF ST FRANCIS	---	---	13,460,389	13,460,389	Yes
	CITY OF ST PAUL	10,274,321	2,064,963	795,067	13,134,351	Yes
	CITY OF TWO HARBORS	---	---	1,812,500	1,812,500	Yes
	CITY OF VERNDALE	1,677,972	479,648	---	2,157,620	Yes
	CITY OF WADENA	2,969	521,621	5,007,473	5,532,063	Yes
	CITY OF WALKER	---	1,878	5,219,226	5,221,104	Yes
	CITY OF WARROAD	---	881,038	---	881,038	Yes
	CITY OF WEST ST. PAUL	---	6,364,964	---	6,364,964	Yes
	CITY OF WHEATON	---	863,901	---	863,901	Yes
	CITY OF WILLMAR	9,177	21,580	736,258	767,015	Yes
	CITY OF WORTHINGTON	---	1,240,295	---	1,240,295	Yes
	TOTAL	71,749,380	79,389,983	76,216,257	227,355,620	
<b>COUNTIES</b>						
	AITKIN COUNTY	4,449	1,720,387	182,144	1,906,980	Yes
	ANOKA COUNTY	1,124,788	31,916,046	1,749,492	34,790,326	Yes
	BECKER COUNTY	231,074	5,260,631	698,769	6,190,474	Yes
	BELTRAMI COUNTY	139,230	8,090,534	591,534	8,821,298	Yes
	BENTON COUNTY	3,300	6,456,166	13,300	6,472,766	Yes
	BLUE EARTH COUNTY	107,531	5,897,136	5,138	6,009,805	Yes
	BROWN COUNTY	12,715	2,731,357	243,140	2,987,212	Yes
	CARLTON COUNTY	20,677	4,467,082	411,555	4,899,314	Yes
	CARVER COUNTY	8,661	7,382,799	241,115	7,632,575	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, 2017**

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

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>COUNTIES (continued)</b>						
	CASS COUNTY	524,309	5,919,273	600	6,444,182	Yes
	CHIPPEWA COUNTY	---	2,925,717	---	2,925,717	Yes
	CHISAGO COUNTY	354	6,277,370	56,343	6,334,067	Yes
	CLAY COUNTY	37,229	6,094,884	890,075	7,022,188	Yes
	CLEARWATER COUNTY	Report not filed within single audit deadline.				
	COOK COUNTY	446,588	5,179,365	66,670	5,692,623	Yes
	CROW WING COUNTY	30,509	6,813,950	46,035	6,890,494	Yes
	DAKOTA COUNTY	4,881,920	37,427,681	36,863	42,346,464	Yes
	DOUGLAS COUNTY	1,522	2,779,606	67,503	2,848,631	Yes
	FARIBAULT COUNTY	8,738	1,885,059	---	1,893,797	Yes
	FILLMORE COUNTY	Report not filed within single audit deadline.				
	FREEBORN COUNTY	7,934	4,659,382	1,450	4,668,766	Yes
	GOODHUE COUNTY	273,709	4,032,948	---	4,306,657	Yes
	GRANT COUNTY	---	1,676,432	26,179	1,702,611	Yes
	HENNEPIN COUNTY	24,819,651	166,076,015	3,212,988	194,108,654	Yes
	HOUSTON COUNTY	2,516	1,960,178	---	1,962,694	Yes
	HUBBARD COUNTY	---	2,483,559	---	2,483,559	Yes
	ISANTI COUNTY	---	6,021,429	53,618	6,075,047	Yes
	ITASCA COUNTY	964,605	7,447,937	252,721	8,665,263	Yes
	KANABEC COUNTY	77,578	2,930,585	---	3,008,163	Yes
	KANDIYOHI COUNTY	138,840	4,908,541	499,369	5,546,750	Yes
	KITTSOON COUNTY	Report not filed within single audit deadline.				
	KOOCHICHING COUNTY	Report not filed within single audit deadline.				
	LAC QUI PARLE COUNTY	---	794,222	1,150	795,372	Yes
	LAKE COUNTY	290,299	4,022,089	97,539	4,409,927	Yes
	LAKE OF THE WOODS COUNTY	---	2,749,292	---	2,749,292	Yes
	LE SUEUR COUNTY	86,606	2,467,479	227,749	2,781,834	Yes
	MAHNOMEN COUNTY	---	983,605	---	983,605	Yes
	MARSHALL COUNTY	---	1,428,050	---	1,428,050	Yes
	MC LEOD COUNTY	4,119	3,911,904	283,084	4,199,107	Yes
	MEEKER COUNTY	2,570	1,810,613	231,598	2,044,781	Yes
	MILLE LACS COUNTY	---	3,144,754	170,827	3,315,581	Yes
	MORRISON COUNTY	126,370	3,669,127	10,091	3,805,588	Yes
	MOWER COUNTY	71,877	5,504,215	19,129	5,595,221	Yes
	NICOLLET COUNTY	---	3,187,906	252,649	3,440,555	Yes
	NOBLES COUNTY	---	3,052,140	262,043	3,314,183	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, 2017**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>COUNTIES (continued)</b>						
	NORMAN COUNTY	---	1,266,944	206,388	1,473,332	Yes
	OLMSTED COUNTY	380,412	16,325,879	106,101	16,812,392	Yes
	OTTER TAIL COUNTY	---	7,592,783	1,124,342	8,717,125	Yes
	PENNINGTON COUNTY	---	1,185,087	---	1,185,087	Yes
	PINE COUNTY	5,330	2,676,266	---	2,681,596	Yes
	POLK COUNTY	---	4,992,550	519,167	5,511,717	Yes
	POPE COUNTY	---	1,127,652	15,788	1,143,440	Yes
	RAMSEY COUNTY	1,888,769	80,496,932	1,194,685	83,580,386	Yes
	RENVILLE COUNTY	144,221	2,195,658	1,038,836	3,378,715	Yes
	RICE COUNTY	1,785,540	8,497,810	21,629	10,304,979	Yes
	ROSEAU COUNTY	106,949	2,243,318	---	2,350,267	Yes
	SCOTT COUNTY	173,928	15,341,109	322,176	15,837,213	Yes
	SHERBURNE COUNTY	155,806	8,551,612	22,280	8,729,698	Yes
	SIBLEY COUNTY	---	2,384,068	322,848	2,706,916	Yes
	ST LOUIS COUNTY	3,443,185	28,566,914	1,642,923	33,653,022	Yes
	STEARNS COUNTY	59,778	12,456,292	32,779	12,548,849	Yes
	STEELE COUNTY	2,566	731,240	130,050	863,856	Yes
	STEVENS COUNTY	---	1,843,186	---	1,843,186	Yes
	SWIFT COUNTY	27,455	1,132,153	67,447	1,227,055	Yes
	TODD COUNTY	141,485	3,763,215	287,120	4,191,820	Yes
	WABASHA COUNTY	3,059	3,138,711	3,745	3,145,515	Yes
	WADENA COUNTY	122,215	1,673,701	288,859	2,084,775	Yes
	WASHINGTON COUNTY	17,597	15,418,768	154,877	15,591,242	Yes
	WATONWAN COUNTY	---	2,857,677	---	2,857,677	Yes
	WILKIN COUNTY	---	835,203	222,406	1,057,609	Yes
	WINONA COUNTY	204,490	4,185,298	17,208	4,406,996	Yes
	WRIGHT COUNTY	15,371	7,835,320	9,972	7,860,663	Yes
	YELLOW MEDICINE COUNTY	87,914	916,597	1,925	1,006,436	Yes
	<b>TOTAL</b>	<b>43,216,338</b>	<b>628,379,388</b>	<b>18,656,011</b>	<b>690,251,737</b>	
<b>NONPROFIT AGENCIES</b>						
	360 COMMUNITIES	185,655	688,493	9,628	883,776	Yes
	ADULTS & CHILDRENS ALLIANCE INC	---	3,077,247	---	3,077,247	Yes
	ALEXANDRA HOUSE	162,004	774,250	22,331	958,585	Yes
	ALLINA HEALTH SYSTEM	1,810,000	52,188	528,641	2,390,829	Yes
	AMHERST H. WILDER FOUNDATION	888,265	651,550	769,902	2,309,717	Yes
	ANOKA COUNTY COMM ACTION PROG INC	6,555,506	3,516,445	289,537	10,361,488	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, 2017**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>NONPROFIT AGENCIES (continued)</b>						
	ARRIVE MINISTRIES	---	394,900	745,375	1,140,275	Yes
	ARROWHEAD ECON OPPORTUNITY AGCY	3,806,679	5,976,592	1,903,831	11,687,102	Yes
	BI-COUNTY COMM ACTION COUNCIL	3,854,199	1,249,061	6,075	5,109,335	Yes
	BRIGHTER DAY RESIDENCE, INC.	---	1,544,957	---	1,544,957	Yes
	CAP OF SUBURBAN HENNEPIN	16,382	4,855,121	183,620	5,055,123	Yes
	CAP RAMSEY & WASHINGTON COUNTIES	10,300,304	17,370,216	---	27,670,520	Yes
	CATHOLIC CHARITIES OF THE ARCHDIOCESE	333,225	549,105	2,382,533	3,264,863	Yes
	CATHOLIC CHARITIES ST CLOUD	634,700	107,245	986,934	1,728,879	Yes
	Center City Housing Corp.	507,036	204,131	406,308	1,117,475	Yes
	CENTRACARE HLTH SYS/ST CLOUD HOSPITAL	329,709	1,721,975	---	2,051,684	Yes
	CENTRAL MN COUNCIL ON AGING	---	2,812,264	---	2,812,264	Yes
	CENTRAL MN JOBS AND TRAINING	1,301,754	2,349,129	671,375	4,322,258	Yes
	CENTRAL MN LEGAL SERVICES	1,881,908	53,390	56,531	1,991,829	Yes
	CHANNEL ONE, INC.	---	396,350	876,765	1,273,115	Yes
	CHILD CARE AND NUTRITION INC	---	5,421,769	---	5,421,769	Yes
	CHILD CARE AWARE OF MINNESOTA	---	3,748,973	---	3,748,973	Yes
	CHILD CARE CHOICES INC	---	6,495,687	---	6,495,687	Yes
	CHILD CARE RESOURCE AND REFERRAL, INC.	5,634,697	2,187,556	---	7,822,253	Yes
	CHILDREN'S HEALTH CARE	1,254,419	239,062	1,444,248	2,937,729	Yes
	COMMUNITY HEALTH SERVICES, INC.	3,710,028	332,058	---	4,042,086	Yes
	COMUNIDADES LATINAS UIDAS EN SERVICIO, I	169,609	533,388	274,244	977,241	Yes
	CORNERSTONE ADVOCACY SERVICE	---	842,706	97,879	940,585	Yes
	DOMESTIC ABUSE INTERVENTION PROGRAM	2,385,539	210,713	207,399	2,803,651	Yes
	DULUTH AREA FAMILY YMCA	---	624,007	436,598	1,060,605	Yes
	EASTSIDE NEIGHBORHOOD SERVICES, INC.	10,000	607,461	1,687,435	2,304,896	Yes
	EVERGREEN YOUTH & FAMILY SERVICE, INC.	431,181	350,401	---	781,582	Yes
	FAIRVIEW HEALTH SERVICES	22,595	1,033,086	169,138	1,224,819	Yes
	FAMILY PARTNERSHIP	137,444	989,688	570,544	1,697,676	Yes
	GOODWILL INDUSTRIES/EASTER SEALS	291,992	297,068	2,554,492	3,143,552	Yes
	GREATER MPLS COUNCIL OF CHURCHES	---	851,833	144,690	996,523	Yes
	HEALTH PARTNERS INSTITUTE	10,894,537	1,162,281	7,482,494	19,539,312	Yes
	HEARTLAND COMMUNITY ACTION AGCY	1,875,136	1,643,614	40,406	3,559,156	Yes
	HIRED	---	466,502	3,312,029	3,778,531	Yes
	HMONG AMERICAN PARTNERSHIP	1,216,088	1,041,167	1,291,460	3,548,715	Yes
	HUNGER SOLUTIONS MINNESOTA	---	1,061,190	---	1,061,190	Yes
	INDIAN HEALTH BOARD OF MINNEAPOLIS, INC	5,057,094	75,001	10,253	5,142,348	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, 2017**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>NONPROFIT AGENCIES (continued)</b>						
	INITIATIVE FOUNDATION	1,837,825	48,950	44,790	1,931,565	Yes
	INTER-COUNTY COMMUNITY COUNCIL	1,587,991	596,768	478,049	2,662,808	Yes
	INTERNATIONAL INSTITUTE-MINNESOTA	---	357,398	1,717,480	2,074,878	Yes
	KINDER CARE LEARNING	Report not received in time for this publication.				
	KOOTASCA COMM ACTION INC	2,074,727	1,364,321	263,255	3,702,303	Yes
	LAKES & PINES COMM ACT COUNCIL	2,714,917	2,610,866	41,261	5,367,044	Yes
	LAKES & PRAIRIES COMM ACT PRTRNSHP	2,109,449	1,190,241	150,620	3,450,310	Yes
	LIFETRACK RESOURCES	---	387,065	464,509	851,574	Yes
	LUTHERAN SOCIAL SERVICE OF MN	3,780,472	3,414,101	5,017,374	12,211,947	Yes
	MAHUBE-OTWA COMMUNITY ACTION PRTRNSHP	5,282,078	2,553,944	119,951	7,955,973	Yes
	MAYO CLINIC	265,037,475	1,032,527	30,997,836	297,067,838	Yes
	METRO AREA AGENCY ON AGING	205,527	8,950,457	---	9,155,984	Yes
	METRO CENTER FOR INDEPENDENT LIVING	---	1,677,904	20,918	1,698,822	Yes
	METROPOLITAN ECONOMIC DEVELOPMENT AS	1,199,312	987,659	55,000	2,241,971	Yes
	MID-MINNESOTA LEGAL ASSISTANCE INC	2,243,113	925,121	141,526	3,309,760	Yes
	MINNESOTA COUNCIL OF CHURCHES	14,668	447,261	1,413,608	1,875,537	Yes
	MN AIDS PROJECT	---	351,908	1,814,826	2,166,734	Yes
	MN LICENSED FAMILY CHILD CARE ASSN, INC	---	3,229,232	---	3,229,232	Yes
	MN LITERACY COUNCIL INC	543,914	198,000	69,331	811,245	Yes
	MN RIVER AREA AGENCY ON AGING	---	3,613,060	---	3,613,060	Yes
	MN RURAL WATER ASSOCIATION	---	721,327	746,844	1,468,171	Yes
	MN VALLEY ACTION COUNCIL INC	3,088,099	6,647,032	3,711,281	13,446,412	Yes
	MPLS AMERICAN INDIAN CENTER, INC	786,175	455,048	---	1,241,223	Yes
	NATIONAL RURAL HEALTH RESOURCE CTR	1,048,581	83,805	111,928	1,244,314	Yes
	NEIGHBORHOOD HEALTHSOURCE	1,947,955	168,031	88,458	2,204,444	Yes
	NEXUS	70,213	395,458	327,659	793,330	Yes
	NORTH COUNTY FOOD BANK, INC	---	522,797	623,696	1,146,493	Yes
	NORTHWEST COMMUNITY ACTION INC	2,637,094	1,863,421	55,397	4,555,912	Yes
	PACER CENTER, INC	977,715	782,058	233,313	1,993,086	Yes
	PARENTS IN COMMUNITY ACTION INC	20,176,078	1,329,332	---	21,505,410	Yes
	PERSPECTIVES INC	345,712	201,086	917,033	1,463,831	Yes
	PRAIRIE FIVE COMM ACT CNL	1,489,848	1,516,835	390,641	3,397,324	Yes
	PRIME PROVIDERS INC	---	993,077	---	993,077	Yes
	PROJECT FOR PRIDE IN LIVING	1,135,248	155,532	6,472,834	7,763,614	Yes
	PROVIDERS CHOICE INC	---	26,215,040	---	26,215,040	Yes
	RESOURCE INC	892,440	2,214,866	3,463,307	6,570,613	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, 2017**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>NONPROFIT AGENCIES (continued)</b>						
	RURAL MN CEP INC	4,490,966	3,859,373	305,538	8,655,877	Yes
	SALVATION ARMY	1,949,331	70,941	529,299	2,549,571	Yes
	SAWTOOTH MOUNTAIN CLINIC, INC	2,278,203	36,115	39,188	2,353,506	Yes
	SCOTT CARVER DAKOTA CAP AGENCY INC	3,029,999	7,327,746	221,678	10,579,423	Yes
	SE MN AREA AGENCY ON AGING	---	2,264,095	---	2,264,095	Yes
	SECOND HARVEST HEARTLAND	---	979,135	---	979,135	Yes
	SECOND HARVEST NORTHERN LAKES FOOD BA	---	638,461	1,094,886	1,733,347	Yes
	SEMCAC INC	1,941,585	2,448,089	977,812	5,367,486	Yes
	SOUTH METRO HUMAN SERVICES D/B/A RADIAS	916,036	95,653	198,910	1,210,599	Yes
	SOUTH MN REG LEGAL SERVICES INC	2,025,413	47,602	566,135	2,639,150	Yes
	SOUTHERN MINNESOTA INITIATIVE FOUNDATIO	3,231,190	181,877	---	3,413,067	Yes
	SOUTHSIDE COMMUNITY HEALTH SERVICES, IN	2,277,623	135,644	---	2,413,267	Yes
	SOUTHWEST MN OPPORTUNITY COUNCIL	1,150,757	1,653,047	46,646	2,850,450	Yes
	STARBASE MINNESOTA INC	---	1,025,118	---	1,025,118	Yes
	SUSTAINABLE RESOURCES CENTER	---	2,082,968	53,592	2,136,560	Yes
	SW MN PIC	Report not received in time for this publication.				
	THE LINK	628,487	56,688	77,847	763,022	Yes
	THINK SMALL	58,794	2,320,956	34,387	2,414,137	Yes
	THREE RIVERS COMMUNITY ACTION, INC	2,342,076	2,060,962	2,292,088	6,695,126	Yes
	TRI-COUNTY ACTION PROGRAM, INC	212,007	2,613,583	---	2,825,590	Yes
	TRI-COUNTY COMMUNITY ACTION, INC.	4,685,162	898,523	---	5,583,685	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	10,992,567	4,234,742	279,526	15,506,835	Yes
	TUBMAN	371,345	1,426,642	94,697	1,892,684	Yes
	TWIN CITY TREE TRUST	518,987	50,800	320,953	890,740	Yes
	VOLUNTEERS OF AMERIA SERVING MINNESOTA	677,839	171,623	1,930,501	2,779,963	Yes
	WEST CENTRAL INITIATIVE	1,431,593	60,365	---	1,491,958	Yes
	WEST CENTRAL MN COMMUNITIES ACTION	3,363,314	1,802,992	28,548	5,194,854	Yes
	WEST SIDE COMMUNITY HEALTH SERVICES	6,757,792	339,011	519,160	7,615,963	Yes
	WESTERN COMMUNITY ACTION INC	861,868	3,249,810	519,810	4,631,488	Yes
	WRIGHT COUNTY COMMUNITY ACTION	1,743,129	963,986	7,582	2,714,697	Yes
	YMCA OF THE GREATER TWIN CITIES	17,130	1,334,105	627,315	1,978,550	Yes
	<b>TOTAL</b>	<b>446,837,504</b>	<b>201,192,000</b>	<b>100,281,518</b>	<b>748,311,022</b>	
<b>OTHER GOVERNMENTAL AGENCIES</b>						
	CARLTON COOK LAKE ST LOUIS CO HL BD	50,289	3,060,882	---	3,111,171	Yes
	CHISHOLM HIBBING AIRPORT COMMISSION	---	3,054,337	---	3,054,337	Yes
	COUNTRYSIDE PUBLIC HEALTH SERVICE	---	755,933	10,834	766,767	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, 2017**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>OTHER GOVERNMENTAL AGENCIES (continued)</b>						
	DES MOINES VALLEY HEALTH & HUMAN SERVI	---	2,396,889	---	2,396,889	Yes
	DULUTH AIRPORT AUTHORITY	---	3,792,475	---	3,792,475	Yes
	DULUTH TRANSIT AUTHORITY	2,871,968	8,295	---	2,880,263	Yes
	HORIZON PUBLIC HEALTH	123,683	1,401,209	5,732	1,530,624	Yes
	HRA OF ST CLOUD	7,647,983	132,319	389,657	8,169,959	Yes
	HUMAN SERV OF FARIBAULT & MARTIN CO	1,438	3,864,442	---	3,865,880	Yes
	INTERNATIONAL FALLS-KOOCHICHING COUNTY	---	2,007,375	---	2,007,375	Yes
	KANABEC PINE CHS	---	1,101,052	128,557	1,229,609	Yes
	KANDIYOHI-RENVILLE COMMUNITY HEALTH B	Report on the financial statements not available or inappropriate.				No
	MEEKER-MCLEOD-SIBLEY CHS	---	865,806	15,000	880,806	Yes
	MINNEAPOLIS PARK & RECREATION BD	---	2,540,256	---	2,540,256	Yes
	MINNESOTA PRAIRIE COUNTY ALLIANCE	---	6,009,074	---	6,009,074	Yes
	NE MN OFFICE OF JOB TRAINING	Report not received in time for this publication.				
	NORTH COUNTRY CHS	---	1,370,905	---	1,370,905	Yes
	PACT FOR FAMILIES COLLABORATIVE	---	917,123	109,341	1,026,464	Yes
	PARTNERSHIP 4 HEALTH COMMUNITY HEALTH	---	2,212,283	---	2,212,283	Yes
	SE MN MULTI COUNTY HRA	4,206,460	553,656	---	4,760,116	Yes
	SOUTHWEST HEALTH & HUMAN SERVICES	---	6,616,328	968	6,617,296	Yes
	ST CLOUD METROPOLITAN TRANSIT COMM	991,723	8,232	---	999,955	Yes
	ST PAUL PORT AUTHORITY	1,778,919	4,830,321	---	6,609,240	Yes
	STEVENS COUNTY ECONOMIC IMPROVEMENT C	965,343	560,553	---	1,525,896	Yes
	THREE RIVERS PARK DISTRICT	---	6,903,854	---	6,903,854	Yes
	WESTERN LAKE SUPERIOR SANITARY DIST	---	6,141,666	---	6,141,666	Yes
	<b>TOTAL</b>	<b>18,637,806</b>	<b>61,105,265</b>	<b>660,089</b>	<b>80,403,160</b>	
<b>REGIONAL DEVELOPMENT COMMISSIONS</b>						
	ARROWHEAD REG DEVELOP COMM	2,454,821	2,523,942	68,000	5,046,763	Yes
	METROPOLITAN COUNCIL	160,449,196	8,955,588	40,675,395	210,080,179	Yes
	MID-MINNESOTA DEVELOPMENT COMM	869,295	32,104	---	901,399	Yes
	NW REGIONAL DEVELOPMENT COMMISSION	2,580,109	2,496,626	---	5,076,735	Yes
	REGION 5 DEVELOP COMM	1,800,453	63,695	---	1,864,148	Yes
	UPPER MN VALLEY REG DEVELOP COMM	1,475,473	36,422	---	1,511,895	Yes
	<b>TOTAL</b>	<b>169,629,347</b>	<b>14,108,377</b>	<b>40,743,395</b>	<b>224,481,119</b>	
<b>SCHOOLS AND RELATED AGENCIES</b>						
	AREA SPEC ED COOP - E. GRAND FORKS	---	1,408,071	---	1,408,071	Yes
	ATHLOS LEADERSHIP ACADEMY	---	932,188	---	932,188	Yes
	BEMIDJI REGIONAL INTERDISTRICT COUNCIL	---	1,802,841	---	1,802,841	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, 2017**

**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>						
	BENTON-STEARNES EDUCATION DISTRICT	---	1,922,236	77,997	2,000,233	Yes
	COMMUNITY SCHOOL OF EXCELLENCE	---	1,225,151	---	1,225,151	Yes
	DULUTH PUBLIC SCHOOLS ACADEMY	13,216	835,222	---	848,438	Yes
	EAGLE RIDGE ACADEMY CHARTER SCHOOL	---	767,004	---	767,004	Yes
	FERGUS FALLS AREA SPEC ED COOP	---	1,505,981	---	1,505,981	Yes
	FRESHWATER EDUCATION DISTRICT	---	2,203,453	---	2,203,453	Yes
	GOODHUE COUNTY EDUCATION DISTRICT	---	1,706,592	---	1,706,592	Yes
	HIAWATHA ACADEMIES	---	1,776,129	---	1,776,129	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	---	1,807,391	200,000	2,007,391	Yes
	HIGHER GROUND ACADEMY	---	1,083,565	---	1,083,565	Yes
	HMONG COLLEGE PREP ACADEMY	---	2,103,924	562,200	2,666,124	Yes
	ISD 0001 AITKIN	---	751,567	52,885	804,452	Yes
	ISD 0011 ANOKA-HENNEPIN	85,669	23,745,005	---	23,830,674	Yes
	ISD 0012 CENTENNIAL	21,005	2,654,931	1,863	2,677,799	Yes
	ISD 0013 COLUMBIA HEIGHTS	64,076	3,848,940	4,981	3,917,997	Yes
	ISD 0014 FRIDLEY	1,835	2,782,583	---	2,784,418	Yes
	ISD 0015 ST FRANCIS	29,265	2,611,567	39,153	2,679,985	Yes
	ISD 0016 SPRING LAKE PARK	---	3,238,076	5,972	3,244,048	Yes
	ISD 0022 DETROIT LAKES	97,930	2,183,939	---	2,281,869	Yes
	ISD 0023 FRAZEE - VERGAS	---	946,627	---	946,627	Yes
	ISD 0031 BEMIDJI	232,878	5,390,858	80,985	5,704,721	Yes
	ISD 0036 KELLIHER	539,914	348,622	10,148	898,684	Yes
	ISD 0038 RED LAKE	9,640,508	2,936,930	13,359	12,590,797	Yes
	ISD 0047 SAUK RAPIDS-RICE	2,500	1,611,860	679,700	2,294,060	Yes
	ISD 0051 FOLEY	---	756,050	125,454	881,504	Yes
	ISD 0077 MANKATO	---	5,966,086	34,944	6,001,030	Yes
	ISD 0088 NEW ULM	---	810,791	227,624	1,038,415	Yes
	ISD 0094 CLOQUET	259,808	1,910,565	43,383	2,213,756	Yes
	ISD 0110 WACONIA	112,243	1,305,837	4,743	1,422,823	Yes
	ISD 0111 WATERTOWN - MAYER	---	764,140	11,635	775,775	Yes
	ISD 0112 EASTERN CARVER CO (CHASKA)	---	4,052,006	31,194	4,083,200	Yes
	ISD 0113 WALKER-HACKENSACK-AKELEY	382,952	837,382	5,419	1,225,753	Yes
	ISD 0115 CASS LAKE - BENA	4,443,138	2,383,955	12,084	6,839,177	Yes
	ISD 0129 MONTEVIDEO	198,285	850,752	---	1,049,037	Yes
	ISD 0138 NORTH BRANCH	---	960,951	80,564	1,041,515	Yes
	ISD 0152 MOORHEAD	52,460	5,283,532	---	5,335,992	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, 2017**

**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 0162 BAGLEY	280,593	773,931	---	1,054,524	Yes
	ISD 0177 WINDOM	---	701,100	157,677	858,777	Yes
	ISD 0181 BRAINERD	---	3,810,052	407,396	4,217,448	Yes
	ISD 0182 CROSBY - IRONTON	---	763,157	48,460	811,617	Yes
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	---	8,604,530	27,073	8,631,603	Yes
	ISD 0192 FARMINGTON	---	2,652,916	12,665	2,665,581	Yes
	ISD 0194 LAKEVILLE	---	4,101,528	73,386	4,174,914	Yes
	ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN	1,511,157	13,148,161	---	14,659,318	Yes
	ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN	27,153	3,805,366	8,587	3,841,106	Yes
	ISD 0199 INVER GROVE HEIGHTS	10,772	2,598,026	8,585	2,617,383	Yes
	ISD 0200 HASTINGS	---	2,422,686	4,506	2,427,192	Yes
	ISD 0206 ALEXANDRIA	---	2,474,274	---	2,474,274	Yes
	ISD 0241 ALBERT LEA	---	3,026,570	26,212	3,052,782	Yes
	ISD 0256 RED WING	26,993	1,243,029	311,913	1,581,935	Yes
	ISD 0270 HOPKINS	---	4,855,901	30,181	4,886,082	Yes
	ISD 0271 BLOOMINGTON	30,208	8,005,504	40,270	8,075,982	Yes
	ISD 0272 EDEN PRAIRIE	---	4,317,313	48,722	4,366,035	Yes
	ISD 0273 EDINA	---	2,438,898	13,600	2,452,498	Yes
	ISD 0276 MINNETONKA	---	2,655,504	27,223	2,682,727	Yes
	ISD 0277 WESTONKA	---	1,162,551	29,664	1,192,215	Yes
	ISD 0278 ORONO	---	907,750	6,174	913,924	Yes
	ISD 0279 OSSEO AREA	53,626	16,467,996	103,589	16,625,211	Yes
	ISD 0280 RICHFIELD	---	4,311,971	11,313	4,323,284	Yes
	ISD 0281 ROBBINSDALE	38,941	10,975,103	49,816	11,063,860	Yes
	ISD 0282 ST ANTHONY-NEW BRIGHTON	---	886,326	---	886,326	Yes
	ISD 0283 ST LOUIS PARK	---	3,079,397	492,834	3,572,231	Yes
	ISD 0284 WAYZATA	116,370	4,123,249	---	4,239,619	Yes
	ISD 0286 BROOKLYN CENTER	---	2,802,147	41,670	2,843,817	Yes
	ISD 0309 PARK RAPIDS	42,266	1,348,822	15,373	1,406,461	Yes
	ISD 0316 GREENWAY (COLERAINE)	29,736	935,194	205,027	1,169,957	Yes
	ISD 0317 DEER RIVER	865,140	863,976	256,759	1,985,875	Yes
	ISD 0318 GRAND RAPIDS	89,445	3,822,152	155,393	4,066,990	Yes
	ISD 0332 MORA	---	1,150,635	---	1,150,635	Yes
	ISD 0347 WILLMAR	3,913	3,900,436	1,026,696	4,931,045	Yes
	ISD 0361 INTERNATIONAL FALLS	---	1,100,115	---	1,100,115	Yes
	ISD 0381 LAKE SUPERIOR (TWO HARBORS)	---	840,612	15,571	856,183	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, 2017**

**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 0413 MARSHALL	---	1,898,112	---	1,898,112	Yes
	ISD 0423 HUTCHINSON	---	1,618,701	9,969	1,628,670	Yes
	ISD 0432 MAHNOMEN	1,596,803	908,660	11,560	2,517,023	Yes
	ISD 0435 WAUBUN	1,171,640	689,452	4,458	1,865,550	Yes
	ISD 0465 LITCHFIELD	---	709,196	105,316	814,512	Yes
	ISD 0466 DASSEL-COKATO	---	791,065	124,495	915,560	Yes
	ISD 0477 PRINCETON	---	1,325,164	198,676	1,523,840	Yes
	ISD 0480 ONAMIA	719,102	1,383,097	301	2,102,500	Yes
	ISD 0482 LITTLE FALLS	---	2,403,328	9,095	2,412,423	Yes
	ISD 0492 AUSTIN	---	5,193,465	20,491	5,213,956	Yes
	ISD 0508 ST PETER	---	1,047,816	---	1,047,816	Yes
	ISD 0518 WORTHINGTON	---	3,060,270	---	3,060,270	Yes
	ISD 0535 ROCHESTER	---	12,741,538	---	12,741,538	Yes
	ISD 0544 FERGUS FALLS	---	1,214,336	---	1,214,336	Yes
	ISD 0549 PERHAM - DENT	---	768,732	52,866	821,598	Yes
	ISD 0564 THIEF RIVER FALLS	14,632	1,450,151	3,165	1,467,948	Yes
	ISD 0578 PINE CITY	---	947,523	63,401	1,010,924	Yes
	ISD 0593 CROOKSTON	8,260	1,069,268	11,148	1,088,676	Yes
	ISD 0621 MOUNDS VIEW	33,909	6,260,385	267,634	6,561,928	Yes
	ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE	49,325	9,053,049	41,590	9,143,964	Yes
	ISD 0623 ROSEVILLE	Report not received in time for this publication.				
	ISD 0624 WHITE BEAR LAKE	5,880	4,742,629	29,287	4,777,796	Yes
	ISD 0625 ST PAUL	2,580,487	69,129,165	408,390	72,118,042	Yes
	ISD 0656 FARIBAULT	---	3,621,908	5,969	3,627,877	Yes
	ISD 0659 NORTHFIELD	---	2,196,141	7,773	2,203,914	Yes
	ISD 0690 WARROAD	36,205	753,032	12,083	801,320	Yes
	ISD 0700 HERMANTOWN	---	971,611	19,387	990,998	Yes
	ISD 0701 HIBBING	10,197	1,938,019	12,655	1,960,871	Yes
	ISD 0704 PROCTOR	---	957,446	31,582	989,028	Yes
	ISD 0706 VIRGINIA	28,556	918,165	253,387	1,200,108	Yes
	ISD 0707 NETT LAKE	684,843	78,240	9,392	772,475	Yes
	ISD 0709 DULUTH	2,079,235	9,565,693	57,486	11,702,414	Yes
	ISD 0717 JORDAN	---	972,850	---	972,850	Yes
	ISD 0719 PRIOR LAKE - SAVAGE	14,160	2,227,650	7,367	2,249,177	Yes
	ISD 0720 SHAKOPEE	37,996	4,767,587	23,617	4,829,200	Yes
	ISD 0721 NEW PRAGUE	---	1,282,460	2,163	1,284,623	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, 2017**

**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 0727 BIG LAKE	---	883,644	120,440	1,004,084	Yes
	ISD 0728 ELK RIVER	75,995	5,211,153	49,205	5,336,353	Yes
	ISD 0740 MELROSE	---	774,927	36,359	811,286	Yes
	ISD 0742 ST CLOUD	55,344	10,197,594	81,780	10,334,718	Yes
	ISD 0748 SARTELL - ST STEPHEN	---	901,837	324,445	1,226,282	Yes
	ISD 0750 ROCORI AREA SCHOOLS	---	915,755	255,858	1,171,613	Yes
	ISD 0761 OWATONNA	---	3,584,841	19,805	3,604,646	Yes
	ISD 0829 WASECA	---	1,302,310	---	1,302,310	Yes
	ISD 0831 FOREST LAKE	19,117	3,285,518	37,465	3,342,100	Yes
	ISD 0832 MAHTOMEDI	---	1,121,570	3,392	1,124,962	Yes
	ISD 0833 SO WASHINGTON COUNTY	---	7,645,449	12,778	7,658,227	Yes
	ISD 0834 STILLWATER	152,277	3,522,802	11,524	3,686,603	Yes
	ISD 0840 ST JAMES	---	802,730	---	802,730	Yes
	ISD 0861 WINONA	---	2,558,692	9,729	2,568,421	Yes
	ISD 0877 BUFFALO-HANOVER-MONTROSE	---	2,696,965	17,760	2,714,725	Yes
	ISD 0882 MONTICELLO	---	1,266,817	1,857,716	3,124,533	Yes
	ISD 0885 ST MICHAEL-ALBERTVILLE	---	962,596	201,556	1,164,152	Yes
	ISD 0911 CAMBRIDGE-ISANTI	---	1,774,439	167,101	1,941,540	Yes
	ISD 0912 MILACA	---	1,118,580	101,190	1,219,770	Yes
	ISD 2142 ST LOUIS COUNTY	193,883	1,152,139	398,306	1,744,328	Yes
	ISD 2144 CHISAGO LAKES (LINDSTROM)	---	984,769	---	984,769	Yes
	ISD 2149 MINNEWASKA AREA	---	768,434	---	768,434	Yes
	ISD 2155 WADENA-DEER CREEK	---	910,270	39,975	950,245	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	---	999,003	---	999,003	Yes
	ISD 2165 HINCKLEY-FINLAYSON	82,325	723,997	---	806,322	Yes
	ISD 2170 STAPLES - MOTLEY	---	1,029,936	38,202	1,068,138	Yes
	ISD 2174 PINE RIVER - BACKUS	---	526,505	302,965	829,470	Yes
	ISD 2689 PIPESTONE AREA	---	821,976	195,624	1,017,600	Yes
	ISD 2711 MESABI EAST (AURORA)	---	631,150	182,106	813,256	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	---	1,261,783	---	1,261,783	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	---	1,090,941	34,215	1,125,156	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	933,818	205,389	1,139,207	Yes
	ISD 2897 REDWOOD FALLS	---	973,298	269,827	1,243,125	Yes
	ISD 2905 TRI-CITY UNITED	178	1,460,337	---	1,460,515	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	2,093,622	70,716	2,164,338	Yes
	METRO EDUCATIONAL SERVICE COOP	---	3,078,333	---	3,078,333	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, 2017**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	MIDWEST SPECIAL ED COOP	---	837,698	---	837,698	Yes
	MN TRANSITIONS CHARTER SCHOOL	76,014	1,670,072	---	1,746,086	Yes
	MN VALLEY EDUCATION DISTRICT	---	1,344,866	---	1,344,866	Yes
	NATIONAL JOINT POWERS ALLIANCE	---	823,180	---	823,180	Yes
	NAYTAHWAUSH COMMUNITY SCHOOL	693,099	182,070	---	875,169	Yes
	NEW MILLENNIUM ACADEMY	---	969,835	---	969,835	Yes
	NOBLE ACADEMY	---	856,261	---	856,261	Yes
	NORTHLAND LEARNING CTR, VIRGINIA	---	2,509,871	---	2,509,871	Yes
	NORTHWEST SERVICE COOPERATIVE	---	963,383	---	963,383	Yes
	PAUL BUNYAN EDUCATION COOP	---	2,643,150	---	2,643,150	Yes
	PRAIRIE SEEDS ACADEMY	---	909,071	---	909,071	Yes
	RESOURCE TRAINING AND SOLUTIONS	---	1,010,688	---	1,010,688	Yes
	RIVER BEND EDUCATION DISTRICT	---	1,526,565	---	1,526,565	Yes
	RUM RIVER SPECIAL EDUCATION COOP	---	1,971,908	---	1,971,908	Yes
	SHERBURNE/NORTHERN WRIGHT SPEC ED COO	---	2,329,365	---	2,329,365	Yes
	SOJOURNER TRUTH ACADEMY	---	839,534	---	839,534	Yes
	SOUTHEAST SERVICE COOPERATIVE	---	1,097,575	---	1,097,575	Yes
	SOUTHERN PLAINS ED COOP	---	1,216,626	2,100	1,218,726	Yes
	SSD 1 MINNEAPOLIS	1,958,075	61,937,210	712,312	64,607,597	Yes
	SSD 6 SOUTH ST PAUL	---	2,639,577	6,286	2,645,863	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	1,917,171	4,059	1,921,230	Yes
	SW & WEST CENTRAL SERVICE COOP	---	9,375,843	---	9,375,843	Yes
	TWIN CITIES INTERNATIONAL ELEMENTARY	---	864,837	---	864,837	Yes
	WEST CENTRAL EDUCATION DISTRICT	---	1,215,049	---	1,215,049	Yes
	ZUMBRO EDUCATION DISTRICT	---	2,278,245	65,888	2,344,133	Yes
	TOTAL	31,681,532	563,644,262	13,603,398	608,929,192	
<b>TRIBAL GOVERNMENTS</b>						
	COMMUNITY SERVICES DEPT OF PRAIRIE ISLAN	4,477,960	59,150	---	4,537,110	Yes
	GOVT DEPT OF THE FOND DU LAC BAND OF LAK	19,458,821	8,678,779	312,211	28,449,811	Yes
	GRAND PORTAGE RESERVATION	10,054,736	197,117	141,523	10,393,376	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not received in time for this publication.				
	MILLE LACS BAND OF OJIBWE INDIANS	24,238,258	4,596,658	155,877	28,990,793	Yes
	MN CHIPPEWA TRIBE	Report not received in time for this publication.				
	RED LAKE BAND OF CHIPPEWA INDIANS	Report not received in time for this publication.				

**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, 2017**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>TRIBAL GOVERNMENTS (continued)</b>						
	WHITE EARTH RESERVATION	Report not received in time for this publication.				
	TOTAL	58,229,775	13,531,704	609,611	72,371,090	
		839,981,682	1,561,350,979	250,770,279	2,652,102,940	

## **EXHIBIT 4**

### **EXPENDITURES OF FEDERAL AWARDS BY ADMINISTERING AGENCY**

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

This page left blank intentionally.

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Summary of Expenditures of Federal Awards by Administering Agency  
For the Year Ended June 30, 2017**

Administering Agency	Total
ABT ASSOCIATES INC	7,620
ACCESSIBILITY, INC.	23,804
ADVANCED MEDICAL ELECTRONICS CORPORATION	77,891
AITKIN-ITASCA-KOOCHICHING CHS	434,865
AMER INDIAN COMMUNITY HOUSING ORGANIZATION	38,440
AMERICAN COLLEGE OF RADIOLOGY	20,672
AMHERST H. WILDER FOUNDATION	56,879
ANOKA COUNTY	242,836
ARIZONA STATE UNIVERSITY	277,608
ARROWHEAD ECON OPPORTUNITY AGCY	96,271
ARROWHEAD REG DEVELOP COMM	1,357,491
ARTANN LABORATORIES	2,145
BANNER HEALTH	230,553
BEACON INTERFAITH HOUSING COLLABORATIVE	137,247
BECKER COUNTY	10,091
BELTRAMI COUNTY	83,086
BEMIDJI REGIONAL INTERDISTRICT COUNCIL	39,568
BENTON COUNTY	391,361
BENTON-STEARNES EDUCATION DISTRICT	1,244,390
BETH ISRAEL DEACONESS MEDICAL CENTER	10,797
BI-COUNTY COMM ACTION COUNCIL	1,648
BOSTON MEDICAL CENTER	1,088,015
BOSTON UNIVERSITY	173,327
BRIGHAM AND WOMEN'S HOSPITAL	1,028,441
BROWN-NICOLLET CHS	495,789
CAP OF SUBURBAN HENNEPIN	16,438
CARLTON COOK LAKE ST LOUIS CO HL BD	2,155,816
CARTER CONSULTING	122,131
CARVER-SCOTT EDUCATIONAL COOP	19,002
CASE WESTERN RESERVE UNIVERSITY	356,046
CASS COUNTY	6,075
CENTRACARE HLTH SYS/ST CLOUD HOSPITAL	25,552
CENTRAL MINNESOTA LEGAL SERVICES	32,026
CENTRAL MN COUNCIL ON AGING	1,406,756
CENTRAL MN EMS REGION	125
CENTRAL MN HEALTHCARE SYST PREPAREDNESS PRG	30,940

**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, 2017**

<b>Administering Agency</b>	<b>Total</b>
CENTRAL MN INITIATIVE FUND	122,856
CENTRAL MN REGIONAL RADIO BOARD	33,827
CHILD CARE AWARE OF MINNESOTA	1,475,604
CHILDREN'S ADVOCACY CENTERS OF GEORGIA	48,334
CHILDREN'S DEFENSE FUND	160,758
CHILDREN'S HOSPITAL OF BOSTON	65,296
CHILDREN'S HOSPITAL OF PHILADELPHIA	184,486
CHIPPEWA COUNTY	60,109
CHISAGO COUNTY	529
CHURCH WORLD SERVICES	680,907
CINCINNATI CHILDRENS HOSPITAL MEDICAL CENTER	153,214
CITY OF AMBOY	98,302
CITY OF BEMIDJI	4,952
CITY OF BRECKENRIDGE	2,705
CITY OF BROOKLYN PARK	69,383
CITY OF DEER RIVER	44,077
CITY OF DULUTH	205,390
CITY OF EDINA	100,474
CITY OF ELK RIVER	19,724
CITY OF GAYLORD	19,630
CITY OF GLENCOE	7,582
CITY OF GRAND RAPIDS	5,108
CITY OF HALLOCK	39,068
CITY OF HASTINGS	33,772
CITY OF INTERNATIONAL FALLS	34,260
CITY OF INVER GROVE HEIGHTS	11,583
CITY OF ISANTI	9,267
CITY OF JANESVILLE	650
CITY OF KASOTA	3,764
CITY OF LAKEFIELD	1,872
CITY OF LAKEVILLE	2,364
CITY OF MADELIA	17,561
CITY OF MANKATO	158,691
CITY OF MAPLE GROVE	23,098
CITY OF MINNEAPOLIS	10,131,799
CITY OF MINNETONKA	2,166

**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, 2017**

<b>Administering Agency</b>	<b>Total</b>
CITY OF MOORHEAD	44,364
CITY OF MOUNTAIN LAKE	138,225
CITY OF NORTH MANKATO	17,190
CITY OF NORTHFIELD	23,979
CITY OF PLYMOUTH	2,044
CITY OF ROOSEVELT	16,329
CITY OF SHAKOPEE	18,281
CITY OF ST CLOUD	735,653
CITY OF ST LOUIS PARK	153,552
CITY OF ST PAUL	1,055,264
CITY OF SUPERIOR, WISCONSIN	15,432
CITY OF TRACY	164,904
CITY OF TRIMONT	33,020
CITY OF VERNON CENTER	294,755
CITY OF WARBA	12,086
CITY OF WATERVILLE	3,419
CITY OF WESTBROOK	183,036
CLEARWATER COUNTY	529,373
CLEVELAND CLINIC	16,597
COALITION OF CANCER COOPERATIVE GROUPS	23,174
COLUMBIA UNIVERSITY	350,002
COMMUNITY ACTION OF MINNEAPOLIS	50,000
COOK COUNTY	122,609
COUNTRYSIDE PUBLIC HEALTH SERVICE	3,846
CRAWFORD COUNTY, WISCONSIN	51,827
CREATV MICROTECH	9,953
CROW WING COUNTY	84,817
DAKOTA - SCOTT SDA 14	303,895
DAKOTA CO COMMUNITY DEVELOPMENT AGENCY	1,086,919
DAKOTA COUNTY	271,851
DAKOTA COUNTY HRA	9,628
DARTMOUTH COLLEGE	70,151
DES MOINES VALLEY HEALTH & HUMAN SERVICES	262,043
DODGE COUNTY	130,050
DUKE CLINICAL RESEARCH INSTITUTE	7,616
DUKE UNIVERSITY	615,970

**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, 2017**

<b>Administering Agency</b>	<b>Total</b>
DYSTONIA MEDICAL RESEARCH FOUNDATION	3,938
ECOG-ACRIN NCORP RESEARCH BASE	26,536
EMERGE COMMUNITY DEVELOPMENT	10,847
ENBIOTIX COMPANY	54,870
ENDOMIMETICS	106,647
ENTERPRISE COMMUNITY PARTNERS, INC.	50,690
EPISCOPAL MIGRATION MINISTRIES	726,701
FARIBAULT COUNTY HRA	298,287
FHI DEVELOPMENT 360	95,000
FLORIDA STATE UNIVERSITY	112,117
FOX CHASE CANCER CENTER	168,271
FOX VALLEY TECHICAL COLLEGE	75,000
FRED HUTCHINSON CANCER RESEARCH CENTER	464,483
FRESHWATER EDUCATION DISTRICT	438,603
FRONTIER SCIENCE FOUNDATION	64,233
GENERAL ELECTRIC GLOBAL RESEARCH CENTER	449,221
GEORGETOWN UNIVERSITY	2,379
GEORGIA BOARD FOR PHYSICIAN WORKFORCE	408,250
GOODHUE COUNTY EDUCATION DISTRICT	318,610
GOODWILL INDUSTRIES/EASTER SEALS	8,713
GOVT DEPT OF THE FOND DU LAC BAND OF LAKE SUPERIOR CHIPP	77,334
GREAT LAKES HEMOPHILIA FOUNDATION	154,570
GREAT LAKES INDIAN FISH & W COMM	158,704
GREAT RIVER PERKINS CONSORTIUM	6,709
GROUP HEALTH COOPERATIVE	1,081,047
GYNECOLOGIC ONCOLOGY GROUP	12,536
H LEE MOFFIT CANCER CENTER AND RESEARCH INSTITUTE	188,778
HARVARD PILGRIM HEALTH CARE	247,498
HEADWATERS REG DEVELOP COMM	57,435
HEALTH PARTNERS INSTITUTE	61,649
HEARTH CONNECTION	111,309
HEARTLAND COMMUNITY ACTION AGCY	31,773
HEARTLAND HUMAN CARE SERVICES INC	31,180
HENNEPIN COUNTY	8,742,762
HENRY FORD HEALTH SYSTEM	52,501
HMONG AMERICAN PARTNERSHIP	72,966

**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, 2017**

<b>Administering Agency</b>	<b>Total</b>
HRA OF CITY OF SAINT PAUL	1,150,000
HUBBARD COUNTY	10,000
HUNGER SOLUTIONS MINNESOTA	2,595,347
ICF RESOURCES INC	82,503
ICON	25,070
ILLINOIS DEPARTMENT OF EDUCATION	309,170
ILLINOIS DEPARTMENT OF HUMAN SERVICES	18,489
IMANIS LIFE SCIENCES	14,403
IMMIGRANT LAW CENTER OF MINNESOTA	69,331
IMPEL NEUROPHARMA	7,779
INDIANA UNIVERSITY	19,747
INNOVATIVE DESIGN LABS	14,379
INSTITUTE OF CLINICAL RESEARCH	93,499
INTERCULTURAL MUTUAL ASSIST ASSN	44,605
INTERMEDIATE SCHOOL DISTRICT 287	96,983
INTERMEDIATE SCHOOL DISTRICT 916	133,918
INTERMEDIATE SCHOOL DISTRICT 917	54,371
IOWA STATE UNIVERSITY	72,597
IRON HORSE DIAGNOSTICS, INC	2,199
ISANTI COUNTY	45,637
ISANTI MILLE LACS CHS	93,563
ISCHEMIA	6,527
ISD 0011 ANOKA-HENNEPIN	92,093
ISD 0014 FRIDLEY	4,981
ISD 0025 PINE POINT (PONSFORD)	1,730
ISD 0047 SAUK RAPIDS-RICE	44,790
ISD 0097 MOOSE LAKE	2,447
ISD 0181 BRAINERD	92,917
ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN	27,073
ISD 0241 ALBERT LEA	1,450
ISD 0270 HOPKINS	11,156
ISD 0273 EDINA	40,270
ISD 0282 ST ANTHONY-NEW BRIGHTON	5,787
ISD 0284 WAYZATA	266,650
ISD 0423 HUTCHINSON	4,227
ISD 0466 DASSEL-COKATO	33,523

**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, 2017**

<b>Administering Agency</b>	<b>Total</b>
ISD 0492 AUSTIN	35,372
ISD 0535 ROCHESTER	65,888
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE	80,628
ISD 0623 ROSEVILLE	26,210
ISD 0624 WHITE BEAR LAKE	43,060
ISD 0706 VIRGINIA	6,262
ISD 0709 DULUTH	30,526
ISD 0742 ST CLOUD	1,906
ISD 0761 OWATONNA	34,168
ISD 0882 MONTICELLO	120,440
ISD 0911 CAMBRIDGE-ISANTI	14,000
ISD 2142 ST LOUIS COUNTY	8,478
ITASCA AREA SCHOOLS COLLABORATIVE	487,190
ITASCA COMMUNITY COLLEGE	6,243
ITASCA COUNTY	123,746
JAEB CENTER FOR HEALTH RESEARCH	266,801
JOHNS HOPKINS UNIVERSITY	2,665,768
KAISER FOUNDATION RESEARCH INSTITUTE	117,431
KANABEC COUNTY	129,464
KANDIYOHI COUNTY	1,052,643
KANDIYOHI-RENVILLE COMMUNITY HEALTH BOARD	499,369
KAREN ORGANIZATION OF MINNESOTA	3,787
KORONIS BIOMEDICAL TECHNOLOGIES	2,745
LA CROSSE COUNTY	266,032
LAKE COUNTY	7,167
LAKE SUPERIOR COLLEGE	31,582
LAKES & PRAIRIES COMM ACT PRTRNSHP	343
LAM FOUNDATION	226
LAND OF DANCING SKY AREA AGENCY ON AGING	696,290
LE SUEUR CO HRA	473,349
LEARNING COMMUNITY ACCOUNTABLE COMMUNITY	77,856
LEECH LAKE RESERVATION BUS COMM	19,955
LEGAL AID SERVICE OF NE MN	5,000
LEIDOS	193,162
LOCAL INITIATIVES SUPPORT CORPORATION	378,818
LUTHERAN IMMIGRATION/REFUGEE SRVCS	1,536,677

**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, 2017**

<b>Administering Agency</b>	<b>Total</b>
LUTHERAN SOCIAL SERVICE OF MN	359,480
LYON COUNTY	483
MASSACHUSETTS EYE & EAR INFIRMARY	60,303
MASSACHUSETTS GENERAL	91,818
MAYO CLINIC	99,912
MEDICAL UNIVERSITY OF SOUTH CAROLINA	23,397
MEEKER COUNTY	5,603
MEEKER-MCLEOD-SIBLEY CHS	674,820
MEEKER-WRIGHT SPECIAL ED COOP	211,141
METRO AREA AGENCY ON AGING	2,395,849
METRO EDUCATIONAL SERVICE COOP	5,240
METROPOLITAN COUNCIL	1,478,127
MICHIGAN TECHNOLOGICAL UNIVERSITY	9,162
MID-MINNESOTA LEGAL ASSISTANCE INC	201,408
MILLE LACS COUNTY	27,280
MINNEAPOLIS COMMUNITY & TECHNICAL COLLEGE	45,795
MINNEAPOLIS PUBLIC HOUSING AUTHORITY	406,669
MINNESOTA ASSISTANCE COUNCIL FOR VETERANS	132,417
MINNESOTA CHILDREN'S ALLIANCE	9,000
MN - BOARD ON AGING	373,987
MN - CENTER FOR CRIME VICTIM SERVICES	63,908
MN - DEPARTMENT OF AGRICULTURE	823,628
MN - DEPARTMENT OF COMMERCE	56,328,046
MN - DEPARTMENT OF CORRECTIONS	1,301,697
MN - DEPARTMENT OF ECONOMIC SECURITY	399,431
MN - DEPARTMENT OF EDUCATION	615,823,578
MN - DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPM	31,398,814
MN - DEPARTMENT OF HEALTH	67,501,199
MN - DEPARTMENT OF HUMAN SERVICES	553,096,952
MN - DEPARTMENT OF MILITARY AFFAIRS	1,033,001
MN - DEPARTMENT OF MN MANAGEMENT & BUDGET	4,883,923
MN - DEPARTMENT OF NATURAL RESOURCES	1,754,327
MN - DEPARTMENT OF PUBLIC SAFETY	31,449,936
MN - DEPARTMENT OF TRANSPORTATION	182,532,707
MN - EMERGENCY MEDICAL SERVICES BOARD	109,049
MN - HISTORICAL SOCIETY	27,934

**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, 2017**

<b>Administering Agency</b>	<b>Total</b>
MN - INDIAN AFFAIRS COUNCIL	7,570,480
MN - JUDICIAL	226,318
MN - MNSURE	1,495,673
MN - OFFICE OF HIGHER EDUCATION	2,202,378
MN - OFFICE OF THE SECRETARY OF STATE	9,693
MN - POLLUTION CONTROL AGENCY	250,768
MN - STATE ARTS BOARD	7,950
MN - TRIAL COURTS	685,602
MN CHIPPEWA TRIBE	302,959
MN COALITION AGAINST SEXUAL ASSAULT	2,071
MN COMM ACTION PARTNERSHIP	53,365
MN HEALTH SOLUTIONS CORP	188,272
MN HOME OWNERSHIP CENTER	134,497
MN HOUSING FINANCE AGENCY	2,527,306
MN PUBLIC FACILITIES AUTHORITY	107,484,731
MN RIVER AREA AGENCY ON AGING	1,573,500
MN RURAL WATER ASSOCIATION	4,980,115
MODULATION THERAPEUTICS	122,753
MONROE COUNTY, WISCONSIN	17,363
MORRISON COUNTY	353,172
MORRISON-TODD-WADENA COMMUNITY HEALTH BOARD	268,046
MOUNT SINAI MEDICAL CENTER OF FLORIDA	17,304
MOUNT SINAI SCHOOL OF MEDICINE, NEW YORK	42,053
MPLS MEDICAL RESEARCH FOUNDATION	775,101
NATIONAL ASSOC OF COUNTY AND CITY HEALTH OFFICIALS	47,255
NATIONAL ASSOCIATION OF CHRONIC DISEASE DIRECTORS	50,948
NATIONAL CENTER FOR TEACHER RESIDENCIES	319,155
NATIONAL CHILDHOOD CANCER FOUNDATION	212,234
NATIONAL HEALTH CARE FOR THE HOMELESS COUNCIL	174,962
NATIONAL INSTITUTE FOR EXCELLENCE IN TEACHING	562,200
NATIONAL JEWISH HEALTH	145,677
NATIONAL JOINT POWERS ALLIANCE	115,190
NATIONAL MARROW DONOR PROGRAM	1,356
NATIONAL RURAL WATER ASSOCIATION	746,844
NATIONWIDE CHILDREN'S HOSPITAL	13,008
NEUROSIGMA INC	154,141

**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, 2017**

<b>Administering Agency</b>	<b>Total</b>
NEW ENGLAND RESEARCH INSTITUTES	16,653
NORC	12,986
NORTH COUNTRY VOCATIONAL CENTER	71,052
NORTH DAKOTA - DEPARTMENT OF HEALTH	49,588
NORTH DAKOTA - DEPARTMENT OF PUBLIC INSTRUCTION	47,340
NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATI	873,823
NORTHERN MINNESOTA NETWORK	3,500
NORTHLAND LEARNING CTR, VIRGINIA	891,979
NORTHSIDE ACHIEVEMENT ZONE	354,780
NORTHWESTERN UNIVERSITY	379,438
NRG ONCOLOGY	8,674
NW PRIVATE INDUSTRY COUNCIL	445,974
NW REGIONAL DEVELOPMENT COMMISSION	1,000
NY ACEDEMY OF MEDICINE	18,513
NYU SCHOOL OF MEDICINE	47,926
O N DIAGNOSTICS	20,066
OHIO STATE UNIVERSITY	36,494
OKLAHOMA STATE UNIVERSITY	143,740
OLD DOMINION UNIVERSITY	7,716
PACT FOR FAMILIES COLLABORATIVE	324,620
PARK NICOLLET	936,645
PARTNERSHIP 4 HEALTH COMMUNITY HEALTH BOARD	2,630,794
PAUL BUNYAN EDUCATION COOP	454,840
PEARL CRISIS CENTER	19,380
PENNSYLVANIA STATE UNIVERSITY	3,983
PINE TO PRAIRIE COOPERATIVE CENTER	26,731
PLANNED PARENTHOOD OF MN ND & SD	103,746
POLK COUNTY	2,210
POLK NORMAN MAHNOMEN CHB	723,345
PRINCETON UNIVERSITY	245,730
RADIATION MONITORING DEVICES INC	19,614
RADIOLOGICAL SOCIETY OF NORTH AMERICA	152,234
RAMSEY COUNTY	7,799,900
RECOMBINETICS, INC.	5,547
RED LAKE BAND OF CHIPPEWA INDIANS	20,746
RED LAKE COUNTY	1,135

**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, 2017**

<b>Administering Agency</b>	<b>Total</b>
REG 1 - SEMN HOMELAND SECURITY EMERGENCY MGMT	2,500
RENVILLE COUNTY	109,341
RIDGEWATER COLLEGE	46,012
RIVER BEND EDUCATION DISTRICT	223,312
ROSWELL PARK CANCER INSTITUTE	157,474
RUM RIVER SPECIAL EDUCATION COOP	418,833
RUSH UNIVERSITY MEDICAL CENTER	219,643
SAIC-FREDERICK	542,805
SANFORD MEDICAL CENTER	168,872
SANFORD-BURNHAM MEDICAL	9,463
SE MN AREA AGENCY ON AGING	1,142,830
SE MN EMERGENCY COMMUNICATIONS BOARD	26,263
SE MN WATER RESOURCES BOARD	17,208
SEATTLE CHILDREN'S HOSPITAL	79,498
SECOND HARVEST HEARTLAND	604,653
SENIOR SERVICE AMERICA INC	2,553,483
SEQUENT MEDICAL INC	181,332
SERVEMINNESOTA!	909,634
SHERBURNE/NORTHERN WRIGHT SPEC ED COOP	2,059,272
SIMAX, INC.	6,602
SIMMERSON LLC	44,458
SLOAN-KETTERING INSTITUTE FOR CANCER RESEARCH	29,101
SOAR CAREER SOLUTIONS	1,939
SOCIAL & SCIENTIFIC SYSTMS, INC	24,225
SOUTH CENTRAL SERVICE COOPERATIVE	26,912
SOUTH CENTRAL WORKFORCE COUNCIL	2,238,241
SOUTH MN REG LEGAL SERVICES INC	18,029
SOUTHERN ILLINOIS UNIVERSITY	60,302
SOUTHWEST METRO EDUCATIONAL COOP	166,190
SPURWINK	462,748
SSD 1 MINNEAPOLIS	400,738
ST CROIX RIVER EDUCATION DISTRICT	143,965
ST LOUIS COUNTY	872,858
ST PAUL PUBLIC HOUSING AGENCY	39,363
ST THOMAS UNIVERSITY	55,000
STANFORD UNIVERSITY	454,557

**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, 2017**

<b>Administering Agency</b>	<b>Total</b>
STATE OF GEORGIA	339,516
STATE OF KANSAS - DEPT OF HEALTH AND ENVIRONMENT	65
STATE OF WISCONSIN - DEPT OF PUBLIC INSTRUCTION	9,659
STATE OF WISCONSIN - DEPT OF TRANSPORTATION	68,000
STATE OF WISCONSIN - DIVISION OF PUBLIC HEALTH	7,824
STATE UNIVERSITY OF NEW YORK	93,633
STEARNS COUNTY	1,357,442
STELLENBOSCH UNIVERSITY	4,121
SUN HEALTH RESEARCH INSTITUTE	432,566
SW & WEST CENTRAL SERVICE COOP	1,511,093
TEXAS TECH UNIVERSITY	79,606
THREE RIVERS COMMUNITY ACTION, INC	112,868
TODD COUNTY	2,177
TOWN OF HENDERSON	12,285
TRANSLATIONAL GENOMICS RESEARCH INSTITUTE	22,234
TREMPEALEAU COUNTY, WISCONSIN	87,617
TRI-COUNTY COMMUNITY ACTION, INC.	41,261
TUBMAN	1,707
U.S. - CORP FOR NATL AND COMM SERVICE	4,411,668
U.S. - DEPARTMENT OF AGRICULTURE	23,283,965
U.S. - DEPARTMENT OF COMMERCE	12,498,228
U.S. - DEPARTMENT OF DEFENSE	16,810,507
U.S. - DEPARTMENT OF EDUCATION	38,082,351
U.S. - DEPARTMENT OF ENERGY	3,700
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES	427,235,065
U.S. - DEPARTMENT OF HOMELAND SECURITY	3,571,487
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT	162,742,959
U.S. - DEPARTMENT OF INTERIOR	21,231,680
U.S. - DEPARTMENT OF JUSTICE	11,133,984
U.S. - DEPARTMENT OF LABOR	3,665,457
U.S. - DEPARTMENT OF TRANSPORTATION	103,272,388
U.S. - DEPARTMENT OF TREASURY	407,686
U.S. - ENVIRONMENTAL PROTECTION AGENCY	4,759,863
U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	26,000
U.S. - FEDERAL EMERGENCY MANAGEMENT AGENCY	4,550
U.S. - INSTITUTE OF MUSEUM AND LIBRARY SERVICES	2,500

**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, 2017**

<b>Administering Agency</b>	<b>Total</b>
U.S. - LEGAL SERVICES CORPORATION	3,809,200
U.S. - NATIONAL AERONAUTICS & SPACE ADMINISTRATION	35,296
U.S. - NATIONAL ENDOWMENT FOR THE ARTS & HUMANITIES	54,475
U.S. - NATIONAL SCIENCE FOUNDATION	291,836
U.S. - SMALL BUSINESS ADMINISTRATION	1,673,856
U.S. - SOCIAL SECURITY ADMINISTRATION	379,909
U.S. - VETERANS ADMINISTRATION	593,072
UNITED COMMUNITY ACTION PARTNERSHIP	59,550
UNITED STATES CONFERENCE OF CATHOLIC BISHOPS	495,330
UNITED WAY - GREATER TWIN CITIES	113,506
UNITED WAY OF AMERICA	248,809
UNIVERSITY OF ALABAMA	1,353,824
UNIVERSITY OF ARIZONA	135,717
UNIVERSITY OF CALIFORNIA - LOS ANGELES	213,389
UNIVERSITY OF CALIFORNIA - SAN DIEGO	1,473,200
UNIVERSITY OF CALIFORNIA - SAN FRANCISCO	486,793
UNIVERSITY OF CALIFORNIA - SANTA BARBARA	350,148
UNIVERSITY OF CHICAGO	103,597
UNIVERSITY OF CINCINNATI	19,869
UNIVERSITY OF COLORADO	148,042
UNIVERSITY OF DELAWARE	146,510
UNIVERSITY OF FLORIDA	675,911
UNIVERSITY OF ILLINOIS - BOARD OF TRUSTEES	20,918
UNIVERSITY OF ILLINOIS AT URBANA CHAMPAIGN	421,271
UNIVERSITY OF IOWA	1,827,201
UNIVERSITY OF KANSAS	641
UNIVERSITY OF LOUISVILLE	103,682
UNIVERSITY OF MARYLAND	145,046
UNIVERSITY OF MASSACHUSETTS	156,374
UNIVERSITY OF MEDICINE & DENTISTRY OF NEW JERSEY	116,159
UNIVERSITY OF MIAMI	97,224
UNIVERSITY OF MICHIGAN	910,945
UNIVERSITY OF MINNESOTA	3,117,273
UNIVERSITY OF MISSISSIPPI	100,720
UNIVERSITY OF NEBRASKA	278,904
UNIVERSITY OF NORTH CAROLINA	105,680

**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, 2017**

<b>Administering Agency</b>	<b>Total</b>
UNIVERSITY OF NORTH DAKOTA	38,065
UNIVERSITY OF OKLAHOMA HEALTH SCIENCES CENTER	67,213
UNIVERSITY OF OREGON	684,871
UNIVERSITY OF PENNSYLVANIA	664,287
UNIVERSITY OF PITTSBURGH	136,647
UNIVERSITY OF SOUTH ALABAMA	3,050
UNIVERSITY OF SOUTH CAROLINA	28,897
UNIVERSITY OF SOUTH FLORIDA	13,175
UNIVERSITY OF SOUTHERN CALIFORNIA	53,526
UNIVERSITY OF TENNESSEE	159,331
UNIVERSITY OF TEXAS	165,491
UNIVERSITY OF TEXAS HEALTH SCIENCES CENTER	320,614
UNIVERSITY OF TEXAS MD ANDERSON CANCER CTR	117,993
UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER	38,666
UNIVERSITY OF UTAH	27,612
UNIVERSITY OF VERMONT	140,080
UNIVERSITY OF VIRGINIA	286,511
UNIVERSITY OF WASHINGTON	958,891
UNIVERSITY OF WISCONSIN	177,641
UPPER MN VALLEY REG DEVELOP COMM	33,191
US COMMITTEE FOR REFUGEES AND IMMIGRANTS	1,595,741
VANDERBILT UNIVERSITY	427,581
VERNON COUNTY, WISCONSIN	36
VIRGINIA MN HRA	68,910
VIVONICS, INC	8,700
WAKE FOREST UNIVERSITY	299,522
WASECA COUNTY	227,749
WASHINGTON COUNTY HRA	154,877
WASHINGTON UNIVERSITY AT ST LOUIS	1,557,734
WEILL MEDICAL COLLEGE AT CORNELL UNIVERSITY	85,187
WEST CENTRAL AREA AGENCY ON AGING	104,771
WEST CENTRAL EDUCATION DISTRICT	29,650
WEST CENTRAL MN EMS CORPORATION	2,500
WEST SIDE COMMUNITY HEALTH SERVICES	275,348
WESTAT INC	27,200
WESTERN COMMUNITY ACTION INC	11,010

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, 2017

<u>Administering Agency</u>	<u>Total</u>
WILKIN COUNTY	70,116
WILLMAR HRA	16,841
WISCONSIN MEDICAL COLLEGE	62,205
WISCONSIN OFFICE OF RURAL HEALTH	46,115
WORLD RELIEF MINNESOTA	745,375
WRIGHT COUNTY INTERAGENCY EARLY INTERVENTION COMMITTEE	17,760
WRIGHT TECHNICAL CENTER	99,991
WYSS INSTITUTE AT HARVARD UNIVERSITY	228,225
YALE UNIVERSITY	379,050
YESHIVA UNIVERSITY	502,148
ZUMBRO EDUCATION DISTRICT	200,000
Grand Total	<u>2,652,102,940</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>ABT ASSOCIATES INC</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.000	7,620				
<b>ACCESSIBILITY, INC.</b>					
VOLUNTEERS OF AMERIA SERVING MINNES		Yes	Yes		
CFDA 17.270	23,804				
<b>ADVANCED MEDICAL ELECTRONICS CORPORATION</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.242	33,749				
CFDA 93.865	16,376				
CFDA 93.866	27,766				
	77,891				
<b>AITKIN-ITASCA-KOOCHICHING CHS</b>					
AITKIN COUNTY		Yes	Yes		
CFDA 10.557	97,171				
CFDA 93.069	31,120				
CFDA 93.558	35,103				
CFDA 93.994	18,750				
	182,144				
ITASCA COUNTY		Yes	Yes		
CFDA 10.557	117,639				
CFDA 93.069	16,130				
CFDA 93.251	4,375				
CFDA 93.268	900				
CFDA 93.558	52,313				
CFDA 93.994	61,364				
	252,721				
<b>AMER INDIAN COMMUNITY HOUSING ORGANIZATION</b>					
GOVT DEPT OF THE FOND DU LAC BAND OF		Yes			
CFDA 14.235	38,440				
<b>AMERICAN COLLEGE OF RADIOLOGY</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.394	20,672				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>AMHERST H. WILDER FOUNDATION</b>					
THINK SMALL		Yes			
CFDA 84.412	34,387				
<b>VOLUNTEERS OF AMERIA SERVING MINNES</b>					
CFDA 16.812	22,492	Yes	Yes		
<b>ANOKA COUNTY</b>					
ALEXANDRA HOUSE		Yes		Yes	
CFDA 14.218	22,331				
<b>ANOKA COUNTY COMM ACTION PROG INC</b>					
CFDA 14.218	108,025	Yes			
CFDA 14.239	112,480				
	220,505				
<b>ARIZONA STATE UNIVERSITY</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.242	18,654				
CFDA 93.394	34,553				
CFDA 93.395	2,831				
CFDA 93.396	25,042				
CFDA 93.847	137,545				
CFDA 93.865	30,349				
CFDA 93.866	3,292				
CFDA 93.879	22,341				
CFDA 93.000	3,001				
	277,608				
<b>ARROWHEAD ECON OPPORTUNITY AGCY</b>					
GRAND PORTAGE RESERVATION		Yes			
CFDA 93.568	7,270				
<b>KOOTASCA COMM ACTION INC</b>					
CFDA 93.525	49,813	Yes			
<b>SAWTOOTH MOUNTAIN CLINIC, INC</b>					
CFDA 93.525	39,188	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>ARROWHEAD REG DEVELOP COMM</b>					
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 93.044	17,521				
CFDA 93.045	897,484				
CFDA 93.053	184,753				
	<u>1,099,758</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 93.052	<u>257,733</u>				
<b>ARTANN LABORATORIES</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.848	<u>2,145</u>				
<b>BANNER HEALTH</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.866	<u>230,553</u>				
<b>BEACON INTERFAITH HOUSING COLLABORATIVE</b>					
RESOURCE INC		Yes			
CFDA 14.267	<u>137,247</u>				
<b>BECKER COUNTY</b>					
MORRISON COUNTY		Yes	Yes		
CFDA 93.556	<u>10,091</u>				
<b>BELTRAMI COUNTY</b>					
RURAL MN CEP INC		Yes			
CFDA 93.558	<u>83,086</u>				
<b>BEMIDJI REGIONAL INTERDISTRICT COUNCIL</b>					
ISD 0031 BEMIDJI		Yes			
CFDA 84.027	<u>18,678</u>				
ISD 0038 RED LAKE		Yes	Yes		
CFDA 84.181	<u>7,259</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ISD 0309 PARK RAPIDS CFDA 84.027	7,143	Yes	Yes		
ISD 0593 CROOKSTON CFDA 84.027	6,488	Yes	Yes		Yes
<b>BENTON COUNTY</b>					
RESOURCE INC CFDA 93.558	391,361	Yes			
<b>BENTON-STEARNES EDUCATION DISTRICT</b>					
ISD 0047 SAUK RAPIDS-RICE CFDA 84.027 CFDA 84.173 CFDA 84.048	511,843 4,452 40,549 <u>556,844</u>	Yes	Yes		
ISD 0051 FOLEY CFDA 84.027 CFDA 84.173	118,000 4,000 <u>122,000</u>	Yes	Yes		
ISD 0748 SARTELL - ST STEPHEN CFDA 84.027	318,732	Yes	Yes		
ISD 0750 ROCORI AREA SCHOOLS CFDA 84.027	246,814	Yes	Yes		
<b>BETH ISRAEL DEACONESS MEDICAL CENTER</b>					
MAYO CLINIC CFDA 93.837	10,797	Yes	Yes		
<b>BI-COUNTY COMM ACTION COUNCIL</b>					
LUTHERAN SOCIAL SERVICE OF MN CFDA 97.024	1,648	Yes			
<b>BOSTON MEDICAL CENTER</b>					
HEALTH PARTNERS INSTITUTE CFDA 93.847	1,088,015	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>BOSTON UNIVERSITY</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.113	133,866				
CFDA 93.853	39,461				
	<u>173,327</u>				
<b>BRIGHAM AND WOMEN'S HOSPITAL</b>					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.855	31,533				
	<u>31,533</u>				
<b>MAYO CLINIC</b>					
CFDA 12.420	37,275	Yes	Yes		
CFDA 93.172	220,666				
CFDA 93.395	543,931				
CFDA 93.838	164,629				
CFDA 93.846	20,282				
CFDA 93.847	10,125				
	<u>996,908</u>				
<b>BROWN-NICOLLET CHS</b>					
BROWN COUNTY		Yes	Yes		
CFDA 10.557	138,070				
CFDA 93.069	24,866				
CFDA 93.251	75				
CFDA 93.268	1,275				
CFDA 93.558	25,918				
CFDA 93.994	52,936				
	<u>243,140</u>				
<b>NICOLLET COUNTY</b>					
CFDA 10.557	157,037	Yes	Yes		
CFDA 84.181	1,450				
CFDA 93.069	25,435				
CFDA 93.558	34,855				
CFDA 93.994	33,872				
	<u>252,649</u>				
<b>CAP OF SUBURBAN HENNEPIN</b>					
FAMILY PARTNERSHIP		Yes			
CFDA 93.569	16,438				
	<u>16,438</u>				
<b>CARLTON COOK LAKE ST LOUIS CO HL BD</b>					
CARLTON COUNTY		Yes	Yes		
CFDA 10.557	138,207				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.181	1,933				
CFDA 93.069	38,464				
CFDA 93.251	150				
CFDA 93.268	400				
CFDA 93.505	107,095				
CFDA 93.558	51,374				
CFDA 93.757	5,439				
CFDA 93.994	41,200				
	<u>384,262</u>				
<b>COOK COUNTY</b>		Yes	Yes		
CFDA 10.557	29,428				
CFDA 84.181	1,933				
CFDA 93.069	18,707				
CFDA 93.558	4,866				
CFDA 93.757	6,606				
CFDA 93.994	5,130				
	<u>66,670</u>				
<b>LAKE COUNTY</b>		Yes	Yes		
CFDA 10.557	60,674				
CFDA 84.181	1,933				
CFDA 93.069	17,032				
CFDA 93.268	400				
CFDA 93.558	5,169				
CFDA 93.757	2,610				
CFDA 93.994	9,721				
	<u>97,539</u>				
<b>ST LOUIS COUNTY</b>		Yes			
CFDA 10.557	560,623				
CFDA 84.181	1,933				
CFDA 93.069	87,602				
CFDA 93.251	3,800				
CFDA 93.283	750				
CFDA 93.505	224,827				
CFDA 93.558	397,732				
CFDA 93.757	60,630				
CFDA 93.994	269,448				
	<u>1,607,345</u>				
<b>CARTER CONSULTING</b>					
<b>HEALTH PARTNERS INSTITUTE</b>		Yes			
CFDA 93.000	122,131				
	<u>122,131</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>CARVER-SCOTT EDUCATIONAL COOP</b>					
ISD 0111 WATERTOWN - MAYER CFDA 84.048	11,635	Yes	Yes		
ISD 0719 PRIOR LAKE - SAVAGE CFDA 84.048	7,367	Yes	Yes		
<b>CASE WESTERN RESERVE UNIVERSITY</b>					
HEALTH PARTNERS INSTITUTE CFDA 93.847	170,180	Yes			
MAYO CLINIC CFDA 93.399 CFDA 93.847	28,068 157,798 185,866	Yes	Yes		
<b>CASS COUNTY</b>					
BI-COUNTY COMM ACTION COUNCIL CFDA 97.024	6,075	Yes	Yes	Yes	
<b>CENTRACARE HLTH SYS/ST CLOUD HOSPITAL</b>					
DOUGLAS COUNTY CFDA 93.889	8,836	Yes	Yes		
FAIRVIEW HEALTH SERVICES CFDA 93.889	16,716	Yes			
<b>CENTRAL MINNESOTA LEGAL SERVICES</b>					
MID-MINNESOTA LEGAL ASSISTANCE INC CFDA 09.000	32,026	Yes			
<b>CENTRAL MN COUNCIL ON AGING</b>					
CATHOLIC CHARITIES ST CLOUD CFDA 93.044 CFDA 93.045 CFDA 93.053	13,500 766,198 206,329 986,027	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>CITY OF ST CLOUD</b>		Yes			
CFDA 93.044	12,046				
<b>LUTHERAN SOCIAL SERVICE OF MN</b>		Yes			
CFDA 93.045	258,209				
CFDA 93.053	128,674				
	<u>386,883</u>				
<b>TODD COUNTY</b>		Yes	Yes		
CFDA 93.044	987				
<b>WADENA COUNTY</b>		Yes			
CFDA 93.044	20,813				
<b>CENTRAL MN EMS REGION</b>					
<b>MEEKER COUNTY</b>		Yes	Yes		
CFDA 11.549	50				
CFDA 97.067	75				
	<u>125</u>				
<b>CENTRAL MN HEALTHCARE SYST PREPAREDNESS PRG</b>					
<b>INTER-COUNTY COMMUNITY COUNCIL</b>		Yes			
CFDA 93.525	30,940				
<b>CENTRAL MN INITIATIVE FUND</b>					
<b>ISD 0047 SAUK RAPIDS-RICE</b>		Yes	Yes		
CFDA 94.019	122,856				
<b>CENTRAL MN REGIONAL RADIO BOARD</b>					
<b>CITY OF ST CLOUD</b>		Yes			
CFDA 97.067	225				
CFDA 11.549	4,568				
	<u>4,793</u>				
<b>DOUGLAS COUNTY</b>		Yes	Yes		
CFDA 97.067	29,034				
<b>CHILD CARE AWARE OF MINNESOTA</b>					
<b>THREE RIVERS COMMUNITY ACTION, INC</b>		Yes			
CFDA 93.600	1,475,604				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>CHILDREN'S ADVOCACY CENTERS OF GEORGIA</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.558	24,823				
CFDA 16.758	23,511				
	<u>48,334</u>				
<b>CHILDREN'S DEFENSE FUND</b>					
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 84.287	160,758				
	<u>160,758</u>				
<b>CHILDREN'S HOSPITAL OF BOSTON</b>					
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.855	4,500				
	<u>4,500</u>				
MAYO CLINIC		Yes	Yes		
CFDA 93.879	60,796				
	<u>60,796</u>				
<b>CHILDREN'S HOSPITAL OF PHILADELPHIA</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.395	163,899				
CFDA 93.000	20,587				
	<u>184,486</u>				
<b>CHIPPEWA COUNTY</b>					
SWIFT COUNTY		Yes	Yes		
CFDA 93.558	60,109				
	<u>60,109</u>				
<b>CHISAGO COUNTY</b>					
MILLE LACS COUNTY		Yes	Yes		
CFDA 93.778	529				
	<u>529</u>				
<b>CHURCH WORLD SERVICES</b>					
MINNESOTA COUNCIL OF CHURCHES		Yes	Yes		
CFDA 19.510	561,154				
CFDA 93.567	119,753				
	<u>680,907</u>				
<b>CINCINNATI CHILDRENS HOSPITAL MEDICAL CENTER</b>					
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.365	99,078				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.701	3,500				
	<u>102,578</u>				
<b>MAYO CLINIC</b>		Yes	Yes		
CFDA 93.837	44,778				
CFDA 93.846	5,858				
	<u>50,636</u>				
<b>CITY OF AMBOY</b>					
<b>MN VALLEY ACTION COUNCIL INC</b>		Yes			
CFDA 14.228	98,302				
	<u>98,302</u>				
<b>CITY OF BEMIDJI</b>					
<b>BELTRAMI COUNTY</b>		Yes	Yes		
CFDA 20.608	3,312				
CFDA 20.609	1,004				
CFDA 20.616	636				
	<u>4,952</u>				
<b>CITY OF BRECKENRIDGE</b>					
<b>WILKIN COUNTY</b>		Yes	Yes		
CFDA 20.608	2,705				
	<u>2,705</u>				
<b>CITY OF BROOKLYN PARK</b>					
<b>GREATER MPLS COUNCIL OF CHURCHES</b>		Yes	Yes	Yes	
CFDA 14.218	3,376				
	<u>3,376</u>				
<b>HENNEPIN COUNTY</b>		Yes	Yes		
CFDA 20.600	227				
CFDA 20.616	53,276				
CFDA 20.608	12,504				
	<u>66,007</u>				
<b>CITY OF DEER RIVER</b>					
<b>KOOTASCA COMM ACTION INC</b>		Yes			
CFDA 14.228	44,077				
	<u>44,077</u>				
<b>CITY OF DULUTH</b>					
<b>Center City Housing Corp.</b>		Yes			
CFDA 14.239	17,000				
CFDA 14.218	29,688				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 14.231	14,892				
	<u>61,580</u>				
<b>DOMESTIC ABUSE INTERVENTION PROGRA</b>		Yes			
CFDA 16.590	108,232				
	<u>        </u>				
<b>ST LOUIS COUNTY</b>		Yes			
CFDA 20.600	4,384				
CFDA 20.616	818				
CFDA 20.608	30,376				
	<u>35,578</u>				
<b>CITY OF EDINA</b>					
<b>PERSPECTIVES INC</b>		Yes	Yes		
CFDA 14.218	100,474				
	<u>        </u>				
<b>CITY OF ELK RIVER</b>					
<b>SHERBURNE COUNTY</b>		Yes			
CFDA 20.608	19,724				
	<u>        </u>				
<b>CITY OF GAYLORD</b>					
<b>MN VALLEY ACTION COUNCIL INC</b>		Yes			
CFDA 14.228	19,630				
	<u>        </u>				
<b>CITY OF GLENCOE</b>					
<b>MC LEOD COUNTY</b>		Yes	Yes		
CFDA 20.600	3,769				
	<u>        </u>				
<b>MEEKER COUNTY</b>		Yes	Yes		
CFDA 20.600	3,813				
	<u>        </u>				
<b>CITY OF GRAND RAPIDS</b>					
<b>KOOTASCA COMM ACTION INC</b>		Yes			
CFDA 14.228	5,108				
	<u>        </u>				
<b>CITY OF HALLOCK</b>					
<b>NORTHWEST COMMUNITY ACTION INC</b>		Yes			
CFDA 14.228	39,068				
	<u>        </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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>CITY OF HASTINGS</b>					
DAKOTA COUNTY		Yes	Yes		
CFDA 20.600	3,013				
CFDA 20.616	6,265				
CFDA 20.608	24,494				
	<u>33,772</u>				
<b>CITY OF INTERNATIONAL FALLS</b>					
KOOTASCA COMM ACTION INC		Yes			
CFDA 14.228	34,260				
	<u>34,260</u>				
<b>CITY OF INVER GROVE HEIGHTS</b>					
CITY OF BURNSVILLE		Yes			
CFDA 20.608	6,101				
CFDA 20.616	4,906				
CFDA 20.600	576				
	<u>11,583</u>				
<b>CITY OF ISANTI</b>					
ISANTI COUNTY		Yes	Yes		
CFDA 20.600	2,492				
CFDA 20.616	6,775				
	<u>9,267</u>				
<b>CITY OF JANESVILLE</b>					
MN VALLEY ACTION COUNCIL INC		Yes			
CFDA 14.228	650				
	<u>650</u>				
<b>CITY OF KASOTA</b>					
MN VALLEY ACTION COUNCIL INC		Yes			
CFDA 14.228	3,764				
	<u>3,764</u>				
<b>CITY OF LAKEFIELD</b>					
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 14.228	1,872				
	<u>1,872</u>				
<b>CITY OF LAKEVILLE</b>					
CITY OF BURNSVILLE		Yes			
CFDA 20.608	2,364				
	<u>2,364</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>CITY OF MADELIA</b>					
MN VALLEY ACTION COUNCIL INC CFDA 14.228	17,561	Yes			
<b>CITY OF MANKATO</b>					
BLUE EARTH COUNTY CFDA 16.738	5,138	Yes	Yes		
MINNESOTA COUNCIL OF CHURCHES CFDA 14.218	3,000	Yes	Yes		
MN VALLEY ACTION COUNCIL INC CFDA 14.228	150,553	Yes			
<b>CITY OF MAPLE GROVE</b>					
CITY OF PLYMOUTH CFDA 20.600	7,518	Yes			
CFDA 20.616	632				
CFDA 20.608	14,948				
	23,098				
<b>CITY OF MINNEAPOLIS</b>					
CATHOLIC CHARITIES OF THE ARCHDIOCES CFDA 14.231	116,655	Yes			
CITY OF BROOKLYN PARK CFDA 14.228	232,290	Yes	Yes		
CFDA 14.256	57,096				
	289,386				
COMUNIDADES LATINAS UIDAS EN SERVICI CFDA 14.218	41,877	Yes			
EASTSIDE NEIGHBORHOOD SERVICES, INC. CFDA 14.218	148,943	Yes			
CFDA 17.259	80,920				
	229,863				
FAMILY PARTNERSHIP CFDA 93.926	232,359	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.110	86,483				
	<u>318,842</u>				
<b>GOODWILL INDUSTRIES/EASTER SEALS</b>		Yes			
CFDA 17.278	20,269				
CFDA 14.218	96,681				
	<u>116,950</u>				
<b>GREATER MPLS COUNCIL OF CHURCHES</b>		Yes	Yes	Yes	
CFDA 93.994	76,840				
	<u>76,840</u>				
<b>HENNEPIN COUNTY</b>		Yes	Yes		
CFDA 93.069	10,665				
CFDA 93.110	11,859				
CFDA 93.505	1,492,993				
CFDA 93.757	35,629				
CFDA 93.926	235,071				
CFDA 93.558	842,500				
	<u>2,628,717</u>				
<b>HIRED</b>		Yes			
CFDA 17.278	58,116				
CFDA 17.259	232,537				
CFDA 93.558	20,195				
CFDA 14.218	26,948				
	<u>337,796</u>				
<b>LUTHERAN SOCIAL SERVICE OF MN</b>		Yes			
CFDA 17.259	23,635				
	<u>23,635</u>				
<b>METROPOLITAN COUNCIL</b>		Yes			
CFDA 14.241	461,649				
	<u>461,649</u>				
<b>MID-MINNESOTA LEGAL ASSISTANCE INC</b>		Yes			
CFDA 14.218	59,591				
	<u>59,591</u>				
<b>MN AIDS PROJECT</b>		Yes			
CFDA 14.241	510,602				
	<u>510,602</u>				
<b>NEIGHBORHOOD HEALTHSOURCE</b>		Yes	Yes		
CFDA 93.575	88,458				
	<u>88,458</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>PROJECT FOR PRIDE IN LIVING</b>		Yes			
CFDA 14.218	4,061,573				
CFDA 14.239	300,000				
	<u>4,361,573</u>				
<b>RESOURCE INC</b>		Yes			
CFDA 14.218	65,000				
CFDA 17.259	250,271				
CFDA 17.278	55,064				
	<u>370,335</u>				
<b>SSD 1 MINNEAPOLIS</b>		Yes	Yes		
CFDA 93.558	21,183				
	<u>21,183</u>				
<b>THE LINK</b>		Yes			
CFDA 14.218	77,847				
	<u>77,847</u>				
<b>CITY OF MINNETONKA</b>					
<b>CAP OF SUBURBAN HENNEPIN</b>		Yes	Yes		
CFDA 14.218	2,166				
	<u>2,166</u>				
<b>CITY OF MOORHEAD</b>					
<b>CLAY COUNTY</b>		Yes	Yes		
CFDA 16.579	38,500				
CFDA 20.600	2,048				
CFDA 20.616	3,816				
	<u>44,364</u>				
<b>CITY OF MOUNTAIN LAKE</b>					
<b>WESTERN COMMUNITY ACTION INC</b>		Yes			
CFDA 14.228	138,225				
	<u>138,225</u>				
<b>CITY OF NORTH MANKATO</b>					
<b>MINNESOTA COUNCIL OF CHURCHES</b>		Yes	Yes		
CFDA 14.218	3,000				
	<u>3,000</u>				
<b>MN VALLEY ACTION COUNCIL INC</b>		Yes			
CFDA 14.228	14,190				
	<u>14,190</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>CITY OF NORTHFIELD</b>					
RICE COUNTY		Yes	Yes		
CFDA 20.608	10,333				
<b>CITY OF NORTHFIELD</b>					
THREE RIVERS COMMUNITY ACTION, INC		Yes			
CFDA 14.218	13,646				
<b>CITY OF PLYMOUTH</b>					
CAP OF SUBURBAN HENNEPIN		Yes	Yes		
CFDA 14.218	2,044				
<b>CITY OF ROOSEVELT</b>					
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 14.228	16,329				
<b>CITY OF SHAKOPEE</b>					
SCOTT COUNTY		Yes			
CFDA 20.600	3,719				
CFDA 20.616	2,704				
CFDA 20.608	11,858				
	18,281				
<b>CITY OF ST CLOUD</b>					
BENTON COUNTY		Yes	Yes		
CFDA 20.600	4,125				
CFDA 20.616	2,947				
CFDA 20.608	6,228				
	13,300				
<b>CITY OF ST CLOUD</b>					
HRA OF ST CLOUD		Yes	Yes		
CFDA 14.218	389,657				
<b>CITY OF ST CLOUD</b>					
MILLE LACS COUNTY		Yes	Yes		
CFDA 11.549	50				
CFDA 97.067	76,685				
	76,735				
<b>CITY OF ST CLOUD</b>					
OTTER TAIL COUNTY		Yes	Yes		
CFDA 97.067	80,947				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>POPE COUNTY</b>		Yes	Yes		
CFDA 11.549	134				
CFDA 97.067	201				
	<u>335</u>				
<b>STEARNS COUNTY</b>		Yes	Yes		
CFDA 20.600	11,783				
CFDA 20.616	6,659				
CFDA 20.608	14,337				
	<u>32,779</u>				
<b>WILKIN COUNTY</b>		Yes	Yes		
CFDA 97.067	141,900				
	<u>141,900</u>				
<b>CITY OF ST LOUIS PARK</b>					
<b>CAP OF SUBURBAN HENNEPIN</b>		Yes	Yes		
CFDA 14.218	46,993				
	<u>46,993</u>				
<b>PERSPECTIVES INC</b>		Yes	Yes		
CFDA 14.267	106,559				
	<u>106,559</u>				
<b>CITY OF ST PAUL</b>					
<b>CATHOLIC CHARITIES OF THE ARCHDIOCES</b>		Yes			
CFDA 14.231	176,250				
CFDA 14.856	312,671				
	<u>488,921</u>				
<b>CITY OF MINNEAPOLIS</b>		Yes	Yes		
CFDA 97.044	77,027				
	<u>77,027</u>				
<b>LUTHERAN SOCIAL SERVICE OF MN</b>		Yes			
CFDA 14.231	26,792				
CFDA 14.239	300,000				
	<u>326,792</u>				
<b>RAMSEY COUNTY</b>		Yes	Yes		
CFDA 16.738	47,805				
	<u>47,805</u>				
<b>SALVATION ARMY</b>		Yes	Yes		
CFDA 14.231	15,600				
	<u>15,600</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
SOUTH METRO HUMAN SERVICES D/B/A RA CFDA 93.150	15,000	Yes			
SOUTH MN REG LEGAL SERVICES INC CFDA 14.231 CFDA 14.218	37,656 46,463 <u>84,119</u>	Yes			
<b>CITY OF SUPERIOR, WISCONSIN</b> DULUTH AREA FAMILY YMCA CFDA 14.218	4,924	Yes			
LUTHERAN SOCIAL SERVICE OF MN CFDA 14.218	10,508	Yes			
<b>CITY OF TRACY</b> WESTERN COMMUNITY ACTION INC CFDA 14.228	164,904	Yes			
<b>CITY OF TRIMONT</b> MN VALLEY ACTION COUNCIL INC CFDA 14.228	33,020	Yes			
<b>CITY OF VERNON CENTER</b> MN VALLEY ACTION COUNCIL INC CFDA 14.228	294,755	Yes			
<b>CITY OF WARBA</b> KOOTASCA COMM ACTION INC CFDA 14.228	12,086	Yes			
<b>CITY OF WATERVILLE</b> MN VALLEY ACTION COUNCIL INC CFDA 97.039	3,419	Yes			
<b>CITY OF WESTBROOK</b> WESTERN COMMUNITY ACTION INC CFDA 14.228	183,036	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>CLEARWATER COUNTY</b>					
<b>BELTRAMI COUNTY</b>					
CFDA 10.557	274,589	Yes	Yes		
CFDA 93.251	6,733				
CFDA 93.283	14,390				
CFDA 93.558	43,006				
CFDA 93.994	190,655				
	<u>529,373</u>				
<b>CLEVELAND CLINIC</b>					
<b>MAYO CLINIC</b>					
CFDA 93.838	16,597	Yes	Yes		
<b>COALITION OF CANCER COOPERATIVE GROUPS</b>					
<b>MAYO CLINIC</b>					
CFDA 93.394	23,174	Yes	Yes		
<b>COLUMBIA UNIVERSITY</b>					
<b>HEALTH PARTNERS INSTITUTE</b>					
CFDA 93.837	127,331	Yes			
<b>MAYO CLINIC</b>					
CFDA 93.113	892	Yes	Yes		
CFDA 93.397	121,884				
CFDA 93.865	28,150				
CFDA 93.866	71,745				
	<u>222,671</u>				
<b>COMMUNITY ACTION OF MINNEAPOLIS</b>					
<b>SSD 1 MINNEAPOLIS</b>					
CFDA 84.002	50,000	Yes	Yes		
<b>COOK COUNTY</b>					
<b>ARROWHEAD ECON OPPORTUNITY AGCY</b>					
CFDA 14.228	122,609	Yes			
<b>COUNTRYSIDE PUBLIC HEALTH SERVICE</b>					
<b>HORIZON PUBLIC HEALTH</b>					
CFDA 93.268	3,846	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>CRAWFORD COUNTY, WISCONSIN</b>					
MAYO CLINIC CFDA 93.959	51,827	Yes	Yes		
<b>CREATV MICROTECH</b>					
MAYO CLINIC CFDA 12.000	9,953	Yes	Yes		
<b>CROW WING COUNTY</b>					
RURAL MN CEP INC CFDA 93.558	84,817	Yes			
<b>DAKOTA - SCOTT SDA 14</b>					
SCOTT COUNTY CFDA 17.258	97,906	Yes			
CFDA 17.259	110,976				
CFDA 17.278	95,013				
	<u>303,895</u>				
<b>DAKOTA CO COMMUNITY DEVELPMT AGCY</b>					
ANOKA COUNTY CFDA 14.239	839,263	Yes			
<b>CITY OF BURNSVILLE</b>					
CFDA 14.218	84,972	Yes			
<b>RAMSEY COUNTY</b>					
CFDA 14.239	162,684	Yes	Yes		
<b>DAKOTA COUNTY</b>					
HIRED CFDA 17.278	51,088	Yes			
CFDA 17.258	32,200				
CFDA 17.259	188,563				
	<u>271,851</u>				
<b>DAKOTA COUNTY HRA</b>					
360 COMMUNITIES CFDA 14.218	9,628	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>DARTMOUTH COLLEGE</b>					
MAYO CLINIC CFDA 93.226	70,151	Yes	Yes		
<b>DES MOINES VALLEY HEALTH &amp; HUMAN SERVICES</b>					
NOBLES COUNTY CFDA 93.757	262,043	Yes	Yes		
<b>DODGE COUNTY</b>					
STEELE COUNTY CFDA 20.600	2,126	Yes	Yes		
CFDA 93.069	35,305				
CFDA 93.251	2,150				
CFDA 93.558	49,438				
CFDA 93.994	41,031				
	<u>130,050</u>				
<b>DUKE CLINICAL RESEARCH INSTITUTE</b>					
MAYO CLINIC CFDA 93.837	7,616	Yes	Yes		
<b>DUKE UNIVERSITY</b>					
CHILDREN'S HEALTH CARE CFDA 93.865	65,000	Yes			
CFDA 93.395	29,143				
	<u>94,143</u>				
MAYO CLINIC CFDA 93.226	241,993	Yes	Yes		
CFDA 93.395	111,884				
CFDA 93.837	6,540				
CFDA 93.855	81,920				
CFDA 93.000	79,490				
	<u>521,827</u>				
<b>DYSTONIA MEDICAL RESEARCH FOUNDATION</b>					
MAYO CLINIC CFDA 93.853	3,938	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>ECOG-ACRIN NCORP RESEARCH BASE</b>					
HEALTH PARTNERS INSTITUTE		Yes			
CFDA 93.395	10,382				
MAYO CLINIC		Yes	Yes		
CFDA 93.395	16,154				
<b>EMERGE COMMUNITY DEVELOPMENT</b>					
FAMILY PARTNERSHIP		Yes			
CFDA 16.738	10,847				
<b>ENBIOTIX COMPANY</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.855	54,870				
<b>ENDOMIMETICS</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.853	106,647				
<b>ENTERPRISE COMMUNITY PARTNERS, INC.</b>					
Center City Housing Corp.		Yes			
CFDA 14.252	3,990				
<b>GOVT DEPT OF THE FOND DU LAC BAND OF</b>					
CFDA 14.252	46,700				
<b>EPISCOPAL MIGRATION MINISTRIES</b>					
MINNESOTA COUNCIL OF CHURCHES		Yes	Yes		
CFDA 19.510	428,675				
CFDA 93.567	166,125				
CFDA 93.576	131,901				
	726,701				
<b>FARIBAULT COUNTY HRA</b>					
MN VALLEY ACTION COUNCIL INC		Yes			
CFDA 14.871	298,287				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>FHI DEVELOPMENT 360</b>					
PACER CENTER, INC CFDA 84.327	95,000	Yes			
<b>FLORIDA STATE UNIVERSITY</b>					
MAYO CLINIC CFDA 93.866	112,117	Yes	Yes		
<b>FOX CHASE CANCER CENTER</b>					
MAYO CLINIC CFDA 93.393	168,271	Yes	Yes		
<b>FOX VALLEY TECHICAL COLLEGE</b>					
CHILDREN'S HEALTH CARE CFDA 16.543	75,000	Yes			
<b>FRED HUTCHINSON CANCER RESEARCH CENTER</b>					
MAYO CLINIC CFDA 93.393	464,483	Yes	Yes		
<b>FRESHWATER EDUCATION DISTRICT</b>					
ISD 0001 AITKIN CFDA 84.048	8,428	Yes			
ISD 0480 ONAMIA CFDA 84.048	301	Yes	Yes		
ISD 0482 LITTLE FALLS CFDA 84.048	9,095	Yes	Yes		
ISD 0549 PERHAM - DENT CFDA 84.027 CFDA 84.173	52,300 566 52,866	Yes	Yes		
ISD 2155 WADENA-DEER CREEK CFDA 84.027 CFDA 84.048	26,986 12,989 39,975	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>ISD 2170 STAPLES - MOTLEY</b>		Yes	Yes		
CFDA 84.048	7,289				
CFDA 84.027	30,913				
	<u>38,202</u>				
<b>ISD 2174 PINE RIVER - BACKUS</b>		Yes	Yes		
CFDA 84.243	10,148				
CFDA 84.010	245,373				
	<u>255,521</u>				
<b>ISD 2753 LONG PRAIRIE-GREY EAGLE</b>		Yes	Yes		
CFDA 84.027	32,739				
CFDA 84.173	1,476				
	<u>34,215</u>				
<b>FRONTIER SCIENCE FOUNDATION</b>					
<b>MAYO CLINIC</b>		Yes	Yes		
CFDA 93.395	64,233				
	<u>64,233</u>				
<b>GENERAL ELECTRIC GLOBAL RESEARCH CENTER</b>					
<b>MAYO CLINIC</b>		Yes	Yes		
CFDA 93.286	449,221				
	<u>449,221</u>				
<b>GEORGETOWN UNIVERSITY</b>					
<b>ALLINA HEALTH SYSTEM</b>		Yes			
CFDA 93.393	2,379				
	<u>2,379</u>				
<b>GEORGIA BOARD FOR PHYSICIAN WORKFORCE</b>					
<b>MAYO CLINIC</b>		Yes	Yes		
CFDA 93.778	408,250				
	<u>408,250</u>				
<b>GOODHUE COUNTY EDUCATION DISTRICT</b>					
<b>ISD 0256 RED WING</b>		Yes			
CFDA 84.027	277,634				
CFDA 84.173	15,351				
CFDA 84.048	4,669				
CFDA 84.181	14,259				
	<u>311,913</u>				
<b>ISD 0861 WINONA</b>		Yes	Yes		
CFDA 84.048	6,697				
	<u>6,697</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>GOODWILL INDUSTRIES/EASTER SEALS</b>					
CENTRAL MN LEGAL SERVICES		Yes	Yes		
CFDA 17.270	8,713				
<b>GOVT DEPT OF THE FOND DU LAC BAND OF LAKE SUPERIOR CHIPPEWA</b>					
CARLTON COUNTY		Yes	Yes		
CFDA 93.500	27,293				
ISD 0094 CLOQUET		Yes			
CFDA 15.130	40,936				
ISD 0709 DULUTH		Yes			
CFDA 15.130	5,463				
ISD 2142 ST LOUIS COUNTY		Yes	Yes		
CFDA 15.130	3,642				
<b>GREAT LAKES HEMOPHILIA FOUNDATION</b>					
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.110	22,346				
CFDA 93.080	24,601				
	46,947				
FAIRVIEW HEALTH SERVICES		Yes			
CFDA 93.110	29,457				
CFDA 93.184	19,268				
	48,725				
MAYO CLINIC		Yes	Yes		
CFDA 93.080	39,089				
CFDA 93.110	18,945				
CFDA 93.184	864				
	58,898				
<b>GREAT LAKES INDIAN FISH &amp; W COMM</b>					
GOVT DEPT OF THE FOND DU LAC BAND OF		Yes			
CFDA 15.039	71,212				
CFDA 20.600	4,368				
	75,580				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>MILLE LACS BAND OF OJIBWE INDIANS</b>		Yes			
CFDA 15.039	83,124				
<b>GREAT RIVER PERKINS CONSORTIUM</b>					
ISD 0740 MELROSE		Yes	Yes		
CFDA 84.048	6,709				
<b>GROUP HEALTH COOPERATIVE</b>					
HEALTH PARTNERS INSTITUTE		Yes			
CFDA 93.847	33,845				
CFDA 93.242	1,043,161				
CFDA 93.279	4,041				
	1,081,047				
<b>GYNECOLOGIC ONCOLOGY GROUP</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.395	12,536				
<b>H LEE MOFFIT CANCER CENTER AND RESEARCH INSTITUTE</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.393	61,968				
CFDA 93.397	126,810				
	188,778				
<b>HARVARD PILGRIM HEALTH CARE</b>					
HEALTH PARTNERS INSTITUTE		Yes			
CFDA 93.292	46,087				
CFDA 93.000	9,826				
CFDA 93.000	180,236				
CFDA 93.000	11,349				
	247,498				
<b>HEADWATERS REG DEVELOP COMM</b>					
BELTRAMI COUNTY		Yes	Yes		
CFDA 97.067	57,209				
<b>CLAY COUNTY</b>		Yes	Yes		
CFDA 11.549	226				
<b>HEALTH PARTNERS INSTITUTE</b>					
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.394	4,037				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.865	57,612				
	<u>61,649</u>				
<b>HEARTH CONNECTION</b>					
LUTHERAN SOCIAL SERVICE OF MN CFDA 14.267	111,309	Yes			
<b>HEARTLAND COMMUNITY ACTION AGCY</b>					
WESTERN COMMUNITY ACTION INC CFDA 14.267	31,773	Yes			
<b>HEARTLAND HUMAN CARE SERVICES INC</b>					
INTERNATIONAL INSTITUTE-MINNESOTA CFDA 93.676	31,180	Yes			
<b>HENNEPIN COUNTY</b>					
ALLINA HEALTH SYSTEM CFDA 93.052	13,110	Yes			
CFDA 93.889	56,681				
	<u>69,791</u>				
<b>CARVER COUNTY</b>					
CFDA 17.258	63,923	Yes	Yes		
CFDA 17.259	117,591				
CFDA 17.278	59,601				
	<u>241,115</u>				
<b>CATHOLIC CHARITIES OF THE ARCHDIOCES</b>					
CFDA 93.505	160,827	Yes			
CFDA 93.558	39,700				
CFDA 14.238	82,872				
CFDA 14.267	343,958				
	<u>627,357</u>				
<b>CHILDREN'S HEALTH CARE</b>					
CFDA 93.817	13,847	Yes			
CFDA 93.914	58,991				
CFDA 93.889	26,828				
	<u>99,666</u>				
<b>CITY OF BLOOMINGTON</b>					
CFDA 14.239	34,024	Yes			
CFDA 93.778	18,000				
	<u>52,024</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF BROOKLYN PARK		Yes	Yes		Yes
CFDA 14.218	295,386				
CFDA 16.738	29,235				
	<u>324,621</u>				
CITY OF MAPLE GROVE		Yes	Yes		
CFDA 14.218	61,990				
CFDA 14.239	1,186,746				
	<u>1,248,736</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 16.738	294,277				
CFDA 93.297	126,534				
	<u>420,811</u>				
CITY OF RICHFIELD		Yes			
CFDA 14.218	103,285				
CFDA 14.228	125,831				
	<u>229,116</u>				
CITY OF ROSEVILLE		Yes	Yes		
CFDA 14.218	71,856				
	<u>71,856</u>				
CORNERSTONE ADVOCACY SERVICE		Yes			
CFDA 14.239	94,151				
	<u>94,151</u>				
FAIRVIEW HEALTH SERVICES		Yes			
CFDA 93.889	61,525				
	<u>61,525</u>				
FAMILY PARTNERSHIP		Yes			
CFDA 93.297	119,811				
CFDA 93.235	87,485				
CFDA 14.218	15,414				
	<u>222,710</u>				
GREATER MPLS COUNCIL OF CHURCHES		Yes	Yes	Yes	
CFDA 14.218	2,451				
	<u>2,451</u>				
HEALTH PARTNERS INSTITUTE		Yes			
CFDA 93.914	435,775				
CFDA 93.917	9,555				
	<u>445,330</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>HIRED</b>		Yes			
CFDA 17.278	427,501				
CFDA 17.258	195,442				
	<u>622,943</u>				
<b>MN AIDS PROJECT</b>		Yes			
CFDA 93.914	374,742				
CFDA 93.917	784,882				
	<u>1,159,624</u>				
<b>PERSPECTIVES INC</b>		Yes	Yes		
CFDA 14.239	710,000				
	<u>710,000</u>				
<b>PROJECT FOR PRIDE IN LIVING</b>		Yes			
CFDA 14.239	750,000				
	<u>750,000</u>				
<b>RAMSEY COUNTY</b>		Yes	Yes		
CFDA 14.900	394,785				
	<u>394,785</u>				
<b>RESOURCE INC</b>		Yes			
CFDA 17.258	36,962				
CFDA 17.278	46,469				
	<u>83,431</u>				
<b>SUSTAINABLE RESOURCES CENTER</b>		Yes	Yes		
CFDA 14.905	53,592				
	<u>53,592</u>				
<b>TWIN CITY TREE TRUST</b>		Yes			
CFDA 17.259	320,953				
	<u>320,953</u>				
<b>WEST SIDE COMMUNITY HEALTH SERVICE</b>		Yes	Yes		
CFDA 93.914	426,487				
CFDA 93.917	9,687				
	<u>436,174</u>				
<b>HENRY FORD HEALTH SYSTEM</b>					
<b>HEALTH PARTNERS INSTITUTE</b>		Yes			
CFDA 93.242	52,501				
	<u>52,501</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>HMONG AMERICAN PARTNERSHIP</b>					
RESOURCE INC		Yes			
CFDA 93.584	72,966				
<b>HRA OF CITY OF SAINT PAUL</b>					
PROJECT FOR PRIDE IN LIVING		Yes			
CFDA 14.239	1,150,000				
<b>HUBBARD COUNTY</b>					
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 14.267	10,000				
<b>HUNGER SOLUTIONS MINNESOTA</b>					
CHANNEL ONE, INC.		Yes			
CFDA 10.568	72,436				
CFDA 10.569	804,329				
	876,765				
NORTH COUNTY FOOD BANK, INC		Yes	Yes		Yes
CFDA 10.568	56,660				
CFDA 10.569	567,036				
	623,696				
SECOND HARVEST NORTHERN LAKES FOO		Yes			
CFDA 10.568	43,518				
CFDA 10.569	1,051,368				
	1,094,886				
<b>ICF RESOURCES INC</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.000	82,503				
<b>ICON</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.837	25,070				
<b>ILLINOIS DEPARTMENT OF EDUCATION</b>					
NEXUS		Yes	Yes		
CFDA 10.553	122,852				
CFDA 10.555	186,318				
	309,170				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>ILLINOIS DEPARTMENT OF HUMAN SERVICES</b>					
NEXUS		Yes	Yes		
CFDA 84.126	18,489				
<b>IMANIS LIFE SCIENCES</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.859	14,403				
<b>IMMIGRANT LAW CENTER OF MINNESOTA</b>					
MN LITERACY COUNCIL INC		Yes			
CFDA 97.010	69,331				
<b>IMPEL NEUROPHARMA</b>					
HEALTH PARTNERS INSTITUTE		Yes			
CFDA 93.393	7,779				
<b>INDIANA UNIVERSITY</b>					
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.395	9,394				
MAYO CLINIC		Yes	Yes		
CFDA 93.855	10,353				
<b>INNOVATIVE DESIGN LABS</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.866	14,379				
<b>INSTITUTE OF CLINICAL RESEARCH</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.855	93,499				
<b>INTERCULTURAL MUTUAL ASSIST ASSN</b>					
SOUTH MN REG LEGAL SERVICES INC		Yes			
CFDA 93.566	44,605				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>INTERMEDIATE SCHOOL DISTRICT 287</b>					
ISD 0015 ST FRANCIS CFDA 84.365	28,493	Yes			
ISD 0276 MINNETONKA CFDA 84.048	27,223	Yes	Yes		
ISD 0277 WESTONKA CFDA 84.048	11,181	Yes	Yes		
ISD 0283 ST LOUIS PARK CFDA 84.048	30,086	Yes	Yes		
<b>INTERMEDIATE SCHOOL DISTRICT 916</b>					
ISD 0012 CENTENNIAL CFDA 84.048	1,863	Yes		Yes	
ISD 0016 SPRING LAKE PARK CFDA 84.048	5,972	Yes	Yes		
ISD 0621 MOUNDS VIEW CFDA 84.048	19,290	Yes			
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDAL CFDA 84.048	41,590	Yes			
ISD 0624 WHITE BEAR LAKE CFDA 84.048	14,502	Yes	Yes		
ISD 0831 FOREST LAKE CFDA 84.048	25,228	Yes			
ISD 0832 MAHTOMEDI CFDA 84.048	3,392	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ISD 0833 SO WASHINGTON COUNTY CFDA 84.048	12,778	Yes	Yes		
ISD 0834 STILLWATER CFDA 84.048	9,303	Yes			
<b>INTERMEDIATE SCHOOL DISTRICT 917</b>					
ISD 0192 FARMINGTON CFDA 84.048	12,665	Yes	Yes		
ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN CFDA 84.048	8,587	Yes	Yes		
ISD 0199 INVER GROVE HEIGHTS CFDA 84.048	8,585	Yes	Yes		
ISD 0200 HASTINGS CFDA 84.048	4,506	Yes			
ISD 0656 FARIBAULT CFDA 84.048	5,969	Yes			
ISD 0659 NORTHFIELD CFDA 84.048	7,773	Yes			
SSD 6 SOUTH ST PAUL CFDA 84.048	6,286	Yes	Yes		
<b>IOWA STATE UNIVERSITY</b>					
MAYO CLINIC CFDA 93.351	72,597	Yes	Yes		
<b>IRON HORSE DIAGNOSTICS, INC</b>					
MAYO CLINIC CFDA 93.853	2,199	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>ISANTI COUNTY</b>					
CHISAGO COUNTY		Yes	Yes		
CFDA 20.509	45,637				
<b>ISANTI MILLE LACS CHS</b>					
MILLE LACS COUNTY		Yes	Yes		
CFDA 93.069	18,127				
CFDA 93.505	72,885				
CFDA 93.994	2,551				
	93,563				
<b>ISCHEMIA</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.837	6,527				
<b>ISD 0011 ANOKA-HENNEPIN</b>					
ISD 0015 ST FRANCIS		Yes			
CFDA 84.048	10,660				
<b>ISD 0477 PRINCETON</b>					
CFDA 84.048	10,912				
<b>ISD 0728 ELK RIVER</b>					
CFDA 84.048	49,205				
<b>ISD 0911 CAMBRIDGE-ISANTI</b>					
CFDA 84.048	21,316				
<b>ISD 0014 FRIDLEY</b>					
ISD 0013 COLUMBIA HEIGHTS		Yes	Yes		
CFDA 84.048	4,981				
<b>ISD 0025 PINE POINT (PONSFORD)</b>					
ISD 0309 PARK RAPIDS		Yes	Yes		
CFDA 84.173	1,730				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>ISD 0047 SAUK RAPIDS-RICE</b>					
INITIATIVE FOUNDATION		Yes			
CFDA 94.019	44,790				
<b>ISD 0097 MOOSE LAKE</b>					
ISD 0094 CLOQUET		Yes			
CFDA 84.048	2,447				
<b>ISD 0181 BRAINERD</b>					
ISD 0001 AITKIN		Yes			
CFDA 84.027	44,457				
<b>ISD 0182 CROSBY - IRONTON</b>					
ISD 0182 CROSBY - IRONTON		Yes	Yes		
CFDA 84.027	47,238				
CFDA 84.048	1,222				
	48,460				
<b>ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN</b>					
ISD 0191 BURNSVILLE-EAGAN-SAVAGE		Yes	Yes		
CFDA 84.048	27,073				
<b>ISD 0241 ALBERT LEA</b>					
FREEBORN COUNTY		Yes	Yes		
CFDA 84.181	1,450				
<b>ISD 0270 HOPKINS</b>					
HENNEPIN COUNTY		Yes	Yes		
CFDA 84.002	11,156				
<b>ISD 0273 EDINA</b>					
ISD 0271 BLOOMINGTON		Yes	Yes		
CFDA 84.048	40,270				
<b>ISD 0282 ST ANTHONY-NEW BRIGHTON</b>					
ISD 0621 MOUNDS VIEW		Yes			
CFDA 84.181	5,787				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>ISD 0284 WAYZATA</b>					
ISD 0270 HOPKINS CFDA 84.048	30,181	Yes	Yes		
ISD 0272 EDEN PRAIRIE CFDA 84.048	48,722	Yes	Yes		
ISD 0277 WESTONKA CFDA 84.181	18,483	Yes	Yes		
ISD 0279 OSSEO AREA CFDA 84.048	103,589	Yes	Yes		
ISD 0281 ROBBINSDALE CFDA 84.048	49,816	Yes	Yes	Yes	
ISD 0286 BROOKLYN CENTER CFDA 84.048	15,859	Yes	Yes		
<b>ISD 0423 HUTCHINSON</b>					
ISD 0465 LITCHFIELD CFDA 84.365	4,227	Yes			
<b>ISD 0466 DASSEL-COKATO</b>					
MEEKER-WRIGHT SPECIAL ED COOP CFDA 84.010	33,523	Yes			
<b>ISD 0492 AUSTIN</b>					
ISD 0241 ALBERT LEA CFDA 84.048	15,567	Yes			
ISD 0761 OWATONNA CFDA 84.048	19,805	Yes	Yes		
<b>ISD 0535 ROCHESTER</b>					
ZUMBRO EDUCATION DISTRICT CFDA 84.048	65,888	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE</b>					
ISD 0621 MOUNDS VIEW		Yes			
CFDA 84.002	66,013				
<b>ISD 0831 FOREST LAKE</b>					
ISD 0831 FOREST LAKE		Yes			
CFDA 84.002	8,335				
<b>ISD 0834 STILLWATER</b>					
ISD 0834 STILLWATER		Yes			
CFDA 84.002	2,221				
<b>ST CROIX RIVER EDUCATION DISTRICT</b>					
ST CROIX RIVER EDUCATION DISTRICT		Yes	Yes		
CFDA 84.002	4,059				
<b>ISD 0623 ROSEVILLE</b>					
ISD 0621 MOUNDS VIEW		Yes			
CFDA 84.181	26,210				
<b>ISD 0624 WHITE BEAR LAKE</b>					
ISD 0621 MOUNDS VIEW		Yes			
CFDA 84.181	43,060				
<b>ISD 0706 VIRGINIA</b>					
ISD 2142 ST LOUIS COUNTY		Yes	Yes		
CFDA 84.048	6,262				
<b>ISD 0709 DULUTH</b>					
ISD 0381 LAKE SUPERIOR (TWO HARBORS)		Yes	Yes		
CFDA 84.048	15,571				
<b>ISD 0700 HERMANTOWN</b>					
ISD 0700 HERMANTOWN		Yes			
CFDA 84.048	14,955				
<b>ISD 0742 ST CLOUD</b>					
ISD 0911 CAMBRIDGE-ISANTI		Yes			
CFDA 84.002	1,906				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>ISD 0761 OWATONNA</b>					
ISD 0241 ALBERT LEA CFDA 84.002	10,645	Yes			
ISD 0492 AUSTIN CFDA 84.002	20,491	Yes			
ISD 0861 WINONA CFDA 84.002	3,032	Yes	Yes		
<b>ISD 0882 MONTICELLO</b>					
ISD 0727 BIG LAKE CFDA 84.027	120,440	Yes	Yes		
<b>ISD 0911 CAMBRIDGE-ISANTI</b>					
ISD 0912 MILACA CFDA 84.048	14,000	Yes	Yes		
<b>ISD 2142 ST LOUIS COUNTY</b>					
ISD 0707 NETT LAKE CFDA 84.060	8,478	Yes	Yes		
<b>ITASCA AREA SCHOOLS COLLABORATIVE</b>					
ISD 0316 GREENWAY (COLERAINE) CFDA 84.181	11,575	Yes	Yes		
CFDA 84.027	177,661				
CFDA 84.173	9,548				
	198,784				
ISD 0317 DEER RIVER CFDA 84.173	5,025	Yes	Yes		
CFDA 84.027	225,572				
CFDA 84.048	26,162				
	256,759				
ISD 0318 GRAND RAPIDS CFDA 84.048	31,647	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>ITASCA COMMUNITY COLLEGE</b>					
ISD 0316 GREENWAY (COLERAINE)		Yes	Yes		
CFDA 84.048	6,243				
<b>ITASCA COUNTY</b>					
ISD 0318 GRAND RAPIDS		Yes	Yes		
CFDA 10.665	123,746				
<b>JAEB CENTER FOR HEALTH RESEARCH</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.867	266,801				
<b>JOHNS HOPKINS UNIVERSITY</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.242	22,669				
CFDA 93.393	2,277,474				
CFDA 93.837	77,219				
CFDA 93.847	245,330				
CFDA 93.853	10,002				
CFDA 93.866	33,074				
	2,665,768				
<b>KAISER FOUNDATION RESEARCH INSTITUTE</b>					
HEALTH PARTNERS INSTITUTE		Yes			
CFDA 93.226	1,312				
CFDA 93.000	8,000				
CFDA 93.226	3,878				
CFDA 93.847	20,183				
CFDA 93.847	5,592				
CFDA 93.393	45,609				
	84,574				
MAYO CLINIC		Yes	Yes		
CFDA 93.393	32,857				
<b>KANABEC COUNTY</b>					
CATHOLIC CHARITIES ST CLOUD		Yes			
CFDA 97.024	907				
KANABEC PINE CHS		Yes	Yes		
CFDA 84.181	1,933				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.044	22,364				
CFDA 93.251	2,600				
CFDA 93.276	76,647				
CFDA 97.039	11,873				
CFDA 97.042	13,140				
	<u>128,557</u>				
<b>KANDIYOHI COUNTY</b>					
HEARTLAND COMMUNITY ACTION AGCY		Yes			
CFDA 93.667	<u>6,952</u>				
<b>RENVILLE COUNTY</b>					
RENVILLE COUNTY		Yes	Yes		
CFDA 10.557	90,981				
CFDA 93.069	21,192				
CFDA 93.251	875				
CFDA 93.268	1,000				
CFDA 93.558	20,906				
CFDA 93.558	165,593				
CFDA 93.778	709,804				
CFDA 93.994	28,002				
	<u>1,038,353</u>				
<b>SWIFT COUNTY</b>					
SWIFT COUNTY		Yes	Yes		
CFDA 20.600	1,773				
CFDA 20.608	3,889				
CFDA 20.616	1,676				
	<u>7,338</u>				
<b>KANDIYOHI-RENVILLE COMMUNITY HEALTH BOARD</b>					
KANDIYOHI COUNTY		Yes	Yes		
CFDA 10.557	353,372				
CFDA 84.181	1,450				
CFDA 93.069	38,049				
CFDA 93.074	562				
CFDA 93.251	1,675				
CFDA 93.314	300				
CFDA 93.558	61,320				
CFDA 93.994	42,641				
	<u>499,369</u>				
<b>KAREN ORGANIZATION OF MINNESOTA</b>					
ISD 0625 ST PAUL		Yes	Yes	Yes	
CFDA 93.566	<u>3,787</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>KORONIS BIOMEDICAL TECHNOLOGIES</b>					
MAYO CLINIC CFDA 93.350	2,745	Yes	Yes		
<b>LA CROSSE COUNTY</b>					
MAYO CLINIC CFDA 93.778	266,032	Yes	Yes		
<b>LAKE COUNTY</b>					
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 14.228	6,717	Yes			
GRAND PORTAGE RESERVATION CFDA 93.958	450	Yes			
<b>LAKE SUPERIOR COLLEGE</b>					
ISD 0704 PROCTOR CFDA 84.048	31,582	Yes	Yes		
<b>LAKES &amp; PRAIRIES COMM ACT PRTNRSH</b>					
MAHUBE-OTWA COMMUNITY ACTION PRT CFDA 93.575	343	Yes	Yes		
<b>LAM FOUNDATION</b>					
MAYO CLINIC CFDA 93.350	226	Yes	Yes		
<b>LAND OF DANCING SKY AREA AGENCY ON AGING</b>					
GRANT COUNTY CFDA 93.044	26,179	Yes	Yes		
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.045 CFDA 93.053	385,014 180,931 565,945	Yes			
MAHUBE-OTWA COMMUNITY ACTION PRT CFDA 93.043 CFDA 93.044	12,309 23,061	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.052	12,833				
CFDA 93.071	7,202				
CFDA 93.234	2,695				
CFDA 93.324	16,658				
	<u>74,758</u>				
<b>POPE COUNTY</b>		Yes	Yes		
CFDA 93.044	<u>15,453</u>				
<b>WEST CENTRAL MN COMMUNITIES ACTION</b>		Yes			
CFDA 93.044	<u>13,955</u>				
<b>LE SUEUR CO HRA</b>					
<b>MN VALLEY ACTION COUNCIL INC</b>		Yes			
CFDA 14.871	<u>473,349</u>				
<b>LEARNING COMMUNITY ACCOUNTABLE COMMUNITY</b>					
<b>NATIONAL RURAL HEALTH RESOURCE CTR</b>		Yes	Yes		
CFDA 93.624	<u>77,856</u>				
<b>LEECH LAKE RESERVATION BUS COMM</b>					
<b>ISD 0031 BEMIDJI</b>		Yes			
CFDA 15.130	<u>13,019</u>				
<b>ISD 0115 CASS LAKE - BENA</b>		Yes	Yes		
CFDA 15.130	<u>6,936</u>				
<b>LEGAL AID SERVICE OF NE MN</b>					
<b>MID-MINNESOTA LEGAL ASSISTANCE INC</b>		Yes			
CFDA 09.000	<u>5,000</u>				
<b>LEIDOS</b>					
<b>MAYO CLINIC</b>		Yes	Yes		
CFDA 93.000	<u>193,162</u>				
<b>LOCAL INITIATIVES SUPPORT CORPORATION</b>					
<b>CITY OF MINNEAPOLIS</b>		Yes	Yes		
CFDA 16.817	<u>2,276</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
COMUNIDADES LATINAS UIDAS EN SERVICI		Yes			
CFDA 94.019	141,557				
INTERNATIONAL INSTITUTE-MINNESOTA		Yes			
CFDA 94.019	90,559				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 94.019	144,426				
<b>LUTHERAN IMMIGRATION/REFUGEE SRVCS</b>					
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 19.510	1,384,217				
CFDA 93.576	152,460				
	1,536,677				
<b>LUTHERAN SOCIAL SERVICE OF MN</b>					
CATHOLIC CHARITIES OF THE ARCHDIOCES		Yes			
CFDA 14.235	351,980				
MID-MINNESOTA LEGAL ASSISTANCE INC		Yes			
CFDA 93.566	7,500				
<b>LYON COUNTY</b>					
RENVILLE COUNTY		Yes	Yes		
CFDA 11.549	193				
CFDA 97.067	290				
	483				
<b>MASSACHUSETTS EYE &amp; EAR INFIRMARY</b>					
MAYO CLINIC		Yes	Yes		
CFDA 17.282	5,024				
CFDA 93.867	55,279				
	60,303				
<b>MASSACHUSETTS GENERAL</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.837	31,246				
CFDA 93.839	37,730				
CFDA 93.853	22,842				
	91,818				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>MAYO CLINIC</b>					
OLMSTED COUNTY		Yes			
CFDA 93.624	70,417				
CFDA 93.866	29,495				
	<u>99,912</u>				
<b>MEDICAL UNIVERSITY OF SOUTH CAROLINA</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.847	23,397				
	<u>23,397</u>				
<b>MEEKER COUNTY</b>					
HEARTLAND COMMUNITY ACTION AGCY		Yes			
CFDA 93.667	5,603				
	<u>5,603</u>				
<b>MEEKER-MCLEOD-SIBLEY CHS</b>					
MC LEOD COUNTY		Yes	Yes		
CFDA 10.557	162,688				
CFDA 84.181	1,933				
CFDA 93.069	24,280				
CFDA 93.251	400				
CFDA 93.268	2,100				
CFDA 93.558	30,137				
CFDA 93.959	26,152				
CFDA 93.994	31,625				
	<u>279,315</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 10.557	146,117				
CFDA 84.181	1,933				
CFDA 93.069	6,537				
CFDA 93.558	27,326				
CFDA 93.959	23,931				
CFDA 93.994	21,816				
	<u>227,660</u>				
SIBLEY COUNTY		Yes	Yes		
CFDA 10.557	86,161				
CFDA 84.181	1,450				
CFDA 93.069	23,432				
CFDA 93.251	800				
CFDA 93.268	400				
CFDA 93.558	31,599				
CFDA 93.959	8,633				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.994	15,370				
	<u>167,845</u>				
<b>MEEKER-WRIGHT SPECIAL ED COOP</b>					
ISD 0465 LITCHFIELD		Yes			
CFDA 84.027	78,027				
CFDA 84.173	15,132				
	<u>93,159</u>				
ISD 0466 DASSEL-COKATO		Yes			
CFDA 84.027	107,894				
CFDA 84.173	10,088				
	<u>117,982</u>				
<b>METRO AREA AGENCY ON AGING</b>					
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 93.043	101,301				
CFDA 93.053	61,578				
CFDA 93.052	100,502				
CFDA 93.763	5,935				
	<u>269,316</u>				
ANOKA COUNTY		Yes			
CFDA 93.052	65,766				
CFDA 93.763	25,159				
	<u>90,925</u>				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 93.044	36,838				
	<u>36,838</u>				
COMUNIDADES LATINAS UIDAS EN SERVICI		Yes			
CFDA 93.052	90,810				
	<u>90,810</u>				
GREATER MPLS COUNCIL OF CHURCHES		Yes	Yes	Yes	
CFDA 93.044	40,000				
	<u>40,000</u>				
ISD 0624 WHITE BEAR LAKE		Yes	Yes		
CFDA 93.044	14,785				
	<u>14,785</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 93.044	361				
CFDA 93.045	168,639				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.053	52,678				
	<u>221,678</u>				
<b>SOUTH MN REG LEGAL SERVICES INC</b>		Yes			
CFDA 93.044	145,000				
	<u>145,000</u>				
<b>VOLUNTEERS OF AMERIA SERVING MINNES</b>		Yes	Yes		
CFDA 93.053	177,009				
CFDA 93.045	1,111,651				
CFDA 93.044	114,132				
CFDA 93.052	78,478				
CFDA 93.763	5,227				
	<u>1,486,497</u>				
<b>METRO EDUCATIONAL SERVICE COOP</b>					
<b>ISD 0831 FOREST LAKE</b>		Yes			
CFDA 84.027	3,902				
	<u>3,902</u>				
<b>SSD 1 MINNEAPOLIS</b>		Yes	Yes		
CFDA 84.027	1,338				
	<u>1,338</u>				
<b>METROPOLITAN COUNCIL</b>					
<b>ANOKA COUNTY</b>		Yes			
CFDA 20.507	565,919				
CFDA 20.516	37,202				
	<u>603,121</u>				
<b>CITY OF MINNEAPOLIS</b>		Yes	Yes		
CFDA 20.500	108,092				
CFDA 20.507	151,872				
	<u>259,964</u>				
<b>CITY OF ST PAUL</b>		Yes	Yes		
CFDA 20.500	22,540				
	<u>22,540</u>				
<b>DAKOTA COUNTY</b>		Yes	Yes		
CFDA 20.516	3,091				
	<u>3,091</u>				
<b>RAMSEY COUNTY</b>		Yes	Yes		
CFDA 20.522	589,411				
	<u>589,411</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>MICHIGAN TECHNOLOGICAL UNIVERSITY</b>					
MAYO CLINIC CFDA 47.041	9,162	Yes	Yes		
<b>MID-MINNESOTA LEGAL ASSISTANCE INC</b>					
CENTRAL MN LEGAL SERVICES CFDA 16.524	47,818	Yes	Yes		
SOUTH MN REG LEGAL SERVICES INC CFDA 14.418	153,590	Yes			
<b>MILLE LACS COUNTY</b>					
ISANTI COUNTY CFDA 93.069 CFDA 93.994	25,388 1,892 <u>27,280</u>	Yes	Yes		
<b>MINNEAPOLIS COMMUNITY &amp; TECHNICAL COLLEGE</b>					
HIRED CFDA 17.282	45,795	Yes			
<b>MINNEAPOLIS PUBLIC HOUSING AUTHORITY</b>					
TUBMAN CFDA 14.871	94,697	Yes			
VOLUNTEERS OF AMERIA SERVING MINNES CFDA 14.870	311,972	Yes	Yes		
<b>MINNESOTA ASSISTANCE COUNCIL FOR VETERANS</b>					
CAP OF SUBURBAN HENNEPIN CFDA 64.003	132,417	Yes	Yes		
<b>MINNESOTA CHILDREN'S ALLIANCE</b>					
CHILDREN'S HEALTH CARE CFDA 16.758	9,000	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>MN - BOARD ON AGING</b>					
EASTSIDE NEIGHBORHOOD SERVICES, INC. CFDA 93.044	97,641	Yes			
MID-MINNESOTA LEGAL ASSISTANCE INC CFDA 93.044	276,346	Yes			
<b>MN - CENTER FOR CRIME VICTIM SERVICES</b>					
CORNERSTONE ADVOCACY SERVICE CFDA 93.671	63,908	Yes			
<b>MN - DEPARTMENT OF AGRICULTURE</b>					
ANOKA COUNTY CFDA 10.572	2,250	Yes			
BLUE EARTH COUNTY CFDA 10.572	600	Yes	Yes		
DAKOTA COUNTY CFDA 10.572	2,499	Yes	Yes		
EASTSIDE NEIGHBORHOOD SERVICES, INC. CFDA 10.558	21,461	Yes			
FREEBORN COUNTY CFDA 10.572	512	Yes	Yes		
HENNEPIN COUNTY CFDA 10.572	7,640	Yes	Yes		
ISD 0361 INTERNATIONAL FALLS CFDA 10.555 CFDA 10.553	249,082 64,569 313,651	Yes	Yes		Yes
ISD 2859 GLENCOE-SILVER LAKE CFDA 10.555 CFDA 10.553 CFDA 10.556	379,373 68,122 1,175	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.559	16,215				
	<u>464,885</u>				
<b>OLMSTED COUNTY</b>		Yes			
CFDA 10.572	1,851				
	<u>          </u>				
<b>OTTER TAIL COUNTY</b>		Yes	Yes		
CFDA 10.572	499				
	<u>          </u>				
<b>RAMSEY COUNTY</b>		Yes	Yes		
CFDA 10.572	6,086				
	<u>          </u>				
<b>RICE COUNTY</b>		Yes	Yes		
CFDA 10.572	499				
	<u>          </u>				
<b>WABASHA COUNTY</b>		Yes	Yes		
CFDA 10.572	195				
	<u>          </u>				
<b>WASHINGTON COUNTY</b>		Yes	Yes		
CFDA 10.572	1,000				
	<u>          </u>				
<b>MN - DEPARTMENT OF COMMERCE</b>					
<b>ANOKA COUNTY COMM ACTION PROG INC</b>		Yes			
CFDA 93.568	2,470,640				
	<u>          </u>				
<b>ARROWHEAD ECON OPPORTUNITY AGCY</b>		Yes			
CFDA 81.042	731,271				
CFDA 93.568	2,055,779				
	<u>2,787,050</u>				
<b>BI-COUNTY COMM ACTION COUNCIL</b>		Yes	Yes	Yes	
CFDA 81.042	200,393				
CFDA 93.568	673,905				
	<u>874,298</u>				
<b>CAP OF SUBURBAN HENNEPIN</b>		Yes	Yes		
CFDA 93.568	2,244,039				
	<u>          </u>				
<b>CAP RAMSEY &amp; WASHINGTON COUNTIES</b>		Yes			
CFDA 81.042	1,033,508				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.568	14,420,236 <u>15,453,744</u>				
GOVT DEPT OF THE FOND DU LAC BAND OF CFDA 81.042	<u>1,894</u>	Yes			
HEARTLAND COMMUNITY ACTION AGCY CFDA 81.042 CFDA 93.568	151,481 938,860 <u>1,090,341</u>	Yes			
INTER-COUNTY COMMUNITY COUNCIL CFDA 81.042 CFDA 93.568	109,465 265,588 <u>375,053</u>	Yes			
KOOTASCA COMM ACTION INC CFDA 81.042 CFDA 93.568	222,520 900,450 <u>1,122,970</u>	Yes			
LAKES & PINES COMM ACT COUNCIL CFDA 81.042 CFDA 93.568	333,163 1,982,810 <u>2,315,973</u>	Yes			
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.568	<u>494,767</u>	Yes			
MAHUBE-OTWA COMMUNITY ACTION PRT CFDA 81.042 CFDA 93.568	467,947 1,259,711 <u>1,727,658</u>	Yes	Yes		
MILLE LACS BAND OF OJIBWE INDIANS CFDA 81.042 CFDA 93.568	49,472 22,653 <u>72,125</u>	Yes			
MN VALLEY ACTION COUNCIL INC CFDA 81.042 CFDA 93.568	415,527 5,392,288 <u>5,807,815</u>	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
NORTHWEST COMMUNITY ACTION INC CFDA 81.042	95,424	Yes			
PRAIRIE FIVE COMM ACT CNL CFDA 81.042 CFDA 93.568	118,470 426,704 <u>545,174</u>	Yes			
RENVILLE COUNTY CFDA 93.568	53,977	Yes	Yes		
SCOTT CARVER DAKOTA CAP AGENCY INC CFDA 93.568	3,871,105	Yes			
SEMCAC INC CFDA 81.042 CFDA 93.568	497,810 1,170,556 <u>1,668,366</u>	Yes			
SOUTHWEST MN OPPORTUNITY COUNCIL CFDA 81.042 CFDA 93.568	124,397 288,992 <u>413,389</u>	Yes			
ST PAUL PORT AUTHORITY CFDA 81.041	4,620,400	Yes			
SUSTAINABLE RESOURCES CENTER CFDA 81.042 CFDA 93.568	1,182,428 900,540 <u>2,082,968</u>	Yes	Yes		
TODD COUNTY CFDA 93.568	203,771	Yes	Yes		
TRI-COUNTY ACTION PROGRAM, INC CFDA 81.042 CFDA 93.568	473,081 1,341,902 <u>1,814,983</u>	Yes			
TRI-COUNTY COMMUNITY ACTION, INC. CFDA 81.042	245,854	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 93.568	1,416,447				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 81.042	379,020				
CFDA 93.568	1,203,425				
	<u>1,582,445</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 81.042	154,507				
CFDA 93.568	316,288				
	<u>470,795</u>				
WRIGHT COUNTY COMMUNITY ACTION		Yes			
CFDA 81.042	112,044				
CFDA 93.568	292,537				
	<u>404,581</u>				
<b>MN - DEPARTMENT OF CORRECTIONS</b>					
RESOURCE INC		Yes			
CFDA 16.738	119,988				
THREE RIVERS COMMUNITY ACTION, INC		Yes			
CFDA 81.042	184,189				
CFDA 93.568	997,520				
	<u>1,181,709</u>				
<b>MN - DEPARTMENT OF ECONOMIC SECURITY</b>					
SECOND HARVEST HEARTLAND		Yes	Yes		
CFDA 10.569	364,146				
CFDA 10.568	35,285				
	<u>399,431</u>				
<b>MN - DEPARTMENT OF EDUCATION</b>					
ADULTS & CHILDRENS ALLIANCE INC		Yes			
CFDA 10.558	3,077,247				
AITKIN COUNTY		Yes	Yes		
CFDA 10.556	3,739				
ALEXANDRA HOUSE		Yes		Yes	
CFDA 10.558	23,100				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 10.558	68,506				
CFDA 84.287	55,187				
CFDA 84.412	42,965				
	<u>166,658</u>				
ANOKA COUNTY		Yes			
CFDA 10.553	66,482				
CFDA 10.555	102,268				
	<u>168,750</u>				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 10.558	334,841				
	<u>334,841</u>				
AREA SPEC ED COOP - E. GRAND FORKS		Yes	Yes		
CFDA 84.027	1,348,915				
CFDA 84.173	35,178				
CFDA 84.181	23,978				
	<u>1,408,071</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 10.558	145,569				
CFDA 84.002	78,955				
	<u>224,524</u>				
ATHLOS LEADERSHIP ACADEMY		Yes			
CFDA 10.553	119,081				
CFDA 10.555	315,824				
CFDA 10.582	46,426				
CFDA 84.027	181,291				
CFDA 84.010	240,153				
CFDA 84.367	15,442				
CFDA 84.365	13,971				
	<u>932,188</u>				
BEMIDJI REGIONAL INTERDISTRICT COUNC		Yes	Yes	Yes	
CFDA 84.027	1,568,298				
CFDA 84.173	126,434				
CFDA 84.181	108,109				
	<u>1,802,841</u>				
BENTON-STEARNES EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,846,573				
CFDA 84.173	40,645				
CFDA 10.553	6,099				
CFDA 10.555	15,834				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.579	13,085				
	<u>1,922,236</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes	Yes	
CFDA 10.558	80,293				
CAP RAMSEY & WASHINGTON COUNTIES		Yes			
CFDA 10.558	587,414				
CARVER COUNTY		Yes	Yes		
CFDA 45.310	4,397				
CATHOLIC CHARITIES OF THE ARCHDIOCES		Yes			
CFDA 10.555	36,186				
CFDA 10.558	174,635				
	<u>210,821</u>				
CATHOLIC CHARITIES ST CLOUD		Yes			
CFDA 10.550	9,006				
CFDA 10.553	37,552				
CFDA 10.555	60,687				
	<u>107,245</u>				
CHILD CARE AND NUTRITION INC		Yes	Yes	Yes	
CFDA 10.558	5,421,769				
CHILD CARE CHOICES INC		Yes	Yes		
CFDA 10.558	6,309,573				
CITY OF BLOOMINGTON		Yes			
CFDA 84.181	1,933				
CITY OF BRAINERD		Yes	Yes		
CFDA 84.126	893				
CITY OF RICHFIELD		Yes			
CFDA 10.559	5,872				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF ROCHESTER		Yes			
CFDA 45.310	18,681				
CLAY COUNTY		Yes	Yes		
CFDA 10.553	29,833				
CFDA 10.555	50,996				
	<u>80,829</u>				
COMMUNITY SCHOOL OF EXCELLENCE		Yes			
CFDA 10.553	131,653				
CFDA 10.555	547,683				
CFDA 84.027	77,408				
CFDA 84.010	346,006				
CFDA 84.367	13,443				
CFDA 84.365	108,958				
	<u>1,225,151</u>				
COMUNIDADES LATINAS UIDAS EN SERVICI		Yes			
CFDA 84.002	77,166				
DAKOTA COUNTY		Yes	Yes		
CFDA 10.553	25,696				
CFDA 10.555	39,428				
	<u>65,124</u>				
DULUTH AREA FAMILY YMCA		Yes			
CFDA 10.558	5,454				
CFDA 84.287	618,553				
	<u>624,007</u>				
DULUTH PUBLIC SCHOOLS ACADEMY		Yes			
CFDA 84.010	247,979				
CFDA 84.367	38,884				
CFDA 84.027	165,742				
CFDA 84.173	7,411				
CFDA 10.553	65,993				
CFDA 10.555	272,255				
CFDA 10.559	2,254				
CFDA 10.558	25,310				
CFDA 10.579	8,144				
CFDA 10.582	1,250				
	<u>835,222</u>				
EAGLE RIDGE ACADEMY CHARTER SCHOO		Yes			
CFDA 10.553	19,998				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.555	135,336				
CFDA 45.310	21,954				
CFDA 84.010	58,064				
CFDA 84.367	1,797				
CFDA 84.027	140,645				
CFDA 84.173	1,911				
CFDA 84.282	387,299				
	<u>767,004</u>				
<b>EASTSIDE NEIGHBORHOOD SERVICES, INC.</b>		Yes			
CFDA 84.010	21,110				
CFDA 84.287	467,249				
	<u>488,359</u>				
<b>EVERGREEN YOUTH &amp; FAMILY SERVICE, IN</b>		Yes			
CFDA 10.555	10,573				
	<u>10,573</u>				
<b>FERGUS FALLS AREA SPEC ED COOP</b>		Yes	Yes		
CFDA 84.027	1,422,704				
CFDA 84.173	37,260				
CFDA 84.181	25,259				
CFDA 93.778	20,758				
	<u>1,505,981</u>				
<b>FRESHWATER EDUCATION DISTRICT</b>		Yes	Yes		Yes
CFDA 84.027	1,830,526				
CFDA 84.173	76,766				
CFDA 84.048	227,473				
CFDA 84.181	66,939				
CFDA 84.002	1,749				
	<u>2,203,453</u>				
<b>GOODHUE COUNTY EDUCATION DISTRICT</b>		Yes			
CFDA 84.027	1,201,257				
CFDA 84.173	287,908				
CFDA 84.181	39,687				
CFDA 84.048	160,806				
CFDA 84.365	16,934				
	<u>1,706,592</u>				
<b>GOVT DEPT OF THE FOND DU LAC BAND OF</b>		Yes			
CFDA 10.555	118,176				
CFDA 10.558	147,008				
CFDA 93.568	74,208				
	<u>339,392</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
GREATER MPLS COUNCIL OF CHURCHES CFDA 84.287	275,033	Yes	Yes	Yes	Yes
HEARTLAND COMMUNITY ACTION AGCY CFDA 10.558	85,786	Yes			
HENNEPIN COUNTY CFDA 10.553 CFDA 10.555 CFDA 84.181 CFDA 84.412	62,976 112,166 1,933 1,000 <u>178,075</u>	Yes	Yes		
HIAWATHA ACADEMIES CFDA 84.010 CFDA 84.367 CFDA 84.365 CFDA 84.027 CFDA 84.282 CFDA 10.553 CFDA 10.555 CFDA 10.558 CFDA 10.582	416,962 15,669 75,720 234,492 178,546 203,756 623,993 11,124 15,867 <u>1,776,129</u>	Yes	Yes		
HIAWATHA VALLEY EDUCATION DISTRICT CFDA 84.027 CFDA 84.173 CFDA 84.181	1,715,722 56,307 35,362 <u>1,807,391</u>	Yes	Yes		Yes
HIGHER GROUND ACADEMY CFDA 10.555 CFDA 10.553 CFDA 84.010 CFDA 84.027 CFDA 84.367	402,434 234,351 285,883 122,621 38,276 <u>1,083,565</u>	Yes			
HMONG AMERICAN PARTNERSHIP CFDA 84.002	137,514	Yes			
HMONG COLLEGE PREP ACADEMY CFDA 10.553	351,875	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.555	781,653				
CFDA 10.558	42,850				
CFDA 10.582	57,658				
CFDA 84.010	510,372				
CFDA 84.367	36,194				
CFDA 84.365	39,846				
CFDA 84.027	283,476				
	<u>2,103,924</u>				
<b>HORIZON PUBLIC HEALTH</b>		Yes	Yes		
CFDA 84.412	<u>1,000</u>				
<b>INITIATIVE FOUNDATION</b>		Yes			
CFDA 84.412	<u>48,950</u>				
<b>ISD 0001 AITKIN</b>		Yes			
CFDA 10.553	75,985				
CFDA 10.555	324,505				
CFDA 10.556	445				
CFDA 10.559	11,475				
CFDA 84.010	229,074				
CFDA 84.367	54,938				
	<u>696,422</u>				
<b>ISD 0011 ANOKA-HENNEPIN</b>		Yes			
CFDA 84.027	6,945,601				
CFDA 84.173	266,007				
CFDA 84.181	312,492				
CFDA 84.010	4,461,234				
CFDA 84.048	363,055				
CFDA 84.196	70,000				
CFDA 84.365	232,348				
CFDA 84.367	754,139				
CFDA 84.002	182,431				
CFDA 10.553	1,770,498				
CFDA 10.555	8,094,032				
CFDA 10.559	293,168				
	<u>23,745,005</u>				
<b>ISD 0012 CENTENNIAL</b>		Yes	Yes		
CFDA 10.553	102,246				
CFDA 10.555	847,652				
CFDA 10.556	2,327				
CFDA 84.027	979,104				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.173	40,204				
CFDA 84.181	24,804				
CFDA 84.010	528,102				
CFDA 84.367	118,083				
CFDA 84.365	12,409				
	<u>2,654,931</u>				
<b>ISD 0013 COLUMBIA HEIGHTS</b>		Yes	Yes		
CFDA 10.553	412,655				
CFDA 10.555	1,399,449				
CFDA 10.559	102,196				
CFDA 10.582	77,853				
CFDA 84.010	947,258				
CFDA 84.287	1,092				
CFDA 84.367	91,365				
CFDA 84.365	86,080				
CFDA 84.181	16,536				
CFDA 84.027	694,190				
CFDA 84.173	20,266				
	<u>3,848,940</u>				
<b>ISD 0014 FRIDLEY</b>		Yes	Yes		
CFDA 10.553	420,642				
CFDA 10.555	1,116,206				
CFDA 10.559	26,516				
CFDA 10.582	56,304				
CFDA 84.010	518,042				
CFDA 84.367	109,450				
CFDA 84.365	53,177				
CFDA 84.027	445,844				
CFDA 84.173	14,071				
CFDA 84.181	4,134				
CFDA 84.048	18,197				
	<u>2,782,583</u>				
<b>ISD 0015 ST FRANCIS</b>		Yes			
CFDA 84.027	907,236				
CFDA 84.173	30,012				
CFDA 84.181	13,834				
CFDA 84.010	534,858				
CFDA 84.367	95,778				
CFDA 10.553	148,138				
CFDA 10.555	880,353				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.556	1,358				
	<u>2,611,567</u>				
<b>ISD 0016 SPRING LAKE PARK</b>		Yes	Yes		
CFDA 10.553	247,009				
CFDA 10.555	1,233,069				
CFDA 10.559	55,553				
CFDA 84.027	997,817				
CFDA 84.173	17,589				
CFDA 84.367	134,992				
CFDA 84.365	20,428				
CFDA 84.010	503,139				
CFDA 84.181	28,480				
	<u>3,238,076</u>				
<b>ISD 0022 DETROIT LAKES</b>		Yes	Yes		
CFDA 10.553	138,561				
CFDA 10.555	704,744				
CFDA 84.010	480,565				
CFDA 84.027	670,054				
CFDA 84.173	29,554				
CFDA 84.002	5,218				
CFDA 84.181	19,360				
CFDA 84.367	135,883				
	<u>2,183,939</u>				
<b>ISD 0023 FRAZEE - VERGAS</b>		Yes	Yes		
CFDA 10.555	231,924				
CFDA 10.553	68,034				
CFDA 10.556	288				
CFDA 10.579	16,170				
CFDA 84.027	244,355				
CFDA 84.173	15,103				
CFDA 84.010	240,723				
CFDA 84.367	63,004				
CFDA 84.181	6,615				
CFDA 84.060	11,979				
CFDA 93.778	48,432				
	<u>946,627</u>				
<b>ISD 0031 BEMIDJI</b>		Yes			
CFDA 10.555	1,405,498				
CFDA 10.553	478,899				
CFDA 10.559	80,392				
CFDA 10.582	30,969				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.558	49,793				
CFDA 84.367	267,418				
CFDA 84.010	1,673,516				
CFDA 84.181	42,165				
CFDA 84.196	40,000				
CFDA 84.287	303,279				
CFDA 84.358	2,535				
CFDA 84.027	986,034				
CFDA 84.173	30,360				
	<u>5,390,858</u>				
<b>ISD 0036 KELLIHER</b>		Yes	Yes		
CFDA 84.367	22,685				
CFDA 84.010	132,634				
CFDA 84.173	12,341				
CFDA 10.558	4,783				
CFDA 10.582	9,416				
CFDA 10.553	45,845				
CFDA 10.555	113,827				
CFDA 10.559	7,091				
	<u>348,622</u>				
<b>ISD 0038 RED LAKE</b>		Yes	Yes		
CFDA 84.010	1,167,524				
CFDA 84.367	124,258				
CFDA 84.181	25,967				
CFDA 84.358	24,475				
CFDA 84.027	363,677				
CFDA 84.173	16,523				
CFDA 10.558	11,896				
CFDA 10.582	56,543				
CFDA 10.553	332,302				
CFDA 10.555	775,801				
CFDA 10.559	37,964				
	<u>2,936,930</u>				
<b>ISD 0047 SAUK RAPIDS-RICE</b>		Yes	Yes		
CFDA 10.553	226,423				
CFDA 10.555	915,882				
CFDA 84.010	379,730				
CFDA 84.367	89,825				
	<u>1,611,860</u>				
<b>ISD 0051 FOLEY</b>		Yes	Yes		
CFDA 10.553	63,371				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.555	414,101				
CFDA 10.559	41,587				
CFDA 10.556	1,471				
CFDA 84.010	183,800				
CFDA 84.367	51,720				
	<u>756,050</u>				
<b>ISD 0077 MANKATO</b>		<b>Yes</b>			
CFDA 10.555	1,917,381				
CFDA 10.553	350,358				
CFDA 10.559	270,734				
CFDA 10.556	4,484				
CFDA 84.002	156,110				
CFDA 84.010	1,198,136				
CFDA 84.027	1,689,313				
CFDA 84.173	50,754				
CFDA 84.181	57,018				
CFDA 84.365	53,333				
CFDA 84.367	200,744				
	<u>5,948,365</u>				
<b>ISD 0088 NEW ULM</b>		<b>Yes</b>	<b>Yes</b>		
CFDA 10.555	383,025				
CFDA 10.553	74,272				
CFDA 10.559	11,827				
CFDA 84.010	258,309				
CFDA 84.367	83,358				
	<u>810,791</u>				
<b>ISD 0094 CLOQUET</b>		<b>Yes</b>			
CFDA 10.555	542,824				
CFDA 10.553	102,112				
CFDA 10.559	20,330				
CFDA 84.010	387,059				
CFDA 84.027	484,521				
CFDA 84.173	19,097				
CFDA 84.181	21,497				
CFDA 84.367	62,249				
	<u>1,639,689</u>				
<b>ISD 0110 WACONIA</b>		<b>Yes</b>	<b>Yes</b>		
CFDA 10.555	461,296				
CFDA 10.553	62,565				
CFDA 10.556	1,664				
CFDA 84.010	80,809				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.181	14,950				
CFDA 84.367	43,674				
CFDA 84.027	579,977				
CFDA 84.173	14,574				
CFDA 45.310	46,328				
	<u>1,305,837</u>				
<b>ISD 0111 WATERTOWN - MAYER</b>					
CFDA 10.555	251,481	Yes	Yes		
CFDA 10.553	31,031				
CFDA 84.010	116,672				
CFDA 84.367	36,284				
CFDA 84.173	6,971				
CFDA 84.027	306,606				
CFDA 84.181	15,095				
	<u>764,140</u>				
<b>ISD 0112 EASTERN CARVER CO (CHASKA)</b>					
CFDA 10.555	1,466,716	Yes	Yes		
CFDA 10.553	217,274				
CFDA 10.559	29,832				
CFDA 84.010	357,385				
CFDA 84.027	1,689,314				
CFDA 84.173	47,522				
CFDA 84.181	42,284				
CFDA 84.367	141,070				
CFDA 84.365	60,609				
	<u>4,052,006</u>				
<b>ISD 0113 WALKER-HACKENSACK-AKELEY</b>					
CFDA 10.553	59,432	Yes	Yes		
CFDA 10.555	176,017				
CFDA 10.582	23,126				
CFDA 84.010	331,783				
CFDA 84.027	172,007				
CFDA 84.173	7,214				
CFDA 84.181	1,371				
CFDA 84.367	52,084				
CFDA 84.358	14,348				
	<u>837,382</u>				
<b>ISD 0115 CASS LAKE - BENA</b>					
CFDA 10.553	224,775	Yes	Yes		
CFDA 10.555	551,219				
CFDA 10.559	16,352				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.558	50,946				
CFDA 10.582	32,088				
CFDA 10.579	22,284				
CFDA 45.310	4,846				
CFDA 84.002	10,462				
CFDA 84.010	467,880				
CFDA 84.377	905,302				
CFDA 84.358	21,295				
CFDA 84.367	76,506				
	<u>2,383,955</u>				
<b>ISD 0129 MONTEVIDEO</b>		Yes	Yes		
CFDA 10.555	584,702				
CFDA 10.559	43,311				
CFDA 84.010	154,131				
CFDA 10.579	21,435				
CFDA 84.367	46,531				
CFDA 84.048	642				
	<u>850,752</u>				
<b>ISD 0138 NORTH BRANCH</b>		Yes	Yes		
CFDA 10.553	78,302				
CFDA 10.555	528,359				
CFDA 84.048	21,107				
CFDA 84.367	77,051				
CFDA 84.010	256,132				
	<u>960,951</u>				
<b>ISD 0152 MOORHEAD</b>		Yes	Yes		Yes
CFDA 10.553	345,523				
CFDA 10.555	1,231,497				
CFDA 10.559	71,948				
CFDA 84.002	27,361				
CFDA 84.010	1,093,684				
CFDA 84.027	1,441,256				
CFDA 84.173	28,120				
CFDA 84.181	162,183				
CFDA 84.365	37,258				
CFDA 84.367	204,171				
CFDA 84.011	56,108				
CFDA 93.778	584,423				
	<u>5,283,532</u>				
<b>ISD 0162 BAGLEY</b>		Yes	Yes		
CFDA 84.367	81,036				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.010	323,262				
CFDA 84.358	19,164				
CFDA 10.556	351				
CFDA 10.559	4,530				
CFDA 10.553	60,405				
CFDA 10.555	285,183				
	<u>773,931</u>				
<b>ISD 0177 WINDOM</b>		<b>Yes</b>			
CFDA 10.553	84,246				
CFDA 10.555	263,104				
CFDA 10.559	23,934				
CFDA 10.565	45,981				
CFDA 84.010	194,616				
CFDA 84.048	1,396				
CFDA 84.358	15,727				
CFDA 84.365	26,191				
CFDA 84.367	45,905				
	<u>701,100</u>				
<b>ISD 0181 BRAINERD</b>		<b>Yes</b>	<b>Yes</b>		
CFDA 10.582	13,831				
CFDA 10.555	1,518,917				
CFDA 10.553	370,983				
CFDA 10.559	55,492				
CFDA 84.002	5,436				
CFDA 84.367	242,372				
CFDA 84.048	21,646				
CFDA 84.010	1,581,375				
	<u>3,810,052</u>				
<b>ISD 0182 CROSBY - IRONTON</b>		<b>Yes</b>	<b>Yes</b>		
CFDA 10.550	51,696				
CFDA 10.553	75,477				
CFDA 10.555	225,950				
CFDA 84.010	339,056				
CFDA 84.367	70,978				
	<u>763,157</u>				
<b>ISD 0191 BURNSVILLE-EAGAN-SAVAGE</b>		<b>Yes</b>	<b>Yes</b>		
CFDA 10.553	926,282				
CFDA 10.555	2,681,795				
CFDA 10.559	166,903				
CFDA 10.582	62,404				
CFDA 84.010	1,476,426				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.367	231,724				
CFDA 84.365	241,234				
CFDA 84.002	31,112				
CFDA 84.027	2,659,249				
CFDA 84.173	55,849				
CFDA 84.181	71,552				
	8,604,530				
<b>ISD 0192 FARMINGTON</b>		<b>Yes</b>	<b>Yes</b>		
CFDA 10.555	907,634				
CFDA 10.553	101,372				
CFDA 84.010	345,678				
CFDA 84.367	52,118				
CFDA 84.365	44,384				
CFDA 84.002	6,587				
CFDA 84.027	1,133,782				
CFDA 84.173	26,635				
CFDA 84.181	34,726				
	2,652,916				
<b>ISD 0194 LAKEVILLE</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	
CFDA 10.553	106,532				
CFDA 10.555	1,325,966				
CFDA 84.002	12,648				
CFDA 84.010	644,848				
CFDA 84.027	1,718,333				
CFDA 84.173	45,904				
CFDA 84.181	54,345				
CFDA 84.367	152,733				
CFDA 84.365	40,219				
	4,101,528				
<b>ISD 0196 ROSEMOUNT-APPLE VALLEY-EAG</b>		<b>Yes</b>	<b>Yes</b>		
CFDA 10.553	790,091				
CFDA 10.555	4,285,675				
CFDA 10.559	72,523				
CFDA 84.027	4,733,013				
CFDA 84.173	190,030				
CFDA 84.002	52,733				
CFDA 84.010	1,991,750				
CFDA 84.048	252,171				
CFDA 84.181	124,689				
CFDA 84.196	15,600				
CFDA 84.365	229,554				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.367	410,332				
	<u>13,148,161</u>				
<b>ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN</b>		Yes	Yes		
CFDA 84.027	1,285,418				
CFDA 84.173	34,145				
CFDA 84.010	568,771				
CFDA 84.365	53,822				
CFDA 84.367	138,527				
CFDA 84.181	34,665				
CFDA 10.555	1,229,836				
CFDA 10.556	177				
CFDA 10.559	88,180				
CFDA 10.553	330,344				
CFDA 10.582	41,481				
	<u>3,805,366</u>				
<b>ISD 0199 INVER GROVE HEIGHTS</b>		Yes	Yes		
CFDA 84.027	781,577				
CFDA 84.173	26,549				
CFDA 84.365	55,535				
CFDA 84.367	125,790				
CFDA 84.181	29,692				
CFDA 84.010	450,060				
CFDA 10.553	189,524				
CFDA 10.555	887,310				
CFDA 10.556	908				
CFDA 10.559	51,081				
	<u>2,598,026</u>				
<b>ISD 0200 HASTINGS</b>		Yes			
CFDA 10.553	107,546				
CFDA 10.555	722,232				
CFDA 84.027	900,757				
CFDA 84.173	37,019				
CFDA 84.181	24,280				
CFDA 84.010	500,763				
CFDA 84.367	119,598				
CFDA 84.002	10,491				
	<u>2,422,686</u>				
<b>ISD 0206 ALEXANDRIA</b>		Yes	Yes		
CFDA 10.558	220,016				
CFDA 10.553	102,741				
CFDA 10.555	704,005				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.556	1,869				
CFDA 10.559	5,459				
CFDA 84.010	409,490				
CFDA 84.367	118,528				
CFDA 84.181	15,693				
CFDA 84.002	7,557				
CFDA 84.027	869,269				
CFDA 84.173	19,647				
	<u>2,474,274</u>				
<b>ISD 0241 ALBERT LEA</b>		<b>Yes</b>			
CFDA 84.027	775,880				
CFDA 84.173	36,392				
CFDA 84.010	726,742				
CFDA 84.181	20,298				
CFDA 84.365	67,270				
CFDA 84.367	113,993				
CFDA 97.036	7,511				
CFDA 10.555	998,224				
CFDA 10.553	260,381				
CFDA 10.556	126				
CFDA 10.559	19,753				
	<u>3,026,570</u>				
<b>ISD 0256 RED WING</b>		<b>Yes</b>			
CFDA 84.002	61,994				
CFDA 84.010	395,605				
CFDA 84.367	93,405				
CFDA 84.126	160				
CFDA 10.553	116,585				
CFDA 10.559	17,338				
CFDA 10.555	554,445				
CFDA 10.579	3,497				
	<u>1,243,029</u>				
<b>ISD 0270 HOPKINS</b>		<b>Yes</b>	<b>Yes</b>		<b>Yes</b>
CFDA 10.555	1,443,319				
CFDA 10.553	355,858				
CFDA 10.556	692				
CFDA 10.559	172,877				
CFDA 10.582	19,240				
CFDA 84.010	823,895				
CFDA 84.027	1,512,597				
CFDA 84.367	150,386				
CFDA 84.365	62,583				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.173	41,638				
CFDA 84.181	41,341				
CFDA 84.323	8,051				
CFDA 84.002	118,109				
CFDA 84.013	105,315				
	<u>4,855,901</u>				
<b>ISD 0271 BLOOMINGTON</b>		Yes	Yes		
CFDA 10.553	616,799				
CFDA 10.559	86,637				
CFDA 10.555	2,342,694				
CFDA 84.010	1,922,191				
CFDA 84.367	167,098				
CFDA 84.365	135,792				
CFDA 84.027	2,316,460				
CFDA 84.173	89,684				
CFDA 84.181	74,750				
CFDA 84.002	238,903				
CFDA 84.196	14,496				
	<u>8,005,504</u>				
<b>ISD 0272 EDEN PRAIRIE</b>		Yes	Yes		Yes
CFDA 10.555	1,308,037				
CFDA 10.553	156,393				
CFDA 84.027	1,703,112				
CFDA 84.173	53,004				
CFDA 84.181	31,006				
CFDA 84.010	807,055				
CFDA 84.367	160,538				
CFDA 84.365	98,168				
	<u>4,317,313</u>				
<b>ISD 0273 EDINA</b>		Yes			
CFDA 10.553	59,532				
CFDA 10.555	581,726				
CFDA 84.027	1,408,642				
CFDA 84.173	28,142				
CFDA 84.181	20,671				
CFDA 84.010	186,338				
CFDA 84.367	108,071				
CFDA 84.365	45,776				
	<u>2,438,898</u>				
<b>ISD 0276 MINNETONKA</b>		Yes	Yes		Yes
CFDA 10.555	904,835				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.010	185,852				
CFDA 84.027	1,397,619				
CFDA 84.173	59,388				
CFDA 84.367	63,315				
CFDA 84.365	22,654				
CFDA 84.181	21,841				
	<u>2,655,504</u>				
<b>ISD 0277 WESTONKA</b>					
CFDA 10.555	331,247	Yes	Yes		
CFDA 10.553	30,062				
CFDA 10.559	26,706				
CFDA 84.010	205,488				
CFDA 84.027	465,387				
CFDA 84.173	35,138				
CFDA 84.367	68,523				
	<u>1,162,551</u>				
<b>ISD 0278 ORONO</b>					
CFDA 10.553	2,743	Yes			
CFDA 10.555	260,469				
CFDA 84.027	462,414				
CFDA 84.173	14,214				
CFDA 84.181	4,500				
CFDA 84.010	125,577				
CFDA 84.367	37,833				
	<u>907,750</u>				
<b>ISD 0279 OSSEO AREA</b>					
CFDA 10.553	1,305,406	Yes	Yes		
CFDA 10.555	5,436,169				
CFDA 10.556	4,987				
CFDA 10.559	141,945				
CFDA 10.558	19,470				
CFDA 10.579	14,915				
CFDA 10.582	47,851				
CFDA 84.027	4,317,287				
CFDA 84.173	110,528				
CFDA 84.002	99,390				
CFDA 84.010	3,452,911				
CFDA 84.181	131,463				
CFDA 84.196	60,000				
CFDA 84.287	493,479				
CFDA 84.323	61,070				
CFDA 84.365	282,240				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.367	487,293				
CFDA 45.310	1,592				
	<u>16,467,996</u>				
<b>ISD 0280 RICHFIELD</b>		Yes			Yes
CFDA 10.553	516,047				
CFDA 10.555	1,499,370				
CFDA 10.559	89,630				
CFDA 10.582	134,533				
CFDA 84.010	1,039,756				
CFDA 84.027	586,731				
CFDA 84.173	24,334				
CFDA 84.181	9,958				
CFDA 84.365	250,063				
CFDA 84.367	157,549				
CFDA 93.079	4,000				
	<u>4,311,971</u>				
<b>ISD 0281 ROBBINSDALE</b>		Yes	Yes	Yes	
CFDA 84.027	2,040,086				
CFDA 84.173	44,438				
CFDA 84.181	46,005				
CFDA 84.010	2,652,153				
CFDA 84.365	159,274				
CFDA 84.367	376,983				
CFDA 84.002	282,732				
CFDA 10.553	1,152,280				
CFDA 10.555	3,805,017				
CFDA 10.559	219,905				
CFDA 10.582	196,230				
	<u>10,975,103</u>				
<b>ISD 0282 ST ANTHONY-NEW BRIGHTON</b>		Yes	Yes		
CFDA 84.027	294,527				
CFDA 84.173	7,237				
CFDA 84.010	112,198				
CFDA 84.367	21,243				
CFDA 84.365	17,962				
CFDA 84.411	106,201				
CFDA 10.558	19,908				
CFDA 10.553	36,750				
CFDA 10.555	270,300				
	<u>886,326</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>ISD 0283 ST LOUIS PARK</b>					
CFDA 10.553	214,572	Yes	Yes		Yes
CFDA 10.555	881,540				
CFDA 10.559	43,277				
CFDA 84.027	1,176,659				
CFDA 84.173	36,150				
CFDA 84.010	510,090				
CFDA 84.181	30,616				
CFDA 84.367	127,041				
CFDA 84.365	59,452				
	<u>3,079,397</u>				
<b>ISD 0284 WAYZATA</b>					
CFDA 10.553	88,210	Yes	Yes		
CFDA 10.555	946,559				
CFDA 84.027	1,784,699				
CFDA 84.173	51,883				
CFDA 84.010	590,358				
CFDA 84.048	466,692				
CFDA 84.181	20,661				
CFDA 84.365	35,315				
CFDA 84.367	138,872				
	<u>4,123,249</u>				
<b>ISD 0286 BROOKLYN CENTER</b>					
CFDA 10.553	317,185	Yes	Yes		
CFDA 10.555	921,813				
CFDA 10.559	51,340				
CFDA 10.582	64,207				
CFDA 84.027	444,650				
CFDA 84.173	5,957				
CFDA 84.181	9,191				
CFDA 84.010	485,349				
CFDA 84.365	48,089				
CFDA 84.367	54,134				
CFDA 84.287	397,272				
CFDA 93.079	2,960				
	<u>2,802,147</u>				
<b>ISD 0309 PARK RAPIDS</b>					
CFDA 10.555	439,911	Yes	Yes		
CFDA 10.553	89,133				
CFDA 10.559	26,308				
CFDA 84.010	346,003				
CFDA 84.181	4,923				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.367	86,750				
CFDA 84.027	338,010				
CFDA 84.173	17,784				
	<u>1,348,822</u>				
<b>ISD 0316 GREENWAY (COLERAINE)</b>		Yes	Yes		
CFDA 10.553	74,809				
CFDA 10.555	318,628				
CFDA 10.582	13,796				
CFDA 10.579	14,027				
CFDA 84.010	254,635				
CFDA 84.367	70,099				
	<u>745,994</u>				
<b>ISD 0317 DEER RIVER</b>		Yes	Yes		
CFDA 10.555	338,974				
CFDA 10.553	117,406				
CFDA 10.559	13,432				
CFDA 10.582	26,846				
CFDA 84.010	275,500				
CFDA 84.358	18,641				
CFDA 84.367	67,390				
CFDA 84.181	5,787				
	<u>863,976</u>				
<b>ISD 0318 GRAND RAPIDS</b>		Yes	Yes		
CFDA 10.553	185,129				
CFDA 10.555	811,501				
CFDA 10.559	41,580				
CFDA 84.010	968,107				
CFDA 84.367	182,325				
CFDA 84.027	874,399				
CFDA 84.173	25,244				
CFDA 84.181	42,994				
	<u>3,131,279</u>				
<b>ISD 0332 MORA</b>		Yes			
CFDA 10.553	82,769				
CFDA 10.555	389,522				
CFDA 84.181	4,045				
CFDA 84.010	327,998				
CFDA 84.027	121,766				
CFDA 84.173	1,888				
CFDA 84.048	12,844				
CFDA 84.367	80,743				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.778	129,060				
	<u>1,150,635</u>				
<b>ISD 0347 WILLMAR</b>		Yes			
CFDA 10.555	1,536,384				
CFDA 10.556	1,092				
CFDA 10.553	580,196				
CFDA 10.559	43,039				
CFDA 10.582	111,933				
CFDA 10.558	37,554				
CFDA 84.010	1,078,195				
CFDA 84.002	47,038				
CFDA 84.011	62,742				
CFDA 84.367	207,982				
CFDA 84.365	134,232				
CFDA 84.358	60,049				
	<u>3,900,436</u>				
<b>ISD 0361 INTERNATIONAL FALLS</b>		Yes	Yes		
CFDA 84.367	81,629				
CFDA 84.048	8,193				
CFDA 84.060	19,588				
CFDA 84.027	215,902				
CFDA 84.010	301,076				
	<u>626,388</u>				
<b>ISD 0381 LAKE SUPERIOR (TWO HARBORS)</b>		Yes	Yes		
CFDA 10.553	36,630				
CFDA 10.555	180,855				
CFDA 84.010	218,013				
CFDA 84.367	66,535				
CFDA 84.027	197,107				
CFDA 84.173	9,283				
CFDA 84.181	5,232				
CFDA 84.048	125				
	<u>713,780</u>				
<b>ISD 0413 MARSHALL</b>		Yes	Yes		
CFDA 84.027	325,605				
CFDA 84.010	419,659				
CFDA 84.367	68,866				
CFDA 84.365	34,089				
CFDA 84.002	180,750				
CFDA 10.555	710,088				
CFDA 10.553	130,777				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.559	28,278				
	<u>1,898,112</u>				
<b>ISD 0423 HUTCHINSON</b>		Yes	Yes		
CFDA 10.555	572,105				
CFDA 10.559	29,685				
CFDA 10.553	93,443				
CFDA 10.556	229				
CFDA 84.367	77,335				
CFDA 84.365	19,549				
CFDA 84.027	500,296				
CFDA 84.173	15,579				
CFDA 84.181	21,497				
CFDA 84.010	288,983				
	<u>1,618,701</u>				
<b>ISD 0432 MAHNOMEN</b>		Yes	Yes		
CFDA 10.553	74,071				
CFDA 10.555	248,858				
CFDA 10.582	18,972				
CFDA 84.010	518,257				
CFDA 84.367	48,502				
	<u>908,660</u>				
<b>ISD 0435 WAUBUN</b>		Yes	Yes		
CFDA 10.555	252,344				
CFDA 10.553	84,031				
CFDA 10.559	15,790				
CFDA 84.010	289,184				
CFDA 84.367	48,103				
	<u>689,452</u>				
<b>ISD 0465 LITCHFIELD</b>		Yes			
CFDA 10.555	368,380				
CFDA 10.556	358				
CFDA 10.559	28,393				
CFDA 10.553	40,664				
CFDA 84.010	209,329				
CFDA 84.367	62,072				
	<u>709,196</u>				
<b>ISD 0466 DASSEL-COKATO</b>		Yes			
CFDA 10.555	391,584				
CFDA 10.556	881				
CFDA 10.553	85,545				
CFDA 10.559	12,119				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.010	200,431				
CFDA 84.013	33,523				
CFDA 84.367	66,982				
	<u>791,065</u>				
<b>ISD 0477 PRINCETON</b>		Yes	Yes		
CFDA 10.559	48,389				
CFDA 10.553	114,819				
CFDA 10.555	733,440				
CFDA 10.556	2,285				
CFDA 84.010	317,837				
CFDA 84.367	80,411				
CFDA 84.027	24,486				
CFDA 84.181	3,497				
	<u>1,325,164</u>				
<b>ISD 0480 ONAMIA</b>		Yes	Yes		
CFDA 10.582	17,047				
CFDA 10.558	9,348				
CFDA 10.553	102,285				
CFDA 10.555	205,468				
CFDA 10.556	60				
CFDA 10.559	5,367				
CFDA 84.010	483,581				
CFDA 84.013	99,000				
CFDA 84.367	65,944				
CFDA 84.287	381,636				
CFDA 84.358	13,361				
	<u>1,383,097</u>				
<b>ISD 0482 LITTLE FALLS</b>		Yes	Yes		
CFDA 10.555	601,274				
CFDA 10.553	308,292				
CFDA 84.027	618,051				
CFDA 84.173	25,765				
CFDA 84.010	448,288				
CFDA 84.367	269,108				
CFDA 84.181	18,190				
	<u>2,288,968</u>				
<b>ISD 0492 AUSTIN</b>		Yes			
CFDA 10.555	1,570,033				
CFDA 10.553	521,450				
CFDA 10.559	155,757				
CFDA 10.582	22,067				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.010	1,075,806				
CFDA 84.027	908,237				
CFDA 84.173	28,274				
CFDA 84.048	95,915				
CFDA 84.181	25,631				
CFDA 84.358	438				
CFDA 84.365	99,390				
CFDA 84.367	129,123				
CFDA 84.377	451,908				
CFDA 84.013	109,436				
	<u>5,193,465</u>				
<b>ISD 0508 ST PETER</b>		<b>Yes</b>	<b>Yes</b>		
CFDA 10.553	104,172				
CFDA 10.555	426,126				
CFDA 10.556	1,633				
CFDA 10.559	34,772				
CFDA 10.565	75,245				
CFDA 84.010	267,324				
CFDA 84.013	39,243				
CFDA 84.365	12,799				
CFDA 84.367	79,063				
CFDA 84.048	7,439				
	<u>1,047,816</u>				
<b>ISD 0518 WORTHINGTON</b>		<b>Yes</b>	<b>Yes</b>		<b>Yes</b>
CFDA 10.553	374,250				
CFDA 10.555	1,286,160				
CFDA 10.559	92,172				
CFDA 10.582	71,630				
CFDA 10.000	1,399				
CFDA 84.002	84,270				
CFDA 84.365	95,912				
CFDA 84.367	37,831				
CFDA 84.027	431,973				
CFDA 84.173	11,743				
CFDA 84.010	532,539				
	<u>3,019,879</u>				
<b>ISD 0535 ROCHESTER</b>		<b>Yes</b>			<b>Yes</b>
CFDA 10.553	934,868				
CFDA 10.555	3,664,282				
CFDA 10.558	13,614				
CFDA 10.559	247,300				
CFDA 10.582	96,251				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.002	104,872				
CFDA 84.010	2,666,015				
CFDA 84.011	177,073				
CFDA 84.027	3,248,304				
CFDA 84.048	180,591				
CFDA 84.060	16,956				
CFDA 84.173	75,443				
CFDA 84.181	119,368				
CFDA 84.196	59,583				
CFDA 84.287	466,712				
CFDA 84.365	211,085				
CFDA 84.367	459,221				
	<u>12,741,538</u>				
<b>ISD 0544 FERGUS FALLS</b>		Yes	Yes		
CFDA 10.559	1,914				
CFDA 10.553	90,976				
CFDA 10.555	512,510				
CFDA 84.002	4,897				
CFDA 84.010	349,444				
CFDA 84.048	461				
CFDA 84.367	123,042				
CFDA 93.778	131,092				
	<u>1,214,336</u>				
<b>ISD 0549 PERHAM - DENT</b>		Yes	Yes		
CFDA 84.367	57,457				
CFDA 84.010	213,258				
CFDA 10.553	116,812				
CFDA 10.555	339,790				
CFDA 10.556	235				
CFDA 10.559	41,180				
	<u>768,732</u>				
<b>ISD 0564 THIEF RIVER FALLS</b>		Yes			
CFDA 84.367	80,135				
CFDA 84.010	289,024				
CFDA 84.181	7,555				
CFDA 84.027	443,119				
CFDA 84.173	14,765				
CFDA 10.553	100,016				
CFDA 10.555	451,157				
CFDA 10.559	64,380				
	<u>1,450,151</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>ISD 0578 PINE CITY</b>					
CFDA 84.010	388,673	Yes	Yes		
CFDA 84.367	76,769				
CFDA 84.358	25,044				
CFDA 84.027	15,334				
CFDA 10.553	71,467				
CFDA 10.555	370,236				
	<u>947,523</u>				
<b>ISD 0593 CROOKSTON</b>					
CFDA 84.010	274,985	Yes	Yes		
CFDA 84.367	59,405				
CFDA 84.365	10,547				
CFDA 84.181	9,095				
CFDA 84.173	4,020				
CFDA 84.027	287,367				
CFDA 10.553	62,045				
CFDA 10.555	324,100				
CFDA 10.559	14,562				
CFDA 10.579	23,142				
	<u>1,069,268</u>				
<b>ISD 0621 MOUNDS VIEW</b>					
CFDA 10.553	474,363	Yes			
CFDA 10.555	2,271,039				
CFDA 10.556	479				
CFDA 84.027	2,075,905				
CFDA 84.173	57,020				
CFDA 84.181	61,649				
CFDA 84.010	1,015,505				
CFDA 84.367	228,247				
CFDA 84.365	58,584				
CFDA 84.002	17,594				
	<u>6,260,385</u>				
<b>ISD 0622 N ST PAUL-MAPLEWOOD-OAKDAL</b>					
CFDA 10.553	835,457	Yes			
CFDA 10.555	3,302,626				
CFDA 10.579	50,000				
CFDA 84.027	2,392,865				
CFDA 84.173	86,653				
CFDA 84.181	58,308				
CFDA 84.010	1,487,639				
CFDA 84.196	39,737				
CFDA 84.365	205,288				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.367	249,628				
CFDA 84.372	5,000				
CFDA 84.002	339,848				
	<u>9,053,049</u>				
<b>ISD 0624 WHITE BEAR LAKE</b>					
CFDA 10.553	268,108	Yes	Yes		
CFDA 10.555	1,629,786				
CFDA 10.556	702				
CFDA 10.559	69,317				
CFDA 10.558	14,688				
CFDA 10.579	25,000				
CFDA 10.582	22,754				
CFDA 84.027	1,559,520				
CFDA 84.173	55,305				
CFDA 84.010	797,089				
CFDA 84.181	43,060				
CFDA 84.367	191,882				
CFDA 84.365	65,418				
	<u>4,742,629</u>				
<b>ISD 0625 ST PAUL</b>					
CFDA 84.027	8,337,115	Yes	Yes	Yes	
CFDA 84.173	395,250				
CFDA 84.181	265,812				
CFDA 84.323	107,953				
CFDA 84.010	25,010,416				
CFDA 84.196	90,419				
CFDA 84.287	1,657,812				
CFDA 84.334	312,403				
CFDA 84.365	2,442,394				
CFDA 84.377	1,876,811				
CFDA 84.048	593,488				
CFDA 84.002	761,598				
CFDA 84.367	2,387,706				
CFDA 10.553	6,670,984				
CFDA 10.555	16,101,164				
CFDA 10.559	1,030,554				
CFDA 10.558	576,655				
CFDA 10.582	342,054				
CFDA 10.579	15,300				
CFDA 45.310	18,277				
CFDA 93.959	135,000				
	<u>69,129,165</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>ISD 0656 FARIBAULT</b>					
		Yes			
CFDA 10.555	1,215,114				
CFDA 10.553	397,408				
CFDA 10.559	53,912				
CFDA 10.556	1,652				
CFDA 84.027	883,503				
CFDA 84.173	12,374				
CFDA 84.010	803,951				
CFDA 84.367	106,567				
CFDA 84.365	105,946				
CFDA 84.002	19,887				
CFDA 84.181	21,594				
	<u>3,621,908</u>				
<b>ISD 0659 NORTHFIELD</b>					
		Yes			
CFDA 10.555	716,134				
CFDA 10.553	122,303				
CFDA 10.559	27,079				
CFDA 84.010	284,383				
CFDA 84.367	115,857				
CFDA 84.365	29,944				
CFDA 84.287	87,320				
CFDA 84.173	11,254				
CFDA 84.181	18,368				
CFDA 84.027	763,024				
	<u>2,175,666</u>				
<b>ISD 0690 WARROAD</b>					
		Yes	Yes		
CFDA 10.558	51,710				
CFDA 10.553	43,551				
CFDA 10.555	201,116				
CFDA 10.556	1,954				
CFDA 10.579	15,318				
CFDA 84.010	122,592				
CFDA 84.367	36,448				
CFDA 84.181	3,308				
CFDA 84.027	267,331				
CFDA 84.173	9,704				
	<u>753,032</u>				
<b>ISD 0700 HERMANTOWN</b>					
		Yes			
CFDA 10.555	231,720				
CFDA 84.027	381,482				
CFDA 84.173	4,020				
CFDA 84.010	130,590				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.367	35,792				
CFDA 84.181	3,266				
	<u>786,870</u>				
<b>ISD 0701 HIBBING</b>		Yes	Yes	Yes	
CFDA 84.010	561,431				
CFDA 84.367	115,238				
CFDA 84.027	502,865				
CFDA 84.173	20,604				
CFDA 84.181	17,811				
CFDA 84.048	28,663				
CFDA 10.553	128,808				
CFDA 10.555	548,819				
CFDA 10.579	13,780				
	<u>1,938,019</u>				
<b>ISD 0704 PROCTOR</b>		Yes	Yes		
CFDA 10.553	65,046				
CFDA 10.555	317,713				
CFDA 10.559	10,248				
CFDA 84.010	180,371				
CFDA 84.367	52,835				
CFDA 84.027	185,734				
CFDA 84.173	17,589				
CFDA 84.181	6,145				
	<u>835,681</u>				
<b>ISD 0706 VIRGINIA</b>		Yes	Yes		
CFDA 10.553	72,207				
CFDA 10.555	376,904				
CFDA 84.010	312,092				
CFDA 84.048	96,828				
CFDA 84.367	60,134				
	<u>918,165</u>				
<b>ISD 0707 NETT LAKE</b>		Yes	Yes		
CFDA 10.555	23,075				
CFDA 10.553	13,959				
CFDA 10.559	2,922				
CFDA 84.367	6,433				
CFDA 84.010	31,851				
	<u>78,240</u>				
<b>ISD 0709 DULUTH</b>		Yes			
CFDA 10.553	496,230				
CFDA 10.555	1,804,217				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.559	228,560				
CFDA 10.558	2,307				
CFDA 66.034	660				
CFDA 84.002	22,513				
CFDA 84.010	3,213,027				
CFDA 84.027	2,123,034				
CFDA 84.173	121,706				
CFDA 84.048	132,250				
CFDA 84.126	400				
CFDA 84.181	60,931				
CFDA 84.196	49,080				
CFDA 84.323	123,989				
CFDA 84.367	548,569				
CFDA 84.412	2,500				
	8,929,973				
<b>ISD 0717 JORDAN</b>		Yes	Yes		
CFDA 10.553	24,945				
CFDA 10.555	314,105				
CFDA 10.556	3,272				
CFDA 84.010	146,584				
CFDA 84.367	42,808				
CFDA 84.181	10,088				
CFDA 84.027	287,784				
CFDA 84.173	15,128				
CFDA 93.778	128,136				
	972,850				
<b>ISD 0719 PRIOR LAKE - SAVAGE</b>		Yes	Yes		
CFDA 10.553	86,570				
CFDA 10.555	717,108				
CFDA 84.010	169,987				
CFDA 84.367	80,520				
CFDA 84.365	27,993				
CFDA 84.027	1,101,192				
CFDA 84.173	15,440				
CFDA 84.181	28,840				
	2,227,650				
<b>ISD 0720 SHAKOPEE</b>		Yes	Yes		
CFDA 10.553	296,420				
CFDA 10.555	1,895,266				
CFDA 10.556	9,423				
CFDA 10.559	19,545				
CFDA 84.010	700,948				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.365	113,291				
CFDA 84.367	90,584				
CFDA 84.027	1,570,537				
CFDA 84.173	27,686				
CFDA 84.181	43,887				
	<u>4,767,587</u>				
<b>ISD 0721 NEW PRAGUE</b>		Yes	Yes		
CFDA 10.555	450,253				
CFDA 10.553	72,357				
CFDA 10.556	2,138				
CFDA 84.010	129,939				
CFDA 84.027	541,306				
CFDA 84.173	21,573				
CFDA 84.367	42,409				
CFDA 84.181	22,485				
	<u>1,282,460</u>				
<b>ISD 0727 BIG LAKE</b>		Yes	Yes		
CFDA 10.553	61,028				
CFDA 10.555	494,044				
CFDA 10.559	44,136				
CFDA 84.010	238,077				
CFDA 84.367	46,359				
	<u>883,644</u>				
<b>ISD 0728 ELK RIVER</b>		Yes			Yes
CFDA 10.553	278,632				
CFDA 10.555	1,764,259				
CFDA 84.027	2,030,268				
CFDA 84.173	64,039				
CFDA 84.010	740,778				
CFDA 84.181	101,977				
CFDA 84.365	46,419				
CFDA 84.367	184,781				
	<u>5,211,153</u>				
<b>ISD 0740 MELROSE</b>		Yes	Yes		Yes
CFDA 10.555	379,775				
CFDA 10.553	51,609				
CFDA 10.579	19,201				
CFDA 84.010	223,219				
CFDA 84.365	29,759				
CFDA 84.367	71,364				
	<u>774,927</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>ISD 0742 ST CLOUD</b>					
CFDA 10.553	936,208	Yes	Yes		Yes
CFDA 10.555	3,225,369				
CFDA 10.556	4,192				
CFDA 10.579	6,602				
CFDA 10.582	125,390				
CFDA 45.310	78,952				
CFDA 84.002	134,788				
CFDA 84.010	2,393,070				
CFDA 84.027	2,505,557				
CFDA 84.173	86,907				
CFDA 84.181	80,088				
CFDA 84.196	40,000				
CFDA 84.365	252,162				
CFDA 84.367	328,309				
	<u>10,197,594</u>				
<b>ISD 0748 SARTELL - ST STEPHEN</b>					
CFDA 10.553	62,195	Yes	Yes		
CFDA 10.555	624,445				
CFDA 84.010	168,268				
CFDA 84.367	46,929				
	<u>901,837</u>				
<b>ISD 0750 ROCORI AREA SCHOOLS</b>					
CFDA 10.553	116,579	Yes	Yes		
CFDA 10.555	467,108				
CFDA 10.556	318				
CFDA 84.010	256,402				
CFDA 84.365	18,565				
CFDA 84.367	56,783				
	<u>915,755</u>				
<b>ISD 0761 OWATONNA</b>					
CFDA 10.553	398,028	Yes	Yes		
CFDA 10.555	1,117,700				
CFDA 10.556	206				
CFDA 10.559	51,337				
CFDA 84.002	101,678				
CFDA 84.010	625,875				
CFDA 84.011	60,232				
CFDA 84.027	947,851				
CFDA 84.173	35,178				
CFDA 84.181	36,481				
CFDA 84.365	85,707				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.367	124,568				
	<u>3,584,841</u>				
<b>ISD 0829 WASECA</b>		Yes	Yes		
CFDA 10.555	398,111				
CFDA 10.553	45,331				
CFDA 10.559	63,061				
CFDA 84.027	426,233				
CFDA 84.173	18,361				
CFDA 84.010	225,232				
CFDA 84.011	46,115				
CFDA 84.367	58,098				
CFDA 84.365	5,223				
CFDA 84.181	6,615				
	<u>1,292,380</u>				
<b>ISD 0831 FOREST LAKE</b>		Yes			
CFDA 10.553	184,760				
CFDA 10.555	1,245,492				
CFDA 84.027	1,220,339				
CFDA 84.173	36,898				
CFDA 84.010	409,924				
CFDA 84.181	30,592				
CFDA 84.367	157,513				
	<u>3,285,518</u>				
<b>ISD 0832 MAHTOMEDI</b>		Yes	Yes		
CFDA 84.027	616,239				
CFDA 84.173	12,202				
CFDA 84.010	65,089				
CFDA 84.181	12,731				
CFDA 84.367	50,609				
CFDA 10.553	21,036				
CFDA 10.555	343,664				
	<u>1,121,570</u>				
<b>ISD 0833 SO WASHINGTON COUNTY</b>		Yes	Yes		
CFDA 10.553	309,254				
CFDA 10.555	2,507,484				
CFDA 10.559	40,548				
CFDA 84.027	3,104,069				
CFDA 84.173	86,067				
CFDA 84.181	142,212				
CFDA 84.010	1,029,484				
CFDA 84.367	278,412				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.365	131,453				
CFDA 84.002	16,466				
	<u>7,645,449</u>				
<b>ISD 0834 STILLWATER</b>		Yes			
CFDA 10.553	120,685				
CFDA 10.555	1,033,070				
CFDA 10.559	58,116				
CFDA 84.027	1,438,026				
CFDA 84.173	39,345				
CFDA 84.181	52,733				
CFDA 84.010	567,193				
CFDA 84.367	187,878				
CFDA 84.365	25,756				
	<u>3,522,802</u>				
<b>ISD 0840 ST JAMES</b>		Yes	Yes		
CFDA 10.582	5,446				
CFDA 10.555	330,777				
CFDA 10.553	85,828				
CFDA 10.556	493				
CFDA 10.559	79,971				
CFDA 84.010	178,038				
CFDA 84.367	51,990				
CFDA 84.365	31,510				
CFDA 45.025	9				
CFDA 93.938	7,132				
CFDA 93.778	31,536				
	<u>802,730</u>				
<b>ISD 0861 WINONA</b>		Yes	Yes		
CFDA 10.555	735,352				
CFDA 10.553	168,038				
CFDA 10.559	82,694				
CFDA 10.579	5,285				
CFDA 84.010	508,997				
CFDA 84.367	150,820				
CFDA 84.365	13,299				
CFDA 84.173	28,291				
CFDA 84.181	37,015				
CFDA 84.027	826,401				
CFDA 84.412	2,500				
	<u>2,558,692</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>ISD 0877 BUFFALO-HANOVER-MONTROSE</b>					
		Yes			
CFDA 10.553	162,224				
CFDA 10.555	1,034,232				
CFDA 10.559	73,103				
CFDA 84.010	354,451				
CFDA 84.367	100,293				
CFDA 84.365	4,003				
CFDA 84.027	958,702				
CFDA 84.173	9,957				
	<u>2,696,965</u>				
<b>ISD 0882 MONTICELLO</b>					
		Yes			
CFDA 10.555	741,589				
CFDA 10.553	102,992				
CFDA 10.556	827				
CFDA 84.002	41,739				
CFDA 84.367	92,833				
CFDA 84.365	12,137				
CFDA 84.010	274,700				
	<u>1,266,817</u>				
<b>ISD 0885 ST MICHAEL-ALBERTVILLE</b>					
		Yes	Yes		
CFDA 10.556	642				
CFDA 10.555	761,232				
CFDA 84.010	154,807				
CFDA 84.367	33,045				
CFDA 84.365	12,870				
	<u>962,596</u>				
<b>ISD 0911 CAMBRIDGE-ISANTI</b>					
		Yes			
CFDA 84.010	439,344				
CFDA 84.367	125,521				
CFDA 10.553	212,365				
CFDA 10.555	975,271				
CFDA 10.559	21,938				
	<u>1,774,439</u>				
<b>ISD 0912 MILACA</b>					
		Yes	Yes		
CFDA 84.010	301,773				
CFDA 84.367	54,828				
CFDA 10.555	469,467				
CFDA 10.553	91,078				
CFDA 10.559	12,053				
	<u>929,199</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>ISD 2142 ST LOUIS COUNTY</b>					
CFDA 10.553	156,513	Yes	Yes		
CFDA 10.555	473,778				
CFDA 10.582	4,289				
CFDA 84.010	294,438				
CFDA 84.367	185,367				
	<u>1,114,385</u>				
<b>ISD 2144 CHISAGO LAKES (LINDSTROM)</b>					
CFDA 84.010	179,895	Yes			
CFDA 84.027	67,951				
CFDA 84.048	37,098				
CFDA 84.367	83,540				
CFDA 10.565	135,517				
CFDA 10.553	90,776				
CFDA 10.555	389,992				
	<u>984,769</u>				
<b>ISD 2149 MINNEWASKA AREA</b>					
CFDA 10.553	80,261	Yes	Yes		Yes
CFDA 10.555	224,827				
CFDA 10.559	5,889				
CFDA 84.027	200,989				
CFDA 84.181	12,398				
CFDA 84.010	178,121				
CFDA 84.367	62,000				
CFDA 84.048	3,949				
	<u>768,434</u>				
<b>ISD 2155 WADENA-DEER CREEK</b>					
CFDA 10.555	316,455	Yes	Yes		
CFDA 10.559	29,184				
CFDA 10.553	133,851				
CFDA 10.558	24,944				
CFDA 84.002	9,908				
CFDA 84.010	312,238				
CFDA 84.358	20,174				
CFDA 84.367	61,016				
CFDA 93.945	2,500				
	<u>910,270</u>				
<b>ISD 2164 DILWORTH-GLYNDON-FELTON</b>					
CFDA 10.555	350,041	Yes	Yes		
CFDA 10.553	64,098				
CFDA 84.010	151,747				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.027	305,868				
CFDA 84.173	7,538				
CFDA 84.181	4,548				
CFDA 84.367	69,999				
CFDA 93.778	45,164				
	<u>999,003</u>				
<b>ISD 2165 HINCKLEY-FINLAYSON</b>		Yes			
CFDA 10.553	46,891				
CFDA 10.555	217,876				
CFDA 84.010	306,754				
CFDA 84.027	28,759				
CFDA 84.048	9,362				
CFDA 84.367	50,999				
CFDA 84.173	19,387				
CFDA 84.060	32,096				
CFDA 93.778	11,873				
	<u>723,997</u>				
<b>ISD 2170 STAPLES - MOTLEY</b>		Yes	Yes		
CFDA 10.582	8,827				
CFDA 10.559	10,402				
CFDA 10.553	150,031				
CFDA 10.555	356,771				
CFDA 84.367	98,954				
CFDA 84.010	343,363				
	<u>968,348</u>				
<b>ISD 2174 PINE RIVER - BACKUS</b>		Yes	Yes		
CFDA 10.555	352,600				
CFDA 10.553	105,305				
CFDA 84.367	68,600				
	<u>526,505</u>				
<b>ISD 2689 PIPESTONE AREA</b>		Yes	Yes	Yes	
CFDA 10.553	124,918				
CFDA 10.555	368,000				
CFDA 10.556	55				
CFDA 10.559	34,771				
CFDA 84.367	59,713				
CFDA 84.010	234,519				
	<u>821,976</u>				
<b>ISD 2711 MESABI EAST (AURORA)</b>		Yes	Yes		
CFDA 10.553	62,549				
CFDA 10.555	192,196				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.559	5,480				
CFDA 84.010	183,136				
CFDA 84.367	52,889				
	<u>496,250</u>				
<b>ISD 2752 FAIRMONT AREA SCHOOLS</b>		Yes	Yes		
CFDA 10.555	465,029				
CFDA 10.553	136,687				
CFDA 84.010	386,804				
CFDA 84.126	162				
CFDA 84.358	16,919				
CFDA 84.365	11,749				
CFDA 84.367	72,343				
CFDA 93.778	172,090				
	<u>1,261,783</u>				
<b>ISD 2753 LONG PRAIRIE-GREY EAGLE</b>		Yes	Yes		
CFDA 10.553	68,675				
CFDA 10.555	353,353				
CFDA 10.556	1,244				
CFDA 84.010	255,819				
CFDA 84.287	337,546				
CFDA 84.365	22,131				
CFDA 84.367	52,173				
	<u>1,090,941</u>				
<b>ISD 2859 GLENCOE-SILVER LAKE</b>		Yes	Yes		
CFDA 84.010	260,853				
CFDA 84.011	123,919				
CFDA 84.048	6,933				
CFDA 84.367	66,187				
CFDA 84.365	11,041				
	<u>468,933</u>				
<b>ISD 2897 REDWOOD FALLS</b>		Yes	Yes		
CFDA 10.553	120,131				
CFDA 10.555	260,809				
CFDA 10.559	10,585				
CFDA 10.565	79,581				
CFDA 84.010	221,963				
CFDA 84.011	125				
CFDA 84.173	9,288				
CFDA 84.041	159,219				
CFDA 84.060	63,265				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.367	48,332				
	<u>973,298</u>				
<b>ISD 2905 TRI-CITY UNITED</b>		Yes	Yes		
CFDA 10.555	469,514				
CFDA 10.553	63,484				
CFDA 10.556	2,668				
CFDA 10.559	23,634				
CFDA 84.010	247,611				
CFDA 84.011	46,818				
CFDA 84.367	49,945				
CFDA 84.365	25,953				
CFDA 84.173	33,912				
CFDA 84.181	18,190				
CFDA 84.027	478,608				
	<u>1,460,337</u>				
<b>KOOTASCA COMM ACTION INC</b>		Yes			
CFDA 10.558	132,125				
	<u>132,125</u>				
<b>LAKES &amp; PINES COMM ACT COUNCIL</b>		Yes			
CFDA 10.558	11,410				
	<u>11,410</u>				
<b>LIFETRACK RESOURCES</b>		Yes	Yes		
CFDA 10.558	21,514				
	<u>21,514</u>				
<b>MAHUBE-OTWA COMMUNITY ACTION PRT</b>		Yes	Yes		
CFDA 10.558	147,318				
	<u>147,318</u>				
<b>MEEKER-WRIGHT SPECIAL ED COOP</b>		Yes			
CFDA 84.027	1,963,767				
CFDA 84.173	76,732				
CFDA 84.181	53,123				
	<u>2,093,622</u>				
<b>METRO EDUCATIONAL SERVICE COOP</b>		Yes	Yes		
CFDA 84.181	813,258				
CFDA 84.027	1,639,857				
CFDA 84.173	431,440				
CFDA 84.326	193,778				
	<u>3,078,333</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
MIDWEST SPECIAL ED COOP		Yes	Yes		
CFDA 84.027	795,786				
CFDA 84.173	28,141				
CFDA 84.181	13,771				
	<u>837,698</u>				
MILLE LACS BAND OF OJIBWE INDIANS		Yes			
CFDA 10.553	41,618				
CFDA 10.555	85,564				
CFDA 10.559	26,525				
CFDA 10.558	168,818				
CFDA 10.567	109,602				
CFDA 10.565	122,968				
	<u>555,095</u>				
MN LICENSED FAMILY CHILD CARE ASSN, I		Yes			
CFDA 10.558	3,207,857				
	<u>3,207,857</u>				
MN LITERACY COUNCIL INC		Yes			
CFDA 84.002	115,000				
CFDA 17.266	83,000				
	<u>198,000</u>				
MN TRANSITIONS CHARTER SCHOOL		Yes			Yes
CFDA 10.553	166,035				
CFDA 10.555	323,012				
CFDA 84.010	686,297				
CFDA 84.027	443,943				
CFDA 84.367	21,583				
CFDA 84.365	29,202				
	<u>1,670,072</u>				
MN VALLEY ACTION COUNCIL INC		Yes			
CFDA 10.558	145,018				
	<u>145,018</u>				
MN VALLEY EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,239,380				
CFDA 84.173	62,521				
CFDA 84.181	42,965				
	<u>1,344,866</u>				
NATIONAL JOINT POWERS ALLIANCE		Yes			
CFDA 84.027	647,636				
CFDA 84.173	93,117				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.181	82,427				
	<u>823,180</u>				
<b>NAYTAHWAUSH COMMUNITY SCHOOL</b>		Yes	Yes		
CFDA 10.553	24,115				
CFDA 10.559	4,798				
CFDA 10.555	52,402				
CFDA 84.010	66,363				
CFDA 84.367	7,474				
CFDA 84.027	26,918				
	<u>182,070</u>				
<b>NEW MILLENNIUM ACADEMY</b>		Yes	Yes		
CFDA 10.558	23,262				
CFDA 10.556	2,366				
CFDA 10.553	110,715				
CFDA 10.555	475,259				
CFDA 84.010	198,666				
CFDA 84.027	88,059				
CFDA 84.367	22,007				
CFDA 84.365	49,501				
	<u>969,835</u>				
<b>NEXUS</b>		Yes	Yes		
CFDA 10.553	107,754				
CFDA 10.555	190,375				
CFDA 84.013	97,329				
	<u>395,458</u>				
<b>NOBLE ACADEMY</b>		Yes			
CFDA 10.553	154,683				
CFDA 10.555	322,610				
CFDA 10.582	35,077				
CFDA 84.010	193,283				
CFDA 84.367	15,295				
CFDA 84.365	28,859				
CFDA 84.027	106,454				
	<u>856,261</u>				
<b>NORTHLAND LEARNING CTR, VIRGINIA</b>		Yes	Yes		
CFDA 10.553	18,848				
CFDA 10.555	29,907				
CFDA 84.027	2,129,414				
CFDA 84.173	130,482				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.181	136,417				
	<u>2,445,068</u>				
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 10.558	75,821				
NORTHWEST SERVICE COOPERATIVE		Yes	Yes		
CFDA 84.377	47,317				
CFDA 84.010	846,612				
CFDA 84.002	69,454				
	<u>963,383</u>				
PACER CENTER, INC		Yes			
CFDA 84.027	584,760				
CFDA 84.173	40,599				
CFDA 84.323	91,773				
CFDA 84.181	41,274				
	<u>758,406</u>				
PACT FOR FAMILIES COLLABORATIVE		Yes			
CFDA 84.287	762,166				
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 10.558	1,329,332				
PAUL BUNYAN EDUCATION COOP		Yes			
CFDA 84.027	2,456,183				
CFDA 84.173	95,968				
CFDA 84.181	90,999				
	<u>2,643,150</u>				
PERSPECTIVES INC		Yes	Yes		
CFDA 84.287	135,593				
CFDA 10.558	22,167				
	<u>157,760</u>				
PRAIRIE FIVE COMM ACT CNL		Yes			
CFDA 10.558	23,324				
PRAIRIE SEEDS ACADEMY		Yes		Yes	
CFDA 10.553	101,009				
CFDA 10.555	331,860				
CFDA 84.027	138,388				
CFDA 84.010	279,686				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.365	43,605				
CFDA 84.367	14,523				
	<u>909,071</u>				
<b>PRIME PROVIDERS INC</b>		Yes	Yes		
CFDA 10.558	<u>993,077</u>				
<b>PROJECT FOR PRIDE IN LIVING</b>		Yes			
CFDA 10.555	14,548				
CFDA 84.377	25,984				
	<u>40,532</u>				
<b>PROVIDERS CHOICE INC</b>		Yes	Yes		Yes
CFDA 10.558	<u>26,215,040</u>				
<b>RAMSEY COUNTY</b>		Yes	Yes		
CFDA 10.553	29,964				
CFDA 10.555	56,978				
	<u>86,942</u>				
<b>RESOURCE TRAINING AND SOLUTIONS</b>		Yes	Yes		
CFDA 84.010	<u>1,010,688</u>				
<b>RIVER BEND EDUCATION DISTRICT</b>		Yes	Yes		
CFDA 84.027	1,431,741				
CFDA 84.173	50,105				
CFDA 84.181	44,719				
	<u>1,526,565</u>				
<b>RUM RIVER SPECIAL EDUCATION COOP</b>		Yes	Yes		
CFDA 84.027	1,801,182				
CFDA 84.173	92,762				
CFDA 84.181	77,964				
	<u>1,971,908</u>				
<b>SALVATION ARMY</b>		Yes	Yes		
CFDA 10.558	59,354				
CFDA 10.559	11,587				
	<u>70,941</u>				
<b>SCOTT CARVER DAKOTA CAP AGENCY INC</b>		Yes			
CFDA 10.558	<u>140,951</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
SCOTT COUNTY		Yes			
CFDA 10.553	8,304				
CFDA 10.555	15,265				
	<u>23,569</u>				
SEMCAC INC		Yes			
CFDA 10.558	121,297				
CFDA 93.600	59,621				
	<u>180,918</u>				
SHERBURNE/NORTHERN WRIGHT SPEC ED		Yes			
CFDA 84.027	2,211,272				
CFDA 84.173	63,094				
CFDA 84.181	54,999				
	<u>2,329,365</u>				
SOJOURNER TRUTH ACADEMY		Yes			
CFDA 10.553	98,844				
CFDA 10.555	199,732				
CFDA 10.582	20,144				
CFDA 84.027	80,886				
CFDA 84.010	162,814				
CFDA 84.374	248,959				
CFDA 84.367	28,155				
	<u>839,534</u>				
SOUTHEAST SERVICE COOPERATIVE		Yes			
CFDA 84.010	1,097,575				
	<u>1,097,575</u>				
SOUTHERN MINNESOTA INITIATIVE FOUND		Yes			
CFDA 94.006	181,877				
	<u>181,877</u>				
SOUTHERN PLAINS ED COOP		Yes	Yes		
CFDA 84.027	1,148,695				
CFDA 84.173	44,821				
CFDA 84.181	23,110				
	<u>1,216,626</u>				
SOUTHWEST MN OPPORTUNITY COUNCIL		Yes			
CFDA 10.558	36,377				
	<u>36,377</u>				
SSD 1 MINNEAPOLIS		Yes	Yes		Yes
CFDA 10.553	4,328,612				
CFDA 10.555	12,368,523				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.559	795,679				
CFDA 10.558	1,447,184				
CFDA 10.575	13,519				
CFDA 10.582	720,236				
CFDA 84.002	573,719				
CFDA 84.010	21,024,809				
CFDA 84.013	114,712				
CFDA 84.027	8,901,274				
CFDA 84.173	373,458				
CFDA 84.181	258,072				
CFDA 84.048	558,344				
CFDA 84.196	73,135				
CFDA 84.287	655,191				
CFDA 84.323	195,834				
CFDA 84.365	1,061,564				
CFDA 84.367	3,313,176				
CFDA 84.377	2,957,791				
	<u>59,734,832</u>				
<b>SSD 6 SOUTH ST PAUL</b>		Yes	Yes		
CFDA 84.027	689,179				
CFDA 84.173	20,843				
CFDA 84.181	19,844				
CFDA 84.010	444,305				
CFDA 84.367	133,677				
CFDA 84.365	11,605				
CFDA 84.002	14,704				
CFDA 10.553	265,106				
CFDA 10.555	965,716				
CFDA 10.559	74,598				
	<u>2,639,577</u>				
<b>ST CROIX RIVER EDUCATION DISTRICT</b>		Yes	Yes		Yes
CFDA 84.027	1,761,397				
CFDA 84.173	36,349				
CFDA 84.181	52,902				
CFDA 84.048	66,523				
	<u>1,917,171</u>				
<b>SW &amp; WEST CENTRAL SERVICE COOP</b>		Yes	Yes		
CFDA 84.027	8,437,236				
CFDA 84.173	287,649				
CFDA 84.181	228,180				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.048	422,778				
	<u>9,375,843</u>				
THINK SMALL		Yes			
CFDA 84.412	47,156				
THREE RIVERS COMMUNITY ACTION, INC		Yes			
CFDA 10.558	91,842				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 10.558	235,257				
CFDA 10.559	262,598				
CFDA 84.011	973,688				
	<u>1,471,543</u>				
TWIN CITIES INTERNATIONAL ELEMENTAR		Yes			
CFDA 10.553	181,089				
CFDA 10.555	323,010				
CFDA 84.010	227,989				
CFDA 84.027	67,320				
CFDA 84.365	53,687				
CFDA 84.367	11,742				
	<u>864,837</u>				
VOLUNTEERS OF AMERIA SERVING MINNES		Yes	Yes		
CFDA 10.555	171,623				
WASHINGTON COUNTY		Yes	Yes		
CFDA 45.310	4,904				
CFDA 84.412	5,000				
	<u>9,904</u>				
WEST CENTRAL EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,157,277				
CFDA 84.173	42,061				
CFDA 84.181	15,711				
	<u>1,215,049</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 10.558	29,056				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>WRIGHT COUNTY COMMUNITY ACTION</b>					
CFDA 10.558	141,448	Yes			
<b>YMCA OF THE GREATER TWIN CITIES</b>					
CFDA 10.558	345,170	Yes	Yes		
CFDA 10.556	7,941				
CFDA 84.287	920,692				
	<u>1,273,803</u>				
<b>ZUMBRO EDUCATION DISTRICT</b>					
CFDA 84.027	1,983,433	Yes	Yes		
CFDA 84.173	110,304				
CFDA 84.181	181,508				
CFDA 84.048	3,000				
	<u>2,278,245</u>				
<b>MN - DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPMENT</b>					
<b>ANOKA COUNTY</b>					
CFDA 17.207	113,954	Yes			
CFDA 17.235	149,215				
CFDA 17.277	143,028				
CFDA 17.258	356,146				
CFDA 17.259	287,064				
CFDA 17.278	278,609				
CFDA 84.126	76,481				
CFDA 96.001	170				
	<u>1,404,667</u>				
<b>ARROWHEAD ECON OPPORTUNITY AGCY</b>					
CFDA 17.235	283,226	Yes			
<b>CENTRAL MN JOBS AND TRAINING</b>					
CFDA 17.258	820,000	Yes			
CFDA 17.278	287,025				
CFDA 17.259	597,375				
CFDA 17.207	166,026				
CFDA 17.277	478,703				
	<u>2,349,129</u>				
<b>CITY OF AUSTIN</b>					
CFDA 14.228	133,778	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF BRAINERD CFDA 14.228	7,860	Yes	Yes		
CITY OF CLIMAX CFDA 14.228	320,000	Yes	Yes		
CITY OF CROSBY CFDA 14.228	365,235	Yes	Yes		
CITY OF CYRUS CFDA 14.228	29,210	Yes	Yes		
CITY OF DULUTH CFDA 17.235 CFDA 17.267 CFDA 17.277 CFDA 17.258 CFDA 17.259 CFDA 17.278 CFDA 66.458 CFDA 93.558	107,670 4,558 17,572 229,951 297,663 85,757 7,124 10,000 760,295	Yes			
CITY OF EAST GRAND FORKS CFDA 84.126	200	Yes			
CITY OF ELBOW LAKE CFDA 14.228	271,151	Yes	Yes	Yes	
CITY OF FREEBORN CFDA 14.228	34,476	Yes	Yes		
CITY OF GRAND RAPIDS CFDA 14.228	293,675	Yes			
CITY OF HALLOCK CFDA 14.228	387,015	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF HARMONY CFDA 14.228	121,786	Yes	Yes		
CITY OF HERMAN CFDA 14.228	214,445	Yes	Yes	Yes	
CITY OF MANKATO CFDA 14.228	437,860	Yes			
CITY OF MINNEAPOLIS CFDA 17.258 CFDA 17.259 CFDA 17.278 CFDA 17.277 CFDA 93.558	954,404 1,110,552 412,932 136,831 26,445 2,641,164	Yes	Yes		
CITY OF MOOSE LAKE CFDA 14.228	78,097	Yes	Yes		
CITY OF MORA CFDA 14.228	165,470	Yes			
CITY OF OSAKIS CFDA 14.228	2,862	Yes	Yes		
CITY OF RED WING CFDA 14.228	359,415	Yes			
CITY OF VERNDALE CFDA 14.228	479,648	Yes	Yes		
CITY OF WARROAD CFDA 14.228	75,575	Yes	Yes		
CITY OF WORTHINGTON CFDA 14.228	169,932	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
COOK COUNTY		Yes	Yes		
CFDA 14.228	<u>242,586</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 17.258	196,787				
CFDA 17.259	246,567				
CFDA 17.278	<u>256,759</u>				
	<u>700,113</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 84.126	<u>105</u>				
GOODWILL INDUSTRIES/EASTER SEALS		Yes			
CFDA 10.561	<u>297,068</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 17.258	320,855				
CFDA 17.259	445,291				
CFDA 17.278	821,527				
	<u>1,587,673</u>				
HIRED		Yes			
CFDA 17.269	<u>18,108</u>				
HRA OF ST CLOUD		Yes	Yes		
CFDA 14.228	<u>132,319</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 17.235	<u>86,145</u>				
ISD 2170 STAPLES - MOTLEY		Yes	Yes		
CFDA 84.126	<u>61,588</u>				
LAKE COUNTY		Yes	Yes		Yes
CFDA 14.228	<u>11,320</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 96.001	<u>1,295</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>METRO CENTER FOR INDEPENDENT LIVING</b>					
CFDA 84.132	93,133	Yes	Yes		
CFDA 84.169	417,261				
CFDA 93.369	185,435				
CFDA 93.432	28,167				
	<u>723,996</u>				
<b>METROPOLITAN ECONOMIC DEVELOPMEN</b>					
CFDA 59.508	77,948	Yes	Yes		
CFDA 59.062	909,711				
	<u>987,659</u>				
<b>MN VALLEY ACTION COUNCIL INC</b>					
CFDA 17.235	426,324	Yes			
	<u>426,324</u>				
<b>RAMSEY COUNTY</b>					
CFDA 17.258	472,093	Yes	Yes		
CFDA 17.259	652,954				
CFDA 17.277	76,924				
CFDA 17.278	484,962				
	<u>1,686,933</u>				
<b>RESOURCE INC</b>					
CFDA 17.278	848,939	Yes			
	<u>848,939</u>				
<b>RURAL MN CEP INC</b>					
CFDA 84.126	18,890	Yes			
CFDA 84.235	17,949				
CFDA 17.207	45,109				
CFDA 17.235	130,471				
CFDA 17.258	1,392,160				
CFDA 17.259	1,122,625				
CFDA 17.278	262,374				
CFDA 17.267	472,279				
CFDA 17.277	370,488				
CFDA 93.558	27,028				
	<u>3,859,373</u>				
<b>SCOTT COUNTY</b>					
CFDA 17.235	39,530	Yes			
	<u>39,530</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
SE MN MULTI COUNTY HRA CFDA 14.228	553,656	Yes			
SOUTHWEST MN OPPORTUNITY COUNCIL CFDA 17.235	239,603	Yes			
STEVENS COUNTY ECONOMIC IMPROVEME CFDA 14.228	560,553	Yes	Yes		
TWIN CITY TREE TRUST CFDA 93.558	50,800	Yes			
WASHINGTON COUNTY CFDA 17.235 CFDA 17.258 CFDA 17.259 CFDA 17.277 CFDA 17.278	65,279 172,991 156,245 156,820 203,956 755,291	Yes	Yes		
WESTERN LAKE SUPERIOR SANITARY DIST CFDA 66.458	6,141,666	Yes	Yes		
<b>MN - DEPARTMENT OF HEALTH</b>					
ALLINA HEALTH SYSTEM CFDA 93.624	52,188	Yes			
AMHERST H. WILDER FOUNDATION CFDA 93.558 CFDA 93.283	10,000 18,770 28,770	Yes	Yes		
ANOKA COUNTY CFDA 10.557 CFDA 93.069 CFDA 93.074 CFDA 93.251 CFDA 93.268 CFDA 93.314 CFDA 93.505 CFDA 93.539	1,151,901 259,892 3,570 3,375 8,450 2,325 440,367 7,750	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.558	191,521				
CFDA 93.994	299,646				
	<u>2,368,797</u>				
<b>ARROWHEAD REG DEVELOP COMM</b>		Yes			
CFDA 93.757	896				
	<u>896</u>				
<b>BENTON COUNTY</b>		Yes	Yes		
CFDA 10.557	253,902				
CFDA 84.181	1,933				
CFDA 93.069	34,770				
CFDA 93.251	875				
CFDA 93.268	300				
CFDA 93.558	43,822				
CFDA 93.994	40,842				
	<u>376,444</u>				
<b>BLUE EARTH COUNTY</b>		Yes	Yes		
CFDA 10.557	278,422				
CFDA 93.069	40,140				
CFDA 93.251	775				
CFDA 93.268	21,150				
CFDA 93.558	78,188				
CFDA 93.994	64,401				
	<u>483,076</u>				
<b>CARLTON COOK LAKE ST LOUIS CO HL BD</b>		Yes	Yes		
CFDA 10.557	910,309				
CFDA 84.181	7,732				
CFDA 93.069	159,368				
CFDA 93.251	4,250				
CFDA 93.268	800				
CFDA 93.314	450				
CFDA 93.505	345,491				
CFDA 93.558	458,181				
CFDA 93.757	678,336				
CFDA 93.994	364,792				
	<u>2,929,709</u>				
<b>CARVER COUNTY</b>		Yes	Yes		
CFDA 84.181	1,933				
CFDA 93.069	85,656				
CFDA 93.251	2,125				
CFDA 93.268	4,000				
CFDA 93.539	1,750				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.558	20,929				
CFDA 93.994	57,964				
	<u>174,357</u>				
<b>CASS COUNTY</b>		Yes			
CFDA 10.557	211,753				
CFDA 84.181	1,450				
CFDA 93.069	33,671				
CFDA 93.251	875				
CFDA 93.505	81,621				
CFDA 93.558	15,934				
CFDA 93.994	38,446				
	<u>383,750</u>				
<b>CENTRACARE HLTH SYS/ST CLOUD HOSPIT</b>		Yes			
CFDA 93.889	601,867				
CFDA 93.817	77,497				
CFDA 93.236	29,395				
CFDA 93.301	51,875				
	<u>760,634</u>				
<b>CHANNEL ONE, INC.</b>		Yes			
CFDA 10.565	396,350				
	<u>396,350</u>				
<b>CHILDREN'S HEALTH CARE</b>		Yes			
CFDA 93.940	22,963				
CFDA 93.994	60,400				
CFDA 10.557	158				
	<u>83,521</u>				
<b>CHISAGO COUNTY</b>		Yes	Yes		
CFDA 10.557	173,042				
CFDA 84.181	2,416				
CFDA 93.069	86,266				
CFDA 93.074	2,309				
CFDA 93.251	1,200				
CFDA 93.268	2,400				
CFDA 93.314	75				
CFDA 93.558	45,394				
CFDA 93.994	45,835				
	<u>358,937</u>				
<b>CITY OF BLOOMINGTON</b>		Yes			
CFDA 93.069	197,140				
CFDA 93.994	162,065				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.558	139,864				
CFDA 93.268	4,075				
CFDA 93.539	6,020				
CFDA 93.251	375				
CFDA 93.505	235,103				
CFDA 93.919	60,081				
CFDA 10.557	2,568,199				
CFDA 10.572	1,199				
	<u>3,374,121</u>				
<b>CITY OF GRACEVILLE</b>		Yes	Yes		
CFDA 93.778	<u>1,777</u>				
<b>CITY OF MINNEAPOLIS</b>		Yes	Yes		
CFDA 93.069	320,269				
CFDA 93.505	1,481,773				
CFDA 93.558	882,923				
CFDA 93.753	16,300				
CFDA 93.757	811,764				
CFDA 93.994	952,456				
	<u>4,465,485</u>				
<b>CITY OF RICHFIELD</b>		Yes			
CFDA 93.069	<u>51,528</u>				
<b>COOK COUNTY</b>		Yes	Yes		
CFDA 66.472	<u>5,000</u>				
<b>COUNTRYSIDE PUBLIC HEALTH SERVICE</b>		Yes	Yes		Yes
CFDA 10.557	354,677				
CFDA 84.181	9,664				
CFDA 93.069	120,716				
CFDA 93.251	400				
CFDA 93.268	82,005				
CFDA 93.558	88,294				
CFDA 93.994	81,026				
	<u>736,782</u>				
<b>CROW WING COUNTY</b>		Yes			
CFDA 10.557	355,462				
CFDA 93.069	33,496				
CFDA 93.251	225				
CFDA 93.268	1,600				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.314	150				
CFDA 93.558	70,771				
CFDA 93.994	70,230				
	<u>531,934</u>				
<b>DAKOTA COUNTY</b>		Yes	Yes		
CFDA 10.557	1,240,163				
CFDA 93.069	307,270				
CFDA 93.074	3,025				
CFDA 93.251	9,275				
CFDA 93.268	16,820				
CFDA 93.314	375				
CFDA 93.505	369,364				
CFDA 93.539	9,525				
CFDA 93.558	325,356				
CFDA 93.994	303,230				
	<u>2,584,403</u>				
<b>DES MOINES VALLEY HEALTH &amp; HUMAN SE</b>		Yes	Yes		
CFDA 10.557	100,652				
CFDA 84.181	3,866				
CFDA 93.069	40,679				
CFDA 93.624	93,263				
CFDA 93.757	393,217				
CFDA 93.994	36,915				
	<u>668,592</u>				
<b>FAIRVIEW HEALTH SERVICES</b>		Yes			Yes
CFDA 93.817	1,033,086				
	<u>1,033,086</u>				
<b>FREEBORN COUNTY</b>		Yes	Yes		
CFDA 10.557	248,205				
CFDA 93.069	49,003				
CFDA 93.251	450				
CFDA 93.268	3,085				
CFDA 93.558	33,199				
CFDA 93.791	4,319				
CFDA 93.994	41,258				
	<u>379,519</u>				
<b>GOODHUE COUNTY</b>		Yes	Yes		
CFDA 10.557	181,174				
CFDA 84.181	2,416				
CFDA 93.069	31,925				
CFDA 93.251	400				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.558	45,267				
CFDA 93.994	44,234				
	<u>305,416</u>				
<b>GOVT DEPT OF THE FOND DU LAC BAND OF</b>		Yes			
CFDA 10.557	66,068				
CFDA 93.558	136,049				
	<u>202,117</u>				
<b>GRAND PORTAGE RESERVATION</b>		Yes			
CFDA 10.558	5,859				
CFDA 10.557	6,271				
CFDA 93.069	5,828				
CFDA 93.558	27,380				
	<u>45,338</u>				
<b>GREATER MPLS COUNCIL OF CHURCHES</b>		Yes	Yes	Yes	
CFDA 93.991	123,432				
	<u>123,432</u>				
<b>HEALTH PARTNERS INSTITUTE</b>		Yes			
CFDA 93.393	45,766				
CFDA 93.757	306,036				
CFDA 93.283	83,188				
CFDA 66.469	320,322				
	<u>755,312</u>				
<b>HENNEPIN COUNTY</b>		Yes	Yes		
CFDA 10.557	4,559,268				
CFDA 93.069	587,765				
CFDA 93.110	27,500				
CFDA 93.116	19,883				
CFDA 93.235	237,745				
CFDA 93.251	40,675				
CFDA 93.268	337,599				
CFDA 93.283	1,800				
CFDA 93.505	323,265				
CFDA 93.609	3,300				
CFDA 93.624	334,999				
CFDA 93.889	1,049,692				
CFDA 93.919	94,320				
CFDA 93.940	509,471				
CFDA 93.977	33,143				
CFDA 93.994	638,725				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.558	1,234,333				
	<u>10,033,483</u>				
<b>HORIZON PUBLIC HEALTH</b>		Yes	Yes		
CFDA 10.557	323,186				
CFDA 84.181	9,665				
CFDA 93.069	88,399				
CFDA 93.110	27,500				
CFDA 93.251	1,200				
CFDA 93.268	4,700				
CFDA 93.314	225				
CFDA 93.539	500				
CFDA 93.558	114,820				
CFDA 93.994	92,577				
	<u>662,772</u>				
<b>HOUSTON COUNTY</b>		Yes	Yes		
CFDA 10.557	94,523				
CFDA 84.181	1,933				
CFDA 93.069	30,160				
CFDA 93.251	200				
CFDA 93.268	200				
CFDA 93.558	33,326				
CFDA 93.994	25,772				
	<u>186,114</u>				
<b>HUMAN SERV OF FARIBAULT &amp; MARTIN CO</b>		Yes	Yes		
CFDA 10.557	169,606				
CFDA 93.069	46,494				
CFDA 93.251	1,400				
CFDA 93.268	1,251				
CFDA 93.314	225				
CFDA 93.558	50,676				
CFDA 93.753	2,790				
CFDA 93.994	49,685				
	<u>322,127</u>				
<b>ISANTI COUNTY</b>		Yes	Yes		
CFDA 10.557	149,992				
CFDA 84.181	1,933				
CFDA 93.069	44,875				
CFDA 93.268	400				
CFDA 93.314	450				
CFDA 93.558	60,307				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.994	35,321				
	<u>293,278</u>				
<b>KANABEC COUNTY</b>		Yes	Yes		
CFDA 84.181	1,933				
<b>KANABEC PINE CHS</b>		Yes	Yes		
CFDA 10.557	260,243				
CFDA 84.181	1,933				
CFDA 93.069	58,973				
CFDA 93.268	400				
CFDA 93.505	510,820				
CFDA 93.558	68,295				
CFDA 93.994	63,654				
	<u>964,318</u>				
<b>KANDIYOHI COUNTY</b>		Yes	Yes		
CFDA 93.268	1,800				
<b>LUTHERAN SOCIAL SERVICE OF MN</b>		Yes			
CFDA 93.624	511,336				
CFDA 93.991	98,735				
	<u>610,071</u>				
<b>MAYO CLINIC</b>		Yes	Yes		
CFDA 93.624	203,322				
CFDA 93.817	55,022				
CFDA 93.889	338,538				
CFDA 93.301	26,955				
CFDA 93.817	46,190				
CFDA 93.889	270,642				
	<u>940,669</u>				
<b>MEEKER COUNTY</b>		Yes	Yes		
CFDA 93.301	8,985				
CFDA 93.314	4,999				
CFDA 93.752	612				
	<u>14,596</u>				
<b>MEEKER-MCLEOD-SIBLEY CHS</b>		Yes			Yes
CFDA 10.557	484,969				
CFDA 84.181	5,799				
CFDA 93.069	66,513				
CFDA 93.251	400				
CFDA 93.268	2,500				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.505	13,869				
CFDA 93.558	118,237				
CFDA 93.994	92,843				
	<u>785,130</u>				
<b>MILLE LACS BAND OF OJIBWE INDIANS</b>		Yes			
CFDA 10.557	<u>40,753</u>				
<b>MILLE LACS COUNTY</b>		Yes	Yes		
CFDA 10.557	91,468				
CFDA 84.181	1,450				
CFDA 93.069	50,988				
CFDA 93.251	1,100				
CFDA 93.314	150				
CFDA 93.505	221,248				
CFDA 93.558	36,644				
CFDA 93.994	34,823				
	<u>437,871</u>				
<b>MN RURAL WATER ASSOCIATION</b>		Yes			
CFDA 66.468	<u>721,327</u>				
<b>MORRISON COUNTY</b>		Yes	Yes		
CFDA 10.557	247,418				
CFDA 84.181	1,450				
CFDA 93.069	29,286				
CFDA 93.074	363				
CFDA 93.314	75				
CFDA 93.505	4,053				
CFDA 93.558	31,799				
CFDA 93.994	44,463				
	<u>358,907</u>				
<b>MOWER COUNTY</b>		Yes	Yes		
CFDA 10.557	237,262				
CFDA 84.181	1,933				
CFDA 93.069	45,110				
CFDA 93.268	2,950				
CFDA 93.505	164,257				
CFDA 93.558	50,814				
CFDA 93.994	47,358				
	<u>549,684</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
NATIONAL RURAL HEALTH RESOURCE CTR CFDA 93.241	83,805	Yes	Yes		
NEIGHBORHOOD HEALTHSOURCE CFDA 93.558	168,031	Yes	Yes		
NOBLES COUNTY CFDA 10.557 CFDA 84.181 CFDA 93.069 CFDA 93.251 CFDA 93.268 CFDA 93.314 CFDA 93.558 CFDA 93.959 CFDA 93.994	180,037 967 28,669 1,675 5,150 225 10,147 1,120 21,667 249,657	Yes	Yes		
NORMAN COUNTY CFDA 93.268	1,600	Yes	Yes		
NORTH COUNTRY CHS CFDA 10.557 CFDA 84.181 CFDA 93.069 CFDA 93.251 CFDA 93.268 CFDA 93.505 CFDA 93.558 CFDA 93.624 CFDA 93.994	370,999 7,732 66,809 2,525 2,100 396,657 86,738 197,520 104,086 1,235,166	Yes			
NORTH COUNTY FOOD BANK, INC CFDA 10.565	522,797	Yes	Yes		Yes
NORTHWEST COMMUNITY ACTION INC CFDA 93.568	1,457,397	Yes			
OLMSTED COUNTY CFDA 10.557 CFDA 84.181	889,914 1,933	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.069	92,620				
CFDA 93.251	2,275				
CFDA 93.268	13,150				
CFDA 93.314	450				
CFDA 93.558	151,440				
CFDA 93.994	141,143				
	<u>1,292,925</u>				
<b>PACER CENTER, INC</b>					
CFDA 93.110	23,652	Yes			
<b>PARTNERSHIP 4 HEALTH COMMUNITY HEA</b>					
CFDA 10.557	805,339	Yes			
CFDA 84.181	5,799				
CFDA 93.069	134,020				
CFDA 93.074	4,841				
CFDA 93.251	1,500				
CFDA 93.268	8,150				
CFDA 93.314	150				
CFDA 93.505	399,734				
CFDA 93.539	560				
CFDA 93.558	106,475				
CFDA 93.624	145,104				
CFDA 93.757	403,626				
CFDA 93.994	196,985				
	<u>2,212,283</u>				
<b>RAMSEY COUNTY</b>					
CFDA 10.557	3,336,137	Yes	Yes		
CFDA 93.069	487,304				
CFDA 93.074	11,334				
CFDA 93.116	11,000				
CFDA 93.235	250,224				
CFDA 93.251	10,700				
CFDA 93.268	197,304				
CFDA 93.505	1,716,388				
CFDA 93.558	771,033				
CFDA 93.753	15,000				
CFDA 93.919	1,462				
CFDA 93.940	81,208				
CFDA 93.994	1,605,210				
	<u>8,494,304</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>RICE COUNTY</b>		Yes	Yes		
CFDA 10.557	351,919				
CFDA 84.181	1,933				
CFDA 93.069	45,909				
CFDA 93.251	400				
CFDA 93.268	440				
CFDA 93.314	75				
CFDA 93.539	1,800				
CFDA 93.558	50,864				
CFDA 93.994	58,781				
	<u>512,121</u>				
<b>SAWTOOTH MOUNTAIN CLINIC, INC</b>		Yes	Yes		
CFDA 66.469	36,115				
	<u>36,115</u>				
<b>SCOTT CARVER DAKOTA CAP AGENCY INC</b>		Yes			
CFDA 10.557	2,328,996				
	<u>2,328,996</u>				
<b>SCOTT COUNTY</b>		Yes			
CFDA 84.181	1,933				
CFDA 93.069	147,594				
CFDA 93.251	800				
CFDA 93.268	6,240				
CFDA 93.283	825				
CFDA 93.558	76,566				
CFDA 93.994	87,313				
	<u>321,271</u>				
<b>SECOND HARVEST HEARTLAND</b>		Yes	Yes		Yes
CFDA 10.565	553,533				
	<u>553,533</u>				
<b>SECOND HARVEST NORTHERN LAKES FOO</b>		Yes			
CFDA 10.565	638,461				
	<u>638,461</u>				
<b>SHERBURNE COUNTY</b>		Yes			
CFDA 10.557	398,922				
CFDA 84.181	1,450				
CFDA 93.069	66,877				
CFDA 93.251	1,350				
CFDA 93.268	1,920				
CFDA 93.314	375				
CFDA 93.539	325				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.558	50,999				
CFDA 93.994	57,050				
	<u>579,268</u>				
<b>SOUTHSIDE COMMUNITY HEALTH SERVICE</b>					
CFDA 93.558	28,927	Yes	Yes		
<b>SOUTHWEST HEALTH &amp; HUMAN SERVICES</b>					
CFDA 10.557	545,063	Yes	Yes		
CFDA 84.181	14,498				
CFDA 93.069	97,543				
CFDA 93.251	400				
CFDA 93.268	8,754				
CFDA 93.283	150				
CFDA 93.558	147,579				
CFDA 93.994	110,958				
	<u>924,945</u>				
<b>SOUTHWEST MN OPPORTUNITY COUNCIL</b>					
CFDA 93.558	186,480	Yes			
<b>STEARNS COUNTY</b>					
CFDA 10.557	749,280	Yes	Yes		
CFDA 93.069	111,495				
CFDA 93.251	2,550				
CFDA 93.268	58,356				
CFDA 93.314	450				
CFDA 93.505	712,676				
CFDA 93.539	3,055				
CFDA 93.558	86,803				
CFDA 93.994	145,039				
	<u>1,869,704</u>				
<b>STEELE COUNTY</b>					
CFDA 10.557	183,456	Yes	Yes		
CFDA 93.539	450				
	<u>183,906</u>				
<b>WABASHA COUNTY</b>					
CFDA 10.557	76,134	Yes	Yes		
CFDA 84.181	1,933				
CFDA 93.069	42,294				
CFDA 93.074	1,605				
CFDA 93.251	400				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.268	800				
CFDA 93.314	75				
CFDA 93.558	23,744				
CFDA 93.994	25,976				
	<u>172,961</u>				
<b>WASHINGTON COUNTY</b>		Yes	Yes		
CFDA 10.557	534,424				
CFDA 84.181	2,416				
CFDA 93.069	177,422				
CFDA 93.110	39,167				
CFDA 93.251	2,100				
CFDA 93.268	10,875				
CFDA 93.314	825				
CFDA 93.505	352,744				
CFDA 93.539	3,955				
CFDA 93.558	182,520				
CFDA 93.994	170,110				
	<u>1,476,558</u>				
<b>WATONWAN COUNTY</b>		Yes	Yes		
CFDA 10.557	100,475				
CFDA 93.069	16,235				
CFDA 93.558	10,096				
CFDA 93.994	19,917				
	<u>146,723</u>				
<b>WEST CENTRAL INITIATIVE</b>		Yes			
CFDA 84.412	37,200				
	<u>37,200</u>				
<b>WEST SIDE COMMUNITY HEALTH SERVICE</b>		Yes	Yes		
CFDA 93.919	82,827				
CFDA 93.558	200,626				
CFDA 93.977	9,176				
	<u>292,629</u>				
<b>WINONA COUNTY</b>		Yes	Yes		
CFDA 10.557	145,921				
CFDA 84.181	1,933				
CFDA 93.069	63,468				
CFDA 93.558	49,902				
CFDA 93.994	49,859				
	<u>311,083</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>WRIGHT COUNTY</b>					
CFDA 84.181	1,933	Yes	Yes		
CFDA 93.069	108,095				
CFDA 93.074	6,328				
CFDA 93.251	4,350				
CFDA 93.268	3,400				
CFDA 93.558	54,411				
CFDA 93.994	58,693				
	<u>237,210</u>				
<b>WRIGHT COUNTY COMMUNITY ACTION</b>					
CFDA 10.557	335,387	Yes			
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>					
<b>360 COMMUNITIES</b>					
CFDA 93.575	160,476	Yes			
<b>AITKIN COUNTY</b>					
CFDA 10.561	159,566	Yes	Yes		
CFDA 93.556	4,627				
CFDA 93.558	168,707				
CFDA 93.563	387,845				
CFDA 93.566	160				
CFDA 93.575	5,701				
CFDA 93.590	491				
CFDA 93.645	2,531				
CFDA 93.658	57,705				
CFDA 93.667	114,820				
CFDA 93.674	1,934				
CFDA 93.778	740,975				
	<u>1,645,062</u>				
<b>AMHERST H. WILDER FOUNDATION</b>					
CFDA 10.561	75,507	Yes	Yes		
CFDA 14.238	8,398				
CFDA 93.051	17,108				
CFDA 93.829	85,492				
CFDA 93.958	124,625				
CFDA 93.600	144,992				
	<u>456,122</u>				
<b>ANOKA COUNTY</b>					
CFDA 10.561	2,642,302	Yes			
CFDA 93.150	14,456				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.525	17,010				
CFDA 93.556	118,532				
CFDA 93.558	3,918,816				
CFDA 93.563	6,384,034				
CFDA 93.575	375,182				
CFDA 93.590	123,395				
CFDA 93.645	30,519				
CFDA 93.658	921,159				
CFDA 93.667	1,420,754				
CFDA 93.674	12,736				
CFDA 93.767	1,668				
CFDA 93.778	8,820,726				
CFDA 93.959	1,760				
	<u>24,803,049</u>				
<b>ANOKA COUNTY COMM ACTION PROG INC</b>					
		Yes			
CFDA 93.569	346,123				
CFDA 93.575	364,841				
	<u>710,964</u>				
<b>ARRIVE MINISTRIES</b>					
		Yes	Yes		
CFDA 93.566	394,900				
	<u>394,900</u>				
<b>ARROWHEAD ECON OPPORTUNITY AGCY</b>					
		Yes			
CFDA 10.561	209,813				
CFDA 14.231	100,743				
CFDA 93.569	169,700				
CFDA 93.674	245,000				
	<u>725,256</u>				
<b>ARROWHEAD REG DEVELOP COMM</b>					
		Yes			
CFDA 93.044	561,085				
CFDA 93.045	799,557				
CFDA 93.053	190,447				
CFDA 93.043	26,375				
CFDA 93.048	7,418				
CFDA 93.052	172,641				
CFDA 93.071	16,525				
CFDA 93.324	21,087				
CFDA 93.761	8,850				
CFDA 93.763	38,836				
CFDA 93.778	142,748				
CFDA 93.779	4,915				
	<u>1,990,484</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>BECKER COUNTY</b>					
		Yes	Yes		
CFDA 10.561	289,815				
CFDA 93.556	75,337				
CFDA 93.558	257,226				
CFDA 93.563	1,002,479				
CFDA 93.566	270				
CFDA 93.575	10,843				
CFDA 93.590	8,088				
CFDA 93.645	6,080				
CFDA 93.658	449,771				
CFDA 93.667	306,074				
CFDA 93.674	9,798				
CFDA 93.778	1,304,729				
CFDA 93.958	10,923				
	<u>3,731,433</u>				
<b>BELTRAMI COUNTY</b>					
		Yes	Yes		Yes
CFDA 10.561	464,799				
CFDA 93.556	32,362				
CFDA 93.558	1,472,814				
CFDA 93.563	853,380				
CFDA 93.566	459				
CFDA 93.575	21,638				
CFDA 93.590	15,787				
CFDA 93.645	6,978				
CFDA 93.658	1,991,613				
CFDA 93.667	286,371				
CFDA 93.674	5,529				
CFDA 93.778	2,073,091				
	<u>7,224,821</u>				
<b>BENTON COUNTY</b>					
		Yes	Yes		
CFDA 10.561	291,138				
CFDA 93.556	8,140				
CFDA 93.558	512,570				
CFDA 93.563	866,376				
CFDA 93.566	273				
CFDA 93.575	27,733				
CFDA 93.590	6,259				
CFDA 93.645	4,780				
CFDA 93.658	283,188				
CFDA 93.667	249,823				
CFDA 93.674	2,462				
CFDA 93.778	1,135,592				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.959	640				
	<u>3,388,974</u>				
<b>BI-COUNTY COMM ACTION COUNCIL</b>		Yes	Yes	Yes	
CFDA 10.561	17,837				
CFDA 93.569	276,633				
	<u>294,470</u>				
<b>BLUE EARTH COUNTY</b>		Yes	Yes		
CFDA 10.561	535,031				
CFDA 93.556	8,854				
CFDA 93.558	643,801				
CFDA 93.563	1,009,023				
CFDA 93.566	478				
CFDA 93.575	36,388				
CFDA 93.590	14,656				
CFDA 93.645	5,329				
CFDA 93.658	357,060				
CFDA 93.667	344,086				
CFDA 93.674	2,957				
CFDA 93.778	2,027,766				
	<u>4,985,429</u>				
<b>BRIGHTER DAY RESIDENCE, INC.</b>		Yes			
CFDA 93.778	1,544,957				
	<u>1,544,957</u>				
<b>BROWN COUNTY</b>		Yes	Yes		
CFDA 10.561	204,111				
CFDA 93.556	63,292				
CFDA 93.558	194,033				
CFDA 93.563	494,290				
CFDA 93.566	170				
CFDA 93.575	11,651				
CFDA 93.590	13,966				
CFDA 93.645	4,182				
CFDA 93.658	209,623				
CFDA 93.667	159,038				
CFDA 93.674	2,666				
CFDA 93.778	1,015,429				
	<u>2,372,451</u>				
<b>CAP OF SUBURBAN HENNEPIN</b>		Yes	Yes		
CFDA 10.561	57,931				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.569	2,553,151				
	<u>2,611,082</u>				
<b>CAP RAMSEY &amp; WASHINGTON COUNTIES</b>		Yes			
CFDA 10.580	44,953				
CFDA 93.569	1,284,105				
	<u>1,329,058</u>				
<b>CARLTON COOK LAKE ST LOUIS CO HL BD</b>		Yes	Yes		
CFDA 93.959	131,173				
	<u>131,173</u>				
<b>CARLTON COUNTY</b>		Yes	Yes		
CFDA 10.561	468,868				
CFDA 93.090	13,366				
CFDA 93.556	7,195				
CFDA 93.558	354,806				
CFDA 93.563	1,061,650				
CFDA 93.566	478				
CFDA 93.575	11,201				
CFDA 93.590	19,774				
CFDA 93.645	13,825				
CFDA 93.658	303,851				
CFDA 93.659	58,890				
CFDA 93.667	280,389				
CFDA 93.674	1,607				
CFDA 93.778	1,822,151				
	<u>4,418,051</u>				
	<u>4,418,051</u>				
<b>CARVER COUNTY</b>		Yes	Yes		
CFDA 10.561	449,506				
CFDA 93.556	16,205				
CFDA 93.558	343,885				
CFDA 93.563	1,129,686				
CFDA 93.566	416				
CFDA 93.575	50,737				
CFDA 93.590	24,291				
CFDA 93.645	9,330				
CFDA 93.658	416,374				
CFDA 93.667	341,719				
CFDA 93.778	2,748,965				
	<u>5,531,114</u>				
	<u>5,531,114</u>				
<b>CASS COUNTY</b>		Yes			
CFDA 10.561	312,502				
CFDA 93.556	8,540				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.558	466,685				
CFDA 93.563	710,085				
CFDA 93.566	286				
CFDA 93.575	9,130				
CFDA 93.590	8,995				
CFDA 93.645	4,832				
CFDA 93.658	311,992				
CFDA 93.667	231,108				
CFDA 93.674	1,944				
CFDA 93.778	1,161,462				
CFDA 93.958	396				
CFDA 93.959	1,160				
	<u>3,229,117</u>				
<b>CATHOLIC CHARITIES OF THE ARCHDIOCES</b>		<b>Yes</b>			
CFDA 93.566	74,037				
CFDA 10.561	214,247				
CFDA 14.231	50,000				
	<u>338,284</u>				
<b>Center City Housing Corp.</b>		<b>Yes</b>			
CFDA 93.959	204,131				
	<u>204,131</u>				
<b>CENTRACARE HLTH SYS/ST CLOUD HOSPIT</b>		<b>Yes</b>			
CFDA 93.959	745,240				
CFDA 93.241	9,540				
CFDA 93.243	98,750				
CFDA 10.561	30,350				
	<u>883,880</u>				
<b>CENTRAL MN COUNCIL ON AGING</b>		<b>Yes</b>	<b>Yes</b>		<b>Yes</b>
CFDA 93.044	870,619				
CFDA 93.045	1,122,023				
CFDA 93.053	283,323				
CFDA 93.052	205,885				
CFDA 93.043	53,821				
CFDA 93.048	7,909				
CFDA 93.324	32,714				
CFDA 93.071	26,999				
CFDA 93.761	8,027				
CFDA 93.778	200,944				
	<u>2,812,264</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CENTRAL MN LEGAL SERVICES		Yes	Yes		
CFDA 93.597	53,390				
CHILD CARE AWARE OF MINNESOTA		Yes			
CFDA 93.575	2,584,081				
CFDA 84.412	1,164,892				
	<u>3,748,973</u>				
CHILD CARE CHOICES INC		Yes	Yes		
CFDA 93.596	186,114				
CHILD CARE RESOURCE AND REFERRAL, IN		Yes			
CFDA 10.558	170,870				
CFDA 93.575	1,694,148				
CFDA 93.596	322,538				
	<u>2,187,556</u>				
CHIPPEWA COUNTY		Yes	Yes		
CFDA 10.561	194,688				
CFDA 93.556	1,008				
CFDA 93.558	93,566				
CFDA 93.563	315,643				
CFDA 93.566	136				
CFDA 93.575	1,875				
CFDA 93.590	1,530				
CFDA 93.645	1,495				
CFDA 93.658	108,206				
CFDA 93.667	89,011				
CFDA 93.778	569,655				
	<u>1,376,813</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 10.561	358,772				
CFDA 93.556	9,144				
CFDA 93.558	334,133				
CFDA 93.563	746,672				
CFDA 93.566	338				
CFDA 93.575	14,003				
CFDA 93.590	21,364				
CFDA 93.645	1,427				
CFDA 93.658	326,518				
CFDA 93.667	260,231				
CFDA 93.669	848				
CFDA 93.674	4,021				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.778	1,293,283				
	<u>3,370,754</u>				
<b>CITY OF MANKATO</b>		Yes			
CFDA 93.959	1,480				
	<u>1,480</u>				
<b>CITY OF ST CLOUD</b>		Yes			
CFDA 93.959	2,160				
	<u>2,160</u>				
<b>CLAY COUNTY</b>		Yes	Yes		
CFDA 10.561	473,859				
CFDA 93.150	46,950				
CFDA 93.556	14,868				
CFDA 93.558	762,716				
CFDA 93.563	1,115,657				
CFDA 93.566	431				
CFDA 93.575	28,907				
CFDA 93.590	10,511				
CFDA 93.645	8,264				
CFDA 93.658	1,007,621				
CFDA 93.667	411,758				
CFDA 93.674	9,782				
CFDA 93.778	1,941,001				
CFDA 93.958	3,173				
	<u>5,835,498</u>				
<b>COMUNIDADES LATINAS UIDAS EN SERVICI</b>		Yes			
CFDA 93.959	150,125				
CFDA 93.958	37,067				
CFDA 93.953	173,882				
	<u>361,074</u>				
<b>COOK COUNTY</b>		Yes	Yes		
CFDA 10.561	75,628				
CFDA 93.556	1,310				
CFDA 93.558	33,107				
CFDA 93.563	96,968				
CFDA 93.566	68				
CFDA 93.575	897				
CFDA 93.590	2,022				
CFDA 93.645	776				
CFDA 93.658	64,418				
CFDA 93.667	35,960				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.778	308,944				
	<u>620,098</u>				
<b>CROW WING COUNTY</b>		Yes			
CFDA 10.561	561,562				
CFDA 93.150	21,287				
CFDA 93.556	15,081				
CFDA 93.558	622,232				
CFDA 93.563	1,040,829				
CFDA 93.566	512				
CFDA 93.575	46,669				
CFDA 93.590	15,801				
CFDA 93.645	7,822				
CFDA 93.658	493,364				
CFDA 93.667	353,112				
CFDA 93.674	10,462				
CFDA 93.778	2,310,507				
	<u>5,499,240</u>				
<b>DAKOTA COUNTY</b>		Yes	Yes		
CFDA 10.561	1,743,260				
CFDA 14.231	693,236				
CFDA 93.090	65,953				
CFDA 93.150	26,124				
CFDA 93.556	116,051				
CFDA 93.558	2,587,029				
CFDA 93.563	7,266,269				
CFDA 93.575	502,706				
CFDA 93.590	127,987				
CFDA 93.645	47,306				
CFDA 93.658	1,457,512				
CFDA 93.659	420,434				
CFDA 93.667	1,458,991				
CFDA 93.674	61,646				
CFDA 93.778	9,226,851				
CFDA 93.791	78,839				
CFDA 93.958	6,173				
	<u>25,886,367</u>				
<b>DES MOINES VALLEY HEALTH &amp; HUMAN SE</b>		Yes	Yes		
CFDA 10.561	163,995				
CFDA 93.556	4,947				
CFDA 93.558	83,663				
CFDA 93.563	294,394				
CFDA 93.566	157				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.575	5,277				
CFDA 93.590	6,236				
CFDA 93.645	3,055				
CFDA 93.658	112,985				
CFDA 93.667	195,483				
CFDA 93.674	8,736				
CFDA 93.778	848,889				
CFDA 93.959	480				
	<u>1,728,297</u>				
<b>DOUGLAS COUNTY</b>		Yes	Yes		
CFDA 10.561	303,187				
CFDA 93.556	10,278				
CFDA 93.558	259,948				
CFDA 93.563	647,374				
CFDA 93.566	268				
CFDA 93.575	13,899				
CFDA 93.590	3,008				
CFDA 93.645	5,624				
CFDA 93.658	198,423				
CFDA 93.667	180,941				
CFDA 93.674	8,385				
CFDA 93.778	1,067,209				
	<u>2,698,544</u>				
<b>EVERGREEN YOUTH &amp; FAMILY SERVICE, IN</b>		Yes			
CFDA 93.092	74,171				
CFDA 93.674	133,558				
	<u>207,729</u>				
<b>FAMILY PARTNERSHIP</b>		Yes			
CFDA 93.953	328,975				
CFDA 93.959	173,310				
CFDA 10.558	95,604				
CFDA 93.917	27,437				
	<u>625,326</u>				
<b>FREEBORN COUNTY</b>		Yes	Yes		
CFDA 10.561	241,033				
CFDA 93.556	10,639				
CFDA 93.558	403,903				
CFDA 93.563	527,795				
CFDA 93.566	574				
CFDA 93.575	10,637				
CFDA 93.590	14,513				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.645	5,960				
CFDA 93.658	232,891				
CFDA 93.667	198,252				
CFDA 93.674	3,962				
CFDA 93.778	1,212,089				
CFDA 96.001	525				
	<u>2,862,773</u>				
<b>GOODHUE COUNTY</b>					
CFDA 10.561	377,657	Yes	Yes		
CFDA 93.556	8,285				
CFDA 93.558	255,895				
CFDA 93.563	1,033,448				
CFDA 93.565	384				
CFDA 93.575	16,888				
CFDA 93.590	12,984				
CFDA 93.645	5,734				
CFDA 93.658	274,259				
CFDA 93.667	202,466				
CFDA 93.674	5,853				
CFDA 93.767	672				
CFDA 93.778	1,366,267				
	<u>3,560,792</u>				
<b>GOVT DEPT OF THE FOND DU LAC BAND OF</b>					
CFDA 93.674	873	Yes			
CFDA 93.069	5,723				
CFDA 93.958	229,694				
CFDA 93.959	131,083				
CFDA 93.569	68,266				
	<u>435,639</u>				
<b>GRAND PORTAGE RESERVATION</b>					
CFDA 93.569	15,932	Yes			
CFDA 93.958	130,089				
	<u>146,021</u>				
<b>GRANT COUNTY</b>					
CFDA 10.561	77,776	Yes	Yes		
CFDA 93.556	3,048				
CFDA 93.558	60,414				
CFDA 93.563	152,691				
CFDA 93.566	100				
CFDA 93.575	1,752				
CFDA 93.590	4,362				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.645	1,519				
CFDA 93.658	59,523				
CFDA 93.667	68,550				
CFDA 93.674	979				
CFDA 93.778	314,627				
CFDA 93.958	5,035				
	<u>750,376</u>				
<b>GREATER MPLS COUNCIL OF CHURCHES</b>		Yes	Yes	Yes	
CFDA 93.959	145,350				
CFDA 93.674	140,434				
	<u>285,784</u>				
<b>HEALTH PARTNERS INSTITUTE</b>		Yes			
CFDA 93.536	406,969				
	<u>406,969</u>				
<b>HEARTLAND COMMUNITY ACTION AGCY</b>		Yes			
CFDA 10.580	61,336				
CFDA 14.231	49,976				
CFDA 93.525	14,970				
CFDA 93.569	142,006				
CFDA 93.575	97,606				
CFDA 93.778	27,560				
	<u>393,454</u>				
<b>HENNEPIN COUNTY</b>		Yes	Yes		
CFDA 10.561	15,196,254				
CFDA 93.051	51,576				
CFDA 93.090	55,797				
CFDA 93.150	217,111				
CFDA 93.556	694,526				
CFDA 93.563	23,300,073				
CFDA 93.575	2,913,618				
CFDA 93.590	247,911				
CFDA 93.645	185,656				
CFDA 93.658	12,044,770				
CFDA 93.659	498,020				
CFDA 93.667	6,977,493				
CFDA 93.669	1,945				
CFDA 93.674	133,710				
CFDA 93.719	454,750				
CFDA 93.767	824				
CFDA 93.778	53,822,544				
CFDA 93.917	1,769,692				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.958	690,000				
CFDA 93.558	21,195,456				
	<u>140,451,726</u>				
<b>HIRED</b>		Yes			
CFDA 93.558	187,722				
CFDA 10.561	260,672				
	<u>448,394</u>				
<b>HMONG AMERICAN PARTNERSHIP</b>		Yes			
CFDA 93.566	53,269				
CFDA 93.570	329,521				
CFDA 93.584	185,224				
	<u>568,014</u>				
<b>HORIZON PUBLIC HEALTH</b>		Yes	Yes		
CFDA 93.778	657,148				
CFDA 93.959	39,938				
	<u>697,086</u>				
<b>HOUSTON COUNTY</b>		Yes	Yes		
CFDA 10.561	141,930				
CFDA 93.556	2,132				
CFDA 93.558	125,070				
CFDA 93.563	318,261				
CFDA 93.566	134				
CFDA 93.575	3,975				
CFDA 93.590	3,595				
CFDA 93.645	1,157				
CFDA 93.658	143,539				
CFDA 93.667	90,569				
CFDA 93.674	3,065				
CFDA 93.778	516,961				
CFDA 93.958	2,272				
	<u>1,352,660</u>				
<b>HUBBARD COUNTY</b>		Yes	Yes		
CFDA 10.561	175,598				
CFDA 93.556	10,992				
CFDA 93.558	170,063				
CFDA 93.563	278,344				
CFDA 93.566	167				
CFDA 93.590	7,918				
CFDA 93.596	12,120				
CFDA 93.645	5,966				
CFDA 93.658	304,791				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.667	136,888				
CFDA 93.674	4,121				
CFDA 93.778	766,085				
	<u>1,873,053</u>				
<b>HUMAN SERV OF FARIBAULT &amp; MARTIN CO</b>		Yes	Yes		
CFDA 10.561	291,428				
CFDA 93.556	14,989				
CFDA 93.558	324,745				
CFDA 93.563	785,410				
CFDA 93.566	226				
CFDA 93.575	15,356				
CFDA 93.590	16,791				
CFDA 93.645	8,135				
CFDA 93.658	415,844				
CFDA 93.667	280,451				
CFDA 93.674	6,483				
CFDA 93.778	1,382,457				
	<u>3,542,315</u>				
<b>HUNGER SOLUTIONS MINNESOTA</b>		Yes			
CFDA 10.561	156,853				
CFDA 10.568	904,337				
	<u>1,061,190</u>				
<b>INDIAN HEALTH BOARD OF MINNEAPOLIS, I</b>		Yes			
CFDA 93.958	75,001				
	<u>75,001</u>				
<b>INTER-COUNTY COMMUNITY COUNCIL</b>		Yes			
CFDA 14.231	23,736				
CFDA 10.561	34,944				
CFDA 93.569	76,808				
CFDA 93.525	82				
	<u>135,570</u>				
<b>INTERNATIONAL INSTITUTE-MINNESOTA</b>		Yes			
CFDA 93.566	357,398				
	<u>357,398</u>				
<b>ISANTI COUNTY</b>		Yes	Yes		
CFDA 10.561	258,938				
CFDA 93.556	7,794				
CFDA 93.558	354,921				
CFDA 93.563	966,212				
CFDA 93.566	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.575	20,531				
CFDA 93.590	5,765				
CFDA 93.645	4,556				
CFDA 93.658	267,552				
CFDA 93.667	191,012				
CFDA 93.674	3,964				
CFDA 93.778	1,058,167				
	<u>3,139,637</u>				
ISD 0001 AITKIN		Yes			
CFDA 93.778	<u>55,145</u>				
ISD 0077 MANKATO		Yes			
CFDA 93.558	<u>17,721</u>				
ISD 0094 CLOQUET		Yes			
CFDA 93.778	<u>270,876</u>				
ISD 0316 GREENWAY (COLERAINE)		Yes	Yes		
CFDA 93.778	<u>189,200</u>				
ISD 0318 GRAND RAPIDS		Yes	Yes		
CFDA 93.959	209,648				
CFDA 93.778	481,225				
	<u>690,873</u>				
ISD 0361 INTERNATIONAL FALLS		Yes	Yes		
CFDA 93.959	<u>160,076</u>				
ISD 0381 LAKE SUPERIOR (TWO HARBORS)		Yes	Yes		
CFDA 93.778	<u>126,832</u>				
ISD 0482 LITTLE FALLS		Yes	Yes		
CFDA 93.276	<u>114,360</u>				
ISD 0518 WORTHINGTON		Yes	Yes		
CFDA 93.566	<u>40,391</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ISD 0659 NORTHFIELD CFDA 93.243	20,475	Yes			
ISD 0700 HERMANTOWN CFDA 93.778	184,741	Yes			
ISD 0704 PROCTOR CFDA 93.778	117,785	Yes	Yes		
ISD 0709 DULUTH CFDA 93.778	635,720	Yes			
ISD 0912 MILACA CFDA 93.959	189,381	Yes	Yes		
ISD 2711 MESABI EAST (AURORA) CFDA 93.778	134,900	Yes	Yes		
ITASCA COUNTY CFDA 10.561	413,459	Yes	Yes		
CFDA 93.556	23,607				
CFDA 93.558	588,315				
CFDA 93.563	1,171,258				
CFDA 93.566	380				
CFDA 93.575	8,765				
CFDA 93.590	13,647				
CFDA 93.645	6,074				
CFDA 93.658	333,582				
CFDA 93.667	279,926				
CFDA 93.674	11,731				
CFDA 93.778	1,677,662				
CFDA 93.959	90,258				
	<u>4,618,664</u>				
KANABEC COUNTY CFDA 10.561	149,077	Yes	Yes		
CFDA 93.556	3,909				
CFDA 93.558	177,465				
CFDA 93.563	352,418				
CFDA 93.566	132				
CFDA 93.575	4,473				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.590	3,553				
CFDA 93.645	2,242				
CFDA 93.658	218,895				
CFDA 93.667	113,526				
CFDA 93.674	4,386				
CFDA 93.778	681,985				
CFDA 93.959	36,535				
	<u>1,748,596</u>				
<b>KANABEC PINE CHS</b>		Yes	Yes		
CFDA 93.778	<u>136,734</u>				
<b>KANDIYOHI COUNTY</b>		Yes	Yes		
CFDA 10.561	292,922				
CFDA 93.556	9,899				
CFDA 93.558	654,244				
CFDA 93.563	825,996				
CFDA 93.566	240				
CFDA 93.575	18,366				
CFDA 93.590	10,241				
CFDA 93.645	8,341				
CFDA 93.658	261,405				
CFDA 93.667	311,287				
CFDA 93.674	9,225				
CFDA 93.778	1,272,510				
	<u>3,674,676</u>				
<b>KOOTASCA COMM ACTION INC</b>		Yes			
CFDA 14.231	20,518				
CFDA 93.569	88,708				
	<u>109,226</u>				
<b>LAC QUI PARLE COUNTY</b>		Yes	Yes		
CFDA 10.561	66,953				
CFDA 93.556	1,266				
CFDA 93.558	37,208				
CFDA 93.563	82,807				
CFDA 93.566	63				
CFDA 93.575	1,045				
CFDA 93.645	350				
CFDA 93.658	58,855				
CFDA 93.667	65,977				
CFDA 93.674	390				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.778	302,594				
	<u>617,508</u>				
<b>LAKE COUNTY</b>		Yes	Yes		
CFDA 10.561	99,528				
CFDA 93.556	2,794				
CFDA 93.558	50,746				
CFDA 93.563	251,054				
CFDA 93.566	92				
CFDA 93.575	2,343				
CFDA 93.590	4,928				
CFDA 93.645	1,670				
CFDA 93.658	74,867				
CFDA 93.667	80,817				
CFDA 93.674	1,157				
CFDA 93.778	436,087				
	<u>1,006,083</u>				
<b>LAKE OF THE WOODS COUNTY</b>		Yes	Yes		
CFDA 10.561	48,432				
CFDA 93.556	1,011				
CFDA 93.558	30,471				
CFDA 93.563	72,605				
CFDA 93.566	47				
CFDA 93.590	2,138				
CFDA 93.596	667				
CFDA 93.645	870				
CFDA 93.658	19,920				
CFDA 93.667	32,184				
CFDA 93.674	478				
CFDA 93.778	212,582				
CFDA 93.959	114,398				
	<u>535,803</u>				
<b>LAKES &amp; PINES COMM ACT COUNCIL</b>		Yes			
CFDA 93.569	283,483				
	<u>283,483</u>				
<b>LAKES &amp; PRAIRIES COMM ACT PRTRNSHP</b>		Yes	Yes		
CFDA 10.561	122,001				
CFDA 14.231	114,592				
CFDA 84.412	133,816				
CFDA 93.569	120,151				
CFDA 93.575	699,681				
	<u>1,190,241</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>LE SUEUR COUNTY</b>					
CFDA 10.561	207,526	Yes	Yes		
CFDA 93.556	5,349				
CFDA 93.558	263,172				
CFDA 93.563	465,422				
CFDA 93.566	216				
CFDA 93.575	9,237				
CFDA 93.590	5,812				
CFDA 93.645	3,119				
CFDA 93.658	124,801				
CFDA 93.667	153,096				
CFDA 93.674	3,934				
CFDA 93.778	921,342				
	<u>2,163,026</u>				
<b>LIFETRACK RESOURCES</b>					
CFDA 93.566	365,551	Yes	Yes		
	<u>365,551</u>				
<b>LUTHERAN SOCIAL SERVICE OF MN</b>					
CFDA 10.561	75,920	Yes			
CFDA 14.231	20,927				
CFDA 93.566	441,720				
CFDA 93.599	446,681				
CFDA 93.659	637,017				
CFDA 93.674	654,396				
	<u>2,276,661</u>				
<b>MAHNOMEN COUNTY</b>					
CFDA 10.561	127,858	Yes	Yes		
CFDA 93.556	1,404				
CFDA 93.558	116,887				
CFDA 93.563	120,581				
CFDA 93.566	115				
CFDA 93.575	1,249				
CFDA 93.590	55				
CFDA 93.645	733				
CFDA 93.658	117,346				
CFDA 93.667	63,149				
CFDA 93.674	623				
CFDA 93.778	392,948				
CFDA 97.042	10,620				
	<u>953,568</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>MAHUBE-OTWA COMMUNITY ACTION PRT</b>					
CFDA 10.561	27,616	Yes	Yes		
CFDA 14.231	141,068				
CFDA 93.569	180,091				
CFDA 93.575	250,193				
	<u>598,968</u>				
<b>MARSHALL COUNTY</b>					
CFDA 10.561	143,942	Yes	Yes		
CFDA 93.566	111				
CFDA 93.590	4,323				
CFDA 93.667	75,724				
CFDA 93.674	2,555				
CFDA 93.556	3,802				
CFDA 93.558	87,694				
CFDA 93.563	213,535				
CFDA 93.658	36,431				
CFDA 93.778	484,569				
CFDA 93.575	691				
	<u>1,053,377</u>				
<b>MC LEOD COUNTY</b>					
CFDA 10.561	303,936	Yes	Yes		
CFDA 93.566	12,684				
CFDA 93.558	176,940				
CFDA 93.563	492,542				
CFDA 93.566	175				
CFDA 93.575	8,869				
CFDA 93.590	11,888				
CFDA 93.645	7,419				
CFDA 93.658	282,204				
CFDA 93.667	192,146				
CFDA 93.674	1,388				
CFDA 93.778	1,147,867				
CFDA 93.958	5,678				
	<u>2,643,736</u>				
<b>MEEKER COUNTY</b>					
CFDA 10.561	175,087	Yes	Yes		
CFDA 93.556	4,560				
CFDA 93.558	181,735				
CFDA 93.563	327,980				
CFDA 93.566	177				
CFDA 93.575	4,678				
CFDA 93.590	823				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.645	1,675				
CFDA 93.658	115,433				
CFDA 93.667	114,442				
CFDA 93.674	2,600				
CFDA 93.778	668,158				
CFDA 93.959	122,035				
	<u>1,719,383</u>				
<b>MEEKER-MCLEOD-SIBLEY CHS</b>		Yes			
CFDA 93.959	<u>80,676</u>				
<b>METRO AREA AGENCY ON AGING</b>		Yes			
CFDA 93.044	3,132,359				
CFDA 93.045	2,838,952				
CFDA 93.053	465,346				
CFDA 93.043	136,109				
CFDA 93.051	7,143				
CFDA 93.052	995,777				
CFDA 93.791	150,000				
CFDA 93.761	50,409				
CFDA 93.778	952,689				
CFDA 93.324	101,015				
CFDA 93.763	57,670				
CFDA 93.071	62,988				
	<u>8,950,457</u>				
<b>METRO CENTER FOR INDEPENDENT LIVING</b>		Yes	Yes		
CFDA 93.778	<u>953,908</u>				
<b>MID-MINNESOTA LEGAL ASSISTANCE INC</b>		Yes			
CFDA 93.566	<u>182,592</u>				
<b>MILLE LACS BAND OF OJIBWE INDIANS</b>		Yes			
CFDA 10.561	184,063				
CFDA 93.069	8,631				
CFDA 93.558	31,519				
CFDA 93.778	3,089,777				
CFDA 93.569	31,330				
CFDA 93.674	12,744				
CFDA 93.958	168,152				
	<u>3,526,216</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>MILLE LACS COUNTY</b>					
CFDA 10.561	197,318	Yes	Yes		
CFDA 93.556	7,111				
CFDA 93.558	365,842				
CFDA 93.563	558,662				
CFDA 93.566	192				
CFDA 93.575	12,108				
CFDA 93.590	16,090				
CFDA 93.645	2,746				
CFDA 93.658	405,061				
CFDA 93.667	191,388				
CFDA 93.674	6,004				
CFDA 93.778	878,045				
	<u>2,640,567</u>				
<b>MINNESOTA COUNCIL OF CHURCHES</b>					
CFDA 93.566	429,616	Yes	Yes		
	<u>429,616</u>				
<b>MINNESOTA PRAIRIE COUNTY ALLIANCE</b>					
CFDA 10.561	596,631	Yes	Yes		
CFDA 93.556	17,985				
CFDA 93.558	767,183				
CFDA 93.563	1,440,400				
CFDA 93.566	690				
CFDA 93.575	53,753				
CFDA 93.590	34,477				
CFDA 93.645	9,762				
CFDA 93.658	513,950				
CFDA 93.667	414,665				
CFDA 93.674	12,794				
CFDA 93.778	2,122,710				
CFDA 93.958	24,074				
	<u>6,009,074</u>				
<b>MN AIDS PROJECT</b>					
CFDA 93.917	287,717	Yes			
	<u>287,717</u>				
<b>MN LICENSED FAMILY CHILD CARE ASSN, I</b>					
CFDA 93.575	21,375	Yes			
	<u>21,375</u>				
<b>MN RIVER AREA AGENCY ON AGING</b>					
CFDA 93.044	837,743	Yes			
CFDA 93.045	1,143,391				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.053	334,218				
CFDA 93.043	48,470				
CFDA 93.048	257,903				
CFDA 93.052	312,443				
CFDA 93.071	139,849				
CFDA 93.324	99,736				
CFDA 93.761	12,496				
CFDA 93.778	315,814				
CFDA 93.791	110,997				
	<u>3,613,060</u>				
<b>MN VALLEY ACTION COUNCIL INC</b>		Yes			
CFDA 10.551	20,659				
CFDA 93.569	247,216				
	<u>267,875</u>				
<b>MORRISON COUNTY</b>		Yes	Yes		
CFDA 10.561	301,465				
CFDA 93.556	7,509				
CFDA 93.558	204,040				
CFDA 93.563	673,391				
CFDA 93.566	234				
CFDA 93.575	7,618				
CFDA 93.590	12,516				
CFDA 93.645	3,989				
CFDA 93.658	226,405				
CFDA 93.667	186,276				
CFDA 93.674	1,995				
CFDA 93.778	1,095,218				
CFDA 93.959	117,748				
	<u>2,838,404</u>				
<b>MOWER COUNTY</b>		Yes	Yes		
CFDA 10.561	276,049				
CFDA 93.556	14,123				
CFDA 93.558	537,742				
CFDA 93.563	901,490				
CFDA 93.566	269				
CFDA 93.575	16,919				
CFDA 93.590	16,485				
CFDA 93.645	7,666				
CFDA 93.658	235,275				
CFDA 93.667	255,242				
CFDA 93.674	1,456				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.778	1,089,465				
	<u>3,352,181</u>				
<b>MPLS AMERICAN INDIAN CENTER, INC</b>					
CFDA 93.959	135,000	Yes			
CFDA 93.044	49,219				
CFDA 93.558	167,430				
	<u>351,649</u>				
<b>NICOLLET COUNTY</b>					
CFDA 10.561	268,479	Yes	Yes		
CFDA 93.556	3,329				
CFDA 93.558	394,117				
CFDA 93.563	769,878				
CFDA 93.566	226				
CFDA 93.575	18,757				
CFDA 93.590	7,908				
CFDA 93.645	1,310				
CFDA 93.658	291,261				
CFDA 93.667	130,345				
CFDA 93.674	433				
CFDA 93.778	1,184,242				
	<u>3,070,285</u>				
<b>NOBLES COUNTY</b>					
CFDA 10.561	194,283	Yes	Yes		
CFDA 93.556	7,328				
CFDA 93.558	48,499				
CFDA 93.563	311,357				
CFDA 93.566	198				
CFDA 93.575	3,245				
CFDA 93.590	4,033				
CFDA 93.645	3,892				
CFDA 93.658	99,032				
CFDA 93.667	119,813				
CFDA 93.674	624				
CFDA 93.778	792,195				
	<u>1,584,499</u>				
<b>NORMAN COUNTY</b>					
CFDA 10.561	83,311	Yes	Yes		
CFDA 93.556	2,483				
CFDA 93.558	64,097				
CFDA 93.563	107,498				
CFDA 93.566	87				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.575	2,381				
CFDA 93.590	4,785				
CFDA 93.645	1,319				
CFDA 93.658	28,686				
CFDA 93.667	74,201				
CFDA 93.674	2,753				
CFDA 93.778	326,480				
	<u>698,081</u>				
<b>NORTH COUNTRY CHS</b>		Yes			
CFDA 93.753	2,669				
CFDA 93.778	133,070				
	<u>135,739</u>				
<b>NORTHLAND LEARNING CTR, VIRGINIA</b>		Yes	Yes		
CFDA 93.778	64,803				
	<u>64,803</u>				
<b>NORTHWEST COMMUNITY ACTION INC</b>		Yes			
CFDA 10.561	48,759				
CFDA 93.569	60,034				
	<u>108,793</u>				
<b>NW REGIONAL DEVELOPMENT COMMISSIO</b>		Yes			
CFDA 93.044	589,200				
CFDA 93.045	945,820				
CFDA 93.053	294,808				
CFDA 93.778	204,607				
CFDA 93.052	190,594				
CFDA 93.779	32,474				
CFDA 93.071	15,368				
CFDA 93.043	38,198				
CFDA 93.048	7,616				
CFDA 93.761	26,847				
	<u>2,345,532</u>				
<b>OLMSTED COUNTY</b>		Yes			
CFDA 10.561	1,018,297				
CFDA 93.556	115,379				
CFDA 93.558	1,620,195				
CFDA 93.563	2,879,913				
CFDA 93.566	946				
CFDA 93.575	220,086				
CFDA 93.590	72,785				
CFDA 93.645	17,274				
CFDA 93.658	1,363,832				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.667	669,464				
CFDA 93.674	12,316				
CFDA 93.778	6,213,430				
	<u>14,203,917</u>				
<b>OTTER TAIL COUNTY</b>					
CFDA 10.561	496,334	Yes	Yes		
CFDA 93.556	13,990				
CFDA 93.558	386,837				
CFDA 93.563	1,223,255				
CFDA 93.566	487				
CFDA 93.575	10,240				
CFDA 93.590	1,575				
CFDA 93.627	510,229				
CFDA 93.645	7,431				
CFDA 93.658	392,236				
CFDA 93.667	416,960				
CFDA 93.674	4,091				
CFDA 93.778	1,958,804				
CFDA 93.959	960				
	<u>5,423,429</u>				
<b>PACT FOR FAMILIES COLLABORATIVE</b>					
CFDA 93.959	154,957	Yes			
<b>PENNINGTON COUNTY</b>					
CFDA 10.561	121,482	Yes	Yes		
CFDA 93.556	1,678				
CFDA 93.558	126,865				
CFDA 93.563	355,806				
CFDA 93.566	135				
CFDA 93.575	1,204				
CFDA 93.590	1,552				
CFDA 93.645	909				
CFDA 93.658	16,972				
CFDA 93.667	106,530				
CFDA 93.674	1,963				
CFDA 93.778	248,268				
	<u>983,364</u>				
<b>PERSPECTIVES INC</b>					
CFDA 93.959	43,326	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>PINE COUNTY</b>					
		Yes			
CFDA 10.561	264,996				
CFDA 93.556	11,230				
CFDA 93.558	361,615				
CFDA 93.563	715,229				
CFDA 93.566	204				
CFDA 93.575	6,762				
CFDA 93.590	11,849				
CFDA 93.645	6,190				
CFDA 93.658	176,676				
CFDA 93.667	185,105				
CFDA 93.674	4,018				
CFDA 93.778	874,850				
CFDA 93.958	2,339				
CFDA 93.959	33,995				
	<u>2,655,058</u>				
<b>POLK COUNTY</b>					
		Yes	Yes		
CFDA 10.561	444,952				
CFDA 93.150	53,175				
CFDA 93.556	12,923				
CFDA 93.558	575,722				
CFDA 93.563	882,356				
CFDA 93.566	345				
CFDA 93.575	6,760				
CFDA 93.590	16,425				
CFDA 93.645	7,014				
CFDA 93.658	236,984				
CFDA 93.667	296,967				
CFDA 93.674	14,369				
CFDA 93.778	1,385,425				
CFDA 93.958	26,416				
CFDA 93.959	130,155				
	<u>4,089,988</u>				
<b>POPE COUNTY</b>					
		Yes	Yes		
CFDA 10.561	113,183				
CFDA 93.556	3,738				
CFDA 93.558	77,669				
CFDA 93.563	186,332				
CFDA 93.566	99				
CFDA 93.575	2,740				
CFDA 93.590	4,035				
CFDA 93.645	2,088				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.658	164,801				
CFDA 93.667	86,972				
CFDA 93.674	5,927				
CFDA 93.778	445,860				
CFDA 93.958	179				
	<u>1,093,623</u>				
<b>PRAIRIE FIVE COMM ACT CNL</b>		Yes			
CFDA 10.580	35,390				
CFDA 14.231	16,897				
CFDA 93.569	76,089				
CFDA 93.575	819,961				
	<u>948,337</u>				
<b>PROJECT FOR PRIDE IN LIVING</b>		Yes			
CFDA 14.228	115,000				
	<u>115,000</u>				
<b>RAMSEY COUNTY</b>		Yes	Yes		
CFDA 10.561	5,685,262				
CFDA 93.090	124,846				
CFDA 93.150	454,265				
CFDA 93.314	1,050				
CFDA 93.556	245,426				
CFDA 93.558	15,823,956				
CFDA 93.563	11,395,359				
CFDA 93.566	8,274				
CFDA 93.575	1,077,217				
CFDA 93.590	126,450				
CFDA 93.645	56,873				
CFDA 93.658	4,924,932				
CFDA 93.659	530,471				
CFDA 93.667	3,500,118				
CFDA 93.669	305				
CFDA 93.674	32,988				
CFDA 93.778	18,755,240				
CFDA 93.829	53,794				
CFDA 93.959	801,634				
	<u>63,598,460</u>				
<b>RENVILLE COUNTY</b>		Yes	Yes		
CFDA 10.561	155,216				
CFDA 93.556	46,159				
CFDA 93.563	252,126				
CFDA 93.566	154				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.590	2,547				
CFDA 93.596	3,097				
CFDA 93.645	2,689				
CFDA 93.658	171,073				
CFDA 93.667	101,848				
CFDA 93.674	5,533				
CFDA 93.959	840				
	<u>741,282</u>				
<b>RESOURCE INC</b>		Yes			
CFDA 93.959	<u>1,245,939</u>				
<b>RICE COUNTY</b>		Yes	Yes		
CFDA 10.561	346,979				
CFDA 93.556	16,382				
CFDA 93.558	466,743				
CFDA 93.563	873,013				
CFDA 93.566	365				
CFDA 93.575	30,220				
CFDA 93.590	5,592				
CFDA 93.645	9,480				
CFDA 93.658	314,099				
CFDA 93.667	322,496				
CFDA 93.674	4,760				
CFDA 93.778	1,506,387				
CFDA 93.958	58,401				
	<u>3,954,917</u>				
<b>ROSEAU COUNTY</b>		Yes	Yes		
CFDA 10.561	163,530				
CFDA 93.556	4,214				
CFDA 93.558	75,779				
CFDA 93.563	356,712				
CFDA 93.566	156				
CFDA 93.575	5,157				
CFDA 93.590	992				
CFDA 93.645	2,328				
CFDA 93.658	40,485				
CFDA 93.667	73,893				
CFDA 93.674	1,104				
CFDA 93.778	512,407				
	<u>1,236,757</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>SCOTT CARVER DAKOTA CAP AGENCY INC</b>					
		Yes			
CFDA 10.561	46,000				
CFDA 14.231	115,918				
CFDA 93.569	653,214				
CFDA 93.575	171,562				
	<u>986,694</u>				
<b>SCOTT COUNTY</b>					
		Yes			
CFDA 10.561	605,871				
CFDA 93.556	163,442				
CFDA 93.558	547,037				
CFDA 93.563	1,640,001				
CFDA 93.566	499				
CFDA 93.575	138,936				
CFDA 93.590	59,485				
CFDA 93.645	17,173				
CFDA 93.658	416,831				
CFDA 93.667	409,344				
CFDA 93.674	3,258				
CFDA 93.778	2,828,987				
	<u>6,830,864</u>				
<b>SE MN AREA AGENCY ON AGING</b>					
		Yes			
CFDA 93.044	733,046				
CFDA 93.045	655,203				
CFDA 93.053	185,877				
CFDA 93.043	32,165				
CFDA 93.052	207,086				
CFDA 93.048	4,824				
CFDA 93.071	16,912				
CFDA 93.324	99,886				
CFDA 93.778	329,096				
	<u>2,264,095</u>				
<b>SECOND HARVEST HEARTLAND</b>					
		Yes	Yes		
CFDA 10.561	26,171				
	<u>26,171</u>				
<b>SEMCAC INC</b>					
		Yes			
CFDA 10.580	22,500				
CFDA 14.231	26,524				
CFDA 93.569	354,823				
	<u>403,847</u>				
<b>SHERBURNE COUNTY</b>					
		Yes			
CFDA 10.561	479,822				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.556	37,299				
CFDA 93.558	427,328				
CFDA 93.563	1,300,160				
CFDA 93.566	537				
CFDA 93.575	31,785				
CFDA 93.590	16,199				
CFDA 93.645	7,787				
CFDA 93.658	345,213				
CFDA 93.667	241,729				
CFDA 93.674	5,334				
CFDA 93.778	1,901,719				
	<u>4,794,912</u>				
<b>SIBLEY COUNTY</b>					
CFDA 10.561	174,021	Yes	Yes		
CFDA 93.556	3,573				
CFDA 93.558	89,129				
CFDA 93.563	240,835				
CFDA 93.566	141				
CFDA 93.575	3,423				
CFDA 93.590	1,298				
CFDA 93.645	1,898				
CFDA 93.658	165,228				
CFDA 93.667	92,524				
CFDA 93.674	919				
CFDA 93.778	609,357				
CFDA 93.959	84,636				
	<u>1,466,982</u>				
<b>SOUTH METRO HUMAN SERVICES D/B/A RA</b>					
CFDA 93.150	95,653	Yes			
	<u>95,653</u>				
<b>SOUTHWEST HEALTH &amp; HUMAN SERVICES</b>					
CFDA 10.561	527,324	Yes	Yes		
CFDA 93.556	61,722				
CFDA 93.558	437,615				
CFDA 93.563	1,261,017				
CFDA 93.566	506				
CFDA 93.575	22,475				
CFDA 93.590	12,020				
CFDA 93.645	10,594				
CFDA 93.658	371,965				
CFDA 93.667	553,668				
CFDA 93.674	30,021				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.778	2,365,935				
CFDA 93.959	36,521				
	<u>5,691,383</u>				
<b>SOUTHWEST MN OPPORTUNITY COUNCIL</b>		Yes			
CFDA 93.659	105,568				
CFDA 93.658	23,092				
CFDA 93.575	165,791				
CFDA 93.778	218,356				
	<u>512,807</u>				
<b>ST LOUIS COUNTY</b>		Yes			
CFDA 10.561	2,095,635				
CFDA 93.150	59,549				
CFDA 93.556	87,037				
CFDA 93.558	3,458,486				
CFDA 93.563	3,455,991				
CFDA 93.575	78,831				
CFDA 93.590	120,850				
CFDA 93.645	5,456				
CFDA 93.658	2,579,446				
CFDA 93.667	1,610,753				
CFDA 93.674	42,311				
CFDA 93.778	6,808,701				
	<u>20,403,046</u>				
<b>STEARNS COUNTY</b>		Yes	Yes		
CFDA 10.561	1,294,544				
CFDA 93.150	52,048				
CFDA 93.556	40,640				
CFDA 93.558	1,689,361				
CFDA 93.563	2,266,576				
CFDA 93.566	25,964				
CFDA 93.575	90,069				
CFDA 93.590	5,908				
CFDA 93.645	14,765				
CFDA 93.658	771,654				
CFDA 93.667	641,192				
CFDA 93.674	5,590				
CFDA 93.778	3,116,952				
	<u>10,015,263</u>				
<b>STEVENS COUNTY</b>		Yes	Yes		
CFDA 10.561	62,175				
CFDA 93.556	2,181				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.558	48,826				
CFDA 93.563	145,559				
CFDA 93.566	65				
CFDA 93.575	2,362				
CFDA 93.590	2,751				
CFDA 93.645	1,158				
CFDA 93.658	78,880				
CFDA 93.667	77,343				
CFDA 93.674	605				
CFDA 93.778	306,167				
CFDA 93.958	4,899				
	<u>732,971</u>				
<b>SWIFT COUNTY</b>		Yes	Yes		
CFDA 10.561	99,918				
CFDA 93.556	5,528				
CFDA 93.558	24,657				
CFDA 93.563	180,510				
CFDA 93.566	268				
CFDA 93.575	1,945				
CFDA 93.590	4,656				
CFDA 93.645	3,001				
CFDA 93.658	143,957				
CFDA 93.667	89,370				
CFDA 93.674	1,244				
CFDA 93.778	519,219				
CFDA 93.958	5,872				
	<u>1,080,145</u>				
<b>THE LINK</b>		Yes			
CFDA 93.569	25,000				
	<u>25,000</u>				
<b>THINK SMALL</b>		Yes			
CFDA 93.575	2,124,607				
CFDA 84.412	149,193				
	<u>2,273,800</u>				
<b>THREE RIVERS COMMUNITY ACTION, INC</b>		Yes			
CFDA 10.561	28,939				
CFDA 14.231	82,130				
CFDA 93.569	242,935				
CFDA 93.778	28,707				
	<u>382,711</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>TODD COUNTY</b>					
		Yes	Yes		
CFDA 10.561	232,208				
CFDA 93.556	3,512				
CFDA 93.558	210,548				
CFDA 93.563	358,640				
CFDA 93.566	218				
CFDA 93.575	1,941				
CFDA 93.590	5,299				
CFDA 93.645	1,209				
CFDA 93.658	133,886				
CFDA 93.667	164,773				
CFDA 93.674	2,673				
CFDA 93.778	898,307				
CFDA 93.959	126,620				
	<u>2,139,834</u>				
<b>TRI-COUNTY ACTION PROGRAM, INC</b>					
		Yes			
CFDA 10.561	45,000				
CFDA 93.569	598,517				
	<u>643,517</u>				
<b>TRI-COUNTY COMMUNITY ACTION, INC.</b>					
		Yes			
CFDA 93.568	244,817				
CFDA 93.569	231,309				
CFDA 10.558	150,293				
CFDA 10.580	26,250				
	<u>652,669</u>				
<b>TRI-VALLEY OPPORTUNITY COUNCIL INC</b>					
		Yes			
CFDA 10.580	184,740				
CFDA 93.569	51,823				
CFDA 93.575	144,236				
CFDA 93.667	432,430				
	<u>813,229</u>				
<b>WABASHA COUNTY</b>					
		Yes	Yes		
CFDA 10.561	252,672				
CFDA 93.556	5,462				
CFDA 93.558	158,092				
CFDA 93.563	249,414				
CFDA 93.566	147				
CFDA 93.575	4,675				
CFDA 93.590	8,339				
CFDA 93.645	2,964				
CFDA 93.658	88,884				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.667	127,789				
CFDA 93.674	3,875				
CFDA 93.778	575,602				
	<u>1,477,915</u>				
<b>WADENA COUNTY</b>					
		Yes			
CFDA 10.561	130,310				
CFDA 93.556	5,396				
CFDA 93.558	249,617				
CFDA 93.563	252,211				
CFDA 93.566	119				
CFDA 93.575	4,785				
CFDA 93.590	10,421				
CFDA 93.645	2,928				
CFDA 93.658	66,766				
CFDA 93.667	115,184				
CFDA 93.778	640,006				
CFDA 93.958	3,166				
CFDA 93.959	800				
	<u>1,481,709</u>				
<b>WASHINGTON COUNTY</b>					
		Yes	Yes		Yes
CFDA 10.561	1,102,502				
CFDA 93.150	22,700				
CFDA 93.556	29,598				
CFDA 93.558	1,378,785				
CFDA 93.563	2,635,980				
CFDA 93.575	173,620				
CFDA 93.590	43,250				
CFDA 93.645	16,603				
CFDA 93.658	426,315				
CFDA 93.667	769,564				
CFDA 93.669	1,401				
CFDA 93.674	16,237				
CFDA 93.778	4,018,709				
	<u>10,635,264</u>				
<b>WATONWAN COUNTY</b>					
		Yes	Yes		
CFDA 10.561	99,731				
CFDA 93.556	1,141				
CFDA 93.558	86,456				
CFDA 93.563	210,960				
CFDA 93.566	91				
CFDA 93.575	2,928				
CFDA 93.590	1,677				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.645	306				
CFDA 93.658	142,922				
CFDA 93.667	74,737				
CFDA 93.674	14,129				
CFDA 93.778	572,344				
	<u>1,207,422</u>				
<b>WEST CENTRAL MN COMMUNITIES ACTION</b>		Yes			
CFDA 10.561	41,211				
CFDA 93.569	98,923				
	<u>140,134</u>				
<b>WEST SIDE COMMUNITY HEALTH SERVICE</b>		Yes	Yes		
CFDA 93.536	30,662				
CFDA 14.231	15,720				
	<u>46,382</u>				
<b>WESTERN COMMUNITY ACTION INC</b>		Yes			
CFDA 10.561	33,390				
CFDA 10.558	17,301				
CFDA 14.231	114,198				
CFDA 93.569	97,234				
	<u>262,123</u>				
<b>WILKIN COUNTY</b>		Yes	Yes		
CFDA 10.561	110,802				
CFDA 93.556	1,453				
CFDA 93.558	68,859				
CFDA 93.563	204,661				
CFDA 93.566	65				
CFDA 93.575	2,127				
CFDA 93.590	1,529				
CFDA 93.645	772				
CFDA 93.658	49,261				
CFDA 93.667	57,363				
CFDA 93.674	2,725				
CFDA 93.778	318,591				
	<u>818,208</u>				
<b>WINONA COUNTY</b>		Yes	Yes		
CFDA 10.561	401,749				
CFDA 93.556	16,802				
CFDA 93.558	570,078				
CFDA 93.563	634,746				
CFDA 93.566	415				
CFDA 93.575	19,435				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.590	31,707				
CFDA 93.645	9,098				
CFDA 93.658	155,954				
CFDA 93.667	271,496				
CFDA 93.674	2,401				
CFDA 93.778	1,412,206				
	<u>3,526,087</u>				
<b>WRIGHT COUNTY</b>					
CFDA 10.561	545,723	Yes	Yes		
CFDA 93.556	22,038				
CFDA 93.558	617,881				
CFDA 93.563	1,614,760				
CFDA 93.566	503				
CFDA 93.575	33,463				
CFDA 93.590	16,192				
CFDA 93.645	12,753				
CFDA 93.658	788,281				
CFDA 93.667	524,070				
CFDA 93.674	5,635				
CFDA 93.778	2,555,669				
	<u>6,736,968</u>				
<b>WRIGHT COUNTY COMMUNITY ACTION</b>					
CFDA 93.569	82,570	Yes			
<b>YELLOW MEDICINE COUNTY</b>					
CFDA 10.561	91,782	Yes	Yes		
CFDA 93.556	3,149				
CFDA 93.558	65,927				
CFDA 93.563	182,378				
CFDA 93.566	90				
CFDA 93.575	1,663				
CFDA 93.590	2,346				
CFDA 93.645	1,673				
CFDA 93.658	46,238				
CFDA 93.667	82,312				
CFDA 93.778	413,237				
	<u>890,795</u>				
<b>YMCA OF THE GREATER TWIN CITIES</b>					
CFDA 93.536	60,302	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>MN - DEPARTMENT OF MILITARY AFFAIRS</b>					
CITY OF BROOKLYN PARK CFDA 12.401	975	Yes	Yes		
CITY OF FAIRMONT CFDA 12.401	6,746	Yes		Yes	
CITY OF MORRIS CFDA 12.401	162	Yes	Yes		
STARBASE MINNESOTA INC CFDA 12.404	1,025,118	Yes			
<b>MN - DEPARTMENT OF MN MANAGEMENT &amp; BUDGET</b>					
BELTRAMI COUNTY CFDA 10.665	6,748	Yes	Yes		
COOK COUNTY CFDA 10.665	1,993,050	Yes	Yes		
ITASCA COUNTY CFDA 10.665	212,525	Yes	Yes		
LAKE COUNTY CFDA 10.665	2,426,113	Yes	Yes		
ST LOUIS COUNTY CFDA 10.665	245,487	Yes			
<b>MN - DEPARTMENT OF NATURAL RESOURCES</b>					
AITKIN COUNTY CFDA 97.012	6,375	Yes	Yes		
ANOKA COUNTY CFDA 20.219 CFDA 97.012	34,704 12,458 47,162	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ARROWHEAD REG DEVELOP COMM CFDA 11.419	22,264	Yes			
BECKER COUNTY CFDA 20.219 CFDA 97.012	35,285 13,304 <u>48,589</u>	Yes	Yes		
BELTRAMI COUNTY CFDA 20.219 CFDA 97.012	48,996 5,750 <u>54,746</u>	Yes	Yes		
BLUE EARTH COUNTY CFDA 97.012	4,414	Yes	Yes		
BROWN COUNTY CFDA 97.012	1,692	Yes	Yes		
CARLTON COUNTY CFDA 97.012	4,028	Yes	Yes		
CARVER COUNTY CFDA 97.012	7,625	Yes	Yes		
CASS COUNTY CFDA 20.219 CFDA 97.012	30,917 16,659 <u>47,576</u>	Yes			
CHISAGO COUNTY CFDA 97.012	8,375	Yes	Yes		
CITY OF DULUTH CFDA 10.923 CFDA 11.419 CFDA 20.219	27,799 183,542 17,124 <u>228,465</u>	Yes			
CITY OF ELY CFDA 10.664	712	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF NEW YORK MILLS CFDA 10.664	500	Yes	Yes		
CITY OF SHERBURN CFDA 10.664	800	Yes	Yes		
CITY OF WALKER CFDA 10.664	1,878	Yes	Yes		
CITY OF WHEATON CFDA 10.664	750	Yes	Yes		
COOK COUNTY CFDA 11.419 CFDA 20.219	19,895 13,532 33,427	Yes	Yes		
CROW WING COUNTY CFDA 97.012	18,875	Yes			
DAKOTA COUNTY CFDA 97.012	12,407	Yes	Yes		
DOUGLAS COUNTY CFDA 97.012	48,108	Yes	Yes		
GOODHUE COUNTY CFDA 97.012	15,171	Yes	Yes		
HENNEPIN COUNTY CFDA 97.012	32,625	Yes	Yes		
HOUSTON COUNTY CFDA 97.012	5,000	Yes	Yes		
HUBBARD COUNTY CFDA 97.012	57,087	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ITASCA COUNTY		Yes	Yes		
CFDA 10.664	183,266				
CFDA 20.219	12,386				
CFDA 97.012	60,431				
	<u>256,083</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 97.012	5,125				
LAKE COUNTY		Yes	Yes		
CFDA 10.664	68,801				
CFDA 11.419	14,884				
CFDA 97.012	3,875				
	<u>87,560</u>				
LAKE OF THE WOODS COUNTY		Yes	Yes		
CFDA 97.012	6,235				
LE SUEUR COUNTY		Yes	Yes		
CFDA 97.012	3,875				
MILLE LACS COUNTY		Yes	Yes		
CFDA 20.219	11,629				
CFDA 97.012	12,643				
	<u>24,272</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 97.012	2,827				
OLMSTED COUNTY		Yes			
CFDA 20.219	75,000				
CFDA 97.012	2,517				
	<u>77,517</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 97.012	10,796				
PENNINGTON COUNTY		Yes	Yes		
CFDA 15.611	1,378				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
PINE COUNTY CFDA 97.012	1,912	Yes			
RAMSEY COUNTY CFDA 97.012	15,125	Yes	Yes		
RICE COUNTY CFDA 97.012	11,000	Yes	Yes		
ROSEAU COUNTY CFDA 97.012	1,422	Yes	Yes		
SCOTT COUNTY CFDA 97.012	8,875	Yes			
SHERBURNE COUNTY CFDA 97.012	4,715	Yes			
ST LOUIS COUNTY CFDA 11.419 CFDA 97.012	20,891 47,475 68,366	Yes			
STEARNS COUNTY CFDA 20.219 CFDA 97.012	174,968 1,285 176,253	Yes	Yes		
THREE RIVERS PARK DISTRICT CFDA 20.219	150,000	Yes			
WABASHA COUNTY CFDA 97.012	5,875	Yes	Yes		
WASHINGTON COUNTY CFDA 20.219 CFDA 97.012	56,235 42,750 98,985	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
WINONA COUNTY CFDA 97.012	8,475	Yes	Yes		
WRIGHT COUNTY CFDA 97.012	8,875	Yes	Yes		
YELLOW MEDICINE COUNTY CFDA 97.012	10,130	Yes	Yes		
<b>MN - DEPARTMENT OF PUBLIC SAFETY</b>					
360 COMMUNITIES CFDA 16.575 CFDA 93.671	464,787 63,230 <u>528,017</u>	Yes			
AITKIN COUNTY CFDA 16.575 CFDA 20.600 CFDA 97.042	32,484 12,972 19,755 <u>65,211</u>	Yes	Yes		
ALEXANDRA HOUSE CFDA 16.575 CFDA 93.671	681,815 69,335 <u>751,150</u>	Yes		Yes	
ANOKA COUNTY CFDA 16.575 CFDA 16.742 CFDA 20.600 CFDA 20.616 CFDA 20.608 CFDA 97.042 CFDA 97.067	21,684 10,883 42,470 54,274 104,993 124,198 168,431 <u>526,933</u>	Yes			
BECKER COUNTY CFDA 20.600 CFDA 20.616 CFDA 97.042	9,404 64,253 28,557 <u>102,214</u>	Yes	Yes		
BELTRAMI COUNTY CFDA 16.593	17,443	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 16.575	48,540				
CFDA 16.738	290,001				
CFDA 97.042	26,053				
	<u>382,037</u>				
<b>BENTON COUNTY</b>		Yes	Yes		
CFDA 20.616	9,529				
CFDA 97.042	24,187				
	<u>33,716</u>				
<b>BLUE EARTH COUNTY</b>		Yes	Yes		
CFDA 11.549	4,789				
CFDA 20.600	33,348				
CFDA 20.616	35,978				
CFDA 20.608	81,620				
CFDA 97.036	206,679				
CFDA 97.042	44,980				
CFDA 97.067	14,145				
	<u>421,539</u>				
<b>BROWN COUNTY</b>		Yes	Yes		
CFDA 16.575	32,362				
CFDA 97.039	154,441				
CFDA 97.042	20,263				
	<u>207,066</u>				
<b>CARLTON COUNTY</b>		Yes	Yes		
CFDA 97.042	26,700				
	<u>26,700</u>				
<b>CARVER COUNTY</b>		Yes	Yes		
CFDA 16.523	5,300				
CFDA 16.738	106,107				
CFDA 20.600	5,923				
CFDA 20.616	44,187				
CFDA 20.608	6,581				
CFDA 97.042	51,131				
CFDA 97.067	67,586				
	<u>286,815</u>				
<b>CASS COUNTY</b>		Yes			
CFDA 16.575	51,260				
CFDA 20.600	6,646				
CFDA 20.608	27,225				
CFDA 20.616	13,272				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 97.042	28,380				
	<u>126,783</u>				
<b>CENTRACARE HLTH SYS/ST CLOUD HOSPIT</b>		Yes			
CFDA 16.575	77,461				
	<u>77,461</u>				
<b>CHILDREN'S HEALTH CARE</b>		Yes			
CFDA 16.540	46,492				
	<u>46,492</u>				
<b>CHIPPEWA COUNTY</b>		Yes	Yes		
CFDA 16.575	38,835				
CFDA 20.205	1,481,548				
CFDA 20.600	1,939				
CFDA 20.616	3,507				
CFDA 20.608	6,160				
CFDA 97.042	16,915				
	<u>1,548,904</u>				
<b>CHISAGO COUNTY</b>		Yes	Yes		
CFDA 16.575	40,876				
CFDA 20.600	9,125				
CFDA 20.616	64,748				
CFDA 20.608	25,922				
CFDA 97.039	12,619				
CFDA 97.042	21,964				
CFDA 97.067	1,320				
	<u>176,574</u>				
<b>CITY OF ALEXANDRIA</b>		Yes	Yes	Yes	
CFDA 20.600	4,166				
CFDA 20.616	7,066				
	<u>11,232</u>				
<b>CITY OF AUSTIN</b>		Yes			
CFDA 20.600	5,345				
CFDA 20.608	8,772				
CFDA 20.616	5,875				
	<u>19,992</u>				
<b>CITY OF BLOOMINGTON</b>		Yes			
CFDA 97.067	49,731				
CFDA 20.703	92,875				
CFDA 20.608	53,583				
	<u>196,189</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>CITY OF BRAINERD</b>		Yes	Yes		
CFDA 20.509	49,311				
CFDA 20.600	6,910				
CFDA 20.616	6,950				
CFDA 20.608	26,967				
	<u>90,138</u>				
<b>CITY OF BROOKLYN PARK</b>		Yes	Yes		
CFDA 20.703	1,860				
CFDA 20.600	20,913				
CFDA 20.616	19,600				
CFDA 20.608	101,535				
	<u>143,908</u>				
<b>CITY OF DULUTH</b>		Yes			
CFDA 20.205	108,996				
CFDA 20.600	20,837				
CFDA 20.608	277,480				
CFDA 20.616	88,862				
CFDA 20.703	4,611				
CFDA 97.036	411,771				
CFDA 97.042	25,615				
CFDA 97.067	83,220				
	<u>1,021,392</u>				
<b>CITY OF EAST GRAND FORKS</b>		Yes			
CFDA 20.608	3,661				
CFDA 20.600	6,188				
CFDA 20.616	7,358				
	<u>17,207</u>				
<b>CITY OF FAIRMONT</b>		Yes	Yes		
CFDA 20.600	2,397				
CFDA 20.616	18,994				
CFDA 20.608	1,812				
	<u>23,203</u>				
<b>CITY OF GRAND RAPIDS</b>		Yes			
CFDA 20.608	23,971				
CFDA 20.616	20,707				
	<u>44,678</u>				
<b>CITY OF MANKATO</b>		Yes			
CFDA 16.710	80,000				
CFDA 16.738	12,969				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 97.036	107,239				
	<u>200,208</u>				
<b>CITY OF MAPLE GROVE</b>		Yes	Yes		
CFDA 20.600	22,033				
CFDA 20.616	21,100				
CFDA 20.608	66,922				
	<u>110,055</u>				
<b>CITY OF MINNEAPOLIS</b>		Yes	Yes		
CFDA 16.523	28,034				
CFDA 16.575	36,329				
CFDA 16.742	7,157				
CFDA 20.600	27,125				
CFDA 20.616	86,698				
CFDA 20.608	57,962				
CFDA 97.042	30,000				
CFDA 97.067	991,618				
	<u>1,264,923</u>				
<b>CITY OF MOORHEAD</b>		Yes			
CFDA 20.600	21,506				
CFDA 20.616	19,557				
CFDA 20.608	4,579				
CFDA 20.703	13,480				
	<u>59,122</u>				
<b>CITY OF NEW YORK MILLS</b>		Yes	Yes		
CFDA 20.616	3,403				
	<u>3,403</u>				
<b>CITY OF NORTH MANKATO</b>		Yes	Yes		
CFDA 16.607	14,641				
	<u>14,641</u>				
<b>CITY OF NORTHFIELD</b>		Yes	Yes		
CFDA 20.608	38,633				
CFDA 97.036	14,370				
	<u>53,003</u>				
<b>CITY OF PLYMOUTH</b>		Yes			
CFDA 20.600	800				
CFDA 20.616	6,497				
CFDA 20.608	18,784				
CFDA 20.703	1,115				
	<u>27,196</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>CITY OF RICHFIELD</b>		Yes			
CFDA 20.608	21,263				
CFDA 20.616	110,727				
CFDA 20.703	2,360				
	<u>134,350</u>				
<b>CITY OF ROCHESTER</b>		Yes			
CFDA 20.608	26,901				
CFDA 20.616	20,104				
CFDA 97.039	377,824				
CFDA 97.042	19,250				
CFDA 97.067	187,123				
	<u>631,202</u>				
<b>CITY OF ROSEVILLE</b>		Yes	Yes		
CFDA 20.600	11,074				
	<u>11,074</u>				
<b>CITY OF ST CLOUD</b>		Yes			
CFDA 20.600	61,886				
CFDA 20.616	98,452				
CFDA 20.608	223,746				
CFDA 20.703	18,080				
	<u>402,164</u>				
<b>CITY OF ST PAUL</b>		Yes	Yes		
CFDA 16.710	607				
CFDA 16.742	5,626				
CFDA 20.703	9,357				
CFDA 20.616	771				
CFDA 97.036	125,565				
CFDA 97.042	30,000				
CFDA 97.067	1,040,535				
	<u>1,212,461</u>				
<b>CITY OF WADENA</b>		Yes	Yes		
CFDA 97.036	102,647				
	<u>102,647</u>				
<b>CITY OF WHEATON</b>		Yes	Yes		
CFDA 20.616	3,277				
	<u>3,277</u>				
<b>CITY OF WILLMAR</b>		Yes	Yes		
CFDA 20.703	17,530				
	<u>17,530</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>CITY OF WORTHINGTON</b>		Yes			
CFDA 20.600	19,173				
CFDA 20.608	23,488				
CFDA 20.616	51,232				
CFDA 16.738	200,000				
CFDA 97.039	169,060				
	<u>462,953</u>				
<b>CLAY COUNTY</b>		Yes	Yes		
CFDA 16.575	38,835				
CFDA 16.738	23,086				
CFDA 97.042	26,238				
	<u>88,159</u>				
<b>COMMUNITY HEALTH SERVICES, INC.</b>		Yes	Yes		
CFDA 16.588	326,928				
CFDA 16.575	5,130				
	<u>332,058</u>				
<b>COMMUNITY SERVICES DEPT OF PRAIRIE IS</b>		Yes			
CFDA 16.575	12,000				
CFDA 97.039	47,150				
	<u>59,150</u>				
<b>COMUNIDADES LATINAS UIDAS EN SERVICI</b>		Yes			
CFDA 16.575	95,148				
	<u>95,148</u>				
<b>COOK COUNTY</b>		Yes	Yes		
CFDA 16.575	27,447				
CFDA 97.042	46,823				
CFDA 97.067	30,737				
	<u>105,007</u>				
<b>CORNERSTONE ADVOCACY SERVICE</b>		Yes			
CFDA 16.529	102,319				
CFDA 16.575	676,479				
	<u>778,798</u>				
<b>COUNTRYSIDE PUBLIC HEALTH SERVICE</b>		Yes	Yes		
CFDA 20.600	19,151				
	<u>19,151</u>				
<b>CROW WING COUNTY</b>		Yes			
CFDA 97.042	41,027				
CFDA 97.067	88,100				
	<u>129,127</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>DAKOTA COUNTY</b>		Yes	Yes		
CFDA 16.523	26,813				
CFDA 16.575	51,780				
CFDA 97.036	63,114				
CFDA 97.042	59,938				
CFDA 97.067	353,161				
	<u>554,806</u>				
<b>DOMESTIC ABUSE INTERVENTION PROGRA</b>		Yes			
CFDA 16.575	210,713				
	<u>210,713</u>				
<b>DOUGLAS COUNTY</b>		Yes	Yes		
CFDA 97.039	10,000				
CFDA 97.042	22,954				
	<u>32,954</u>				
<b>EVERGREEN YOUTH &amp; FAMILY SERVICE, IN</b>		Yes			
CFDA 16.540	61,784				
CFDA 16.575	32,451				
CFDA 16.738	37,864				
	<u>132,099</u>				
<b>FAMILY PARTNERSHIP</b>		Yes			
CFDA 16.575	364,362				
	<u>364,362</u>				
<b>FARIBAULT COUNTY</b>		Yes	Yes		
CFDA 97.042	21,866				
	<u>21,866</u>				
<b>FREEBORN COUNTY</b>		Yes	Yes		
CFDA 16.575	114,705				
CFDA 97.036	216,887				
CFDA 97.042	19,000				
	<u>350,592</u>				
<b>GOODHUE COUNTY</b>		Yes	Yes		
CFDA 20.600	20,437				
CFDA 20.616	3,414				
CFDA 20.608	4,361				
CFDA 97.036	5,876				
CFDA 97.039	11,782				
CFDA 97.042	32,090				
	<u>77,960</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
GOVT DEPT OF THE FOND DU LAC BAND OF		Yes			
CFDA 16.575	101,220				
CFDA 20.608	4,557				
CFDA 20.600	8,899				
CFDA 20.616	1,328				
	<u>116,004</u>				
GRAND PORTAGE RESERVATION		Yes			
CFDA 16.575	5,758				
	<u>5,758</u>				
GRANT COUNTY		Yes	Yes		
CFDA 97.042	13,760				
	<u>13,760</u>				
GREATER MPLS COUNCIL OF CHURCHES		Yes	Yes	Yes	
CFDA 16.575	167,584				
	<u>167,584</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 97.036	13,927				
CFDA 97.042	533,398				
CFDA 97.067	781,524				
CFDA 16.738	93,089				
CFDA 16.742	15,148				
CFDA 20.609	34,366				
	<u>1,471,452</u>				
HMONG AMERICAN PARTNERSHIP		Yes			
CFDA 16.575	161,083				
	<u>161,083</u>				
HORIZON PUBLIC HEALTH		Yes	Yes		
CFDA 20.600	40,351				
	<u>40,351</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 20.600	6,153				
CFDA 20.616	3,236				
CFDA 20.608	5,125				
CFDA 97.036	372,500				
CFDA 97.039	10,930				
CFDA 97.042	18,460				
	<u>416,404</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 16.575	21,667				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 20.600	3,873				
CFDA 20.608	10,236				
CFDA 20.616	25,984				
CFDA 97.042	26,854				
	<u>88,614</u>				
<b>ISANTI COUNTY</b>		Yes	Yes		
CFDA 16.575	39,022				
CFDA 16.588	10,000				
CFDA 20.616	13,703				
CFDA 97.042	30,933				
CFDA 97.067	56,991				
	<u>150,649</u>				
<b>ISD 0704 PROCTOR</b>		Yes	Yes		
CFDA 20.600	3,980				
	<u>3,980</u>				
<b>ISD 0829 WASECA</b>		Yes	Yes		
CFDA 97.036	9,930				
	<u>9,930</u>				
<b>ITASCA COUNTY</b>		Yes	Yes		
CFDA 16.738	68,542				
CFDA 20.600	8,944				
CFDA 97.042	31,175				
CFDA 97.067	85,292				
	<u>193,953</u>				
<b>KANABEC COUNTY</b>		Yes	Yes		
CFDA 20.600	4,785				
CFDA 20.608	12,117				
CFDA 20.616	4,970				
CFDA 97.036	35,248				
CFDA 97.042	27,435				
	<u>84,555</u>				
<b>KANDIYOHI COUNTY</b>		Yes	Yes		
CFDA 16.588	21,905				
CFDA 20.600	46,229				
CFDA 20.616	16,902				
CFDA 20.608	43,060				
CFDA 97.042	24,463				
	<u>152,559</u>				
<b>LAC QUI PARLE COUNTY</b>		Yes	Yes		
CFDA 16.575	5,300				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 20.608	10,265				
CFDA 97.036	1,596				
CFDA 97.039	127,780				
CFDA 97.042	15,655				
	<u>160,596</u>				
<b>LAKE COUNTY</b>		Yes	Yes		
CFDA 16.575	16,965				
CFDA 97.039	208,592				
CFDA 97.042	17,019				
CFDA 97.067	36,253				
	<u>278,829</u>				
<b>LAKE OF THE WOODS COUNTY</b>		Yes	Yes		
CFDA 97.036	2,564				
CFDA 97.042	13,666				
CFDA 97.067	78,040				
	<u>94,270</u>				
<b>LE SUEUR COUNTY</b>		Yes	Yes		
CFDA 16.575	43,458				
CFDA 97.042	23,306				
	<u>66,764</u>				
<b>LUTHERAN SOCIAL SERVICE OF MN</b>		Yes			
CFDA 16.738	32,602				
	<u>32,602</u>				
<b>MAHUBE-OTWA COMMUNITY ACTION PRT</b>		Yes	Yes		
CFDA 20.600	80,000				
	<u>80,000</u>				
<b>MARSHALL COUNTY</b>		Yes	Yes		
CFDA 97.042	18,183				
CFDA 97.039	12,870				
CFDA 16.575	63,437				
	<u>94,490</u>				
<b>MAYO CLINIC</b>		Yes	Yes		
CFDA 16.575	91,858				
	<u>91,858</u>				
<b>MC LEOD COUNTY</b>		Yes	Yes		
CFDA 97.042	25,127				
	<u>25,127</u>				
<b>MEEKER COUNTY</b>		Yes	Yes		
CFDA 16.575	40,159				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 97.039	13,936				
CFDA 97.042	21,244				
	<u>75,339</u>				
<b>METROPOLITAN COUNCIL</b>		Yes			
CFDA 97.067	72,489				
CFDA 97.075	421,456				
	<u>493,945</u>				
<b>MID-MINNESOTA LEGAL ASSISTANCE INC</b>		Yes			
CFDA 16.582	2,761				
	<u>2,761</u>				
<b>MILLE LACS BAND OF OJIBWE INDIANS</b>		Yes			
CFDA 16.588	206,258				
CFDA 16.738	15,631				
CFDA 93.671	63,229				
CFDA 97.036	117,351				
	<u>402,469</u>				
<b>MILLE LACS COUNTY</b>		Yes	Yes		
CFDA 20.600	3,091				
CFDA 20.616	2,914				
CFDA 20.608	6,477				
CFDA 97.042	20,506				
	<u>32,988</u>				
<b>MINNEAPOLIS PARK &amp; RECREATION BD</b>		Yes	Yes		
CFDA 20.600	7,877				
CFDA 20.616	34,003				
CFDA 97.036	1,776,035				
	<u>1,817,915</u>				
<b>MORRISON COUNTY</b>		Yes	Yes		
CFDA 20.600	10,726				
CFDA 20.616	7,006				
CFDA 20.608	537				
CFDA 97.039	1,763				
CFDA 97.042	23,357				
	<u>43,389</u>				
<b>MOWER COUNTY</b>		Yes	Yes		
CFDA 97.042	26,839				
	<u>26,839</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
MPLS AMERICAN INDIAN CENTER, INC CFDA 16.540	103,399	Yes			
NICOLLET COUNTY CFDA 97.036	117,621	Yes	Yes		
NOBLES COUNTY CFDA 97.042	22,713	Yes	Yes		
NORMAN COUNTY CFDA 16.575 CFDA 97.042	32,363 23,964 56,327	Yes	Yes		
NW REGIONAL DEVELOPMENT COMMISSIO CFDA 97.067	149,848	Yes			
OLMSTED COUNTY CFDA 20.600 CFDA 20.616 CFDA 20.608 CFDA 97.042	21,630 61,537 125,158 66,065 274,390	Yes			
OTTER TAIL COUNTY CFDA 20.600 CFDA 20.608 CFDA 20.616 CFDA 97.042	53,776 21,499 13,012 7,538 95,825	Yes	Yes		
PENNINGTON COUNTY CFDA 16.575 CFDA 20.616 CFDA 20.600 CFDA 97.039 CFDA 97.042	60,679 14,942 15,755 12,203 26,755 130,334	Yes	Yes		
PINE COUNTY CFDA 97.042	19,296	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>POLK COUNTY</b>					
		Yes	Yes		
CFDA 16.575	60,679				
CFDA 20.600	9,780				
CFDA 20.616	3,969				
CFDA 97.039	8,942				
CFDA 97.042	25,192				
	<u>108,562</u>				
<b>POPE COUNTY</b>					
		Yes	Yes		
CFDA 20.616	10,963				
CFDA 97.039	5,655				
CFDA 97.042	17,411				
	<u>34,029</u>				
<b>RAMSEY COUNTY</b>					
		Yes	Yes		
CFDA 16.523	1,376				
CFDA 16.575	169,740				
CFDA 16.588	58,501				
CFDA 20.600	101,985				
CFDA 20.608	97,291				
CFDA 20.616	497,840				
CFDA 97.042	238,181				
CFDA 97.067	403,940				
	<u>1,568,854</u>				
<b>RENVILLE COUNTY</b>					
		Yes	Yes		
CFDA 20.600	5,653				
CFDA 20.616	5,390				
CFDA 20.608	7,218				
CFDA 97.042	23,587				
	<u>41,848</u>				
<b>RICE COUNTY</b>					
		Yes	Yes		
CFDA 16.523	44,034				
CFDA 16.575	30,561				
CFDA 97.036	234,834				
CFDA 97.042	33,444				
	<u>342,873</u>				
<b>ROSEAU COUNTY</b>					
		Yes	Yes		
CFDA 16.575	64,000				
CFDA 97.042	16,843				
CFDA 97.067	73,297				
	<u>154,140</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>SCOTT COUNTY</b>					
		Yes			
CFDA 97.036	1,112,455				
CFDA 97.039	406,738				
CFDA 97.042	66,286				
CFDA 97.067	50,016				
	<u>1,635,495</u>				
<b>SHERBURNE COUNTY</b>					
		Yes			
CFDA 16.575	48,081				
CFDA 16.738	89,096				
CFDA 97.042	72,789				
CFDA 97.067	94,356				
	<u>304,322</u>				
<b>SIBLEY COUNTY</b>					
		Yes	Yes		
CFDA 97.036	295,218				
CFDA 97.042	34,197				
CFDA 97.067	117,327				
	<u>446,742</u>				
<b>SOUTH MN REG LEGAL SERVICES INC</b>					
		Yes			
CFDA 16.575	47,602				
	<u>47,602</u>				
<b>ST LOUIS COUNTY</b>					
		Yes			
CFDA 97.036	201				
CFDA 97.042	72,621				
CFDA 97.067	83,463				
	<u>156,285</u>				
<b>ST PAUL PORT AUTHORITY</b>					
		Yes			
CFDA 97.036	209,921				
	<u>209,921</u>				
<b>STEARNS COUNTY</b>					
		Yes	Yes		
CFDA 16.575	44,562				
CFDA 97.039	180,875				
CFDA 97.042	62,806				
	<u>288,243</u>				
<b>STEELE COUNTY</b>					
		Yes	Yes		
CFDA 20.600	10,878				
CFDA 20.616	2,240				
CFDA 97.036	484,611				
CFDA 97.042	49,605				
	<u>547,334</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
THE LINK		Yes			
CFDA 16.575	31,688				
TODD COUNTY		Yes	Yes		
CFDA 20.600	2,915				
CFDA 20.608	3,770				
CFDA 20.616	4,097				
CFDA 97.042	20,239				
	<u>31,021</u>				
TUBMAN		Yes			
CFDA 16.575	1,363,413				
CFDA 93.671	63,229				
	<u>1,426,642</u>				
UPPER MN VALLEY REG DEVELOP COMM		Yes	Yes		
CFDA 97.039	6,825				
WABASHA COUNTY		Yes	Yes		
CFDA 20.600	15,560				
CFDA 20.616	21,050				
CFDA 97.042	20,455				
	<u>57,065</u>				
WADENA COUNTY		Yes			
CFDA 20.600	12,068				
CFDA 20.616	14,168				
CFDA 20.608	15,413				
CFDA 97.036	1,927				
CFDA 97.042	16,310				
	<u>59,886</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 16.575	60,680				
CFDA 20.600	29,140				
CFDA 20.608	126,116				
CFDA 20.616	33,653				
CFDA 97.042	103,224				
CFDA 97.067	271,730				
	<u>624,543</u>				
WATONWAN COUNTY		Yes	Yes		
CFDA 97.042	17,432				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>WEST CENTRAL MN COMMUNITIES ACTION</b>					
CFDA 16.575	51,357	Yes			
<b>WILKIN COUNTY</b>					
CFDA 97.042	16,995	Yes	Yes		
<b>WINONA COUNTY</b>					
CFDA 16.575	35,591	Yes	Yes		
CFDA 16.588	10,000				
CFDA 16.738	77,061				
CFDA 20.600	21,433				
CFDA 20.616	6,318				
CFDA 20.608	10,786				
CFDA 97.036	149,822				
CFDA 97.042	28,642				
	339,653				
<b>WRIGHT COUNTY</b>					
CFDA 20.600	6,860	Yes	Yes		
CFDA 20.616	7,166				
CFDA 20.608	17,627				
CFDA 97.039	8,388				
CFDA 97.042	47,186				
	87,227				
<b>YELLOW MEDICINE COUNTY</b>					
CFDA 97.042	2,572	Yes	Yes		
CFDA 97.067	6,500				
	9,072				
<b>MN - DEPARTMENT OF TRANSPORTATION</b>					
<b>ANOKA COUNTY</b>					
CFDA 20.205	2,594,438	Yes			
<b>ARROWHEAD ECON OPPORTUNITY AGCY</b>					
CFDA 20.509	1,743,835	Yes			
CFDA 20.514	3,160				
	1,746,995				
<b>ARROWHEAD REG DEVELOP COMM</b>					
CFDA 20.205	63,826	Yes			
CFDA 20.505	446,472				
	510,298				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
BECKER COUNTY		Yes	Yes		
CFDA 20.205	1,287,076				
CFDA 20.509	91,319				
	<u>1,378,395</u>				
BELTRAMI COUNTY		Yes	Yes		
CFDA 20.205	422,182				
	<u>422,182</u>				
BENTON COUNTY		Yes	Yes		
CFDA 20.205	2,657,032				
	<u>2,657,032</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 20.205	2,078				
	<u>2,078</u>				
BROWN COUNTY		Yes	Yes		
CFDA 20.205	150,148				
	<u>150,148</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 20.205	18,303				
	<u>18,303</u>				
CARVER COUNTY		Yes	Yes		
CFDA 20.205	1,378,491				
	<u>1,378,491</u>				
CASS COUNTY		Yes			
CFDA 20.205	2,014,375				
	<u>2,014,375</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 20.205	2,362,730				
	<u>2,362,730</u>				
CHISHOLM HIBBING AIRPORT COMMISSION		Yes	Yes		Yes
CFDA 20.106	3,054,337				
	<u>3,054,337</u>				
CITY OF ALEXANDRIA		Yes	Yes	Yes	
CFDA 20.106	1,303,029				
CFDA 20.205	240,456				
	<u>1,543,485</u>				
CITY OF AUSTIN		Yes			
CFDA 20.106	1,958				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 20.205	688,485				
	<u>690,443</u>				
CITY OF BLOOMINGTON		Yes			
CFDA 20.205	1,258,358				
	<u>1,258,358</u>				
CITY OF BRAINERD		Yes	Yes		
CFDA 20.106	1,187,456				
	<u>1,187,456</u>				
CITY OF BROOKLYN PARK		Yes	Yes		Yes
CFDA 20.205	335,342				
	<u>335,342</u>				
CITY OF BURNSVILLE		Yes			
CFDA 20.205	642,391				
	<u>642,391</u>				
CITY OF DETROIT LAKES		Yes			
CFDA 20.106	1,712,259				
CFDA 20.616	5,597				
	<u>1,717,856</u>				
CITY OF DULUTH		Yes			
CFDA 20.205	508,117				
	<u>508,117</u>				
CITY OF ELBOW LAKE		Yes	Yes	Yes	
CFDA 20.106	810,503				
	<u>810,503</u>				
CITY OF ELY		Yes	Yes	Yes	
CFDA 20.106	1,454,786				
	<u>1,454,786</u>				
CITY OF FAIRMONT		Yes		Yes	
CFDA 20.106	298,236				
	<u>298,236</u>				
CITY OF GRAND RAPIDS		Yes			
CFDA 20.205	1,369,254				
CFDA 20.106	216,160				
	<u>1,585,414</u>				
CITY OF HALLOCK		Yes	Yes		
CFDA 20.106	71,155				
	<u>71,155</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF HECTOR CFDA 20.106	25,649	Yes	Yes		
CITY OF HERMANTOWN CFDA 20.205	1,366,287	Yes	Yes		
CITY OF LITCHFIELD CFDA 20.106	1,720,128	Yes	Yes		
CITY OF MANKATO CFDA 20.106 CFDA 20.200 CFDA 20.205 CFDA 20.500 CFDA 20.505 CFDA 20.509 CFDA 20.514	13,235 1,222 519,140 159,399 203,105 153,616 2,035 <u>1,051,752</u>	Yes			
CITY OF MINNEAPOLIS CFDA 20.205	13,952,475	Yes	Yes		Yes
CITY OF MONTICELLO CFDA 20.205	579,445	Yes			
CITY OF MOORHEAD CFDA 20.526 CFDA 20.205 CFDA 20.514	1,063,599 669,324 2,415 <u>1,735,338</u>	Yes			
CITY OF MORA CFDA 20.106	411,211	Yes			
CITY OF MORRIS CFDA 20.106 CFDA 20.205 CFDA 20.509	199,308 730,725 57,628 <u>987,661</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF NORTH MANKATO CFDA 20.205	26,783	Yes	Yes		
CITY OF NORTHFIELD CFDA 20.205	807,232	Yes	Yes		
CITY OF RED WING CFDA 20.205 CFDA 20.106	544,844 21,433 566,277	Yes			
CITY OF RICHFIELD CFDA 20.205	2,691,607	Yes			
CITY OF ROCHESTER CFDA 20.106 CFDA 20.205 CFDA 20.505 CFDA 20.514 CFDA 20.930	1,866,478 3,278,740 69,116 9,600 116,032 5,339,966	Yes			
CITY OF ROSEVILLE CFDA 20.205	927,664	Yes	Yes		
CITY OF ST CLOUD CFDA 20.106	3,363,580	Yes			
CITY OF ST PAUL CFDA 20.205	852,502	Yes	Yes		
CITY OF WADENA CFDA 20.106	418,974	Yes	Yes		
CITY OF WARROAD CFDA 20.106	805,463	Yes	Yes		
CITY OF WEST ST. PAUL CFDA 20.205	6,364,964	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF WHEATON CFDA 20.106	859,874	Yes	Yes		
CITY OF WILLMAR CFDA 20.106	4,050	Yes	Yes		
CITY OF WORTHINGTON CFDA 20.106	607,410	Yes			
CLAY COUNTY CFDA 20.205	90,398	Yes	Yes		
COOK COUNTY CFDA 20.106 CFDA 20.205	2,150,799 29,398 2,180,197	Yes	Yes		
CROW WING COUNTY CFDA 20.205	590,212	Yes			
DAKOTA COUNTY CFDA 20.205 CFDA 20.509 CFDA 20.513	7,528,996 1,970 69,248 7,600,214	Yes	Yes		
DULUTH AIRPORT AUTHORITY CFDA 20.106	3,792,475	Yes			
DULUTH TRANSIT AUTHORITY CFDA 20.514	8,295	Yes			
FARIBAULT COUNTY CFDA 20.205	1,863,193	Yes	Yes		Yes
FREEBORN COUNTY CFDA 20.205	1,065,881	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
GOODHUE COUNTY CFDA 20.205	73,609	Yes	Yes		
GOVT DEPT OF THE FOND DU LAC BAND OF CFDA 20.509	13,253	Yes			
GRANT COUNTY CFDA 20.205 CFDA 20.219	899,196 13,100 912,296	Yes	Yes		
HENNEPIN COUNTY CFDA 20.205	12,079,073	Yes	Yes		
HUBBARD COUNTY CFDA 20.205 CFDA 20.509	439,495 25,310 464,805	Yes	Yes		
INTERNATIONAL FALLS-KOOCHICHING CO CFDA 20.106	2,007,375	Yes	Yes		
ISANTI COUNTY CFDA 20.205 CFDA 20.509	2,211,801 226,064 2,437,865	Yes	Yes		
ITASCA COUNTY CFDA 20.205	2,166,712	Yes	Yes		
KANABEC COUNTY CFDA 20.205 CFDA 20.509	1,036,301 59,200 1,095,501	Yes	Yes		
KANDIYOHI COUNTY CFDA 20.205	1,074,381	Yes	Yes		
LAC QUI PARLE COUNTY CFDA 20.205	16,118	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
LAKE COUNTY CFDA 20.205	212,184	Yes	Yes		
LAKE OF THE WOODS COUNTY CFDA 20.205	2,112,984	Yes	Yes		
LE SUEUR COUNTY CFDA 20.205	233,814	Yes	Yes		
MAHNOMEN COUNTY CFDA 20.616	30,037	Yes	Yes		
MARSHALL COUNTY CFDA 20.205 CFDA 20.616	256,770 20,320 277,090	Yes	Yes		
MC LEOD COUNTY CFDA 20.205	1,243,041	Yes	Yes		Yes
METROPOLITAN COUNCIL CFDA 20.205 CFDA 20.500 CFDA 20.505 CFDA 20.509 CFDA 20.301	747,914 2,751,004 3,728,898 1,213,827 20,000 8,461,643	Yes			
MID-MINNESOTA DEVELOPMENT COMM CFDA 20.205 CFDA 20.505	6,104 26,000 32,104	Yes	Yes		
MILLE LACS COUNTY CFDA 20.205	9,056	Yes	Yes		
MINNEAPOLIS PARK & RECREATION BD CFDA 20.205	722,341	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
MORRISON COUNTY CFDA 20.205	425,600	Yes	Yes		
MOWER COUNTY CFDA 20.205	1,575,511	Yes	Yes		
NOBLES COUNTY CFDA 20.205	1,195,271	Yes	Yes		
NORMAN COUNTY CFDA 20.205	510,936	Yes	Yes		
NW REGIONAL DEVELOPMENT COMMISSIO CFDA 20.505	1,246	Yes			
OLMSTED COUNTY CFDA 20.505	475,279	Yes			
OTTER TAIL COUNTY CFDA 20.205	1,901,310	Yes	Yes		
PENNINGTON COUNTY CFDA 20.205	70,011	Yes	Yes		
POLK COUNTY CFDA 20.205	794,000	Yes	Yes		
RAMSEY COUNTY CFDA 20.205	4,677,294	Yes	Yes		
REGION 5 DEVELOP COMM CFDA 20.205	63,695	Yes	Yes		
RENVILLE COUNTY CFDA 20.205 CFDA 20.219	1,329,516 29,035 1,358,551	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
RICE COUNTY CFDA 20.205	3,676,400	Yes	Yes		
ROSEAU COUNTY CFDA 20.205	850,999	Yes	Yes		
SCOTT COUNTY CFDA 20.205 CFDA 20.509 CFDA 20.513	6,093,870 250 290,371 6,384,491	Yes			
SEMCAC INC CFDA 20.509	194,958	Yes			
SHERBURNE COUNTY CFDA 20.205	2,868,395	Yes			
SIBLEY COUNTY CFDA 20.205	376,092	Yes	Yes		
SOUTHWEST MN OPPORTUNITY COUNCIL CFDA 20.509	264,391	Yes			
ST CLOUD METROPOLITAN TRANSIT COMM CFDA 20.514	8,232	Yes	Yes		
ST LOUIS COUNTY CFDA 20.205	7,693,730	Yes			
STEARNS COUNTY CFDA 20.205	106,829	Yes	Yes		
STEVENS COUNTY CFDA 20.205	1,110,215	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
SWIFT COUNTY CFDA 20.205	52,008	Yes	Yes		
THREE RIVERS COMMUNITY ACTION, INC CFDA 20.509	340,157	Yes			
THREE RIVERS PARK DISTRICT CFDA 20.205	6,753,854	Yes			
TODD COUNTY CFDA 20.205	1,388,589	Yes	Yes		
TRI-COUNTY ACTION PROGRAM, INC CFDA 20.509	155,083	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 20.509 CFDA 20.513 CFDA 20.526	32,838 275,085 225,600 533,523	Yes			
UPPER MN VALLEY REG DEVELOP COMM CFDA 20.205	29,597	Yes	Yes		
WABASHA COUNTY CFDA 20.205	1,424,700	Yes	Yes		
WADENA COUNTY CFDA 20.205 CFDA 20.509	131,730 376 132,106	Yes			
WASHINGTON COUNTY CFDA 20.205	1,817,223	Yes	Yes		
WATONWAN COUNTY CFDA 20.205 CFDA 20.509	1,404,971 81,129 1,486,100	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>WEST CENTRAL INITIATIVE</b>					
CFDA 20.505	16,766	Yes			
CFDA 20.205	6,399				
	<u>23,165</u>				
<b>WESTERN COMMUNITY ACTION INC</b>					
CFDA 20.509	<u>2,322,343</u>	Yes			
<b>WRIGHT COUNTY</b>					
CFDA 20.205	<u>765,040</u>	Yes	Yes		
<b>MN - EMERGENCY MEDICAL SERVICES BOARD</b>					
<b>CHILDREN'S HEALTH CARE</b>					
CFDA 93.127	<u>109,049</u>	Yes			
<b>MN - HISTORICAL SOCIETY</b>					
<b>CITY OF DULUTH</b>					
CFDA 15.904	<u>1,017</u>	Yes			
<b>CITY OF MINNEAPOLIS</b>					
CFDA 15.904	<u>26,273</u>	Yes	Yes		
<b>CITY OF ST CLOUD</b>					
CFDA 15.904	<u>644</u>	Yes			
<b>MN - INDIAN AFFAIRS COUNCIL</b>					
<b>GOVT DEPT OF THE FOND DU LAC BAND OF</b>					
CFDA 15.022	2,548,034	Yes			
CFDA 15.228	237,450				
CFDA 15.035	16,269				
CFDA 15.038	278,574				
CFDA 15.042	647,956				
CFDA 15.043	278,568				
CFDA 15.044	644,294				
CFDA 15.046	606,039				
CFDA 15.048	666,473				
CFDA 15.151	3,680				
CFDA 15.904	60,549				
CFDA 15.152	444,370				
CFDA 84.010	283,467				
CFDA 84.027	720,569				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.184	1,049				
CFDA 84.336	15,807				
CFDA 84.358	1,820				
CFDA 84.369	6,723				
CFDA 84.287	966				
CFDA 84.196	81,532				
CFDA 84.181	26,291				
	<u>7,570,480</u>				
<b>MN - JUDICIAL</b>					
HENNEPIN COUNTY		Yes	Yes		
CFDA 20.608	<u>226,318</u>				
<b>MN - MNSURE</b>					
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 93.525	<u>209,541</u>				
HEARTLAND COMMUNITY ACTION AGCY		Yes			
CFDA 93.525	<u>74,033</u>				
HMONG AMERICAN PARTNERSHIP		Yes			
CFDA 93.525	<u>174,556</u>				
MID-MINNESOTA LEGAL ASSISTANCE INC		Yes			
CFDA 93.525	<u>463,422</u>				
MINNESOTA COUNCIL OF CHURCHES		Yes	Yes		
CFDA 93.525	<u>17,645</u>				
MN AIDS PROJECT		Yes			
CFDA 93.525	58,365				
CFDA 93.778	5,826				
	<u>64,191</u>				
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 93.525	115,509				
CFDA 93.778	10,477				
	<u>125,986</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
OTTER TAIL COUNTY CFDA 93.525	490	Yes	Yes		
SOUTHSIDE COMMUNITY HEALTH SERVICE CFDA 93.525	106,717	Yes	Yes		
THREE RIVERS COMMUNITY ACTION, INC CFDA 93.525	64,543	Yes			
WESTERN COMMUNITY ACTION INC CFDA 93.525	194,549	Yes			Yes
<b>MN - OFFICE OF HIGHER EDUCATION</b>					
SSD 1 MINNEAPOLIS CFDA 84.334	2,202,378	Yes	Yes		
<b>MN - OFFICE OF THE SECRETARY OF STATE</b>					
MARSHALL COUNTY CFDA 90.401	3,093	Yes	Yes		
YELLOW MEDICINE COUNTY CFDA 90.401	6,600	Yes	Yes		
<b>MN - POLLUTION CONTROL AGENCY</b>					
DAKOTA COUNTY CFDA 66.460	21,748	Yes	Yes		
ISD 2142 ST LOUIS COUNTY CFDA 66.040	37,754	Yes	Yes		
SCOTT COUNTY CFDA 66.460	97,014	Yes			
SIBLEY COUNTY CFDA 66.460	94,252	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>MN - STATE ARTS BOARD</b>					
HENNEPIN COUNTY CFDA 45.025	7,950	Yes	Yes		
<b>MN - TRIAL COURTS</b>					
CASS COUNTY CFDA 20.608	117,672	Yes			
CROW WING COUNTY CFDA 20.608	44,562	Yes			
OTTER TAIL COUNTY CFDA 20.608 CFDA 20.616	131,254 29,180 160,434	Yes	Yes		
RAMSEY COUNTY CFDA 16.585	362,934	Yes	Yes		
<b>MN CHIPPEWA TRIBE</b>					
GOVT DEPT OF THE FOND DU LAC BAND OF CFDA 10.561	94,463	Yes			
GRAND PORTAGE RESERVATION CFDA 10.561 CFDA 93.045	100,000 33,803 133,803	Yes			
ISD 0706 VIRGINIA CFDA 15.130	1,940	Yes	Yes		
MILLE LACS BAND OF OJIBWE INDIANS CFDA 10.551	72,753	Yes			
<b>MN COALITION AGAINST SEXUAL ASSAULT</b>					
ISANTI COUNTY CFDA 16.588	2,071	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>MN COMM ACTION PARTNERSHIP</b>					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 10.580	20,184				
<b>MN HEALTH SOLUTIONS CORP</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.242	8,174				
CFDA 93.838	180,098				
	188,272				
<b>MN HOME OWNERSHIP CENTER</b>					
CITY OF ST PAUL		Yes	Yes		
CFDA 14.169	21,835				
CFDA 14.228	102,662				
	124,497				
<b>MN HOUSING FINANCE AGENCY</b>					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 21.000	12,010				
<b>MN HOUSING FINANCE AGENCY</b>					
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 21.000	16,830				
<b>MN HOUSING FINANCE AGENCY</b>					
Center City Housing Corp.		Yes			
CFDA 14.239	28,168				
CFDA 14.856	312,570				
	340,738				
<b>MN HOUSING FINANCE AGENCY</b>					
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 14.228	47,007				
<b>MN HOUSING FINANCE AGENCY</b>					
CITY OF ST PAUL		Yes	Yes		
CFDA 21.000	6,980				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
HENNEPIN COUNTY CFDA 14.228	328,521	Yes	Yes		
HMONG AMERICAN PARTNERSHIP CFDA 14.231	14,363	Yes			
LUTHERAN SOCIAL SERVICE OF MN CFDA 14.169 CFDA 14.239 CFDA 21.000	40,732 254,500 101,490 <u>396,722</u>	Yes			
MN AIDS PROJECT CFDA 14.241	144,600	Yes			
PROJECT FOR PRIDE IN LIVING CFDA 14.856	211,261	Yes			
SIBLEY COUNTY CFDA 14.871	142,718	Yes	Yes		
THREE RIVERS COMMUNITY ACTION, INC CFDA 14.239 CFDA 14.267	320,000 334,376 <u>654,376</u>	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 14.267 CFDA 21.000 CFDA 93.558	13,804 3,528 181,673 <u>199,005</u>	Yes			
WEST CENTRAL MN COMMUNITIES ACTION CFDA 21.000	4,593	Yes			
WRIGHT COUNTY COMMUNITY ACTION CFDA 21.000	7,582	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>MN PUBLIC FACILITIES AUTHORITY</b>					
CITY OF BURNSVILLE CFDA 66.468	1,006,350	Yes			
CITY OF CARLOS CFDA 66.468	1,206,088	Yes	Yes		Yes
CITY OF COLOGNE CFDA 66.468	1,288,590	Yes	Yes		
CITY OF CROSBY CFDA 66.468 CFDA 66.458	626,002 367,652 993,654	Yes	Yes		
CITY OF EAST GRAND FORKS CFDA 66.458	2,937,815	Yes			
CITY OF ELBOW LAKE CFDA 66.458 CFDA 66.468	65,791 277,477 343,268	Yes	Yes	Yes	
CITY OF FREEBORN CFDA 66.468	302,545	Yes	Yes		
CITY OF HALLOCK CFDA 66.458	507,736	Yes	Yes		Yes
CITY OF HARMONY CFDA 66.468	622,596	Yes	Yes		
CITY OF HERMAN CFDA 66.468	35,139	Yes	Yes	Yes	
CITY OF MANKATO CFDA 66.468	388,792	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF MENAHPGA CFDA 66.468	1,078,476	Yes	Yes		Yes
CITY OF MINNETRISTA CFDA 66.468	6,963,000	Yes			
CITY OF MONTICELLO CFDA 66.458	1,413,064	Yes			Yes
CITY OF MOOSE LAKE CFDA 66.458	1,019,402	Yes	Yes		
CITY OF MORA CFDA 66.458	942,592	Yes			
CITY OF NEW YORK MILLS CFDA 66.458 CFDA 66.468	456,012 478,575 934,587	Yes	Yes		
CITY OF NORTH MANKATO CFDA 66.468	590,074	Yes	Yes		
CITY OF OSAKIS CFDA 66.458 CFDA 66.468	407,063 439,877 846,940	Yes	Yes		
CITY OF SANDSTONE CFDA 11.300	1,374,703	Yes			
CITY OF SHERBURN CFDA 66.468	2,148,715	Yes	Yes		
CITY OF ST CLOUD CFDA 66.468 CFDA 66.458	11,563,743 2,060,975 13,624,718	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF ST FRANCIS CFDA 66.458	13,460,389	Yes	Yes		
CITY OF ST PAUL CFDA 66.468	408,964	Yes	Yes		
CITY OF TWO HARBORS CFDA 66.468	1,812,500	Yes	Yes		
CITY OF WADENA CFDA 66.458 CFDA 66.468	3,605,337 1,402,136 <u>5,007,473</u>	Yes	Yes		
CITY OF WALKER CFDA 66.458 CFDA 66.468	3,305,790 1,913,436 <u>5,219,226</u>	Yes	Yes		
CITY OF WILLMAR CFDA 66.458	736,258	Yes	Yes		
CROW WING COUNTY CFDA 66.458	46,035	Yes			
METROPOLITAN COUNCIL CFDA 66.458	40,213,746	Yes			
RICE COUNTY CFDA 66.458	11,296	Yes	Yes		
<b>MN RIVER AREA AGENCY ON AGING</b>					
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.045 CFDA 93.053	799,498 351,537 <u>1,151,035</u>	Yes			
PRAIRIE FIVE COMM ACT CNL CFDA 93.045 CFDA 93.053	267,986 90,239 <u>358,225</u>	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
SOUTH MN REG LEGAL SERVICES INC CFDA 93.044	64,240	Yes			
<b>MN RURAL WATER ASSOCIATION</b>					
CITY OF CLIMAX CFDA 10.760	519,116	Yes	Yes		
CITY OF CYRUS CFDA 10.760	1,270,687	Yes	Yes		
CITY OF GRACEVILLE CFDA 10.760	3,189,201	Yes	Yes		
MN VALLEY ACTION COUNCIL INC CFDA 14.228	1,111	Yes			
<b>MODULATION THERAPEUTICS</b>					
MAYO CLINIC CFDA 93.395	122,753	Yes	Yes		
<b>MONROE COUNTY, WISCONSIN</b>					
MAYO CLINIC CFDA 93.567	17,363	Yes	Yes		
<b>MORRISON COUNTY</b>					
RURAL MN CEP INC CFDA 10.556	69,539	Yes			
<b>TODD COUNTY</b>					
CFDA 10.557	179,399	Yes	Yes		
CFDA 84.181	1,933				
CFDA 93.069	28,101				
CFDA 93.251	2,675				
CFDA 93.558	34,100				
CFDA 93.994	37,425				
	<u>283,633</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>MORRISON-TODD-WADENA COMMUNITY HEALTH BOARD</b>					
WADENA COUNTY		Yes			
CFDA 10.557	108,157				
CFDA 84.181	1,933				
CFDA 93.069	28,062				
CFDA 93.268	2,325				
CFDA 93.505	76,347				
CFDA 93.558	27,396				
CFDA 93.994	23,826				
	<u>268,046</u>				
<b>MOUNT SINAI MEDICAL CENTER OF FLORIDA</b>					
MAYO CLINIC		Yes		Yes	
CFDA 93.866	17,304				
<b>MOUNT SINAI SCHOOL OF MEDICINE, NEW YORK</b>					
MAYO CLINIC		Yes		Yes	
CFDA 93.837	22,682				
CFDA 93.395	19,371				
	<u>42,053</u>				
<b>MPLS MEDICAL RESEARCH FOUNDATION</b>					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.866	58,308				
CFDA 93.839	31,016				
	<u>89,324</u>				
HEALTH PARTNERS INSTITUTE		Yes			
CFDA 93.866	241,928				
CFDA 93.279	17,374				
CFDA 93.918	116,985				
	<u>376,287</u>				
MAYO CLINIC		Yes		Yes	
CFDA 93.866	51,245				
CFDA 93.847	258,245				
	<u>309,490</u>				
<b>NATIONAL ASSOC OF COUNTY AND CITY HEALTH OFFICIALS</b>					
ANOKA COUNTY		Yes			
CFDA 93.008	2,382				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>CITY OF BLOOMINGTON</b>		Yes			
CFDA 93.008	1,060				
<b>COUNTRYSIDE PUBLIC HEALTH SERVICE</b>		Yes	Yes		
CFDA 93.524	10,834				
<b>HENNEPIN COUNTY</b>		Yes	Yes		
CFDA 93.008	125				
<b>HORIZON PUBLIC HEALTH</b>		Yes	Yes		
CFDA 93.524	1,886				
<b>ISANTI COUNTY</b>		Yes	Yes		
CFDA 93.008	15,000				
<b>MEEKER-MCLEOD-SIBLEY CHS</b>		Yes			
CFDA 93.008	15,000				
<b>SOUTHWEST HEALTH &amp; HUMAN SERVICES</b>		Yes	Yes		
CFDA 93.008	968				
<b>NATIONAL ASSOCIATION OF CHRONIC DESEASE DIRECTORS</b>					
<b>HEALTH PARTNERS INSTITUTE</b>		Yes			
CFDA 93.524	50,948				
<b>NATIONAL CENTER FOR TEACHER RESIDENCIES</b>					
<b>ISD 0625 ST PAUL</b>		Yes	Yes	Yes	
CFDA 84.367	319,155				
<b>NATIONAL CHILDHOOD CANCER FOUNDATION</b>					
<b>CHILDREN'S HEALTH CARE</b>		Yes			
CFDA 93.395	212,234				
<b>NATIONAL HEALTH CARE FOR THE HOMELESS COUNCIL</b>					
<b>HENNEPIN COUNTY</b>		Yes	Yes		
CFDA 93.610	174,962				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>NATIONAL INSTITUTE FOR EXCELLENCE IN TEACHING</b>					
HMONG COLLEGE PREP ACADEMY CFDA 84.374	562,200	Yes			
<b>NATIONAL JEWISH HEALTH</b>					
HEALTH PARTNERS INSTITUTE CFDA 93.838	92,869	Yes			
MAYO CLINIC CFDA 93.855	52,808	Yes	Yes		
<b>NATIONAL JOINT POWERS ALLIANCE</b>					
BENTON-STEARNES EDUCATION DISTRICT CFDA 84.027 CFDA 84.181	22,600 55,397 <u>77,997</u>	Yes	Yes		
MEEKER-WRIGHT SPECIAL ED COOP CFDA 84.027	37,193	Yes			
<b>NATIONAL MARROW DONOR PROGRAM</b>					
MAYO CLINIC CFDA 93.839	1,356	Yes	Yes		
<b>NATIONAL RURAL WATER ASSOCIATION</b>					
MN RURAL WATER ASSOCIATION CFDA 66.424 CFDA 66.436 CFDA 10.761 CFDA 10.000	57,248 26,219 237,558 425,819 <u>746,844</u>	Yes			
<b>NATIONWIDE CHILDREN'S HOSPITAL</b>					
MAYO CLINIC CFDA 93.847	13,008	Yes	Yes		
<b>NEUROSIGMA INC</b>					
MAYO CLINIC CFDA 93.853	154,141	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>NEW ENGLAND RESEARCH INSTITUTES</b>					
MAYO CLINIC CFDA 93.837	16,653	Yes	Yes		
<b>NORC</b>					
MAYO CLINIC CFDA 93.000	12,986	Yes	Yes		
<b>NORTH COUNTRY VOCATIONAL CENTER</b>					
ISD 0031 BEMIDJI CFDA 84.048	37,737	Yes			
ISD 0036 KELLIHER CFDA 84.048	10,148	Yes	Yes		
ISD 0038 RED LAKE CFDA 84.048	6,100	Yes	Yes		
ISD 0113 WALKER-HACKENSACK-AKELEY CFDA 84.048	5,419	Yes	Yes		
ISD 0115 CASS LAKE - BENA CFDA 84.048	5,148	Yes	Yes		
ISD 0309 PARK RAPIDS CFDA 84.048	6,500	Yes	Yes		
<b>NORTH DAKOTA - DEPARTMENT OF HEALTH</b>					
LAKES & PRAIRIES COMM ACT PRTRNSHP CFDA 16.588	49,588	Yes	Yes		
<b>NORTH DAKOTA - DEPARTMENT OF PUBLIC INSTRUCTION</b>					
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 10.559	25,340	Yes			
CFDA 84.011	22,000				
	47,340				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION</b>					
MAYO CLINIC		Yes	Yes		
CFDA 12.420	96,131				
CFDA 93.866	777,692				
	<u>873,823</u>				
<b>NORTHERN MINNESOTA NETWORK</b>					
HENNEPIN COUNTY		Yes	Yes		
CFDA 93.527	3,500				
<b>NORTHLAND LEARNING CTR, VIRGINIA</b>					
ISD 0700 HERMANTOWN		Yes			
CFDA 84.027	4,432				
<b>ISD 0701 HIBBING</b>					
CFDA 84.027	12,655	Yes	Yes	Yes	Yes
<b>ISD 0706 VIRGINIA</b>					
CFDA 84.027	246,521	Yes	Yes		Yes
CFDA 84.173	4,926				
	<u>251,447</u>				
<b>ISD 0707 NETT LAKE</b>					
CFDA 84.027	468	Yes	Yes		
CFDA 84.173	446				
	<u>914</u>				
<b>ISD 0709 DULUTH</b>					
CFDA 84.173	52,023	Yes			
<b>ISD 2142 ST LOUIS COUNTY</b>					
CFDA 84.027	384,946	Yes	Yes		
CFDA 84.173	3,456				
	<u>388,402</u>				
<b>ISD 2711 MESABI EAST (AURORA)</b>					
CFDA 84.027	180,430	Yes	Yes		
CFDA 84.173	1,676				
	<u>182,106</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>NORTHSIDE ACHIEVEMENT ZONE</b>					
YMCA OF THE GREATER TWIN CITIES		Yes	Yes		
CFDA 84.215	354,780				
<b>NORTHWESTERN UNIVERSITY</b>					
HEALTH PARTNERS INSTITUTE		Yes			
CFDA 93.242	36,416				
<b>MAYO CLINIC</b>					
CFDA 93.173	178,227	Yes	Yes		
CFDA 93.396	11,370				
CFDA 93.839	74,840				
CFDA 93.846	24,763				
CFDA 93.847	53,822				
	343,022				
<b>NRG ONCOLOGY</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.395	8,674				
<b>NW PRIVATE INDUSTRY COUNCIL</b>					
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 17.259	184,080				
CFDA 17.258	208,379				
CFDA 17.278	53,515				
	445,974				
<b>NW REGIONAL DEVELOPMENT COMMISSION</b>					
DOUGLAS COUNTY		Yes	Yes		
CFDA 93.071	1,000				
<b>NY ACEDEMY OF MEDICINE</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.226	18,513				
<b>NYU SCHOOL OF MEDICINE</b>					
MAYO CLINIC		Yes	Yes		
CFDA 98.837	47,926				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>O N DIAGNOSTICS</b>					
MAYO CLINIC CFDA 93.846	20,066	Yes	Yes		
<b>OHIO STATE UNIVERSITY</b>					
HEALTH PARTNERS INSTITUTE CFDA 93.000	32,493	Yes			
MAYO CLINIC CFDA 93.846	4,001	Yes	Yes		
<b>OKLAHOMA STATE UNIVERSITY</b>					
MAYO CLINIC CFDA 12.351	143,740	Yes	Yes		
<b>OLD DOMINION UNIVERSITY</b>					
MAYO CLINIC CFDA 47.070	7,716	Yes	Yes		
<b>PACT FOR FAMILIES COLLABORATIVE</b>					
ISD 0347 WILLMAR CFDA 84.287	324,620	Yes			
<b>PARK NICOLLET</b>					
HEALTH PARTNERS INSTITUTE CFDA 93.847	936,645	Yes			
<b>PARTNERSHIP 4 HEALTH COMMUNITY HEALTH BOARD</b>					
BECKER COUNTY CFDA 10.557	199,890	Yes	Yes		
CFDA 84.181	1,933				
CFDA 93.069	20,124				
CFDA 93.074	23				
CFDA 93.251	875				
CFDA 93.268	2,400				
CFDA 93.505	397,484				
CFDA 93.525	3,990				
CFDA 93.558	44,082				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.994	27,968				
	<u>698,769</u>				
<b>CLAY COUNTY</b>		Yes	Yes		
CFDA 10.557	277,640				
CFDA 84.181	1,933				
CFDA 93.069	87,562				
CFDA 93.074	765				
CFDA 93.268	2,950				
CFDA 93.505	2,250				
CFDA 93.539	560				
CFDA 93.558	89,719				
CFDA 93.757	304,538				
CFDA 93.994	77,568				
	<u>845,485</u>				
<b>OTTER TAIL COUNTY</b>		Yes	Yes		
CFDA 10.557	379,000				
CFDA 84.181	1,933				
CFDA 93.069	35,069				
CFDA 93.074	465				
CFDA 93.251	625				
CFDA 93.268	4,900				
CFDA 93.314	550				
CFDA 93.558	113,746				
CFDA 93.624	408,992				
CFDA 93.994	70,390				
	<u>1,015,670</u>				
<b>WILKIN COUNTY</b>		Yes	Yes		
CFDA 10.557	50,594				
CFDA 84.181	1,933				
CFDA 93.069	729				
CFDA 93.558	3,781				
CFDA 93.994	13,833				
	<u>70,870</u>				
<b>PAUL BUNYAN EDUCATION COOP</b>					
<b>ISD 0181 BRAINERD</b>		Yes	Yes		
CFDA 84.027	407,140				
CFDA 84.173	256				
	<u>407,396</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ISD 2174 PINE RIVER - BACKUS CFDA 84.027	47,444	Yes	Yes		
<b>PEARL CRISIS CENTER</b>					
MID-MINNESOTA LEGAL ASSISTANCE INC CFDA 16.021	19,380	Yes			
<b>PENNSYLVANIA STATE UNIVERSITY</b>					
MAYO CLINIC CFDA 93.867	3,983	Yes	Yes		
<b>PINE TO PRAIRIE COOPERATIVE CENTER</b>					
ISD 0432 MAHNOMEN CFDA 84.048 CFDA 84.027	5,588 5,972 11,560	Yes	Yes		
ISD 0435 WAUBUN CFDA 84.048	4,458	Yes	Yes		
ISD 0564 THIEF RIVER FALLS CFDA 84.048	3,165	Yes			
ISD 0593 CROOKSTON CFDA 84.048	4,660	Yes	Yes		
ISD 0690 WARROAD CFDA 84.048	2,888	Yes	Yes		
<b>PLANNED PARENTHOOD OF MN ND &amp; SD</b>					
MAHUBE-OTWA COMMUNITY ACTION PRT CFDA 93.217	34,850	Yes	Yes		
SEMCAC INC CFDA 93.217	22,250	Yes			
SOUTHWEST MN OPPORTUNITY COUNCIL CFDA 93.217	46,646	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>POLK COUNTY</b>					
NORMAN COUNTY		Yes	Yes		
CFDA 93.958	2,210				
<b>POLK NORMAN MAHNOMEN CHB</b>					
NORMAN COUNTY		Yes	Yes		
CFDA 10.557	47,715				
CFDA 84.181	3,867				
CFDA 93.069	39,575				
CFDA 93.505	82,225				
CFDA 93.558	9,316				
CFDA 93.994	21,480				
	<u>204,178</u>				
<b>POLK COUNTY</b>					
CFDA 10.557	214,387	Yes	Yes		
CFDA 84.181	1,933				
CFDA 93.069	20,469				
CFDA 93.276	139,616				
CFDA 93.314	400				
CFDA 93.505	53,233				
CFDA 93.558	43,831				
CFDA 93.994	45,298				
	<u>519,167</u>				
<b>PRINCETON UNIVERSITY</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.396	245,730				
<b>RADIATION MONITORING DEVICES INC</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.837	19,614				
<b>RADIOLOGICAL SOCIETY OF NORTH AMERICA</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.000	152,234				
<b>RAMSEY COUNTY</b>					
CITY OF ROSEVILLE		Yes	Yes		
CFDA 16.000	20,115				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>CITY OF ST PAUL</b>		Yes	Yes		
CFDA 20.600	44,161				
CFDA 20.616	143,280				
CFDA 20.608	44,645				
	<u>232,086</u>				
<b>GOODWILL INDUSTRIES/EASTER SEALS</b>		Yes			
CFDA 93.558	1,622,280				
CFDA 17.258	122,939				
CFDA 17.270	692,323				
	<u>2,437,542</u>				
<b>HIRED</b>		Yes			
CFDA 17.259	217,912				
CFDA 93.558	1,815,732				
	<u>2,033,644</u>				
<b>HMONG AMERICAN PARTNERSHIP</b>		Yes			
CFDA 17.259	19,989				
CFDA 93.558	1,257,108				
	<u>1,277,097</u>				
<b>ISD 0621 MOUNDS VIEW</b>		Yes			
CFDA 93.558	16,320				
	<u>16,320</u>				
<b>LIFETRACK RESOURCES</b>		Yes	Yes		
CFDA 17.259	12,874				
CFDA 93.558	451,635				
	<u>464,509</u>				
<b>RESOURCE INC</b>		Yes			
CFDA 14.218	30,012				
CFDA 93.558	1,044,666				
	<u>1,074,678</u>				
<b>SOUTH METRO HUMAN SERVICES D/B/A RA</b>		Yes			
CFDA 14.218	183,910				
	<u>183,910</u>				
<b>YMCA OF THE GREATER TWIN CITIES</b>		Yes	Yes		
CFDA 93.235	59,999				
	<u>59,999</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>RECOMBINETICS, INC.</b>					
MAYO CLINIC CFDA 93.847	5,547	Yes	Yes		
<b>RED LAKE BAND OF CHIPPEWA INDIANS</b>					
ISD 0031 BEMIDJI CFDA 15.130	11,551	Yes			
ISD 0690 WARROAD CFDA 15.130	9,195	Yes	Yes		
<b>RED LAKE COUNTY</b>					
INTER-COUNTY COMMUNITY COUNCIL CFDA 97.024	1,135	Yes			
<b>REG 1 - SEMN HOMELAND SECURITY EMERGENCY MGMT</b>					
WABASHA COUNTY CFDA 97.067	2,500	Yes	Yes		
<b>RENVILLE COUNTY</b>					
PACT FOR FAMILIES COLLABORATIVE CFDA 84.184	82,335	Yes			
CFDA 93.556	27,006				
	109,341				
<b>RIDGEWATER COLLEGE</b>					
ISD 0347 WILLMAR CFDA 84.048	21,600	Yes			
ISD 0423 HUTCHINSON CFDA 84.048	9,969	Yes	Yes		
ISD 0465 LITCHFIELD CFDA 84.048	7,930	Yes			
ISD 0466 DASSEL-COKATO CFDA 84.048	6,513	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>RIVER BEND EDUCATION DISTRICT</b>					
ISD 0088 NEW ULM		Yes	Yes		
CFDA 84.027	209,235				
CFDA 84.173	14,077				
	<u>223,312</u>				
<b>ROSWELL PARK CANCER INSTITUTE</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.395	41,518				
CFDA 93.397	115,956				
	<u>157,474</u>				
<b>RUM RIVER SPECIAL EDUCATION COOP</b>					
ISD 0477 PRINCETON		Yes	Yes		
CFDA 84.027	163,947				
CFDA 84.173	23,817				
	<u>187,764</u>				
<b>ISD 0911 CAMBRIDGE-ISANTI</b>					
ISD 0911 CAMBRIDGE-ISANTI		Yes			
CFDA 84.181	32,301				
CFDA 84.027	85,335				
CFDA 84.173	26,243				
	<u>143,879</u>				
<b>ISD 0912 MILACA</b>					
ISD 0912 MILACA		Yes	Yes		
CFDA 84.181	5,206				
CFDA 84.027	68,714				
CFDA 84.173	13,270				
	<u>87,190</u>				
<b>RUSH UNIVERSITY MEDICAL CENTER</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.273	219,643				
	<u>219,643</u>				
<b>SAIC-FREDERICK</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.000	542,805				
	<u>542,805</u>				
<b>SANFORD MEDICAL CENTER</b>					
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.307	111,844				
	<u>111,844</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
GOVT DEPT OF THE FOND DU LAC BAND OF CFDA 93.307	57,028	Yes			
<b>SANFORD-BURNHAM MEDICAL</b>					
MAYO CLINIC CFDA 93.847	9,463	Yes	Yes		
<b>SE MN AREA AGENCY ON AGING</b>					
SEMCAC INC CFDA 93.053	172,268	Yes			
CFDA 93.043	199				
CFDA 93.044	69,062				
CFDA 93.045	624,833				
CFDA 93.052	53,125				
	919,487				
SOUTH MN REG LEGAL SERVICES INC CFDA 93.044	74,581	Yes			
THREE RIVERS COMMUNITY ACTION, INC		Yes			
CFDA 93.044	27,093				
CFDA 93.045	59,491				
CFDA 93.052	46,000				
CFDA 93.053	15,878				
	148,462				
WABASHA COUNTY CFDA 93.043	300	Yes	Yes		
<b>SE MN EMERGENCY COMMUNICATIONS BOARD</b>					
MOWER COUNTY CFDA 11.555	1,490	Yes	Yes		
CFDA 16.607	17,639				
	19,129				
OLMSTED COUNTY CFDA 11.549	4,060	Yes			
CFDA 97.067	2,129				
	6,189				
WABASHA COUNTY CFDA 11.549	378	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 97.067	567				
	<u>945</u>				
<b>SE MN WATER RESOURCES BOARD</b>					
WINONA COUNTY		Yes	Yes		
CFDA 66.460	17,208				
<b>SEATTLE CHILDREN'S HOSPITAL</b>					
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.847	79,498				
<b>SECOND HARVEST HEARTLAND</b>					
ISD 0621 MOUNDS VIEW		Yes			
CFDA 10.569	90,954				
<b>SALVATION ARMY</b>					
CFDA 10.569	513,699	Yes	Yes		
<b>SENIOR SERVICE AMERICA INC</b>					
ANOKA COUNTY		Yes			
CFDA 17.235	213,801				
<b>CENTRAL MN JOBS AND TRAINING</b>					
CFDA 17.235	671,375	Yes			
<b>CITY OF DULUTH</b>					
CFDA 17.235	233,424	Yes			
<b>EASTSIDE NEIGHBORHOOD SERVICES, INC.</b>					
CFDA 17.235	1,434,883	Yes			
<b>SEQUENT MEDICAL INC</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.853	181,332				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>SERVEMINNESOTA!</b>					
DULUTH AREA FAMILY YMCA		Yes			
CFDA 94.006	431,674				
<b>SSD 1 MINNEAPOLIS</b>					
CFDA 84.287	188,380	Yes	Yes		
CFDA 94.006	289,580				
	477,960				
<b>SHERBURNE/NORTHERN WRIGHT SPEC ED COOP</b>					
ISD 0882 MONTICELLO		Yes			
CFDA 84.027	1,740,151				
CFDA 84.173	62,566				
CFDA 84.181	54,999				
	1,857,716				
<b>ISD 0885 ST MICHAEL-ALBERTVILLE</b>					
CFDA 84.027	201,556	Yes	Yes		
<b>SIMAX, INC.</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.395	6,602				
<b>SIMMERSON LLC</b>					
HEALTH PARTNERS INSTITUTE		Yes			
CFDA 93.283	44,458				
<b>SLOAN-KETTERING INSTITUTE FOR CANCER RESEARCH</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.394	29,101				
<b>SOAR CAREER SOLUTIONS</b>					
CITY OF DULUTH		Yes			
CFDA 94.019	1,939				
<b>SOCIAL &amp; SCIENTIFIC SYSTEMS, INC</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.000	24,225				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>SOUTH CENTRAL SERVICE COOPERATIVE</b>					
ISD 0077 MANKATO		Yes			
CFDA 84.181	2,100				
CFDA 84.048	20,500				
	<u>22,600</u>				
ISD 0088 NEW ULM		Yes	Yes		
CFDA 84.048	4,312				
	<u>4,312</u>				
<b>SOUTH CENTRAL WORKFORCE COUNCIL</b>					
ISD 0077 MANKATO		Yes			
CFDA 17.282	12,344				
	<u>12,344</u>				
<b>MN VALLEY ACTION COUNCIL INC</b>					
CFDA 10.551	76,481				
CFDA 17.258	315,480				
CFDA 17.259	311,372				
CFDA 17.266	29,014				
CFDA 17.277	34,152				
CFDA 17.278	187,134				
CFDA 17.282	83,991				
CFDA 93.558	1,188,273				
	<u>2,225,897</u>				
<b>SOUTH MN REG LEGAL SERVICES INC</b>					
MID-MINNESOTA LEGAL ASSISTANCE INC		Yes			
CFDA 93.044	18,029				
	<u>18,029</u>				
<b>SOUTHERN ILLINOIS UNIVERSITY</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.866	60,302				
	<u>60,302</u>				
<b>SOUTHWEST METRO EDUCATIONAL COOP</b>					
ISD 0110 WACONIA		Yes	Yes		
CFDA 84.048	4,743				
	<u>4,743</u>				
ISD 0112 EASTERN CARVER CO (CHASKA)		Yes	Yes		
CFDA 84.048	31,194				
	<u>31,194</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ISD 0194 LAKEVILLE CFDA 84.048	73,386	Yes	Yes	Yes	
ISD 0273 EDINA CFDA 84.048	13,600	Yes			
ISD 0278 ORONO CFDA 84.048	6,174	Yes			
ISD 0280 RICHFIELD CFDA 84.048	11,313	Yes			
ISD 0720 SHAKOPEE CFDA 84.048	23,617	Yes	Yes		
ISD 0721 NEW PRAGUE CFDA 84.048	2,163	Yes	Yes		
<b>SPURWINK</b>					
ISD 0283 ST LOUIS PARK CFDA 84.411	462,748	Yes	Yes		
<b>SSD 1 MINNEAPOLIS</b>					
CATHOLIC CHARITIES OF THE ARCHDIOCES CFDA 84.010	166,179	Yes			
GREATER MPLS COUNCIL OF CHURCHES CFDA 84.060	22,023	Yes	Yes	Yes	
YMCA OF THE GREATER TWIN CITIES CFDA 84.334	212,536	Yes	Yes		
<b>ST CROIX RIVER EDUCATION DISTRICT</b>					
ISD 0138 NORTH BRANCH CFDA 84.027	77,878	Yes	Yes		
CFDA 84.181	2,686				
	80,564				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>ISD 0578 PINE CITY</b>		Yes	Yes		
CFDA 84.027	47,491				
CFDA 84.048	15,910				
	<u>63,401</u>				
<b>ST LOUIS COUNTY</b>					
<b>ARROWHEAD ECON OPPORTUNITY AGCY</b>		Yes			
CFDA 14.218	194,998				
CFDA 14.231	105,364				
CFDA 14.239	220,037				
CFDA 93.757	17,622				
	<u>538,021</u>				
<b>CITY OF DULUTH</b>		Yes			
CFDA 97.067	27,759				
	<u>27,759</u>				
<b>CITY OF ELY</b>		Yes	Yes	Yes	
CFDA 14.218	85,000				
	<u>85,000</u>				
<b>DOMESTIC ABUSE INTERVENTION PROGRA</b>		Yes			
CFDA 16.527	99,167				
	<u>99,167</u>				
<b>KOOTASCA COMM ACTION INC</b>		Yes			
CFDA 14.239	117,911				
	<u>117,911</u>				
<b>LUTHERAN SOCIAL SERVICE OF MN</b>		Yes			
CFDA 14.218	5,000				
	<u>5,000</u>				
<b>ST PAUL PUBLIC HOUSING AGENCY</b>					
<b>CATHOLIC CHARITIES OF THE ARCHDIOCES</b>		Yes			
CFDA 14.871	39,363				
	<u>39,363</u>				
<b>ST THOMAS UNIVERSITY</b>					
<b>METROPOLITAN ECONOMIC DEVELOPMEN</b>		Yes	Yes		
CFDA 59.005	55,000				
	<u>55,000</u>				
<b>STANFORD UNIVERSITY</b>					
<b>MAYO CLINIC</b>		Yes	Yes		
CFDA 93.393	311,312				
CFDA 93.847	278				
CFDA 93.853	106,342				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.879	36,625				
	<u>454,557</u>				
<b>STATE OF GEORGIA</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.991	11,065				
CFDA 16.575	294,444				
	<u>305,509</u>				
NATIONAL RURAL HEALTH RESOURCE CTR		Yes	Yes		
CFDA 93.241	34,007				
	<u>34,007</u>				
<b>STATE OF KANSAS - DEPT OF HEALTH AND ENVIRONMENT</b>					
NATIONAL RURAL HEALTH RESOURCE CTR		Yes	Yes		
CFDA 93.241	65				
	<u>65</u>				
<b>STATE OF WISCONSIN - DEPT OF PUBLIC INSTRUCTION</b>					
EASTSIDE NEIGHBORHOOD SERVICES, INC.		Yes			
CFDA 10.558	9,659				
	<u>9,659</u>				
<b>STATE OF WISCONSIN - DEPT OF TRANSPORTATION</b>					
ARROWHEAD REG DEVELOP COMM		Yes			
CFDA 20.505	68,000				
	<u>68,000</u>				
<b>STATE OF WISCONSIN - DIVISION OF PUBLIC HEALTH</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.074	7,824				
	<u>7,824</u>				
<b>STATE UNIVERSITY OF NEW YORK</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.846	52,214				
CFDA 93.859	21,286				
CFDA 93.866	20,133				
	<u>93,633</u>				
<b>STEARNS COUNTY</b>					
CHISAGO COUNTY		Yes	Yes		
CFDA 93.268	10,706				
	<u>10,706</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>CITY OF ST CLOUD</b>		Yes			
CFDA 20.703	919				
<b>RESOURCE INC</b>		Yes			
CFDA 93.558	1,333,289				
<b>SHERBURNE COUNTY</b>		Yes			
CFDA 93.778	2,556				
<b>WRIGHT COUNTY</b>		Yes	Yes		
CFDA 93.778	9,972				
<b>STELLENBOSCH UNIVERSITY</b>					
<b>MAYO CLINIC</b>		Yes	Yes		
CFDA 93.853	4,121				
<b>SUN HEALTH RESEARCH INSTITUTE</b>					
<b>MAYO CLINIC</b>		Yes	Yes		
CFDA 93.853	250,488				
CFDA 93.866	182,078				
	432,566				
<b>SW &amp; WEST CENTRAL SERVICE COOP</b>					
<b>ISD 0177 WINDOM</b>		Yes			
CFDA 84.027	157,677				
<b>ISD 0347 WILLMAR</b>		Yes			
CFDA 84.027	648,826				
CFDA 84.173	31,650				
	680,476				
<b>ISD 2689 PIPESTONE AREA</b>		Yes	Yes	Yes	
CFDA 84.027	195,624				
<b>ISD 2859 GLENCOE-SILVER LAKE</b>		Yes	Yes		
CFDA 84.027	198,279				
CFDA 84.173	7,110				
	205,389				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ISD 2897 REDWOOD FALLS CFDA 84.027	269,827	Yes	Yes		
SOUTHERN PLAINS ED COOP CFDA 84.181	2,100	Yes	Yes		
<b>TEXAS TECH UNIVERSITY</b>					
MAYO CLINIC CFDA 93.395	79,606	Yes	Yes		
<b>THREE RIVERS COMMUNITY ACTION, INC</b>					
MN VALLEY ACTION COUNCIL INC CFDA 14.235	76,793	Yes			
SEMCAC INC CFDA 14.235	36,075	Yes			
<b>TODD COUNTY</b>					
CITY OF OSAKIS CFDA 20.600	2,177	Yes	Yes		
<b>TOWN OF HENDERSON</b>					
SIBLEY COUNTY CFDA 97.036	12,285	Yes	Yes		
<b>TRANSLATIONAL GENOMICS RESEARCH INSTITUTE</b>					
MAYO CLINIC CFDA 93.395	22,234	Yes	Yes		
<b>TREMPEALEAU COUNTY, WISCONSIN</b>					
MAYO CLINIC CFDA 93.958	73,380	Yes	Yes		
CFDA 93.959	14,237				
	87,617				
<b>TRI-COUNTY COMMUNITY ACTION, INC.</b>					
LAKES & PINES COMM ACT COUNCIL CFDA 93.600	41,261	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>TUBMAN</b>					
FAMILY PARTNERSHIP CFDA 16.014	1,707	Yes			
<b>U.S. - CORP FOR NATL AND COMM SERVICE</b>					
ANOKA COUNTY CFDA 94.002	21,712	Yes			
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 94.002	136,968	Yes			
CATHOLIC CHARITIES ST CLOUD CFDA 94.011	552,971	Yes			
CITY OF ST CLOUD CFDA 94.002	109,670	Yes			
CITY OF ST PAUL CFDA 94.013	261,262	Yes	Yes		
CROW WING COUNTY CFDA 94.002	29,548	Yes			
INITIATIVE FOUNDATION CFDA 94.013	182,176	Yes			
LUTHERAN SOCIAL SERVICE OF MN CFDA 94.011 CFDA 94.016	953,674 660,055 <u>1,613,729</u>	Yes			
MAHUBE-OTWA COMMUNITY ACTION PRT CFDA 94.002	129,459	Yes	Yes		
MINNESOTA COUNCIL OF CHURCHES CFDA 94.006	14,668	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
MN LITERACY COUNCIL INC CFDA 94.013	543,914	Yes			
PROJECT FOR PRIDE IN LIVING CFDA 94.019	240,204	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 94.011	282,409	Yes			
VOLUNTEERS OF AMERIA SERVING MINNES CFDA 94.002	292,978	Yes	Yes		
<b>U.S. - DEPARTMENT OF AGRICULTURE</b>					
BI-COUNTY COMM ACTION COUNCIL CFDA 10.766	268,000	Yes	Yes	Yes	
CARLTON COOK LAKE ST LOUIS CO HL BD CFDA 10.575	50,289	Yes	Yes		
CARLTON COUNTY CFDA 10.912	20,677	Yes	Yes		
CASS COUNTY CFDA 10.664	9,700	Yes			
CENTRAL MN JOBS AND TRAINING CFDA 10.561	132,954	Yes			
CITY OF DULUTH CFDA 10.675	13,673	Yes			
CITY OF FREEBORN CFDA 10.760	1,220,117	Yes	Yes		
CITY OF HARMONY CFDA 10.766	50,000	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF HECTOR CFDA 10.760	5,340,117	Yes	Yes		
CITY OF HERMAN CFDA 10.760 CFDA 10.766	1,560,135 23,746 <u>1,583,881</u>	Yes	Yes	Yes	
CITY OF MORGAN CFDA 10.760	2,010,379	Yes	Yes		
CITY OF VERNDALE CFDA 10.760	1,530,895	Yes	Yes		
COMUNIDADES LATINAS UIDAS EN SERVICI CFDA 10.561	45,630	Yes			
COOK COUNTY CFDA 10.000 CFDA 10.664 CFDA 10.000	31,798 195,399 5,723 <u>232,920</u>	Yes	Yes		
DAKOTA COUNTY CFDA 10.913	717,392	Yes	Yes		
FARIBAULT COUNTY CFDA 10.769	8,738	Yes	Yes		
GOVT DEPT OF THE FOND DU LAC BAND OF CFDA 10.567 CFDA 10.863 CFDA 10.582	550,789 103,783 7,737 <u>662,309</u>	Yes			
GRAND PORTAGE RESERVATION CFDA 10.567	24,548	Yes			
HMONG AMERICAN PARTNERSHIP CFDA 10.168 CFDA 10.225	8,832 88,593	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.311	557,756				
CFDA 10.443	208,697				
CFDA 10.902	17,773				
	<u>881,651</u>				
<b>INITIATIVE FOUNDATION</b>		Yes			
CFDA 10.446	62,978				
CFDA 10.767	1,592,671				
	<u>1,655,649</u>				
<b>ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN</b>		Yes	Yes		
CFDA 10.575	27,153				
	<u>27,153</u>				
<b>ISD 0309 PARK RAPIDS</b>		Yes	Yes		
CFDA 10.575	17,029				
	<u>17,029</u>				
<b>ISD 0347 WILLMAR</b>		Yes			
CFDA 10.069	3,913				
	<u>3,913</u>				
<b>ISD 0480 ONAMIA</b>		Yes	Yes		
CFDA 10.555	33,406				
	<u>33,406</u>				
<b>ISD 2165 HINCKLEY-FINLAYSON</b>		Yes			
CFDA 10.555	82,325				
	<u>82,325</u>				
<b>ITASCA COUNTY</b>		Yes	Yes		
CFDA 10.000	30,000				
CFDA 10.000	95,010				
	<u>125,010</u>				
<b>KANDIYOHI COUNTY</b>		Yes	Yes		
CFDA 10.069	12,333				
	<u>12,333</u>				
<b>KOOTASCA COMM ACTION INC</b>		Yes			
CFDA 10.415	8,465				
CFDA 10.427	32,576				
	<u>41,041</u>				
<b>LAKE COUNTY</b>		Yes	Yes		
CFDA 10.000	13,500				
CFDA 10.000	13,408				
	<u>26,908</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
NEXUS		Yes	Yes		
CFDA 10.555	70,213				
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 10.351	2,894				
RAMSEY COUNTY		Yes	Yes		
CFDA 10.914	2,298				
REGION 5 DEVELOP COMM		Yes	Yes		
CFDA 10.351	30,947				
CFDA 10.446	20,142				
CFDA 10.890	36,600				
CFDA 10.862	29,215				
CFDA 10.168	11,524				
CFDA 10.870	451,890				
	580,318				
SALVATION ARMY		Yes	Yes		
CFDA 10.551	10,683				
SE MN MULTI COUNTY HRA		Yes			
CFDA 10.415	2,012,853				
CFDA 10.427	154,689				
	2,167,542				
SHERBURNE COUNTY		Yes			
CFDA 10.069	889				
ST LOUIS COUNTY		Yes			
CFDA 10.664	2,400				
STEVENS COUNTY ECONOMIC IMPROVEME		Yes	Yes		
CFDA 10.767	965,343				
THREE RIVERS COMMUNITY ACTION, INC		Yes			
CFDA 10.415	2,342,076				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
TWIN CITY TREE TRUST CFDA 10.675	8,040	Yes			
WEST CENTRAL INITIATIVE CFDA 10.767	302,632	Yes			
<b>U.S. - DEPARTMENT OF COMMERCE</b>					
ARROWHEAD REG DEVELOP COMM CFDA 11.302 CFDA 11.307	61,628 2,393,193 <u>2,454,821</u>	Yes			
CENTRAL MN JOBS AND TRAINING CFDA 11.303	32,797	Yes			
CITY OF FAIRMONT CFDA 11.307	707,307	Yes		Yes	
METROPOLITAN ECONOMIC DEVELOPMEN CFDA 11.802 CFDA 11.805	159,145 312,851 <u>471,996</u>	Yes	Yes		
MID-MINNESOTA DEVELOPMENT COMM CFDA 11.307 CFDA 11.302	812,324 56,971 <u>869,295</u>	Yes	Yes		
NW REGIONAL DEVELOPMENT COMMISSIO CFDA 11.302 CFDA 11.307	52,628 2,527,481 <u>2,580,109</u>	Yes			
REGION 5 DEVELOP COMM CFDA 11.302 CFDA 11.307	70,648 1,149,487 <u>1,220,135</u>	Yes	Yes		
SOUTHERN MINNESOTA INITIATIVE FOUND CFDA 11.307	1,557,334	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
UPPER MN VALLEY REG DEVELOP COMM CFDA 11.302	1,475,473	Yes	Yes		
WEST CENTRAL INITIATIVE CFDA 11.307 CFDA 11.302	1,074,333 54,628 <u>1,128,961</u>	Yes			
<b>U.S. - DEPARTMENT OF DEFENSE</b>					
ALLINA HEALTH SYSTEM CFDA 12.420	91,190	Yes			
CITY OF DULUTH CFDA 12.400	174,045	Yes			
CITY OF WADENA CFDA 12.401	2,969	Yes	Yes		
MAYO CLINIC CFDA 12.000 CFDA 12.300 CFDA 12.420 CFDA 12.431	10,257,159 247,047 5,347,119 144,940 <u>15,996,265</u>	Yes	Yes		
METROPOLITAN ECONOMIC DEVELOPMEN CFDA 12.002	470,024	Yes	Yes		
MN TRANSITIONS CHARTER SCHOOL CFDA 12.357	76,014	Yes			
<b>U.S. - DEPARTMENT OF EDUCATION</b>					
DAKOTA COUNTY CFDA 84.181	1,933	Yes	Yes		
DULUTH PUBLIC SCHOOLS ACADEMY CFDA 84.060	13,216	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
GOV'T DEPT OF THE FOND DU LAC BAND OF CFDA 84.060	63,780	Yes			
GRAND PORTAGE RESERVATION CFDA 84.060	23,720	Yes			
ISD 0011 ANOKA-HENNEPIN CFDA 84.060	85,669	Yes			
ISD 0012 CENTENNIAL CFDA 84.060	21,005	Yes		Yes	
ISD 0013 COLUMBIA HEIGHTS CFDA 84.060	64,076	Yes	Yes		
ISD 0015 ST FRANCIS CFDA 84.060	29,265	Yes			
ISD 0022 DETROIT LAKES CFDA 84.060	97,930	Yes	Yes		
ISD 0031 BEMIDJI CFDA 84.041 CFDA 84.060	7,495 225,383 232,878	Yes			
ISD 0036 KELLIHER CFDA 84.041 CFDA 84.060 CFDA 84.358	497,750 28,084 14,080 539,914	Yes	Yes		
ISD 0038 RED LAKE CFDA 84.041 CFDA 84.060	9,310,129 330,379 9,640,508	Yes	Yes		
ISD 0094 CLOQUET CFDA 84.041 CFDA 84.060	150,539 109,269 259,808	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ISD 0113 WALKER-HACKENSACK-AKELEY		Yes	Yes		
CFDA 84.060	39,648				
CFDA 84.041	343,304				
	<u>382,952</u>				
ISD 0115 CASS LAKE - BENA		Yes	Yes		
CFDA 84.041	4,155,690				
CFDA 84.060	287,448				
	<u>4,443,138</u>				
ISD 0129 MONTEVIDEO		Yes	Yes		
CFDA 84.027	192,358				
CFDA 84.173	5,927				
	<u>198,285</u>				
ISD 0152 MOORHEAD		Yes	Yes		
CFDA 84.060	52,460				
	<u>52,460</u>				
ISD 0162 BAGLEY		Yes	Yes		
CFDA 84.041	228,201				
CFDA 84.060	52,392				
	<u>280,593</u>				
ISD 0196 ROSEMOUNT-APPLE VALLEY-EAG		Yes	Yes		
CFDA 84.060	52,581				
CFDA 84.165	579,692				
	<u>632,273</u>				
ISD 0199 INVER GROVE HEIGHTS		Yes	Yes		
CFDA 84.060	10,772				
	<u>10,772</u>				
ISD 0256 RED WING		Yes			
CFDA 84.060	16,993				
	<u>16,993</u>				
ISD 0271 BLOOMINGTON		Yes	Yes		
CFDA 84.060	30,208				
	<u>30,208</u>				
ISD 0279 OSSEO AREA		Yes	Yes		
CFDA 84.060	53,626				
	<u>53,626</u>				
ISD 0281 ROBBINSDALE		Yes	Yes	Yes	
CFDA 84.060	38,941				
	<u>38,941</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ISD 0309 PARK RAPIDS CFDA 84.060	25,237	Yes	Yes		
ISD 0316 GREENWAY (COLERAINE) CFDA 84.060	29,736	Yes	Yes		
ISD 0317 DEER RIVER CFDA 84.041 CFDA 84.060	629,745 104,106 <u>733,851</u>	Yes	Yes		
ISD 0318 GRAND RAPIDS CFDA 84.060	89,445	Yes	Yes		
ISD 0432 MAHNOMEN CFDA 84.041 CFDA 84.358 CFDA 84.060	1,480,685 6,141 109,977 <u>1,596,803</u>	Yes	Yes		Yes
ISD 0435 WAUBUN CFDA 84.041 CFDA 84.060 CFDA 84.358 CFDA 84.215	992,980 105,021 7,035 66,604 <u>1,171,640</u>	Yes	Yes		
ISD 0480 ONAMIA CFDA 84.041 CFDA 84.060	498,205 62,541 <u>560,746</u>	Yes	Yes		
ISD 0564 THIEF RIVER FALLS CFDA 84.060	14,632	Yes			
ISD 0593 CROOKSTON CFDA 84.060	8,260	Yes	Yes		
ISD 0621 MOUNDS VIEW CFDA 84.060	33,909	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDAL CFDA 84.060	49,325	Yes			
ISD 0624 WHITE BEAR LAKE CFDA 84.060	5,880	Yes	Yes		
ISD 0625 ST PAUL CFDA 84.060 CFDA 84.363 CFDA 84.351 CFDA 84.299 CFDA 84.184 CFDA 84.051	188,094 39,945 457,880 274,832 326,196 230,802 <u>1,517,749</u>	Yes	Yes	Yes	
ISD 0690 WARROAD CFDA 84.060	36,205	Yes	Yes		
ISD 0701 HIBBING CFDA 84.060	10,197	Yes	Yes	Yes	
ISD 0706 VIRGINIA CFDA 84.060	28,556	Yes	Yes		
ISD 0707 NETT LAKE CFDA 84.358 CFDA 84.060 CFDA 84.041	12,642 17,464 654,737 <u>684,843</u>	Yes	Yes		
ISD 0709 DULUTH CFDA 84.060	133,954	Yes			
ISD 0719 PRIOR LAKE - SAVAGE CFDA 84.060	14,160	Yes	Yes		
ISD 0720 SHAKOPEE CFDA 84.060	37,996	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ISD 0728 ELK RIVER		Yes			
CFDA 84.060	52,865				
CFDA 84.215	23,130				
	<u>75,995</u>				
ISD 0742 ST CLOUD		Yes	Yes		
CFDA 84.060	40,120				
	<u>40,120</u>				
ISD 0831 FOREST LAKE		Yes			
CFDA 84.060	19,117				
	<u>19,117</u>				
ISD 0834 STILLWATER		Yes			
CFDA 84.060	4,484				
CFDA 84.215	147,793				
	<u>152,277</u>				
ISD 2142 ST LOUIS COUNTY		Yes	Yes		
CFDA 84.041	109,158				
CFDA 84.060	84,725				
	<u>193,883</u>				
MAYO CLINIC		Yes	Yes		
CFDA 84.133	391,935				
CFDA 84.063	59,274				
CFDA 84.268	9,325,659				
	<u>9,776,868</u>				
MID-MINNESOTA LEGAL ASSISTANCE INC		Yes			
CFDA 84.161	158,186				
CFDA 84.240	153,934				
	<u>312,120</u>				
MILLE LACS BAND OF OJIBWE INDIANS		Yes			
CFDA 84.060	27,365				
	<u>27,365</u>				
NAYTAHWAUSH COMMUNITY SCHOOL		Yes	Yes		
CFDA 84.041	654,468				
CFDA 84.060	25,253				
CFDA 84.358	13,378				
	<u>693,099</u>				
PACER CENTER, INC		Yes			
CFDA 84.328	319,991				
CFDA 84.235	130,000				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.327	396,374				
	<u>846,365</u>				
<b>SSD 1 MINNEAPOLIS</b>		Yes	Yes		
CFDA 84.299	195,756				
CFDA 84.215	356,900				
CFDA 84.060	330,167				
CFDA 84.377	1,065,252				
	<u>1,948,075</u>				
<b>U.S. - DEPARTMENT OF ENERGY</b>					
<b>MAYO CLINIC</b>		Yes	Yes		
CFDA 81.049	3,700				
	<u>3,700</u>				
<b>U.S. - DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>					
<b>360 COMMUNITIES</b>		Yes			
CFDA 93.658	89,002				
	<u>89,002</u>				
<b>ALLINA HEALTH SYSTEM</b>		Yes			
CFDA 93.837	736,220				
CFDA 93.279	18,973				
CFDA 93.610	228,683				
CFDA 93.914	728,334				
CFDA 93.917	6,600				
	<u>1,718,810</u>				
<b>ANOKA COUNTY COMM ACTION PROG INC</b>		Yes			
CFDA 93.600	6,538,506				
	<u>6,538,506</u>				
<b>ARROWHEAD ECON OPPORTUNITY AGCY</b>		Yes			
CFDA 93.600	3,262,687				
	<u>3,262,687</u>				
<b>BI-COUNTY COMM ACTION COUNCIL</b>		Yes	Yes	Yes	Yes
CFDA 93.600	2,789,612				
	<u>2,789,612</u>				
<b>CAP RAMSEY &amp; WASHINGTON COUNTIES</b>		Yes			
CFDA 93.600	10,300,304				
	<u>10,300,304</u>				
<b>CATHOLIC CHARITIES OF THE ARCHDIOCES</b>		Yes			
CFDA 93.550	209,773				
	<u>209,773</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CATHOLIC CHARITIES ST CLOUD CFDA 93.674	61,729	Yes			
CENTRACARE HLTH SYS/ST CLOUD HOSPIT CFDA 93.624 CFDA 93.837 CFDA 93.912	154,291 18,200 157,218 <u>329,709</u>	Yes			
CENTRAL MN JOBS AND TRAINING CFDA 93.558	1,136,003	Yes			
CHILD CARE RESOURCE AND REFERRAL, IN CFDA 93.600	5,634,697	Yes			
CHILDREN'S HEALTH CARE CFDA 93.398	59,415	Yes			
CITY OF GRAND RAPIDS CFDA 93.959	800	Yes			
CITY OF MINNEAPOLIS CFDA 93.110 CFDA 93.136 CFDA 93.243 CFDA 93.926	290,788 12,362 6,445 667,979 <u>977,574</u>	Yes	Yes		
COMMUNITY HEALTH SERVICES, INC. CFDA 93.224 CFDA 93.526	3,652,315 57,713 <u>3,710,028</u>	Yes	Yes		
COMMUNITY SERVICES DEPT OF PRAIRIE IS CFDA 93.441 CFDA 93.445	1,230,807 111,781 <u>1,342,588</u>	Yes			
COMUNIDADES LATINAS UIDAS EN SERVICI CFDA 93.566	49,380	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
DOMESTIC ABUSE INTERVENTION PROGRA		Yes			
CFDA 93.592	1,041,185				
EVERGREEN YOUTH & FAMILY SERVICE, IN		Yes			
CFDA 93.557	119,124				
CFDA 93.623	152,337				
	<u>271,461</u>				
FAIRVIEW HEALTH SERVICES		Yes			
CFDA 93.866	22,595				
FAMILY PARTNERSHIP		Yes			
CFDA 93.110	43,745				
GOVT DEPT OF THE FOND DU LAC BAND OF		Yes			
CFDA 93.210	10,431,202				
CFDA 93.237	353,264				
CFDA 93.442	327,629				
CFDA 93.284	41,281				
CFDA 93.933	133,305				
CFDA 93.556	11,390				
CFDA 93.053	42,493				
CFDA 93.576	119,728				
CFDA 93.645	7,824				
CFDA 93.575	54,440				
CFDA 93.047	140,520				
CFDA 93.054	35,574				
CFDA 93.600	1,618,941				
CFDA 93.283	266,517				
	<u>13,584,108</u>				
GRAND PORTAGE RESERVATION		Yes			
CFDA 93.445	100,007				
CFDA 93.228	1,168,376				
CFDA 93.237	16,194				
CFDA 93.445	352,911				
CFDA 93.575	30,903				
CFDA 93.596	12,479				
CFDA 93.600	154,478				
CFDA 93.071	1,870				
CFDA 93.047	30,935				
CFDA 93.053	2,503				
CFDA 93.600	32,550				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.047	34,027				
CFDA 93.053	2,202				
	<u>1,939,435</u>				
<b>HEALTH PARTNERS INSTITUTE</b>		Yes			
CFDA 93.226	19,871				
CFDA 93.395	2,427,283				
CFDA 93.394	980,168				
CFDA 93.393	335,969				
CFDA 93.866	164,354				
CFDA 93.865	856,889				
CFDA 93.262	557,919				
CFDA 93.121	774,440				
CFDA 93.847	603,808				
CFDA 93.855	122,915				
CFDA 93.837	3,419,848				
CFDA 93.000	511,315				
CFDA 93.000	111,185				
CFDA 93.000	8,573				
	<u>10,894,537</u>				
<b>HEARTLAND COMMUNITY ACTION AGCY</b>		Yes			
CFDA 93.600	1,660,836				
	<u>1,660,836</u>				
<b>HENNEPIN COUNTY</b>		Yes	Yes		
CFDA 93.134	123,952				
CFDA 93.243	240,268				
CFDA 93.253	415,868				
CFDA 93.297	2,026,562				
CFDA 93.510	115,982				
CFDA 93.914	5,365,622				
CFDA 93.924	123,935				
CFDA 93.224	2,604,228				
CFDA 93.527	1,441,436				
	<u>12,457,853</u>				
<b>HMONG AMERICAN PARTNERSHIP</b>		Yes			
CFDA 93.576	316,103				
	<u>316,103</u>				
<b>HORIZON PUBLIC HEALTH</b>		Yes	Yes		
CFDA 93.276	123,683				
	<u>123,683</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
INDIAN HEALTH BOARD OF MINNEAPOLIS, I		Yes			
CFDA 93.193	2,040,999				
CFDA 93.193	735,929				
CFDA 93.224	1,656,511				
CFDA 93.237	582,523				
CFDA 93.933	41,132				
	<u>5,057,094</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 93.600	1,095,466				
CFDA 93.600	455,940				
	<u>1,551,406</u>				
ISD 0110 WACONIA		Yes	Yes		
CFDA 93.276	112,243				
	<u>112,243</u>				
ISD 0256 RED WING		Yes			
CFDA 83.079	10,000				
	<u>10,000</u>				
ISD 0284 WAYZATA		Yes	Yes		
CFDA 93.276	116,370				
	<u>116,370</u>				
ISD 0317 DEER RIVER		Yes	Yes		
CFDA 93.276	131,289				
	<u>131,289</u>				
ISD 0480 ONAMIA		Yes	Yes		
CFDA 93.276	124,950				
	<u>124,950</u>				
ISD 0625 ST PAUL		Yes	Yes	Yes	
CFDA 93.243	17,528				
CFDA 93.110	61,568				
	<u>79,096</u>				
ISD 0709 DULUTH		Yes			
CFDA 93.600	1,945,281				
	<u>1,945,281</u>				
ISD 0742 ST CLOUD		Yes	Yes		
CFDA 93.243	15,224				
	<u>15,224</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ISD 2905 TRI-CITY UNITED CFDA 93.070	178	Yes	Yes		
KANABEC COUNTY CFDA 93.276	77,578	Yes	Yes		
KANDIYOHI COUNTY CFDA 93.276	122,068	Yes	Yes		
KOOTASCA COMM ACTION INC CFDA 93.600	1,980,973	Yes			
LAKES & PINES COMM ACT COUNCIL CFDA 93.600	2,523,591	Yes			
LAKES & PRAIRIES COMM ACT PRTRNSHP CFDA 10.558 CFDA 93.600	70,164 1,860,806 1,930,970	Yes	Yes		
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.550 CFDA 93.557 CFDA 93.623	694,068 270,071 426,178 1,390,317	Yes			
MAHUBE-OTWA COMMUNITY ACTION PRT CFDA 93.600	5,152,254	Yes	Yes		
MAYO CLINIC CFDA 93.226 CFDA 93.067 CFDA 93.116 CFDA 93.638 CFDA 93.103 CFDA 93.113 CFDA 93.121 CFDA 93.172 CFDA 93.173 CFDA 93.213 CFDA 93.233	375,568 81,696 816,614 1,408,451 209,659 594,924 553,908 1,354,361 292,038 455,373 1,422,121	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.242	911,299				
CFDA 93.273	2,197,824				
CFDA 93.279	631,077				
CFDA 93.286	5,536,947				
CFDA 93.307	626,792				
CFDA 93.310	3,880,558				
CFDA 93.350	7,207,231				
CFDA 93.351	67,368				
CFDA 93.361	1,012,509				
CFDA 93.393	14,806,577				
CFDA 93.394	8,442,876				
CFDA 93.395	28,976,352				
CFDA 93.396	9,836,820				
CFDA 93.397	14,620,485				
CFDA 93.398	2,387,378				
CFDA 93.399	85,440				
CFDA 93.837	16,354,426				
CFDA 93.838	5,112,331				
CFDA 93.839	1,079,206				
CFDA 93.846	10,131,235				
CFDA 93.847	22,586,553				
CFDA 93.848	4,930,605				
CFDA 93.849	829,636				
CFDA 93.853	19,737,764				
CFDA 93.855	12,508,358				
CFDA 93.859	6,093,829				
CFDA 93.865	2,607,962				
CFDA 93.866	22,148,032				
CFDA 93.867	2,029,227				
CFDA 93.879	908,678				
CFDA 93.000	2,415,145				
CFDA 93.000	199,600				
CFDA 93.959	13,307				
	<u>238,478,140</u>				
<b>METRO AREA AGENCY ON AGING</b>		<b>Yes</b>			
CFDA 93.048	<u>205,527</u>				
<b>MID-MINNESOTA LEGAL ASSISTANCE INC</b>		<b>Yes</b>			
CFDA 93.138	423,981				
CFDA 93.630	494,474				
CFDA 93.618	87,598				
CFDA 93.843	74,695				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.873	39,140				
	<u>1,119,888</u>				
<b>MILLE LACS BAND OF OJIBWE INDIANS</b>		Yes			
CFDA 93.047	77,295				
CFDA 93.053	39,225				
CFDA 93.054	41,144				
CFDA 93.210	5,961,210				
CFDA 93.237	214,964				
CFDA 93.442	249,227				
CFDA 93.525	4,270				
CFDA 93.556	17,457				
CFDA 93.575	160,543				
CFDA 93.563	512,484				
CFDA 93.600	1,687,123				
CFDA 93.645	8,717				
CFDA 93.658	214,345				
	<u>9,188,004</u>				
<b>MN VALLEY ACTION COUNCIL INC</b>		Yes			
CFDA 93.600	3,088,099				
	<u>3,088,099</u>				
<b>MORRISON COUNTY</b>		Yes	Yes		
CFDA 93.276	126,370				
	<u>126,370</u>				
<b>MPLS AMERICAN INDIAN CENTER, INC</b>		Yes			
CFDA 93.612	378,021				
	<u>378,021</u>				
<b>NATIONAL RURAL HEALTH RESOURCE CTR</b>		Yes	Yes		
CFDA 93.241	1,048,581				
	<u>1,048,581</u>				
<b>NEIGHBORHOOD HEALTHSOURCE</b>		Yes	Yes	Yes	
CFDA 93.224	537,346				
CFDA 93.527	1,381,076				
CFDA 93.526	29,533				
	<u>1,947,955</u>				
<b>NORTHWEST COMMUNITY ACTION INC</b>		Yes			
CFDA 93.600	2,085,275				
CFDA 93.600	509,793				
	<u>2,595,068</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
OLMSTED COUNTY		Yes			
CFDA 93.103	68,022				
CFDA 93.605	155,064				
	<u>223,086</u>				
PACER CENTER, INC		Yes			
CFDA 93.504	99,591				
CFDA 93.243	28,274				
	<u>127,865</u>				
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 93.600	20,176,078				
	<u>20,176,078</u>				
PRAIRIE FIVE COMM ACT CNL		Yes			
CFDA 93.600	1,488,698				
	<u>1,488,698</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 93.217	496,270				
	<u>496,270</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 93.103	3,000				
CFDA 93.276	141,221				
	<u>144,221</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 93.276	106,949				
	<u>106,949</u>				
RURAL MN CEP INC		Yes			
CFDA 93.558	4,490,966				
	<u>4,490,966</u>				
SALVATION ARMY		Yes	Yes		
CFDA 93.550	77,601				
	<u>77,601</u>				
SAWTOOTH MOUNTAIN CLINIC, INC		Yes	Yes		
CFDA 93.527	1,534,601				
CFDA 93.224	311,599				
CFDA 93.912	312,084				
CFDA 93.526	119,919				
	<u>2,278,203</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
SCOTT CARVER DAKOTA CAP AGENCY INC CFDA 93.600	2,443,551	Yes			
SEMCAC INC CFDA 93.600	1,939,708	Yes			
SHERBURNE COUNTY CFDA 93.276	147,581	Yes			
SOUTHSIDE COMMUNITY HEALTH SERVICE CFDA 93.527 CFDA 93.224	1,766,256 511,367 <u>2,277,623</u>	Yes	Yes		Yes
SOUTHWEST MN OPPORTUNITY COUNCIL CFDA 93.600	1,146,207	Yes			
THINK SMALL CFDA 93.576	58,794	Yes			
TODD COUNTY CFDA 93.276	139,449	Yes	Yes		
TRI-COUNTY COMMUNITY ACTION, INC. CFDA 93.600	4,685,162	Yes			Yes
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 93.600	10,710,158	Yes			
VOLUNTEERS OF AMERIA SERVING MINNES CFDA 93.747	190,702	Yes	Yes		
WADENA COUNTY CFDA 93.276	122,215	Yes			
WEST CENTRAL MN COMMUNITIES ACTION CFDA 93.600	2,971,093	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.602	277,952				
	<u>3,249,045</u>				
<b>WEST SIDE COMMUNITY HEALTH SERVICE</b>		Yes	Yes		
CFDA 93.224	2,086,860				
CFDA 93.527	4,563,892				
CFDA 93.837	107,040				
	<u>6,757,792</u>				
<b>WESTERN COMMUNITY ACTION INC</b>		Yes			
CFDA 93.600	847,607				
	<u>847,607</u>				
<b>WRIGHT COUNTY COMMUNITY ACTION</b>		Yes			
CFDA 93.600	1,743,129				
	<u>1,743,129</u>				
<b>YELLOW MEDICINE COUNTY</b>		Yes	Yes		
CFDA 93.276	86,582				
	<u>86,582</u>				
<b>YMCA OF THE GREATER TWIN CITIES</b>		Yes	Yes		
CFDA 93.557	17,130				
	<u>17,130</u>				
<b>U.S. - DEPARTMENT OF HOMELAND SECURITY</b>					
<b>ARROWHEAD ECON OPPORTUNITY AGCY</b>		Yes			
CFDA 97.024	3,618				
	<u>3,618</u>				
<b>CITY OF DULUTH</b>		Yes			
CFDA 97.056	100,970				
	<u>100,970</u>				
<b>CITY OF EAST GRAND FORKS</b>		Yes			
CFDA 97.044	40,929				
	<u>40,929</u>				
<b>CITY OF HARMONY</b>		Yes	Yes		
CFDA 97.044	89,824				
	<u>89,824</u>				
<b>CITY OF MENAUGA</b>		Yes	Yes		
CFDA 97.004	174,381				
	<u>174,381</u>				
<b>CITY OF ST PAUL</b>		Yes	Yes		Yes
CFDA 97.044	1,389,223				
	<u>1,389,223</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 97.056	601,633				
	<u>1,990,856</u>				
CITY OF VERNDALE		Yes	Yes		
CFDA 97.044	<u>147,077</u>				
COMMUNITY SERVICES DEPT OF PRAIRIE IS		Yes			
CFDA 97.067	<u>245,637</u>				
GOODHUE COUNTY		Yes	Yes		Yes
CFDA 97.056	<u>256,250</u>				
ISD 0014 FRIDLEY		Yes	Yes		
CFDA 97.036	<u>1,835</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 14.239	<u>200,000</u>				
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 97.024	<u>365</u>				
MID-MINNESOTA LEGAL ASSISTANCE INC		Yes			
CFDA 97.010	<u>155,047</u>				
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 97.024	<u>2,961</u>				
PRAIRIE FIVE COMM ACT CNL		Yes			
CFDA 97.024	<u>1,150</u>				
SALVATION ARMY		Yes	Yes		
CFDA 97.024	<u>2,250</u>				
SEMCAC INC		Yes			
CFDA 97.024	<u>1,877</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ST LOUIS COUNTY		Yes			
CFDA 97.056	141,380				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 97.024	15,080				
<b>U.S. - DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>					
360 COMMUNITIES		Yes			
CFDA 14.267	96,653				
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 14.235	888,265				
ANOKA COUNTY		Yes			Yes
CFDA 14.218	975,489				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 14.169	17,000				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 14.169	37,837				
CFDA 14.249	39,005				
CFDA 14.267	326,564				
	403,406				
BECKER COUNTY		Yes	Yes		
CFDA 14.850	55,358				
CFDA 14.871	141,350				
CFDA 14.872	34,366				
	231,074				
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes	Yes	
CFDA 14.235	319,728				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 14.267	92,595				
CAP OF SUBURBAN HENNEPIN		Yes	Yes		
CFDA 14.169	16,382				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CATHOLIC CHARITIES OF THE ARCHDIOCES		Yes			
CFDA 14.191	38,437				
CATHOLIC CHARITIES ST CLOUD		Yes			
CFDA 14.169	20,000				
Center City Housing Corp.		Yes			
CFDA 14.267	501,993				
CFDA 14.181	5,043				
	507,036				
CITY OF BLOOMINGTON		Yes			
CFDA 14.871	4,452,380				
CFDA 14.218	581,836				
	5,034,216				
CITY OF DULUTH		Yes			
CFDA 14.218	2,227,389				
CFDA 14.231	176,586				
CFDA 14.239	627,007				
CFDA 14.401	43,800				
CFDA 14.900	670,325				
	3,745,107				
CITY OF MANKATO		Yes			
CFDA 14.238	51,651				
CFDA 14.850	153,656				
CFDA 14.871	2,785,554				
CFDA 14.872	178,227				
CFDA 14.877	53,075				
	3,222,163				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 14.218	16,997,819				
CFDA 14.231	833,409				
CFDA 14.239	3,259,519				
CFDA 14.241	1,161,473				
CFDA 14.256 ARRA	931,044				
CFDA 14.900	936,262				
	24,119,526				
CITY OF MOORHEAD		Yes			
CFDA 14.218	348,064				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF NORTH MANKATO CFDA 14.228	168,938	Yes	Yes		
CITY OF PLYMOUTH CFDA 14.871 CFDA 14.879 CFDA 14.218	1,703,458 103,468 273,546 <u>2,080,472</u>	Yes			
CITY OF RICHFIELD CFDA 14.871	2,104,184	Yes			
CITY OF ROCHESTER CFDA 14.218	607,140	Yes			
CITY OF ST CLOUD CFDA 14.218	845,709	Yes			
CITY OF ST PAUL CFDA 14.218 CFDA 14.231 CFDA 14.239 CFDA 14.256 CFDA 14.401	6,323,887 553,464 261,694 166,914 90,925 <u>7,396,884</u>	Yes	Yes		Yes
COMUNIDADES LATINAS UIDAS EN SERVICI CFDA 14.169	40,000	Yes			
DAKOTA COUNTY CFDA 14.218 CFDA 14.239	1,823,766 2,207,507 <u>4,031,273</u>	Yes	Yes		Yes
EASTSIDE NEIGHBORHOOD SERVICES, INC. CFDA 14.850	10,000	Yes			
EVERGREEN YOUTH & FAMILY SERVICE, IN CFDA 14.235	159,720	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
GOVT DEPT OF THE FOND DU LAC BAND OF		Yes			
CFDA 14.862	253,389				
CFDA 14.867	3,464,788				
	<u>3,718,177</u>				
HEARTLAND COMMUNITY ACTION AGCY		Yes			
CFDA 14.181	62,770				
CFDA 14.235	151,530				
	<u>214,300</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 14.218	3,399,058				
CFDA 14.231	194,514				
CFDA 14.238	330,014				
CFDA 14.239	3,528,067				
CFDA 14.267	1,789,045				
CFDA 14.905	1,970,605				
	<u>11,211,303</u>				
HRA OF ST CLOUD		Yes	Yes		Yes
CFDA 14.871	5,769,005				
CFDA 14.182	629,940				
CFDA 14.850	534,750				
CFDA 14.872	391,858				
CFDA 14.238	322,430				
	<u>7,647,983</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 14.235	36,585				
	<u>36,585</u>				
KOOTASCA COMM ACTION INC		Yes			
CFDA 14.169	20,190				
CFDA 14.267	32,523				
	<u>52,713</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 14.235	191,326				
	<u>191,326</u>				
LAKES & PRAIRIES COMM ACT PRTRNSHP		Yes	Yes		
CFDA 14.235	156,364				
CFDA 14.228	6,201				
	<u>162,565</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 14.231	249,458				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 14.267	326,968				
	<u>576,426</u>				
<b>MAYO CLINIC</b>		Yes	Yes		
CFDA 14.157	407,389				
CFDA 14.871	47,981				
	<u>455,370</u>				
<b>METROPOLITAN COUNCIL</b>		Yes			
CFDA 14.238	2,753,455				
CFDA 14.871	61,952,435				
	<u>64,705,890</u>				
<b>MID-MINNESOTA LEGAL ASSISTANCE INC</b>		Yes			
CFDA 14.418	334,383				
	<u>334,383</u>				
<b>MILLE LACS BAND OF OJIBWE INDIANS</b>		Yes			Yes
CFDA 14.867	1,832,997				
	<u>1,832,997</u>				
<b>NORTHWEST COMMUNITY ACTION INC</b>		Yes			
CFDA 14.870	36,171				
	<u>36,171</u>				
<b>OLMSTED COUNTY</b>		Yes			
CFDA 14.267	115,022				
	<u>115,022</u>				
<b>PERSPECTIVES INC</b>		Yes	Yes		
CFDA 14.267	345,712				
	<u>345,712</u>				
<b>PROJECT FOR PRIDE IN LIVING</b>		Yes			
CFDA 14.235	895,044				
	<u>895,044</u>				
<b>RAMSEY COUNTY</b>		Yes	Yes		
CFDA 14.218	747,807				
CFDA 14.235	386,740				
CFDA 14.267	85,000				
	<u>1,219,547</u>				
<b>RESOURCE INC</b>		Yes			
CFDA 14.267	457,265				
	<u>457,265</u>				
<b>RICE COUNTY</b>		Yes	Yes		
CFDA 14.238	42,458				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 14.871	1,743,082				
	<u>1,785,540</u>				
<b>SALVATION ARMY</b>		Yes	Yes		
CFDA 14.191	30,708				
CFDA 14.239	1,104,100				
CFDA 14.241	127,823				
CFDA 14.249	16,815				
CFDA 14.267	296,016				
	<u>1,575,462</u>				
<b>SCOTT CARVER DAKOTA CAP AGENCY INC</b>		Yes			
CFDA 14.267	273,750				
CFDA 14.871	312,698				
	<u>586,448</u>				
<b>SCOTT COUNTY</b>		Yes			
CFDA 14.238	143,080				
	<u>143,080</u>				
<b>SE MN MULTI COUNTY HRA</b>		Yes			
CFDA 14.850	194,434				
CFDA 14.872	83,990				
CFDA 14.871	1,760,494				
	<u>2,038,918</u>				
<b>SOUTH METRO HUMAN SERVICES D/B/A RA</b>		Yes			
CFDA 14.181	589,563				
CFDA 14.235	241,868				
CFDA 14.267	84,605				
	<u>916,036</u>				
<b>SOUTH MN REG LEGAL SERVICES INC</b>		Yes			
CFDA 14.169	26,397				
	<u>26,397</u>				
<b>ST LOUIS COUNTY</b>		Yes			
CFDA 14.218	2,168,655				
CFDA 14.231	209,957				
CFDA 14.238	51,047				
CFDA 14.239	463,723				
CFDA 14.267	31,127				
	<u>2,924,509</u>				
<b>THE LINK</b>		Yes			
CFDA 14.267	628,487				
	<u>628,487</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
TUBMAN		Yes			
CFDA 14.267	110,413				
VOLUNTEERS OF AMERIA SERVING MINNES		Yes	Yes		
CFDA 14.235	107,418				
CFDA 14.191	86,741				
	194,159				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 14.267	85,270				
<b>U.S. - DEPARTMENT OF INTERIOR</b>					
BELTRAMI COUNTY		Yes	Yes		
CFDA 15.226	118,465				
CASS COUNTY		Yes			
CFDA 15.226	506,090				
CITY OF EAST GRAND FORKS		Yes			
CFDA 15.916	50,000				
CITY OF ELBOW LAKE		Yes	Yes	Yes	
CFDA 15.605	235				
COMMUNITY SERVICES DEPT OF PRAIRIE IS		Yes			
CFDA 15.021	272,635				
CFDA 15.022	10,947				
CFDA 15.228	17,238				
CFDA 15.033	19,840				
CFDA 15.037	31,795				
CFDA 15.639	28,540				
CFDA 15.904	24,312				
	405,307				
COOK COUNTY		Yes	Yes		
CFDA 15.226	213,668				
GOODHUE COUNTY		Yes	Yes		
CFDA 15.226	9,540				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>GRAND PORTAGE RESERVATION</b>					
CFDA 15.228	150,457	Yes			
CFDA 15.022	1,742,404				
CFDA 15.904	2,724,680				
CFDA 20.205	2,546,254				
	<u>7,163,795</u>				
<b>ITASCA COUNTY</b>					
CFDA 15.226	<u>572,701</u>	Yes	Yes		
<b>LAKE COUNTY</b>					
CFDA 15.226	<u>263,391</u>	Yes	Yes		
<b>MILLE LACS BAND OF OJIBWE INDIANS</b>					
CFDA 15.022	5,815,800	Yes			
CFDA 15.033	1,702,843				
CFDA 15.042	4,011,295				
CFDA 15.904	46,625				
CFDA 15.228	24,261				
	<u>11,600,824</u>				
<b>PINE COUNTY</b>					
CFDA 15.226	<u>5,330</u>	Yes			
<b>ST LOUIS COUNTY</b>					
CFDA 15.226	<u>285,591</u>	Yes			
<b>SWIFT COUNTY</b>					
CFDA 15.226	581	Yes	Yes		
CFDA 15.659	24,173				
	<u>24,754</u>				
<b>TODD COUNTY</b>					
CFDA 15.659	<u>1,481</u>	Yes	Yes		
<b>WRIGHT COUNTY</b>					
CFDA 15.659	<u>10,508</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>U.S. - DEPARTMENT OF JUSTICE</b>					
AITKIN COUNTY		Yes	Yes		
CFDA 16.607	4,449				
ALEXANDRA HOUSE		Yes		Yes	
CFDA 16.736	162,004				
ANOKA COUNTY		Yes			
CFDA 16.585	1,454				
CFDA 16.590	60,716				
CFDA 16.606	9,917				
CFDA 16.741	55,500				
	127,587				
BELTRAMI COUNTY		Yes	Yes		
CFDA 16.607	14,795				
CFDA 16.609	5,970				
	20,765				
BENTON COUNTY		Yes	Yes		
CFDA 16.607	3,300				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 16.606	12,454				
CFDA 16.607	2,482				
	14,936				
CARVER COUNTY		Yes	Yes		
CFDA 16.607	8,661				
CASS COUNTY		Yes			
CFDA 16.607	8,519				
CHILDREN'S HEALTH CARE		Yes			
CFDA 16.758	1,195,004				
CHISAGO COUNTY		Yes	Yes		
CFDA 16.606	354				
CITY OF BLOOMINGTON		Yes			
CFDA 16.804	2,048				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 16.607	10,202				
	<u>12,250</u>				
<b>CITY OF BRAINERD</b>		Yes	Yes		
CFDA 16.607	961				
	<u>961</u>				
<b>CITY OF BROOKLYN PARK</b>		Yes	Yes		
CFDA 16.607	21,233				
CFDA 16.751	148,783				
	<u>170,016</u>				
<b>CITY OF BURNSVILLE</b>		Yes			
CFDA 16.607	19,633				
CFDA 16.738	21,444				
	<u>41,077</u>				
<b>CITY OF DULUTH</b>		Yes			
CFDA 16.012	55,379				
CFDA 16.590	155,109				
CFDA 16.592	52,633				
CFDA 16.607	17,930				
CFDA 16.738	15,000				
CFDA 16.833	235,735				
	<u>531,786</u>				
<b>CITY OF EAST GRAND FORKS</b>		Yes			
CFDA 16.607	1,143				
CFDA 16.710	40,906				
	<u>42,049</u>				
<b>CITY OF GRAND RAPIDS</b>		Yes			
CFDA 16.607	509				
	<u>509</u>				
<b>CITY OF MANKATO</b>		Yes			
CFDA 16.607	3,219				
	<u>3,219</u>				
<b>CITY OF MAPLE GROVE</b>		Yes	Yes		
CFDA 16.607	14,492				
	<u>14,492</u>				
<b>CITY OF MINNEAPOLIS</b>		Yes	Yes		
CFDA 16.585	60,000				
CFDA 16.590	223,688				
CFDA 16.710	389,394				
CFDA 16.738	578,772				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 16.817	156,351				
CFDA 16.818	1,068				
CFDA 16.819	105,353				
CFDA 16.922	13,677				
	<u>1,528,303</u>				
<b>CITY OF MOORHEAD</b>		Yes			
CFDA 16.595	32,263				
CFDA 16.607	3,579				
	<u>35,842</u>				
<b>CITY OF PLYMOUTH</b>		Yes			
CFDA 16.607	15,020				
	<u>15,020</u>				
<b>CITY OF RED WING</b>		Yes			
CFDA 16.607	4,744				
	<u>4,744</u>				
<b>CITY OF RICHFIELD</b>		Yes			
CFDA 16.607	6,729				
	<u>6,729</u>				
<b>CITY OF ROCHESTER</b>		Yes			
CFDA 16.738	22,699				
	<u>22,699</u>				
<b>CITY OF ROSEVILLE</b>		Yes	Yes		
CFDA 16.607	8,580				
	<u>8,580</u>				
<b>CITY OF SHERBURN</b>		Yes	Yes		
CFDA 16.576	507				
	<u>507</u>				
<b>CITY OF ST CLOUD</b>		Yes			
CFDA 16.710	95,752				
CFDA 16.000	5,332				
CFDA 16.738	17,468				
	<u>118,552</u>				
<b>CITY OF ST PAUL</b>		Yes	Yes		
CFDA 16.710	259,632				
CFDA 16.738	274,488				
	<u>534,120</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF WILLMAR CFDA 16.607	9,177	Yes	Yes		
CLAY COUNTY CFDA 16.579 CFDA 16.607	36,720 509 <u>37,229</u>	Yes	Yes		
COMMUNITY SERVICES DEPT OF PRAIRIE IS CFDA 16.710 CFDA 16.596 CFDA 16.608	183,590 664,846 37,697 <u>886,133</u>	Yes			
COMUNIDADES LATINAS UIDAS EN SERVICI CFDA 16.023	28,299	Yes			
CROW WING COUNTY CFDA 16.007	961	Yes			
DAKOTA COUNTY CFDA 16.579 CFDA 16.606 CFDA 16.922	72,900 32,891 25,531 <u>131,322</u>	Yes	Yes		
DOMESTIC ABUSE INTERVENTION PROGRA CFDA 16.526	1,344,354	Yes			
DOUGLAS COUNTY CFDA 16.607	1,522	Yes	Yes		
FAMILY PARTNERSHIP CFDA 16.014	93,699	Yes			
FREEBORN COUNTY CFDA 16.606 CFDA 16.607	7,537 397 <u>7,934</u>	Yes	Yes		
GOODHUE COUNTY CFDA 16.606	4,560	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 16.607	3,359				
	<u>7,919</u>				
<b>GOVT DEPT OF THE FOND DU LAC BAND OF</b>		Yes			
CFDA 16.607	851				
CFDA 16.608	15,263				
CFDA 16.588	11,750				
CFDA 16.738	7,025				
CFDA 16.710	213,959				
	<u>248,848</u>				
<b>HENNEPIN COUNTY</b>		Yes	Yes		
CFDA 16.606	183,947				
CFDA 16.710	65,040				
CFDA 16.738	622,546				
CFDA 16.741	2,524				
CFDA 16.745	73,679				
	<u>947,736</u>				
<b>HMONG AMERICAN PARTNERSHIP</b>		Yes			
CFDA 16.889	18,334				
	<u>18,334</u>				
<b>HOUSTON COUNTY</b>		Yes	Yes		
CFDA 16.607	2,516				
	<u>2,516</u>				
<b>HUMAN SERV OF FARIBAULT &amp; MARTIN CO</b>		Yes	Yes		
CFDA 16.585	1,438				
	<u>1,438</u>				
<b>ITASCA COUNTY</b>		Yes	Yes		
CFDA 16.527	126,520				
CFDA 16.590	62,353				
CFDA 16.736	78,021				
	<u>266,894</u>				
<b>KANDIYOHI COUNTY</b>		Yes	Yes		
CFDA 16.606	4,439				
	<u>4,439</u>				
<b>LE SUEUR COUNTY</b>		Yes	Yes		
CFDA 16.585	86,606				
	<u>86,606</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
MC LEOD COUNTY CFDA 16.606	4,119	Yes	Yes		
MEEKER COUNTY CFDA 16.607	2,570	Yes	Yes		
MID-MINNESOTA LEGAL ASSISTANCE INC CFDA 16.524	133,758	Yes			
MILLE LACS BAND OF OJIBWE INDIANS CFDA 16.582 CFDA 16.575 CFDA 16.587 CFDA 16.607 CFDA 16.608 CFDA 16.616 CFDA 16.710	117,797 161,011 389,705 2,771 122,288 97,184 156,397 <u>1,047,153</u>	Yes			
MOWER COUNTY CFDA 16.527	71,877	Yes	Yes		
MPLS AMERICAN INDIAN CENTER, INC CFDA 16.805	142,069	Yes			
OLMSTED COUNTY CFDA 16.606	42,304	Yes			
RAMSEY COUNTY CFDA 16.606 CFDA 16.922	110,084 60,570 <u>170,654</u>	Yes	Yes		
SCOTT COUNTY CFDA 16.576 CFDA 16.585 CFDA 16.606	862 19,873 10,113 <u>30,848</u>	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
SHERBURNE COUNTY		Yes			
CFDA 16.607	7,336				
SOUTH MN REG LEGAL SERVICES INC		Yes			
CFDA 16.524	71,724				
ST LOUIS COUNTY		Yes			
CFDA 16.527	89,305				
STEARNS COUNTY		Yes	Yes		
CFDA 16.021	1,037				
CFDA 16.606	40,601				
CFDA 16.738	18,140				
	59,778				
STEELE COUNTY		Yes	Yes		
CFDA 16.606	2,566				
SWIFT COUNTY		Yes	Yes		
CFDA 16.607	2,701				
TODD COUNTY		Yes	Yes		
CFDA 16.606	555				
TUBMAN		Yes			
CFDA 16.888	260,932				
WABASHA COUNTY		Yes	Yes		
CFDA 16.607	3,059				
WASHINGTON COUNTY		Yes	Yes		
CFDA 16.606	17,597				
WINONA COUNTY		Yes	Yes		
CFDA 16.527	140,261				
CFDA 16.585	59,149				
CFDA 16.607	5,080				
	204,490				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
WRIGHT COUNTY CFDA 16.606	4,863	Yes	Yes		
YELLOW MEDICINE COUNTY CFDA 16.606	1,332	Yes	Yes		
<b>U.S. - DEPARTMENT OF LABOR</b>					
BI-COUNTY COMM ACTION COUNCIL CFDA 17.274	476,859	Yes	Yes	Yes	
CITY OF MINNEAPOLIS CFDA 17.270	21,705	Yes	Yes		
GOVT DEPT OF THE FOND DU LAC BAND OF CFDA 17.265	88,675	Yes			
ISD 0196 ROSEMOUNT-APPLE VALLEY-EAG CFDA 17.268	878,884	Yes	Yes		
ISD 0625 ST PAUL CFDA 17.268	983,642	Yes	Yes	Yes	
MPLS AMERICAN INDIAN CENTER, INC CFDA 17.265	266,085	Yes			
PACER CENTER, INC CFDA 17.720	3,485	Yes			
RESOURCE INC CFDA 17.270	435,175	Yes			
TWIN CITY TREE TRUST CFDA 17.274	510,947	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>U.S. - DEPARTMENT OF TRANSPORTATION</b>					
CITY OF CYRUS		Yes	Yes		
CFDA 20.616	2,383				
CITY OF EAST GRAND FORKS		Yes			
CFDA 20.507	139,908				
CITY OF MOORHEAD		Yes			
CFDA 20.507	433,069				
CFDA 20.106	22,861				
	455,930				
CITY OF ROCHESTER		Yes			
CFDA 20.507	1,049,000				
COMMUNITY SERVICES DEPT OF PRAIRIE IS		Yes			
CFDA 20.205	1,324,372				
DULUTH TRANSIT AUTHORITY		Yes			
CFDA 20.507	2,834,257				
CFDA 20.514	37,711				
	2,871,968				
GOVT DEPT OF THE FOND DU LAC BAND OF		Yes			
CFDA 20.509	330,376				
GRAND PORTAGE RESERVATION		Yes			
CFDA 20.509	316,330				
HENNEPIN COUNTY		Yes	Yes		
CFDA 20.514	38,312				
METROPOLITAN COUNCIL		Yes			
CFDA 20.205	597,255				
CFDA 20.500	5,696,819				
CFDA 20.507	71,657,942				
CFDA 20.525	10,861,559				
CFDA 20.526	5,967,378				
CFDA 20.516	66,950				
CFDA 20.521	267,573				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 20.522	627,830				
	<u>95,743,306</u>				
MILLE LACS BAND OF OJIBWE INDIANS		Yes			
CFDA 20.600	8,780				
ST CLOUD METROPOLITAN TRANSIT COMM		Yes	Yes		
CFDA 20.507	991,723				
<b>U.S. - DEPARTMENT OF TREASURY</b>					
COMUNIDADES LATINAS UIDAS EN SERVICI		Yes			
CFDA 21.000	6,300				
LAKES & PRAIRIES COMM ACT PRTNRSH		Yes	Yes		
CFDA 21.009	15,914				
METROPOLITAN ECONOMIC DEVELOPMEN		Yes	Yes		
CFDA 21.020	257,292				
MID-MINNESOTA LEGAL ASSISTANCE INC		Yes			
CFDA 21.008	100,000				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 21.009	13,919				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 21.009	14,261				
<b>U.S. - ENVIRONMENTAL PROTECTION AGENCY</b>					
CITY OF DULUTH		Yes			
CFDA 66.440	27,463				
CFDA 66.469	208,528				
CFDA 66.814	59,513				
CFDA 66.818	299,280				
	<u>594,784</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 66.814	35,470				
CFDA 66.818	55,729				
	<u>91,199</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>COMMUNITY SERVICES DEPT OF PRAIRIE IS</b>					
CFDA 66.605	254,340	Yes			
CFDA 66.038	19,583				
	<u>273,923</u>				
<b>GOVT DEPT OF THE FOND DU LAC BAND OF</b>					
CFDA 66.605	600,113	Yes			
CFDA 66.469	62,935				
CFDA 66.608	73,500				
	<u>736,548</u>				
<b>GRAND PORTAGE RESERVATION</b>					
CFDA 66.038	89,037	Yes			
CFDA 66.469	135,046				
CFDA 66.472	49,173				
CFDA 66.605	313,652				
	<u>586,908</u>				
<b>HENNEPIN COUNTY</b>					
CFDA 66.818	164,447	Yes	Yes		
<b>MILLE LACS BAND OF OJIBWE INDIANS</b>					
CFDA 66.034	202	Yes			
CFDA 66.038	69,829				
CFDA 66.473	37,594				
CFDA 66.605	425,510				
	<u>533,135</u>				
<b>ST PAUL PORT AUTHORITY</b>					
CFDA 66.818	1,778,919	Yes			
<b>U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</b>					
<b>GOVT DEPT OF THE FOND DU LAC BAND OF</b>					
CFDA 30.009	26,000	Yes			
<b>U.S. - FEDERAL EMERGENCY MANAGEMENT AGENCY</b>					
<b>SOUTHWEST MN OPPORTUNITY COUNCIL</b>					
CFDA 97.024	4,550	Yes			
<b>U.S. - INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>					
<b>ISD 0047 SAUK RAPIDS-RICE</b>					
CFDA 45.310	2,500	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>U.S. - LEGAL SERVICES CORPORATION</b>					
CENTRAL MN LEGAL SERVICES CFDA 09.000	1,881,908	Yes	Yes		
SOUTH MN REG LEGAL SERVICES INC CFDA 09.000	1,927,292	Yes			
<b>U.S. - NATIONAL AERONAUTICS &amp; SPACE ADMINISTRATION</b>					
MAYO CLINIC CFDA 43.003 CFDA 43.000	16,053 19,243 35,296	Yes	Yes		
<b>U.S. - NATIONAL ENDOWMENT FOR THE ARTS &amp; HUMANITIES</b>					
CITY OF MINNEAPOLIS CFDA 45.024	41,475	Yes	Yes		
CITY OF ROCHESTER CFDA 45.025	3,000	Yes			
SSD 1 MINNEAPOLIS CFDA 45.024	10,000	Yes	Yes		
<b>U.S. - NATIONAL SCIENCE FOUNDATION</b>					
MAYO CLINIC CFDA 47.070	291,836	Yes	Yes		
<b>U.S. - SMALL BUSINESS ADMINISTRATION</b>					
SOUTHERN MINNESOTA INITIATIVE FOUND CFDA 59.046	1,673,856	Yes			
<b>U.S. - SOCIAL SECURITY ADMINISTRATION</b>					
GOODWILL INDUSTRIES/EASTER SEALS CFDA 96.008	291,992	Yes			
MID-MINNESOTA LEGAL ASSISTANCE INC CFDA 96.009	87,917	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>U.S. - VETERANS ADMINISTRATION</b>					
BROWN COUNTY CFDA 64.101	12,715	Yes	Yes		
CATHOLIC CHARITIES OF THE ARCHDIOCES CFDA 64.024	85,015	Yes			
SALVATION ARMY CFDA 64.024	283,335	Yes	Yes		
TRI-COUNTY ACTION PROGRAM, INC CFDA 64.033	212,007	Yes			
<b>UNITED COMMUNITY ACTION PARTNERSHIP</b>					
LAKES & PRAIRIES COMM ACT PRTRNSHP CFDA 93.525	59,550	Yes	Yes		
<b>UNITED STATES CONFERENCE OF CATHOLIC BISHOPS</b>					
CATHOLIC CHARITIES OF THE ARCHDIOCES CFDA 19.510	491,330	Yes			
CFDA 93.088	4,000				
	495,330				
<b>UNITED WAY - GREATER TWIN CITIES</b>					
CATHOLIC CHARITIES OF THE ARCHDIOCES CFDA 97.024	96,748	Yes			
CORNERSTONE ADVOCACY SERVICE CFDA 97.024	3,728	Yes			
EASTSIDE NEIGHBORHOOD SERVICES, INC. CFDA 97.114	13,030	Yes			
<b>UNITED WAY OF AMERICA</b>					
AMHERST H. WILDER FOUNDATION CFDA 94.019	246,509	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
LAC QUI PARLE COUNTY CFDA 97.024	1,150	Yes	Yes		
YELLOW MEDICINE COUNTY CFDA 97.024	1,150	Yes	Yes		
<b>UNIVERSITY OF ALABAMA</b>					
HEALTH PARTNERS INSTITUTE CFDA 93.121 CFDA 12.420	1,197,781 57,729 1,255,510	Yes			
MAYO CLINIC CFDA 12.420 CFDA 93.393	8,674 89,640 98,314	Yes	Yes		
<b>UNIVERSITY OF ARIZONA</b>					
MAYO CLINIC CFDA 93.077	135,717	Yes	Yes		
<b>UNIVERSITY OF CALIFORNIA - LOS ANGELES</b>					
MAYO CLINIC CFDA 93.173	213,389	Yes	Yes		
<b>UNIVERSITY OF CALIFORNIA - SAN DIEGO</b>					
MAYO CLINIC CFDA 93.393 CFDA 93.395 CFDA 93.853 CFDA 93.855 CFDA 93.866	377,275 133,450 68,635 49,609 844,231 1,473,200	Yes	Yes		
<b>UNIVERSITY OF CALIFORNIA - SAN FRANCISCO</b>					
CHILDREN'S HEALTH CARE CFDA 93.838	1,600	Yes			
HEALTH PARTNERS INSTITUTE CFDA 93.393	93,058	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>MAYO CLINIC</b>					
CFDA 93.242	15,806	Yes	Yes		
CFDA 93.393	149,793				
CFDA 93.396	32,769				
CFDA 93.853	48,816				
CFDA 93.855	144,951				
	<u>392,135</u>				
<b>UNIVERSITY OF CALIFORNIA - SANTA BARBARA</b>					
<b>MAYO CLINIC</b>					
CFDA 93.847	350,148	Yes	Yes		
<b>UNIVERSITY OF CHICAGO</b>					
<b>MAYO CLINIC</b>					
CFDA 93.855	103,597	Yes	Yes		
<b>UNIVERSITY OF CINCINNATI</b>					
<b>ALLINA HEALTH SYSTEM</b>					
CFDA 93.853	1,250	Yes			
<b>MAYO CLINIC</b>					
CFDA 93.853	18,619	Yes	Yes		
<b>UNIVERSITY OF COLORADO</b>					
<b>HEALTH PARTNERS INSTITUTE</b>					
CFDA 93.866	10,753	Yes			
<b>MAYO CLINIC</b>					
CFDA 93.103	44,052	Yes	Yes		
CFDA 93.853	93,237				
	<u>137,289</u>				
<b>UNIVERSITY OF DELAWARE</b>					
<b>MAYO CLINIC</b>					
CFDA 12.420	146,510	Yes	Yes		
<b>UNIVERSITY OF FLORIDA</b>					
<b>MAYO CLINIC</b>					
CFDA 93.859	67,276	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.866	608,635				
	<u>675,911</u>				
<b>UNIVERSITY OF ILLINOIS - BOARD OF TRUSTEES</b>					
METRO CENTER FOR INDEPENDENT LIVING		Yes	Yes		
CFDA 93.433	20,918				
<b>UNIVERSITY OF ILLINOIS AT URBANA CHAMPAIGN</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.310	357,604				
CFDA 93.393	27,457				
CFDA 93.394	33,546				
CFDA 93.837	2,664				
	<u>421,271</u>				
<b>UNIVERSITY OF IOWA</b>					
HEALTH PARTNERS INSTITUTE		Yes			
CFDA 93.073	46,059				
<b>UNIVERSITY OF IOWA</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.397	1,651,737				
CFDA 93.000	129,405				
	<u>1,781,142</u>				
<b>UNIVERSITY OF KANSAS</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.394	641				
<b>UNIVERSITY OF LOUISVILLE</b>					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.184	103,682				
<b>UNIVERSITY OF MARYLAND</b>					
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 94.006	99,061				
<b>UNIVERSITY OF MARYLAND</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.837	31,601				
CFDA 93.853	14,384				
	<u>45,985</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>UNIVERSITY OF MASSACHUSETTS</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.853	23,295				
CFDA 93.000	83,079				
	<u>106,374</u>				
PACER CENTER, INC		Yes			
CFDA 84.407	<u>50,000</u>				
<b>UNIVERSITY OF MEDICINE &amp; DENTISTRY OF NEW JERSEY</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.853	<u>116,159</u>				
<b>UNIVERSITY OF MIAMI</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.853	<u>97,224</u>				
<b>UNIVERSITY OF MICHIGAN</b>					
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.837	<u>500</u>				
MAYO CLINIC		Yes	Yes		
CFDA 93.837	616,096				
CFDA 93.839	27,223				
CFDA 93.838	16,725				
CFDA 93.847	194,636				
CFDA 93.853	35,946				
CFDA 93.867	4,093				
CFDA 47.041	15,726				
	<u>910,445</u>				
<b>UNIVERSITY OF MINNESOTA</b>					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.000	15,922				
CFDA 93.213	174,063				
CFDA 93.853	5,980				
CFDA 93.827	12,640				
CFDA 93.226	22,077				
	<u>230,682</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
AMHERST H. WILDER FOUNDATION CFDA 93.247	111,371	Yes	Yes		
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 10.561	50,986	Yes			
CASS COUNTY CFDA 10.561	600	Yes			
CHILDREN'S HEALTH CARE CFDA 93.847 CFDA 93.865	24,196 411 <u>24,607</u>	Yes			
CITY OF BLOOMINGTON CFDA 10.561	90,739	Yes			
CITY OF MINNEAPOLIS CFDA 93.847	10,664	Yes	Yes		
FAIRVIEW HEALTH SERVICES CFDA 93.226	42,172	Yes			
HEALTH PARTNERS INSTITUTE CFDA 93.847 CFDA 93.847 CFDA 93.701 CFDA 93.853 CFDA 93.361 CFDA 93.866 CFDA 93.121 CFDA 93.837 CFDA 93.865 CFDA 93.283	21,076 26,026 8,400 27,217 121,481 14,324 54,934 1,647 228,858 5,656 <u>509,619</u>	Yes			
INDIAN HEALTH BOARD OF MINNEAPOLIS, I CFDA 93.224	10,253	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ISD 0286 BROOKLYN CENTER CFDA 10.561	25,811	Yes	Yes		
ISD 0625 ST PAUL CFDA 84.411	85,448	Yes	Yes	Yes	
MAYO CLINIC CFDA 93.262	22,297	Yes	Yes		
CFDA 93.279	880,718				
CFDA 93.393	11,079				
CFDA 93.395	76,553				
CFDA 93.838	27,227				
CFDA 93.847	394,566				
CFDA 93.853	145,850				
CFDA 93.855	181,641				
CFDA 93.865	2,429				
CFDA 93.866	12,166				
	<u>1,754,526</u>				
SSD 1 MINNEAPOLIS CFDA 84.305	1,073	Yes	Yes		
VOLUNTEERS OF AMERIA SERVING MINNES CFDA 84.326	85,736	Yes	Yes		
WEST SIDE COMMUNITY HEALTH SERVICE CFDA 93.307	82,986	Yes	Yes		
<b>UNIVERSITY OF MISSISSIPPI</b>					
MAYO CLINIC CFDA 93.837	56,661	Yes	Yes		
CFDA 93.866	44,059				
	<u>100,720</u>				
<b>UNIVERSITY OF NEBRASKA</b>					
MAYO CLINIC CFDA 93.273	278,904	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>UNIVERSITY OF NORTH CAROLINA</b>					
MAYO CLINIC CFDA 93.847	17,367	Yes	Yes		
PACER CENTER, INC CFDA 84.326	88,313	Yes			
<b>UNIVERSITY OF NORTH DAKOTA</b>					
MAYO CLINIC CFDA 93.866	38,065	Yes	Yes		
<b>UNIVERSITY OF OKLAHOMA HEALTH SCIENCES CENTER</b>					
MAYO CLINIC CFDA 93.396 CFDA 93.837	65,553 1,660 <u>67,213</u>	Yes	Yes		
<b>UNIVERSITY OF OREGON</b>					
HEALTH PARTNERS INSTITUTE CFDA 93.226	218,043	Yes			
MAYO CLINIC CFDA 93.838	466,828	Yes	Yes		
<b>UNIVERSITY OF PENNSYLVANIA</b>					
MAYO CLINIC CFDA 12.910 CFDA 93.103 CFDA 93.397 CFDA 93.837 CFDA 93.846 CFDA 93.847 CFDA 93.853 CFDA 93.867 CFDA 93.838	208,160 14,416 26,973 98,987 126,250 20,494 2,200 57,730 109,077 <u>664,287</u>	Yes	Yes		
<b>UNIVERSITY OF PITTSBURGH</b>					
MAYO CLINIC CFDA 12.420 CFDA 93.847	9,000 6,845	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.855	40				
CFDA 93.865	51,210				
CFDA 93.866	50,766				
CFDA 93.000	18,786				
	<u>136,647</u>				
<b>UNIVERSITY OF SOUTH ALABAMA</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.394	3,050				
	<u>3,050</u>				
<b>UNIVERSITY OF SOUTH CAROLINA</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.393	28,897				
	<u>28,897</u>				
<b>UNIVERSITY OF SOUTH FLORIDA</b>					
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.847	13,175				
	<u>13,175</u>				
<b>UNIVERSITY OF SOUTHERN CALIFORNIA</b>					
MAYO CLINIC		Yes	Yes		
CFDA 12.420	1,710				
CFDA 93.393	51,816				
	<u>53,526</u>				
<b>UNIVERSITY OF TENNESSEE</b>					
MAYO CLINIC		Yes	Yes		
CFDA 12.420	47,748				
CFDA 93.077	43,076				
CFDA 93.393	38,159				
CFDA 93.838	30,348				
	<u>159,331</u>				
<b>UNIVERSITY OF TEXAS</b>					
HEALTH PARTNERS INSTITUTE		Yes			
CFDA 93.226	98,315				
	<u>98,315</u>				
MAYO CLINIC		Yes	Yes		
CFDA 93.853	57,835				
CFDA 93.393	9,341				
	<u>67,176</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>UNIVERSITY OF TEXAS HEALTH SCIENCES CENTER</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.396	29,101				
CFDA 93.837	178,631				
CFDA 93.897	112,882				
	<u>320,614</u>				
<b>UNIVERSITY OF TEXAS MD ANDERSON CANCER CTR</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.393	93,010				
CFDA 93.847	20,189				
CFDA 93.000	4,794				
	<u>117,993</u>				
<b>UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.847	38,666				
<b>UNIVERSITY OF UTAH</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.847	26,101				
CFDA 93.865	1,511				
	<u>27,612</u>				
<b>UNIVERSITY OF VERMONT</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.837	140,080				
<b>UNIVERSITY OF VIRGINIA</b>					
HEALTH PARTNERS INSTITUTE		Yes			
CFDA 93.121	110,424				
MAYO CLINIC		Yes	Yes		
CFDA 93.847	116,528				
CFDA 93.853	59,559				
	<u>176,087</u>				
<b>UNIVERSITY OF WASHINGTON</b>					
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 84.305	142,706				

**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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>CHILDREN'S HEALTH CARE</b>		Yes			
CFDA 93.853	222,565				
<b>HEALTH PARTNERS INSTITUTE</b>		Yes			
CFDA 93.242	21,879				
CFDA 93.837	111,950				
	<u>133,829</u>				
<b>MAYO CLINIC</b>		Yes	Yes		
CFDA 93.310	114,281				
CFDA 93.394	174,532				
CFDA 93.837	18,823				
CFDA 93.853	132,601				
CFDA 93.866	19,554				
	<u>459,791</u>				
<b>UNIVERSITY OF WISCONSIN</b>					
<b>MAYO CLINIC</b>		Yes	Yes		
CFDA 93.394	94,635				
CFDA 93.866	83,006				
	<u>177,641</u>				
<b>UPPER MN VALLEY REG DEVELOP COMM</b>					
<b>PRAIRIE FIVE COMM ACT CNL</b>		Yes			
CFDA 14.228	32,416				
	<u>32,416</u>				
<b>YELLOW MEDICINE COUNTY</b>		Yes	Yes		
CFDA 97.039	775				
	<u>775</u>				
<b>US COMMITTEE FOR REFUGEES AND IMMIGRANTS</b>					
<b>INTERNATIONAL INSTITUTE-MINNESOTA</b>		Yes			
CFDA 19.510	1,162,789				
CFDA 93.088	13,463				
CFDA 93.567	206,098				
CFDA 93.576	62,430				
CFDA 93.598	150,961				
	<u>1,595,741</u>				
<b>VANDERBILT UNIVERSITY</b>					
<b>MAYO CLINIC</b>		Yes	Yes		
CFDA 12.420	197,516				
CFDA 93.853	230,065				
	<u>427,581</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>VERNON COUNTY, WISCONSIN</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.958	32				
CFDA 93.959	4				
	<u>36</u>				
<b>VIRGINIA MN HRA</b>					
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 14.249	36,409				
CFDA 14.267	32,501				
	<u>68,910</u>				
<b>VIVONICS, INC</b>					
MAYO CLINIC		Yes	Yes		
CFDA 12.000	8,700				
	<u>8,700</u>				
<b>WAKE FOREST UNIVERSITY</b>					
MAYO CLINIC		Yes	Yes		
CFDA 12.420	147,134				
CFDA 93.000	152,388				
	<u>299,522</u>				
<b>WASECA COUNTY</b>					
LE SUEUR COUNTY		Yes	Yes		
CFDA 10.557	155,868				
CFDA 93.069	26,890				
CFDA 93.251	2,075				
CFDA 93.558	12,696				
CFDA 93.994	30,220				
	<u>227,749</u>				
<b>WASHINGTON COUNTY HRA</b>					
WASHINGTON COUNTY		Yes	Yes		
CFDA 14.218	154,877				
	<u>154,877</u>				
<b>WASHINGTON UNIVERSITY AT ST LOUIS</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.394	628,172				
CFDA 93.853	266,427				
CFDA 93.866	640,709				
CFDA 93.867	22,426				
	<u>1,557,734</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>WEILL MEDICAL COLLEGE AT CORNELL UNIVERSITY</b>					
MAYO CLINIC CFDA 93.867	85,187	Yes	Yes		
<b>WEST CENTRAL AREA AGENCY ON AGING</b>					
DOUGLAS COUNTY CFDA 93.044	28,633	Yes	Yes		
LAKES & PRAIRIES COMM ACT PRTRNSHP CFDA 93.044	41,482	Yes	Yes		
OTTER TAIL COUNTY CFDA 93.044	27,725	Yes	Yes		
WILKIN COUNTY CFDA 93.044	6,931	Yes	Yes		
<b>WEST CENTRAL EDUCATION DISTRICT</b>					
ISD 0740 MELROSE CFDA 84.027	29,650	Yes	Yes		
<b>WEST CENTRAL MN EMS CORPORATION</b>					
TODD COUNTY CFDA 97.067	2,500	Yes	Yes		
<b>WEST SIDE COMMUNITY HEALTH SERVICES</b>					
CHILDREN'S HEALTH CARE CFDA 93.153	275,348	Yes			
<b>WESTAT INC</b>					
MAYO CLINIC CFDA 93.000	27,200	Yes	Yes		
<b>WESTERN COMMUNITY ACTION INC</b>					
HEARTLAND COMMUNITY ACTION AGCY CFDA 93.525	11,010	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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
<b>WILKIN COUNTY</b>					
CITY OF MORRIS		Yes	Yes		
CFDA 20.600	1,465				
CFDA 20.616	205				
CFDA 20.608	350				
	<u>2,020</u>				
RURAL MN CEP INC		Yes			
CFDA 10.561	<u>68,096</u>				
<b>WILLMAR HRA</b>					
HEARTLAND COMMUNITY ACTION AGCY		Yes			
CFDA 14.181	<u>16,841</u>				
<b>WISCONSIN MEDICAL COLLEGE</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.394	<u>62,205</u>				
<b>WISCONSIN OFFICE OF RURAL HEALTH</b>					
MAYO CLINIC		Yes	Yes		
CFDA 93.301	<u>46,115</u>				
<b>WORLD RELIEF MINNESOTA</b>					
ARRIVE MINISTRIES		Yes	Yes		
CFDA 19.510	<u>745,375</u>				
<b>WRIGHT COUNTY INTERAGENCY EARLY INTERVENTION COMMITTEE</b>					
ISD 0877 BUFFALO-HANOVER-MONTROSE		Yes			
CFDA 84.181	<u>17,760</u>				
<b>WRIGHT TECHNICAL CENTER</b>					
ISD 0051 FOLEY		Yes	Yes		
CFDA 84.048	<u>3,454</u>				
ISD 0742 ST CLOUD		Yes	Yes		
CFDA 84.048	<u>81,780</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, 2017**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ISD 0748 SARTELL - ST STEPHEN CFDA 84.048	5,713	Yes	Yes		
ISD 0750 ROCORI AREA SCHOOLS CFDA 84.048	9,044	Yes	Yes		
<b>WYSS INSTITUTE AT HARVARD UNIVERSITY</b>					
MAYO CLINIC CFDA 93.000	228,225	Yes	Yes		
<b>YALE UNIVERSITY</b>					
MAYO CLINIC CFDA 93.242	269,863	Yes	Yes		
CFDA 93.837	101,821				
CFDA 93.865	7,366				
	379,050				
<b>YESHIVA UNIVERSITY</b>					
MAYO CLINIC CFDA 93.837	453,968	Yes	Yes		
CFDA 93.866	48,180				
	502,148				
<b>ZUMBRO EDUCATION DISTRICT</b>					
HIAWATHA VALLEY EDUCATION DISTRICT CFDA 84.027	200,000	Yes	Yes		
Grand Total	2,652,102,940				

## **EXHIBIT 5**

### **SUMMARY OF NONFEDERAL CROSSCUTTING FINDINGS**

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

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

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

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, 2017**

**Exhibit 5**

**CITIES**

CITY OF ALEXANDRIA

- Internal Control/Management Findings
- Segregation of Duties

CITY OF BRAINERD

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

CITY OF BROOKLYN PARK

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

CITY OF CARLOS

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

CITY OF CLIMAX

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

CITY OF COLOGNE

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

CITY OF CROSBY

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

CITY OF CYRUS

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

CITY OF ELBOW LAKE

- 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, 2017**

**CITIES (continued)**

CITY OF ELY

- Internal Control/Management Findings
- Segregation of Duties

CITY OF FREEBORN

- Internal Control/Management Findings
- Segregation of Duties

CITY OF GRACEVILLE

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

CITY OF HALLOCK

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

CITY OF HARMONY

- Internal Control/Management Findings
- Segregation of Duties

CITY OF HECTOR

- Internal Control/Management Findings
- Segregation of Duties

CITY OF HERMAN

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

CITY OF HERMANTOWN

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

CITY OF LITCHFIELD

- Internal Control/Management Findings
- Financial Reporting

CITY OF MAPLE GROVE

- Internal Control/Management Findings
- Financial Reporting

**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, 2017**

**Exhibit 5  
(Continued)**

**CITIES (continued)**

**CITY OF MENAHGA**

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

**CITY OF MINNEAPOLIS**

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

**CITY OF MOOSE LAKE**

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

**CITY OF MORGAN**

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

**CITY OF MORRIS**

- Internal Control/Management Findings
- Financial Reporting

**CITY OF NEW YORK MILLS**

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

**CITY OF NORTH MANKATO**

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

**CITY OF NORTHFIELD**

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

**CITY OF OSAKIS**

- Internal Control/Management Findings
- Financial Reporting
- 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, 2017**

**CITIES (continued)**

**CITY OF ROSEVILLE**

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

**CITY OF SHERBURN**

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

**CITY OF ST FRANCIS**

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

**CITY OF ST PAUL**

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

**CITY OF TWO HARBORS**

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

**CITY OF VERNDALE**

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

**CITY OF WADENA**

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

**CITY OF WALKER**

- Internal Control/Management Findings
- Financial Reporting

**CITY OF WARROAD**

- Internal Control/Management Findings
- Financial Reporting

**CITY OF WHEATON**

- 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, 2017**

**CITIES (continued)**

CITY OF WILLMAR

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

**COUNTIES**

AITKIN COUNTY

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

BECKER COUNTY

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

BELTRAMI COUNTY

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

BENTON COUNTY

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

BLUE EARTH COUNTY

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

BROWN COUNTY

- Internal Control/Management Findings
  - State and Local Compliance

CARLTON COUNTY

- Internal Control/Management Findings
  - Financial Reporting
  - Expenditures
  - Capital Assets
  - Security for Bank Deposits
  - 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, 2017**

**COUNTIES (continued)**

**CARVER COUNTY**

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

**CHIPPEWA COUNTY**

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

**CHISAGO COUNTY**

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

**CLAY COUNTY**

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

**COOK COUNTY**

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

**DAKOTA COUNTY**

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

**DOUGLAS COUNTY**

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

**FARIBAULT COUNTY**

- Internal Control/Management Findings
- Capital Assets
- 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, 2017**

**COUNTIES (continued)**

**FREEBORN COUNTY**

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

**GOODHUE COUNTY**

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

**GRANT COUNTY**

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

**HENNEPIN COUNTY**

- Internal Control/Management Findings
  - Expenditures

**HOUSTON COUNTY**

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

**HUBBARD COUNTY**

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

**ISANTI COUNTY**

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

**ITASCA COUNTY**

- Internal Control/Management Findings
  - Financial Reporting

**KANABEC 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, 2017**

**COUNTIES (continued)**

**KANDIYOHI COUNTY**

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

**LAC QUI PARLE COUNTY**

- Internal Control/Management Findings
- State and Local Compliance

**LAKE COUNTY**

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

**LAKE OF THE WOODS COUNTY**

- Internal Control/Management Findings
- Segregation of Duties

**LE SUEUR COUNTY**

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

**MAHNOMEN COUNTY**

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

**MARSHALL COUNTY**

- Internal Control/Management Findings
- Financial Reporting

**MC LEOD COUNTY**

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

**MEEKER COUNTY**

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

**MILLE LACS 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, 2017**

**Exhibit 5  
(Continued)**

**COUNTIES (continued)**

**MORRISON COUNTY**

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

**MOWER 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

**NOBLES COUNTY**

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

**NORMAN COUNTY**

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

**OTTER TAIL COUNTY**

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

**PENNINGTON COUNTY**

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

**POLK COUNTY**

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

**POPE 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, 2017**

**COUNTIES (continued)**

**RAMSEY COUNTY**

- Internal Control/Management Findings
- Financial Reporting

**RENVILLE COUNTY**

- Internal Control/Management Findings
- Financial Reporting

**RICE COUNTY**

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

**ROSEAU COUNTY**

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

**SIBLEY COUNTY**

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

**STEARNS COUNTY**

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

**STEELE COUNTY**

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

**STEVENS COUNTY**

- Internal Control/Management Findings
- Financial Reporting

**SWIFT COUNTY**

- Internal Control/Management Findings
- Financial Reporting
- Cash Management/Revenues
- 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, 2017**

**COUNTIES (continued)**

**TODD COUNTY**

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

**WABASHA COUNTY**

- Internal Control/Management Findings
  - Security for Bank Deposits

**WASHINGTON COUNTY**

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

**WATONWAN COUNTY**

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

**WILKIN COUNTY**

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

**WINONA COUNTY**

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

**WRIGHT COUNTY**

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

**YELLOW MEDICINE COUNTY**

- Internal Control/Management Findings
  - State and Local Compliance

**NONPROFIT AGENCIES**

**AMHERST H. WILDER FOUNDATION**

- Internal Control/Management Findings
  - Financial Reporting

**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, 2017**

**NONPROFIT AGENCIES (continued)**

**ARRIVE MINISTRIES**

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

**BI-COUNTY COMM ACTION COUNCIL**

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

**CAP OF SUBURBAN HENNEPIN**

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

**CENTRAL MN COUNCIL ON AGING**

Internal Control/Management Findings  
Financial Reporting  
Expenditures

**CENTRAL MN LEGAL SERVICES**

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

**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

**COMMUNITY HEALTH SERVICES, INC.**

Internal Control/Management Findings  
Financial Reporting

**GREATER MPLS COUNCIL OF CHURCHES**

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

**LAKES & PRAIRIES COMM ACT PRTRNSHP**

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, 2017**

**NONPROFIT AGENCIES (continued)**

LIFETRACK RESOURCES

Internal Control/Management Findings  
Financial Reporting

MAHUBE-OTWA COMMUNITY ACTION PRTNSTHP

Internal Control/Management Findings  
Financial Reporting

MAYO CLINIC

Internal Control/Management Findings  
Capital Assets

METRO CENTER FOR INDEPENDENT LIVING

Internal Control/Management Findings  
Financial Reporting

METROPOLITAN ECONOMIC DEVELOPMENT ASSOCIATION

Internal Control/Management Findings  
Segregation of Duties

MINNESOTA COUNCIL OF CHURCHES

Internal Control/Management Findings  
Segregation of Duties

NATIONAL RURAL HEALTH RESOURCE CTR

Internal Control/Management Findings  
Financial Reporting

NEIGHBORHOOD HEALTHSOURCE

Internal Control/Management Findings  
Financial Reporting

NEXUS

Internal Control/Management Findings  
Financial Reporting

NORTH COUNTY FOOD BANK, INC

Internal Control/Management Findings  
Financial Reporting

PERSPECTIVES INC

Internal Control/Management Findings  
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, 2017**

**NONPROFIT AGENCIES (continued)**

**PROVIDERS CHOICE INC**

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

**SALVATION ARMY**

- Internal Control/Management Findings
- Financial Reporting

**SAWTOOTH MOUNTAIN CLINIC, INC**

- Internal Control/Management Findings
- Financial Reporting

**SECOND HARVEST HEARTLAND**

- Internal Control/Management Findings
- Financial Reporting

**SOUTHSIDE COMMUNITY HEALTH SERVICES, INC.**

- Internal Control/Management Findings
- Financial Reporting

**SUSTAINABLE RESOURCES CENTER**

- Internal Control/Management Findings
- Segregation of Duties

**VOLUNTEERS OF AMERIA SERVING MINNESOTA**

- Internal Control/Management Findings
- Financial Reporting

**WEST SIDE COMMUNITY HEALTH SERVICES**

- Internal Control/Management Findings
- Financial Reporting

**YMCA OF THE GREATER TWIN CITIES**

- Internal Control/Management Findings
- Cash Management/Revenues

**OTHER GOVERNMENTAL AGENCIES**

**CARLTON COOK LAKE ST LOUIS CO HL BD**

- Internal Control/Management Findings
- Segregation of Duties

**CHISHOLM HIBBING AIRPORT COMMISSION**

- Internal Control/Management Findings
- Financial Reporting
- State and Local Compliance
- 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, 2017**

**Exhibit 5  
(Continued)**

**OTHER GOVERNMENTAL AGENCIES (continued)**

**COUNTRYSIDE PUBLIC HEALTH SERVICE**

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

**DES MOINES VALLEY HEALTH & HUMAN SERVICES**

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

**HORIZON PUBLIC HEALTH**

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

**HRA OF ST CLOUD**

- Internal Control/Management Findings
- State and Local Compliance

**HUMAN SERV OF FARIBAULT & MARTIN CO**

- Internal Control/Management Findings
- Financial Reporting

**INTERNATIONAL FALLS-KOOCHICHING COUNTY AIRPORT COMMISSION**

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

**KANABEC PINE CHS**

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

**MINNEAPOLIS PARK & RECREATION BD**

- Internal Control/Management Findings
- Financial Reporting

**MINNESOTA PRAIRIE COUNTY ALLIANCE**

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

**SOUTHWEST HEALTH & HUMAN SERVICES**

- Internal Control/Management Findings
- Financial Reporting
- 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, 2017**

**OTHER GOVERNMENTAL AGENCIES (continued)**

ST CLOUD METROPOLITAN TRANSIT COMM

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

STEVENS COUNTY ECONOMIC IMPROVEMENT COMMISION, INC.

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

WESTERN LAKE SUPERIOR SANITARY DIST

Internal Control/Management Findings  
Financial Reporting

**REGIONAL DEVELOPMENT COMMISSIONS**

MID-MINNESOTA DEVELOPMENT COMM

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

REGION 5 DEVELOP COMM

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

UPPER MN VALLEY REG DEVELOP COMM

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

FERGUS FALLS AREA SPEC ED COOP

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, 2017**

**SCHOOLS AND RELATED AGENCIES (continued)**

**FRESHWATER EDUCATION DISTRICT**

Internal Control/Management Findings  
Financial Reporting

**HIAWATHA ACADEMIES**

Internal Control/Management Findings  
Financial Reporting  
Security for Bank Deposits

**HIAWATHA VALLEY EDUCATION DISTRICT**

Internal Control/Management Findings  
Financial Reporting

**ISD 0013 COLUMBIA HEIGHTS**

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

**ISD 0014 FRIDLEY**

Internal Control/Management Findings  
Segregation of Duties

**ISD 0016 SPRING LAKE PARK**

Internal Control/Management Findings  
State and Local Compliance

**ISD 0022 DETROIT LAKES**

Internal Control/Management Findings  
Segregation of Duties

**ISD 0023 FRAZEE - VERGAS**

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

**ISD 0036 KELLIHER**

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

**ISD 0038 RED LAKE**

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

**ISD 0047 SAUK RAPIDS-RICE**

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, 2017**

**Exhibit 5  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0051 FOLEY

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

ISD 0088 NEW ULM

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

ISD 0110 WACONIA

- Internal Control/Management Findings
- Financial Reporting

ISD 0111 WATERTOWN - MAYER

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

ISD 0112 EASTERN CARVER CO (CHASKA)

- Internal Control/Management Findings
- State and Local Compliance

ISD 0113 WALKER-HACKENSACK-AKELEY

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

ISD 0115 CASS LAKE - BENA

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

ISD 0129 MONTEVIDEO

- Internal Control/Management Findings
- Financial Reporting

ISD 0138 NORTH BRANCH

- Internal Control/Management Findings
- Financial Reporting

ISD 0152 MOORHEAD

- Internal Control/Management Findings
- Financial Reporting
- 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, 2017**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0162 BAGLEY

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

ISD 0181 BRAINERD

- Internal Control/Management Findings
- Financial Reporting

ISD 0182 CROSBY - IRONTON

- Internal Control/Management Findings
- Segregation of Duties

ISD 0191 BURNSVILLE-EAGAN-SAVAGE

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

ISD 0192 FARMINGTON

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

ISD 0194 LAKEVILLE

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

ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN

- Internal Control/Management Findings
- State and Local Compliance

ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN

- Internal Control/Management Findings
- Segregation of Duties

ISD 0199 INVER GROVE HEIGHTS

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

ISD 0206 ALEXANDRIA

- 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, 2017**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0270 HOPKINS

Internal Control/Management Findings  
Financial Reporting

ISD 0271 BLOOMINGTON

Internal Control/Management Findings  
Financial Reporting

ISD 0272 EDEN PRAIRIE

Internal Control/Management Findings  
State and Local Compliance

ISD 0276 MINNETONKA

Internal Control/Management Findings  
State and Local Compliance

ISD 0277 WESTONKA

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

ISD 0279 OSSEO AREA

Internal Control/Management Findings  
State and Local Compliance

ISD 0281 ROBBINSDALE

Internal Control/Management Findings  
State and Local Compliance

ISD 0282 ST ANTHONY-NEW BRIGHTON

Internal Control/Management Findings  
Segregation of Duties

ISD 0283 ST LOUIS PARK

Internal Control/Management Findings  
Financial Reporting

ISD 0284 WAYZATA

Internal Control/Management Findings  
Financial Reporting

ISD 0286 BROOKLYN CENTER

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, 2017**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0309 PARK RAPIDS

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

ISD 0316 GREENWAY (COLERAINE)

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

ISD 0317 DEER RIVER

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

ISD 0318 GRAND RAPIDS

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

ISD 0361 INTERNATIONAL FALLS

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

ISD 0381 LAKE SUPERIOR (TWO HARBORS)

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

ISD 0413 MARSHALL

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

ISD 0423 HUTCHINSON

- Internal Control/Management Findings
  - Financial Reporting

ISD 0432 MAHNOMEN

- Internal Control/Management Findings
  - Financial Reporting
  - 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, 2017**

**Exhibit 5  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0435 WAUBUN

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

ISD 0477 PRINCETON

- Internal Control/Management Findings
- Financial Reporting

ISD 0480 ONAMIA

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

ISD 0482 LITTLE FALLS

- Internal Control/Management Findings
- Segregation of Duties

ISD 0508 ST PETER

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

ISD 0518 WORTHINGTON

- Internal Control/Management Findings
- Segregation of Duties

ISD 0544 FERGUS FALLS

- Internal Control/Management Findings
- Financial Reporting

ISD 0549 PERHAM - DENT

- Internal Control/Management Findings
- Financial Reporting

ISD 0578 PINE CITY

- Internal Control/Management Findings
- Segregation of Duties

ISD 0593 CROOKSTON

- Internal Control/Management Findings
- Financial Reporting

ISD 0624 WHITE BEAR LAKE

- 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, 2017**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0625 ST PAUL

- Internal Control/Management Findings
- State and Local Compliance

ISD 0690 WARROAD

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

ISD 0701 HIBBING

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

ISD 0704 PROCTOR

- Internal Control/Management Findings
- Security for Bank Deposits

ISD 0706 VIRGINIA

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

ISD 0707 NETT LAKE

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

ISD 0717 JORDAN

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

ISD 0719 PRIOR LAKE - SAVAGE

- Internal Control/Management Findings
- Financial Reporting

ISD 0720 SHAKOPEE

- 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, 2017**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0721 NEW PRAGUE

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

ISD 0727 BIG LAKE

- Internal Control/Management Findings
- Segregation of Duties

ISD 0740 MELROSE

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

ISD 0742 ST CLOUD

- Internal Control/Management Findings
- Segregation of Duties

ISD 0748 SARTELL - ST STEPHEN

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

ISD 0750 ROCORI AREA SCHOOLS

- Internal Control/Management Findings
- Segregation of Duties

ISD 0761 OWATONNA

- Internal Control/Management Findings
- Financial Reporting

ISD 0829 WASECA

- Internal Control/Management Findings
- Financial Reporting

ISD 0832 MAHTOMEDI

- Internal Control/Management Findings
- Segregation of Duties

ISD 0833 SO WASHINGTON COUNTY

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

**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, 2017**

**Exhibit 5  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0840 ST JAMES

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

ISD 0861 WINONA

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

ISD 0885 ST MICHAEL-ALBERTVILLE

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

ISD 0912 MILACA

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

ISD 2142 ST LOUIS COUNTY

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

ISD 2149 MINNEWASKA AREA

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

ISD 2155 WADENA-DEER CREEK

- Internal Control/Management Findings
- Segregation of Duties

ISD 2164 DILWORTH-GLYNDON-FELTON

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

ISD 2170 STAPLES - MOTLEY

- Internal Control/Management Findings
- Financial Reporting
- Cash Management/Revenues
- 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, 2017**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 2174 PINE RIVER - BACKUS

Internal Control/Management Findings  
Segregation of Duties

ISD 2689 PIPESTONE AREA

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

ISD 2711 MESABI EAST (AURORA)

Internal Control/Management Findings  
Financial Reporting  
Cash Management/Revenues  
State and Local Compliance

ISD 2752 FAIRMONT AREA SCHOOLS

Internal Control/Management Findings  
Financial Reporting

ISD 2753 LONG PRAIRIE-GREY EAGLE

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

ISD 2859 GLENCOE-SILVER LAKE

Internal Control/Management Findings  
Financial Reporting

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings  
Segregation of Duties

ISD 2905 TRI-CITY UNITED

Internal Control/Management Findings  
Financial Reporting  
State and Local Compliance

METRO EDUCATIONAL SERVICE COOP

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

MIDWEST SPECIAL ED 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, 2017**

**SCHOOLS AND RELATED AGENCIES (continued)**

**MN VALLEY EDUCATION DISTRICT**

Internal Control/Management Findings  
Financial Reporting

**NAYTAHWAUSH COMMUNITY SCHOOL**

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

**NEW MILLENNIUM ACADEMY**

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

**NORTHLAND LEARNING CTR, VIRGINIA**

Internal Control/Management Findings  
Security for Bank Deposits

**NORTHWEST SERVICE COOPERATIVE**

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

**RESOURCE TRAINING AND SOLUTIONS**

Internal Control/Management Findings  
Financial Reporting  
Segregation of Duties

**RIVER BEND EDUCATION DISTRICT**

Internal Control/Management Findings  
Segregation of Duties

**RUM RIVER SPECIAL EDUCATION COOP**

Internal Control/Management Findings  
State and Local Compliance

**SOUTHERN PLAINS ED COOP**

Internal Control/Management Findings  
Financial Reporting

**SSD 1 MINNEAPOLIS**

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  
Summary of Nonfederal Crosscutting Findings by Agency Type  
For the Year Ended June 30, 2017**

**Exhibit 5  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

SSD 6 SOUTH ST PAUL

Internal Control/Management Findings  
Segregation of Duties

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings  
Security for Bank Deposits  
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

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings  
Financial Reporting

## **EXHIBIT 6**

### **SUMMARY OF FEDERAL CROSSCUTTING FINDINGS**

The following exhibit is a summary of federal crosscutting findings by subrecipient entity. Federal crosscutting findings are non-monetary findings not specifically identified by CFDA number that may affect more than one federal program. The finding is reported in the independent auditor's report on compliance with requirements applicable to each major program and internal control over compliance in accordance with the Uniform Guidance. 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, 2017**

**CITIES**

- CITY OF ALEXANDRIA
  - Internal Control/Management Findings
    - General Administration - Adequacy/Propriety of Procedures
- CITY OF ELBOW LAKE
  - Internal Control/Management Findings
    - Segregation of Duties
    - Financial Reporting
- CITY OF ELY
  - Internal Control/Management Findings
    - Segregation of Duties
- CITY OF FAIRMONT
  - Internal Control/Management Findings
    - Capital Assets
- CITY OF HERMAN
  - Internal Control/Management Findings
    - Segregation of Duties
    - Financial Reporting

**NONPROFIT AGENCIES**

- ALEXANDRA HOUSE
  - Internal Control/Management Findings
    - General Administration - Adequacy/Propriety of Procedures
- BI-COUNTY COMM ACTION COUNCIL
  - Internal Control/Management Findings
    - Capital Assets
- CHILD CARE AND NUTRITION INC
  - Internal Control/Management Findings
    - Segregation of Duties
- GREATER MPLS COUNCIL OF CHURCHES
  - Internal Control/Management Findings
    - General Administration - Adequacy/Propriety of Procedures
    - Financial Reporting

**SCHOOLS AND RELATED AGENCIES**

- BEMIDJI REGIONAL INTERDISTRICT COUNCIL
  - Internal Control/Management Findings
    - Segregation of Duties
- ISD 0012 CENTENNIAL
  - Internal Control/Management Findings
    - General Administration - Adequacy/Propriety of Procedures
- ISD 0194 LAKEVILLE
  - Internal Control/Management Findings
    - General Administration - Adequacy/Propriety of Procedures
- ISD 0281 ROBBINSDALE
  - Internal Control/Management Findings
    - General Administration - Adequacy/Propriety of Procedures
- ISD 0625 ST PAUL
  - Internal Control/Management Findings
    - General Administration - Adequacy/Propriety of Procedures

**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, 2017**

**Exhibit 6  
(Continued)**

**SCHOOLS AND RELATED AGENCIES (continued)**

ISD 0701 HIBBING

Internal Control/Management Findings

Segregation of Duties

ISD 2689 PIPESTONE AREA

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

PRAIRIE SEEDS ACADEMY

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures