

REPORT OF THE STATE AUDITOR
ON
FEDERALLY ASSISTED PROGRAMS
OF
SUBRECIPIENTS OF THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 2005

PREPARED THROUGH A COOPERATIVE AGREEMENT BETWEEN:

Office of the State Auditor

Patricia Anderson
State Auditor

Department of Finance

Peggy Ingison
Commissioner

Office of the Legislative Auditor

James R. Nobles
Legislative Auditor

U.S. Department of Agriculture

Edward Krivus
Regional Inspector General for Audit

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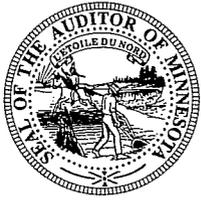
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PATRICIA ANDERSON
STATE AUDITOR

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, 2006

Ms. Peggy Ingison, Commissioner
Department of Finance
400 Centennial Office Building
658 Cedar Street
Saint Paul, Minnesota 55155

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

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

The Office of the State Auditor has completed its report of Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2005.

General

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

This report on "Federally Assisted Programs of Subrecipients of the State of Minnesota" for the fiscal year ended June 30, 2005, is prepared to demonstrate the State of Minnesota's compliance with the requirement for audit of federal funds granted to its subrecipients.



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

Memorandum of Understanding

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

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

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

Review of Subrecipient Audit Reports

For the fiscal year ended June 30, 2005, 457 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.

The status of the audits, by type, are:

	Reports			
	Total	Received	Failed to Report	Not Received in Time for Publication
Cities	88	88	-	-
Counties	74	74	-	-
Housing and Redevelopment Authorities	1	1	-	-
Nonprofit Agencies	71	49	17	5
Other Governmental Agencies	20	18	1	1
Regional Development Commissions	8	6	-	2
Schools and Related Audits	186	183	3	-
Tribal Governments	9	5	4	-
Totals	<u>457</u>	<u>424</u>	<u>25</u>	<u>8</u>
Percent	100%	93%	5%	2%

Significant Items

To be included in this report, financial statements must have been received by February 13, 2006. The Single Audit Act requires governments to file their single audit reports within nine months of year end; therefore, governmental entities with fiscal years ending May 12, 2004, or earlier, should have filed their financial statements in time for this report. In addition, the State requires school districts to file their financial statements by December 31. Twenty-five entities failed to report in compliance with these requirements. An additional five reports were not received in time for this publication reflecting the fact that entities (other than schools) with fiscal years ending between May 13 and July 1, 2005, 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, 2004, and June 30, 2005. 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. Summarized for each questioned cost is the subrecipient entity, Catalog of Federal Domestic Assistance (CFDA) number, reason for and the amount of the questioned costs.

Exhibit 2

Expenditures of Federal Awards by CFDA Number

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

Exhibit 3

Expenditures of Federal Awards by Entity

Exhibit 3 is a summary of expenditures of federal awards by subrecipient entity and the administrative agency type--direct federal or pass through state or other agency. Also shown are those entities that were to file a single audit report and did not. The exhibit identifies if the entity's audit report is acceptable; that is, if the audit report contains all reporting elements required by applicable auditing standards.

Exhibit 4

Expenditures of Federal Awards by Administering Agency

Exhibit 4 is a summary of expenditures of federal awards by the administrative agency and a breakdown of those agencies by the subrecipient entities and CFDA numbers. Also indicated are federal or nonfederal crosscutting findings or grant noncompliance (refer to Exhibits 5 and 6 for detailed crosscutting findings). The exhibit also identifies if the entity's audit report is acceptable.

Exhibit 5

Summary of Nonfederal Crosscutting Findings by Agency Type

Exhibit 5 is a summary of nonfederal crosscutting findings by entity. A nonfederal crosscutting finding is non-monetary and does not pertain to any federal programs.

Exhibit 6

Summary of Federal Crosscutting Findings by Agency Type

Exhibit 6 is a summary of federal crosscutting findings by entity. A federal crosscutting finding is non-monetary and does not pertain to a specific federal program.

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

Report Distribution

This report will be distributed to:

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

Statistical Information

The following table shows the number of subrecipients submitting single audits that were included in our reports for each of the ten years ended June 30, 2004:

Year	Cities	Counties	HRAs	Libraries	Nonprofit Agencies	Other Governments	RDCs	Schools and Related Agencies	Tribal Governments	Total
2005	88	74	1	-	49	18	6	183	5	424
2004	102	76	1	-	57	21	5	179	4	445
2003	67	85	1	-	46	17	9	259	4	488
2002	62	83	2	-	47	17	9	227	4	451
2001	71	79	2	-	48	25	7	209	5	446
2000	39	74	3	-	49	22	8	200	5	400
1999	61	79	1	-	46	20	6	186	4	403
1998	36	87	-	1	45	14	6	183	4	376
1997	88	87	-	10	65	26	6	163	5	450
1996	80	87	-	19	70	25	6	425	5	717

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	
2005	\$ 620	\$ 1,170	\$ 69	\$ 1,859
2004	528	1,156	75	1,759
2003	503	1,114	61	1,678
2002	459	1,056	52	1,567
2001	363	1,009	48	1,420
2000	392	808	43	1,243
1999	281	789	42	1,112
1998	212	808	51	1,071
1997	253	763	44	1,060
1996	222	768	49	1,039

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

<u>June 30</u>	<u>Amount</u>
2005	\$ 538,301
2004	613,906
2003	358,423
2002	809,429
2001	364,580
2000	802,586
1999	644,500
1998	979,716
1997	438,373
1996	726,335

Acknowledgment

The preparation of this report on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2005, was accomplished through the effort of the Single Audit Division and the cooperation of various federal, state, and local agencies. I wish to acknowledge those local entities that submitted their annual reports in a timely manner.

Sincerely,



Patricia Anderson
State Auditor

PA:eb

EXHIBIT 1

QUESTIONED COSTS

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

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Questioned Costs
For the Year Ended June 30, 2005**

Exhibit 1

Administering Agency Name of Entity	CFDA Number	Reason	Dollar Amount
HENNEPIN COUNTY			
CITY OF HOPKINS	97.004	Grant Compliance	54,179
MN - DEPARTMENT OF EDUCATION			
ISD 0592 CLIMAX	84.318	Expenditures	97,355
ISD 0690 WARROAD	84.027	Expenditures	4,000
ISD 0701 HIBBING	84.010	Expenditures	12,630
ISD 0701 HIBBING	84.027	Expenditures	129,287
SSD 1 MINNEAPOLIS	84.010	Expenditures	9,340
			252,612
MN - DEPARTMENT OF HUMAN SERVICES			
HENNEPIN COUNTY	93.558	Grant Compliance	824
HENNEPIN COUNTY	93.658	Grant Compliance	3,875
			4,699
U.S. - DEPARTMENT OF EDUCATION			
ISD 0706 VIRGINIA	84.215	Grant Administration	210,543
SSD 1 MINNEAPOLIS	84.184	Expenditures	266
			210,809
U.S. - DEPARTMENT OF JUSTICE			
ITASCA COUNTY	16.590	Expenditures	16,002
Total Questioned Costs			538,301

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EXHIBIT 2

EXPENDITURES OF FEDERAL AWARDS BY CFDA NUMBER

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

State of Minnesota
Office of the State Auditor
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Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2005

Exhibit 2

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
10.000	55,182	---	---	55,182
10.055	3,812	---	---	3,812
10.069	18,909	---	---	18,909
10.221	60,002	440	---	60,442
10.222	67,082	---	---	67,082
10.226	2,147	---	---	2,147
10.227	66,006	---	---	66,006
10.302	89,124	---	---	89,124
10.410	---	---	57,331	57,331
10.433	6,366	---	---	6,366
10.500	96,277	138,939	---	235,216
10.550	7,825	13,266,282	---	13,274,107
10.551	---	---	27,401	27,401
10.553	---	14,872,835	---	14,872,835
10.555	---	68,005,051	---	68,005,051
10.556	---	248,093	---	248,093
10.557	20,999	14,534,568	794,251	15,349,818
10.558	---	18,981,442	---	18,981,442
10.559	---	2,427,240	---	2,427,240
10.561	70,648	10,668,691	300,866	11,040,205
10.565	82,054	---	---	82,054
10.567	343,212	---	---	343,212
10.570	30,041	---	116,666	146,707
10.572	---	9,965	---	9,965
10.664	107,389	62,058	---	169,447
10.665	78,474	1,135,529	512,376	1,726,379
10.668	---	2,101,500	---	2,101,500
10.670	---	1,150,763	---	1,150,763
10.760	6,076,771	4,281,670	---	10,358,441
10.766	919,274	---	---	919,274
10.767	279,946	---	---	279,946
10.770	1,303,056	---	---	1,303,056
10.855	108,550	---	---	108,550
10.901	---	43,000	---	43,000
10.902	---	---	9,150	9,150
10.903	85,192	---	---	85,192
10.912	4,194	---	---	4,194
10.914	12,423	---	---	12,423
11.300	5,451,000	---	---	5,451,000
11.302	274,069	50,000	---	324,069

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

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2005**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
11.303	---	---	7,054	7,054
11.307	2,825,667	---	---	2,825,667
11.419	10,310	440,624	---	450,934
11.552	190,683	---	---	190,683
12.000	913,491	---	---	913,491
12.106	137,751	---	---	137,751
12.113	464,305	---	---	464,305
12.401	2,221,606	---	---	2,221,606
14.103	1,676,547	---	---	1,676,547
14.157	3,399,044	---	---	3,399,044
14.169	10,547	---	53,623	64,170
14.182	898,553	---	---	898,553
14.195	1,169,242	---	112,939	1,282,181
14.199	22,438	---	---	22,438
14.218	42,655,620	---	4,942,343	47,597,963
14.219	---	324,099	539,062	863,161
14.228	11,676	16,024,506	2,191,087	18,227,269
14.231	948,395	326,693	276,661	1,551,749
14.235	4,106,564	680,291	318,159	5,105,014
14.238	1,464,124	92,007	155,498	1,711,629
14.239	9,666,761	2,266,357	3,686,778	15,619,896
14.241	848,624	280,762	---	1,129,386
14.243	290,172	---	---	290,172
14.244	3,153,120	230,176	243,327	3,626,623
14.246	348,340	---	---	348,340
14.248	3,658,360	---	---	3,658,360
14.250	75,000	25,908	---	100,908
14.519	35,000	---	---	35,000
14.850	18,968,935	---	206,899	19,175,834
14.854	---	---	398,787	398,787
14.856	755,421	---	---	755,421
14.862	1,103,822	---	---	1,103,822
14.866	875,735	---	---	875,735
14.867	8,155,910	---	---	8,155,910
14.870	453,466	---	90,397	543,863
14.871	128,557,031	---	543,799	129,100,830
14.872	14,960,005	---	---	14,960,005
14.900	1,078,920	5,678	55,164	1,139,762
14.901	89,312	---	2,829	92,141
14.904	195,542	---	---	195,542

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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2005**

<u>CFDA Number</u>	<u>Audited Award Expenditure Amounts</u>			
	<u>Direct Federal</u>	<u>Pass Through</u>		<u>Total</u>
		<u>State</u>	<u>Other Agency</u>	
14.905	124,346	14,194	---	138,540
15.021	191,714	---	---	191,714
15.022	7,326,242	---	---	7,326,242
15.027	940,987	---	---	940,987
15.030	75,912	---	---	75,912
15.033	13,802	---	---	13,802
15.035	37,140	---	---	37,140
15.037	3,100	---	---	3,100
15.039	---	---	135,589	135,589
15.041	7,986	---	---	7,986
15.042	8,917,521	---	---	8,917,521
15.130	59,862	---	21,676	81,538
15.226	1,376,137	---	---	1,376,137
15.608	1,960	---	---	1,960
15.611	---	200	---	200
15.617	61,845	---	---	61,845
15.634	---	7,713	---	7,713
15.639	12,475	---	---	12,475
15.809	6,456	---	---	6,456
15.900	218,378	---	---	218,378
15.904	87,791	12,000	---	99,791
15.914	28,000	---	---	28,000
15.916	---	9,005	---	9,005
15.919	---	---	200,041	200,041
15.921	49,000	---	---	49,000
15.922	65,292	---	---	65,292
16.004	---	8,402	---	8,402
16.012	38,841	---	---	38,841
16.202	---	741,777	647,060	1,388,837
16.523	95,726	2,454,298	53,121	2,603,145
16.527	157,169	1,032	---	158,201
16.540	249,483	402,995	---	652,478
16.541	17,762	5,212	---	22,974
16.544	10,431	---	---	10,431
16.548	---	124,250	---	124,250
16.549	---	142,757	---	142,757
16.560	353,308	---	3,121	356,429
16.572	135,525	---	---	135,525
16.575	76,144	1,140,905	---	1,217,049
16.579	946,233	3,499,669	23,380	4,469,282

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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2005**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
16.580	1,006,582	227,912	---	1,234,494
16.582	247,625	---	---	247,625
16.585	146,205	50,631	---	196,836
16.588	34,957	274,050	63,416	372,423
16.590	825,961	---	---	825,961
16.592	1,454,629	28,314	651,654	2,134,597
16.595	4,352	885,624	244,741	1,134,717
16.606	131,142	---	---	131,142
16.607	145,603	2,467	---	148,070
16.609	307,998	317,216	---	625,214
16.616	---	80,356	---	80,356
16.710	3,731,774	42,261	179,200	3,953,235
16.727	---	33,457	---	33,457
16.731	33,764	---	---	33,764
16.733	---	283,938	---	283,938
16.737	13,362	---	---	13,362
16.738	58,610	---	---	58,610
17.207	---	30,622	---	30,622
17.235	---	1,712,595	101,512	1,814,107
17.253	---	1,455,984	---	1,455,984
17.258	---	6,200,319	229,930	6,430,249
17.259	623,183	6,223,841	789,227	7,636,251
17.260	387,199	9,860,304	658,634	10,906,137
17.261	3,152,401	---	299,681	3,452,082
17.265	593,982	---	---	593,982
17.266	358,170	---	---	358,170
17.503	---	17,351	---	17,351
17.720	15,916	454,425	---	470,341
20.106	374,701	26,493,807	---	26,868,508
20.205	9,222,043	73,544,523	---	82,766,566
20.219	161,000	642,402	---	803,402
20.303	---	1,787,640	---	1,787,640
20.500	71,775,742	145,870	1,068,294	72,989,906
20.505	102,893	504,358	---	607,251
20.507	49,870,258	5,572,809	261,616	55,704,683
20.509	---	3,433,980	---	3,433,980
20.512	685,672	---	---	685,672
20.516	1,265,541	---	98,601	1,364,142
20.600	---	872,576	39,045	911,621
20.601	---	197,666	14,236	211,902

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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2005**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
20.604	---	11,280	---	11,280
20.703	---	61,716	---	61,716
20.930	854,442	---	---	854,442
30.002	123,700	---	---	123,700
30.009	70,987	---	---	70,987
43.001	2,939	---	---	2,939
45.024	15,000	---	---	15,000
45.025	3,375	---	---	3,375
45.310	4,018	88,299	61,510	153,827
47.050	---	33,381	---	33,381
47.070	715,773	---	---	715,773
47.076	925,108	---	---	925,108
66.001	115,527	---	---	115,527
66.032	138,854	214,915	4,076	357,845
66.034	172,737	---	---	172,737
66.419	550,830	2,000	---	552,830
66.458	2,846,520	82,425,811	---	85,272,331
66.460	---	114,793	---	114,793
66.461	87,195	---	---	87,195
66.468	---	75,371,930	---	75,371,930
66.472	4,500	---	---	4,500
66.500	38,848	---	---	38,848
66.600	---	---	8,574	8,574
66.605	425,669	---	---	425,669
66.606	79,647	---	---	79,647
66.608	42,587	---	---	42,587
66.700	22,655	---	---	22,655
66.701	25,559	---	---	25,559
66.707	44,536	---	---	44,536
66.717	9,806	2,000	---	11,806
66.804	6,250	---	---	6,250
66.810	80,869	---	---	80,869
66.811	196,561	---	---	196,561
66.815	185,206	---	---	185,206
66.817	71,034	---	---	71,034
66.818	730,857	---	---	730,857
66.926	467,112	---	33,034	500,146
66.951	15,000	---	---	15,000
81.041	---	32,271	---	32,271
81.042	---	7,900,958	---	7,900,958

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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2005**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
81.079	---	164,529	54,447	218,976
81.087	7,700	---	---	7,700
84.000	---	---	168,865	168,865
84.002	---	4,346,339	82,340	4,428,679
84.010	312,749	83,917,702	---	84,230,451
84.011	---	974,245	4,332	978,577
84.013	---	1,086,866	---	1,086,866
84.027	---	148,328,987	5,669,681	153,998,668
84.029	383,033	---	---	383,033
84.031	262,655	---	---	262,655
84.033	---	1,739	---	1,739
84.038	---	---	65,649	65,649
84.041	14,144,171	---	---	14,144,171
84.048	---	4,952,692	649,602	5,602,294
84.060	3,058,512	---	12,838	3,071,350
84.120	56,241	---	---	56,241
84.126	---	100,104	---	100,104
84.133	---	---	208,940	208,940
84.165	1,118,951	---	862,682	1,981,633
84.173	---	7,116,641	444,455	7,561,096
84.181	493,220	5,658,605	234,747	6,386,572
84.184	7,701,313	224,337	---	7,925,650
84.186	259,788	4,249,768	159,392	4,668,948
84.195	251,627	---	---	251,627
84.196	---	663,120	---	663,120
84.213	131,871	1,857,175	---	1,989,046
84.215	3,759,741	255,309	210,871	4,225,921
84.224	---	5,068	---	5,068
84.234	326,673	---	---	326,673
84.235	266,556	---	---	266,556
84.243	---	351,605	42,108	393,713
84.258	156,465	---	---	156,465
84.276	---	97,233	---	97,233
84.278	---	7,504	7,525	15,029
84.281	---	3,385,360	---	3,385,360
84.282	761,344	---	---	761,344
84.287	2,083,821	5,275,642	279,297	7,638,760
84.288	48,902	---	---	48,902
84.290	433,273	219,266	---	652,539
84.293	349,118	---	---	349,118

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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2005**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
84.294	2,856	---	---	2,856
84.298	---	4,121,246	---	4,121,246
84.299	456,969	30,000	---	486,969
84.314	---	2,048	---	2,048
84.318	273,011	5,412,344	40,395	5,725,750
84.323	---	91,697	---	91,697
84.324	---	7,216	53,099	60,315
84.325	---	---	8,421	8,421
84.326	175,656	183,336	---	358,992
84.327	---	---	65,145	65,145
84.328	1,256,764	---	---	1,256,764
84.330	---	2,995	---	2,995
84.332	---	2,813,812	---	2,813,812
84.336	---	1,852,622	---	1,852,622
84.338	134,169	---	---	134,169
84.340	---	12,492	---	12,492
84.350	124,317	---	---	124,317
84.351	747,514	---	---	747,514
84.353	145,609	---	---	145,609
84.357	350,392	11,693,259	1,792	12,045,443
84.358	83,599	55,800	---	139,399
84.359	1,187,419	853,244	---	2,040,663
84.360	342,558	---	---	342,558
84.361	---	860,285	---	860,285
84.364	47,823	---	---	47,823
84.365	11,592	5,344,323	11,212	5,367,127
84.366	---	269,685	---	269,685
84.367	---	27,918,289	23,165	27,941,454
89.003	17,000	---	---	17,000
93.003	---	1,569,612	431,132	2,000,744
93.008	28,928	---	---	28,928
93.043	---	330,439	23,064	353,503
93.044	78,275	1,782,868	388,956	2,250,099
93.045	---	1,409,722	1,956,029	3,365,751
93.047	298,302	---	90,481	388,783
93.048	7,979	347,833	3,998	359,810
93.051	36,287	25,098	---	61,385
93.052	39,376	458,789	58,132	556,297
93.053	---	635,756	812,986	1,448,742
93.103	2,000	---	---	2,000

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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2005**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.104	1,859,952	---	---	1,859,952
93.110	96,783	75,945	98,331	271,059
93.116	---	118,000	---	118,000
93.121	---	482,713	---	482,713
93.127	---	---	7,413	7,413
93.136	---	44,313	7,401	51,714
93.150	---	491,300	---	491,300
93.151	949,920	---	---	949,920
93.185	---	40,425	---	40,425
93.197	---	51,213	---	51,213
93.210	13,591,989	---	---	13,591,989
93.212	---	---	26,189	26,189
93.213	845,141	---	40,241	885,382
93.217	3,050,215	15,885	144,308	3,210,408
93.224	1,921,498	---	---	1,921,498
93.226	390,407	---	---	390,407
93.228	756,930	---	---	756,930
93.230	1,014,731	118,234	6,330	1,139,295
93.235	26,541	26,254	---	52,795
93.237	892,592	55,970	---	948,562
93.241	---	5,000	---	5,000
93.242	505,740	14,111	---	519,851
93.251	---	25,309	---	25,309
93.253	462,569	---	---	462,569
93.259	---	25,100	---	25,100
93.260	---	97,152	68,661	165,813
93.268	---	425,077	3,823	428,900
93.273	---	---	6,976	6,976
93.275	104,562	---	---	104,562
93.276	320,589	---	41,358	361,947
93.279	1,762,537	234,132	---	1,996,669
93.282	---	7,547	---	7,547
93.283	127,336	7,031,261	723,980	7,882,577
93.284	78,371	---	---	78,371
93.290	154,616	---	---	154,616
93.301	---	27,795	28,484	56,279
93.361	---	1,780	---	1,780
93.393	---	18	---	18
93.395	---	1,818,108	15,211	1,833,319
93.399	---	---	10,075	10,075

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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2005**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.441	174,958	---	---	174,958
93.550	196,016	---	---	196,016
93.556	16,244	2,396,319	322,073	2,734,636
93.558	1,032,324	60,356,351	16,817,977	78,206,652
93.563	---	20,062,355	---	20,062,355
93.566	---	1,313,362	---	1,313,362
93.568	---	51,128,834	---	51,128,834
93.569	---	6,094,234	60,900	6,155,134
93.575	126,240	3,109,995	9,742,977	12,979,212
93.576	478,773	809,888	---	1,288,661
93.577	---	476,621	26,125	502,746
93.581	234,890	---	---	234,890
93.584	---	227,099	---	227,099
93.585	---	286,083	---	286,083
93.587	40,971	---	---	40,971
93.590	---	305,916	30,000	335,916
93.596	87,457	50,411,979	330,048	50,829,484
93.599	---	169,881	---	169,881
93.600	76,967,579	---	102,758	77,070,337
93.602	440,615	---	---	440,615
93.603	---	8,590	---	8,590
93.612	198,501	---	---	198,501
93.630	---	19,896	---	19,896
93.643	---	136,413	---	136,413
93.645	16,365	622,130	---	638,495
93.647	1,695	74,397	---	76,092
93.652	---	31,912	---	31,912
93.658	101,304	28,149,378	---	28,250,682
93.659	---	5,313	---	5,313
93.667	136,659	37,582,324	---	37,718,983
93.671	57,042	---	---	57,042
93.674	---	1,269,050	---	1,269,050
93.767	---	167	---	167
93.768	---	58,503	---	58,503
93.778	---	17,064,248	170,468	17,234,716
93.779	17,789	30,343	5,864	53,996
93.822	---	18,703	---	18,703
93.837	62,884	23,867	---	86,751
93.839	---	14,337	---	14,337
93.846	292,732	---	---	292,732

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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2005**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.847	6,388,574	1,427,454	82	7,816,110
93.848	218,048	---	---	218,048
93.849	115,405	---	---	115,405
93.853	636,977	---	61,994	698,971
93.856	253,379	155,975	---	409,354
93.866	133,310	---	---	133,310
93.912	336,498	53,208	29,288	418,994
93.914	2,874,049	26,464	---	2,900,513
93.917	---	1,242,166	48,032	1,290,198
93.918	616,950	---	---	616,950
93.919	---	355,418	---	355,418
93.924	---	---	16,945	16,945
93.926	906,633	46,241	153,325	1,106,199
93.940	---	397,384	---	397,384
93.943	---	---	120,250	120,250
93.945	---	9,452	---	9,452
93.952	---	---	5,347	5,347
93.953	---	---	50,403	50,403
93.958	---	2,969,185	---	2,969,185
93.959	44,675	3,440,516	96,969	3,582,160
93.969	8,053	---	---	8,053
93.974	206,615	---	---	206,615
93.977	---	221,879	---	221,879
93.990	---	17,041	---	17,041
93.991	---	65,593	---	65,593
93.992	---	91,557	---	91,557
93.994	---	6,045,202	759,846	6,805,048
93.995	591,713	---	72,712	664,425
94.002	477,144	67,075	---	544,219
94.004	94,349	151,934	---	246,283
94.005	---	4,888	---	4,888
94.006	168,084	750,031	706,716	1,624,831
94.011	275,120	---	---	275,120
94.013	128,588	12,483	---	141,071
94.016	24,637	---	---	24,637
97.004	561,889	17,585,550	3,011,314	21,158,753
97.005	---	28,359	20,808	49,167
97.006	17,485	358,901	---	376,386
97.007	---	53,296	---	53,296
97.008	---	620,146	---	620,146

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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2005**

<u>CFDA Number</u>	<u>Audited Award Expenditure Amounts</u>			
	<u>Direct Federal</u>	<u>Pass Through</u>		<u>Total</u>
		<u>State</u>	<u>Other Agency</u>	
97.012	---	172,863	---	172,863
97.020	---	2,096	---	2,096
97.024	287,648	36,837	75,943	400,428
97.026	69,806	---	---	69,806
97.029	---	220,537	---	220,537
97.032	---	31,719	---	31,719
97.036	424,360	5,582,098	---	6,006,458
97.039	79,151	703,357	---	782,508
97.042	36,851	1,976,633	56,022	2,069,506
97.044	2,503,172	135,922	---	2,639,094
97.045	251,347	---	---	251,347
97.047	499	46,389	---	46,888
97.051	---	559,436	---	559,436
97.053	---	168,732	---	168,732
97.054	---	73,712	---	73,712
97.055	---	378,394	---	378,394
97.067	---	1,830	---	1,830
97.071	---	287,290	15,187	302,477
97.074	63,725	---	---	63,725
	<u>620,212,507</u>	<u>1,170,267,247</u>	<u>68,798,348</u>	<u>1,859,278,102</u>

EXHIBIT 3

EXPENDITURES OF FEDERAL AWARDS BY SUBRECIPIENT ENTITY

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

State of Minnesota
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Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2005

Exhibit 3

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES						
	CITY OF ADA	---	2,212,476	---	2,212,476	Yes
	CITY OF AITKIN	379,217	579,735	---	958,952	Yes
	CITY OF AUSTIN	126,648	4,418,587	---	4,545,235	Yes
	CITY OF AVOCA	598,781	38,451	---	637,232	Yes
	CITY OF AVON	45,000	540,591	---	585,591	Yes
	CITY OF BAGLEY	15,531	860,660	---	876,191	Yes
	CITY OF BARNESVILLE	29,141	850,177	---	879,318	Yes
	CITY OF BATTLE LAKE	---	1,459,746	---	1,459,746	Yes
	CITY OF BAUDETTE	---	1,213,797	---	1,213,797	Yes
	CITY OF BELLE PLAINE	2,539,337	7,628	4,887	2,551,852	Yes
	CITY OF BEMIDJI	439,233	746,423	---	1,185,656	Yes
	CITY OF BENSON	22,251	1,674,475	---	1,696,726	Yes
	CITY OF BIG LAKE	---	2,049,523	---	2,049,523	Yes
	CITY OF BLOOMINGTON	4,579,876	742,613	25,784	5,348,273	Yes
	CITY OF BRAINERD	101,306	6,157,721	---	6,259,027	Yes
	CITY OF BROOKLYN PARK	138,561	570,381	347,379	1,056,321	Yes
	CITY OF BURNSVILLE	95,532	3,155,447	463,006	3,713,985	Yes
	CITY OF CAMBRIDGE	1,815,447	701,874	3,378	2,520,699	Yes
	CITY OF CHAMPLIN	---	704,584	4,415	708,999	Yes
	CITY OF COKATO	5,121	3,596,103	---	3,601,224	Yes
	CITY OF COLD SPRING	133,586	5,832,747	---	5,966,333	Yes
	CITY OF COLUMBIA HEIGHTS	470,331	19,661	595,148	1,085,140	Yes
	CITY OF COOK	42,165	1,358,875	32,500	1,433,540	Yes
	CITY OF COTTAGE GROVE	169,648	15,892	378,022	563,562	Yes
	CITY OF COTTONWOOD	---	782,917	---	782,917	Yes
	CITY OF DAWSON	76,230	1,187,378	---	1,263,608	Yes
	CITY OF DELANO	---	4,124,129	---	4,124,129	Yes
	CITY OF DULUTH	5,929,965	5,135,799	312,563	11,378,327	Yes
	CITY OF EAST GRAND FORKS	1,603,977	526,797	---	2,130,774	Yes
	CITY OF EAST GULL LAKE	---	3,802,139	---	3,802,139	Yes
	CITY OF EDINA	6,961	92,016	646,450	745,427	Yes
	CITY OF EVELETH	393,252	562,072	356,900	1,312,224	Yes
	CITY OF FAIRMONT	75	7,935,881	---	7,935,956	Yes
	CITY OF FARIBAULT	311,344	1,040,356	---	1,351,700	Yes
	CITY OF FISHER	---	2,111,391	---	2,111,391	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, 2005**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES (continued)						
	CITY OF GRAND MARAIS	217,769	1,180,198	---	1,397,967	Yes
	CITY OF HERMAN	1,329,848	239,536	---	1,569,384	Yes
	CITY OF HIBBING	308,054	3,292,817	166,946	3,767,817	Yes
	CITY OF HOFFMAN	1,303,056	1,036,032	---	2,339,088	Yes
	CITY OF HOPKINS	---	62,170	668,667	730,837	Yes
	CITY OF INTERNATIONAL FALLS	---	1,376,223	---	1,376,223	Yes
	CITY OF LAKE CITY	43,773	1,165,181	---	1,208,954	Yes
	CITY OF LAKE CRYSTAL	---	2,735,018	---	2,735,018	Yes
	CITY OF LAKE WILSON	186,476	349,766	---	536,242	Yes
	CITY OF LAKEFIELD	356,126	2,921,834	---	3,277,960	Yes
	CITY OF LISMORE	440,769	292,134	---	732,903	Yes
	CITY OF LITTLE FALLS	699,411	765,566	---	1,464,977	Yes
	CITY OF LONSDALE	---	4,171,043	---	4,171,043	Yes
	CITY OF LUVERNE	---	1,183,867	---	1,183,867	Yes
	CITY OF MABEL	---	656,244	---	656,244	Yes
	CITY OF MADISON	127,530	631,889	---	759,419	Yes
	CITY OF MAHNOMEN	596,074	18,270	---	614,344	Yes
	CITY OF MANKATO	2,702,110	693,810	---	3,395,920	Yes
	CITY OF MARSHALL	---	1,397,332	---	1,397,332	Yes
	CITY OF MC GREGOR	1,808,676	103,167	---	1,911,843	Yes
	CITY OF MINNEAPOLIS	27,446,736	45,286,048	910,097	73,642,881	Yes
	CITY OF MINNEOTA	118,260	385,753	---	504,013	Yes
	CITY OF MONTGOMERY	16,093	1,757,932	---	1,774,025	Yes
	CITY OF MOORHEAD	3,068,721	2,933,824	---	6,002,545	Yes
	CITY OF MOUNTAIN LAKE	---	2,205,150	---	2,205,150	Yes
	CITY OF NEW RICHLAND	---	619,416	---	619,416	Yes
	CITY OF NEW ULM	525,467	477,795	---	1,003,262	Yes
	CITY OF NEW YORK MILLS	51,549	663,471	---	715,020	Yes
	CITY OF NEWPORT	---	2,351,964	---	2,351,964	Yes
	CITY OF NORTHOME	3,100	588,947	---	592,047	Yes
	CITY OF OWATONNA	1,070,642	230,683	---	1,301,325	Yes
	CITY OF PERHAM	37,080	772,385	---	809,465	Yes
	CITY OF PIPESTONE	558,532	62,163	---	620,695	Yes
	CITY OF PLYMOUTH	4,149,850	12,796	310	4,162,956	Yes
	CITY OF RED WING	125,000	14,480,890	---	14,605,890	Yes
	CITY OF REVERE	592,500	592,000	---	1,184,500	Yes

**State of Minnesota
Office of the State Auditor
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Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2005**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES (continued)						
	CITY OF RICHFIELD	1,700,578	54,109	416,045	2,170,732	Yes
	CITY OF ROCHESTER	2,888,326	3,446,675	---	6,335,001	Yes
	CITY OF ROCKVILLE	220,500	6,705,202	---	6,925,702	Yes
	CITY OF ROSEAU	---	4,364,245	---	4,364,245	Yes
	CITY OF SAUK RAPIDS	54,700	471,388	---	526,088	Yes
	CITY OF ST AUGUSTA	---	1,557,356	---	1,557,356	Yes
	CITY OF ST CLOUD	655,623	1,345,319	2,280,441	4,281,383	Yes
	CITY OF ST PAUL	16,044,482	10,230,713	554,568	26,829,763	Yes
	CITY OF ST PETER	46,528	1,929,726	---	1,976,254	Yes
	CITY OF STAPLES	662,411	28,074	---	690,485	Yes
	CITY OF THIEF RIVER FALLS	106,302	572,794	---	679,096	Yes
	CITY OF UNDERWOOD	541,775	730,017	---	1,271,792	Yes
	CITY OF WABASHA	72,094	2,923,211	---	2,995,305	Yes
	CITY OF WEST CONCORD	---	1,498,044	---	1,498,044	Yes
	CITY OF WHEATON	410,038	140,728	---	550,766	Yes
	CITY OF WILLMAR	34,917	3,662,410	---	3,697,327	Yes
	CITY OF WOODBURY	229,945	12,892	371,487	614,324	Yes
	TOTAL	91,619,937	204,175,259	8,538,993	304,334,189	
COUNTIES						
	AITKIN COUNTY	8,750	575,512	---	584,262	Yes
	ANOKA COUNTY	3,121,950	18,785,655	195,322	22,102,927	Yes
	BECKER COUNTY	381,639	1,850,915	---	2,232,554	Yes
	BELTRAMI COUNTY	---	2,417,249	---	2,417,249	Yes
	BENTON COUNTY	---	2,055,430	---	2,055,430	Yes
	BLUE EARTH COUNTY	---	3,445,829	---	3,445,829	Yes
	BROWN COUNTY	---	1,926,734	---	1,926,734	Yes
	CARLTON COUNTY	181,527	2,223,435	182,103	2,587,065	Yes
	CARVER COUNTY	8,688	2,478,468	---	2,487,156	Yes
	CASS COUNTY	266,615	3,492,837	---	3,759,452	Yes
	CHISAGO COUNTY	---	5,303,083	---	5,303,083	Yes
	CLAY COUNTY	278,154	2,373,717	23,380	2,675,251	Yes
	CLEARWATER COUNTY	8,826	750,840	3,000	762,666	Yes
	COOK COUNTY	237,624	2,088,921	32,794	2,359,339	Yes
	COTTONWOOD COUNTY	---	990,020	---	990,020	Yes
	CROW WING COUNTY	---	3,551,476	---	3,551,476	Yes
	DAKOTA COUNTY	3,949,200	13,470,427	---	17,419,627	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, 2005**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	DODGE COUNTY	---	618,346	---	618,346	Yes
	DOUGLAS COUNTY	2,937	1,673,925	27,787	1,704,649	Yes
	FARIBAUT COUNTY	172,275	668,462	---	840,737	Yes
	FILLMORE COUNTY	---	842,570	---	842,570	Yes
	FREEBORN COUNTY	---	1,410,923	---	1,410,923	Yes
	GOODHUE COUNTY	41,102	1,736,972	7,487	1,785,561	Yes
	HENNEPIN COUNTY	15,790,810	138,595,090	667,023	155,052,923	Yes
	HOUSTON COUNTY	---	959,890	---	959,890	Yes
	HUBBARD COUNTY	23,417	989,649	---	1,013,066	Yes
	ISANTI COUNTY	---	1,810,515	---	1,810,515	Yes
	ITASCA COUNTY	645,286	3,822,820	116,152	4,584,258	Yes
	JACKSON COUNTY	1,792	890,147	---	891,939	Yes
	KANABEC COUNTY	33,848	853,545	39,838	927,231	Yes
	KANDIYOHI COUNTY	331,043	2,106,838	---	2,437,881	Yes
	KITSON COUNTY	---	558,303	3,206	561,509	Yes
	KOOCHICHING COUNTY	5,560	729,727	---	735,287	Yes
	LAC QUI PARLE COUNTY	---	983,195	3,690	986,885	Yes
	LAKE COUNTY	148,674	1,413,746	51,092	1,613,512	Yes
	LE SUEUR COUNTY	238,460	584,197	---	822,657	Yes
	LINCOLN COUNTY	---	881,882	---	881,882	Yes
	MAHNOMEN COUNTY	---	1,195,401	---	1,195,401	Yes
	MARSHALL COUNTY	---	782,130	---	782,130	Yes
	MARTIN COUNTY	844	529,861	---	530,705	Yes
	MCLEOD COUNTY	13,187	1,044,722	271,083	1,328,992	Yes
	MEEKER COUNTY	140,304	1,119,427	---	1,259,731	Yes
	MILLE LACS COUNTY	---	1,530,794	---	1,530,794	Yes
	MORRISON COUNTY	---	1,351,106	8,239	1,359,345	Yes
	MOWER COUNTY	---	1,245,413	---	1,245,413	Yes
	MURRAY COUNTY	---	703,940	---	703,940	Yes
	NICOLLET COUNTY	1,400	816,046	---	817,446	Yes
	NOBLES COUNTY	---	2,146,077	17,299	2,163,376	Yes
	OLMSTED COUNTY	---	8,141,466	---	8,141,466	Yes
	OTTER TAIL COUNTY	41,933	2,977,980	58,211	3,078,124	Yes
	PINE COUNTY	---	1,529,289	76,675	1,605,964	Yes
	PIPESTONE COUNTY	18,022	1,016,646	---	1,034,668	Yes
	POLK COUNTY	125,064	4,294,528	---	4,419,592	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, 2005**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	RAMSEY COUNTY	4,624,770	43,603,979	609,405	48,838,154	Yes
	REDWOOD COUNTY	---	576,266	---	576,266	Yes
	RENVILLE COUNTY	---	1,048,624	140,734	1,189,358	Yes
	RICE COUNTY	1,578,086	1,750,369	---	3,328,455	Yes
	ROCK COUNTY	---	604,135	---	604,135	Yes
	ROSEAU COUNTY	---	1,434,786	---	1,434,786	Yes
	SCOTT COUNTY	93,394	2,731,094	248,645	3,073,133	Yes
	SHERBURNE COUNTY	142,374	1,443,332	5,072	1,590,778	Yes
	ST LOUIS COUNTY	4,319,335	10,882,211	1,161,622	16,363,168	Yes
	STEARNS COUNTY	140,968	7,210,770	72,415	7,424,153	Yes
	STEELE COUNTY	---	1,154,845	---	1,154,845	Yes
	STEVENS COUNTY	---	1,023,431	---	1,023,431	Yes
	SWIFT COUNTY	---	1,462,343	---	1,462,343	Yes
	TODD COUNTY	---	2,283,351	89,768	2,373,119	Yes
	WABASHA COUNTY	4,575	1,579,217	---	1,583,792	Yes
	WADENA COUNTY	---	564,548	81,420	645,968	Yes
	WASECA COUNTY	39,179	602,255	---	641,434	Yes
	WASHINGTON COUNTY	2,152,360	7,835,848	---	9,988,208	Yes
	WATONWAN COUNTY	12,289	511,367	---	523,656	Yes
	WINONA COUNTY	---	2,289,081	---	2,289,081	Yes
	WRIGHT COUNTY	---	2,092,158	23,869	2,116,027	Yes
	TOTAL	39,326,261	353,020,126	4,217,331	396,563,718	
HOUSING AND REDEVELOPMENT AUTHORITIES						
	NORTHWEST MN MULTI COUNTY HRA	2,675,042	703,704	---	3,378,746	Yes
	TOTAL	2,675,042	703,704	0	3,378,746	
NONPROFIT AGENCIES						
	ADULTS & CHILDRENS ALLIANCE INC	---	3,029,736	---	3,029,736	Yes
	AFRICAN COMMUNITY SERVICES	Report not filed within single audit deadline.				
	ALLINA HEALTH SYSTEM	---	2,344,429	566,834	2,911,263	Yes
	AMHERST WILDER FOUNDATION	7,646,682	3,693,848	325,000	11,665,530	Yes
	ANOKA COUNTY COMM ACTION PROG INC	3,939,133	1,964,088	10,695,694	16,598,915	Yes
	ARROWHEAD ECON OPPORTUNITY AGENCY	2,797,811	2,968,481	2,066,146	7,832,438	Yes
	BI-COUNTY COMM ACTION COUNCIL	2,884,449	3,040,409	---	5,924,858	Yes
	CATHOLIC CHARITIES -ST PAUL MPLS	Report not filed within single audit deadline.				
	CENTRAL MN COUNCIL ON AGING	62,918	1,663,714	---	1,726,632	Yes
	CENTRAL MN JOBS AND TRAINING	Report not received in time for this publication.				

**State of Minnesota
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Statewide Single Audit
Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2005**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	CHILD CARE AND NUTRITION INC	Report not filed within single audit deadline.				
	CHILD CARE CHOICES INC	---	6,409,112	---	6,409,112	Yes
	CHILD CARE RESOURCE & REFERRAL INC	Report not filed within single audit deadline.				
	CHILDREN'S ADVOCATE PROG OF MANKATO	---	2,278,204	---	2,278,204	Yes
	COMM ACTION FOR SUBURBAN HENNEPIN	Report not filed within single audit deadline.				
	COMMUNITY ACTION OF MINNEAPOLIS	---	8,956,398	---	8,956,398	Yes
	GOODWILL INDUSTRIES/EASTER SEALS	96,032	1,257,879	155,069	1,508,980	Yes
	GREATER MPLS DAY CARE ASSOCIATION	Report not received in time for this publication.				
	HEARTLAND COMMUNITY ACTION AGENCY	1,693,620	1,421,783	14,860	3,130,263	Yes
	HUNGER SOLUTIONS MINNESOTA	Report not filed within single audit deadline.				
	INTER-COUNTY COMMUNITY COUNCIL	980,462	1,475,924	341,571	2,797,957	Yes
	JEWISH FAMILY AND CHILDREN'S SERVICE OF	96,346	527,711	1,418,937	2,042,994	Yes
	KOOTASCA COMM ACTION INC	1,903,288	3,180,103	235,243	5,318,634	Yes
	LAKES & PINES COMM ACT COUNCIL	2,378,243	4,471,455	---	6,849,698	Yes
	LAKES & PRAIRIES COMM ACT PARTNERSHIP	1,726,144	781,540	492,106	2,999,790	Yes
	LIFETRACK RESOURCES	---	701,976	3,219,533	3,921,509	Yes
	MAHUBE COMMUNITY COUNCIL	3,168,432	3,000,269	---	6,168,701	Yes
	MAYO CLINIC FOUNDATION	Report not filed within single audit deadline.				
	METRO AREA AGENCY ON AGING	Report not filed within single audit deadline.				
	MIGRANT HEALTH SERVICE, INC	1,921,498	210,137	23,758	2,155,393	Yes
	MINISTRY HEALTH CARE INC AND AFFILIATES	431,660	14,265	745,869	1,191,794	Yes
	MN ADOPTION RESOURCE NETWORK INC	Report not received in time for this publication.				
	MN CHILD CARE RESOURCE REFERRAL INC	Report not filed within single audit deadline.				
	MN VALLEY ACTION COUNCIL	2,742,347	5,116,449	1,801,358	9,660,154	Yes
	MPLS AMERICAN INDIAN CENTER	535,504	485,439	99,980	1,120,923	Yes
	MPLS MEDICAL RESEARCH FOUNDATION	12,521,198	2,156,590	189,006	14,866,794	Yes
	NATIONAL NORTH AMERICAN COUNCIL	Report not received in time for this publication.				
	NW COMM ACTION INC	1,639,823	1,733,164	---	3,372,987	Yes
	NW PRIVATE INDUSTRY COUNCIL	Report not received in time for this publication.				
	OTTERTAIL-WADENA COMM ACT CNCL	1,336,586	1,196,962	75,096	2,608,644	Yes
	PACER CENTER	2,178,792	1,385,770	434,946	3,999,508	Yes
	PARENTS IN COMMUNITY ACTION INC	13,899,152	903,635	61,930	14,864,717	Yes
	PERSPECTIVES INC	319,602	92,948	1,156,351	1,568,901	Yes
	PILLSBURY UNITED COMMUNITIES	671,104	543,440	1,076,499	2,291,043	Yes
	PLANNED PARENTHOOD OF MN ND & SD	2,711,317	408,089	---	3,119,406	Yes
	PRAIRIE FIVE COMM ACT CNL	Report not filed within single audit deadline.				

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

**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2005**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	PRIME PROVIDERS INC	---	1,210,644	---	1,210,644	Yes
	PROVIDERS CHOICE INC	Report not filed within single audit deadline.				
	RAMSEY ACTION PROGRAMS	7,883,532	10,123,195	553,280	18,560,007	Yes
	REACH-UP INCORPORATED	3,898,688	82,989	---	3,981,677	Yes
	RESOURCE INC	1,033,831	1,206,137	6,167,974	8,407,942	Yes
	RESOURCES FOR CHILD CARING INC	Report not filed within single audit deadline.				
	RURAL MN CEP INC	---	4,466,273	4,447,432	8,913,705	Yes
	SCOTT CARVER DAKOTA COMM ACT AGENCY	2,273,732	3,992,618	1,467,885	7,734,235	Yes
	SE MN AREA AGY ON AGING	Report not filed within single audit deadline.				
	SECOND HARVEST HEARTLAND	Report not filed within single audit deadline.				
	SEMCAC INC	1,901,404	4,715,955	867,357	7,484,716	Yes
	SUSTAINABLE RESOURCES CENTER	Report not filed within single audit deadline.				
	SW MN HSG PARTNERSHIP	38,412	1,696,447	1,738,048	3,472,907	Yes
	SW MN OPPORTUNITY CNL	1,143,777	1,853,464	160,845	3,158,086	Yes
	SW MN PIC	1,177,862	888,674	1,302,649	3,369,185	Yes
	THREE RIVERS COMMUNITY ACTION, INC.	1,536,045	1,690,248	167,615	3,393,908	Yes
	TRI-COUNTY ACTION PROGRAM, INC	45,000	3,824,624	---	3,869,624	Yes
	TRI-COUNTY COMM ACTION PROGRAM	3,099,951	844,592	---	3,944,543	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	7,029,556	1,923,850	231,036	9,184,442	Yes
	WEST CENTRAL AREA AGENCY ON AGING	Report not filed within single audit deadline.				
	WEST CENTRAL MN COMMUNITIES ACTION	1,668,462	4,122,640	36,583	5,827,685	Yes
	WESTERN COMMUNITY ACTION INC	1,416,054	1,475,978	183,371	3,075,403	Yes
	WORKFORCE DEVELOPMENT, INC.	---	1,953,272	---	1,953,272	Yes
	WRIGHT COUNTY COMMUNITY ACTION INC	1,447,007	2,456,240	327,075	4,230,322	Yes
	YMCA-MPLS	Report not filed within single audit deadline.				
	TOTAL	105,875,456	115,941,787	42,846,936	264,664,179	
OTHER GOVERNMENTAL AGENCIES						
	CARLTON COOK LAKE ST LOUIS CO HL BD	---	1,716,808	---	1,716,808	Yes
	DULUTH AIRPORT AUTHORITY	3,076,048	4,466,197	---	7,542,245	Yes
	DULUTH TRANSIT AUTHORITY	4,350,350	2,710	---	4,353,060	Yes
	DULUTH/NORTH SHORE SANITARY DISTRICT	5,751	3,697,694	---	3,703,445	Yes
	HUMAN SERV OF FARIBAULT & MARTIN CO	---	1,127,330	---	1,127,330	Yes
	LAKE WASHINGTON SANITARY DISTRICT	---	2,550,795	---	2,550,795	Yes
	LINCOLN LYON MURRAY HUMAN SERVICES	---	764,093	---	764,093	Yes
	MEEKER-MCLEOD-SIBLEY CHS	86,349	832,424	---	918,773	Yes
	METRO AIRPORTS COMMISSION	Report not filed within single audit deadline.				

**State of Minnesota
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Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2005**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
OTHER GOVERNMENTAL AGENCIES (continued)						
	MINNEAPOLIS PARK & RECREATION BD	---	356,493	227,739	584,232	Yes
	MINNEAPOLIS PUBLIC HOUSING AUTHORITY	88,567,879	42,155	296,809	88,906,843	Yes
	MN VALLEY REGIONAL RAILROAD AUTH	---	1,861,614	---	1,861,614	Yes
	NE MN OFFICE OF JOB TRAINING	---	1,953,042	85,967	2,039,009	Yes
	NORTH COUNTRY CHS	---	547,418	---	547,418	Yes
	PACT 4 FAMILIES COLLABORATIVE	2,566,563	245,702	---	2,812,265	Yes
	PRINCETON PUBLIC UTILITIES COMMISSION	---	812,241	---	812,241	Yes
	SE MN JTPA JOINT POWERS BOARD	Report not received in time for this publication.				
	SOUTHWEST METRO TRANSIT COMMISSION	---	2,910,472	---	2,910,472	Yes
	ST CLOUD METROPOLITAN TRANSIT COMM	---	1,802,139	---	1,802,139	Yes
	STEARNS-BENTON EMPLOYMENT TRNG CNCL	176,349	1,205,687	---	1,382,036	Yes
	TOTAL	98,829,289	26,895,014	610,515	126,334,818	
REGIONAL DEVELOPMENT COMMISSIONS						
	ARROWHEAD REG DEVELOP COMM	2,392,967	2,445,168	---	4,838,135	Yes
	EAST CENTRAL REG DEVELOP COMM	371,356	353,335	---	724,691	Yes
	METROPOLITAN COUNCIL	178,754,705	27,666,762	1,509,910	207,931,377	Yes
	MID-MINNESOTA DEVELOPMENT COMM	470,104	280,409	---	750,513	Yes
	NW REG DEVELOP COMM	Report not received in time for this publication.				
	REGION NINE DEVELOPMENT COMMISSION	Report not received in time for this publication.				
	SW REG DEVELOP COMM	1,307,830	335,348	---	1,643,178	Yes
	UPPER MN VALLEY REG DEVELOP COMM	85,828	1,008,149	---	1,093,977	Yes
	TOTAL	183,382,790	32,089,171	1,509,910	216,981,871	
SCHOOLS AND RELATED AGENCIES						
	ACADEMIA CESAR CHAVEZ CHARTER SCHOOL	---	798,912	---	798,912	Yes
	AREA SPEC ED COOP - E. GRAND FORKS	---	1,301,495	---	1,301,495	Yes
	BEMIDJI INTERDISTRICT COUNCIL	---	1,853,943	---	1,853,943	Yes
	BENTON-STEARNS EDUCATION DISTRICT	---	2,162,918	29,343	2,192,261	Yes
	CARVER-SCOTT EDUCATIONAL COOP	697,890	907,593	---	1,605,483	Yes
	CROW RIVER SPECIAL ED COOP	---	580,617	---	580,617	Yes
	FERGUS FALLS SPEC ED COOP	---	1,385,537	---	1,385,537	Yes
	FRESHWATER EDUCATION DISTRICT	---	2,703,422	55,279	2,758,701	Yes
	GOODHUE COUNTY EDUCATION DISTRICT	---	738,661	---	738,661	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	---	2,740,506	---	2,740,506	Yes
	HOPE COMMUNITY ACADEMY	---	552,019	---	552,019	Yes
	INTERMEDIATE SCHOOL DISTRICT 287	---	1,024,715	---	1,024,715	Yes
	INTERMEDIATE SCHOOL DISTRICT 917	---	800,772	---	800,772	Yes

**State of Minnesota
Office of the State Auditor
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Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2005**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0001 AITKIN	---	502,842	23,498	526,340	Yes
	ISD 0004 MCGREGOR	423,124	460,383	---	883,507	Yes
	ISD 0011 ANOKA-HENNEPIN	267,887	16,690,041	40,000	16,997,928	Yes
	ISD 0012 CENTENNIAL	123,424	2,020,310	14,791	2,158,525	Yes
	ISD 0013 COLUMBIA HEIGHTS	262,417	2,108,748	13,752	2,384,917	Yes
	ISD 0014 FRIDLEY	57,535	1,681,425	---	1,738,960	Yes
	ISD 0015 ST FRANCIS	---	1,949,720	---	1,949,720	Yes
	ISD 0016 SPRING LAKE PARK	794,804	1,892,848	---	2,687,652	Yes
	ISD 0022 DETROIT LAKES	75,698	1,928,698	---	2,004,396	Yes
	ISD 0023 FRAZEE	14,415	767,724	---	782,139	Yes
	ISD 0025 PINE POINT (PONSFORD)	316,050	500,427	---	816,477	Yes
	ISD 0031 BEMIDJI	181,808	5,124,112	---	5,305,920	Yes
	ISD 0038 RED LAKE	7,059,096	2,279,048	---	9,338,144	Yes
	ISD 0047 SAUK RAPIDS	---	993,384	408,610	1,401,994	Yes
	ISD 0051 FOLEY	---	695,843	222,538	918,381	Yes
	ISD 0077 MANKATO	---	4,438,873	---	4,438,873	Yes
	ISD 0084 SLEEPY EYE	---	436,774	116,814	553,588	Yes
	ISD 0088 NEW ULM	---	627,934	237,657	865,591	Yes
	ISD 0094 CLOQUET	920,874	3,165,347	---	4,086,221	Yes
	ISD 0112 CHASKA	---	2,869,406	78,073	2,947,479	Yes
	ISD 0113 WALKER-HACKENSACK-AKELEY	304,938	991,130	---	1,296,068	Yes
	ISD 0115 CASS LAKE - BENA	2,907,351	1,279,149	976	4,187,476	Yes
	ISD 0118 REMER	67,038	804,787	---	871,825	Yes
	ISD 0129 MONTEVIDEO	---	602,127	163,513	765,640	Yes
	ISD 0138 NORTH BRANCH	---	1,282,580	---	1,282,580	Yes
	ISD 0152 MOORHEAD	522,406	3,239,857	---	3,762,263	Yes
	ISD 0162 BAGLEY	226,335	807,928	---	1,034,263	Yes
	ISD 0166 COOK COUNTY	234,390	209,324	181,948	625,662	Yes
	ISD 0181 BRAINERD	88,912	4,931,015	---	5,019,927	Yes
	ISD 0182 CROSBY	---	530,311	12,986	543,297	Yes
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	---	4,705,440	51,232	4,756,672	Yes
	ISD 0192 FARMINGTON	---	1,722,155	36,909	1,759,064	Yes
	ISD 0194 LAKEVILLE	162,723	2,455,009	35,338	2,653,070	Yes
	ISD 0196 ROSEMOUNT	50,212	10,075,126	---	10,125,338	Yes
	ISD 0197 W ST PAUL-MENDOTA HGTS-EAGAN	---	2,208,033	38,874	2,246,907	Yes
	ISD 0199 INVER GROVE HEIGHTS	---	1,935,659	---	1,935,659	Yes

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

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2005**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0200 HASTINGS	---	1,935,761	8,364	1,944,125	Yes
	ISD 0206 ALEXANDRIA	---	2,765,234	---	2,765,234	Yes
	ISD 0241 ALBERT LEA	534,552	2,205,561	---	2,740,113	Yes
	ISD 0256 RED WING	63,060	1,279,910	---	1,342,970	Yes
	ISD 0270 HOPKINS	375,292	3,876,478	47,506	4,299,276	Yes
	ISD 0271 BLOOMINGTON	16,193	6,155,789	55,279	6,227,261	Yes
	ISD 0272 EDEN PRAIRIE	---	3,034,730	48,927	3,083,657	Yes
	ISD 0273 EDINA	---	2,064,221	62,545	2,126,766	Yes
	ISD 0276 MINNETONKA	---	1,800,999	13,442	1,814,441	Yes
	ISD 0277 WESTONKA	---	781,319	10,940	792,259	Yes
	ISD 0278 ORONO	---	555,163	12,895	568,058	Yes
	ISD 0279 OSSEO	112,214	11,374,502	979,170	12,465,886	Yes
	ISD 0280 RICHFIELD	---	2,432,986	28,488	2,461,474	Yes
	ISD 0281 ROBBINSDALE	171,782	6,016,745	73,174	6,261,701	Yes
	ISD 0283 ST LOUIS PARK	---	2,511,493	71,738	2,583,231	Yes
	ISD 0284 WAYZATA	---	2,470,160	---	2,470,160	Yes
	ISD 0286 BROOKLYN CENTER	Failed to report in compliance with Minnesota statutes.				
	ISD 0309 PARK RAPIDS	24,985	817,982	641,760	1,484,727	Yes
	ISD 0316 COLERAINE	Failed to report in compliance with Minnesota statutes.				
	ISD 0317 DEER RIVER	473,476	1,160,851	175,980	1,810,307	Yes
	ISD 0318 GRAND RAPIDS	55,409	2,437,626	161,434	2,654,469	Yes
	ISD 0332 MORA	---	737,386	---	737,386	Yes
	ISD 0347 WILLMAR	---	3,973,326	---	3,973,326	Yes
	ISD 0361 INTERNATIONAL FALLS	53,157	1,049,962	---	1,103,119	Yes
	ISD 0381 LAKE SUPERIOR	---	450,661	136,404	587,065	Yes
	ISD 0413 MARSHALL	---	1,409,003	---	1,409,003	Yes
	ISD 0423 HUTCHINSON	---	1,136,459	---	1,136,459	Yes
	ISD 0432 MAHNOMEN	1,531,065	1,007,600	---	2,538,665	Yes
	ISD 0435 WAUBUN	1,223,662	492,255	---	1,715,917	Yes
	ISD 0465 LITCHFIELD	---	522,426	---	522,426	Yes
	ISD 0466 DASSEL-COKATO	---	613,911	23,775	637,686	Yes
	ISD 0477 PRINCETON	---	647,229	199,151	846,380	Yes
	ISD 0480 ONAMIA	302,176	1,009,575	46,185	1,357,936	Yes
	ISD 0482 LITTLE FALLS	---	1,358,323	---	1,358,323	Yes
	ISD 0492 AUSTIN	---	2,821,301	---	2,821,301	Yes
	ISD 0508 ST PETER	---	636,748	5,496	642,244	Yes

**State of Minnesota
Office of the State Auditor
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Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2005**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0518 WORTHINGTON	---	1,929,138	---	1,929,138	Yes
	ISD 0535 ROCHESTER	148,785	8,331,343	---	8,480,128	Yes
	ISD 0544 FERGUS FALLS	---	818,475	---	818,475	Yes
	ISD 0548 PELICAN RAPIDS	---	526,718	---	526,718	Yes
	ISD 0549 PERHAM	---	650,115	---	650,115	Yes
	ISD 0564 THIEF RIVER FALLS	17,118	1,194,775	---	1,211,893	Yes
	ISD 0578 PINE CITY	---	699,274	---	699,274	Yes
	ISD 0592 CLIMAX	263,523	378,336	---	641,859	Yes
	ISD 0593 CROOKSTON	35,551	1,046,617	7,092	1,089,260	Yes
	ISD 0595 EAST GRAND FORKS	1,175	815,158	---	816,333	Yes
	ISD 0621 MOUNDS VIEW	25,452	4,350,303	108,699	4,484,454	Yes
	ISD 0622 NORTH ST PAUL-MAPLEWOOD-OAKDA	---	5,622,470	---	5,622,470	Yes
	ISD 0623 ROSEVILLE	---	2,423,599	---	2,423,599	Yes
	ISD 0624 WHITE BEAR LAKE	---	3,074,195	148,576	3,222,771	Yes
	ISD 0625 ST PAUL	4,125,280	54,016,183	487,247	58,628,710	Yes
	ISD 0656 FARIBAULT	---	3,553,136	---	3,553,136	Yes
	ISD 0659 NORTHFIELD	---	1,690,714	---	1,690,714	Yes
	ISD 0682 ROSEAU	---	625,792	---	625,792	Yes
	ISD 0690 WARROAD	29,056	639,473	4,804	673,333	Yes
	ISD 0700 HERMANTOWN	---	250,786	291,587	542,373	Yes
	ISD 0701 HIBBING	21,628	1,564,845	---	1,586,473	Yes
	ISD 0704 PROCTOR	---	413,504	325,466	738,970	Yes
	ISD 0706 VIRGINIA	300,961	554,660	5,553	861,174	Yes
	ISD 0707 NETT LAKE	480,799	176,004	12,838	669,641	Yes
	ISD 0709 DULUTH	1,983,161	8,346,235	---	10,329,396	Yes
	ISD 0712 MOUNTAIN IRON-BUHL	---	398,846	135,126	533,972	Yes
	ISD 0717 JORDAN	---	363,563	185,091	548,654	Yes
	ISD 0719 PRIOR LAKE	---	679,502	642,712	1,322,214	Yes
	ISD 0720 SHAKOPEE	24,493	1,217,036	793,555	2,035,084	Yes
	ISD 0727 BIG LAKE	---	522,066	---	522,066	Yes
	ISD 0728 ELK RIVER	26,065	2,765,885	---	2,791,950	Yes
	ISD 0740 MELROSE	---	680,457	---	680,457	Yes
	ISD 0742 ST CLOUD	2,594,117	6,734,645	---	9,328,762	Yes
	ISD 0748 SARTELL	---	515,304	156,817	672,121	Yes
	ISD 0761 OWATONNA	---	2,171,260	---	2,171,260	Yes
	ISD 0821 MENAHGA	---	804,861	---	804,861	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2005**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0829 WASECA	---	2,495,666	---	2,495,666	Yes
	ISD 0831 FOREST LAKE	2,147	2,560,806	24,097	2,587,050	Yes
	ISD 0832 MAHTOMEDI	---	772,035	4,357	776,392	Yes
	ISD 0833 SO WASHINGTON COUNTY	298,195	4,581,629	---	4,879,824	Yes
	ISD 0834 STILLWATER	---	2,422,289	127,252	2,549,541	Yes
	ISD 0840 ST JAMES	---	733,447	---	733,447	Yes
	ISD 0861 WINONA	---	1,506,340	---	1,506,340	Yes
	ISD 0876 ANNANDALE	63,116	499,003	108,858	670,977	Yes
	ISD 0877 BUFFALO-HANOVER-MONTROSE	---	1,845,056	---	1,845,056	Yes
	ISD 0882 MONTICELLO	---	3,081,224	---	3,081,224	Yes
	ISD 0883 ROCKFORD	---	748,898	---	748,898	Yes
	ISD 0911 CAMBRIDGE	---	3,212,365	---	3,212,365	Yes
	ISD 0912 MILACA	---	701,827	151,979	853,806	Yes
	ISD 2142 ST LOUIS COUNTY	215,032	1,430,862	132,279	1,778,173	Yes
	ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN	---	312,286	285,262	597,548	Yes
	ISD 2144 CHISAGO LAKES	---	968,724	---	968,724	Yes
	ISD 2149 MINNEWASKA	---	560,680	---	560,680	Yes
	ISD 2154 EVELETH-GILBERT	---	503,391	---	503,391	Yes
	ISD 2155 WADENA-DEER CREEK	---	1,165,525	---	1,165,525	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	---	554,977	---	554,977	Yes
	ISD 2165 HINCKLEY-FINLAYSON	92,242	600,100	---	692,342	Yes
	ISD 2170 STAPLES-MOTLEY	---	940,174	---	940,174	Yes
	ISD 2174 PINE RIVER - BACKUS	---	685,604	---	685,604	Yes
	ISD 2184 LUVERNE	---	439,831	133,309	573,140	Yes
	ISD 2364 BELGRADE-BROOTEN-ELROSA	---	487,225	98,046	585,271	Yes
	ISD 2396 ATWATER-COSMOS-GROVE CITY	---	542,714	---	542,714	Yes
	ISD 2580 EAST CENTRAL SCHOOLS	49,027	632,845	---	681,872	Yes
	ISD 2689 PIPESTONE-JASPER	---	596,487	109,708	706,195	Yes
	ISD 2711 MESABI EAST SCHOOLS	---	521,602	162,918	684,520	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	---	1,018,382	---	1,018,382	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	---	780,946	---	780,946	Yes
	ISD 2853 LAC QUI PARLE VALLEY	11,512	438,867	155,429	605,808	Yes
	ISD 2856 STEPHEN-ARGYLE	732,925	173,624	---	906,549	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	604,095	---	604,095	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	---	631,458	---	631,458	Yes
	ISD 2890 RENVILLE COUNTY WEST	---	504,779	---	504,779	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2005**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 2895 JACKSON COUNTY CENTRAL	---	949,152	11,186	960,338	Yes
	ISD 2897 REDWOOD FALLS	110,544	446,011	209,502	766,057	Yes
	LAKES COUNTRY SERVICE COOPERATIVE	---	677,125	---	677,125	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	2,174,950	30,201	2,205,151	Yes
	METRO TWIN CITIES AREA SERVICE COOP	---	1,684,795	---	1,684,795	Yes
	MID STATE EDUCATION DISTRICT	---	1,361,654	---	1,361,654	Yes
	MIDWEST SPECIAL ED COOP	---	670,541	---	670,541	Yes
	MN RIVER VALLEY ED DISTRICT	---	958,859	---	958,859	Yes
	MN RIVER VALLEY SPEC ED COOP	---	2,940,932	---	2,940,932	Yes
	MN TRANSITIONS CHARTER SCHOOL	---	686,776	---	686,776	Yes
	MN VALLEY EDUCATION DISTRICT	---	1,354,587	---	1,354,587	Yes
	NATIONAL JOINT POWERS ALLIANCE	---	695,238	---	695,238	Yes
	NEW SPIRIT SCHOOLS CHARTER 4029	---	689,515	---	689,515	Yes
	NEW VISIONS SCHOOL	1,448,531	326,777	---	1,775,308	Yes
	NORTHEAST SERVICE COOP	---	775,975	---	775,975	Yes
	NORTHERN LAKES SP ED COOP	---	788,759	---	788,759	Yes
	NORTHLAND LEARNING CENTER, VIRGINIA	---	1,846,064	---	1,846,064	Yes
	NORTHWEST SERVICE COOPERATIVES	204,246	347,780	---	552,026	Yes
	RIVER BEND EDUCATION DISTRICT	---	1,576,508	---	1,576,508	Yes
	ROOT RIVER EDUCATION DISTRICT	---	961,230	---	961,230	Yes
	SOUTH CENTRAL SERVICE COOPERATIVE	---	575,327	---	575,327	Yes
	SOUTHERN PLAINS ED COOP	---	1,181,484	---	1,181,484	Yes
	SSD 1 MINNEAPOLIS	8,103,609	57,213,966	1,051,496	66,369,071	Yes
	SSD 6 SOUTH ST PAUL	---	1,707,663	15,888	1,723,551	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	1,841,323	---	1,841,323	Yes
	SW & WEST CENTRAL SERVICE COOPERATIVES	124,013	6,842,564	---	6,966,577	Yes
	WEST CENTRAL EDUCATION DISTRICT	---	1,159,275	---	1,159,275	Yes
	WEST METRO EDUCATION PROGRAM	Failed to report in compliance with Minnesota statutes.				
	ZUMBRO EDUCATION DISTRICT	---	1,549,263	---	1,549,263	Yes
	TOTAL	42,228,653	434,793,431	10,681,714	487,703,798	
TRIBAL GOVERNMENTS						
	BOIS FORTE RES BUS COMM	9,781,515	528,953	204,516	10,514,984	Yes
	FOND DU LAC RESERVATION	27,254,441	1,026,280	80,021	28,360,742	Yes
	GRAND PORTAGE RESERVATION	3,767,140	344,402	31,196	4,142,738	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not filed within single audit deadline.				
	LOWER SIOUX INDIAN COMMUNITY	1,421,347	256,743	---	1,678,090	Yes

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Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2005**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
TRIBAL GOVERNMENTS (continued)						
	MILLE LACS BAND OF CHIPPEWA INDIANS	14,050,636	492,377	77,216	14,620,229	Yes
	MN CHIPPEWA TRIBE	Report not filed within single audit deadline.				
	RED LAKE BAND OF CHIPPEWA INDIANS	Report not filed within single audit deadline.				
	TOTAL	<u>56,275,079</u>	<u>2,648,755</u>	<u>392,949</u>	<u>59,316,783</u>	
		<u>620,212,507</u>	<u>1,170,267,247</u>	<u>68,798,348</u>	<u>1,859,278,102</u>	

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EXHIBIT 4

EXPENDITURES OF FEDERAL AWARDS BY ADMINISTERING AGENCY

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

State of Minnesota
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Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2005

Exhibit 4

<u>Adminstering Agency</u>	<u>Total</u>
ABC FOR HEALTH, INC.	8,250
ACADEMY FOR EDUCATIONAL DEVELOPMENT	92,972
AITKIN ITASCA KOOCHICHING CHS	116,152
AMERICAN ASSOCIATION OF RETIRED PERSONS	7,979
AMERICAN INDIAN NEIGHBORHOOD DEVELOPMENT CORP	43,700
ANOKA COUNTY	11,181,912
ARROWHEAD REG DEVELOP COMM	1,062,190
BECKER COUNTY	196,792
BEMIDJI INTERDISTRICT COUNCIL	646,564
BENTON-STEARNES EDUCATION DISTRICT	787,965
BLUE EARTH COUNTY	4,269
BROWN COUNTY	160,016
CARLTON COOK LAKE ST LOUIS CO HL BD	1,311,075
CARVER-SCOTT EDUCATIONAL COOP	92,093
CASS COUNTY	242,485
CENTRA CARE HEALTH SYSTEM	46,466
CENTRAL LAKES EDUCATION DISTRICT	4,122
CENTRAL MN COUNCIL ON AGING	28,941
CITY OF ANNANDALE	59,755
CITY OF BINGHAM LAKE	66,109
CITY OF COON RAPIDS	69,484
CITY OF DULUTH	150,317
CITY OF EDINA	194,236
CITY OF INTERNATIONAL FALLS	49,183
CITY OF LAKE CRYSTAL	2,858
CITY OF LAKEFIELD	11,085
CITY OF LESTER PRAIRIE	1,190
CITY OF LUVERNE	21,166
CITY OF MARBLE	41,112
CITY OF MARSHALL	164,648
CITY OF MILWAUKEE, WISCONSIN	47,206
CITY OF MINNEAPOLIS	3,516,569
CITY OF MOORHEAD	23,380
CITY OF NEW BRIGHTON	28,634
CITY OF OKABENA	245,924
CITY OF SLAYTON	2,434

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2005**

<u>Adminstering Agency</u>	<u>Total</u>
CITY OF SOUTH HAVEN	267,320
CITY OF ST LOUIS PARK	179,551
CITY OF ST PAUL	593,783
CITY OF TRACY	563,967
CITY OF WASECA	25,574
CITY OF WELCOME	4,441
CITY OF WORTHINGTON	353,468
CLAY COUNTY	4,250,640
COLLEGE OF ST CATHERINE	61,510
COOK COUNTY	132,487
CROW RIVER SPECIAL ED COOP	93,924
DAKOTA COUNTY	3,077
DAKOTA COUNTY COMMUNITY DEVELOPMENT AGENCY	1,444,413
FAMILY HOUSING FUND	200,000
FARIBAULT COUNTY HRA	297,785
FREEPORT WEST	15,542
GREAT LAKES COMMISSION	9,150
GREAT LAKES INDIAN FISH & W COMM	135,589
GREATER MPLS COUNCIL OF CHURCHES	17,500
HAMLIN UNIVERSITY	342
HENNEPIN COUNTY	11,035,337
HENNEPIN SCOTT CARVER SDA 9	248,645
HUMAN SERV OF FARIBAULT & MARTIN CO	266,687
HUNGER TASK FORCE OF MILWAUKEE	1,896
INTERMEDIATE SCHOOL DISTRICT 287	451,439
INTERMEDIATE SCHOOL DISTRICT 917	183,528
ISANTI COUNTY	3,378
ISD 0013 COLUMBIA HEIGHTS	57,432
ISD 0014 FRIDLEY	59,399
ISD 0094 CLOQUET	577,673
ISD 0181 BRAINERD	36,484
ISD 0280 RICHFIELD	39,228
ISD 0621 MOUNDS VIEW	25,540
ISD 0706 VIRGINIA	347,505
ISD 0709 DULUTH	9,380
ISD 0829 WASECA	285,262

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2005**

<u>Adminstering Agency</u>	<u>Total</u>
ISD 0833 SO WASHINGTON COUNTY	127,252
ISD 0911 CAMBRIDGE	151,979
ISD 0912 MILACA	11,329
ISD 2142 ST LOUIS COUNTY	12,838
ISD 2170 STAPLES-MOTLEY	48,328
ISD 2396 ATWATER-COSMOS-GROVE CITY	89,804
ITASCA COUNTY	161,434
JACKSON COUNTY	28,813
KANABEC PINE CHS	116,513
KANDIYOHI COUNTY	3,631
LE SEUER CO HRA	246,014
LE SUEUR COUNTY	143,970
MARSHALL COUNTY	1,302,649
MAYO CLINIC FOUNDATION	114,172
MCLEOD COUNTY	6,483
MEDSTAR RESEARCH INSTITUTE	97,351
MEEKER/MCLEOD COUNTY EDUCATION DIST	30,201
MEEKER-MCLEOD-SIBLEY CHS	266,709
MEEKER-WRIGHT SPECIAL ED COOP	132,633
METRO AREA AGENCY ON AGING	909,242
METRO RADIO BOARD	179,200
MID STATE EDUCATION DISTRICT	34,856
MID-MINNESOTA DEVELOPMENT COMM	4,374
MILWAUKEE PUBLIC SCHOOLS	99,143
MN - BOARD OF WATER AND SOIL RESOURCES	9,420
MN - CENTER FOR CRIME VICTIM SERVICES	22,924
MN - DEPARTMENT OF AGRICULTURE	23,965
MN - DEPARTMENT OF COMMERCE	57,787,179
MN - DEPARTMENT OF CORRECTIONS	1,247,381
MN - DEPARTMENT OF EDUCATION	459,635,007
MN - DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPME	53,380,689
MN - DEPARTMENT OF FINANCE	3,403,433
MN - DEPARTMENT OF HEALTH	35,351,927
MN - DEPARTMENT OF HUMAN SERVICES	246,515,389
MN - DEPARTMENT OF LABOR AND INDUSTRY	9,342
MN - DEPARTMENT OF NATURAL RESOURCES	1,682,265

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2005**

<u>Adminstering Agency</u>	<u>Total</u>
MN - DEPARTMENT OF PUBLIC SAFETY	38,955,952
MN - DEPARTMENT OF TRANSPORTATION	111,506,571
MN - EMERGENCY MEDICAL SERVICES BOARD	14,500
MN - HIGHER EDUCATION SERVICES OFFICE	4,888
MN - HISTORICAL SOCIETY	12,000
MN - HOUSING FINANCE AGENCY	3,070,485
MN - POLLUTION CONTROL AGENCY	293,421
MN - PUBLIC FACILITIES AUTHORITY	152,108,115
MN - STATE COLLEGES AND UNIVERSITIES	545,521
MN - SUPREME COURT	74,445
MN - TRIAL COURTS	50,631
MN - UNIVERSITY OF MINNESOTA	4,561,797
MN CHIPPEWA TRIBE	257,388
MN HOUSING PARTNERSHIP	42,886
MN RIVER VALLEY ED DISTRICT	155,429
MN RIVER VALLEY SPEC ED COOP	1,549,687
MPLS MEDICAL RESEARCH FOUNDATION	120,250
MPLS YOUTH COORDINATING BD	26,125
MURRAY COUNTY	180,630
NATIONAL JOINT POWERS ALLIANCE	29,343
NE METRO INTERDISTRICT NO 916	107,870
NEIGHBORHOOD HOUSE ASSN	150,354
NEIGHBORHOOD REINVESTMENT CORP (NEIGHBORWORKS AMERIC	119,695
NICOLLET COUNTY	290,686
NOBLES COUNTY	70,150
NORTH COUNTRY VOCATIONAL CENTER	976
NORTH DAKOTA - DEPARTMENT OF HEALTH	63,416
NORTH DAKOTA - DEPT OF EDUCATION	3,990
NORTH DAKOTA - DEPT OF HUMAN SERVICES	628,026
NORTHEAST SERVICE COOP	30,000
NORTHERN LAKES SP ED COOP	136,404
NORTHWEST HEALTH SCIENCES UNIVERSITY	66,430
NORTHWEST SUBURBAN INTEGRATION DISTRICT	862,682
NORTHWOODS ALLIANCE FOR CHILDREN AND FAMILIES	743
NW COMM ACTION INC	143,563
NW PRIVATE INDUSTRY COUNCIL	198,008

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2005**

<u>Adminstering Agency</u>	<u>Total</u>
NW REG DEVELOP COMM	37,906
NW TECHNICAL COLLEGE	6,951
ONEIDA COUNTY, WISCONSIN	32,828
PACT 4 FAMILIES COLLABORATIVE	8,594
PILLSBURY UNITED COMMUNITIES	141,529
PINE TO PRAIRIE VOCATIONAL CENTER	7,092
PLANNED PARENTHOOD OF MN ND & SD	186,965
PLYMOUTH NEIGHBORHOOD FOUNDATION	144,720
PUBLIC HSG AGENCY OF ST PAUL	398,787
RAMSEY ACTION PROGRAMS	82,990
RAMSEY COUNTY	4,605,415
READING IS FUNDAMENTAL, INC.	1,792
REDEEMER LUTHERAN CHURCH	51,065
REDWOOD COUNTY	132,140
REGION 5 DEVELOP COMM	23,118
RENVILLE COUNTY	1,956
RIVER BEND EDUCATION DISTRICT	354,471
ROCK COUNTY	21,535
RUM RIVER SPECIAL EDUCATION COOPERATIVE	199,151
SACRED HEART HOSPITAL	11,090
SALVATION ARMY, MPLS	96,971
SCOTT COUNTY	143,435
SE MN AREA AGY ON AGING	900,372
SENIOR SERVICE AMERICA INC	101,512
SERVEMINNESOTA!	706,716
SIBLEY COUNTY	91,628
SOUTH CENTRAL SERVICE COOPERATIVE	5,496
SSD 1 MINNEAPOLIS	84,589
ST CLOUD HRA	13,970
ST LOUIS COUNTY	1,930,326
ST PAUL PUBLIC HOUSING AGENCY	325,000
STATE OF WISCONSIN - DEPT OF WORKFORCE DEVELOPMENT	73,192
STATE OF WISCONSIN - DIVISION OF PUBLIC HEALTH	430,075
STEARNS COUNTY	2,266,471
STEARNS COUNTY SOIL AND WATER CONSERVATION DISTRICT	54,447
SW & WEST CENTRAL SERVICE COOPERATIVES	627,218

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(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2005**

<u>Adminstering Agency</u>	<u>Total</u>
SW MN HSG PARTNERSHIP	184,971
SW MN PIC	12,897
SW REG DEVELOP COMM	17,299
THREE RIVERS COMMUNITY ACTION, INC.	60,926
TRI-VALLEY OPPORTUNITY COUNCIL INC	19,768
U.S. - CORP FOR NATL AND COMM SERVICE	1,180,297
U.S. - DEPARTMENT OF AGRICULTURE	9,994,955
U.S. - DEPARTMENT OF COMMERCE	8,739,354
U.S. - DEPARTMENT OF DEFENSE	3,737,153
U.S. - DEPARTMENT OF EDUCATION	41,700,272
U.S. - DEPARTMENT OF ENERGY	7,700
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES	123,098,265
U.S. - DEPARTMENT OF HOMELAND SECURITY	3,884,640
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT	249,756,572
U.S. - DEPARTMENT OF INTERIOR	20,232,467
U.S. - DEPARTMENT OF JUSTICE	10,753,796
U.S. - DEPARTMENT OF LABOR	5,130,851
U.S. - DEPARTMENT OF TRANSPORTATION	133,759,926
U.S. - ENVIRONMENTAL PROTECTION AGENCY	6,358,359
U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	194,687
U.S. - NATIONAL AERONAUTICS & SPACE ADMINISTRATION	2,939
U.S. - NATIONAL ARCHIVES & RECORD ADMINISTRATION	17,000
U.S. - NATIONAL FOUNDATION OF ARTS & HUMANITIES	22,393
U.S. - NATIONAL SCIENCE FOUNDATION	1,640,881
UNITED WAY - MINNEAPOLIS	6,000
UNITED WAY OF AMERICA	55,977
UNIVERSITY OF CENTRAL FLORIDA	8,421
UNIVERSITY OF ILLINOIS AT CHICAGO	114,710
UNIVERSITY OF MARYLAND	52,243
UNIVERSITY OF NORTH CAROLINA	153,885
UNIVERSITY OF OREGON	856
UNIVERSITY OF TEXAS	50,403
UNIVERSITY OF VERMONT	14,980
UNIVERSITY OF WISCONSIN	51,336
VILAS COUNTY, WISCONSIN	1,200
WAKE FOREST UNIVERSITY	82

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2005**

<u>Adminstering Agency</u>	<u>Total</u>
WASECA COUNTY	175,569
WASHINGTON COUNTY	749,509
WATONWAN COUNTY	79,049
WEST CENTRAL AREA AGENCY ON AGING	124,996
Grand Total	<u><u>1,859,278,102</u></u>

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2005**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ABC FOR HEALTH, INC.					
MINISTRY HEALTH CARE INC AND AFFILIATES		Yes			
CFDA 93.110	8,250				
ACADEMY FOR EDUCATIONAL DEVELOPMENT					
PACER CENTER		Yes			
CFDA 84.327	65,145				
CFDA 93.110	27,827				
	<u>92,972</u>				
AITKIN ITASCA KOOCHICHING CHS					
ITASCA COUNTY		Yes	Yes		
CFDA 93.136	7,401				
CFDA 93.283	56,772				
CFDA 93.994	51,979				
	<u>116,152</u>				
AMERICAN ASSOCIATION OF RETIRED PERSONS					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 14.169	7,979				
AMERICAN INDIAN NEIGHBORHOOD DEVELOPMENT CORP					
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 14.244	43,700				
ANOKA COUNTY					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 14.239	838,216				
CFDA 14.219	479,989				
CFDA 93.575	9,292,937				
	<u>10,611,142</u>				
CITY OF COLUMBIA HEIGHTS		Yes	Yes		Yes
CFDA 14.218	525,544				
CFDA 97.042	5,226				
	<u>530,770</u>				
ISD 0011 ANOKA-HENNEPIN		Yes			
CFDA 93.558	40,000				
ARROWHEAD REG DEVELOP COMM					
ARROWHEAD ECON OPPORTUNITY AGENCY		Yes			
CFDA 93.044	13,706				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.045	494,995				
CFDA 93.053	193,466				
	<u>702,167</u>				
CITY OF DULUTH		Yes	Yes		
CFDA 93.045	<u>201,901</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 93.043	<u>21,648</u>				
KOOTASCA COMM ACTION INC		Yes			
CFDA 93.052	<u>19,938</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 93.045	<u>116,536</u>				
BECKER COUNTY					
RURAL MN CEP INC		Yes			
CFDA 10.561	<u>196,792</u>				
BEMIDJI INTERDISTRICT COUNCIL					
ISD 0309 PARK RAPIDS		Yes	Yes	Yes	
CFDA 84.173	37,172				
CFDA 84.027	604,588				
	<u>641,760</u>				
ISD 0690 WARROAD		Yes	Yes		
CFDA 84.027	<u>4,804</u>				
BENTON-STEARNES EDUCATION DISTRICT					
ISD 0047 SAUK RAPIDS		Yes	Yes		
CFDA 84.027	367,635				
CFDA 84.048	11,033				
CFDA 84.173	29,942				
	<u>408,610</u>				
ISD 0051 FOLEY		Yes	Yes		
CFDA 84.027	217,012				
CFDA 84.173	5,526				
	<u>222,538</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0748 SARTELL CFDA 84.027	156,817	Yes	Yes		
BLUE EARTH COUNTY					
SW MN HSG PARTNERSHIP CFDA 14.228	4,269	Yes			
BROWN COUNTY					
MN VALLEY ACTION COUNCIL CFDA 10.551 CFDA 93.558	4,421 155,595 <u>160,016</u>	Yes			
CARLTON COOK LAKE ST LOUIS CO HL BD					
CARLTON COUNTY CFDA 10.557 CFDA 93.268 CFDA 93.283 CFDA 93.994	94,595 1,600 46,032 39,876 <u>182,103</u>	Yes	Yes		
COOK COUNTY CFDA 10.557 CFDA 93.283 CFDA 93.994	12,070 14,921 5,803 <u>32,794</u>	Yes	Yes		
LAKE COUNTY CFDA 10.557 CFDA 93.283 CFDA 93.994	17,828 20,021 13,243 <u>51,092</u>	Yes	Yes		
ST LOUIS COUNTY CFDA 10.557 CFDA 93.283 CFDA 93.994	452,279 296,470 296,337 <u>1,045,086</u>	Yes	Yes		
CARVER-SCOTT EDUCATIONAL COOP					
ISD 0112 CHASKA CFDA 84.048 CFDA 84.287	12,691 47,736	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.243	17,646				
	<u>78,073</u>				
ISD 0277 WESTONKA		Yes	Yes		
CFDA 84.365	<u>3,249</u>				
ISD 0717 JORDAN		Yes	Yes	Yes	
CFDA 84.365	<u>4,703</u>				
ISD 0719 PRIOR LAKE		Yes	Yes		
CFDA 84.186	2,808				
CFDA 84.365	<u>3,260</u>				
	<u>6,068</u>				
CASS COUNTY					
ISD 0317 DEER RIVER		Yes	Yes		
CFDA 10.665	<u>86,176</u>				
TODD COUNTY					
CFDA 93.268	2,223	Yes	Yes		
CFDA 93.283	69,360				
CFDA 93.399	<u>10,075</u>				
	<u>81,658</u>				
WADENA COUNTY					
CFDA 10.557	51,995	Yes	Yes		
CFDA 93.994	<u>22,656</u>				
	<u>74,651</u>				
CENTRA CARE HEALTH SYSTEM					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.283	23,323				
CFDA 93.003	<u>23,143</u>				
	<u>46,466</u>				
CENTRAL LAKES EDUCATION DISTRICT					
ISD 2364 BELGRADE-BROOTEN-ELROSA		Yes	Yes		
CFDA 84.243	1,066				
CFDA 84.048	<u>3,056</u>				
	<u>4,122</u>				

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**Exhibit 4
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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CENTRAL MN COUNCIL ON AGING					
SHERBURNE COUNTY CFDA 93.044	5,072	Yes	Yes		
WRIGHT COUNTY CFDA 93.044	23,869	Yes	Yes		
CITY OF ANNANDALE					
WRIGHT COUNTY COMMUNITY ACTION INC CFDA 14.228	59,755	Yes			
CITY OF BINGHAM LAKE					
SW MN HSG PARTNERSHIP CFDA 14.228	66,109	Yes			
CITY OF COON RAPIDS					
ANOKA COUNTY CFDA 20.600	3,465	Yes			
ANOKA COUNTY COMM ACTION PROG INC CFDA 14.219	59,073	Yes			
CITY OF COLUMBIA HEIGHTS CFDA 20.600	6,946	Yes	Yes		
CITY OF DULUTH					
ARROWHEAD ECON OPPORTUNITY AGENCY CFDA 14.218	150,317	Yes			
CITY OF EDINA					
CITY OF RICHFIELD CFDA 20.601	14,236	Yes	Yes		
METROPOLITAN COUNCIL CFDA 14.218	180,000	Yes	Yes		

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Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF INTERNATIONAL FALLS					
KOOTASCA COMM ACTION INC CFDA 14.228	49,183	Yes			
CITY OF LAKE CRYSTAL					
MN VALLEY ACTION COUNCIL CFDA 14.228	2,858	Yes			
CITY OF LAKEFIELD					
SW MN HSG PARTNERSHIP CFDA 14.900	11,085	Yes			
CITY OF LESTER PRAIRIE					
HEARTLAND COMMUNITY ACTION AGENCY CFDA 14.228	1,190	Yes			
CITY OF LUVERNE					
SW MN HSG PARTNERSHIP CFDA 14.228	21,166	Yes			
CITY OF MARBLE					
KOOTASCA COMM ACTION INC CFDA 14.228	41,112	Yes			
CITY OF MARSHALL					
SW MN HSG PARTNERSHIP CFDA 14.228	164,648	Yes			
CITY OF MILWAUKEE, WISCONSIN					
MINISTRY HEALTH CARE INC AND AFFILIATES CFDA 14.218	47,206	Yes			
CITY OF MINNEAPOLIS					
ALLINA HEALTH SYSTEM CFDA 97.071	15,187	Yes			
GOODWILL INDUSTRIES/EASTER SEALS CFDA 14.244	5,365	Yes			

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 14.218	66,485				
	CFDA 17.258	62,680				
	CFDA 17.260	20,539				
		<u>155,069</u>				
HENNEPIN COUNTY			Yes			
	CFDA 93.926	153,325				
	CFDA 16.592	513,698				
		<u>667,023</u>				
METROPOLITAN COUNCIL			Yes	Yes		
	CFDA 20.500	1,068,294				
		<u>1,068,294</u>				
MINNEAPOLIS PARK & RECREATION BD			Yes			
	CFDA 14.218	23,347				
	CFDA 15.919	200,041				
	CFDA 16.595	4,351				
		<u>227,739</u>				
MINNEAPOLIS PUBLIC HOUSING AUTHORITY			Yes			
	CFDA 14.218	296,809				
		<u>296,809</u>				
MPLS AMERICAN INDIAN CENTER			Yes			
	CFDA 84.186	99,980				
		<u>99,980</u>				
PARENTS IN COMMUNITY ACTION INC			Yes			
	CFDA 14.218	61,930				
		<u>61,930</u>				
PILLSBURY UNITED COMMUNITIES			Yes			
	CFDA 16.595	98,861				
	CFDA 17.258	63,165				
	CFDA 17.259	27,215				
	CFDA 14.244	18,560				
	CFDA 14.218	81,790				
		<u>289,591</u>				
RAMSEY ACTION PROGRAMS			Yes			
	CFDA 14.901	2,829				
		<u>2,829</u>				
RESOURCE INC			Yes			
	CFDA 14.218	37,260				
	CFDA 14.244	15,755				

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For the Year Ended June 30, 2005**

Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 17.259	218,527				
		<u>271,542</u>				
SSD 1 MINNEAPOLIS						
	CFDA 93.283	34,581	Yes	Yes		
	CFDA 93.558	202,648				
	CFDA 14.244	108,882				
	CFDA 17.259	14,465				
		<u>360,576</u>				
CITY OF MOORHEAD						
CLAY COUNTY						
	CFDA 16.579	23,380	Yes	Yes		
CITY OF NEW BRIGHTON						
RAMSEY COUNTY						
	CFDA 20.600	28,634	Yes	Yes		
CITY OF OKABENA						
SW MN HSG PARTNERSHIP						
	CFDA 14.228	225,117	Yes			
	CFDA 14.900	20,807				
		<u>245,924</u>				
CITY OF SLAYTON						
SW MN HSG PARTNERSHIP						
	CFDA 14.228	2,434	Yes			
CITY OF SOUTH HAVEN						
WRIGHT COUNTY COMMUNITY ACTION INC						
	CFDA 14.228	267,320	Yes			
CITY OF ST LOUIS PARK						
PERSPECTIVES INC						
	CFDA 14.218	101,701	Yes			
	CFDA 14.238	77,850				
		<u>179,551</u>				
CITY OF ST PAUL						
ISD 0625 ST PAUL						
	CFDA 14.870	90,397	Yes			
	CFDA 14.218	16,762				
	CFDA 17.259	78,495				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2005**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	52,091				
	<u>237,745</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 14.218	218,082				
CFDA 16.592	137,956				
	<u>356,038</u>				
CITY OF TRACY					
SW MN HSG PARTNERSHIP		Yes			
CFDA 14.228	540,695				
CFDA 14.900	23,272				
	<u>563,967</u>				
CITY OF WASECA					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	25,574				
	<u>25,574</u>				
CITY OF WELCOME					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	4,441				
	<u>4,441</u>				
CITY OF WORTHINGTON					
SW MN HSG PARTNERSHIP		Yes			
CFDA 14.228	353,468				
	<u>353,468</u>				
CLAY COUNTY					
RURAL MN CEP INC		Yes			
CFDA 93.558	4,250,640				
	<u>4,250,640</u>				
COLLEGE OF ST CATHERINE					
CITY OF ST PAUL		Yes			
CFDA 45.310	61,510				
	<u>61,510</u>				
COOK COUNTY					
ISD 0166 COOK COUNTY		Yes	Yes		
CFDA 10.665	132,487				
	<u>132,487</u>				
CROW RIVER SPECIAL ED COOP					
ISD 2364 BELGRADE-BROOTEN-ELROSA		Yes	Yes		
CFDA 84.027	85,308				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	8,616 <u>93,924</u>				
DAKOTA COUNTY					
ISD 0197 W ST PAUL-MENDOTA HGTS-EAGAN CFDA 84.048	<u>3,077</u>	Yes	Yes		
DAKOTA COUNTY COMMUNITY DEVELOPMENT AGENCY					
CITY OF BURNSVILLE CFDA 14.218	<u>463,006</u>	Yes			
SCOTT CARVER DAKOTA COMM ACT AGENCY CFDA 14.239	<u>981,407</u>	Yes			
FAMILY HOUSING FUND					
PERSPECTIVES INC CFDA 14.231	<u>200,000</u>	Yes			
FARIBAULT COUNTY HRA					
MN VALLEY ACTION COUNCIL CFDA 14.871	<u>297,785</u>	Yes			
FREEPORT WEST					
PILLSBURY UNITED COMMUNITIES CFDA 14.235	<u>15,542</u>	Yes			
GREAT LAKES COMMISSION					
CITY OF DULUTH CFDA 10.902	<u>9,150</u>	Yes	Yes		
GREAT LAKES INDIAN FISH & W COMM					
FOND DU LAC RESERVATION CFDA 15.039	<u>58,373</u>	Yes	Yes		
MILLE LACS BAND OF CHIPPEWA INDIANS CFDA 15.039	<u>77,216</u>	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
GREATER MPLS COUNCIL OF CHURCHES					
ANOKA COUNTY COMM ACTION PROG INC CFDA 93.044	17,500	Yes			
HAMLIN UNIVERSITY					
SSD 1 MINNEAPOLIS CFDA 84.011	342	Yes	Yes		
HENNEPIN COUNTY					
ALLINA HEALTH SYSTEM CFDA 93.917 CFDA 93.003	48,032 183,256 <u>231,288</u>	Yes			
ANOKA COUNTY CFDA 17.260 CFDA 17.261	62,848 129,009 <u>191,857</u>	Yes			
CITY OF BLOOMINGTON CFDA 97.042	25,784	Yes			
CITY OF BROOKLYN PARK CFDA 14.218	347,379	Yes	Yes		
CITY OF CHAMPLIN CFDA 14.218	4,415	Yes			
CITY OF EDINA CFDA 14.218 CFDA 97.004	129,010 338,240 <u>467,250</u>	Yes			
CITY OF HOPKINS CFDA 14.218 CFDA 14.195 CFDA 14.850 CFDA 97.004	17,334 112,939 206,899 331,495 <u>668,667</u>	Yes			
CITY OF MINNEAPOLIS CFDA 17.260 CFDA 93.283	109,847 26,620	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	438,499				
	<u>574,966</u>				
CITY OF PLYMOUTH		Yes			
CFDA 97.004	310				
	<u>310</u>				
CITY OF RICHFIELD		Yes	Yes		
CFDA 14.218	309,581				
CFDA 97.004	92,228				
	<u>401,809</u>				
JEWISH FAMILY AND CHILDREN'S SERVICE OF		Yes			
CFDA 93.558	427,547				
CFDA 93.558	820,542				
CFDA 17.260	65,962				
	<u>1,314,051</u>				
LIFETRACK RESOURCES		Yes			
CFDA 93.558	379,973				
	<u>379,973</u>				
NE MN OFFICE OF JOB TRAINING		Yes	Yes		
CFDA 17.260	73,070				
	<u>73,070</u>				
PERSPECTIVES INC		Yes			
CFDA 14.239	710,000				
CFDA 93.959	66,800				
	<u>776,800</u>				
PILLSBURY UNITED COMMUNITIES		Yes			
CFDA 20.516	98,601				
CFDA 93.558	672,765				
	<u>771,366</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 17.260	135,157				
CFDA 17.261	47,091				
CFDA 93.924	16,945				
	<u>199,193</u>				
RESOURCE INC		Yes			Yes
CFDA 16.202	647,060				
CFDA 17.259	214,925				
CFDA 17.258	78,343				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.558	3,613,710				
		<u>4,554,038</u>				
SSD 1 MINNEAPOLIS						
	CFDA 16.523	53,121	Yes	Yes		
HENNEPIN SCOTT CARVER SDA 9						
SCOTT COUNTY						
	CFDA 17.258	25,742	Yes	Yes		
	CFDA 17.259	37,592				
	CFDA 17.260	185,311				
		<u>248,645</u>				
HUMAN SERV OF FARIBAULT & MARTIN CO						
MN VALLEY ACTION COUNCIL						
	CFDA 10.551	5,948	Yes			
	CFDA 93.558	260,739				
		<u>266,687</u>				
HUNGER TASK FORCE OF MILWAUKEE						
MINISTRY HEALTH CARE INC AND AFFILIATES						
	CFDA 97.024	1,896	Yes			
INTERMEDIATE SCHOOL DISTRICT 287						
ISD 0271 BLOOMINGTON						
	CFDA 84.048	55,279	Yes	Yes	Yes	
ISD 0272 EDEN PRAIRIE						
	CFDA 84.048	32,674	Yes			
	CFDA 84.278	7,525				
	CFDA 84.027	8,728				
		<u>48,927</u>				
ISD 0273 EDINA						
	CFDA 84.048	23,317	Yes			
ISD 0276 MINNETONKA						
	CFDA 84.048	13,442	Yes			
ISD 0277 WESTONKA						
	CFDA 84.048	7,691	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0278 ORONO		Yes	Yes		
CFDA 84.048	5,645				
CFDA 84.243	7,250				
	<u>12,895</u>				
ISD 0279 OSSEO		Yes			
CFDA 84.048	116,488				
	<u>116,488</u>				
ISD 0280 RICHFIELD		Yes			
CFDA 84.048	28,488				
	<u>28,488</u>				
ISD 0281 ROBBINSDALE		Yes	Yes		
CFDA 84.038	65,649				
CFDA 84.243	7,525				
	<u>73,174</u>				
ISD 0283 ST LOUIS PARK		Yes			
CFDA 84.002	56,800				
CFDA 84.048	14,938				
	<u>71,738</u>				
INTERMEDIATE SCHOOL DISTRICT 917					
ISD 0191 BURNSVILLE-EAGAN-SAVAGE		Yes			
CFDA 84.181	51,232				
	<u>51,232</u>				
ISD 0192 FARMINGTON		Yes	Yes	Yes	
CFDA 84.048	13,455				
CFDA 84.181	23,454				
	<u>36,909</u>				
ISD 0194 LAKEVILLE		Yes			
CFDA 84.181	32,356				
CFDA 84.048	2,982				
	<u>35,338</u>				
ISD 0197 W ST PAUL-MENDOTA HGTS-EAGAN		Yes	Yes		
CFDA 84.048	9,878				
CFDA 84.181	25,919				
	<u>35,797</u>				
ISD 0200 HASTINGS		Yes	Yes		
CFDA 84.181	8,364				
	<u>8,364</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SSD 6 SOUTH ST PAUL CFDA 84.181	15,888	Yes	Yes		
ISANTI COUNTY					
CITY OF CAMBRIDGE CFDA 97.004	3,378	Yes			
ISD 0013 COLUMBIA HEIGHTS					
CITY OF COLUMBIA HEIGHTS CFDA 84.287	57,432	Yes	Yes		
ISD 0014 FRIDLEY					
ISD 0012 CENTENNIAL CFDA 84.048	14,791	Yes			
ISD 0013 COLUMBIA HEIGHTS CFDA 84.048	13,752	Yes	Yes		
ISD 0621 MOUNDS VIEW CFDA 84.048	30,856	Yes			
ISD 0094 CLOQUET					
ISD 0700 HERMANTOWN CFDA 84.027	282,207	Yes	Yes		
ISD 0704 PROCTOR CFDA 84.027	295,466	Yes	Yes		
ISD 0181 BRAINERD					
ISD 0001 AITKIN CFDA 84.027	14,886	Yes	Yes		
CFDA 84.048	8,612				
	23,498				
ISD 0182 CROSBY CFDA 84.027	8,484	Yes	Yes		
CFDA 84.048	4,502				
	12,986				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0280 RICHFIELD					
ISD 0273 EDINA		Yes			
CFDA 84.181	39,228				
ISD 0621 MOUNDS VIEW					
RAMSEY COUNTY		Yes	Yes		
CFDA 84.002	25,540				
ISD 0706 VIRGINIA					
ISD 0166 COOK COUNTY		Yes	Yes		
CFDA 84.027	35,520				
CFDA 84.048	2,792				
CFDA 84.173	9,609				
CFDA 84.181	1,540				
	49,461				
ISD 0712 MOUNTAIN IRON-BUHL		Yes	Yes		
CFDA 84.027	130,099				
CFDA 84.173	5,027				
	135,126				
ISD 2711 MESABI EAST SCHOOLS		Yes	Yes		
CFDA 84.027	149,022				
CFDA 84.173	9,404				
CFDA 84.048	4,492				
	162,918				
ISD 0709 DULUTH					
ISD 0700 HERMANTOWN		Yes	Yes		
CFDA 84.048	9,380				
ISD 0829 WASECA					
ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN		Yes	Yes		
CFDA 84.027	20,430				
CFDA 84.173	264,832				
	285,262				
ISD 0833 SO WASHINGTON COUNTY					
ISD 0834 STILLWATER		Yes			
CFDA 84.048	27,401				
CFDA 84.215	99,851				
	127,252				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0911 CAMBRIDGE					
ISD 0912 MILACA		Yes	Yes		
CFDA 84.027	150,615				
CFDA 84.173	1,364				
	<u>151,979</u>				
ISD 0912 MILACA					
ISD 0480 ONAMIA		Yes	Yes	Yes	
CFDA 84.048	11,329				
	<u>11,329</u>				
ISD 2142 ST LOUIS COUNTY					
ISD 0707 NETT LAKE		Yes	Yes	Yes	
CFDA 84.060	12,838				
	<u>12,838</u>				
ISD 2170 STAPLES-MOTLEY					
FRESHWATER EDUCATION DISTRICT		Yes	Yes		
CFDA 84.186	25,163				
CFDA 84.367	23,165				
	<u>48,328</u>				
ISD 2396 ATWATER-COSMOS-GROVE CITY					
ISD 0317 DEER RIVER		Yes	Yes		
CFDA 84.027	69,968				
CFDA 84.186	9,441				
CFDA 84.318	10,395				
	<u>89,804</u>				
ITASCA COUNTY					
ISD 0318 GRAND RAPIDS		Yes	Yes		
CFDA 10.665	161,434				
	<u>161,434</u>				
JACKSON COUNTY					
SW MN HSG PARTNERSHIP		Yes			
CFDA 14.228	4,653				
	<u>4,653</u>				
SW MN OPPORTUNITY CNL		Yes			
CFDA 93.778	24,160				
	<u>24,160</u>				
KANABEC PINE CHS					
KANABEC COUNTY		Yes	Yes		
CFDA 93.283	15,822				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	24,016 <u>39,838</u>				
PINE COUNTY		Yes	Yes		
CFDA 66.032	4,076				
CFDA 93.283	33,415				
CFDA 93.994	<u>39,184</u> <u>76,675</u>				
KANDIYOHI COUNTY					
HEARTLAND COMMUNITY ACTION AGENCY		Yes			
CFDA 97.024	<u>3,631</u>				
LE SEUER CO HRA					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.871	<u>246,014</u>				
LE SUEUR COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	3,580				
CFDA 93.558	<u>140,390</u> <u>143,970</u>				
MARSHALL COUNTY					
SW MN PIC		Yes			
CFDA 10.561	52,753				
CFDA 93.558	<u>1,249,896</u> <u>1,302,649</u>				
MAYO CLINIC FOUNDATION					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.395	15,211				
CFDA 93.003	<u>29,991</u> <u>45,202</u>				
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.273	6,976				
CFDA 93.853	<u>61,994</u> <u>68,970</u>				
MCLEOD COUNTY					
HEARTLAND COMMUNITY ACTION AGENCY		Yes			
CFDA 97.024	<u>6,483</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MEDSTAR RESEARCH INSTITUTE					
ALLINA HEALTH SYSTEM		Yes			
CFDA 84.133	97,351				
MEEKER/MCLEOD COUNTY EDUCATION DIST					
MEEKER-WRIGHT SPECIAL ED COOP		Yes			
CFDA 84.048	30,201				
MEEKER-MCLEOD-SIBLEY CHS					
MCLEOD COUNTY		Yes	Yes		
CFDA 10.557	113,199				
CFDA 93.276	41,358				
CFDA 93.778	49,736				
CFDA 93.959	30,169				
CFDA 93.994	32,247				
	266,709				
MEEKER-WRIGHT SPECIAL ED COOP					
ISD 0466 DASSEL-COKATO		Yes			
CFDA 84.287	23,775				
MEEKER-WRIGHT SPECIAL ED COOP					
ISD 0876 ANNANDALE		Yes	Yes	Yes	
CFDA 84.027	82,098				
CFDA 84.173	26,760				
	108,858				
METRO AREA AGENCY ON AGING					
RAMSEY ACTION PROGRAMS		Yes			
CFDA 93.045	306,515				
CFDA 93.053	243,936				
	550,451				
METRO AREA AGENCY ON AGING					
SCOTT CARVER DAKOTA COMM ACT AGENCY		Yes			
CFDA 93.044	44,421				
CFDA 93.045	233,069				
CFDA 93.053	81,301				
	358,791				
METRO RADIO BOARD					
CITY OF EDINA		Yes			
CFDA 16.710	179,200				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MID STATE EDUCATION DISTRICT					
ISD 0480 ONAMIA		Yes	Yes	Yes	
CFDA 84.027	34,856				
MID-MINNESOTA DEVELOPMENT COMM					
MCLEOD COUNTY		Yes	Yes		
CFDA 93.044	4,374				
MILWAUKEE PUBLIC SCHOOLS					
MINISTRY HEALTH CARE INC AND AFFILIATES		Yes			
CFDA 84.215	99,143				
MN - BOARD OF WATER AND SOIL RESOURCES					
RICE COUNTY		Yes	Yes		
CFDA 66.460	9,420				
MN - CENTER FOR CRIME VICTIM SERVICES					
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 16.588	22,924				
MN - DEPARTMENT OF AGRICULTURE					
BLUE EARTH COUNTY		Yes	Yes		
CFDA 10.572	1,000				
ISANTI COUNTY		Yes			
CFDA 10.664	14,000				
RAMSEY COUNTY		Yes	Yes		
CFDA 10.572	8,665				
WATONWAN COUNTY		Yes			
CFDA 10.572	300				
MN - DEPARTMENT OF COMMERCE					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 81.042	211,050				
CFDA 93.568	858,232				
	1,069,282				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ARROWHEAD ECON OPPORTUNITY AGENCY		Yes			
CFDA 81.042	765,804				
CFDA 93.568	1,142,926				
	<u>1,908,730</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes			
CFDA 93.568	2,431,168				
CFDA 81.042	234,901				
	<u>2,666,069</u>				
BOIS FORTE RES BUS COMM		Yes			
CFDA 81.042	9,691				
CFDA 93.568	109,980				
	<u>119,671</u>				
BROWN COUNTY		Yes			
CFDA 93.568	249,964				
	<u>249,964</u>				
CITY OF PLYMOUTH		Yes			
CFDA 81.041	495				
	<u>495</u>				
CITY OF ROSEAU		Yes	Yes	Yes	
CFDA 93.568	5,434				
	<u>5,434</u>				
CITY OF THIEF RIVER FALLS		Yes	Yes		
CFDA 93.568	20,179				
	<u>20,179</u>				
COMMUNITY ACTION OF MINNEAPOLIS		Yes			
CFDA 81.042	1,152,482				
CFDA 93.568	6,984,830				
	<u>8,137,312</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 81.041	8,316				
CFDA 81.042	8,763				
	<u>17,079</u>				
GRAND PORTAGE RESERVATION		Yes			
CFDA 93.568	50,102				
	<u>50,102</u>				
HEARTLAND COMMUNITY ACTION AGENCY		Yes			
CFDA 81.042	267,007				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.568	887,749				
	<u>1,154,756</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 81.042	147,203				
CFDA 93.568	1,019,623				
	<u>1,166,826</u>				
KOOTASCA COMM ACTION INC		Yes			
CFDA 81.042	286,729				
CFDA 93.568	2,211,577				
	<u>2,498,306</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 81.042	441,275				
CFDA 93.568	3,522,337				
	<u>3,963,612</u>				
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 93.568	2,219,567				
CFDA 81.042	238,098				
	<u>2,457,665</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 81.042	510,589				
CFDA 93.568	2,752,429				
	<u>3,263,018</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 93.568	324,784				
	<u>324,784</u>				
NW COMM ACTION INC		Yes			
CFDA 81.042	103,524				
CFDA 93.568	1,028,902				
	<u>1,132,426</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 93.568	674,848				
	<u>674,848</u>				
OTTERTAIL-WADENA COMM ACT CNCL		Yes			
CFDA 93.568	695,178				
	<u>695,178</u>				
RAMSEY ACTION PROGRAMS		Yes			
CFDA 81.042	888,852				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.568	7,950,116				
	<u>8,838,968</u>				
RENVILLE COUNTY		Yes			
CFDA 93.568	194,739				
	<u>194,739</u>				
SCOTT CARVER DAKOTA COMM ACT AGENCY		Yes			
CFDA 81.042	102,239				
CFDA 93.568	1,781,953				
	<u>1,884,192</u>				
SEMCAC INC		Yes			
CFDA 81.042	626,971				
CFDA 93.568	3,318,997				
	<u>3,945,968</u>				
SW MN OPPORTUNITY CNL		Yes			
CFDA 81.042	129,172				
CFDA 93.568	567,591				
	<u>696,763</u>				
SW REG DEVELOP COMM		Yes			
CFDA 81.041	22,710				
	<u>22,710</u>				
THREE RIVERS COMMUNITY ACTION, INC.		Yes			
CFDA 93.568	990,893				
CFDA 81.042	182,379				
	<u>1,173,272</u>				
TODD COUNTY		Yes	Yes		
CFDA 93.568	477,242				
	<u>477,242</u>				
TRI-COUNTY ACTION PROGRAM, INC		Yes			
CFDA 81.042	448,772				
CFDA 93.568	2,440,345				
	<u>2,889,117</u>				
TRI-COUNTY COMM ACTION PROGRAM		Yes			
CFDA 93.568	108,640				
CFDA 81.042	388,190				
	<u>496,830</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 81.042	114,668				

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.568	441,376				
		<u>556,044</u>				
WEST CENTRAL MN COMMUNITIES ACTION			Yes			
	CFDA 93.568	3,020,170				
	CFDA 81.042	321,784				
		<u>3,341,954</u>				
WESTERN COMMUNITY ACTION INC			Yes			
	CFDA 81.042	207,900				
	CFDA 93.568	546,680				
		<u>754,580</u>				
WRIGHT COUNTY COMMUNITY ACTION INC			Yes			
	CFDA 93.568	838,640				
	CFDA 81.042	100,424				
		<u>939,064</u>				
MN - DEPARTMENT OF CORRECTIONS						
FOND DU LAC RESERVATION			Yes	Yes		
	CFDA 16.575	152,497				
		<u>152,497</u>				
HENNEPIN COUNTY			Yes			
	CFDA 16.202	741,777				
	CFDA 16.609	88,000				
		<u>829,777</u>				
ISANTI COUNTY			Yes			
	CFDA 16.575	17,432				
	CFDA 16.588	43,056				
		<u>60,488</u>				
RESOURCE INC			Yes			
	CFDA 16.540	54,000				
	CFDA 93.959	147,551				
		<u>201,551</u>				
WINONA COUNTY			Yes	Yes		
	CFDA 84.224	3,068				
		<u>3,068</u>				
MN - DEPARTMENT OF EDUCATION						
ACADEMIA CESAR CHAVEZ CHARTER SCHOO			Yes	Yes		
	CFDA 10.553	24,881				
	CFDA 10.555	75,302				
	CFDA 10.550	2,419				
	CFDA 84.010	93,483				

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.027	58,236				
	CFDA 84.298	2,134				
	CFDA 84.367	19,584				
	CFDA 84.186	2,505				
	CFDA 84.318	3,203				
	CFDA 84.365	14,453				
	CFDA 84.357	502,712				
		<u>798,912</u>				
ADULTS & CHILDRENS ALLIANCE INC			Yes			
	CFDA 10.558	<u>3,029,736</u>				
AITKIN COUNTY			Yes	Yes		
	CFDA 93.596	<u>6,222</u>				
AMHERST WILDER FOUNDATION			Yes			
	CFDA 10.553	37,715				
	CFDA 10.550	967				
	CFDA 10.558	3,118,721				
	CFDA 10.555	53,877				
	CFDA 93.575	273				
		<u>3,211,553</u>				
ANOKA COUNTY			Yes			
	CFDA 10.553	46,926				
	CFDA 10.555	78,355				
		<u>125,281</u>				
ANOKA COUNTY COMM ACTION PROG INC			Yes			
	CFDA 10.558	<u>146,710</u>				
AREA SPEC ED COOP - E. GRAND FORKS			Yes	Yes		
	CFDA 84.027	1,249,136				
	CFDA 84.173	42,320				
	CFDA 84.181	10,039				
		<u>1,301,495</u>				
ARROWHEAD ECON OPPORTUNITY AGENCY			Yes			
	CFDA 10.558	123,567				
	CFDA 14.235	8,665				
	CFDA 84.002	43,583				
		<u>175,815</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BEMIDJI INTERDISTRICT COUNCIL		Yes	Yes	Yes	
CFDA 84.027	1,714,160				
CFDA 84.173	112,832				
CFDA 84.181	26,951				
	<u>1,853,943</u>				
BENTON-STEARN'S EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,920,999				
CFDA 84.048	6,054				
CFDA 84.173	100,271				
CFDA 84.181	135,594				
	<u>2,162,918</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes			
CFDA 10.558	89,660				
CFDA 14.235	59,057				
CFDA 14.231	16,821				
	<u>165,538</u>				
BOIS FORTE RES BUS COMM		Yes			
CFDA 10.559	13,180				
CFDA 93.658	64,631				
CFDA 93.569	12,446				
	<u>90,257</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 93.596	22,632				
	<u>22,632</u>				
CARVER-SCOTT EDUCATIONAL COOP		Yes	Yes		
CFDA 84.027	519,414				
CFDA 84.173	62,686				
CFDA 84.002	75,474				
CFDA 84.048	104,712				
CFDA 84.181	89,382				
CFDA 84.365	30,526				
CFDA 10.558	6,782				
CFDA 94.004	18,617				
	<u>907,593</u>				
CASS COUNTY		Yes	Yes		
CFDA 93.596	28,318				
	<u>28,318</u>				
CHILD CARE CHOICES INC		Yes	Yes	Yes	
CFDA 10.558	5,987,732				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.575	421,380				
	<u>6,409,112</u>				
CHILDREN'S ADVOCATE PROG OF MANKATO		Yes	Yes	Yes	
CFDA 10.558	<u>2,278,204</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 93.596	<u>14,902</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 16.595	3,612				
CFDA 45.310	20,572				
	<u>24,184</u>				
CITY OF RICHFIELD		Yes	Yes		
CFDA 10.559	<u>4,092</u>				
CITY OF ST PAUL		Yes			
CFDA 45.310	<u>29,363</u>				
CLAY COUNTY		Yes	Yes		
CFDA 84.173	3,324				
CFDA 84.181	50,847				
	<u>54,171</u>				
CLEARWATER COUNTY		Yes	Yes		
CFDA 93.596	<u>109,719</u>				
COOK COUNTY		Yes	Yes		
CFDA 93.596	<u>16,841</u>				
COTTONWOOD COUNTY		Yes	Yes		
CFDA 93.596	<u>6,490</u>				
CROW RIVER SPECIAL ED COOP		Yes			
CFDA 84.027	518,823				
CFDA 84.173	18,867				
CFDA 84.181	42,927				
	<u>580,617</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CROW WING COUNTY		Yes			
CFDA 93.596	<u>773,205</u>				
DAKOTA COUNTY		Yes			
CFDA 10.553	20,699				
CFDA 10.555	<u>28,135</u>				
	<u>48,834</u>				
FERGUS FALLS SPEC ED COOP		Yes			
CFDA 84.027	1,322,386				
CFDA 84.173	41,889				
CFDA 84.181	<u>21,262</u>				
	<u>1,385,537</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 10.555	87,965				
CFDA 10.558	60,819				
CFDA 84.287	96,364				
CFDA 93.568	237,141				
CFDA 93.569	<u>36,751</u>				
	<u>519,040</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 93.596	<u>266,044</u>				
FRESHWATER EDUCATION DISTRICT		Yes	Yes		
CFDA 10.558	12,818				
CFDA 84.002	7,093				
CFDA 84.027	2,133,373				
CFDA 84.173	143,926				
CFDA 84.048	102,804				
CFDA 84.181	82,237				
CFDA 84.184	181,171				
CFDA 84.196	<u>40,000</u>				
	<u>2,703,422</u>				
GOODHUE COUNTY EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	629,748				
CFDA 84.181	38,963				
CFDA 84.048	58,673				
CFDA 84.173	<u>11,277</u>				
	<u>738,661</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HEARTLAND COMMUNITY ACTION AGENCY					
CFDA 10.558	81,831	Yes			
HENNEPIN COUNTY					
CFDA 10.553	85,030	Yes			
CFDA 10.555	157,653				
	<u>242,683</u>				
HIAWATHA VALLEY EDUCATION DISTRICT					
CFDA 84.027	2,414,206	Yes	Yes		
CFDA 84.048	106,765				
CFDA 84.181	95,619				
CFDA 84.173	123,647				
CFDA 10.558	269				
	<u>2,740,506</u>				
HOPE COMMUNITY ACADEMY					
CFDA 10.555	162,561	Yes			
CFDA 10.553	93,508				
CFDA 84.010	142,898				
CFDA 84.186	2,709				
CFDA 84.027	60,254				
CFDA 84.281	49,683				
CFDA 84.318	2,764				
CFDA 84.365	34,661				
CFDA 84.298	2,981				
	<u>552,019</u>				
INTERMEDIATE SCHOOL DISTRICT 287					
CFDA 84.367	7,012	Yes	Yes		
CFDA 84.298	3,380				
CFDA 84.048	502,067				
CFDA 84.186	106,017				
CFDA 84.365	2,356				
CFDA 84.181	223,272				
CFDA 84.027	11,767				
CFDA 84.173	11,825				
	<u>867,696</u>				
INTERMEDIATE SCHOOL DISTRICT 917					
CFDA 84.010	42,555	Yes	Yes		
CFDA 84.048	138,117				
CFDA 84.181	465,470				
CFDA 84.027	12,520				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.173	27,306				
		<u>685,968</u>				
ISANTI COUNTY			Yes			
	CFDA 93.596	112,809				
		<u>112,809</u>				
ISD 0001 AITKIN			Yes	Yes		
	CFDA 10.550	36,513				
	CFDA 10.553	33,374				
	CFDA 10.555	166,124				
	CFDA 10.556	219				
	CFDA 84.010	180,554				
	CFDA 84.367	67,491				
	CFDA 84.318	1,473				
	CFDA 84.298	12,539				
	CFDA 84.186	4,555				
		<u>502,842</u>				
		<u>502,842</u>				
ISD 0004 MCGREGOR			Yes			
	CFDA 10.550	11,544				
	CFDA 10.553	34,871				
	CFDA 10.555	94,516				
	CFDA 84.010	191,676				
	CFDA 84.281	53,513				
	CFDA 84.318	4,526				
	CFDA 84.298	3,425				
	CFDA 84.186	5,952				
	CFDA 84.048	6,053				
	CFDA 84.027	54,307				
		<u>460,383</u>				
		<u>460,383</u>				
ISD 0011 ANOKA-HENNEPIN			Yes			
	CFDA 84.181	485,068				
	CFDA 84.002	240,254				
	CFDA 84.048	191,097				
	CFDA 84.318	31,647				
	CFDA 84.186	103,604				
	CFDA 93.576	50,000				
	CFDA 93.575	9,817				
	CFDA 10.550	981,211				
	CFDA 10.553	509,311				
	CFDA 10.555	3,281,702				
	CFDA 10.558	8,883				
	CFDA 84.010	1,562,402				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.298	217,735				
	CFDA 84.011	18,584				
	CFDA 84.365	123,760				
	CFDA 84.027	7,344,950				
	CFDA 84.173	296,355				
	CFDA 84.367	1,214,756				
		16,671,136				
ISD 0012 CENTENNIAL			Yes			
	CFDA 84.298	38,693				
	CFDA 84.010	248,941				
	CFDA 84.027	960,158				
	CFDA 84.173	66,673				
	CFDA 84.186	18,638				
	CFDA 84.367	157,158				
	CFDA 84.318	2,270				
	CFDA 10.550	155,617				
	CFDA 10.553	26,310				
	CFDA 10.555	345,852				
		2,020,310				
ISD 0013 COLUMBIA HEIGHTS			Yes	Yes		
	CFDA 10.550	17,671				
	CFDA 10.553	148,481				
	CFDA 10.555	523,171				
	CFDA 84.010	348,009				
	CFDA 84.027	741,347				
	CFDA 84.173	33,564				
	CFDA 84.186	11,454				
	CFDA 84.213	12,634				
	CFDA 84.298	34,133				
	CFDA 84.318	7,475				
	CFDA 84.365	61,594				
	CFDA 84.367	169,215				
		2,108,748				
ISD 0014 FRIDLEY			Yes	Yes	Yes	
	CFDA 10.550	46,625				
	CFDA 10.553	50,962				
	CFDA 10.555	313,357				
	CFDA 84.010	263,529				
	CFDA 84.027	492,333				
	CFDA 84.048	126,287				
	CFDA 84.173	25,864				
	CFDA 84.186	16,379				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.213	165,503				
	CFDA 84.367	105,840				
	CFDA 84.298	15,385				
	CFDA 84.318	3,917				
	CFDA 84.336	41,109				
	CFDA 84.365	14,335				
		<u>1,681,425</u>				
ISD 0015 ST FRANCIS			Yes			
	CFDA 84.027	791,266				
	CFDA 84.173	70,041				
	CFDA 84.010	220,220				
	CFDA 84.013	37,064				
	CFDA 84.367	121,674				
	CFDA 84.318	7,760				
	CFDA 84.365	5,799				
	CFDA 84.186	14,755				
	CFDA 84.298	29,549				
	CFDA 10.555	462,668				
	CFDA 10.550	138,900				
	CFDA 10.553	50,024				
		<u>1,949,720</u>				
ISD 0016 SPRING LAKE PARK			Yes			
	CFDA 84.027	756,881				
	CFDA 84.173	15,975				
	CFDA 84.010	289,460				
	CFDA 84.367	180,352				
	CFDA 84.318	3,764				
	CFDA 84.365	32,553				
	CFDA 84.298	35,532				
	CFDA 84.048	20,951				
	CFDA 84.186	15,377				
	CFDA 10.550	85,403				
	CFDA 10.553	65,410				
	CFDA 10.555	391,190				
		<u>1,892,848</u>				
ISD 0022 DETROIT LAKES			Yes	Yes		
	CFDA 10.550	54,703				
	CFDA 10.553	26,669				
	CFDA 10.555	297,046				
	CFDA 84.002	5,980				
	CFDA 84.010	627,749				
	CFDA 84.027	467,277				

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.173	63,768				
	CFDA 84.181	32,004				
	CFDA 84.186	20,800				
	CFDA 84.213	127,997				
	CFDA 84.298	26,593				
	CFDA 84.318	11,591				
	CFDA 84.367	166,521				
		<u>1,928,698</u>				
ISD 0023 FRAZEE						
	CFDA 10.550	32,442	Yes			
	CFDA 10.555	152,010				
	CFDA 10.556	421				
	CFDA 84.010	204,604				
	CFDA 84.186	7,300				
	CFDA 84.367	70,168				
	CFDA 84.298	9,009				
	CFDA 84.318	4,600				
	CFDA 84.027	234,314				
	CFDA 84.173	10,859				
		<u>725,727</u>				
ISD 0025 PINE POINT (PONSFORD)						
	CFDA 84.010	62,514	Yes	Yes		
	CFDA 84.281	13,024				
	CFDA 84.186	1,686				
	CFDA 84.298	747				
	CFDA 84.318	378,633				
	CFDA 10.550	2,281				
	CFDA 10.553	12,433				
	CFDA 10.555	23,291				
	CFDA 10.559	5,818				
		<u>500,427</u>				
ISD 0031 BEMIDJI						
	CFDA 10.553	167,518	Yes			
	CFDA 10.555	689,701				
	CFDA 10.558	9,270				
	CFDA 10.559	46,736				
	CFDA 10.550	96,641				
	CFDA 84.002	15,369				
	CFDA 84.010	1,280,409				
	CFDA 84.013	96,402				
	CFDA 84.027	744,781				
	CFDA 84.173	47,832				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.181	49,574				
	CFDA 84.186	154,384				
	CFDA 84.196	56,987				
	CFDA 84.213	188,819				
	CFDA 84.287	213,580				
	CFDA 84.298	29,377				
	CFDA 84.318	253,670				
	CFDA 84.332	248,455				
	CFDA 84.357	424,321				
	CFDA 84.367	310,286				
		5,124,112				
ISD 0038 RED LAKE			Yes			
	CFDA 10.553	86,655				
	CFDA 10.555	289,827				
	CFDA 10.559	38,599				
	CFDA 10.558	1,443				
	CFDA 10.550	25,192				
	CFDA 84.010	1,119,084				
	CFDA 84.027	381,366				
	CFDA 84.173	20,017				
	CFDA 84.181	7,872				
	CFDA 84.186	30,340				
	CFDA 84.358	9,000				
	CFDA 84.367	185,298				
	CFDA 84.365	19,678				
	CFDA 84.318	50,363				
	CFDA 84.298	14,314				
		2,279,048				
ISD 0047 SAUK RAPIDS			Yes	Yes		
	CFDA 10.550	82,636				
	CFDA 10.553	19,480				
	CFDA 10.555	303,343				
	CFDA 10.556	1,650				
	CFDA 84.010	277,678				
	CFDA 84.186	13,485				
	CFDA 84.213	77,290				
	CFDA 84.298	20,364				
	CFDA 84.318	12,374				
	CFDA 84.367	128,991				
		937,291				
ISD 0051 FOLEY			Yes	Yes		
	CFDA 10.553	16,595				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 10.555	158,425				
	CFDA 84.010	229,648				
	CFDA 84.186	8,382				
	CFDA 84.281	92,041				
	CFDA 84.298	10,448				
	CFDA 84.318	143,297				
	CFDA 10.550	37,007				
		<u>695,843</u>				
ISD 0077 MANKATO			Yes			
	CFDA 10.550	163,677				
	CFDA 10.553	150,017				
	CFDA 10.555	657,028				
	CFDA 10.556	5,126				
	CFDA 84.002	93,828				
	CFDA 84.010	766,421				
	CFDA 84.027	1,194,461				
	CFDA 84.048	37,557				
	CFDA 84.173	52,682				
	CFDA 84.181	82,307				
	CFDA 84.186	33,484				
	CFDA 84.287	301,858				
	CFDA 84.298	53,995				
	CFDA 84.318	20,309				
	CFDA 84.332	57,730				
	CFDA 84.357	448,495				
	CFDA 84.365	15,891				
	CFDA 84.367	304,007				
		<u>4,438,873</u>				
ISD 0084 SLEEPY EYE			Yes			
	CFDA 10.550	18,712				
	CFDA 10.553	19,172				
	CFDA 10.555	90,003				
	CFDA 84.010	226,973				
	CFDA 84.186	4,897				
	CFDA 84.298	5,276				
	CFDA 84.318	3,450				
	CFDA 84.365	18,782				
	CFDA 84.367	49,509				
		<u>436,774</u>				
ISD 0088 NEW ULM			Yes			
	CFDA 10.550	49,024				
	CFDA 10.553	7,259				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 10.555	174,342				
	CFDA 10.556	326				
	CFDA 84.010	261,388				
	CFDA 84.186	12,475				
	CFDA 84.298	11,692				
	CFDA 84.318	11,596				
	CFDA 84.367	99,832				
		<u>627,934</u>				
ISD 0094 CLOQUET			Yes	Yes		
	CFDA 10.550	54,396				
	CFDA 10.553	23,396				
	CFDA 10.555	232,239				
	CFDA 84.010	367,102				
	CFDA 84.048	19,693				
	CFDA 84.281	128,316				
	CFDA 84.367	13,078				
	CFDA 84.027	2,117,989				
	CFDA 84.173	188,353				
	CFDA 84.186	12,797				
	CFDA 84.318	7,988				
		<u>3,165,347</u>				
ISD 0112 CHASKA			Yes			
	CFDA 84.173	37,728				
	CFDA 84.027	1,465,003				
	CFDA 84.010	290,442				
	CFDA 84.367	161,469				
	CFDA 84.318	5,629				
	CFDA 84.365	57,373				
	CFDA 84.298	49,194				
	CFDA 84.186	25,626				
	CFDA 84.196	123,271				
	CFDA 94.004	14,671				
	CFDA 10.550	126,949				
	CFDA 10.553	33,582				
	CFDA 10.555	478,469				
		<u>2,869,406</u>				
ISD 0113 WALKER-HACKENSACK-AKELEY			Yes			
	CFDA 10.550	25,518				
	CFDA 10.553	29,853				
	CFDA 10.555	122,752				
	CFDA 84.010	236,775				
	CFDA 84.357	359,408				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.367	71,686				
	CFDA 84.027	15,500				
	CFDA 84.318	5,200				
	CFDA 84.186	3,000				
	CFDA 84.298	5,481				
	CFDA 84.048	11,161				
	CFDA 84.357	100,976				
	CFDA 84.243	3,820				
		991,130				
ISD 0115 CASS LAKE - BENA			Yes	Yes	Yes	
	CFDA 10.550	31,235				
	CFDA 10.553	84,433				
	CFDA 10.555	201,848				
	CFDA 10.559	28,873				
	CFDA 84.002	11,011				
	CFDA 84.010	382,936				
	CFDA 84.186	89,042				
	CFDA 84.298	9,396				
	CFDA 84.318	253,796				
	CFDA 84.358	9,000				
	CFDA 84.367	121,831				
	CFDA 93.590	55,748				
		1,279,149				
ISD 0118 REMER			Yes	Yes		
	CFDA 10.550	15,295				
	CFDA 10.553	42,148				
	CFDA 10.555	89,159				
	CFDA 84.010	266,745				
	CFDA 84.027	131,904				
	CFDA 84.173	10,087				
	CFDA 84.186	6,477				
	CFDA 84.213	167,388				
	CFDA 84.298	4,996				
	CFDA 84.318	8,922				
	CFDA 84.367	61,666				
		804,787				
ISD 0129 MONTEVIDEO			Yes	Yes		
	CFDA 10.550	46,150				
	CFDA 10.555	236,728				
	CFDA 84.010	159,594				
	CFDA 84.011	80,349				
	CFDA 84.186	6,942				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.298	6,601				
	CFDA 84.318	3,767				
	CFDA 84.367	61,996				
		<u>602,127</u>				
ISD 0138 NORTH BRANCH			Yes			
	CFDA 10.550	54,419				
	CFDA 10.553	42,259				
	CFDA 10.555	283,530				
	CFDA 84.010	255,097				
	CFDA 84.027	498,197				
	CFDA 84.281	111,851				
	CFDA 84.298	12,888				
	CFDA 84.186	10,136				
	CFDA 84.173	14,203				
		<u>1,282,580</u>				
ISD 0152 MOORHEAD			Yes			
	CFDA 10.553	94,500				
	CFDA 10.555	388,694				
	CFDA 84.002	62,106				
	CFDA 84.010	794,204				
	CFDA 84.011	143,074				
	CFDA 84.027	1,131,342				
	CFDA 84.173	56,812				
	CFDA 84.186	31,019				
	CFDA 84.196	47,213				
	CFDA 84.298	22,927				
	CFDA 84.365	33,700				
	CFDA 84.367	434,266				
		<u>3,239,857</u>				
ISD 0162 BAGLEY			Yes	Yes	Yes	
	CFDA 10.553	18,359				
	CFDA 10.555	177,584				
	CFDA 10.556	326				
	CFDA 10.550	31,693				
	CFDA 84.010	365,396				
	CFDA 84.186	3,826				
	CFDA 84.298	3,017				
	CFDA 84.318	12,257				
	CFDA 84.332	92,473				
	CFDA 84.367	102,997				
		<u>807,928</u>				

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(Continued)**

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0166 COOK COUNTY					
CFDA 84.010	81,311	Yes	Yes		
CFDA 84.186	3,408				
CFDA 84.298	2,940				
CFDA 84.318	1,788				
CFDA 84.367	30,417				
CFDA 10.550	11,682				
CFDA 10.553	18,049				
CFDA 10.555	55,613				
CFDA 10.556	4,116				
	<u>209,324</u>				
ISD 0181 BRAINERD					
CFDA 10.553	178,898	Yes			
CFDA 10.555	800,736				
CFDA 10.556	467				
CFDA 10.550	142,051				
CFDA 84.010	1,129,915				
CFDA 84.002	2,263				
CFDA 84.027	1,537,633				
CFDA 84.048	80,100				
CFDA 84.173	141,054				
CFDA 84.181	90,797				
CFDA 84.186	40,145				
CFDA 84.298	20,713				
CFDA 84.332	407,465				
CFDA 84.367	358,778				
	<u>4,931,015</u>				
ISD 0182 CROSBY					
CFDA 10.550	37,305	Yes	Yes		
CFDA 10.553	38,138				
CFDA 10.555	144,654				
CFDA 84.010	198,854				
CFDA 84.186	7,679				
CFDA 84.298	5,153				
CFDA 84.318	2,165				
CFDA 84.367	96,363				
	<u>530,311</u>				
ISD 0191 BURNSVILLE-EAGAN-SAVAGE					
CFDA 84.027	1,169,087	Yes			
CFDA 84.173	174,675				
CFDA 84.010	842,129				
CFDA 84.298	90,163				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.002	28,081				
	CFDA 84.367	354,186				
	CFDA 84.366	146,641				
	CFDA 84.318	11,511				
	CFDA 84.365	100,452				
	CFDA 84.186	36,690				
	CFDA 84.048	52,497				
	CFDA 84.357	518,594				
	CFDA 93.584	62,034				
	CFDA 10.558	12,121				
	CFDA 10.553	131,350				
	CFDA 10.555	811,083				
	CFDA 10.556	2,376				
	CFDA 10.550	160,492				
		<u>4,704,162</u>				
ISD 0192 FARMINGTON			Yes	Yes	Yes	
	CFDA 10.550	107,254				
	CFDA 10.553	13,148				
	CFDA 10.555	254,670				
	CFDA 84.002	10,742				
	CFDA 84.010	224,667				
	CFDA 84.027	887,234				
	CFDA 84.173	23,935				
	CFDA 84.186	14,904				
	CFDA 84.298	39,962				
	CFDA 84.365	17,296				
	CFDA 84.367	128,343				
		<u>1,722,155</u>				
ISD 0194 LAKEVILLE			Yes			
	CFDA 84.027	1,557,267				
	CFDA 84.173	50,192				
	CFDA 84.298	38,868				
	CFDA 84.367	150,933				
	CFDA 84.186	19,598				
	CFDA 84.048	20,302				
	CFDA 10.555	389,149				
	CFDA 10.556	17,112				
	CFDA 10.550	211,588				
		<u>2,455,009</u>				
ISD 0196 ROSEMOUNT			Yes			
	CFDA 10.550	331,201				
	CFDA 10.553	242,905				

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
CFDA	10.555	1,339,938				
CFDA	10.556	6,211				
CFDA	84.027	6,095,330				
CFDA	84.173	153,213				
CFDA	84.002	39,681				
CFDA	84.010	719,111				
CFDA	84.048	84,027				
CFDA	84.181	62,121				
CFDA	84.186	93,019				
CFDA	84.298	127,578				
CFDA	84.318	34,935				
CFDA	84.365	145,877				
CFDA	84.367	531,771				
CFDA	93.576	68,208				
		10,075,126				
ISD 0197 W ST PAUL-MENDOTA HGTS-EAGAN			Yes	Yes		
CFDA	84.027	1,035,630				
CFDA	84.173	43,133				
CFDA	84.298	33,314				
CFDA	84.010	228,784				
CFDA	84.365	14,409				
CFDA	84.186	19,944				
CFDA	84.367	171,677				
CFDA	84.318	883				
CFDA	10.555	461,497				
CFDA	10.550	103,171				
CFDA	10.556	930				
CFDA	10.553	94,661				
		2,208,033				
ISD 0199 INVER GROVE HEIGHTS			Yes	Yes		
CFDA	84.027	862,774				
CFDA	84.173	48,981				
CFDA	84.010	332,207				
CFDA	84.298	10,711				
CFDA	84.186	13,064				
CFDA	84.181	26,224				
CFDA	84.318	785				
CFDA	84.367	159,643				
CFDA	84.365	13,845				
CFDA	10.553	71,804				
CFDA	10.556	1,690				
CFDA	10.555	296,907				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 10.550	97,024				
		<u>1,935,659</u>				
ISD 0200 HASTINGS			Yes	Yes		
	CFDA 84.027	919,451				
	CFDA 84.173	43,077				
	CFDA 84.010	279,184				
	CFDA 84.367	141,110				
	CFDA 84.298	20,072				
	CFDA 84.318	650				
	CFDA 84.186	16,017				
	CFDA 84.002	12,211				
	CFDA 84.013	42,555				
	CFDA 10.550	94,631				
	CFDA 10.553	44,771				
	CFDA 10.555	321,374				
	CFDA 10.556	658				
		<u>1,935,761</u>				
ISD 0206 ALEXANDRIA			Yes			
	CFDA 10.550	113,388				
	CFDA 10.555	431,193				
	CFDA 84.010	382,628				
	CFDA 84.367	152,660				
	CFDA 84.298	19,130				
	CFDA 84.027	1,334,896				
	CFDA 84.173	53,451				
	CFDA 84.181	58,334				
	CFDA 84.186	18,447				
	CFDA 84.002	13,041				
	CFDA 84.318	9,108				
		<u>2,586,276</u>				
ISD 0241 ALBERT LEA			Yes			
	CFDA 84.002	16,069				
	CFDA 84.010	490,521				
	CFDA 84.027	691,477				
	CFDA 84.048	27,889				
	CFDA 84.173	28,893				
	CFDA 84.181	31,752				
	CFDA 84.186	18,602				
	CFDA 84.213	97,847				
	CFDA 84.298	22,401				
	CFDA 84.318	9,356				
	CFDA 84.365	18,596				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
CFDA	84.367	180,565				
CFDA	10.550	98,440				
CFDA	10.553	59,779				
CFDA	10.555	412,698				
CFDA	10.556	676				
		<u>2,205,561</u>				
ISD 0256 RED WING			Yes			
CFDA	10.550	54,091				
CFDA	10.553	15,885				
CFDA	10.556	1,049				
CFDA	10.555	201,088				
CFDA	84.002	12,485				
CFDA	84.010	266,577				
CFDA	84.027	550,657				
CFDA	84.048	16,978				
CFDA	84.173	34,347				
CFDA	84.186	8,642				
CFDA	84.298	13,884				
CFDA	84.367	104,227				
		<u>1,279,910</u>				
ISD 0270 HOPKINS			Yes			
CFDA	10.550	113,707				
CFDA	10.553	168,016				
CFDA	10.555	720,278				
CFDA	10.556	5,575				
CFDA	84.010	305,955				
CFDA	84.013	182,173				
CFDA	84.027	1,573,114				
CFDA	84.298	38,981				
CFDA	84.281	362,643				
CFDA	84.365	56,436				
CFDA	84.318	7,677				
CFDA	84.173	46,609				
CFDA	84.186	98,641				
CFDA	84.002	196,673				
		<u>3,876,478</u>				
ISD 0271 BLOOMINGTON			Yes	Yes	Yes	
CFDA	10.550	252,763				
CFDA	10.553	233,945				
CFDA	10.555	1,012,046				
CFDA	84.002	291,427				
CFDA	84.010	371,870				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.027	1,826,618				
	CFDA 84.173	69,806				
	CFDA 84.186	32,496				
	CFDA 84.213	112,052				
	CFDA 84.287	137,173				
	CFDA 84.298	53,898				
	CFDA 84.318	13,087				
	CFDA 84.357	569,450				
	CFDA 84.365	27,118				
	CFDA 84.367	298,796				
	CFDA 84.359	853,244				
		6,155,789				
ISD 0272 EDEN PRAIRIE			Yes			
	CFDA 10.550	145,019				
	CFDA 10.553	11,316				
	CFDA 10.555	488,912				
	CFDA 84.010	307,228				
	CFDA 84.027	1,384,995				
	CFDA 84.181	269,667				
	CFDA 84.318	8,847				
	CFDA 84.298	43,751				
	CFDA 84.173	101,931				
	CFDA 84.186	26,481				
	CFDA 84.281	194,344				
	CFDA 84.365	52,239				
		3,034,730				
ISD 0273 EDINA			Yes			
	CFDA 84.027	1,501,207				
	CFDA 84.173	36,645				
	CFDA 84.010	135,771				
	CFDA 84.298	15,420				
	CFDA 84.367	99,191				
	CFDA 84.186	19,726				
	CFDA 84.318	3,214				
	CFDA 84.365	9,756				
	CFDA 94.004	10,541				
	CFDA 10.555	173,326				
	CFDA 10.550	59,424				
		2,064,221				
ISD 0276 MINNETONKA			Yes			
	CFDA 10.550	137,870				
	CFDA 10.555	277,611				

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 10.556	3,956				
	CFDA 84.027	1,099,194				
	CFDA 84.173	46,746				
	CFDA 84.181	29,429				
	CFDA 84.186	11,364				
	CFDA 84.281	138,338				
	CFDA 84.298	37,678				
	CFDA 84.365	2,138				
	CFDA 84.002	16,675				
		<u>1,800,999</u>				
ISD 0277 WESTONKA			Yes	Yes		
	CFDA 10.550	48,846				
	CFDA 10.553	4,702				
	CFDA 10.555	105,403				
	CFDA 10.556	964				
	CFDA 84.027	509,506				
	CFDA 84.173	18,405				
	CFDA 84.186	3,901				
	CFDA 84.298	9,597				
	CFDA 84.367	79,995				
		<u>781,319</u>				
ISD 0278 ORONO			Yes	Yes		
	CFDA 84.027	379,464				
	CFDA 84.173	19,695				
	CFDA 84.367	38,830				
	CFDA 84.298	10,314				
	CFDA 84.186	4,117				
	CFDA 10.555	72,378				
	CFDA 10.550	30,365				
		<u>555,163</u>				
ISD 0279 OSSEO			Yes			
	CFDA 84.027	4,675,685				
	CFDA 84.173	152,455				
	CFDA 84.181	119,978				
	CFDA 84.010	871,345				
	CFDA 84.318	12,064				
	CFDA 84.298	58,668				
	CFDA 84.367	738,042				
	CFDA 84.186	64,259				
	CFDA 84.365	206,818				
	CFDA 84.213	132,214				
	CFDA 84.002	92,076				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.287	360,547				
	CFDA 84.357	520,141				
	CFDA 93.576	63,917				
	CFDA 10.555	2,200,643				
	CFDA 10.550	536,109				
	CFDA 10.556	1,455				
	CFDA 10.553	543,012				
	CFDA 10.558	145				
	CFDA 10.559	24,929				
		11,374,502				
ISD 0280 RICHFIELD			Yes			
	CFDA 84.027	689,689				
	CFDA 84.173	29,252				
	CFDA 84.010	433,722				
	CFDA 84.367	219,725				
	CFDA 84.298	40,681				
	CFDA 84.186	19,801				
	CFDA 84.318	12,495				
	CFDA 84.365	134,801				
	CFDA 84.332	100,000				
	CFDA 93.576	61,989				
	CFDA 10.553	93,536				
	CFDA 10.556	5,184				
	CFDA 10.555	512,218				
	CFDA 10.550	79,893				
		2,432,986				
ISD 0281 ROBBINSDALE			Yes	Yes		
	CFDA 84.027	1,752,906				
	CFDA 84.173	59,253				
	CFDA 84.002	129,853				
	CFDA 84.010	862,925				
	CFDA 84.298	80,434				
	CFDA 84.367	386,368				
	CFDA 84.365	146,752				
	CFDA 84.318	16,808				
	CFDA 84.181	50,761				
	CFDA 84.186	38,353				
	CFDA 84.287	273,896				
	CFDA 10.550	238,389				
	CFDA 10.553	359,271				
	CFDA 10.555	1,553,173				
	CFDA 93.575	10,000				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.576	57,603				
		<u>6,016,745</u>				
ISD 0283 ST LOUIS PARK			Yes			
	CFDA 84.010	223,251				
	CFDA 84.027	1,245,000				
	CFDA 84.173	48,969				
	CFDA 84.181	32,000				
	CFDA 84.048	7,525				
	CFDA 84.186	20,776				
	CFDA 84.196	40,000				
	CFDA 84.298	31,184				
	CFDA 84.318	9,044				
	CFDA 84.361	34,489				
	CFDA 84.365	31,863				
	CFDA 84.367	188,311				
	CFDA 10.550	86,160				
	CFDA 10.553	86,161				
	CFDA 10.555	410,170				
	CFDA 10.559	16,590				
		<u>2,511,493</u>				
ISD 0284 WAYZATA			Yes			
	CFDA 10.550	119,394				
	CFDA 10.553	18,533				
	CFDA 10.555	427,409				
	CFDA 84.365	17,704				
	CFDA 84.027	1,492,406				
	CFDA 84.173	102,729				
	CFDA 84.186	19,866				
	CFDA 84.281	221,265				
	CFDA 84.298	50,854				
		<u>2,470,160</u>				
ISD 0309 PARK RAPIDS			Yes	Yes	Yes	
	CFDA 10.550	32,261				
	CFDA 10.553	45,292				
	CFDA 10.555	222,261				
	CFDA 84.010	337,140				
	CFDA 84.048	8,647				
	CFDA 84.181	31,389				
	CFDA 84.186	11,978				
	CFDA 84.281	116,324				
	CFDA 84.298	9,748				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.318	2,942				
		<u>817,982</u>				
ISD 0317 DEER RIVER			Yes	Yes		
	CFDA 10.550	25,613				
	CFDA 10.553	54,638				
	CFDA 10.555	178,575				
	CFDA 84.010	365,771				
	CFDA 84.298	4,571				
	CFDA 84.357	403,804				
	CFDA 84.358	28,800				
	CFDA 84.367	99,079				
		<u>1,160,851</u>				
ISD 0318 GRAND RAPIDS			Yes	Yes		
	CFDA 10.550	82,364				
	CFDA 10.553	89,824				
	CFDA 10.555	405,598				
	CFDA 10.559	14,604				
	CFDA 84.010	781,676				
	CFDA 84.027	625,072				
	CFDA 84.048	33,342				
	CFDA 84.173	55,506				
	CFDA 84.181	46,693				
	CFDA 84.186	24,353				
	CFDA 84.281	241,834				
	CFDA 84.318	15,811				
	CFDA 84.298	20,949				
		<u>2,437,626</u>				
ISD 0332 MORA			Yes			
	CFDA 10.550	47,621				
	CFDA 10.553	29,381				
	CFDA 10.555	204,164				
	CFDA 84.010	291,784				
	CFDA 84.186	10,677				
	CFDA 84.298	9,122				
	CFDA 84.318	6,300				
	CFDA 84.367	97,217				
	CFDA 94.004	41,120				
		<u>737,386</u>				
ISD 0347 WILLMAR			Yes			
	CFDA 10.555	601,008				
	CFDA 10.558	3,327				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 10.553	276,191				
	CFDA 10.550	113,393				
	CFDA 84.027	521,418				
	CFDA 84.010	812,711				
	CFDA 84.011	205,171				
	CFDA 84.013	135,609				
	CFDA 84.357	686,823				
	CFDA 84.367	261,386				
	CFDA 84.298	24,162				
	CFDA 84.365	73,601				
	CFDA 84.048	41,280				
	CFDA 84.186	28,076				
	CFDA 84.318	26,110				
	CFDA 84.287	116,154				
	CFDA 84.002	46,906				
		3,973,326				
ISD 0361 INTERNATIONAL FALLS			Yes	Yes		
	CFDA 10.553	29,770				
	CFDA 10.555	142,818				
	CFDA 10.550	19,350				
	CFDA 10.558	4,222				
	CFDA 84.010	308,462				
	CFDA 84.027	395,325				
	CFDA 84.048	15,164				
	CFDA 84.173	10,211				
	CFDA 84.181	903				
	CFDA 84.186	4,908				
	CFDA 84.367	106,798				
	CFDA 84.318	3,006				
	CFDA 84.298	9,025				
		1,049,962				
ISD 0381 LAKE SUPERIOR			Yes	Yes		
	CFDA 10.553	20,830				
	CFDA 10.555	125,427				
	CFDA 84.010	185,768				
	CFDA 84.186	8,290				
	CFDA 84.298	3,645				
	CFDA 84.318	4,541				
	CFDA 84.367	83,180				
	CFDA 10.550	18,980				
		450,661				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0413 MARSHALL					
		Yes	Yes		
CFDA 84.027	533,609				
CFDA 84.173	39,261				
CFDA 84.181	29,452				
CFDA 84.298	11,576				
CFDA 84.367	109,476				
CFDA 84.318	4,828				
CFDA 84.186	9,742				
CFDA 84.010	215,825				
CFDA 84.365	10,818				
CFDA 84.002	8,585				
CFDA 84.336	7,180				
CFDA 10.555	211,400				
CFDA 10.550	46,818				
CFDA 10.558	4,638				
CFDA 10.553	21,436				
CFDA 93.778	74,762				
CFDA 93.566	69,597				
	<u>1,409,003</u>				
ISD 0423 HUTCHINSON					
		Yes			
CFDA 84.010	277,104				
CFDA 84.027	408,449				
CFDA 84.186	11,325				
CFDA 84.298	17,019				
CFDA 84.318	2,868				
CFDA 84.365	13,699				
CFDA 84.173	16,987				
CFDA 84.367	115,933				
CFDA 10.550	64,486				
CFDA 10.553	18,622				
CFDA 10.555	187,967				
	<u>1,134,459</u>				
ISD 0432 MAHNOMEN					
		Yes	Yes	Yes	
CFDA 10.553	37,789				
CFDA 10.555	142,725				
CFDA 10.550	15,519				
CFDA 84.010	252,880				
CFDA 84.186	7,439				
CFDA 84.318	4,475				
CFDA 84.367	89,997				
CFDA 84.298	4,881				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.357	451,895				
		<u>1,007,600</u>				
ISD 0435 WAUBUN			Yes	Yes	Yes	
	CFDA 10.553	41,383				
	CFDA 10.555	114,152				
	CFDA 10.559	9,577				
	CFDA 10.550	22,697				
	CFDA 84.010	239,986				
	CFDA 84.048	2,626				
	CFDA 84.186	5,293				
	CFDA 84.281	49,958				
	CFDA 84.298	2,155				
	CFDA 84.318	4,428				
		<u>492,255</u>				
ISD 0465 LITCHFIELD			Yes			
	CFDA 84.010	163,756				
	CFDA 84.186	7,506				
	CFDA 84.367	76,255				
	CFDA 84.298	8,589				
	CFDA 84.318	3,773				
	CFDA 10.550	49,154				
	CFDA 10.553	19,673				
	CFDA 10.555	193,720				
		<u>522,426</u>				
ISD 0466 DASSEL-COKATO			Yes			
	CFDA 84.010	179,061				
	CFDA 84.013	30,201				
	CFDA 84.186	8,342				
	CFDA 84.367	76,820				
	CFDA 84.298	9,646				
	CFDA 84.318	4,310				
	CFDA 10.550	65,994				
	CFDA 10.553	16,927				
	CFDA 10.555	221,919				
	CFDA 10.556	691				
		<u>613,911</u>				
ISD 0477 PRINCETON			Yes	Yes		
	CFDA 10.550	79,486				
	CFDA 10.553	18,958				
	CFDA 10.555	272,537				
	CFDA 10.556	555				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.010	156,303				
	CFDA 84.186	13,555				
	CFDA 84.298	14,600				
	CFDA 84.318	3,749				
	CFDA 84.367	87,486				
		<u>647,229</u>				
ISD 0480 ONAMIA						
	CFDA 10.553	52,216	Yes	Yes	Yes	
	CFDA 10.550	20,209				
	CFDA 10.555	131,097				
	CFDA 10.556	61				
	CFDA 84.010	319,217				
	CFDA 84.013	82,251				
	CFDA 84.186	212,216				
	CFDA 84.287	68,578				
	CFDA 84.281	101,401				
	CFDA 84.298	5,654				
	CFDA 84.318	7,675				
	CFDA 84.358	9,000				
		<u>1,009,575</u>				
ISD 0482 LITTLE FALLS						
	CFDA 10.550	51,066	Yes	Yes		
	CFDA 10.553	81,983				
	CFDA 10.555	325,118				
	CFDA 84.010	490,178				
	CFDA 84.186	151,134				
	CFDA 84.298	11,628				
	CFDA 84.318	15,755				
	CFDA 84.367	231,461				
		<u>1,358,323</u>				
ISD 0492 AUSTIN						
	CFDA 10.550	46,843	Yes			
	CFDA 10.553	104,243				
	CFDA 10.555	547,255				
	CFDA 84.010	600,254				
	CFDA 84.027	1,089,492				
	CFDA 84.173	39,502				
	CFDA 84.181	38,768				
	CFDA 84.281	204,187				
	CFDA 84.298	28,656				
	CFDA 84.186	24,294				
	CFDA 84.011	77				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.013	24,320				
	CFDA 84.365	31,940				
	CFDA 84.340	12,492				
	CFDA 84.002	17,639				
	CFDA 45.310	11,339				
		<u>2,821,301</u>				
ISD 0508 ST PETER						
	CFDA 10.550	33,482	Yes	Yes	Yes	
	CFDA 10.553	35,254				
	CFDA 10.555	160,971				
	CFDA 84.010	251,969				
	CFDA 84.013	32,446				
	CFDA 84.186	9,534				
	CFDA 84.298	7,357				
	CFDA 84.318	5,959				
	CFDA 84.365	871				
	CFDA 84.367	84,518				
	CFDA 94.004	14,387				
		<u>636,748</u>				
ISD 0518 WORTHINGTON						
	CFDA 10.555	49,354	Yes	Yes	Yes	
	CFDA 10.550	3,470				
	CFDA 84.002	68,616				
	CFDA 84.010	353,175				
	CFDA 84.011	31,819				
	CFDA 84.181	17,218				
	CFDA 84.186	11,674				
	CFDA 84.213	97,220				
	CFDA 84.287	179,517				
	CFDA 84.298	14,047				
	CFDA 84.318	7,199				
	CFDA 84.336	5,000				
	CFDA 84.365	41,906				
	CFDA 84.367	107,921				
	CFDA 84.027	432,551				
	CFDA 84.173	19,311				
	CFDA 10.553	99,313				
	CFDA 10.555	389,827				
		<u>1,929,138</u>				
ISD 0535 ROCHESTER						
	CFDA 10.553	246,793	Yes	Yes		
	CFDA 10.555	1,464,669				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
CFDA 10.550		223,642				
CFDA 10.556		13,235				
CFDA 10.558		489				
CFDA 84.002		233,347				
CFDA 84.010		1,495,096				
CFDA 84.011		49,122				
CFDA 84.013		39,572				
CFDA 84.027		2,706,641				
CFDA 84.048		100,245				
CFDA 84.173		75,922				
CFDA 84.181		76,391				
CFDA 84.186		66,680				
CFDA 84.213		163,453				
CFDA 84.287		442,918				
CFDA 84.298		51,636				
CFDA 84.318		17,486				
CFDA 84.365		232,963				
CFDA 84.367		544,802				
CFDA 93.576		86,241				
		<u>8,331,343</u>				
ISD 0544 FERGUS FALLS						
			Yes			
CFDA 10.550		40,060				
CFDA 10.555		189,478				
CFDA 10.556		1,597				
CFDA 84.002		1,686				
CFDA 84.010		345,508				
CFDA 84.027		46,956				
CFDA 84.186		15,018				
CFDA 84.298		14,026				
CFDA 84.318		3,923				
CFDA 84.367		160,223				
		<u>818,475</u>				
ISD 0548 PELICAN RAPIDS						
			Yes	Yes	Yes	
CFDA 10.550		25,100				
CFDA 10.553		49,811				
CFDA 10.555		145,759				
CFDA 84.010		201,559				
CFDA 84.186		7,233				
CFDA 84.298		5,954				
CFDA 84.318		4,493				
CFDA 84.365		27,091				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.367	59,718				
		<u>526,718</u>				
ISD 0549 PERHAM			Yes			
	CFDA 10.553	49,629				
	CFDA 10.555	203,790				
	CFDA 10.556	247				
	CFDA 10.550	51,915				
	CFDA 84.010	223,824				
	CFDA 84.186	5,331				
	CFDA 84.298	8,333				
	CFDA 84.318	9,530				
	CFDA 84.367	97,516				
		<u>650,115</u>				
ISD 0564 THIEF RIVER FALLS			Yes			
	CFDA 84.010	289,113				
	CFDA 84.048	10,999				
	CFDA 84.181	21,084				
	CFDA 84.186	11,008				
	CFDA 84.298	12,874				
	CFDA 84.367	114,626				
	CFDA 84.318	6,269				
	CFDA 84.027	421,630				
	CFDA 84.173	15,045				
	CFDA 10.550	49,776				
	CFDA 10.553	59,371				
	CFDA 10.555	181,566				
	CFDA 10.556	1,414				
		<u>1,194,775</u>				
ISD 0578 PINE CITY			Yes	Yes		
	CFDA 10.550	41,105				
	CFDA 10.553	47,567				
	CFDA 10.555	193,975				
	CFDA 84.010	301,434				
	CFDA 84.186	4,383				
	CFDA 84.298	8,594				
	CFDA 84.318	6,779				
	CFDA 84.367	95,437				
		<u>699,274</u>				
ISD 0592 CLIMAX			Yes	Yes		
	CFDA 84.318	276,102				
	CFDA 84.010	42,379				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.367	13,456				
	CFDA 84.318	1,763				
	CFDA 84.027	662				
	CFDA 84.186	1,799				
	CFDA 10.555	28,630				
	CFDA 10.550	3,814				
	CFDA 10.553	9,731				
		<u>378,336</u>				
ISD 0593 CROOKSTON			Yes			
	CFDA 10.550	41,117				
	CFDA 10.553	47,312				
	CFDA 10.555	198,750				
	CFDA 84.010	254,728				
	CFDA 84.011	21,075				
	CFDA 84.367	90,550				
	CFDA 84.318	4,886				
	CFDA 84.365	14,654				
	CFDA 84.186	9,714				
	CFDA 84.298	9,121				
	CFDA 84.181	38,061				
	CFDA 84.173	4,279				
	CFDA 84.027	312,370				
		<u>1,046,617</u>				
ISD 0595 EAST GRAND FORKS			Yes			
	CFDA 84.010	312,621				
	CFDA 84.048	76,777				
	CFDA 84.186	9,962				
	CFDA 84.290	10,304				
	CFDA 84.318	9,991				
	CFDA 84.281	111,770				
	CFDA 84.243	1,490				
	CFDA 84.027	7,446				
	CFDA 10.550	45,949				
	CFDA 10.555	186,802				
	CFDA 10.553	42,046				
		<u>815,158</u>				
ISD 0621 MOUNDS VIEW			Yes			
	CFDA 10.555	690,311				
	CFDA 10.550	191,411				
	CFDA 10.553	119,298				
	CFDA 10.556	2,452				
	CFDA 10.558	1,255				

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.010	361,507				
	CFDA 84.027	1,858,569				
	CFDA 84.181	453,740				
	CFDA 84.298	43,062				
	CFDA 84.281	350,828				
	CFDA 84.365	18,877				
	CFDA 84.173	82,025				
	CFDA 84.186	34,432				
	CFDA 84.213	62,165				
	CFDA 84.002	80,371				
		4,350,303				
ISD 0622 NORTH ST PAUL-MAPLEWOOD-OAKD			Yes			
	CFDA 84.027	2,317,687				
	CFDA 84.173	93,462				
	CFDA 84.010	619,170				
	CFDA 84.186	40,792				
	CFDA 84.367	480,448				
	CFDA 84.298	94,265				
	CFDA 84.365	62,965				
	CFDA 84.048	63,070				
	CFDA 84.318	11,698				
	CFDA 84.332	60,152				
	CFDA 84.002	111,859				
	CFDA 93.566	11,663				
	CFDA 10.555	1,129,306				
	CFDA 10.550	275,142				
	CFDA 10.553	237,362				
	CFDA 10.550	13,429				
		5,622,470				
ISD 0623 ROSEVILLE			Yes			
	CFDA 10.550	113,563				
	CFDA 10.553	67,237				
	CFDA 10.555	541,118				
	CFDA 10.556	7,044				
	CFDA 84.010	265,080				
	CFDA 84.027	1,112,703				
	CFDA 84.298	33,419				
	CFDA 84.281	173,924				
	CFDA 84.281	27,306				
	CFDA 84.186	21,878				
	CFDA 84.318	6,929				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.365	53,398				
		<u>2,423,599</u>				
ISD 0624 WHITE BEAR LAKE			Yes	Yes		
	CFDA 84.027	1,470,318				
	CFDA 84.173	67,989				
	CFDA 84.010	357,677				
	CFDA 84.298	35,943				
	CFDA 84.367	221,556				
	CFDA 84.186	26,711				
	CFDA 84.365	14,222				
	CFDA 84.318	825				
	CFDA 10.555	621,966				
	CFDA 10.550	164,070				
	CFDA 10.553	92,918				
		<u>3,074,195</u>				
ISD 0625 ST PAUL			Yes			
	CFDA 10.553	2,921,345				
	CFDA 10.555	9,223,893				
	CFDA 10.559	1,191,033				
	CFDA 10.550	1,144,392				
	CFDA 10.558	238				
	CFDA 84.002	972,007				
	CFDA 84.010	16,045,167				
	CFDA 84.027	9,652,634				
	CFDA 84.173	346,631				
	CFDA 84.048	658,670				
	CFDA 84.181	28,572				
	CFDA 84.186	490,383				
	CFDA 84.196	89,327				
	CFDA 84.213	119,997				
	CFDA 84.287	906,917				
	CFDA 84.290	208,962				
	CFDA 84.298	316,279				
	CFDA 84.318	623,603				
	CFDA 84.330	2,995				
	CFDA 84.332	704,083				
	CFDA 84.336	42,558				
	CFDA 84.357	2,194,817				
	CFDA 84.365	1,519,817				
	CFDA 84.367	4,016,846				
		<u>53,421,166</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0656 FARIBAULT					
		Yes			
CFDA 10.550	70,717				
CFDA 10.555	505,014				
CFDA 10.553	199,153				
CFDA 84.002	20,075				
CFDA 84.027	1,076,586				
CFDA 84.173	22,470				
CFDA 84.010	350,755				
CFDA 84.298	22,274				
CFDA 84.367	176,255				
CFDA 84.365	62,214				
CFDA 84.181	65,682				
CFDA 84.186	16,137				
CFDA 84.048	16,131				
CFDA 84.318	7,833				
CFDA 84.287	191,809				
CFDA 94.006	750,031				
	<u>3,553,136</u>				
ISD 0659 NORTHFIELD					
		Yes			
CFDA 10.550	53,394				
CFDA 10.553	30,798				
CFDA 10.555	212,074				
CFDA 10.556	4,489				
CFDA 84.010	232,570				
CFDA 84.027	687,958				
CFDA 84.173	16,677				
CFDA 84.184	43,166				
CFDA 84.186	15,000				
CFDA 84.215	197,209				
CFDA 84.298	18,500				
CFDA 84.318	5,125				
CFDA 84.365	24,664				
CFDA 84.367	149,090				
	<u>1,690,714</u>				
ISD 0682 ROSEAU					
		Yes			
CFDA 84.010	61,835				
CFDA 84.186	4,177				
CFDA 84.298	6,071				
CFDA 84.367	42,113				
CFDA 84.318	1,250				
CFDA 84.027	318,708				
CFDA 84.173	13,256				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 10.550	23,852				
	CFDA 10.553	19,311				
	CFDA 10.555	121,225				
	CFDA 97.036	13,994				
		<u>625,792</u>				
ISD 0690 WARROAD			Yes	Yes		
	CFDA 84.010	133,356				
	CFDA 84.181	17,675				
	CFDA 84.186	5,959				
	CFDA 84.298	5,816				
	CFDA 84.281	32,612				
	CFDA 84.318	3,156				
	CFDA 84.027	209,651				
	CFDA 84.173	18,163				
	CFDA 16.575	13,289				
	CFDA 10.550	38,939				
	CFDA 10.553	31,031				
	CFDA 10.555	129,550				
	CFDA 10.556	276				
		<u>639,473</u>				
ISD 0700 HERMANTOWN			Yes	Yes		
	CFDA 10.550	37,221				
	CFDA 10.555	105,678				
	CFDA 84.010	53,398				
	CFDA 84.186	5,032				
	CFDA 84.281	39,898				
	CFDA 84.318	2,702				
	CFDA 84.298	6,857				
		<u>250,786</u>				
ISD 0701 HIBBING			Yes	Yes	Yes	
	CFDA 84.010	399,287				
	CFDA 84.281	155,385				
	CFDA 84.298	13,810				
	CFDA 84.027	536,140				
	CFDA 84.173	25,866				
	CFDA 84.181	9,765				
	CFDA 84.048	18,610				
	CFDA 84.186	15,907				
	CFDA 84.002	6,793				
	CFDA 10.550	52,409				
	CFDA 10.553	60,630				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 10.555	270,243				
		<u>1,564,845</u>				
ISD 0704 PROCTOR			Yes	Yes		
	CFDA 10.550	34,342				
	CFDA 10.555	130,639				
	CFDA 84.010	108,800				
	CFDA 84.048	15,542				
	CFDA 84.186	56,254				
	CFDA 84.367	59,320				
	CFDA 84.318	1,345				
	CFDA 84.298	7,262				
		<u>413,504</u>				
ISD 0706 VIRGINIA			Yes	Yes	Yes	
	CFDA 10.553	31,219				
	CFDA 10.555	187,524				
	CFDA 10.550	44,776				
	CFDA 84.010	173,329				
	CFDA 84.186	8,403				
	CFDA 84.298	4,581				
	CFDA 84.314	2,048				
	CFDA 84.367	93,182				
	CFDA 94.004	9,598				
		<u>554,660</u>				
ISD 0707 NETT LAKE			Yes	Yes	Yes	
	CFDA 10.553	9,746				
	CFDA 10.555	21,835				
	CFDA 10.558	5,197				
	CFDA 10.550	2,199				
	CFDA 84.010	38,558				
	CFDA 84.186	688				
	CFDA 84.318	923				
	CFDA 84.367	8,397				
	CFDA 84.287	87,871				
	CFDA 84.298	590				
		<u>176,004</u>				
ISD 0709 DULUTH			Yes	Yes		
	CFDA 10.553	221,631				
	CFDA 10.555	1,077,772				
	CFDA 10.559	87,350				
	CFDA 10.550	74,724				
	CFDA 10.558	41,730				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.002	60,040				
	CFDA 84.010	2,558,713				
	CFDA 84.027	2,115,207				
	CFDA 84.048	103,361				
	CFDA 84.173	92,097				
	CFDA 84.181	129,200				
	CFDA 84.186	81,135				
	CFDA 84.196	44,971				
	CFDA 84.215	58,100				
	CFDA 84.367	669,872				
	CFDA 84.318	53,734				
	CFDA 84.298	70,339				
	CFDA 84.357	773,261				
	CFDA 94.004	20,515				
	CFDA 94.013	12,483				
		8,346,235				
ISD 0712 MOUNTAIN IRON-BUHL			Yes	Yes		
	CFDA 10.550	13,349				
	CFDA 10.553	19,970				
	CFDA 10.555	68,567				
	CFDA 84.010	156,629				
	CFDA 84.013	78,699				
	CFDA 84.186	4,838				
	CFDA 84.367	49,557				
	CFDA 84.318	3,563				
	CFDA 84.298	3,674				
		398,846				
ISD 0717 JORDAN			Yes	Yes	Yes	
	CFDA 10.550	39,960				
	CFDA 10.553	8,560				
	CFDA 10.555	128,466				
	CFDA 10.556	126				
	CFDA 84.010	100,655				
	CFDA 84.186	5,205				
	CFDA 84.298	6,597				
	CFDA 84.318	2,120				
	CFDA 84.367	71,874				
		363,563				
ISD 0719 PRIOR LAKE			Yes	Yes		
	CFDA 10.550	100,174				
	CFDA 10.553	11,321				
	CFDA 10.555	218,207				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.010	164,251				
	CFDA 84.186	15,822				
	CFDA 84.367	115,877				
	CFDA 84.298	36,931				
	CFDA 84.318	1,866				
	CFDA 84.365	15,053				
		<u>679,502</u>				
ISD 0720 SHAKOPEE			Yes			
	CFDA 84.010	137,435				
	CFDA 84.048	5,170				
	CFDA 84.186	14,404				
	CFDA 84.278	4,249				
	CFDA 84.367	73,987				
	CFDA 84.318	4,951				
	CFDA 84.298	21,042				
	CFDA 84.213	166,038				
	CFDA 84.365	75,436				
	CFDA 84.287	102,614				
	CFDA 10.550	76,092				
	CFDA 10.553	88,469				
	CFDA 10.555	446,957				
	CFDA 10.556	192				
		<u>1,217,036</u>				
ISD 0727 BIG LAKE			Yes			
	CFDA 10.550	68,194				
	CFDA 10.555	237,815				
	CFDA 10.556	6,120				
	CFDA 84.010	101,865				
	CFDA 84.298	16,927				
	CFDA 84.281	74,563				
	CFDA 84.186	8,855				
	CFDA 84.276	4,010				
	CFDA 93.778	3,717				
		<u>522,066</u>				
ISD 0728 ELK RIVER			Yes	Yes		
	CFDA 84.027	1,322,941				
	CFDA 84.173	58,007				
	CFDA 84.010	421,559				
	CFDA 84.367	114,048				
	CFDA 84.298	77,956				
	CFDA 84.186	29,998				
	CFDA 84.318	7,111				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.365	293				
	CFDA 84.048	33,041				
	CFDA 10.553	1,507				
	CFDA 10.555	548,034				
	CFDA 10.550	139,969				
		<u>2,754,464</u>				
ISD 0740 MELROSE			Yes	Yes		
	CFDA 10.550	37,915				
	CFDA 10.553	17,519				
	CFDA 10.555	162,360				
	CFDA 84.010	277,230				
	CFDA 84.011	15,084				
	CFDA 84.027	10,764				
	CFDA 84.048	1,107				
	CFDA 84.186	8,801				
	CFDA 84.298	6,331				
	CFDA 84.318	4,739				
	CFDA 84.365	14,647				
	CFDA 84.367	123,960				
		<u>680,457</u>				
ISD 0742 ST CLOUD			Yes	Yes		
	CFDA 10.550	116,678				
	CFDA 10.553	172,288				
	CFDA 10.555	1,060,636				
	CFDA 10.556	21,884				
	CFDA 84.002	61,730				
	CFDA 84.010	1,169,244				
	CFDA 84.011	5,417				
	CFDA 84.027	2,204,146				
	CFDA 84.048	71,278				
	CFDA 84.173	114,672				
	CFDA 84.186	119,356				
	CFDA 84.196	59,430				
	CFDA 84.287	255,389				
	CFDA 84.298	56,404				
	CFDA 84.318	45,017				
	CFDA 84.357	626,265				
	CFDA 84.365	77,637				
	CFDA 84.367	497,174				
		<u>6,734,645</u>				
ISD 0748 SARTELL			Yes	Yes		
	CFDA 10.550	59,944				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 10.555	164,750				
	CFDA 10.556	2,661				
	CFDA 84.010	209,451				
	CFDA 84.186	10,289				
	CFDA 84.281	56,348				
	CFDA 84.298	8,586				
	CFDA 84.318	3,275				
		<u>515,304</u>				
ISD 0761 OWATONNA			Yes	Yes		
	CFDA 10.550	107,294				
	CFDA 10.556	8,322				
	CFDA 10.555	463,260				
	CFDA 10.553	115,497				
	CFDA 84.002	49,780				
	CFDA 84.010	394,257				
	CFDA 84.027	579,523				
	CFDA 84.048	30,021				
	CFDA 84.173	38,485				
	CFDA 84.181	27,236				
	CFDA 84.186	17,784				
	CFDA 84.298	46,075				
	CFDA 84.318	6,914				
	CFDA 84.365	21,166				
	CFDA 84.367	201,465				
	CFDA 84.011	64,181				
		<u>2,171,260</u>				
ISD 0821 MENAHGA			Yes			
	CFDA 10.553	33,538				
	CFDA 10.555	117,960				
	CFDA 10.550	20,414				
	CFDA 84.010	169,571				
	CFDA 84.186	5,359				
	CFDA 84.298	4,004				
	CFDA 84.318	3,741				
	CFDA 84.357	396,444				
	CFDA 84.367	53,830				
		<u>804,861</u>				
ISD 0829 WASECA			Yes			
	CFDA 10.550	63,891				
	CFDA 10.553	20,842				
	CFDA 10.555	204,795				
	CFDA 10.556	454				

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
CFDA	84.002	45,739				
CFDA	84.010	255,351				
CFDA	84.011	13,900				
CFDA	84.027	968,212				
CFDA	84.048	7,291				
CFDA	84.173	83,334				
CFDA	84.181	32,793				
CFDA	84.186	7,796				
CFDA	84.298	9,087				
CFDA	84.318	4,641				
CFDA	84.336	696,826				
CFDA	84.365	10,885				
CFDA	84.367	69,829				
		2,495,666				
ISD 0831 FOREST LAKE			Yes			
CFDA	84.173	41,114				
CFDA	84.027	975,306				
CFDA	84.010	273,383				
CFDA	84.367	191,280				
CFDA	84.298	30,821				
CFDA	84.186	22,352				
CFDA	84.181	245,908				
CFDA	84.318	6,280				
CFDA	10.550	164,494				
CFDA	10.553	75,298				
CFDA	10.555	534,570				
		2,560,806				
ISD 0832 MAHTOMEDI			Yes	Yes	Yes	
CFDA	10.550	27,080				
CFDA	10.555	98,270				
CFDA	10.556	629				
CFDA	84.010	75,382				
CFDA	84.027	448,969				
CFDA	84.173	36,366				
CFDA	84.186	7,878				
CFDA	84.367	60,654				
CFDA	84.298	16,807				
		772,035				
ISD 0833 SO WASHINGTON COUNTY			Yes	Yes		
CFDA	84.027	2,535,109				
CFDA	84.173	66,390				
CFDA	84.010	361,612				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.367	278,929				
	CFDA 84.298	67,200				
	CFDA 84.365	18,249				
	CFDA 84.181	1,436				
	CFDA 84.048	83,222				
	CFDA 84.186	40,184				
	CFDA 84.318	8,153				
	CFDA 84.002	15,687				
	CFDA 10.550	278,036				
	CFDA 10.553	68,099				
	CFDA 10.555	739,983				
	CFDA 10.556	19,340				
		4,581,629				
ISD 0834 STILLWATER			Yes			
	CFDA 84.027	1,249,386				
	CFDA 84.173	55,018				
	CFDA 84.010	313,084				
	CFDA 84.298	30,461				
	CFDA 84.367	211,111				
	CFDA 84.186	26,521				
	CFDA 10.550	102,992				
	CFDA 10.553	38,717				
	CFDA 10.555	394,999				
		2,422,289				
ISD 0840 ST JAMES			Yes	Yes		
	CFDA 10.550	32,192				
	CFDA 10.553	46,867				
	CFDA 10.555	171,654				
	CFDA 84.010	211,713				
	CFDA 84.011	51,209				
	CFDA 84.048	2,412				
	CFDA 84.186	7,902				
	CFDA 84.298	6,435				
	CFDA 84.318	5,308				
	CFDA 84.336	103,493				
	CFDA 84.365	24,469				
	CFDA 84.367	69,793				
		733,447				
ISD 0861 WINONA			Yes			
	CFDA 10.550	90,004				
	CFDA 10.555	421,514				
	CFDA 10.553	66,472				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.002	8,465				
	CFDA 84.027	125,597				
	CFDA 84.173	26,402				
	CFDA 84.318	4,896				
	CFDA 84.365	14,930				
	CFDA 84.010	457,941				
	CFDA 84.298	19,227				
	CFDA 84.048	9,939				
	CFDA 84.243	3,278				
	CFDA 84.367	234,451				
	CFDA 84.186	23,224				
		<u>1,506,340</u>				
ISD 0876 ANNANDALE			Yes	Yes	Yes	
	CFDA 10.550	65,038				
	CFDA 10.553	11,973				
	CFDA 10.555	145,636				
	CFDA 84.010	179,105				
	CFDA 84.186	7,947				
	CFDA 84.367	73,079				
	CFDA 84.298	12,238				
	CFDA 84.318	3,987				
		<u>499,003</u>				
ISD 0877 BUFFALO-HANOVER-MONTROSE			Yes	Yes		
	CFDA 10.550	115,321				
	CFDA 10.553	53,303				
	CFDA 10.555	402,949				
	CFDA 84.010	228,925				
	CFDA 84.027	828,939				
	CFDA 84.298	23,224				
	CFDA 84.173	38,397				
	CFDA 84.186	15,995				
	CFDA 84.367	137,357				
	CFDA 84.318	646				
		<u>1,845,056</u>				
ISD 0882 MONTICELLO			Yes	Yes		
	CFDA 10.550	80,730				
	CFDA 10.555	253,508				
	CFDA 10.556	3,771				
	CFDA 84.002	46,214				
	CFDA 84.010	209,732				
	CFDA 84.027	2,208,159				
	CFDA 84.173	31,362				

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.181	101,469				
	CFDA 84.186	12,002				
	CFDA 84.298	20,893				
	CFDA 84.318	4,239				
	CFDA 84.367	109,145				
		<u>3,081,224</u>				
ISD 0883 ROCKFORD						
	CFDA 10.550	11,308	Yes	Yes	Yes	
	CFDA 10.553	11,310				
	CFDA 10.555	131,665				
	CFDA 84.010	53,771				
	CFDA 84.186	4,521				
	CFDA 84.281	34,450				
	CFDA 84.287	494,764				
	CFDA 84.298	6,012				
	CFDA 84.318	1,097				
		<u>748,898</u>				
ISD 0911 CAMBRIDGE						
	CFDA 10.550	98,802	Yes	Yes		
	CFDA 10.553	56,975				
	CFDA 10.555	422,792				
	CFDA 84.027	1,861,622				
	CFDA 84.173	107,153				
	CFDA 84.298	18,094				
	CFDA 84.010	365,010				
	CFDA 84.181	77,288				
	CFDA 84.186	19,304				
	CFDA 84.318	10,440				
	CFDA 84.365	1,223				
	CFDA 84.367	165,055				
	CFDA 84.002	8,607				
		<u>3,212,365</u>				
ISD 0912 MILACA						
	CFDA 10.550	41,240	Yes	Yes		
	CFDA 10.553	61,502				
	CFDA 10.555	227,932				
	CFDA 84.010	228,365				
	CFDA 84.048	33,303				
	CFDA 84.186	9,209				
	CFDA 84.298	9,864				
	CFDA 84.318	3,938				

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.367	86,474				
		<u>701,827</u>				
ISD 2142 ST LOUIS COUNTY			Yes	Yes	Yes	
	CFDA 10.553	84,274				
	CFDA 10.555	290,728				
	CFDA 10.550	40,482				
	CFDA 84.027	3,918				
	CFDA 84.010	632,840				
	CFDA 84.186	22,442				
	CFDA 84.298	12,127				
	CFDA 84.318	12,756				
	CFDA 84.367	331,295				
		<u>1,430,862</u>				
ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN			Yes	Yes		
	CFDA 10.550	22,849				
	CFDA 10.553	17,711				
	CFDA 10.555	92,640				
	CFDA 84.010	116,084				
	CFDA 84.048	4,937				
	CFDA 84.186	5,070				
	CFDA 84.298	3,356				
	CFDA 84.318	2,638				
	CFDA 84.367	47,001				
		<u>312,286</u>				
ISD 2144 CHISAGO LAKES			Yes	Yes	Yes	
	CFDA 84.010	228,239				
	CFDA 84.048	15,669				
	CFDA 84.186	12,673				
	CFDA 84.298	15,266				
	CFDA 84.318	5,071				
	CFDA 84.367	109,248				
	CFDA 10.550	46,496				
	CFDA 10.555	300,367				
	CFDA 10.556	5,479				
	CFDA 93.778	230,216				
		<u>968,724</u>				
ISD 2149 MINNEWASKA			Yes			
	CFDA 10.550	37,633				
	CFDA 10.553	71,415				
	CFDA 10.555	171,893				
	CFDA 84.010	176,889				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.367	53,183				
	CFDA 84.318	10,276				
	CFDA 84.186	7,568				
	CFDA 84.298	31,823				
		<u>560,680</u>				
ISD 2154 EVELETH-GILBERT			Yes	Yes	Yes	
	CFDA 10.553	26,560				
	CFDA 10.555	126,360				
	CFDA 10.550	30,010				
	CFDA 84.010	223,930				
	CFDA 84.186	8,052				
	CFDA 84.298	6,861				
	CFDA 84.367	81,618				
		<u>503,391</u>				
ISD 2155 WADENA-DEER CREEK			Yes			
	CFDA 10.550	43,146				
	CFDA 10.553	51,483				
	CFDA 10.555	192,430				
	CFDA 10.556	180				
	CFDA 10.558	23,949				
	CFDA 84.002	17,535				
	CFDA 84.010	295,712				
	CFDA 84.186	9,885				
	CFDA 84.357	431,399				
	CFDA 84.367	85,978				
	CFDA 84.298	7,264				
	CFDA 84.318	6,564				
		<u>1,165,525</u>				
ISD 2164 DILWORTH-GLYNDON-FELTON			Yes	Yes		Yes
	CFDA 10.553	30,673				
	CFDA 10.555	131,241				
	CFDA 10.556	560				
	CFDA 84.010	195,404				
	CFDA 84.027	126,876				
	CFDA 84.173	5,597				
	CFDA 84.186	3,238				
	CFDA 84.281	52,850				
	CFDA 84.298	3,641				
	CFDA 84.318	604				
	CFDA 93.778	4,293				
		<u>554,977</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2165 HINCKLEY-FINLAYSON					
CFDA 10.550	30,960	Yes	Yes		
CFDA 10.553	25,682				
CFDA 10.555	134,006				
CFDA 84.186	9,515				
CFDA 84.010	290,518				
CFDA 84.367	95,453				
CFDA 84.318	6,820				
CFDA 84.298	7,146				
	<u>600,100</u>				
ISD 2170 STAPLES-MOTLEY					
CFDA 10.550	38,067	Yes			
CFDA 10.553	73,139				
CFDA 10.555	265,875				
CFDA 84.010	406,074				
CFDA 84.186	12,875				
CFDA 84.367	124,538				
CFDA 84.298	8,877				
CFDA 84.318	10,365				
	<u>939,810</u>				
ISD 2174 PINE RIVER - BACKUS					
CFDA 10.553	54,038	Yes	Yes	Yes	
CFDA 10.555	178,453				
CFDA 10.550	21,645				
CFDA 10.558	6,987				
CFDA 84.010	315,330				
CFDA 84.186	6,851				
CFDA 84.281	93,507				
CFDA 84.318	6,799				
CFDA 84.298	1,994				
	<u>685,604</u>				
ISD 2184 LUVERNE					
CFDA 84.010	159,761	Yes			
CFDA 84.298	5,816				
CFDA 84.186	4,490				
CFDA 84.181	9,048				
CFDA 84.173	295				
CFDA 84.318	3,591				
CFDA 84.367	53,390				
CFDA 10.550	29,556				
CFDA 10.553	31,197				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
CFDA	10.555	142,687				
		<u>439,831</u>				
ISD 2364 BELGRADE-BROOTEN-ELROSA			Yes	Yes		
CFDA	10.550	3,279				
CFDA	10.553	32,059				
CFDA	10.555	123,591				
CFDA	84.010	203,117				
CFDA	84.011	59,723				
CFDA	84.186	6,166				
CFDA	84.281	50,510				
CFDA	84.298	4,094				
CFDA	84.318	4,686				
		<u>487,225</u>				
ISD 2396 ATWATER-COSMOS-GROVE CITY			Yes	Yes		
CFDA	10.550	21,981				
CFDA	10.553	34,875				
CFDA	10.555	105,851				
CFDA	84.010	150,428				
CFDA	84.027	134,453				
CFDA	84.243	3,239				
CFDA	84.048	6,232				
CFDA	84.186	6,237				
CFDA	84.298	3,870				
CFDA	84.318	4,124				
CFDA	84.367	71,424				
		<u>542,714</u>				
ISD 2580 EAST CENTRAL SCHOOLS			Yes	Yes		
CFDA	10.550	31,374				
CFDA	10.553	22,576				
CFDA	10.555	146,948				
CFDA	84.002	3,113				
CFDA	84.010	224,670				
CFDA	84.013	88,200				
CFDA	84.027	11,000				
CFDA	84.048	12,120				
CFDA	84.186	8,868				
CFDA	84.278	3,255				
CFDA	84.298	10,418				
CFDA	84.318	5,512				
CFDA	84.367	64,791				
		<u>632,845</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2689 PIPESTONE-JASPER		Yes	Yes	Yes	
CFDA 10.550	31,648				
CFDA 10.553	55,621				
CFDA 10.555	164,505				
CFDA 10.556	345				
CFDA 84.010	176,813				
CFDA 84.173	1,218				
CFDA 84.181	23,163				
CFDA 84.186	6,925				
CFDA 84.318	80,347				
CFDA 84.298	9,524				
CFDA 84.367	46,378				
	<u>596,487</u>				
ISD 2711 MESABI EAST SCHOOLS		Yes	Yes		
CFDA 10.550	13,315				
CFDA 10.553	18,550				
CFDA 10.555	95,500				
CFDA 84.010	247,091				
CFDA 84.186	7,838				
CFDA 84.367	83,800				
CFDA 84.298	6,910				
CFDA 84.048	42,236				
CFDA 84.318	6,362				
	<u>521,602</u>				
ISD 2752 FAIRMONT AREA SCHOOLS		Yes			
CFDA 10.550	53,293				
CFDA 10.553	52,968				
CFDA 10.555	246,033				
CFDA 10.556	1,172				
CFDA 84.010	440,581				
CFDA 84.186	11,560				
CFDA 84.298	12,030				
CFDA 84.318	9,013				
CFDA 84.366	95,110				
CFDA 84.367	96,622				
	<u>1,018,382</u>				
ISD 2753 LONG PRAIRIE-GREY EAGLE		Yes	Yes		
CFDA 10.550	34,010				
CFDA 10.553	27,454				
CFDA 10.555	227,431				
CFDA 10.556	97				
CFDA 84.010	288,828				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.011	66,798				
	CFDA 84.027	9,187				
	CFDA 84.186	10,655				
	CFDA 84.298	7,894				
	CFDA 84.318	7,072				
	CFDA 84.365	17,990				
	CFDA 84.367	83,530				
		780,946				
ISD 2853 LAC QUI PARLE VALLEY			Yes			
	CFDA 10.553	40,043				
	CFDA 10.555	137,350				
	CFDA 10.550	25,296				
	CFDA 84.010	157,759				
	CFDA 84.318	66,685				
	CFDA 84.186	5,890				
	CFDA 84.298	5,844				
		438,867				
ISD 2856 STEPHEN-ARGYLE			Yes	Yes		
	CFDA 84.010	63,131				
	CFDA 84.011	6,038				
	CFDA 84.186	2,403				
	CFDA 84.298	1,933				
	CFDA 84.367	19,013				
	CFDA 84.318	1,483				
	CFDA 10.550	11,118				
	CFDA 10.553	18,546				
	CFDA 10.555	49,959				
		173,624				
ISD 2859 GLENCOE-SILVER LAKE			Yes			
	CFDA 10.550	55,261				
	CFDA 10.555	185,850				
	CFDA 10.553	15,233				
	CFDA 10.556	784				
	CFDA 84.010	146,240				
	CFDA 84.011	20,112				
	CFDA 84.186	2,777				
	CFDA 84.276	8,811				
	CFDA 84.281	52,687				
	CFDA 84.318	2,757				
	CFDA 84.365	12,018				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.027	101,565				
		<u>604,095</u>				
ISD 2860 BLUE EARTH AREA SCHOOLS			Yes			
	CFDA 10.550	30,062				
	CFDA 10.553	19,226				
	CFDA 10.555	176,368				
	CFDA 10.556	613				
	CFDA 84.002	8,157				
	CFDA 84.010	239,107				
	CFDA 84.011	6,275				
	CFDA 84.013	59,132				
	CFDA 84.048	3,554				
	CFDA 84.186	8,281				
	CFDA 84.298	6,815				
	CFDA 84.318	5,709				
	CFDA 84.367	68,159				
		<u>631,458</u>				
ISD 2890 RENVILLE COUNTY WEST			Yes	Yes	Yes	
	CFDA 84.010	177,296				
	CFDA 84.011	109,685				
	CFDA 84.367	58,435				
	CFDA 84.318	3,895				
	CFDA 84.186	6,477				
	CFDA 84.298	3,853				
	CFDA 10.555	96,513				
	CFDA 10.550	21,569				
	CFDA 10.553	27,056				
		<u>504,779</u>				
ISD 2895 JACKSON COUNTY CENTRAL			Yes			
	CFDA 10.550	38,065				
	CFDA 10.553	37,394				
	CFDA 10.555	151,369				
	CFDA 84.010	168,014				
	CFDA 84.186	6,983				
	CFDA 84.298	6,261				
	CFDA 84.318	479,967				
	CFDA 84.367	61,099				
		<u>949,152</u>				
ISD 2897 REDWOOD FALLS			Yes	Yes	Yes	
	CFDA 10.550	31,151				
	CFDA 10.553	48,699				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 10.555	146,923				
	CFDA 84.010	142,327				
	CFDA 84.186	5,885				
	CFDA 84.367	60,575				
	CFDA 84.298	6,655				
	CFDA 84.318	3,796				
		<u>446,011</u>				
ITASCA COUNTY			Yes	Yes		
	CFDA 93.596	<u>33,031</u>				
KANABEC COUNTY			Yes	Yes		
	CFDA 93.596	<u>97,208</u>				
KITTSOON COUNTY			Yes	Yes		
	CFDA 93.596	<u>25,118</u>				
KOOCHICHING COUNTY			Yes	Yes	Yes	
	CFDA 93.596	<u>7,422</u>				
KOOTASCA COMM ACTION INC			Yes			
	CFDA 10.558	<u>64,597</u>				
LAC QUI PARLE COUNTY			Yes	Yes		
	CFDA 93.596	<u>22,427</u>				
LAKE COUNTY			Yes	Yes		
	CFDA 93.596	<u>5,196</u>				
LAKES & PINES COMM ACT COUNCIL			Yes			
	CFDA 10.558	<u>22,835</u>				
LAKES & PRAIRIES COMM ACT PARTNERSHIP			Yes	Yes		
	CFDA 10.558	78,059				
	CFDA 14.235	19,886				
	CFDA 93.575	515,371				
		<u>613,316</u>				
LAKES COUNTRY SERVICE COOPERATIVE			Yes			
	CFDA 84.027	343,106				

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.048	213,620				
	CFDA 84.243	67,591				
	CFDA 84.366	20,579				
	CFDA 94.004	8,517				
		<u>653,413</u>				
LIFETRACK RESOURCES			Yes			
	CFDA 10.558	<u>10,651</u>				
LINCOLN LYON MURRAY HUMAN SERVICES			Yes			
	CFDA 93.596	<u>13,749</u>				
LOWER SIOUX INDIAN COMMUNITY			Yes			
	CFDA 93.569	<u>14,356</u>				
MAHUBE COMMUNITY COUNCIL			Yes			
	CFDA 10.558	87,297				
	CFDA 97.024	28,563				
		<u>115,860</u>				
MEEKER COUNTY			Yes	Yes		
	CFDA 93.230	<u>12,432</u>				
MEEKER-WRIGHT SPECIAL ED COOP			Yes			
	CFDA 84.027	1,905,327				
	CFDA 84.173	116,550				
	CFDA 84.181	153,073				
		<u>2,174,950</u>				
METRO TWIN CITIES AREA SERVICE COOP			Yes	Yes	Yes	
	CFDA 84.027	1,263,750				
	CFDA 84.326	140,449				
	CFDA 84.173	170,696				
	CFDA 84.181	102,545				
	CFDA 84.366	7,355				
		<u>1,684,795</u>				
MID STATE EDUCATION DISTRICT			Yes	Yes		
	CFDA 84.027	1,135,569				
	CFDA 84.048	126,431				
	CFDA 84.173	64,585				
	CFDA 84.181	35,069				
		<u>1,361,654</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MIDWEST SPECIAL ED COOP		Yes	Yes	Yes	
CFDA 84.027	615,113				
CFDA 84.173	26,923				
CFDA 84.181	28,505				
	<u>670,541</u>				
MIGRANT HEALTH SERVICE, INC		Yes	Yes		
CFDA 84.011	6,552				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 93.569	50,034				
CFDA 93.568	429,852				
CFDA 81.042	12,491				
	<u>492,377</u>				
MN RIVER VALLEY ED DISTRICT		Yes			
CFDA 84.027	396,976				
CFDA 84.048	55,248				
CFDA 84.173	19,339				
CFDA 84.318	388,958				
CFDA 84.336	75,657				
CFDA 84.365	22,681				
	<u>958,859</u>				
MN RIVER VALLEY SPEC ED COOP		Yes	Yes	Yes	
CFDA 84.027	2,696,651				
CFDA 84.173	110,583				
CFDA 84.181	133,698				
	<u>2,940,932</u>				
MN TRANSITIONS CHARTER SCHOOL		Yes	Yes		
CFDA 84.298	251,690				
CFDA 84.181	104,882				
CFDA 84.276	51,171				
CFDA 10.555	191,489				
CFDA 10.553	87,544				
	<u>686,776</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.558	114,319				
MN VALLEY EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	1,183,484				
CFDA 84.048	844				
CFDA 84.173	96,532				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.181	73,727				
	<u>1,354,587</u>				
NATIONAL JOINT POWERS ALLIANCE		Yes	Yes	Yes	
CFDA 84.027	647,453				
CFDA 84.173	10,000				
CFDA 93.575	37,785				
	<u>695,238</u>				
NEW SPIRIT SCHOOLS CHARTER 4029		Yes	Yes		
CFDA 10.553	36,318				
CFDA 10.555	11,105				
CFDA 10.556	81,938				
CFDA 10.550	3,295				
CFDA 84.010	129,957				
CFDA 84.027	74,384				
CFDA 84.298	2,933				
CFDA 84.173	1,541				
CFDA 84.367	39,289				
CFDA 84.186	3,578				
CFDA 84.318	2,700				
CFDA 84.365	17,723				
CFDA 84.357	284,754				
	<u>689,515</u>				
NEW VISIONS SCHOOL		Yes	Yes		
CFDA 84.010	84,105				
CFDA 84.367	25,445				
CFDA 84.298	1,066				
CFDA 84.186	1,462				
CFDA 84.173	5,867				
CFDA 84.027	134,668				
CFDA 10.555	37,458				
CFDA 10.553	12,082				
CFDA 10.558	24,624				
	<u>326,777</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 45.310	27,025				
	<u>27,025</u>				
NORTHEAST SERVICE COOP		Yes	Yes		
CFDA 84.027	511,730				
CFDA 84.318	264,245				
	<u>775,975</u>				

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			Non- federal	Federal	
NORTHERN LAKES SP ED COOP		Yes	Yes	Yes	
CFDA 84.027	772,372				
CFDA 84.173	16,387				
	<u>788,759</u>				
NORTHLAND LEARNING CENTER, VIRGINIA		Yes	Yes	Yes	
CFDA 10.553	9,801				
CFDA 10.555	17,978				
CFDA 84.027	1,694,388				
CFDA 84.173	88,275				
CFDA 84.181	35,622				
	<u>1,846,064</u>				
NORTHWEST SERVICE COOPERATIVES		Yes			
CFDA 84.002	14,463				
CFDA 84.318	333,317				
	<u>347,780</u>				
NW COMM ACTION INC		Yes			
CFDA 10.558	39,486				
CFDA 14.235	9,031				
CFDA 93.569	38,512				
	<u>87,029</u>				
OTTERTAIL-WADENA COMM ACT CNCL		Yes			
CFDA 10.558	41,360				
	<u>41,360</u>				
PACER CENTER		Yes			
CFDA 84.027	629,968				
CFDA 84.323	91,697				
CFDA 84.173	75,764				
	<u>797,429</u>				
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 10.558	853,635				
	<u>853,635</u>				
PERSPECTIVES INC		Yes			
CFDA 84.196	76,680				
CFDA 10.558	16,268				
	<u>92,948</u>				
PILLSBURY UNITED COMMUNITIES		Yes			
CFDA 10.558	26,444				
	<u>26,444</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
PRIME PROVIDERS INC CFDA 10.558	1,210,644	Yes			
RAMSEY ACTION PROGRAMS CFDA 10.558 CFDA 93.569	403,541 154,262 <u>557,803</u>	Yes			
RAMSEY COUNTY CFDA 10.553 CFDA 10.555	76,546 123,415 <u>199,961</u>	Yes	Yes		
REACH-UP INCORPORATED CFDA 10.558	82,989	Yes	Yes		
RIVER BEND EDUCATION DISTRICT CFDA 84.027 CFDA 84.173 CFDA 84.181 CFDA 84.048	1,418,299 70,300 73,311 14,598 <u>1,576,508</u>	Yes	Yes	Yes	
ROOT RIVER EDUCATION DISTRICT CFDA 84.027 CFDA 84.173 CFDA 84.181 CFDA 93.658 CFDA 93.778	392,254 42,658 17,079 417,984 91,255 <u>961,230</u>	Yes	Yes	Yes	
SCOTT CARVER DAKOTA COMM ACT AGENCY CFDA 10.558 CFDA 93.575 CFDA 93.590	154,841 247,567 16,421 <u>418,829</u>	Yes			
SEMCAC INC CFDA 10.558	91,351	Yes			
SHERBURNE COUNTY CFDA 93.596	376,732	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SOUTH CENTRAL SERVICE COOPERATIVE					
CFDA 84.027	351,262	Yes			
CFDA 84.048	224,065				
	<u>575,327</u>				
SOUTHERN PLAINS ED COOP					
CFDA 84.027	1,052,488	Yes			
CFDA 84.048	41,910				
CFDA 84.173	53,259				
CFDA 84.181	33,827				
	<u>1,181,484</u>				
SSD 1 MINNEAPOLIS					
CFDA 84.002	844,394	Yes	Yes		
CFDA 84.010	18,750,897				
CFDA 84.013	158,242				
CFDA 84.027	9,356,405				
CFDA 84.173	605,610				
CFDA 84.048	627,385				
CFDA 84.181	362,952				
CFDA 84.186	622,578				
CFDA 84.196	85,241				
CFDA 84.213	166,558				
CFDA 84.276	33,241				
CFDA 84.287	1,045,693				
CFDA 84.298	473,416				
CFDA 84.318	561,036				
CFDA 84.332	1,143,454				
CFDA 84.336	880,799				
CFDA 84.357	1,898,992				
CFDA 84.361	825,796				
CFDA 84.365	1,317,074				
CFDA 84.367	5,251,112				
CFDA 93.576	208,962				
CFDA 94.004	13,968				
CFDA 10.550	955,984				
CFDA 10.553	2,431,630				
CFDA 10.555	7,674,679				
CFDA 10.559	656,121				
	<u>56,952,219</u>				
SSD 6 SOUTH ST PAUL					
CFDA 84.027	546,009	Yes	Yes		
CFDA 84.173	23,026				
CFDA 84.298	32,193				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.186	14,665				
	CFDA 84.010	316,114				
	CFDA 84.367	200,436				
	CFDA 84.002	29,075				
	CFDA 84.048	13,265				
	CFDA 84.365	17,588				
	CFDA 10.550	82,665				
	CFDA 10.553	63,046				
	CFDA 10.555	368,703				
	CFDA 10.556	878				
		<u>1,707,663</u>				
ST CROIX RIVER EDUCATION DISTRICT			Yes	Yes	Yes	
	CFDA 84.357	100,708				
	CFDA 84.318	383,542				
	CFDA 84.002	4,661				
	CFDA 84.027	1,166,800				
	CFDA 84.048	52,563				
	CFDA 84.173	80,214				
	CFDA 84.181	52,835				
		<u>1,841,323</u>				
STEELE COUNTY			Yes	Yes		
	CFDA 93.596	165,286				
SW & WEST CENTRAL SERVICE COOPERATIVES			Yes			
	CFDA 84.027	6,213,234				
	CFDA 84.048	197,668				
	CFDA 84.173	307,848				
	CFDA 84.181	123,814				
		<u>6,842,564</u>				
SW MN OPPORTUNITY CNL			Yes			
	CFDA 10.558	13,022				
	CFDA 14.231	12,508				
	CFDA 14.235	27,469				
	CFDA 93.569	128,920				
	CFDA 93.575	175,866				
	CFDA 93.778	127,960				
		<u>485,745</u>				
THREE RIVERS COMMUNITY ACTION, INC.			Yes			
	CFDA 10.558	79,386				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
TRI-COUNTY COMM ACTION PROGRAM		Yes			
CFDA 10.558	166,824				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 10.558	206,230				
CFDA 10.559	289,738				
CFDA 14.235	18,296				
	<u>514,264</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 16.579	94,263				
WEST CENTRAL EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,040,687				
CFDA 84.048	32,955				
CFDA 84.173	49,427				
CFDA 84.181	36,206				
	<u>1,159,275</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 10.558	45,070				
CFDA 14.235	26,341				
	<u>71,411</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 93.596	32,954				
WRIGHT COUNTY COMMUNITY ACTION INC		Yes			
CFDA 10.558	80,407				
CFDA 93.569	66,787				
CFDA 14.235	18,353				
	<u>165,547</u>				
ZUMBRO EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	1,363,538				
CFDA 84.173	84,358				
CFDA 84.048	43,292				
CFDA 84.181	58,075				
	<u>1,549,263</u>				
MN - DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPMENT					
ANOKA COUNTY		Yes			
CFDA 17.235	135,471				
CFDA 17.258	180,662				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 17.259	155,398				
CFDA 17.260	346,163				
	<u>817,694</u>				
ARROWHEAD ECON OPPORTUNITY AGENCY		Yes			
CFDA 17.235	<u>71,582</u>				
BECKER COUNTY		Yes	Yes		
CFDA 66.468	<u>193,030</u>				
BELTRAMI COUNTY		Yes	Yes	Yes	
CFDA 14.228	313,235				
CFDA 14.905	5,600				
	<u>318,835</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 16.523	<u>8,944</u>				
CARVER COUNTY		Yes	Yes		
CFDA 17.235	58,504				
CFDA 17.258	25,082				
CFDA 17.259	19,226				
CFDA 17.260	98,377				
	<u>201,189</u>				
CITY OF ADA		Yes	Yes		
CFDA 66.468	<u>1,976,643</u>				
CITY OF AITKIN		Yes			
CFDA 14.228	<u>365,393</u>				
CITY OF AVOCA		Yes	Yes	Yes	
CFDA 14.228	<u>38,451</u>				
CITY OF AVON		Yes	Yes		
CFDA 66.458	485,333				
CFDA 66.468	54,258				
	<u>539,591</u>				
CITY OF BAGLEY		Yes	Yes		
CFDA 66.468	<u>860,660</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF BARNESVILLE CFDA 14.228	744,775	Yes	Yes	Yes	
CITY OF BATTLE LAKE CFDA 14.228 CFDA 14.905	292,602 6,094 298,696	Yes	Yes	Yes	
CITY OF BAUDETTE CFDA 14.228	807,545	Yes			
CITY OF BEMIDJI CFDA 14.228	173,398	Yes	Yes		
CITY OF BENSON CFDA 66.458	1,654,597	Yes	Yes		
CITY OF BIG LAKE CFDA 14.228	94,000	Yes	Yes	Yes	
CITY OF DULUTH CFDA 17.235 CFDA 17.258 CFDA 17.259 CFDA 17.260 CFDA 66.458	259,938 175,393 254,508 179,090 2,197,778 3,066,707	Yes	Yes		
CITY OF EAST GRAND FORKS CFDA 14.228	526,797	Yes	Yes		
CITY OF FAIRMONT CFDA 14.228	208,625	Yes			
CITY OF FARIBAULT CFDA 14.228	7,119	Yes	Yes		
CITY OF HERMAN CFDA 14.228	238,536	Yes	Yes	Yes	

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			Non- federal	Federal	
CFDA 14.905	1,000				
	<u>239,536</u>				
CITY OF HOFFMAN		Yes	Yes	Yes	
CFDA 14.228	<u>338,390</u>				
CITY OF LAKE WILSON		Yes	Yes	Yes	
CFDA 14.228	<u>349,766</u>				
CITY OF LISMORE		Yes	Yes	Yes	
CFDA 14.228	<u>292,134</u>				
CITY OF LUVERNE		Yes			
CFDA 14.228	<u>447,594</u>				
CITY OF MADISON		Yes	Yes	Yes	
CFDA 14.228	<u>631,889</u>				
CITY OF MANKATO		Yes			
CFDA 14.228	<u>22,000</u>				
CITY OF MARSHALL		Yes			
CFDA 14.228	<u>27,198</u>				
CITY OF MC GREGOR		Yes			
CFDA 14.228	<u>103,167</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 17.258	820,320				
CFDA 17.259	897,007				
CFDA 17.260	655,594				
CFDA 17.720	28,663				
	<u>2,401,584</u>				
CITY OF MINNEOTA		Yes			
CFDA 14.228	<u>385,753</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF NEW RICHLAND CFDA 14.228	98,377	Yes	Yes	Yes	
CITY OF NEW YORK MILLS CFDA 14.228	663,471	Yes	Yes		
CITY OF NORTHOME CFDA 14.228	355,704	Yes	Yes	Yes	
CITY OF OWATONNA CFDA 14.228	213,607	Yes			
CITY OF PERHAM CFDA 14.228	769,876	Yes			
CITY OF REVERE CFDA 14.228	592,000	Yes	Yes	Yes	
CITY OF ROSEAU CFDA 14.228	727,716	Yes	Yes	Yes	
CITY OF SAUK RAPIDS CFDA 14.228	29,144	Yes	Yes	Yes	
CITY OF UNDERWOOD CFDA 14.228 CFDA 14.905	728,517 1,500 730,017	Yes	Yes	Yes	
CITY OF WEST CONCORD CFDA 14.228	218,093	Yes	Yes	Yes	
CITY OF WILLMAR CFDA 14.228	120,360	Yes			
DAKOTA COUNTY CFDA 17.235 CFDA 17.253 CFDA 17.258	126,028 3,558 139,295	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 17.259	127,368				
CFDA 17.260	205,039				
	<u>601,288</u>				
DULUTH/NORTH SHORE SANITARY DISTRICT		Yes	Yes		
CFDA 66.458	<u>3,697,694</u>				
GOODWILL INDUSTRIES/EASTER SEALS		Yes			
CFDA 17.253	<u>1,131,740</u>				
GRAND PORTAGE RESERVATION		Yes			
CFDA 93.569	<u>16,032</u>				
HENNEPIN COUNTY		Yes			
CFDA 17.258	365,831				
CFDA 17.259	283,995				
CFDA 17.260	3,824,656				
	<u>4,474,482</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 17.235	<u>99,178</u>				
ISANTI COUNTY		Yes			
CFDA 16.523	<u>9,573</u>				
JACKSON COUNTY		Yes			
CFDA 14.228	<u>500,000</u>				
KOOTASCA COMM ACTION INC		Yes			
CFDA 14.235	<u>34,509</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 14.228	<u>210,564</u>				
LAKES & PRAIRIES COMM ACT PARTNERSHIP		Yes	Yes		
CFDA 93.569	132,928				
CFDA 93.044	35,296				
	<u>168,224</u>				

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**Exhibit 4
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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LAKES COUNTRY SERVICE COOPERATIVE CFDA 16.523	23,712	Yes			
LIFETRACK RESOURCES CFDA 84.126	100,104	Yes			
MEEKER COUNTY CFDA 14.228	400,000	Yes	Yes		
MID-MINNESOTA DEVELOPMENT COMM CFDA 14.228	100,623	Yes			
MN VALLEY ACTION COUNCIL CFDA 17.235 CFDA 17.258 CFDA 17.259 CFDA 17.260	428,964 221,978 268,372 438,143 <u>1,357,457</u>	Yes			
MURRAY COUNTY CFDA 14.228	147,552	Yes	Yes		
NE MN OFFICE OF JOB TRAINING CFDA 17.258 CFDA 17.259 CFDA 17.207 CFDA 17.260	754,326 887,468 2,527 308,721 <u>1,953,042</u>	Yes	Yes		
NORTHWEST MN MULTI COUNTY HRA CFDA 14.228	571,738	Yes			
OLMSTED COUNTY CFDA 14.228	157,662	Yes	Yes		
OTTER TAIL COUNTY CFDA 14.900	5,678	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2005**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
PACER CENTER		Yes			
CFDA 17.720	<u>425,762</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 17.207	10,000				
CFDA 17.258	742,486				
CFDA 17.259	648,840				
CFDA 17.260	<u>539,594</u>				
	<u>1,940,920</u>				
RENVILLE COUNTY		Yes			
CFDA 14.228	<u>372,500</u>				
RESOURCE INC		Yes			
CFDA 17.260	<u>43,906</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 14.228	<u>300,238</u>				
RURAL MN CEP INC		Yes			
CFDA 17.207	7,759				
CFDA 17.235	139,663				
CFDA 17.253	108,895				
CFDA 17.258	1,743,341				
CFDA 17.259	1,856,845				
CFDA 17.260	<u>609,770</u>				
	<u>4,466,273</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 16.523	51,746				
CFDA 17.235	<u>55,273</u>				
	<u>107,019</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 16.523	<u>5,934</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 16.523	<u>33,011</u>				
STEARNS-BENTON EMPLOYMENT TRNG CNCL		Yes			
CFDA 17.207	2,563				
CFDA 17.258	165,285				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2005**

Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 17.259	205,375				
	CFDA 17.260	832,464				
		<u>1,205,687</u>				
SW MN HSG PARTNERSHIP			Yes			
	CFDA 14.228	<u>1,584,357</u>				
SW MN OPPORTUNITY CNL			Yes			
	CFDA 17.235	<u>221,424</u>				
SW MN PIC			Yes			
	CFDA 17.207	2,154				
	CFDA 17.258	293,517				
	CFDA 17.259	207,019				
	CFDA 17.260	367,479				
		<u>870,169</u>				
UPPER MN VALLEY REG DEVELOP COMM			Yes			
	CFDA 14.228	<u>655,602</u>				
WASHINGTON COUNTY			Yes	Yes		
	CFDA 16.523	32,221				
	CFDA 17.235	60,290				
	CFDA 17.258	60,936				
	CFDA 17.259	53,737				
	CFDA 17.260	390,485				
	CFDA 17.503	6,009				
		<u>603,678</u>				
WEST CENTRAL MN COMMUNITIES ACTION			Yes			
	CFDA 14.228	<u>98,438</u>				
WORKFORCE DEVELOPMENT, INC.			Yes			
	CFDA 17.259	358,683				
	CFDA 17.260	1,020,823				
	CFDA 17.258	511,867				
	CFDA 17.235	56,280				
	CFDA 17.207	5,619				
		<u>1,953,272</u>				

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Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN - DEPARTMENT OF FINANCE					
BELTRAMI COUNTY		Yes	Yes	Yes	
CFDA 10.665	5,163				
CASS COUNTY		Yes	Yes		
CFDA 10.665	306,188				
COOK COUNTY		Yes	Yes		
CFDA 10.665	132,487				
CFDA 10.668	704,250				
	836,737				
HENNEPIN COUNTY		Yes			
CFDA 93.647	74,397				
ITASCA COUNTY		Yes	Yes		
CFDA 10.665	327,617				
KOOCHICHING COUNTY		Yes	Yes	Yes	
CFDA 10.665	162				
LAKE COUNTY		Yes	Yes		
CFDA 10.665	183,581				
CFDA 10.668	887,250				
	1,070,831				
OLMSTED COUNTY		Yes	Yes		
CFDA 14.238	92,007				
ST LOUIS COUNTY		Yes	Yes		
CFDA 10.665	180,331				
CFDA 10.668	510,000				
	690,331				
MN - DEPARTMENT OF HEALTH					
AITKIN COUNTY		Yes	Yes		
CFDA 10.557	32,148				
CFDA 93.268	250				
	32,398				
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.917	208,978				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.301	18,530				
	CFDA 93.940	48,731				
		<u>276,239</u>				
AMHERST WILDER FOUNDATION			Yes			
	CFDA 93.914	26,464				
	CFDA 93.990	17,041				
		<u>43,505</u>				
ANOKA COUNTY			Yes			
	CFDA 10.557	629,338				
	CFDA 66.032	24,588				
	CFDA 93.116	7,500				
	CFDA 93.268	48,876				
	CFDA 93.283	443,321				
	CFDA 93.558	118,863				
	CFDA 93.576	7,500				
	CFDA 93.945	7,359				
	CFDA 93.958	55,401				
	CFDA 93.994	296,595				
		<u>1,639,341</u>				
BELTRAMI COUNTY			Yes	Yes	Yes	
	CFDA 10.557	174,581				
	CFDA 93.136	2,500				
	CFDA 93.268	4,618				
	CFDA 93.283	51,171				
	CFDA 93.393	18				
	CFDA 93.919	7,402				
	CFDA 93.994	57,350				
		<u>297,640</u>				
BENTON COUNTY			Yes	Yes		
	CFDA 10.557	90,462				
	CFDA 93.283	53,905				
	CFDA 93.958	8,295				
	CFDA 93.994	41,193				
		<u>193,855</u>				
BLUE EARTH COUNTY			Yes	Yes		
	CFDA 10.557	162,830				
	CFDA 93.268	27,033				
	CFDA 93.283	80,164				
	CFDA 93.558	17,094				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.994	64,955				
		<u>352,076</u>				
BOIS FORTE RES BUS COMM			Yes			
	CFDA 10.557	7,050				
	CFDA 93.778	30,990				
	CFDA 93.283	27,365				
	CFDA 93.558	29,756				
		<u>95,161</u>				
BROWN COUNTY			Yes			
	CFDA 10.557	80,673				
	CFDA 93.283	35,539				
	CFDA 93.558	22,841				
	CFDA 93.994	34,164				
		<u>173,217</u>				
CARLTON COOK LAKE ST LOUIS CO HL BD			Yes	Yes		
	CFDA 10.557	625,599				
	CFDA 66.032	6,909				
	CFDA 93.268	2,500				
	CFDA 93.283	386,916				
	CFDA 93.558	200,352				
	CFDA 93.991	10,000				
	CFDA 93.994	484,532				
		<u>1,716,808</u>				
CARVER COUNTY			Yes	Yes		
	CFDA 66.032	8,622				
	CFDA 93.268	5,301				
	CFDA 93.283	107,778				
	CFDA 93.994	53,531				
		<u>175,232</u>				
CASS COUNTY			Yes	Yes		
	CFDA 10.557	99,638				
	CFDA 93.110	5,800				
	CFDA 93.268	400				
	CFDA 93.283	39,030				
	CFDA 93.994	45,926				
		<u>190,794</u>				
CHISAGO COUNTY			Yes	Yes		
	CFDA 10.557	91,181				
	CFDA 93.268	2,400				
	CFDA 93.283	61,387				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.994	48,171				
		<u>203,139</u>				
CITY OF BEMIDJI			Yes	Yes		
	CFDA 93.136	6,152				
CITY OF BLOOMINGTON			Yes			
	CFDA 93.283	121,500				
	CFDA 93.994	163,458				
	CFDA 93.558	87,610				
	CFDA 10.557	226,591				
		<u>599,159</u>				
CITY OF COLUMBIA HEIGHTS			Yes	Yes		
	CFDA 93.136	5,000				
CITY OF EDINA			Yes			
	CFDA 93.283	47,403				
CITY OF MINNEAPOLIS			Yes	Yes		
	CFDA 93.197	23,502				
	CFDA 93.282	7,547				
	CFDA 93.283	578,409				
	CFDA 93.558	470,920				
	CFDA 93.994	900,464				
		<u>1,980,842</u>				
CITY OF RICHFIELD			Yes	Yes		
	CFDA 93.283	47,354				
CLAY COUNTY			Yes	Yes		
	CFDA 10.557	139,605				
	CFDA 66.032	10,285				
	CFDA 93.268	12,574				
	CFDA 93.283	78,282				
	CFDA 93.558	42,676				
	CFDA 93.994	77,713				
		<u>361,135</u>				
CROW WING COUNTY			Yes			
	CFDA 10.557	187,028				
	CFDA 66.032	12,972				
	CFDA 93.268	1,950				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.283	80,178				
CFDA 93.945	2,093				
CFDA 93.959	55,543				
CFDA 93.994	70,881				
	<u>410,645</u>				
DAKOTA COUNTY		Yes			
CFDA 10.557	697,501				
CFDA 93.185	9,042				
CFDA 93.268	26,200				
CFDA 93.283	567,755				
CFDA 93.558	166,848				
CFDA 93.576	7,500				
CFDA 93.994	305,840				
	<u>1,780,686</u>				
DODGE COUNTY		Yes	Yes		
CFDA 10.557	45,834				
CFDA 93.283	26,902				
CFDA 93.558	8,534				
CFDA 93.994	20,007				
	<u>101,277</u>				
DOUGLAS COUNTY		Yes	Yes		
CFDA 10.557	103,730				
CFDA 66.032	11,599				
CFDA 93.136	3,750				
CFDA 93.268	900				
CFDA 93.283	47,279				
CFDA 93.558	22,178				
CFDA 93.994	40,653				
	<u>230,089</u>				
FILLMORE COUNTY		Yes			
CFDA 10.557	81,945				
CFDA 66.032	3,285				
CFDA 93.268	1,000				
CFDA 93.283	58,623				
CFDA 93.558	26,845				
CFDA 93.994	36,757				
	<u>208,455</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 10.557	47,016				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FREEBORN COUNTY		Yes	Yes		
CFDA 10.557	100,628				
CFDA 93.110	8,500				
CFDA 93.268	200				
CFDA 93.283	46,400				
CFDA 93.940	41,611				
	<u>197,339</u>				
GOODHUE COUNTY		Yes			
CFDA 10.557	95,426				
CFDA 66.032	1,714				
CFDA 93.268	2,050				
CFDA 93.283	63,629				
CFDA 93.994	44,616				
	<u>207,435</u>				
GRAND PORTAGE RESERVATION		Yes			
CFDA 10.557	6,526				
CFDA 10.558	6,819				
CFDA 10.221	440				
CFDA 93.283	35,010				
CFDA 93.558	30,512				
	<u>79,307</u>				
HENNEPIN COUNTY		Yes			
CFDA 10.557	2,280,692				
CFDA 66.032	20,000				
CFDA 93.003	1,547,041				
CFDA 93.197	2,359				
CFDA 93.268	112,000				
CFDA 93.283	1,066,816				
CFDA 93.576	15,000				
CFDA 93.917	965,641				
CFDA 93.940	307,042				
CFDA 93.977	18,402				
CFDA 93.994	770,220				
	<u>7,105,213</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 10.557	48,153				
CFDA 93.283	28,726				
CFDA 93.558	17,659				
CFDA 93.994	23,495				
	<u>118,033</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HUMAN SERV OF FARIBAULT & MARTIN CO		Yes	Yes		
CFDA 10.557	122,309				
CFDA 93.558	33,251				
CFDA 93.268	400				
CFDA 93.283	53,902				
CFDA 93.994	50,112				
	<u>259,974</u>				
ISANTI COUNTY		Yes			
CFDA 10.557	203,524				
CFDA 66.032	3,283				
CFDA 93.259	7,600				
CFDA 93.283	69,199				
	<u>283,606</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 10.557	101,464				
	<u>101,464</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 10.557	48,426				
CFDA 66.032	5,000				
CFDA 93.235	26,254				
CFDA 93.558	32,659				
	<u>112,339</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 10.557	194,372				
CFDA 93.268	400				
CFDA 93.283	74,323				
CFDA 93.994	57,641				
	<u>326,736</u>				
KOOCHICHING COUNTY		Yes	Yes	Yes	
CFDA 10.557	38,877				
CFDA 93.136	2,500				
CFDA 93.268	2,050				
CFDA 93.283	20,129				
CFDA 93.994	25,184				
	<u>88,740</u>				
LAKE COUNTY		Yes	Yes		
CFDA 66.032	675				
	<u>675</u>				
LE SUEUR COUNTY		Yes	Yes		
CFDA 93.283	36,703				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.558	2,534				
	CFDA 93.994	30,322				
		<u>69,559</u>				
LOWER SIOUX INDIAN COMMUNITY			Yes			
	CFDA 93.958	62,498				
	CFDA 93.237	55,970				
	CFDA 93.994	15,317				
	CFDA 93.558	14,172				
	CFDA 93.283	14,074				
	CFDA 16.616	80,356				
		<u>242,387</u>				
MCLEOD COUNTY			Yes	Yes		
	CFDA 66.032	7,598				
	CFDA 93.283	44,150				
		<u>51,748</u>				
MEEKER COUNTY			Yes	Yes		
	CFDA 10.557	80,295				
	CFDA 66.032	5,744				
	CFDA 93.217	15,885				
	CFDA 93.283	25,645				
	CFDA 93.958	6,406				
	CFDA 93.994	24,268				
		<u>158,243</u>				
MEEKER-MCLEOD-SIBLEY CHS			Yes			
	CFDA 10.557	281,471				
	CFDA 66.032	22,627				
	CFDA 93.283	106,252				
	CFDA 93.558	48,745				
	CFDA 93.778	138,025				
	CFDA 93.912	53,208				
	CFDA 93.959	92,783				
	CFDA 93.994	89,313				
		<u>832,424</u>				
MIGRANT HEALTH SERVICE, INC			Yes	Yes		
	CFDA 10.557	1,534				
		<u>1,534</u>				
MILLE LACS COUNTY			Yes	Yes		
	CFDA 10.557	62,022				
	CFDA 66.032	4,500				
	CFDA 93.283	35,297				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	20,820				
CFDA 93.994	32,011				
	<u>154,650</u>				
MINISTRY HEALTH CARE INC AND AFFILIATES		Yes			
CFDA 93.301	9,265				
CFDA 93.241	5,000				
	<u>14,265</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 10.557	112,766				
CFDA 93.283	44,998				
CFDA 93.994	42,280				
	<u>200,044</u>				
MOWER COUNTY		Yes	Yes		
CFDA 10.557	156,087				
CFDA 66.419	2,000				
CFDA 93.268	750				
CFDA 93.283	51,531				
CFDA 93.994	48,147				
	<u>258,515</u>				
NICOLLET COUNTY		Yes	Yes		
CFDA 10.557	95,646				
CFDA 93.268	650				
CFDA 93.283	42,688				
CFDA 93.558	14,611				
CFDA 93.994	34,164				
	<u>187,759</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 10.557	153,429				
CFDA 93.268	1,400				
CFDA 93.283	47,052				
CFDA 93.994	40,556				
	<u>242,437</u>				
NORTH COUNTRY CHS		Yes			
CFDA 10.557	235,407				
CFDA 93.110	8,500				
CFDA 93.268	650				
CFDA 93.283	123,991				
CFDA 93.558	63,804				
CFDA 93.994	115,066				
	<u>547,418</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
OLMSTED COUNTY					
CFDA 10.557	388,765	Yes	Yes		
CFDA 66.032	18,750				
CFDA 93.116	17,500				
CFDA 93.283	181,103				
CFDA 93.576	7,500				
CFDA 93.991	35,169				
CFDA 93.994	142,358				
	<u>791,145</u>				
OTTER TAIL COUNTY					
CFDA 10.557	163,672	Yes	Yes		
CFDA 66.458	2,066				
CFDA 93.283	73,556				
CFDA 93.994	71,283				
	<u>310,577</u>				
PINE COUNTY					
CFDA 10.557	64,730	Yes	Yes		
PLANNED PARENTHOOD OF MN ND & SD					
CFDA 93.919	303,089	Yes			
CFDA 93.977	105,000				
	<u>408,089</u>				
POLK COUNTY					
CFDA 10.557	125,396	Yes	Yes		
CFDA 93.283	25,898				
CFDA 93.558	29,833				
CFDA 93.994	48,745				
	<u>229,872</u>				
RAMSEY COUNTY					
CFDA 10.557	1,625,680	Yes	Yes		
CFDA 66.032	12,815				
CFDA 93.116	28,000				
CFDA 93.185	31,383				
CFDA 93.197	25,352				
CFDA 93.268	105,000				
CFDA 93.283	615,877				
CFDA 93.558	510,117				
CFDA 93.566	12,500				
CFDA 93.919	21,975				
CFDA 93.977	98,477				

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.994	677,612				
		<u>3,764,788</u>				
REDWOOD COUNTY			Yes	Yes		
	CFDA 10.557	54,727				
	CFDA 93.268	750				
	CFDA 93.283	32,761				
	CFDA 93.994	19,767				
		<u>108,005</u>				
RICE COUNTY			Yes	Yes		
	CFDA 10.557	140,820				
	CFDA 93.268	1,800				
	CFDA 93.283	82,128				
	CFDA 93.558	32,640				
	CFDA 93.994	59,830				
	CFDA 66.032	5,745				
		<u>322,963</u>				
SCOTT CARVER DAKOTA COMM ACT AGENCY			Yes			
	CFDA 10.557	1,364,691				
		<u>1,364,691</u>				
SCOTT COUNTY			Yes	Yes		
	CFDA 93.268	8,400				
	CFDA 93.958	4,964				
	CFDA 93.994	71,974				
		<u>85,338</u>				
SEMCAC INC			Yes			
	CFDA 93.260	97,152				
		<u>97,152</u>				
SHERBURNE COUNTY			Yes	Yes		
	CFDA 10.557	199,578				
	CFDA 93.283	100,950				
	CFDA 93.958	8,960				
	CFDA 93.994	57,539				
		<u>367,027</u>				
ST LOUIS COUNTY			Yes	Yes		
	CFDA 66.032	6,772				
	CFDA 93.919	22,808				
		<u>29,580</u>				
STEARNS COUNTY			Yes	Yes		
	CFDA 10.557	327,442				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 66.032	500				
CFDA 93.268	38,175				
CFDA 93.283	210,926				
CFDA 93.558	79,805				
CFDA 93.994	146,287				
	<u>803,135</u>				
STEELE COUNTY		Yes	Yes		
CFDA 10.557	122,473				
CFDA 66.032	4,881				
CFDA 93.283	47,785				
CFDA 93.958	3,963				
CFDA 93.994	46,387				
	<u>225,489</u>				
TODD COUNTY		Yes	Yes		
CFDA 10.557	110,731				
CFDA 93.558	215,540				
	<u>326,271</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 10.557	57,912				
CFDA 93.283	30,949				
CFDA 93.994	26,200				
	<u>115,061</u>				
WADENA COUNTY		Yes	Yes		
CFDA 93.558	20,021				
	<u>20,021</u>				
WASECA COUNTY		Yes			
CFDA 93.283	27,888				
CFDA 93.558	13,048				
CFDA 93.994	54,951				
	<u>95,887</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 10.557	278,659				
CFDA 66.032	8,092				
CFDA 93.268	14,100				
CFDA 93.283	254,014				
CFDA 93.994	171,572				
	<u>726,437</u>				
WATONWAN COUNTY		Yes			
CFDA 10.557	68,365				
CFDA 93.136	2,500				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.268	750				
	CFDA 93.283	20,817				
	CFDA 93.558	16,290				
	CFDA 93.994	19,907				
		<u>128,629</u>				
WINONA COUNTY			Yes	Yes		
	CFDA 10.557	147,494				
	CFDA 66.032	3,959				
	CFDA 66.460	21,228				
	CFDA 93.136	2,500				
	CFDA 93.268	1,550				
	CFDA 93.283	71,275				
	CFDA 93.558	30,257				
	CFDA 93.630	5,551				
	CFDA 93.994	55,462				
		<u>339,276</u>				
WRIGHT COUNTY			Yes	Yes		
	CFDA 93.283	134,625				
	CFDA 93.994	85,048				
		<u>219,673</u>				
WRIGHT COUNTY COMMUNITY ACTION INC			Yes			
	CFDA 10.557	1,351,629				
		<u>1,351,629</u>				
MN - DEPARTMENT OF HUMAN SERVICES						
AITKIN COUNTY			Yes	Yes		
	CFDA 93.283	14,823				
	CFDA 93.558	147,154				
	CFDA 93.568	1,725				
	CFDA 93.643	1,694				
	CFDA 93.658	35,690				
	CFDA 93.667	133,637				
	CFDA 93.674	6,929				
	CFDA 93.926	46,241				
		<u>387,893</u>				
AMHERST WILDER FOUNDATION			Yes			
	CFDA 93.958	70,812				
	CFDA 93.576	94,639				
	CFDA 93.230	105,802				
		<u>271,253</u>				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2005**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ANOKA COUNTY					
		Yes			
CFDA 10.561	64,324				
CFDA 93.136	19,411				
CFDA 93.556	66,202				
CFDA 93.558	2,538,173				
CFDA 93.575	37,119				
CFDA 93.596	3,694,115				
CFDA 93.645	38,839				
CFDA 93.652	31,912				
CFDA 93.658	718,668				
CFDA 93.667	1,810,496				
CFDA 93.674	31,884				
	<u>9,051,143</u>				
ANOKA COUNTY COMM ACTION PROG INC					
		Yes			
CFDA 14.231	7,864				
CFDA 93.575	188,200				
CFDA 93.558	51,459				
CFDA 93.569	176,474				
	<u>423,997</u>				
ARROWHEAD ECON OPPORTUNITY AGENCY					
		Yes			
CFDA 14.231	38,990				
CFDA 93.569	250,956				
CFDA 93.674	119,078				
	<u>409,024</u>				
ARROWHEAD REG DEVELOP COMM					
		Yes	Yes		
CFDA 93.043	260,838				
CFDA 93.044	613,003				
CFDA 93.045	675,343				
CFDA 93.048	39,944				
CFDA 93.053	308,120				
CFDA 93.779	12,190				
CFDA 93.051	21,598				
	<u>1,931,036</u>				
BECKER COUNTY					
		Yes	Yes		
CFDA 93.556	184,144				
CFDA 93.558	221,139				
CFDA 93.596	332,699				
CFDA 93.643	7,150				
CFDA 93.658	280,596				
CFDA 93.667	402,489				
CFDA 93.674	15,675				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.958	11,220				
	<u>1,455,112</u>				
BELTRAMI COUNTY		Yes	Yes	Yes	
CFDA 93.558	487,184				
CFDA 93.576	162				
CFDA 93.596	68,896				
CFDA 93.658	663,947				
CFDA 93.667	407,047				
CFDA 93.674	27,296				
	<u>1,654,532</u>				
BENTON COUNTY		Yes	Yes		
CFDA 10.561	11,360				
CFDA 93.556	10,337				
CFDA 93.558	172,543				
CFDA 93.596	360,163				
CFDA 93.658	109,514				
CFDA 93.667	228,860				
CFDA 93.674	6,133				
	<u>898,910</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes			
CFDA 93.569	206,313				
	<u>206,313</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 10.561	12,398				
CFDA 93.558	408,901				
CFDA 93.596	671,858				
CFDA 93.643	1,231				
CFDA 93.645	10,413				
CFDA 93.658	223,575				
CFDA 93.659	5,313				
CFDA 93.667	436,382				
CFDA 93.674	15,538				
CFDA 93.958	4,726				
	<u>1,790,335</u>				
BOIS FORTE RES BUS COMM		Yes			
CFDA 93.959	94,981				
CFDA 93.958	93,724				
	<u>188,705</u>				
BROWN COUNTY		Yes			
CFDA 10.561	5,105				

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.556	5,257				
	CFDA 93.558	122,532				
	CFDA 93.575	1,398				
	CFDA 93.596	12,966				
	CFDA 93.645	1,979				
	CFDA 93.658	90,991				
	CFDA 93.667	206,833				
	CFDA 93.674	6,149				
	CFDA 93.958	4,730				
		457,940				
CARLTON COUNTY			Yes	Yes		
	CFDA 93.558	260,366				
	CFDA 93.658	311,076				
	CFDA 93.667	319,592				
	CFDA 93.674	26,143				
	CFDA 93.958	141,284				
	CFDA 93.991	10,000				
		1,068,461				
CARVER COUNTY			Yes	Yes		
	CFDA 10.561	2,952				
	CFDA 93.558	227,144				
	CFDA 93.569	37				
	CFDA 93.596	22,740				
	CFDA 93.643	1,835				
	CFDA 93.645	31,225				
	CFDA 93.658	298,156				
	CFDA 93.667	388,445				
	CFDA 93.674	12,360				
	CFDA 93.767	33				
	CFDA 93.958	70,254				
	CFDA 93.959	183,834				
		1,239,015				
CASS COUNTY			Yes	Yes		
	CFDA 93.043	9,718				
	CFDA 93.558	261,627				
	CFDA 93.643	4,550				
	CFDA 93.645	13,261				
	CFDA 93.658	159,572				
	CFDA 93.667	267,177				
	CFDA 93.674	27,705				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.958	4,344				
		<u>747,954</u>				
CENTRAL MN COUNCIL ON AGING			Yes			
	CFDA 93.044	697,451				
	CFDA 93.043	16,624				
	CFDA 93.045	526,698				
	CFDA 93.052	223,015				
	CFDA 93.053	199,926				
		<u>1,663,714</u>				
CHISAGO COUNTY			Yes	Yes		
	CFDA 10.561	4,602				
	CFDA 93.558	202,494				
	CFDA 93.645	6,330				
	CFDA 93.658	149,902				
	CFDA 93.667	283,406				
	CFDA 93.674	22,823				
	CFDA 93.958	10,475				
		<u>680,032</u>				
CITY OF BARNESVILLE			Yes	Yes	Yes	
	CFDA 93.959	63,141				
		<u>63,141</u>				
CITY OF FARIBAULT			Yes	Yes		
	CFDA 93.044	10,200				
		<u>10,200</u>				
CITY OF MANKATO			Yes			
	CFDA 93.630	5,000				
		<u>5,000</u>				
CITY OF MINNEAPOLIS			Yes	Yes		
	CFDA 14.244	230,176				
	CFDA 93.643	8,500				
		<u>238,676</u>				
CITY OF ST PAUL			Yes			
	CFDA 93.585	286,083				
	CFDA 93.959	64,686				
		<u>350,769</u>				
CLAY COUNTY			Yes	Yes		
	CFDA 10.561	35,902				
	CFDA 93.150	62,573				
	CFDA 93.558	708,383				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.596	51,044				
	CFDA 93.643	1,000				
	CFDA 93.658	352,795				
	CFDA 93.667	474,530				
	CFDA 93.674	17,281				
	CFDA 93.959	76,646				
		<u>1,780,154</u>				
CLEARWATER COUNTY			Yes	Yes		
	CFDA 93.556	8,901				
	CFDA 93.558	90,214				
	CFDA 93.568	147,171				
	CFDA 93.575	675				
	CFDA 93.645	205				
	CFDA 93.658	187,101				
	CFDA 93.667	97,426				
	CFDA 93.674	4,965				
	CFDA 93.767	25				
		<u>536,683</u>				
COMMUNITY ACTION OF MINNEAPOLIS			Yes			
	CFDA 93.569	819,086				
		<u>819,086</u>				
COOK COUNTY			Yes	Yes		
	CFDA 93.558	13,518				
	CFDA 93.645	2,957				
	CFDA 93.667	44,600				
	CFDA 93.674	1,000				
		<u>62,075</u>				
COTTONWOOD COUNTY			Yes	Yes		
	CFDA 10.561	3,655				
	CFDA 93.558	63,162				
	CFDA 93.645	5,797				
	CFDA 93.658	96,480				
	CFDA 93.667	132,623				
	CFDA 93.674	13,892				
	CFDA 93.958	3,931				
		<u>319,540</u>				
CROW WING COUNTY			Yes			
	CFDA 10.561	91,894				
	CFDA 93.558	378,193				
	CFDA 93.643	2,831				
	CFDA 93.658	531,388				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.667	433,044				
	CFDA 93.674	30,187				
		<u>1,467,537</u>				
DAKOTA COUNTY			Yes			
	CFDA 10.561	60,261				
	CFDA 93.556	131,129				
	CFDA 93.558	1,422,473				
	CFDA 93.575	52,320				
	CFDA 93.577	476,621				
	CFDA 93.596	4,417,005				
	CFDA 93.643	1,362				
	CFDA 93.658	498,537				
	CFDA 93.667	1,769,999				
	CFDA 93.674	33,972				
	CFDA 93.778	51,497				
	CFDA 93.958	119,735				
	CFDA 93.959	50,562				
		<u>9,085,473</u>				
DODGE COUNTY			Yes	Yes		
	CFDA 10.561	2,940				
	CFDA 93.556	7,394				
	CFDA 93.558	60,142				
	CFDA 93.596	117,367				
	CFDA 93.658	20,477				
	CFDA 93.667	126,427				
	CFDA 93.674	4,873				
	CFDA 93.958	2,815				
		<u>342,435</u>				
DOUGLAS COUNTY			Yes	Yes		
	CFDA 10.561	8,297				
	CFDA 93.556	14,816				
	CFDA 93.558	141,985				
	CFDA 93.596	393,608				
	CFDA 93.658	113,805				
	CFDA 93.667	217,858				
	CFDA 93.674	11,054				
	CFDA 93.958	6,273				
		<u>907,696</u>				
EAST CENTRAL REG DEVELOP COMM			Yes			
	CFDA 93.043	3,271				
	CFDA 93.044	93,287				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.045	108,973				
	CFDA 93.048	929				
	CFDA 93.052	39,618				
	CFDA 93.053	40,066				
	CFDA 93.779	2,206				
		<u>288,350</u>				
FILLMORE COUNTY			Yes			
	CFDA 10.561	3,921				
	CFDA 93.596	8,060				
	CFDA 93.556	1,703				
	CFDA 93.558	65,038				
	CFDA 93.643	3,072				
	CFDA 93.658	47,642				
	CFDA 93.667	164,346				
	CFDA 93.674	1,912				
	CFDA 93.958	2,789				
		<u>298,483</u>				
FOND DU LAC RESERVATION			Yes	Yes		
	CFDA 93.958	173,069				
	CFDA 93.048	15,688				
		<u>188,757</u>				
FREEBORN COUNTY			Yes	Yes		
	CFDA 10.561	16,874				
	CFDA 93.558	308,893				
	CFDA 93.658	145,228				
	CFDA 93.667	248,127				
	CFDA 93.674	10,378				
	CFDA 93.958	34,735				
		<u>764,235</u>				
GOODHUE COUNTY			Yes			
	CFDA 10.561	6,286				
	CFDA 93.556	8,625				
	CFDA 93.558	202,627				
	CFDA 93.596	22,044				
	CFDA 93.645	3,214				
	CFDA 93.658	107,539				
	CFDA 93.667	252,593				
	CFDA 93.674	15,378				
	CFDA 93.778	32,384				
	CFDA 93.958	7,546				
		<u>658,236</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
GRAND PORTAGE RESERVATION					
CFDA 93.958	156,518	Yes			
CFDA 93.568	15,668				
	<u>172,186</u>				
HEARTLAND COMMUNITY ACTION AGENCY					
CFDA 14.231	21,227	Yes			
CFDA 14.235	14,935				
CFDA 93.569	149,034				
	<u>185,196</u>				
HENNEPIN COUNTY					
CFDA 10.561	9,588,106	Yes			Yes
CFDA 93.048	69,152				
CFDA 93.116	65,000				
CFDA 93.150	353,427				
CFDA 93.556	741,714				
CFDA 93.558	24,691,182				
CFDA 93.563	19,914,209				
CFDA 93.566	219,341				
CFDA 93.568	410				
CFDA 93.584	124,789				
CFDA 93.596	21,545,190				
CFDA 93.599	169,881				
CFDA 93.645	216,156				
CFDA 93.658	13,372,437				
CFDA 93.667	9,536,758				
CFDA 93.674	74,277				
CFDA 93.778	15,446,083				
CFDA 93.958	1,089,241				
CFDA 93.959	129,942				
	<u>117,347,295</u>				
HOUSTON COUNTY					
CFDA 10.561	3,388	Yes	Yes		
CFDA 93.558	78,519				
CFDA 93.596	121,486				
CFDA 93.645	6,060				
CFDA 93.658	82,094				
CFDA 93.667	139,236				
CFDA 93.674	4,462				
CFDA 93.958	2,581				
	<u>437,826</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HUBBARD COUNTY					
CFDA 93.556	6,490	Yes	Yes		
CFDA 93.558	143,960				
CFDA 93.575	106				
CFDA 93.576	4				
CFDA 93.596	251,302				
CFDA 93.643	116				
CFDA 93.658	81,395				
CFDA 93.667	159,751				
CFDA 93.674	19,355				
CFDA 93.958	4,130				
	<u>666,609</u>				
HUMAN SERV OF FARIBAULT & MARTIN CO					
CFDA 10.561	10,973	Yes	Yes		
CFDA 93.558	299,263				
CFDA 93.575	2,000				
CFDA 93.556	33,672				
CFDA 93.576	194				
CFDA 93.596	18,297				
CFDA 93.658	152,751				
CFDA 93.667	340,884				
CFDA 93.674	5,774				
CFDA 93.958	3,548				
	<u>867,356</u>				
INTER-COUNTY COMMUNITY COUNCIL					
CFDA 14.231	16,709	Yes			
CFDA 14.235	21,288				
CFDA 93.569	143,440				
	<u>181,437</u>				
ISANTI COUNTY					
CFDA 10.561	5,904	Yes			
CFDA 93.556	19,100				
CFDA 93.558	294,040				
CFDA 93.643	2,250				
CFDA 93.658	174,876				
CFDA 93.667	201,359				
CFDA 93.674	6,422				
CFDA 93.767	30				
CFDA 93.778	35,983				
CFDA 93.958	9,876				
CFDA 93.959	187,941				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	72,752				
	<u>1,010,533</u>				
ISD 0047 SAUK RAPIDS		Yes	Yes		
CFDA 93.590	<u>56,093</u>				
ISD 0206 ALEXANDRIA		Yes			
CFDA 93.778	<u>178,958</u>				
ISD 0625 ST PAUL		Yes			
CFDA 93.778	483,460				
CFDA 93.992	91,557				
	<u>575,017</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 93.556	45,458				
CFDA 93.558	441,152				
CFDA 93.658	26,137				
CFDA 93.667	403,611				
CFDA 93.674	23,306				
CFDA 93.958	90,443				
	<u>1,030,107</u>				
JACKSON COUNTY		Yes			
CFDA 10.561	2,850				
CFDA 93.556	6,964				
CFDA 93.558	48,163				
CFDA 93.596	5,903				
CFDA 93.643	5,416				
CFDA 93.658	121,883				
CFDA 93.667	128,664				
CFDA 93.674	14,868				
CFDA 93.958	5,810				
	<u>340,521</u>				
JEWISH FAMILY AND CHILDREN'S SERVICE OF		Yes			
CFDA 93.566	260,205				
CFDA 93.576	50,900				
CFDA 93.048	216,606				
	<u>527,711</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 93.556	13,964				
CFDA 93.558	125,778				
CFDA 93.645	419				

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.658	46,470				
	CFDA 93.667	133,714				
	CFDA 93.674	4,828				
	CFDA 93.917	1,092				
	CFDA 93.958	3,173				
		<u>329,438</u>				
KANDIYOHI COUNTY			Yes	Yes		
	CFDA 10.561	24,201				
	CFDA 93.556	45,874				
	CFDA 93.558	526,465				
	CFDA 93.596	318,626				
	CFDA 93.643	6,273				
	CFDA 93.658	280,903				
	CFDA 93.667	365,114				
	CFDA 93.674	26,447				
	CFDA 93.958	11,096				
		<u>1,604,999</u>				
KITTSOON COUNTY			Yes	Yes		
	CFDA 93.556	6,122				
	CFDA 93.558	39,751				
	CFDA 93.667	71,328				
	CFDA 93.767	5				
	CFDA 93.958	2,364				
		<u>119,570</u>				
KOOCHICHING COUNTY			Yes	Yes	Yes	
	CFDA 10.561	619				
	CFDA 93.558	193,238				
	CFDA 93.658	58,735				
	CFDA 93.667	175,656				
	CFDA 93.674	15,433				
		<u>443,681</u>				
KOOTASCA COMM ACTION INC			Yes			
	CFDA 14.231	29,086				
	CFDA 14.235	32,472				
	CFDA 93.569	174,196				
		<u>235,754</u>				
LAC QUI PARLE COUNTY			Yes	Yes		
	CFDA 10.561	1,925				
	CFDA 93.558	23,073				
	CFDA 93.645	3,130				
	CFDA 93.658	2,916				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.667	82,135				
	CFDA 93.674	457				
	CFDA 93.958	2,929				
		<u>116,565</u>				
LAKE COUNTY			Yes	Yes		
	CFDA 10.561	534				
	CFDA 93.558	50,190				
	CFDA 93.645	1,073				
	CFDA 93.658	36,462				
	CFDA 93.667	112,083				
	CFDA 93.674	12,873				
	CFDA 93.958	2,961				
		<u>216,176</u>				
LAKES & PINES COMM ACT COUNCIL			Yes			
	CFDA 14.231	23,852				
	CFDA 14.235	33,961				
	CFDA 93.569	216,631				
		<u>274,444</u>				
LE SUEUR COUNTY			Yes	Yes		
	CFDA 10.561	3,360				
	CFDA 93.556	6,930				
	CFDA 93.558	114,782				
	CFDA 93.596	6,877				
	CFDA 93.643	895				
	CFDA 93.645	1,756				
	CFDA 93.658	84,437				
	CFDA 93.667	189,325				
	CFDA 93.674	8,418				
	CFDA 93.958	8,741				
		<u>425,521</u>				
LIFETRACK RESOURCES			Yes			
	CFDA 93.251	25,309				
	CFDA 93.566	481,762				
	CFDA 93.778	84,150				
		<u>591,221</u>				
LINCOLN LYON MURRAY HUMAN SERVICES			Yes			
	CFDA 10.561	12,188				
	CFDA 93.556	16,926				
	CFDA 93.558	170,380				
	CFDA 93.658	202,861				
	CFDA 93.667	311,884				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.674	28,015				
	CFDA 93.958	8,090				
		<u>750,344</u>				
MAHNOMEN COUNTY			Yes	Yes		
	CFDA 93.556	2,951				
	CFDA 93.558	32,458				
	CFDA 93.596	2,705				
	CFDA 93.645	16				
	CFDA 93.658	66,293				
	CFDA 93.667	87,501				
	CFDA 93.674	4,976				
	CFDA 93.958	5,685				
		<u>202,585</u>				
MAHUBE COMMUNITY COUNCIL			Yes			
	CFDA 93.569	114,496				
	CFDA 93.575	148,998				
	CFDA 14.231	30,526				
	CFDA 14.235	40,108				
		<u>334,128</u>				
MARSHALL COUNTY			Yes			
	CFDA 10.561	63,975				
	CFDA 93.596	48,714				
	CFDA 93.563	148,146				
	CFDA 93.558	73,747				
	CFDA 93.566	409				
	CFDA 93.667	89,287				
	CFDA 93.674	14,667				
	CFDA 93.645	9,078				
	CFDA 93.658	49,629				
		<u>497,652</u>				
MCLEOD COUNTY			Yes	Yes		
	CFDA 10.561	22,416				
	CFDA 93.558	147,885				
	CFDA 93.556	36,769				
	CFDA 93.596	8,078				
	CFDA 93.658	166,965				
	CFDA 93.667	212,919				
	CFDA 93.674	6,867				
	CFDA 93.767	24				
		<u>601,923</u>				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MEEKER COUNTY					
CFDA 10.561	60,202	Yes	Yes		
CFDA 93.596	7,991				
CFDA 93.558	127,806				
CFDA 93.658	10,463				
CFDA 93.667	137,621				
CFDA 93.674	11,540				
CFDA 93.959	28,650				
	<u>384,273</u>				
MID-MINNESOTA DEVELOPMENT COMM					
CFDA 93.043	25,144	Yes			
CFDA 93.044	55,334				
CFDA 93.051	3,500				
CFDA 93.052	48,230				
CFDA 93.053	47,578				
	<u>179,786</u>				
MIGRANT HEALTH SERVICE, INC					
CFDA 93.959	111,702	Yes	Yes		
	<u>111,702</u>				
MILLE LACS COUNTY					
CFDA 93.556	9,855	Yes	Yes		
CFDA 93.558	190,052				
CFDA 93.596	12,417				
CFDA 93.658	246,220				
CFDA 93.667	229,950				
CFDA 93.674	10,329				
CFDA 93.958	5,571				
	<u>704,394</u>				
MN VALLEY ACTION COUNCIL					
CFDA 14.231	23,243	Yes			
CFDA 14.235	74,239				
CFDA 93.569	235,174				
	<u>332,656</u>				
MORRISON COUNTY					
CFDA 93.556	12,287	Yes	Yes		
CFDA 93.558	200,313				
CFDA 93.596	185,090				
CFDA 93.658	67,916				
CFDA 93.667	240,603				
CFDA 93.674	7,636				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.958	5,325				
		<u>719,170</u>				
MOWER COUNTY			Yes	Yes		
	CFDA 10.561	9,483				
	CFDA 93.556	24,641				
	CFDA 93.558	328,212				
	CFDA 93.596	20,124				
	CFDA 93.658	53,693				
	CFDA 93.667	286,948				
	CFDA 93.674	6,607				
		<u>729,708</u>				
MPLS AMERICAN INDIAN CENTER			Yes			
	CFDA 93.959	353,289				
	CFDA 93.590	55,500				
	CFDA 93.044	19,418				
		<u>428,207</u>				
NICOLLET COUNTY			Yes	Yes		
	CFDA 10.561	4,318				
	CFDA 93.556	12,059				
	CFDA 93.558	247,092				
	CFDA 93.596	17,260				
	CFDA 93.643	1,500				
	CFDA 93.658	77,962				
	CFDA 93.667	171,542				
	CFDA 93.674	3,856				
		<u>535,589</u>				
NOBLES COUNTY			Yes	Yes		
	CFDA 10.561	8,457				
	CFDA 93.558	181,062				
	CFDA 93.596	130,595				
	CFDA 93.658	4,232				
	CFDA 93.667	140,073				
	CFDA 93.674	2,890				
	CFDA 93.958	4,345				
		<u>471,654</u>				
NW COMM ACTION INC			Yes			
	CFDA 14.231	26,856				
	CFDA 14.235	264				
	CFDA 93.569	33,553				
		<u>60,673</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
OLMSTED COUNTY					
		Yes	Yes		
CFDA 10.561	33,434				
CFDA 93.556	122,000				
CFDA 93.558	1,399,659				
CFDA 93.568	429,676				
CFDA 93.569	146,021				
CFDA 93.590	15,317				
CFDA 93.596	2,532,756				
CFDA 93.643	26,267				
CFDA 93.658	113,090				
CFDA 93.667	788,047				
CFDA 93.674	33,237				
CFDA 93.958	64,079				
	<u>5,703,583</u>				
OTTER TAIL COUNTY					
		Yes	Yes		
CFDA 10.561	14,709				
CFDA 93.556	21,989				
CFDA 93.558	373,614				
CFDA 93.596	495,355				
CFDA 93.643	2,000				
CFDA 93.658	156,506				
CFDA 93.667	451,118				
CFDA 93.674	11,544				
CFDA 93.958	14,408				
	<u>1,541,243</u>				
OTTERTAIL-WADENA COMM ACT CNCL					
		Yes			
CFDA 14.231	36,809				
CFDA 14.235	11,251				
CFDA 93.575	186,187				
CFDA 93.569	158,823				
	<u>393,070</u>				
PACER CENTER					
		Yes			
CFDA 93.110	53,145				
CFDA 93.958	36,608				
	<u>89,753</u>				
PACT 4 FAMILIES COLLABORATIVE					
		Yes	Yes		
CFDA 93.959	245,702				
	<u>245,702</u>				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 93.558	50,000				
PILLSBURY UNITED COMMUNITIES		Yes			
CFDA 93.566	257,885				
CFDA 93.959	15,900				
CFDA 93.590	24,569				
	<u>298,354</u>				
PINE COUNTY		Yes	Yes		
CFDA 93.558	262,494				
CFDA 93.596	216,066				
CFDA 93.658	161,339				
CFDA 93.667	212,891				
CFDA 93.674	6,788				
	<u>859,578</u>				
PIPESTONE COUNTY		Yes	Yes		
CFDA 10.561	3,647				
CFDA 93.556	11,616				
CFDA 93.558	51,027				
CFDA 93.596	2,736				
CFDA 93.658	4,587				
CFDA 93.667	87,694				
CFDA 93.674	5,101				
CFDA 93.958	2,866				
	<u>169,274</u>				
POLK COUNTY		Yes	Yes		
CFDA 10.561	55,542				
CFDA 93.003	22,571				
CFDA 93.556	36,676				
CFDA 93.558	434,060				
CFDA 93.596	300,979				
CFDA 93.658	137,654				
CFDA 93.667	399,891				
CFDA 93.674	28,049				
CFDA 93.958	84,646				
	<u>1,500,068</u>				
RAMSEY ACTION PROGRAMS		Yes			
CFDA 93.569	724,644				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RAMSEY COUNTY					
		Yes	Yes		
CFDA 10.561	178,093				
CFDA 93.150	75,300				
CFDA 93.556	379,291				
CFDA 93.558	11,925,977				
CFDA 93.575	109,322				
CFDA 93.584	40,276				
CFDA 93.596	9,518,281				
CFDA 93.643	8,500				
CFDA 93.645	150,936				
CFDA 93.658	4,021,574				
CFDA 93.667	5,179,063				
CFDA 93.674	138,005				
CFDA 93.768	58,503				
CFDA 93.958	134,050				
CFDA 93.959	449,659				
	<u>32,366,830</u>				
REDWOOD COUNTY					
		Yes	Yes		
CFDA 10.561	4,894				
CFDA 93.556	7,362				
CFDA 93.558	82,355				
CFDA 93.596	82,370				
CFDA 93.643	4,178				
CFDA 93.658	23,986				
CFDA 93.667	161,407				
CFDA 93.674	14,525				
CFDA 93.958	6,207				
	<u>387,284</u>				
RENVILLE COUNTY					
		Yes			
CFDA 10.561	144				
CFDA 93.556	4,729				
CFDA 93.558	124,374				
CFDA 93.576	650				
CFDA 93.596	6,002				
CFDA 93.658	35,088				
CFDA 93.667	138,287				
CFDA 93.674	6,356				
CFDA 93.767	26				
CFDA 93.919	144				
CFDA 93.958	4,277				
	<u>320,077</u>				

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For the Year Ended June 30, 2005**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RESOURCE INC					
CFDA 93.959	748,889	Yes			
RICE COUNTY					
CFDA 10.561	9,932	Yes	Yes		
CFDA 93.556	6,818				
CFDA 93.558	396,274				
CFDA 93.575	14,150				
CFDA 93.596	10,051				
CFDA 93.645	91				
CFDA 93.658	39,813				
CFDA 93.667	355,026				
CFDA 93.674	19,085				
CFDA 93.958	10,633				
	<u>861,873</u>				
ROCK COUNTY					
CFDA 10.561	1,901	Yes	Yes		
CFDA 93.556	71				
CFDA 93.558	25,250				
CFDA 93.596	1,421				
CFDA 93.658	46,507				
CFDA 93.667	80,356				
CFDA 93.674	3,462				
CFDA 93.958	2,177				
	<u>161,145</u>				
ROSEAU COUNTY					
CFDA 93.556	1,411	Yes	Yes		
CFDA 93.558	43,278				
CFDA 93.576	49				
CFDA 93.596	84,676				
CFDA 93.643	3,000				
CFDA 93.658	85,059				
CFDA 93.667	105,036				
CFDA 93.674	2,879				
CFDA 93.958	3,575				
CFDA 93.959	66,900				
	<u>395,863</u>				
SCOTT CARVER DAKOTA COMM ACT AGENCY					
CFDA 93.569	324,906	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SCOTT COUNTY					
		Yes	Yes		
CFDA 93.283	135,110				
CFDA 93.556	45,696				
CFDA 93.558	288,799				
CFDA 93.576	928				
CFDA 93.596	57,811				
CFDA 93.645	563				
CFDA 93.658	59,391				
CFDA 93.667	504,335				
CFDA 93.674	10,648				
	<u>1,103,281</u>				
SEMCAC INC					
		Yes			
CFDA 14.231	17,328				
CFDA 93.569	387,458				
	<u>404,786</u>				
SHERBURNE COUNTY					
		Yes	Yes		
CFDA 10.561	7,561				
CFDA 93.556	4,997				
CFDA 93.558	249,159				
CFDA 93.643	966				
CFDA 93.658	72,437				
CFDA 93.667	255,850				
CFDA 93.674	14,510				
	<u>605,480</u>				
SSD 1 MINNEAPOLIS					
		Yes	Yes		
CFDA 93.575	9,530				
CFDA 93.590	82,268				
CFDA 93.959	102,332				
	<u>194,130</u>				
ST LOUIS COUNTY					
		Yes	Yes		
CFDA 10.561	96,888				
CFDA 93.556	74,050				
CFDA 93.558	1,785,081				
CFDA 93.575	187,140				
CFDA 93.596	166,387				
CFDA 93.645	40,508				
CFDA 93.658	780,995				
CFDA 93.667	2,248,185				
CFDA 93.674	40,715				
CFDA 93.958	164,576				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.959	97,641				
		<u>5,682,166</u>				
STEARNS COUNTY			Yes	Yes		
	CFDA 10.561	29,401				
	CFDA 93.556	14,908				
	CFDA 93.558	680,740				
	CFDA 93.596	884,481				
	CFDA 93.643	4,000				
	CFDA 93.658	190,389				
	CFDA 93.667	772,924				
	CFDA 93.674	17,828				
	CFDA 93.958	23,043				
	CFDA 93.959	72,242				
		<u>2,689,956</u>				
STEELE COUNTY			Yes	Yes		
	CFDA 10.561	12,700				
	CFDA 93.556	4,194				
	CFDA 93.558	170,749				
	CFDA 93.645	7,130				
	CFDA 93.658	58,543				
	CFDA 93.667	244,084				
	CFDA 93.674	6,503				
		<u>503,903</u>				
STEVENS COUNTY			Yes	Yes		
	CFDA 10.561	2,406				
	CFDA 93.558	33,016				
	CFDA 93.596	72,934				
	CFDA 93.645	1,488				
	CFDA 93.658	26,632				
	CFDA 93.667	89,656				
	CFDA 93.674	3,135				
	CFDA 93.958	3,930				
		<u>233,197</u>				
SW MN OPPORTUNITY CNL			Yes			
	CFDA 93.569	164,973				
	CFDA 93.778	24,985				
		<u>189,958</u>				
SW REG DEVELOP COMM			Yes			
	CFDA 93.044	162,825				
	CFDA 93.048	4,941				
	CFDA 93.052	89,201				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.779	13,409				
		<u>270,376</u>				
SWIFT COUNTY			Yes	Yes		
	CFDA 10.561	2,952				
	CFDA 93.556	1,382				
	CFDA 93.558	37,181				
	CFDA 93.596	67,935				
	CFDA 93.658	16,341				
	CFDA 93.667	91,902				
	CFDA 93.674	4,245				
	CFDA 93.958	2,555				
		<u>224,493</u>				
THREE RIVERS COMMUNITY ACTION, INC.			Yes			
	CFDA 14.235	107,894				
	CFDA 93.569	229,887				
	CFDA 93.778	25,530				
		<u>363,311</u>				
TODD COUNTY			Yes	Yes		
	CFDA 10.561	323				
	CFDA 93.596	168,123				
	CFDA 93.575	4,084				
	CFDA 93.643	6,240				
	CFDA 93.558	51,270				
	CFDA 93.645	19,266				
	CFDA 93.658	242,499				
	CFDA 93.667	240,051				
	CFDA 93.674	5,989				
	CFDA 93.994	32,626				
		<u>770,471</u>				
TRI-COUNTY ACTION PROGRAM, INC			Yes			
	CFDA 14.235	85,955				
	CFDA 93.569	289,839				
		<u>375,794</u>				
TRI-COUNTY COMM ACTION PROGRAM			Yes			
	CFDA 93.569	180,938				
		<u>180,938</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC			Yes			
	CFDA 93.569	64,596				
	CFDA 93.575	595,700				
		<u>660,296</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
UPPER MN VALLEY REG DEVELOP COMM					
CFDA 93.043	14,844	Yes			
CFDA 93.044	96,054				
CFDA 93.045	98,708				
CFDA 93.048	573				
CFDA 93.052	58,725				
CFDA 93.053	40,066				
CFDA 93.779	2,538				
	<u>311,508</u>				
WABASHA COUNTY					
CFDA 10.561	2,410	Yes	Yes		
CFDA 93.556	2,948				
CFDA 93.558	76,097				
CFDA 93.596	109,714				
CFDA 93.658	135,635				
CFDA 93.667	138,435				
CFDA 93.674	16,137				
CFDA 93.958	5,941				
	<u>487,317</u>				
WADENA COUNTY					
CFDA 10.561	1,645	Yes	Yes		
CFDA 93.558	123,873				
CFDA 93.556	5,033				
CFDA 93.596	130,572				
CFDA 93.643	3,930				
CFDA 93.658	66,725				
CFDA 93.667	135,716				
CFDA 93.674	11,554				
CFDA 93.767	24				
CFDA 93.958	3,874				
	<u>482,946</u>				
WASECA COUNTY					
CFDA 10.561	4,486	Yes			
CFDA 93.556	12,395				
CFDA 93.558	149,072				
CFDA 93.658	72,114				
CFDA 93.667	179,621				
CFDA 93.674	9,833				
CFDA 93.596	13,035				
	<u>440,556</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WASHINGTON COUNTY					
		Yes	Yes		
CFDA 10.561	22,800				
CFDA 93.556	46,234				
CFDA 93.558	983,221				
CFDA 93.575	110,311				
CFDA 93.576	27,942				
CFDA 93.596	450,419				
CFDA 93.603	8,590				
CFDA 93.630	4,325				
CFDA 93.645	25,469				
CFDA 93.658	158,326				
CFDA 93.667	1,056,855				
CFDA 93.674	33,668				
CFDA 93.958	39,100				
	<u>2,967,260</u>				
WATONWAN COUNTY					
		Yes			
CFDA 10.561	2,870				
CFDA 93.556	7,380				
CFDA 93.558	61,751				
CFDA 93.596	5,314				
CFDA 93.645	4,352				
CFDA 93.658	22,220				
CFDA 93.667	100,791				
CFDA 93.674	21,506				
CFDA 93.958	10,585				
	<u>236,769</u>				
WEST CENTRAL MN COMMUNITIES ACTION					
		Yes			
CFDA 14.231	19,164				
CFDA 14.235	36,317				
CFDA 93.569	120,112				
CFDA 94.002	67,075				
	<u>242,668</u>				
WESTERN COMMUNITY ACTION INC					
		Yes			
CFDA 14.231	5,710				
CFDA 93.569	131,619				
CFDA 93.575	44,696				
	<u>182,025</u>				
WINONA COUNTY					
		Yes	Yes		
CFDA 10.561	9,200				
CFDA 93.556	39,303				
CFDA 93.558	295,014				

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.596	25,036				
	CFDA 93.643	1,000				
	CFDA 93.645	3,483				
	CFDA 93.658	127,153				
	CFDA 93.667	335,705				
	CFDA 93.674	13,944				
	CFDA 93.958	4,542				
		854,380				
WRIGHT COUNTY			Yes	Yes		
	CFDA 10.561	17,083				
	CFDA 93.556	63,552				
	CFDA 93.558	264,865				
	CFDA 93.645	16,936				
	CFDA 93.658	201,751				
	CFDA 93.667	435,515				
	CFDA 93.674	12,896				
	CFDA 93.958	12,137				
		1,024,735				
MN - DEPARTMENT OF LABOR AND INDUSTRY						
CITY OF ADA			Yes	Yes		
	CFDA 17.503	1,215				
CITY OF PERHAM			Yes			
	CFDA 17.503	1,627				
CITY OF THIEF RIVER FALLS			Yes	Yes		
	CFDA 17.503	5,000				
NOBLES COUNTY			Yes	Yes		
	CFDA 17.503	1,500				
MN - DEPARTMENT OF NATURAL RESOURCES						
AITKIN COUNTY			Yes	Yes		
	CFDA 10.664	7,812				
	CFDA 84.002	2,818				
		10,630				
ANOKA COUNTY			Yes			
	CFDA 15.634	7,713				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.012	9,932				
	<u>17,645</u>				
ARROWHEAD REG DEVELOP COMM		Yes	Yes		
CFDA 11.419	<u>23,690</u>				
BECKER COUNTY		Yes	Yes		
CFDA 97.012	<u>7,207</u>				
BELTRAMI COUNTY		Yes	Yes	Yes	
CFDA 15.611	<u>200</u>				
BENTON COUNTY		Yes	Yes		
CFDA 10.664	8,000				
CFDA 10.901	43,000				
	<u>51,000</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 11.419	<u>4,975</u>				
CARVER COUNTY		Yes	Yes		
CFDA 97.012	<u>10,000</u>				
CITY OF ADA		Yes	Yes		
CFDA 10.664	<u>2,000</u>				
CITY OF AUSTIN		Yes			
CFDA 97.029	<u>220,537</u>				
CITY OF AVON		Yes	Yes		
CFDA 10.664	<u>1,000</u>				
CITY OF BAUDETTE		Yes			
CFDA 10.664	<u>4,907</u>				
CITY OF BRAINERD		Yes			
CFDA 10.664	<u>12,950</u>				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF DULUTH CFDA 11.419	79,398	Yes	Yes		
CITY OF HIBBING CFDA 10.664	3,000	Yes	Yes	Yes	
CITY OF MAHNOMEN CFDA 10.664	1,200	Yes			
CITY OF MONTGOMERY CFDA 10.664	3,000	Yes	Yes	Yes	
CITY OF ROSEAU CFDA 10.664	4,189	Yes	Yes	Yes	
CITY OF ST PAUL CFDA 20.219	90,000	Yes			
COOK COUNTY CFDA 11.419 CFDA 20.219	245,676 23,769 269,445	Yes	Yes		
DOUGLAS COUNTY CFDA 97.012	5,174	Yes	Yes		
FOND DU LAC RESERVATION CFDA 11.419	16,883	Yes	Yes		
GOODHUE COUNTY CFDA 97.012	7,500	Yes			
HENNEPIN COUNTY CFDA 97.012	30,000	Yes			
ITASCA COUNTY CFDA 20.219	398,051	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.012	10,000				
	<u>408,051</u>				
JACKSON COUNTY		Yes			
CFDA 15.916	9,005				
	<u>9,005</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 97.012	5,000				
	<u>5,000</u>				
LAKE COUNTY		Yes	Yes		
CFDA 11.419	56,002				
CFDA 97.012	4,991				
	<u>60,993</u>				
LE SUEUR COUNTY		Yes	Yes		
CFDA 84.002	3,978				
	<u>3,978</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 20.219	4,394				
	<u>4,394</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 97.012	10,000				
	<u>10,000</u>				
RICE COUNTY		Yes	Yes		
CFDA 84.002	5,000				
	<u>5,000</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 97.012	9,237				
	<u>9,237</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 97.012	5,000				
	<u>5,000</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 11.419	14,000				
CFDA 84.002	87,748				
	<u>101,748</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 20.219	100,000				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.012	8,942				
	<u>108,942</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 97.012	<u>5,000</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 20.219	20,461				
CFDA 84.002	20,000				
	<u>40,461</u>				
WINONA COUNTY		Yes	Yes		
CFDA 84.002	<u>21,426</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 97.012	<u>7,500</u>				
MN - DEPARTMENT OF PUBLIC SAFETY					
AITKIN COUNTY		Yes	Yes		
CFDA 16.523	19,384				
CFDA 16.575	24,426				
CFDA 16.540	10,429				
CFDA 97.004	26,678				
CFDA 97.042	12,093				
	<u>93,010</u>				
AMHERST WILDER FOUNDATION		Yes			
CFDA 16.595	<u>167,537</u>				
ANOKA COUNTY		Yes			
CFDA 16.523	92,018				
CFDA 16.575	23,288				
CFDA 16.579	248,688				
CFDA 16.580	163,046				
CFDA 16.727	2,100				
CFDA 20.600	4,136				
CFDA 97.004	2,853,262				
CFDA 97.039	2,417				
CFDA 97.042	107,217				
CFDA 97.051	26,602				
	<u>3,522,774</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BECKER COUNTY					
CFDA 20.601	7,681	Yes	Yes		
CFDA 20.703	5,689				
CFDA 97.004	30,824				
CFDA 97.036	40,659				
CFDA 97.039	8,310				
CFDA 97.042	9,903				
CFDA 97.051	3,350				
	<u>106,416</u>				
BELTRAMI COUNTY					
CFDA 16.523	26,688	Yes	Yes	Yes	
CFDA 16.540	22,850				
CFDA 16.548	20,552				
CFDA 16.575	24,830				
CFDA 97.036	7,784				
CFDA 97.004	22,450				
CFDA 97.006	2,068				
CFDA 97.012	694				
CFDA 97.042	12,963				
	<u>140,879</u>				
BENTON COUNTY					
CFDA 16.523	13,003	Yes	Yes		
CFDA 16.575	21,651				
CFDA 97.004	73,777				
CFDA 97.006	3,603				
CFDA 97.042	18,978				
CFDA 97.051	7,001				
CFDA 97.053	24,265				
	<u>162,278</u>				
BLUE EARTH COUNTY					
CFDA 16.523	15,926	Yes	Yes		
CFDA 16.575	20,474				
CFDA 20.600	42,907				
CFDA 20.601	2,664				
CFDA 97.004	64,360				
CFDA 97.042	20,981				
	<u>167,312</u>				
BOIS FORTE RES BUS COMM					
CFDA 16.575	23,096	Yes			
CFDA 93.991	10,424				
	<u>33,520</u>				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BROWN COUNTY					
		Yes			
CFDA 16.523	31,995				
CFDA 20.604	185				
CFDA 20.703	3,000				
CFDA 97.004	29,410				
CFDA 97.042	13,958				
CFDA 97.051	615				
	<u>79,163</u>				
CARLTON COUNTY					
		Yes	Yes		
CFDA 16.575	20,438				
CFDA 16.592	28,314				
CFDA 16.727	2,700				
CFDA 97.004	43,997				
CFDA 97.042	13,880				
	<u>109,329</u>				
CARVER COUNTY					
		Yes	Yes		
CFDA 16.588	10,897				
CFDA 16.523	18,666				
CFDA 20.600	6,874				
CFDA 20.604	556				
CFDA 93.630	477				
CFDA 97.004	119,709				
CFDA 97.042	50,114				
CFDA 97.051	33,462				
	<u>240,755</u>				
CASS COUNTY					
		Yes	Yes		
CFDA 16.523	11,875				
CFDA 16.575	23,355				
CFDA 16.609	14,390				
CFDA 20.600	29,379				
CFDA 20.604	3,152				
CFDA 97.004	25,907				
CFDA 97.012	9,668				
CFDA 97.042	5,820				
CFDA 97.051	2,942				
	<u>126,488</u>				
CHISAGO COUNTY					
		Yes	Yes		
CFDA 16.575	18,246				
CFDA 20.600	38,238				
CFDA 97.004	115,200				
CFDA 97.042	17,973				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.051	4,250				
	<u>193,907</u>				
CITY OF ADA		Yes	Yes		
CFDA 97.039	230,256				
CFDA 16.727	2,362				
	<u>232,618</u>				
CITY OF AITKIN		Yes			
CFDA 97.036	22,050				
	<u>22,050</u>				
CITY OF AUSTIN		Yes			
CFDA 97.036	538,758				
	<u>538,758</u>				
CITY OF BARNESVILLE		Yes	Yes	Yes	
CFDA 16.710	42,261				
	<u>42,261</u>				
CITY OF BAUDETTE		Yes			
CFDA 97.036	173,501				
CFDA 16.727	954				
	<u>174,455</u>				
CITY OF BELLE PLAINE		Yes	Yes	Yes	
CFDA 20.600	7,628				
	<u>7,628</u>				
CITY OF BEMIDJI		Yes	Yes		
CFDA 16.579	71,047				
CFDA 16.727	4,390				
CFDA 16.523	13,841				
CFDA 97.004	33,860				
CFDA 20.703	475				
CFDA 20.600	2,231				
	<u>125,844</u>				
CITY OF BIG LAKE		Yes	Yes	Yes	
CFDA 20.601	22,500				
	<u>22,500</u>				
CITY OF BLOOMINGTON		Yes			
CFDA 97.004	143,454				
	<u>143,454</u>				
CITY OF BRAINERD		Yes			
CFDA 16.727	930				
	<u>930</u>				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 16.523	13,301				
	CFDA 20.600	4,485				
		<u>18,716</u>				
CITY OF BROOKLYN PARK			Yes	Yes		
	CFDA 16.727	1,230				
	CFDA 16.579	6,000				
	CFDA 20.600	26,077				
	CFDA 20.601	818				
		<u>34,125</u>				
CITY OF BURNSVILLE			Yes			
	CFDA 16.579	331,325				
	CFDA 97.053	77,545				
		<u>408,870</u>				
CITY OF CHAMPLIN			Yes			
	CFDA 20.600	3,803				
	CFDA 16.727	780				
	CFDA 16.579	63,480				
		<u>68,063</u>				
CITY OF COLD SPRING			Yes	Yes	Yes	
	CFDA 20.601	4,653				
		<u>4,653</u>				
CITY OF COLUMBIA HEIGHTS			Yes	Yes		
	CFDA 16.523	10,068				
	CFDA 20.600	3,550				
	CFDA 97.004	1,043				
		<u>14,661</u>				
CITY OF COTTAGE GROVE			Yes	Yes		
	CFDA 20.703	162				
	CFDA 20.601	520				
	CFDA 20.600	8,628				
	CFDA 16.523	6,582				
		<u>15,892</u>				
CITY OF DELANO			Yes	Yes		
	CFDA 20.703	4,000				
		<u>4,000</u>				
CITY OF DULUTH			Yes	Yes		
	CFDA 20.604	578				
	CFDA 97.004	56,795				
	CFDA 97.006	24,264				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.007	53,296				
CFDA 97.036	29,443				
	<u>164,376</u>				
CITY OF EDINA		Yes			
CFDA 20.600	31,232				
CFDA 20.601	1,891				
CFDA 97.004	10,686				
CFDA 97.006	804				
	<u>44,613</u>				
CITY OF EVELETH		Yes	Yes	Yes	
CFDA 20.604	276				
	<u>276</u>				
CITY OF FAIRMONT		Yes			
CFDA 16.727	1,860				
CFDA 17.503	2,000				
	<u>3,860</u>				
CITY OF FARIBAULT		Yes	Yes		
CFDA 20.600	635				
CFDA 20.604	1,764				
	<u>2,399</u>				
CITY OF HIBBING		Yes	Yes	Yes	
CFDA 16.727	3,000				
CFDA 93.259	3,000				
CFDA 20.601	268				
	<u>6,268</u>				
CITY OF HOPKINS		Yes			
CFDA 16.523	2,763				
CFDA 16.540	34,000				
CFDA 16.548	20,000				
CFDA 16.607	2,467				
CFDA 97.005	1,680				
CFDA 97.006	1,260				
	<u>62,170</u>				
CITY OF INTERNATIONAL FALLS		Yes			
CFDA 97.004	229,228				
	<u>229,228</u>				
CITY OF MAHNOMEN		Yes			
CFDA 97.036	17,070				
	<u>17,070</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF MANKATO					
CFDA 97.004	91,078	Yes			
CFDA 20.600	2,771				
CFDA 20.703	14,999				
CFDA 97.004	26,678				
CFDA 97.005	9,980				
	<u>145,506</u>				
CITY OF MARSHALL					
CFDA 16.579	46,128	Yes			
CITY OF MINNEAPOLIS					
CFDA 16.523	179,363	Yes	Yes		
CFDA 16.540	66,232				
CFDA 16.548	54,000				
CFDA 16.549	54,000				
CFDA 16.579	439,100				
CFDA 16.588	3,028				
CFDA 16.727	4,571				
CFDA 16.595	312,598				
CFDA 16.609	174,826				
CFDA 16.733	128,680				
CFDA 20.600	35,972				
CFDA 20.601	16,354				
CFDA 97.071	287,290				
CFDA 97.004	744,295				
CFDA 97.008	43,326				
CFDA 97.044	135,922				
CFDA 97.051	33,538				
CFDA 97.053	23,370				
CFDA 97.054	11,710				
	<u>2,748,175</u>				
CITY OF MONTGOMERY					
CFDA 93.630	1,000	Yes	Yes	Yes	
CFDA 97.004	167,400				
	<u>168,400</u>				
CITY OF MOORHEAD					
CFDA 16.579	51,014	Yes			
CFDA 20.600	30,016				
	<u>81,030</u>				
CITY OF NEW ULM					
CFDA 16.004	5,409	Yes			

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 16.727	450				
	CFDA 20.600	20,241				
		<u>26,100</u>				
CITY OF PERHAM			Yes			
	CFDA 20.601	882				
		<u>882</u>				
CITY OF PLYMOUTH			Yes			
	CFDA 20.600	12,301				
		<u>12,301</u>				
CITY OF RED WING			Yes			
	CFDA 16.541	5,212				
	CFDA 20.600	2,060				
	CFDA 97.036	9,965				
		<u>17,237</u>				
CITY OF RICHFIELD			Yes	Yes		
	CFDA 20.600	2,663				
		<u>2,663</u>				
CITY OF ROCHESTER			Yes			
	CFDA 20.600	5,653				
	CFDA 20.601	1,360				
	CFDA 97.004	536,555				
	CFDA 97.054	6,318				
		<u>549,886</u>				
CITY OF ROSEAU			Yes	Yes	Yes	
	CFDA 20.601	330				
	CFDA 97.036	3,620,241				
		<u>3,620,571</u>				
CITY OF ST CLOUD			Yes	Yes		
	CFDA 16.523	14,959				
	CFDA 20.600	34,751				
	CFDA 97.004	31,450				
	CFDA 97.020	2,096				
	CFDA 97.005	2,044				
		<u>85,300</u>				
CITY OF ST PAUL			Yes			
	CFDA 16.523	230,546				
	CFDA 16.540	108,000				
	CFDA 16.579	546,502				
	CFDA 16.588	61,062				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 16.733	155,258				
	CFDA 20.600	41,666				
	CFDA 20.601	4,210				
	CFDA 20.703	3,000				
	CFDA 97.051	21,558				
	CFDA 97.004	179,233				
		<u>1,351,035</u>				
CITY OF ST PETER						
	CFDA 20.600	6,000	Yes	Yes		
	CFDA 16.727	900				
		<u>6,900</u>				
CITY OF THIEF RIVER FALLS						
	CFDA 16.004	522	Yes	Yes		
	CFDA 20.600	7,352				
		<u>7,874</u>				
CITY OF WOODBURY						
	CFDA 20.601	321	Yes			
	CFDA 20.600	8,611				
	CFDA 16.523	3,960				
		<u>12,892</u>				
CLAY COUNTY						
	CFDA 16.523	45,169	Yes	Yes		
	CFDA 16.575	19,618				
	CFDA 97.004	51,082				
	CFDA 97.039	9,126				
	CFDA 97.042	17,685				
		<u>142,680</u>				
CLEARWATER COUNTY						
	CFDA 16.523	1,468	Yes	Yes		
	CFDA 97.004	47,268				
	CFDA 97.042	3,528				
	CFDA 97.051	2,174				
		<u>54,438</u>				
COOK COUNTY						
	CFDA 16.575	481	Yes	Yes		
	CFDA 97.004	39,128				
	CFDA 97.039	21,283				
	CFDA 97.042	10,115				
	CFDA 97.051	3,923				
		<u>74,930</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
COTTONWOOD COUNTY					
CFDA 97.004	17,225	Yes	Yes		
CFDA 97.042	10,525				
CFDA 97.051	2,715				
	<u>30,465</u>				
CROW WING COUNTY					
CFDA 20.600	2,033	Yes			
CFDA 20.601	15,300				
CFDA 20.703	500				
CFDA 97.004	347,031				
CFDA 97.005	6,762				
CFDA 97.012	12,631				
CFDA 97.042	27,150				
	<u>411,407</u>				
DAKOTA COUNTY					
CFDA 16.523	94,909	Yes			
CFDA 16.575	32,953				
CFDA 16.579	333,977				
CFDA 20.600	77,053				
CFDA 20.601	5,368				
CFDA 97.004	215,411				
CFDA 97.012	10,000				
CFDA 97.042	66,129				
CFDA 97.051	107,913				
	<u>943,713</u>				
DODGE COUNTY					
CFDA 16.523	9,762	Yes	Yes		
CFDA 16.579	38,321				
CFDA 97.036	79,298				
CFDA 97.042	12,626				
CFDA 97.004	14,222				
	<u>154,229</u>				
DOUGLAS COUNTY					
CFDA 20.600	19,063	Yes	Yes		
CFDA 97.004	59,227				
CFDA 97.042	8,636				
CFDA 97.051	4,254				
	<u>91,180</u>				
EAST CENTRAL REG DEVELOP COMM					
CFDA 20.600	20,872	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.039	44,113				
	<u>64,985</u>				
FARIBAULT COUNTY		Yes	Yes		
CFDA 97.004	30,649				
CFDA 97.036	64,619				
CFDA 97.042	14,526				
CFDA 97.051	1,620				
	<u>111,414</u>				
FILLMORE COUNTY		Yes			
CFDA 97.004	39,796				
CFDA 97.042	14,575				
	<u>54,371</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 16.523	7,688				
CFDA 16.575	59,287				
CFDA 16.579	6,945				
CFDA 16.588	32,064				
CFDA 20.703	3,545				
CFDA 97.004	25,787				
CFDA 97.032	31,719				
CFDA 97.042	10,264				
CFDA 97.051	6,006				
	<u>183,305</u>				
GOODHUE COUNTY		Yes			
CFDA 16.523	9,467				
CFDA 97.004	58,705				
CFDA 97.042	30,412				
CFDA 97.051	2,857				
	<u>101,441</u>				
GRAND PORTAGE RESERVATION		Yes			
CFDA 16.575	21,775				
CFDA 97.051	5,000				
	<u>26,775</u>				
HENNEPIN COUNTY		Yes			
CFDA 97.004	1,870,441				
CFDA 97.006	274,847				
CFDA 97.008	576,820				
CFDA 97.042	350,872				
CFDA 16.523	1,077,438				
CFDA 16.548	24,900				

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 16.579	439,781				
	CFDA 16.588	3,598				
		<u>4,618,697</u>				
HOUSTON COUNTY			Yes	Yes		
	CFDA 84.224	2,000				
	CFDA 97.004	25,218				
	CFDA 97.042	779				
	CFDA 97.047	11,920				
	CFDA 97.051	1,791				
		<u>41,708</u>				
HUBBARD COUNTY			Yes	Yes		
	CFDA 16.575	30,520				
	CFDA 93.630	1,543				
	CFDA 97.004	14,522				
	CFDA 97.042	6,654				
		<u>53,239</u>				
ISANTI COUNTY			Yes			
	CFDA 16.540	26,027				
	CFDA 16.548	3,704				
	CFDA 97.004	86,727				
	CFDA 97.005	1,162				
	CFDA 97.039	10,540				
	CFDA 97.042	20,787				
	CFDA 97.051	2,728				
		<u>151,675</u>				
ITASCA COUNTY			Yes	Yes		
	CFDA 16.523	10,455				
	CFDA 16.575	26,582				
	CFDA 20.600	890				
	CFDA 97.004	38,224				
	CFDA 97.042	31,196				
	CFDA 97.051	9,411				
		<u>116,758</u>				
JACKSON COUNTY			Yes			
	CFDA 97.004	21,914				
	CFDA 97.042	15,262				
	CFDA 97.051	3,445				
		<u>40,621</u>				
KANABEC COUNTY			Yes	Yes		
	CFDA 97.004	40,189				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.042	11,124				
	<u>51,313</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 16.523	27,404				
CFDA 20.600	22,978				
CFDA 97.004	54,624				
CFDA 97.042	25,371				
CFDA 97.051	93				
	<u>130,470</u>				
KITTSOON COUNTY		Yes	Yes		
CFDA 16.575	27,006				
CFDA 97.004	23,805				
CFDA 97.042	8,112				
CFDA 97.051	339				
	<u>59,262</u>				
KOOCHICHING COUNTY		Yes	Yes	Yes	
CFDA 20.600	2,165				
CFDA 97.004	180,551				
CFDA 97.042	5,176				
CFDA 97.067	1,830				
	<u>189,722</u>				
LAC QUI PARLE COUNTY		Yes	Yes		
CFDA 20.703	1,500				
CFDA 97.004	2,872				
CFDA 97.006	162				
CFDA 97.036	86,070				
CFDA 97.042	7,050				
	<u>97,654</u>				
LAKE COUNTY		Yes	Yes		
CFDA 16.575	1,258				
CFDA 97.004	37,963				
CFDA 97.042	15,654				
CFDA 97.051	5,000				
	<u>59,875</u>				
LE SUEUR COUNTY		Yes	Yes		
CFDA 16.575	26,382				
CFDA 16.579	35,000				
CFDA 20.600	363				
CFDA 97.004	17,795				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 97.042	5,599				
		<u>85,139</u>				
LINCOLN COUNTY			Yes	Yes		
	CFDA 20.600	321				
	CFDA 97.004	15,203				
	CFDA 97.042	8,845				
		<u>24,369</u>				
MAHNOMEN COUNTY			Yes	Yes		
	CFDA 16.523	1,356				
	CFDA 16.579	188,159				
	CFDA 16.595	218,550				
	CFDA 16.727	1,380				
	CFDA 97.004	3,697				
	CFDA 97.039	148,616				
	CFDA 97.042	5,038				
	CFDA 97.051	2,141				
		<u>568,937</u>				
MAHUBE COMMUNITY COUNCIL			Yes			
	CFDA 20.600	92,616				
		<u>92,616</u>				
MARSHALL COUNTY			Yes			
	CFDA 16.575	18,353				
	CFDA 97.004	22,637				
	CFDA 97.042	11,877				
		<u>52,867</u>				
MARTIN COUNTY			Yes	Yes	Yes	
	CFDA 16.540	12,608				
	CFDA 16.575	29,542				
	CFDA 16.588	35,797				
	CFDA 16.727	1,170				
	CFDA 20.600	2,500				
	CFDA 84.002	3,850				
	CFDA 97.004	41,818				
	CFDA 97.042	20,211				
		<u>147,496</u>				
MCLEOD COUNTY			Yes	Yes		
	CFDA 16.523	7,913				
	CFDA 20.703	1,700				
	CFDA 97.004	26,785				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 97.042	17,564				
		<u>53,962</u>				
MEEKER COUNTY			Yes	Yes		
	CFDA 16.575	58,038				
	CFDA 97.004	86,819				
	CFDA 97.042	19,472				
	CFDA 97.051	150				
		<u>164,479</u>				
METROPOLITAN COUNCIL			Yes	Yes		
	CFDA 97.004	11,464				
		<u>11,464</u>				
MIGRANT HEALTH SERVICE, INC			Yes	Yes		
	CFDA 16.588	37,932				
	CFDA 16.575	52,417				
		<u>90,349</u>				
MILLE LACS COUNTY			Yes	Yes		
	CFDA 16.523	17,785				
	CFDA 16.575	15,427				
	CFDA 20.600	6,364				
	CFDA 20.601	20,300				
	CFDA 97.004	14,468				
	CFDA 97.012	4,387				
	CFDA 97.042	13,278				
		<u>92,009</u>				
MINNEAPOLIS PUBLIC HOUSING AUTHORITY			Yes			
	CFDA 16.579	42,155				
		<u>42,155</u>				
MN VALLEY REGIONAL RAILROAD AUTH			Yes	Yes		
	CFDA 97.036	73,974				
		<u>73,974</u>				
MORRISON COUNTY			Yes	Yes		
	CFDA 20.601	2,033				
	CFDA 97.004	49,989				
	CFDA 97.042	13,891				
	CFDA 97.051	3,500				
		<u>69,413</u>				
MOWER COUNTY			Yes	Yes		
	CFDA 16.523	12,275				
	CFDA 97.036	190,804				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.039	21,425				
CFDA 97.042	15,803				
	<u>240,307</u>				
MPLS AMERICAN INDIAN CENTER		Yes			
CFDA 16.549	<u>57,232</u>				
MURRAY COUNTY		Yes	Yes		
CFDA 16.004	415				
CFDA 97.039	38,744				
CFDA 97.042	11,111				
CFDA 97.051	3,157				
	<u>53,427</u>				
NICOLLET COUNTY		Yes	Yes		
CFDA 16.523	6,878				
CFDA 97.004	58,911				
CFDA 97.006	3,441				
CFDA 97.042	18,811				
CFDA 97.051	4,657				
	<u>92,698</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 16.727	180				
CFDA 20.600	269				
CFDA 97.004	19,121				
CFDA 97.036	13,858				
CFDA 97.042	24,515				
CFDA 97.051	7,151				
	<u>65,094</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 16.523	57,373				
CFDA 16.609	40,000				
CFDA 16.575	70,263				
CFDA 20.600	29,328				
CFDA 20.601	1,263				
CFDA 97.004	95,244				
CFDA 97.042	47,229				
CFDA 97.051	14,027				
	<u>354,727</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 20.600	20,154				
CFDA 20.604	658				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 20.703	1,914				
	CFDA 97.004	57,498				
	CFDA 97.036	2,936				
	CFDA 97.042	11,151				
		<u>94,311</u>				
PILLSBURY UNITED COMMUNITIES			Yes			
	CFDA 16.595	183,327				
	CFDA 16.575	21,204				
		<u>204,531</u>				
PINE COUNTY			Yes	Yes		
	CFDA 16.523	11,852				
	CFDA 20.600	8,353				
	CFDA 97.004	25,136				
	CFDA 97.042	34,410				
	CFDA 97.051	3,204				
	CFDA 97.053	988				
		<u>83,943</u>				
PIPESTONE COUNTY			Yes	Yes		
	CFDA 97.004	16,104				
	CFDA 97.042	11,789				
	CFDA 97.051	11,712				
		<u>39,605</u>				
POLK COUNTY			Yes	Yes		
	CFDA 16.575	66,459				
	CFDA 16.579	81,954				
	CFDA 97.004	38,106				
	CFDA 97.036	29,234				
	CFDA 97.042	27,995				
	CFDA 97.051	840				
		<u>244,588</u>				
RAMSEY COUNTY			Yes	Yes		Yes
	CFDA 97.004	3,715,708				
	CFDA 97.006	35,508				
	CFDA 97.042	153,979				
	CFDA 97.051	40,205				
	CFDA 97.055	378,394				
		<u>4,323,794</u>				
REDWOOD COUNTY			Yes	Yes		
	CFDA 97.004	45,619				
	CFDA 97.042	16,381				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.051	18,977				
	<u>80,977</u>				
RENVILLE COUNTY		Yes			
CFDA 20.703	12,672				
CFDA 97.004	40,163				
CFDA 97.042	8,188				
	<u>61,023</u>				
RICE COUNTY		Yes	Yes		
CFDA 16.523	81,649				
CFDA 16.540	44,861				
CFDA 16.548	1,094				
CFDA 16.575	20,682				
CFDA 20.600	37,260				
CFDA 97.004	75,445				
CFDA 97.042	25,552				
CFDA 97.051	4,350				
	<u>290,893</u>				
ROCK COUNTY		Yes	Yes		
CFDA 97.004	62,325				
CFDA 97.042	11,050				
	<u>73,375</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 16.575	26,900				
CFDA 97.005	6,731				
CFDA 97.006	7,512				
CFDA 97.036	567,436				
CFDA 97.051	3,402				
CFDA 97.054	11,270				
CFDA 97.004	13,618				
CFDA 97.042	15,923				
	<u>652,792</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 20.600	2,546				
CFDA 20.601	18,043				
CFDA 97.004	79,724				
CFDA 97.042	42,531				
	<u>142,844</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 16.575	28,500				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 97.042	54,659				
		<u>83,159</u>				
SSD 1 MINNEAPOLIS			Yes	Yes		
	CFDA 16.540	23,988				
	CFDA 16.549	31,525				
		<u>55,513</u>				
ST LOUIS COUNTY			Yes	Yes		
	CFDA 16.579	260,826				
	CFDA 16.580	64,866				
	CFDA 16.727	1,860				
	CFDA 20.600	52,660				
	CFDA 20.604	947				
	CFDA 97.004	81,410				
	CFDA 97.006	5,432				
	CFDA 97.042	57,105				
	CFDA 97.051	1,753				
		<u>526,859</u>				
STEARNS COUNTY			Yes	Yes		
	CFDA 16.575	9,479				
	CFDA 16.579	9,005				
	CFDA 16.727	2,160				
	CFDA 20.600	2,817				
	CFDA 20.601	49,058				
	CFDA 97.004	2,801,368				
	CFDA 97.036	105				
	CFDA 97.039	80,175				
	CFDA 97.042	60,810				
	CFDA 97.051	9,229				
	CFDA 97.053	42,564				
		<u>3,066,770</u>				
STEELE COUNTY			Yes	Yes		
	CFDA 16.523	8,227				
	CFDA 16.575	29,506				
	CFDA 20.703	8,560				
	CFDA 97.004	44,580				
	CFDA 97.042	13,778				
	CFDA 97.051	38,410				
	CFDA 97.054	21,531				
		<u>164,592</u>				
STEVENS COUNTY			Yes	Yes		
	CFDA 97.004	28,064				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.024	8,274				
CFDA 97.051	4,917				
	<u>41,255</u>				
SW MN PIC		Yes			
CFDA 16.523	18,505				
	<u>18,505</u>				
SW REG DEVELOP COMM		Yes			
CFDA 97.039	24,775				
CFDA 97.047	17,487				
	<u>42,262</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 16.727	480				
CFDA 97.004	14,043				
CFDA 97.042	8,200				
	<u>22,723</u>				
TODD COUNTY		Yes	Yes		
CFDA 16.523	384				
CFDA 97.039	10,258				
CFDA 97.004	23,827				
CFDA 97.042	5,746				
	<u>40,215</u>				
UPPER MN VALLEY REG DEVELOP COMM		Yes			
CFDA 97.039	41,039				
	<u>41,039</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 16.523	5,113				
CFDA 20.600	4,363				
CFDA 97.004	39,343				
CFDA 97.042	15,120				
CFDA 97.051	1,528				
	<u>65,467</u>				
WADENA COUNTY		Yes	Yes		
CFDA 66.032	4,000				
CFDA 97.004	10,891				
CFDA 97.042	4,943				
CFDA 97.051	18,943				
	<u>38,777</u>				
WASECA COUNTY		Yes			
CFDA 97.004	10,030				

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 97.004	41,753				
	CFDA 97.042	13,636				
	CFDA 97.051	393				
		<u>65,812</u>				
WASHINGTON COUNTY			Yes	Yes		
	CFDA 16.004	907				
	CFDA 16.575	30,303				
	CFDA 20.601	21,849				
	CFDA 20.604	2,876				
	CFDA 97.004	778,687				
	CFDA 97.036	299				
	CFDA 97.042	70,455				
	CFDA 97.047	16,982				
	CFDA 97.051	50,212				
		<u>972,570</u>				
WATONWAN COUNTY			Yes			
	CFDA 16.004	1,149				
	CFDA 16.575	17,564				
	CFDA 20.600	124				
	CFDA 93.630	2,000				
	CFDA 97.004	16,887				
	CFDA 97.042	9,567				
	CFDA 97.051	2,088				
		<u>49,379</u>				
WINONA COUNTY			Yes	Yes		
	CFDA 16.575	17,384				
	CFDA 16.579	125,268				
	CFDA 16.588	6,123				
	CFDA 20.600	21,523				
	CFDA 97.004	52,652				
	CFDA 97.039	12,280				
	CFDA 97.042	25,863				
	CFDA 97.051	204				
	CFDA 97.054	22,883				
		<u>284,180</u>				
WRIGHT COUNTY			Yes	Yes		
	CFDA 16.523	26,393				
	CFDA 16.579	40,731				
	CFDA 20.600	26,101				
	CFDA 97.004	8,708				
	CFDA 97.042	36,470				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.051	21,699				
	<u>160,102</u>				
MN - DEPARTMENT OF TRANSPORTATION					
AITKIN COUNTY		Yes	Yes		
CFDA 20.205	45,359				
	<u>45,359</u>				
ANOKA COUNTY		Yes			Yes
CFDA 20.205	3,611,777				
	<u>3,611,777</u>				
ARROWHEAD ECON OPPORTUNITY AGENCY		Yes			
CFDA 20.509	403,330				
	<u>403,330</u>				
ARROWHEAD REG DEVELOP COMM		Yes	Yes		
CFDA 20.205	490,442				
	<u>490,442</u>				
BECKER COUNTY		Yes	Yes		
CFDA 20.205	13,624				
CFDA 20.509	75,526				
	<u>89,150</u>				
BENTON COUNTY		Yes	Yes		
CFDA 20.205	749,387				
	<u>749,387</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 20.205	1,134,074				
	<u>1,134,074</u>				
BOIS FORTE RES BUS COMM		Yes			
CFDA 20.205	1,639				
	<u>1,639</u>				
BROWN COUNTY		Yes			
CFDA 20.205	830,310				
CFDA 20.509	128,093				
	<u>958,403</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 20.106	371,998				
CFDA 20.205	610,396				
	<u>982,394</u>				
CARVER COUNTY		Yes	Yes		Yes
CFDA 20.205	493,640				
	<u>493,640</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.509	88,682				
	<u>582,322</u>				
CASS COUNTY		Yes	Yes		
CFDA 20.205	<u>2,093,095</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 20.205	<u>4,160,161</u>				
CITY OF AITKIN		Yes			
CFDA 20.106	<u>192,292</u>				
CITY OF AUSTIN		Yes			
CFDA 20.106	<u>3,659,292</u>				
CITY OF BEMIDJI		Yes	Yes		
CFDA 20.106	440,710				
CFDA 20.509	319				
	<u>441,029</u>				
CITY OF BENSON		Yes	Yes		
CFDA 20.509	<u>19,878</u>				
CITY OF BRAINERD		Yes			
CFDA 20.509	200,333				
CFDA 20.106	5,925,722				
	<u>6,126,055</u>				
CITY OF BROOKLYN PARK		Yes	Yes		
CFDA 20.205	<u>536,256</u>				
CITY OF BURNSVILLE		Yes			
CFDA 20.205	<u>2,746,577</u>				
CITY OF CAMBRIDGE		Yes			
CFDA 20.106	<u>338,609</u>				
CITY OF CHAMPLIN		Yes			
CFDA 20.205	<u>636,521</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF DAWSON CFDA 20.509	10,223	Yes	Yes	Yes	
CITY OF DULUTH CFDA 20.205	1,825,318	Yes	Yes		
CITY OF FARIBAULT CFDA 20.106 CFDA 20.205 CFDA 20.509	341,020 652,899 26,719 1,020,638	Yes	Yes		
CITY OF HIBBING CFDA 20.509	163,596	Yes	Yes	Yes	
CITY OF INTERNATIONAL FALLS CFDA 20.106	1,146,995	Yes			
CITY OF LITTLE FALLS CFDA 20.106	267,019	Yes	Yes		
CITY OF LUVERNE CFDA 20.106	736,273	Yes			
CITY OF MANKATO CFDA 20.106 CFDA 20.509	158,488 362,816 521,304	Yes			
CITY OF MARSHALL CFDA 20.106 CFDA 20.205	524,006 800,000 1,324,006	Yes			
CITY OF MOORHEAD CFDA 20.106	108,648	Yes			
CITY OF NEW ULM CFDA 20.106 CFDA 20.205	26,695 425,000 451,695	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF NEWPORT CFDA 20.205	2,351,964	Yes	Yes		
CITY OF OWATONNA CFDA 20.106	17,076	Yes			
CITY OF PIPESTONE CFDA 20.106	62,163	Yes			
CITY OF RED WING CFDA 20.106 CFDA 20.509	38,123 89,329 127,452	Yes			
CITY OF ROCHESTER CFDA 20.106 CFDA 20.205 CFDA 16.588	2,549,511 329,709 17,569 2,896,789	Yes			
CITY OF ROSEAU CFDA 20.106	6,335	Yes	Yes	Yes	
CITY OF SAUK RAPIDS CFDA 20.205	442,244	Yes	Yes	Yes	
CITY OF ST CLOUD CFDA 20.106	560,578	Yes	Yes		
CITY OF ST PAUL CFDA 20.205	8,409,546	Yes			
CITY OF ST PETER CFDA 20.509	26,842	Yes	Yes		
CITY OF STAPLES CFDA 20.106	28,074	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF THIEF RIVER FALLS CFDA 20.106	539,741	Yes	Yes		
CITY OF WHEATON CFDA 20.106	140,728	Yes	Yes	Yes	
CITY OF WILLMAR CFDA 20.106	3,542,050	Yes			
CLAY COUNTY CFDA 20.509	33,577	Yes	Yes		
COOK COUNTY CFDA 20.106 CFDA 20.205	130,888 698,005 828,893	Yes	Yes		
COTTONWOOD COUNTY CFDA 20.205 CFDA 20.509 CFDA 20.604	619,006 14,231 288 633,525	Yes	Yes		
CROW WING COUNTY CFDA 20.205	488,682	Yes			
DAKOTA COUNTY CFDA 20.205	1,010,433	Yes			
DOUGLAS COUNTY CFDA 20.205	439,786	Yes	Yes		
DULUTH AIRPORT AUTHORITY CFDA 20.106	4,466,197	Yes			
DULUTH TRANSIT AUTHORITY CFDA 20.509	2,710	Yes	Yes		
FARIBAULT COUNTY CFDA 20.205	499,000	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.509	58,048				
	<u>557,048</u>				
FILLMORE COUNTY		Yes			
CFDA 20.106	118,753				
CFDA 20.205	153,278				
	<u>272,031</u>				
GOODHUE COUNTY		Yes			
CFDA 20.205	762,360				
	<u>762,360</u>				
HENNEPIN COUNTY		Yes			
CFDA 20.205	3,872,546				
	<u>3,872,546</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 20.205	362,323				
	<u>362,323</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 20.205	239,997				
CFDA 20.509	29,804				
	<u>269,801</u>				
ISANTI COUNTY		Yes			
CFDA 20.509	167,831				
	<u>167,831</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 20.205	1,805,792				
	<u>1,805,792</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 20.205	263,247				
	<u>263,247</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 20.205	39,633				
	<u>39,633</u>				
KITTSOON COUNTY		Yes	Yes		
CFDA 20.205	354,353				
	<u>354,353</u>				
LAC QUI PARLE COUNTY		Yes	Yes		
CFDA 20.205	746,549				
	<u>746,549</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LINCOLN COUNTY		Yes	Yes		Yes
CFDA 20.205	828,414				
CFDA 20.509	29,099				
	<u>857,513</u>				
MAHNOMEN COUNTY		Yes	Yes		
CFDA 20.106	21,803				
CFDA 20.205	384,000				
CFDA 20.509	18,076				
	<u>423,879</u>				
MARSHALL COUNTY		Yes			
CFDA 20.205	231,611				
	<u>231,611</u>				
MARTIN COUNTY		Yes	Yes	Yes	
CFDA 20.205	300,050				
CFDA 20.509	82,315				
	<u>382,365</u>				
MCLEOD COUNTY		Yes	Yes		
CFDA 20.205	337,089				
	<u>337,089</u>				
METROPOLITAN COUNCIL		Yes	Yes		
CFDA 20.106	34,020				
CFDA 20.205	5,017,528				
	<u>5,051,548</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 20.205	563,931				
	<u>563,931</u>				
MINNEAPOLIS PARK & RECREATION BD		Yes			
CFDA 20.205	356,493				
	<u>356,493</u>				
MN VALLEY REGIONAL RAILROAD AUTH		Yes	Yes		
CFDA 20.303	1,787,640				
	<u>1,787,640</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 20.509	33,301				
	<u>33,301</u>				
MOWER COUNTY		Yes	Yes		
CFDA 20.509	16,883				
	<u>16,883</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MURRAY COUNTY		Yes	Yes		
CFDA 20.205	487,808				
CFDA 20.509	13,398				
	<u>501,206</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 20.205	1,338,367				
OLMSTED COUNTY		Yes	Yes		
CFDA 20.205	579,083				
CFDA 20.505	429,231				
	<u>1,008,314</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 20.205	348,523				
PINE COUNTY		Yes	Yes		
CFDA 20.205	521,038				
PIPESTONE COUNTY		Yes	Yes		
CFDA 20.205	709,036				
CFDA 20.509	79,707				
	<u>788,743</u>				
POLK COUNTY		Yes	Yes		
CFDA 20.205	2,320,000				
RAMSEY COUNTY		Yes	Yes		
CFDA 20.507	989,021				
RENVILLE COUNTY		Yes			
CFDA 20.509	23,929				
RICE COUNTY		Yes	Yes		
CFDA 20.205	260,220				
ROCK COUNTY		Yes	Yes		
CFDA 20.205	293,520				
CFDA 20.509	76,095				
	<u>369,615</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ROSEAU COUNTY		Yes	Yes		
CFDA 20.205	<u>85,893</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 20.205	1,184,482				
CFDA 20.509	<u>98,893</u>				
	<u>1,283,375</u>				
SEMCAC INC		Yes			
CFDA 20.509	<u>176,698</u>				
SOUTHWEST METRO TRANSIT COMMISSION		Yes	Yes		
CFDA 20.500	145,870				
CFDA 20.507	<u>2,764,602</u>				
	<u>2,910,472</u>				
ST CLOUD METROPOLITAN TRANSIT COMM		Yes	Yes	Yes	
CFDA 20.507	<u>1,802,139</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 20.205	<u>3,851,527</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 20.205	<u>458,325</u>				
STEELE COUNTY		Yes	Yes		
CFDA 20.507	17,047				
CFDA 20.509	<u>78,528</u>				
	<u>95,575</u>				
STEVENS COUNTY		Yes	Yes		
CFDA 20.205	<u>734,479</u>				
SW MN OPPORTUNITY CNL		Yes			
CFDA 20.509	<u>259,574</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 20.205	1,209,400				
CFDA 20.219	<u>5,727</u>				
	<u>1,215,127</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
THREE RIVERS COMMUNITY ACTION, INC. CFDA 20.509	74,279	Yes			
TODD COUNTY CFDA 20.205	669,152	Yes	Yes		
TRI-COUNTY ACTION PROGRAM, INC CFDA 20.509	200,499	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 20.509	90,415	Yes			
WABASHA COUNTY CFDA 20.205	906,372	Yes	Yes		
WADENA COUNTY CFDA 20.509	22,804	Yes	Yes		
WASHINGTON COUNTY CFDA 20.205 CFDA 20.505	2,355,302 75,127 2,430,429	Yes	Yes		
WATONWAN COUNTY CFDA 20.205 CFDA 20.509	34,007 62,283 96,290	Yes			
WESTERN COMMUNITY ACTION INC CFDA 20.509	95,317	Yes			
WINONA COUNTY CFDA 20.205	786,751	Yes	Yes		
WRIGHT COUNTY CFDA 20.205	647,194	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN - EMERGENCY MEDICAL SERVICES BOARD					
STEVENS COUNTY		Yes	Yes		
CFDA 93.259	<u>14,500</u>				
MN - HIGHER EDUCATION SERVICES OFFICE					
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 94.005	<u>4,888</u>				
MN - HISTORICAL SOCIETY					
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 15.904	<u>12,000</u>				
MN - HOUSING FINANCE AGENCY					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 14.219	<u>324,099</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes			
CFDA 14.239	<u>2,489</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 14.239	<u>28,483</u>				
KOOTASCA COMM ACTION INC		Yes			
CFDA 14.239	234,189				
CFDA 93.558	112,748				
	<u>346,937</u>				
METROPOLITAN COUNCIL		Yes	Yes		
CFDA 14.241	<u>280,762</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.239	<u>48,999</u>				
NORTHWEST MN MULTI COUNTY HRA		Yes			
CFDA 14.239	106,058				
CFDA 14.250	25,908				
	<u>131,966</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NW COMM ACTION INC CFDA 14.239	453,036	Yes			
OTTERTAIL-WADENA COMM ACT CNCL CFDA 14.239	67,354	Yes			
SW MN HSG PARTNERSHIP CFDA 14.239	112,090	Yes			
TRI-COUNTY ACTION PROGRAM, INC CFDA 14.239	359,214	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 14.239 CFDA 93.558	42,220 60,611 102,831	Yes			
WEST CENTRAL MN COMMUNITIES ACTION CFDA 14.239	439,580	Yes			
WESTERN COMMUNITY ACTION INC CFDA 14.239	372,645	Yes			
MN - POLLUTION CONTROL AGENCY					
CARLTON COUNTY CFDA 66.460	26,700	Yes	Yes		
CARVER COUNTY CFDA 66.460	29,955	Yes	Yes		
CHISAGO COUNTY CFDA 81.079	6,186	Yes	Yes		
CITY OF MOUNTAIN LAKE CFDA 81.079	37,835	Yes	Yes	Yes	

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
DODGE COUNTY CFDA 81.079	20,405	Yes	Yes		
FILLMORE COUNTY CFDA 66.460 CFDA 81.079	6,262 2,968 <u>9,230</u>	Yes			
ISD 0023 FRAZEE CFDA 10.553	41,997	Yes			
ISD 0423 HUTCHINSON CFDA 66.717	2,000	Yes			
MURRAY COUNTY CFDA 81.079	1,755	Yes	Yes		
OLMSTED COUNTY CFDA 66.460	21,228	Yes	Yes		
PIPESTONE COUNTY CFDA 81.079	19,024	Yes	Yes		
RENVILLE COUNTY CFDA 81.079	76,356	Yes			
WASHINGTON COUNTY CFDA 81.041	750	Yes	Yes		
MN - PUBLIC FACILITIES AUTHORITY					
CITY OF BATTLE LAKE CFDA 66.458 CFDA 66.468	602,989 558,061 <u>1,161,050</u>	Yes	Yes	Yes	
CITY OF BAUDETTE CFDA 66.468	226,890	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF BIG LAKE CFDA 66.468	1,933,023	Yes	Yes	Yes	
CITY OF CAMBRIDGE CFDA 66.468	363,265	Yes			
CITY OF COKATO CFDA 66.468	3,596,103	Yes	Yes		
CITY OF COLD SPRING CFDA 66.468	5,828,094	Yes	Yes	Yes	
CITY OF COOK CFDA 10.760	1,358,875	Yes	Yes	Yes	
CITY OF COTTONWOOD CFDA 66.458	782,917	Yes	Yes	Yes	
CITY OF DAWSON CFDA 66.458	1,177,155	Yes	Yes	Yes	
CITY OF DELANO CFDA 66.458	4,120,129	Yes	Yes		
CITY OF EAST GULL LAKE CFDA 66.458	3,802,139	Yes			
CITY OF EVELETH CFDA 66.458	561,796	Yes	Yes	Yes	
CITY OF FAIRMONT CFDA 66.458	7,723,396	Yes			
CITY OF FISHER CFDA 66.468 CFDA 10.670	960,628 1,150,763 2,111,391	Yes	Yes	Yes	

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF GRAND MARAIS		Yes	Yes	Yes	
CFDA 10.760	372,000				
CFDA 66.468	808,198				
	<u>1,180,198</u>				
CITY OF HIBBING		Yes	Yes	Yes	
CFDA 66.458	3,119,953				
	<u>3,119,953</u>				
CITY OF HOFFMAN		Yes	Yes	Yes	
CFDA 66.468	697,642				
	<u>697,642</u>				
CITY OF LAKE CITY		Yes	Yes		
CFDA 66.468	1,165,181				
	<u>1,165,181</u>				
CITY OF LAKE CRYSTAL		Yes	Yes		
CFDA 66.458	2,735,018				
	<u>2,735,018</u>				
CITY OF LAKEFIELD		Yes	Yes	Yes	
CFDA 66.468	2,112,510				
CFDA 66.458	809,324				
	<u>2,921,834</u>				
CITY OF LITTLE FALLS		Yes	Yes		
CFDA 66.458	498,547				
	<u>498,547</u>				
CITY OF LONSDALE		Yes	Yes	Yes	
CFDA 66.458	4,171,043				
	<u>4,171,043</u>				
CITY OF MABEL		Yes	Yes	Yes	
CFDA 66.468	656,244				
	<u>656,244</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 66.468	37,880,587				
	<u>37,880,587</u>				
CITY OF MONTGOMERY		Yes	Yes	Yes	
CFDA 66.468	962,753				
CFDA 66.458	623,779				
	<u>1,586,532</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF MOORHEAD CFDA 66.458	2,744,146	Yes			
CITY OF MOUNTAIN LAKE CFDA 66.468	2,167,315	Yes	Yes	Yes	
CITY OF NEW RICHLAND CFDA 66.468	521,039	Yes	Yes	Yes	
CITY OF NORTHOME CFDA 66.468	233,243	Yes	Yes	Yes	
CITY OF RED WING CFDA 66.458 CFDA 66.468	4,905,528 9,430,673 14,336,201	Yes			
CITY OF ROCKVILLE CFDA 66.458	6,705,202	Yes	Yes		
CITY OF ST AUGUSTA CFDA 66.458 CFDA 66.468	1,117,253 440,103 1,557,356	Yes	Yes	Yes	
CITY OF ST CLOUD CFDA 66.468	699,441	Yes	Yes		
CITY OF ST PETER CFDA 66.458	1,895,984	Yes	Yes		
CITY OF WABASHA CFDA 66.458	2,923,211	Yes	Yes	Yes	
CITY OF WEST CONCORD CFDA 66.458 CFDA 66.468	1,045,846 234,105 1,279,951	Yes	Yes	Yes	Yes

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LAKE WASHINGTON SANITARY DISTRICT CFDA 10.760	2,550,795	Yes	Yes	Yes	
METROPOLITAN COUNCIL CFDA 66.458	22,322,988	Yes	Yes		Yes
PRINCETON PUBLIC UTILITIES COMMISSION CFDA 66.468	812,241	Yes			
MN - STATE COLLEGES AND UNIVERSITIES					
INTERMEDIATE SCHOOL DISTRICT 287 CFDA 84.243	157,019	Yes	Yes		
INTERMEDIATE SCHOOL DISTRICT 917 CFDA 84.243	114,804	Yes	Yes		
ISD 0011 ANOKA-HENNEPIN CFDA 84.048	18,905	Yes			
ISD 0191 BURNSVILLE-EAGAN-SAVAGE CFDA 84.048	1,278	Yes			
ISD 0728 ELK RIVER CFDA 84.048	11,421	Yes	Yes		
ISD 2170 STAPLES-MOTLEY CFDA 84.243	364	Yes			
PACER CENTER CFDA 84.048	29,939	Yes			
RESOURCE INC CFDA 17.253	211,791	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN - SUPREME COURT					
BLUE EARTH COUNTY CFDA 16.527	1,032	Yes	Yes		
BROWN COUNTY CFDA 93.643	8,047	Yes			
CHISAGO COUNTY CFDA 16.523	44,756	Yes	Yes		
CLAY COUNTY CFDA 93.556	2,000	Yes	Yes		
MILLE LACS COUNTY CFDA 93.643	15,810	Yes	Yes		
OTTER TAIL COUNTY CFDA 93.643	2,800	Yes	Yes		
MN - TRIAL COURTS					
STEARNS COUNTY CFDA 16.585	50,631	Yes	Yes		
MN - UNIVERSITY OF MINNESOTA					
ALLINA HEALTH SYSTEM CFDA 93.837	9,117	Yes			
CFDA 93.847	174,510				
CFDA 93.917	66,455				
CFDA 93.395	1,818,108				
	2,068,190				
CLEARWATER COUNTY CFDA 11.302	50,000	Yes	Yes		
FOND DU LAC RESERVATION CFDA 47.050	33,381	Yes	Yes		
CFDA 84.299	10,000				
CFDA 93.822	18,703				
	62,084				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
GOODWILL INDUSTRIES/EASTER SEALS		Yes			
CFDA 10.500	126,139				
ISD 0625 ST PAUL		Yes			
CFDA 84.299	20,000				
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.847	1,252,944				
CFDA 93.837	14,750				
CFDA 93.856	155,975				
CFDA 93.279	234,132				
CFDA 93.121	482,713				
CFDA 93.839	14,337				
CFDA 84.033	1,739				
	2,156,590				
OLMSTED COUNTY		Yes	Yes		
CFDA 10.500	12,800				
PACER CENTER		Yes			
CFDA 84.326	42,887				
PILLSBURY UNITED COMMUNITIES		Yes			
CFDA 93.242	14,111				
RAMSEY ACTION PROGRAMS		Yes			
CFDA 93.361	1,780				
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 84.324	7,216				
MN CHIPPEWA TRIBE					
BOIS FORTE RES BUS COMM		Yes			
CFDA 10.561	51,321				
CFDA 11.303	7,054				
CFDA 66.926	33,034				
CFDA 66.600	8,574				
CFDA 93.045	14,052				
CFDA 93.047	90,481				
	204,516				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
GRAND PORTAGE RESERVATION CFDA 93.045	31,196	Yes			
ISD 0625 ST PAUL CFDA 15.130	16,123	Yes			
ISD 0706 VIRGINIA CFDA 15.130	5,553	Yes	Yes	Yes	
MN HOUSING PARTNERSHIP					
SCOTT CARVER DAKOTA COMM ACT AGENCY CFDA 14.231	14,833	Yes			
THREE RIVERS COMMUNITY ACTION, INC. CFDA 14.231	12,500	Yes			
WEST CENTRAL MN COMMUNITIES ACTION CFDA 14.231	15,553	Yes			
MN RIVER VALLEY ED DISTRICT					
ISD 2853 LAC QUI PARLE VALLEY CFDA 84.027	155,429	Yes			
MN RIVER VALLEY SPEC ED COOP					
ISD 0717 JORDAN CFDA 84.027	180,388	Yes	Yes	Yes	
ISD 0719 PRIOR LAKE CFDA 84.027	636,644	Yes	Yes		
ISD 0720 SHAKOPEE CFDA 84.027 CFDA 84.173 CFDA 84.181	667,453 32,520 32,682 <u>732,655</u>	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MPLS MEDICAL RESEARCH FOUNDATION					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.943	120,250				
MPLS YOUTH COORDINATING BD					
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 93.577	26,125				
MURRAY COUNTY					
SW MN HSG PARTNERSHIP		Yes			
CFDA 14.228	180,630				
NATIONAL JOINT POWERS ALLIANCE					
BENTON-STEARNES EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	29,343				
NE METRO INTERDISTRICT NO 916					
ISD 0270 HOPKINS		Yes			
CFDA 84.048	47,506				
ISD 0624 WHITE BEAR LAKE		Yes	Yes		
CFDA 84.048	31,910				
ISD 0831 FOREST LAKE		Yes			
CFDA 84.048	24,097				
ISD 0832 MAHTOMEDI		Yes	Yes	Yes	
CFDA 84.048	4,357				
NEIGHBORHOOD HOUSE ASSN					
ISD 0625 ST PAUL		Yes			
CFDA 84.287	150,354				
NEIGHBORHOOD REINVESTMENT CORP (NEIGHBORWORKS AMERICA)					
SW MN HSG PARTNERSHIP		Yes			
CFDA 14.169	37,138				
CFDA 14.218	25,226				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.410	57,331				
	<u>119,695</u>				
NICOLLET COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	4,704				
CFDA 93.558	285,982				
	<u>290,686</u>				
NOBLES COUNTY					
SW MN OPPORTUNITY CNL		Yes			
CFDA 93.778	70,150				
	<u>70,150</u>				
NORTH COUNTRY VOCATIONAL CENTER					
ISD 0115 CASS LAKE - BENA		Yes	Yes	Yes	
CFDA 84.048	976				
	<u>976</u>				
NORTH DAKOTA - DEPARTMENT OF HEALTH					
LAKES & PRAIRIES COMM ACT PARTNERSHIP		Yes	Yes		
CFDA 16.588	63,416				
	<u>63,416</u>				
NORTH DAKOTA - DEPT OF EDUCATION					
MIGRANT HEALTH SERVICE, INC		Yes	Yes		
CFDA 84.011	3,990				
	<u>3,990</u>				
NORTH DAKOTA - DEPT OF HUMAN SERVICES					
LAKES & PRAIRIES COMM ACT PARTNERSHIP		Yes	Yes		
CFDA 17.261	116,584				
CFDA 93.575	280,725				
CFDA 93.110	31,381				
	<u>428,690</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 93.110	30,021				
CFDA 93.575	169,315				
	<u>199,336</u>				
NORTHEAST SERVICE COOP					
ISD 0704 PROCTOR		Yes	Yes		
CFDA 84.318	30,000				
	<u>30,000</u>				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NORTHERN LAKES SP ED COOP					
ISD 0381 LAKE SUPERIOR		Yes	Yes		
CFDA 84.027	123,735				
CFDA 84.243	1,670				
CFDA 84.048	10,999				
	<u>136,404</u>				
NORTHWEST HEALTH SCIENCES UNIVERSITY					
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.212	26,189				
CFDA 93.213	40,241				
	<u>66,430</u>				
NORTHWEST SUBURBAN INTEGRATION DISTRICT					
ISD 0279 OSSEO		Yes			
CFDA 84.165	862,682				
	<u>862,682</u>				
NORTHWOODS ALLIANCE FOR CHILDREN AND FAMILIES					
MINISTRY HEALTH CARE INC AND AFFILIATES		Yes			
CFDA 93.596	743				
	<u>743</u>				
NW COMM ACTION INC					
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 14.239	143,563				
	<u>143,563</u>				
NW PRIVATE INDUSTRY COUNCIL					
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 17.259	198,008				
	<u>198,008</u>				
NW REG DEVELOP COMM					
CLEARWATER COUNTY		Yes	Yes		
CFDA 93.044	3,000				
	<u>3,000</u>				
KITTSOON COUNTY		Yes	Yes		
CFDA 93.044	3,206				
	<u>3,206</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 93.044	31,700				
	<u>31,700</u>				

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Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NW TECHNICAL COLLEGE					
FRESHWATER EDUCATION DISTRICT		Yes	Yes		
CFDA 84.243	6,951				
ONEIDA COUNTY, WISCONSIN					
MINISTRY HEALTH CARE INC AND AFFILIATES		Yes			
CFDA 93.912	29,288				
CFDA 93.556	3,540				
	32,828				
PACT 4 FAMILIES COLLABORATIVE					
RENVILLE COUNTY		Yes			
CFDA 93.230	6,330				
CFDA 93.558	2,264				
	8,594				
PILLSBURY UNITED COMMUNITIES					
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 16.595	141,529				
PINE TO PRAIRIE VOCATIONAL CENTER					
ISD 0593 CROOKSTON		Yes			
CFDA 84.048	7,092				
PLANNED PARENTHOOD OF MN ND & SD					
OTTERTAIL-WADENA COMM ACT CNCL		Yes			
CFDA 93.217	73,304				
SEMCAC INC					
CFDA 93.260	68,661				
SW MN OPPORTUNITY CNL					
CFDA 93.217	45,000				
PLYMOUTH NEIGHBORHOOD FOUNDATION					
RESOURCE INC		Yes			
CFDA 14.235	144,720				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
PUBLIC HSG AGENCY OF ST PAUL					
CITY OF ST PAUL		Yes			
CFDA 14.854	<u>398,787</u>				
RAMSEY ACTION PROGRAMS					
LIFETRACK RESOURCES		Yes			
CFDA 93.600	<u>82,990</u>				
RAMSEY COUNTY					
CITY OF ST PAUL		Yes			
CFDA 97.042	<u>25,012</u>				
ISD 0621 MOUNDS VIEW		Yes			
CFDA 93.045	<u>77,843</u>				
ISD 0624 WHITE BEAR LAKE		Yes	Yes		
CFDA 10.570	<u>116,666</u>				
ISD 0625 ST PAUL		Yes			
CFDA 93.283	<u>71,148</u>				
JEWISH FAMILY AND CHILDREN'S SERVICE OF		Yes			
CFDA 93.558	<u>98,886</u>				
LIFETRACK RESOURCES		Yes			
CFDA 93.556	317,333				
CFDA 93.558	<u>2,439,237</u>				
	<u>2,756,570</u>				
METROPOLITAN COUNCIL		Yes	Yes		
CFDA 20.507	<u>261,616</u>				
RESOURCE INC		Yes			
CFDA 93.558	941,561				
CFDA 93.596	<u>256,113</u>				
	<u>1,197,674</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
READING IS FUNDAMENTAL, INC.					
OTTERTAIL-WADENA COMM ACT CNCL CFDA 84.357	1,792	Yes			
REDEEMER LUTHERAN CHURCH					
CITY OF MINNEAPOLIS CFDA 14.244	51,065	Yes	Yes		
REDWOOD COUNTY					
RENVILLE COUNTY CFDA 10.557	52,285	Yes			
CFDA 93.217	26,004				
CFDA 93.283	15,495				
CFDA 93.558	7,514				
CFDA 93.994	30,842				
	<u>132,140</u>				
REGION 5 DEVELOP COMM					
MORRISON COUNTY CFDA 93.043	1,416	Yes	Yes		
CFDA 93.044	6,823				
	<u>8,239</u>				
TODD COUNTY CFDA 93.044	8,110	Yes	Yes		
WADENA COUNTY					
CFDA 93.044	6,769	Yes	Yes		
RENVILLE COUNTY					
HEARTLAND COMMUNITY ACTION AGENCY CFDA 97.024	1,956	Yes			
RIVER BEND EDUCATION DISTRICT					
ISD 0084 SLEEPY EYE CFDA 84.027	116,814	Yes			
ISD 0088 NEW ULM					
CFDA 84.027	231,572	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	6,085				
	<u>237,657</u>				
ROCK COUNTY					
SW MN OPPORTUNITY CNL		Yes			
CFDA 93.778	21,535				
RUM RIVER SPECIAL EDUCATION COOPERATIVE					
ISD 0477 PRINCETON		Yes	Yes		
CFDA 84.027	193,402				
CFDA 84.173	1,665				
CFDA 84.181	4,084				
	<u>199,151</u>				
SACRED HEART HOSPITAL					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.003	11,090				
SALVATION ARMY, MPLS					
ARROWHEAD ECON OPPORTUNITY AGENCY		Yes			
CFDA 14.235	96,971				
SCOTT COUNTY					
CITY OF BELLE PLAINE		Yes	Yes	Yes	
CFDA 93.778	4,887				
ISD 0720 SHAKOPEE					
CFDA 93.569	60,900				
SCOTT CARVER DAKOTA COMM ACT AGENCY					
CFDA 14.238	77,648				
SE MN AREA AGY ON AGING					
GOODHUE COUNTY		Yes			
CFDA 93.044	7,487				
SEMCAC INC					
CFDA 93.044	81,605				
CFDA 93.045	416,983				
CFDA 93.052	38,194				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.053	200,988				
		<u>737,770</u>				
THREE RIVERS COMMUNITY ACTION, INC.			Yes			
	CFDA 93.044	8,806				
	CFDA 93.045	53,014				
	CFDA 93.053	93,295				
		<u>155,115</u>				
SENIOR SERVICE AMERICA INC						
CITY OF DULUTH			Yes	Yes		
	CFDA 17.235	101,512				
		<u>101,512</u>				
SERVEMINNESOTA!						
CITY OF ST PAUL			Yes			
	CFDA 94.006	69,259				
		<u>69,259</u>				
SSD 1 MINNEAPOLIS			Yes	Yes		
	CFDA 94.006	637,457				
		<u>637,457</u>				
SIBLEY COUNTY						
MN VALLEY ACTION COUNCIL			Yes			
	CFDA 10.551	1,861				
	CFDA 93.558	89,767				
		<u>91,628</u>				
SOUTH CENTRAL SERVICE COOPERATIVE						
ISD 0508 ST PETER			Yes	Yes	Yes	
	CFDA 84.048	5,496				
		<u>5,496</u>				
SSD 1 MINNEAPOLIS						
CITY OF MINNEAPOLIS			Yes	Yes		
	CFDA 93.995	72,712				
		<u>72,712</u>				
ISD 0625 ST PAUL			Yes			
	CFDA 84.215	11,877				
		<u>11,877</u>				
ST CLOUD HRA						
CITY OF ST CLOUD			Yes	Yes		
	CFDA 14.218	13,970				
		<u>13,970</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ST LOUIS COUNTY					
ARROWHEAD ECON OPPORTUNITY AGENCY		Yes			
CFDA 14.218	519,334				
CFDA 14.231	33,775				
CFDA 14.239	563,582				
	<u>1,116,691</u>				
CITY OF COOK		Yes	Yes	Yes	
CFDA 14.218	32,500				
CITY OF EVELETH		Yes	Yes	Yes	
CFDA 14.218	356,900				
CITY OF HIBBING		Yes	Yes	Yes	
CFDA 14.218	166,946				
ISD 2142 ST LOUIS COUNTY		Yes	Yes	Yes	
CFDA 10.665	132,279				
KOOTASCA COMM ACTION INC		Yes			
CFDA 14.239	125,010				
ST PAUL PUBLIC HOUSING AGENCY					
AMHERST WILDER FOUNDATION		Yes			
CFDA 14.239	325,000				
STATE OF WISCONSIN - DEPT OF WORKFORCE DEVELOPMENT					
MINISTRY HEALTH CARE INC AND AFFILIATES		Yes			
CFDA 93.596	73,192				
STATE OF WISCONSIN - DIVISION OF PUBLIC HEALTH					
MINISTRY HEALTH CARE INC AND AFFILIATES		Yes			
CFDA 93.590	30,000				
CFDA 93.994	203,663				
CFDA 93.003	115,893				
CFDA 93.952	5,347				
CFDA 93.003	67,759				
CFDA 93.127	7,413				
	<u>430,075</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
STEARNS COUNTY					
CITY OF ST CLOUD		Yes	Yes		
CFDA 97.005	20,808				
CFDA 97.004	2,245,663				
	<u>2,266,471</u>				
STEARNS COUNTY SOIL AND WATER CONSERVATION DISTRICT					
STEARNS COUNTY		Yes	Yes		
CFDA 81.079	54,447				
	<u>54,447</u>				
SW & WEST CENTRAL SERVICE COOPERATIVES					
ISD 0129 MONTEVIDEO		Yes	Yes		
CFDA 84.027	157,880				
CFDA 84.173	5,633				
	<u>163,513</u>				
ISD 2184 LUVERNE		Yes			
CFDA 84.027	133,309				
	<u>133,309</u>				
ISD 2689 PIPESTONE-JASPER		Yes	Yes	Yes	
CFDA 84.027	104,781				
CFDA 84.048	4,927				
	<u>109,708</u>				
ISD 2895 JACKSON COUNTY CENTRAL		Yes			
CFDA 84.027	11,186				
	<u>11,186</u>				
ISD 2897 REDWOOD FALLS		Yes	Yes	Yes	
CFDA 84.027	209,202				
CFDA 84.173	300				
	<u>209,502</u>				
SW MN HSG PARTNERSHIP					
HEARTLAND COMMUNITY ACTION AGENCY		Yes			
CFDA 14.228	1,600				
	<u>1,600</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 14.169	8,506				
CFDA 14.228	174,865				
	<u>183,371</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SW MN PIC					
NE MN OFFICE OF JOB TRAINING		Yes	Yes		
CFDA 17.260	5,900				
CFDA 17.261	6,997				
	<u>12,897</u>				
SW REG DEVELOP COMM					
NOBLES COUNTY		Yes	Yes		
CFDA 93.044	17,299				
	<u>17,299</u>				
THREE RIVERS COMMUNITY ACTION, INC.					
SEMCAC INC		Yes			
CFDA 14.235	60,926				
	<u>60,926</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC					
MIGRANT HEALTH SERVICE, INC		Yes	Yes		
CFDA 93.600	19,768				
	<u>19,768</u>				
U.S. - CORP FOR NATL AND COMM SERVICE					
AMHERST WILDER FOUNDATION		Yes			
CFDA 94.013	3,274				
CFDA 11.552	12,375				
	<u>15,649</u>				
ANOKA COUNTY		Yes			
CFDA 94.002	36,488				
	<u>36,488</u>				
ARROWHEAD ECON OPPORTUNITY AGENCY		Yes			
CFDA 94.002	174,438				
	<u>174,438</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 94.002	108,842				
	<u>108,842</u>				
CITY OF ST PAUL		Yes			
CFDA 94.013	119,855				
	<u>119,855</u>				
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 94.002	51,639				
	<u>51,639</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 94.006	168,084				
CFDA 94.004	94,349				
	<u>262,433</u>				
MINNEAPOLIS PUBLIC HOUSING AUTHORITY		Yes			
CFDA 94.013	1,976				
	<u>1,976</u>				
OTTERTAIL-WADENA COMM ACT CNCL		Yes			
CFDA 94.002	74,173				
	<u>74,173</u>				
SEMCAC INC		Yes			
CFDA 94.002	31,564				
	<u>31,564</u>				
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 94.013	3,483				
	<u>3,483</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 94.011	275,120				
CFDA 94.016	24,637				
	<u>299,757</u>				
U.S. - DEPARTMENT OF AGRICULTURE					
BOIS FORTE RES BUS COMM		Yes			
CFDA 10.567	119,104				
CFDA 10.565	82,054				
CFDA 10.766	422,336				
	<u>623,494</u>				
CASS COUNTY		Yes	Yes		
CFDA 10.000	22,000				
	<u>22,000</u>				
CITY OF AVOCA		Yes	Yes	Yes	
CFDA 10.760	598,781				
	<u>598,781</u>				
CITY OF BEMIDJI		Yes	Yes		
CFDA 10.664	5,966				
	<u>5,966</u>				
CITY OF GRAND MARAIS		Yes	Yes	Yes	
CFDA 10.760	207,459				
	<u>207,459</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF HERMAN CFDA 10.760	1,329,848	Yes	Yes	Yes	
CITY OF HOFFMAN CFDA 10.770	1,303,056	Yes	Yes	Yes	
CITY OF LAKE WILSON CFDA 10.766	83,800	Yes	Yes	Yes	
CITY OF LAKEFIELD CFDA 10.767	279,946	Yes	Yes	Yes	
CITY OF LISMORE CFDA 10.760	440,769	Yes	Yes	Yes	Yes
CITY OF MC GREGOR CFDA 10.760	1,769,809	Yes			
CITY OF NORTHOME CFDA 10.766	3,100	Yes	Yes	Yes	
CITY OF REVERE CFDA 10.760	592,500	Yes	Yes	Yes	
CITY OF STAPLES CFDA 10.664 CFDA 10.760	4,500 595,830 600,330	Yes	Yes		
CITY OF UNDERWOOD CFDA 10.760	541,775	Yes	Yes	Yes	
CITY OF WHEATON CFDA 10.766	410,038	Yes	Yes	Yes	
COOK COUNTY CFDA 10.000	23,000	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.664	96,923				
	<u>119,923</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 10.221	60,002				
CFDA 10.222	67,082				
CFDA 10.227	66,006				
CFDA 10.302	89,124				
CFDA 10.500	96,277				
CFDA 10.570	28,100				
CFDA 10.567	135,096				
CFDA 10.903	85,192				
CFDA 10.912	4,194				
	<u>631,073</u>				
GRAND PORTAGE RESERVATION		Yes			
CFDA 10.570	1,941				
CFDA 10.561	70,648				
CFDA 10.567	16,113				
	<u>88,702</u>				
ISD 0115 CASS LAKE - BENA		Yes	Yes	Yes	
CFDA 10.665	78,474				
	<u>78,474</u>				
ISD 0831 FOREST LAKE		Yes			
CFDA 10.226	2,147				
	<u>2,147</u>				
ISD 2853 LAC QUI PARLE VALLEY		Yes			
CFDA 10.055	3,812				
	<u>3,812</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 10.069	18,909				
	<u>18,909</u>				
LAKE COUNTY		Yes	Yes		
CFDA 10.000	8,809				
	<u>8,809</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 10.567	72,899				
CFDA 10.000	1,373				
	<u>74,272</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NORTHWEST MN MULTI COUNTY HRA CFDA 10.433	6,366	Yes			
RAMSEY COUNTY CFDA 10.557 CFDA 10.550	20,999 7,825 <u>28,824</u>	Yes	Yes		
SHERBURNE COUNTY CFDA 10.914	12,423	Yes	Yes		
SW & WEST CENTRAL SERVICE COOPERATIVES CFDA 10.855	108,550	Yes			
U.S. - DEPARTMENT OF COMMERCE					
ARROWHEAD REG DEVELOP COMM CFDA 11.302 CFDA 11.307	43,165 914,475 <u>957,640</u>	Yes	Yes		
BECKER COUNTY CFDA 11.300	3,720	Yes	Yes		
CITY OF AITKIN CFDA 11.300	72,034	Yes			
CITY OF CAMBRIDGE CFDA 11.300	1,239,251	Yes			
CITY OF COLD SPRING CFDA 11.300	133,586	Yes	Yes	Yes	
CITY OF GRAND MARAIS CFDA 11.419	10,310	Yes	Yes	Yes	
CITY OF LITTLE FALLS CFDA 11.300	500,795	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF MAHNOMEN CFDA 11.300	596,074	Yes			
CITY OF MINNEAPOLIS CFDA 11.552	122,752	Yes	Yes		
CITY OF MOORHEAD CFDA 11.300	803,534	Yes			
CITY OF PIPESTONE CFDA 11.300	558,532	Yes			
CITY OF ST PAUL CFDA 11.300	1,543,474	Yes			
EAST CENTRAL REG DEVELOP COMM CFDA 11.302 CFDA 11.307	52,569 318,787 371,356	Yes			
MID-MINNESOTA DEVELOPMENT COMM CFDA 11.302 CFDA 11.307	49,796 327,884 377,680	Yes			
MPLS MEDICAL RESEARCH FOUNDATION CFDA 11.552	55,556	Yes			
SW REG DEVELOP COMM CFDA 11.302 CFDA 11.307	54,628 1,253,202 1,307,830	Yes			
UPPER MN VALLEY REG DEVELOP COMM CFDA 11.302 CFDA 11.307	73,911 11,319 85,230	Yes			
U.S. - DEPARTMENT OF DEFENSE					
BOIS FORTE RES BUS COMM CFDA 12.113	26,485	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF DULUTH		Yes	Yes		
CFDA 12.000	350,000				
CFDA 12.106	132,000				
	<u>482,000</u>				
CITY OF EVELETH		Yes	Yes	Yes	
CFDA 12.113	132,411				
	<u>132,411</u>				
CITY OF HIBBING		Yes	Yes	Yes	
CFDA 12.113	300,000				
	<u>300,000</u>				
DULUTH AIRPORT AUTHORITY		Yes			
CFDA 12.401	2,221,606				
	<u>2,221,606</u>				
DULUTH/NORTH SHORE SANITARY DISTRICT		Yes	Yes		
CFDA 12.106	5,751				
	<u>5,751</u>				
GRAND PORTAGE RESERVATION		Yes			
CFDA 12.113	5,409				
	<u>5,409</u>				
ISD 0625 ST PAUL		Yes			
CFDA 12.000	509,830				
	<u>509,830</u>				
ISD 0709 DULUTH		Yes	Yes		
CFDA 12.000	53,661				
	<u>53,661</u>				
U.S. - DEPARTMENT OF EDUCATION					
AMHERST WILDER FOUNDATION		Yes			
CFDA 84.186	66,822				
CFDA 84.287	41,496				
	<u>108,318</u>				
CARVER-SCOTT EDUCATIONAL COOP		Yes	Yes		
CFDA 84.186	120,804				
CFDA 84.287	317,801				
CFDA 84.215	259,285				
	<u>697,890</u>				
DAKOTA COUNTY		Yes			
CFDA 84.181	107,862				
	<u>107,862</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FOND DU LAC RESERVATION					
CFDA 84.120	56,241	Yes	Yes		
CFDA 84.299	148,422				
CFDA 84.010	312,749				
CFDA 84.258	62,912				
CFDA 84.031	262,655				
CFDA 84.060	50,165				
CFDA 84.184	84,514				
	<u>977,658</u>				
GOODWILL INDUSTRIES/EASTER SEALS					
CFDA 84.234	96,032	Yes			
GRAND PORTAGE RESERVATION					
CFDA 84.060	25,899	Yes			
ISD 0004 MCGREGOR					
CFDA 84.041	46,297	Yes			
CFDA 84.318	273,011				
CFDA 84.287	103,816				
	<u>423,124</u>				
ISD 0011 ANOKA-HENNEPIN					
CFDA 84.353	145,609	Yes			
CFDA 84.060	116,675				
	<u>262,284</u>				
ISD 0012 CENTENNIAL					
CFDA 84.060	25,106	Yes			
CFDA 84.287	98,318				
	<u>123,424</u>				
ISD 0013 COLUMBIA HEIGHTS					
CFDA 84.287	262,417	Yes	Yes		
ISD 0014 FRIDLEY					
CFDA 84.060	57,535	Yes	Yes	Yes	
ISD 0016 SPRING LAKE PARK					
CFDA 84.287	126,602	Yes			
CFDA 84.184	668,202				
	<u>794,804</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0022 DETROIT LAKES CFDA 84.060	75,698	Yes	Yes		
ISD 0023 FRAZEE CFDA 84.060	14,415	Yes			
ISD 0025 PINE POINT (PONSFORD) CFDA 84.041 CFDA 84.060 CFDA 84.358	290,843 20,046 5,161 <u>316,050</u>	Yes	Yes		
ISD 0031 BEMIDJI CFDA 84.041 CFDA 84.060	10,625 171,183 <u>181,808</u>	Yes			
ISD 0038 RED LAKE CFDA 84.041 CFDA 84.184 CFDA 84.060	6,735,248 24,953 298,895 <u>7,059,096</u>	Yes			
ISD 0094 CLOQUET CFDA 84.041 CFDA 84.060 CFDA 84.184	138,130 84,916 697,828 <u>920,874</u>	Yes	Yes		
ISD 0113 WALKER-HACKENSACK-AKELEY CFDA 84.060 CFDA 84.041	76,547 228,391 <u>304,938</u>	Yes			
ISD 0115 CASS LAKE - BENA CFDA 84.041 CFDA 84.060 CFDA 84.359	2,318,652 224,913 269,016 <u>2,812,581</u>	Yes	Yes	Yes	
ISD 0118 REMER CFDA 84.041 CFDA 84.060	50,720 16,318 <u>67,038</u>	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0152 MOORHEAD		Yes			
CFDA 84.060	38,099				
CFDA 84.215	352,436				
CFDA 84.213	131,871				
	<u>522,406</u>				
ISD 0162 BAGLEY		Yes	Yes	Yes	
CFDA 84.041	170,973				
CFDA 84.060	55,362				
	<u>226,335</u>				
ISD 0166 COOK COUNTY		Yes	Yes		
CFDA 84.041	210,227				
CFDA 84.358	24,163				
	<u>234,390</u>				
ISD 0181 BRAINERD		Yes			
CFDA 84.215	86,869				
CFDA 84.287	2,043				
	<u>88,912</u>				
ISD 0194 LAKEVILLE		Yes			
CFDA 84.184	151,131				
CFDA 84.365	11,592				
	<u>162,723</u>				
ISD 0196 ROSEMOUNT		Yes			
CFDA 84.060	33,561				
CFDA 84.288	16,651				
	<u>50,212</u>				
ISD 0241 ALBERT LEA		Yes			
CFDA 84.287	534,552				
	<u>534,552</u>				
ISD 0256 RED WING		Yes			
CFDA 84.060	20,947				
	<u>20,947</u>				
ISD 0270 HOPKINS		Yes			
CFDA 84.215	375,292				
	<u>375,292</u>				
ISD 0271 BLOOMINGTON		Yes	Yes	Yes	
CFDA 84.060	16,193				
	<u>16,193</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0279 OSSEO		Yes			
CFDA 84.060	38,741				
CFDA 84.184	73,473				
	<u>112,214</u>				
ISD 0281 ROBBINSDALE		Yes	Yes		
CFDA 84.060	27,995				
CFDA 84.215	142,722				
	<u>170,717</u>				
ISD 0309 PARK RAPIDS		Yes	Yes	Yes	
CFDA 84.060	24,985				
	<u>24,985</u>				
ISD 0317 DEER RIVER		Yes	Yes		
CFDA 84.041	395,092				
CFDA 84.060	78,384				
	<u>473,476</u>				
ISD 0318 GRAND RAPIDS		Yes	Yes		
CFDA 84.060	55,409				
	<u>55,409</u>				
ISD 0361 INTERNATIONAL FALLS		Yes	Yes		
CFDA 84.060	53,157				
	<u>53,157</u>				
ISD 0432 MAHNOMEN		Yes	Yes	Yes	
CFDA 84.041	1,427,905				
CFDA 84.060	103,160				
	<u>1,531,065</u>				
ISD 0435 WAUBUN		Yes	Yes	Yes	
CFDA 84.060	92,799				
CFDA 84.041	1,130,863				
	<u>1,223,662</u>				
ISD 0480 ONAMIA		Yes	Yes	Yes	
CFDA 84.041	274,054				
CFDA 84.060	28,026				
	<u>302,080</u>				
ISD 0535 ROCHESTER		Yes	Yes		
CFDA 84.215	148,785				
	<u>148,785</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0564 THIEF RIVER FALLS CFDA 84.060	17,118	Yes			
ISD 0592 CLIMAX CFDA 84.287 CFDA 84.358	252,250 11,273 <u>263,523</u>	Yes	Yes		
ISD 0593 CROOKSTON CFDA 84.060	9,010	Yes			
ISD 0595 EAST GRAND FORKS CFDA 84.060	1,175	Yes			
ISD 0621 MOUNDS VIEW CFDA 84.060	25,452	Yes			
ISD 0625 ST PAUL CFDA 84.060 CFDA 84.181 CFDA 84.215 CFDA 84.290 CFDA 84.293 CFDA 84.359 CFDA 84.351	188,471 385,358 983,671 355,101 158,007 895,559 347,846 <u>3,314,013</u>	Yes			
ISD 0690 WARROAD CFDA 84.060	29,056	Yes	Yes		
ISD 0701 HIBBING CFDA 84.060	20,497	Yes	Yes	Yes	
ISD 0706 VIRGINIA CFDA 84.060 CFDA 84.215	16,443 284,518 <u>300,961</u>	Yes	Yes	Yes	
ISD 0707 NETT LAKE CFDA 84.041 CFDA 84.060	446,910 22,524	Yes	Yes	Yes	

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.358	11,365 <u>480,799</u>				
ISD 0709 DULUTH		Yes	Yes		
CFDA 84.060	<u>148,434</u>				
ISD 0720 SHAKOPEE		Yes			
CFDA 84.060	<u>24,493</u>				
ISD 0728 ELK RIVER		Yes	Yes		
CFDA 84.060	<u>26,065</u>				
ISD 0742 ST CLOUD		Yes	Yes		
CFDA 84.184	2,570,728				
CFDA 84.350	23,389				
	<u>2,594,117</u>				
ISD 0833 SO WASHINGTON COUNTY		Yes	Yes		
CFDA 84.287	23,783				
CFDA 84.293	89,866				
CFDA 84.215	27,398				
CFDA 84.184	157,148				
	<u>298,195</u>				
ISD 0876 ANNANDALE		Yes	Yes	Yes	
CFDA 84.215	<u>63,116</u>				
ISD 2142 ST LOUIS COUNTY		Yes	Yes	Yes	
CFDA 84.041	90,390				
CFDA 84.060	124,642				
	<u>215,032</u>				
ISD 2165 HINCKLEY-FINLAYSON		Yes	Yes		
CFDA 84.041	66,114				
CFDA 84.060	26,128				
	<u>92,242</u>				
ISD 2580 EAST CENTRAL SCHOOLS		Yes	Yes		
CFDA 84.041	49,008				
CFDA 84.060	19				
	<u>49,027</u>				
ISD 2856 STEPHEN-ARGYLE		Yes	Yes		
CFDA 84.358	31,637				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
CFDA	84.184	701,288				
		<u>732,925</u>				
ISD 2897 REDWOOD FALLS						
CFDA	84.041	63,729	Yes	Yes	Yes	
CFDA	84.060	46,815				
		<u>110,544</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS						
CFDA	84.060	57,074	Yes			
CFDA	84.258	93,553				
		<u>150,627</u>				
NEW VISIONS SCHOOL						
CFDA	84.282	761,344	Yes	Yes		
CFDA	84.357	350,392				
CFDA	84.338	134,169				
CFDA	84.287	202,626				
		<u>1,448,531</u>				
NORTHWEST SERVICE COOPERATIVES						
CFDA	84.215	156,423	Yes			
CFDA	84.364	47,823				
		<u>204,246</u>				
PACER CENTER						
CFDA	84.029	383,033	Yes			
CFDA	84.326	175,656				
CFDA	84.328	1,256,764				
CFDA	84.235	266,556				
		<u>2,082,009</u>				
RESOURCE INC						
CFDA	84.186	72,162	Yes			
		<u>72,162</u>				
SSD 1 MINNEAPOLIS						
CFDA	84.060	349,967	Yes	Yes		
CFDA	84.165	1,118,951				
CFDA	84.184	2,558,338				
CFDA	84.195	236,164				
CFDA	84.215	879,226				
CFDA	84.234	230,641				
CFDA	84.287	118,117				
CFDA	84.288	32,251				
CFDA	84.290	78,172				
CFDA	84.293	101,245				

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 84.294	2,856				
	CFDA 84.299	308,547				
	CFDA 84.350	100,928				
	CFDA 84.351	399,668				
	CFDA 84.359	22,844				
	CFDA 84.360	342,558				
		<u>6,880,473</u>				
SW & WEST CENTRAL SERVICE COOPERATIVES			Yes			
	CFDA 84.195	<u>15,463</u>				
WESTERN COMMUNITY ACTION INC			Yes			
	CFDA 84.184	<u>13,710</u>				
U.S. - DEPARTMENT OF ENERGY						
ISD 2853 LAC QUI PARLE VALLEY			Yes			
	CFDA 81.087	<u>7,700</u>				
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES						
AMHERST WILDER FOUNDATION			Yes			
	CFDA 93.959	44,675				
	CFDA 93.600	23,833				
		<u>68,508</u>				
ANOKA COUNTY COMM ACTION PROG INC			Yes			
	CFDA 93.600	<u>3,891,484</u>				
ARROWHEAD ECON OPPORTUNITY AGENCY			Yes			
	CFDA 93.600	2,530,028				
	CFDA 93.647	1,695				
		<u>2,531,723</u>				
BI-COUNTY COMM ACTION COUNCIL			Yes			
	CFDA 93.600	<u>2,505,180</u>				
BOIS FORTE RES BUS COMM			Yes			
	CFDA 93.596	75,902				
	CFDA 93.575	64,635				
	CFDA 93.645	3,069				
	CFDA 93.581	234,890				
	CFDA 93.671	23,237				
	CFDA 93.600	532,482				

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.441	127,968				
	CFDA 93.237	69,925				
	CFDA 93.210	3,518,637				
		<u>4,650,745</u>				
CENTRAL MN COUNCIL ON AGING			Yes			
	CFDA 93.048	6,167				
	CFDA 93.969	8,053				
	CFDA 93.051	36,287				
	CFDA 93.779	12,411				
		<u>62,918</u>				
CITY OF MINNEAPOLIS			Yes	Yes		
	CFDA 93.926	906,633				
	CFDA 93.974	206,615				
		<u>1,113,248</u>				
DAKOTA COUNTY			Yes			
	CFDA 93.550	196,016				
FOND DU LAC RESERVATION			Yes	Yes		
	CFDA 93.210	5,902,134				
	CFDA 93.237	552,445				
	CFDA 93.284	54,790				
	CFDA 93.671	13,472				
	CFDA 93.576	274,879				
	CFDA 93.047	104,350				
	CFDA 93.052	39,376				
	CFDA 93.600	1,551,339				
	CFDA 93.587	40,971				
	CFDA 93.283	127,336				
		<u>8,661,092</u>				
GRAND PORTAGE RESERVATION			Yes			
	CFDA 93.575	26,735				
	CFDA 93.596	11,477				
	CFDA 93.047	83,843				
	CFDA 93.671	20,333				
	CFDA 93.600	270,332				
	CFDA 93.228	756,930				
	CFDA 93.237	28,997				
	CFDA 93.441	46,990				
		<u>1,245,637</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
HEARTLAND COMMUNITY ACTION AGENCY		Yes			
CFDA 93.600	<u>1,693,620</u>				
HENNEPIN COUNTY		Yes			
CFDA 93.008	28,928				
CFDA 93.151	949,920				
CFDA 93.253	462,569				
CFDA 93.276	76,208				
CFDA 93.290	154,616				
CFDA 93.914	<u>2,874,049</u>				
	<u>4,546,290</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 93.600	<u>976,982</u>				
ISD 0593 CROOKSTON		Yes			
CFDA 93.235	<u>26,541</u>				
ISD 0625 ST PAUL		Yes			
CFDA 93.576	8,403				
CFDA 93.995	290,095				
	<u>298,498</u>				
ISD 0709 DULUTH		Yes	Yes		Yes
CFDA 93.600	<u>1,758,897</u>				
JEWISH FAMILY AND CHILDREN'S SERVICE OF		Yes			
CFDA 93.576	<u>35,672</u>				
KOOTASCA COMM ACTION INC		Yes			
CFDA 93.600	<u>1,893,009</u>				
LAKE COUNTY		Yes	Yes		
CFDA 93.103	<u>2,000</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 93.600	<u>2,346,358</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LAKES & PRAIRIES COMM ACT PARTNERSHIP CFDA 93.600	1,726,144	Yes	Yes		
LE SUEUR COUNTY CFDA 93.912	215,507	Yes	Yes		
LOWER SIOUX INDIAN COMMUNITY CFDA 93.210 CFDA 93.575 CFDA 93.576	686,009 34,870 26,077 <u>746,956</u>	Yes			Yes
MAHUBE COMMUNITY COUNCIL CFDA 93.600	3,116,793	Yes			
MID-MINNESOTA DEVELOPMENT COMM CFDA 93.044 CFDA 93.048 CFDA 93.779	78,275 1,812 5,378 <u>85,465</u>	Yes			
MIGRANT HEALTH SERVICE, INC CFDA 93.224	1,921,498	Yes	Yes		
MILLE LACS BAND OF CHIPPEWA INDIANS CFDA 93.556 CFDA 93.576 CFDA 93.600 CFDA 93.047 CFDA 93.237 CFDA 93.558 CFDA 93.210 CFDA 93.284 CFDA 93.210	16,244 133,742 900,207 110,109 241,225 1,021,722 3,242,411 23,581 242,798 <u>5,932,039</u>	Yes			
MINISTRY HEALTH CARE INC AND AFFILIATES CFDA 93.912 CFDA 93.667 CFDA 93.658 CFDA 93.558 CFDA 93.645	120,991 136,659 101,304 10,602 13,296	Yes			

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 93.596	78 <u>382,930</u>				
MN VALLEY ACTION COUNCIL			Yes			
	CFDA 93.600	<u>2,740,931</u>				
MPLS MEDICAL RESEARCH FOUNDATION			Yes			
	CFDA 93.918	616,950				
	CFDA 93.848	218,048				
	CFDA 93.279	1,696,910				
	CFDA 93.856	253,379				
	CFDA 93.837	62,884				
	CFDA 93.226	390,407				
	CFDA 93.213	845,141				
	CFDA 93.846	292,732				
	CFDA 93.242	505,740				
	CFDA 93.853	636,977				
	CFDA 93.866	133,310				
	CFDA 93.847	6,388,574				
	CFDA 93.849	115,405				
	CFDA 93.279	65,627 <u>12,222,084</u>				
NW COMM ACTION INC			Yes			
	CFDA 93.600	<u>1,624,102</u>				
OTTERTAIL-WADENA COMM ACT CNCL			Yes			
	CFDA 93.600	<u>1,244,430</u>				
PACER CENTER			Yes			
	CFDA 93.110	<u>96,783</u>				
PACT 4 FAMILIES COLLABORATIVE			Yes	Yes		
	CFDA 93.104	1,859,952				
	CFDA 93.230	285,235				
	CFDA 93.230	421,376 <u>2,566,563</u>				
PARENTS IN COMMUNITY ACTION INC			Yes			
	CFDA 93.600	<u>13,899,152</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
PLANNED PARENTHOOD OF MN ND & SD CFDA 93.217	2,711,317	Yes			
POLK COUNTY CFDA 93.276	125,064	Yes	Yes		
RAMSEY ACTION PROGRAMS CFDA 93.600 CFDA 93.602	7,500,004 369,375 7,869,379	Yes			Yes
RAMSEY COUNTY CFDA 93.217 CFDA 93.230	338,898 308,120 647,018	Yes	Yes		
REACH-UP INCORPORATED CFDA 93.600	3,898,688	Yes	Yes		
SCOTT CARVER DAKOTA COMM ACT AGENCY CFDA 93.600	1,872,636	Yes			
SEMCAC INC CFDA 93.600	1,854,783	Yes			Yes
SSD 1 MINNEAPOLIS CFDA 93.995	301,618	Yes	Yes		
STEARNS COUNTY CFDA 93.275	104,562	Yes	Yes		
SW MN OPPORTUNITY CNL CFDA 93.600	1,128,489	Yes			
THREE RIVERS COMMUNITY ACTION, INC. CFDA 93.600	1,262,903	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
TRI-COUNTY COMM ACTION PROGRAM CFDA 93.600	3,099,951	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 93.600	6,725,959	Yes			
WEST CENTRAL MN COMMUNITIES ACTION CFDA 93.600 CFDA 93.602	1,578,340 71,240 1,649,580	Yes			
WESTERN COMMUNITY ACTION INC CFDA 93.600	1,378,909	Yes			
WRIGHT COUNTY COMMUNITY ACTION INC CFDA 93.600	1,441,614	Yes			
U.S. - DEPARTMENT OF HOMELAND SECURITY					
ANOKA COUNTY COMM ACTION PROG INC CFDA 97.024	34,897	Yes			
ARROWHEAD ECON OPPORTUNITY AGENCY CFDA 97.024	10,296	Yes			
ARROWHEAD REG DEVELOP COMM CFDA 97.039 CFDA 97.047	46,841 499 47,340	Yes	Yes		
BI-COUNTY COMM ACTION COUNCIL CFDA 97.024	36,767	Yes			
CITY OF AUSTIN CFDA 97.044	66,150	Yes			
CITY OF AVON CFDA 97.044	45,000	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF BARNESVILLE CFDA 97.044	29,141	Yes	Yes	Yes	
CITY OF BEMIDJI CFDA 97.039 CFDA 97.074 CFDA 97.036	32,310 63,725 5,443 <u>101,478</u>	Yes	Yes		
CITY OF BENSON CFDA 97.044	22,251	Yes	Yes		
CITY OF BRAINERD CFDA 97.044 CFDA 97.026	31,500 69,806 <u>101,306</u>	Yes			
CITY OF BROOKLYN PARK CFDA 97.044	6,965	Yes	Yes		
CITY OF CAMBRIDGE CFDA 97.004	13,808	Yes			
CITY OF COKATO CFDA 97.036	5,121	Yes	Yes		
CITY OF COLUMBIA HEIGHTS CFDA 97.044	225,000	Yes	Yes		
CITY OF COOK CFDA 97.036	42,165	Yes	Yes	Yes	
CITY OF COTTAGE GROVE CFDA 97.044 CFDA 97.036	10,800 153,531 <u>164,331</u>	Yes	Yes		
CITY OF DAWSON CFDA 97.044	76,230	Yes	Yes	Yes	

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			Non- federal	Federal	
CITY OF EAST GRAND FORKS CFDA 97.044	27,106	Yes	Yes		
CITY OF EVELETH CFDA 97.044	135,000	Yes	Yes	Yes	
CITY OF HIBBING CFDA 97.044	8,054	Yes	Yes	Yes	
CITY OF LAKE WILSON CFDA 97.044	102,676	Yes	Yes	Yes	
CITY OF LAKEFIELD CFDA 97.044	76,180	Yes	Yes	Yes	
CITY OF MADISON CFDA 97.036	127,530	Yes	Yes	Yes	
CITY OF MC GREGOR CFDA 97.044	38,867	Yes			
CITY OF MINNEOTA CFDA 97.044	118,260	Yes			
CITY OF MOORHEAD CFDA 97.004 CFDA 97.044	30,442 51,837 82,279	Yes			
CITY OF NEW YORK MILLS CFDA 97.044	45,549	Yes	Yes		
CITY OF OWATONNA CFDA 97.036	29,590	Yes			
CITY OF PERHAM CFDA 97.036	37,080	Yes			

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF PLYMOUTH CFDA 97.036	<u>22,505</u>	Yes			
CITY OF RICHFIELD CFDA 97.044	<u>154,977</u>	Yes	Yes		
CITY OF ROCHESTER CFDA 97.044	<u>23,282</u>	Yes			
CITY OF ROCKVILLE CFDA 97.044	<u>220,500</u>	Yes	Yes		
CITY OF SAUK RAPIDS CFDA 97.044	<u>54,700</u>	Yes	Yes	Yes	
CITY OF ST PAUL CFDA 97.044	<u>519,440</u>	Yes			
CITY OF ST PETER CFDA 97.044	<u>46,528</u>	Yes	Yes		
CITY OF STAPLES CFDA 97.044	<u>61,704</u>	Yes	Yes		
CITY OF THIEF RIVER FALLS CFDA 97.044	<u>94,018</u>	Yes	Yes		
CITY OF WILLMAR CFDA 97.044	<u>34,917</u>	Yes			
CITY OF WOODBURY CFDA 97.044	<u>176,540</u>	Yes			
CLAY COUNTY CFDA 97.045	<u>251,347</u>	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CLEARWATER COUNTY CFDA 97.024	8,826	Yes	Yes		
COOK COUNTY CFDA 97.006	1,525	Yes	Yes		
INTER-COUNTY COMMUNITY COUNCIL CFDA 97.024	3,480	Yes			
KOOTASCA COMM ACTION INC CFDA 97.024	9	Yes			
MARTIN COUNTY CFDA 97.036	844	Yes	Yes	Yes	
MILLE LACS BAND OF CHIPPEWA INDIANS CFDA 97.036 CFDA 97.042	551 2,932 3,483	Yes			
MN VALLEY ACTION COUNCIL CFDA 97.024	1,416	Yes			
NW COMM ACTION INC CFDA 97.024	15,721	Yes			
OTTERTAIL-WADENA COMM ACT CNCL CFDA 97.024	17,983	Yes			
PILLSBURY UNITED COMMUNITIES CFDA 97.024	5,000	Yes			
RAMSEY ACTION PROGRAMS CFDA 97.024	14,153	Yes			
SEMCAC INC CFDA 97.024	15,057	Yes			

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SHERBURNE COUNTY CFDA 97.004	122,306	Yes	Yes		
ST LOUIS COUNTY CFDA 97.042	33,919	Yes	Yes		
SW MN OPPORTUNITY CNL CFDA 97.024	15,288	Yes			
THREE RIVERS COMMUNITY ACTION, INC. CFDA 97.024	12,205	Yes			
TRI-COUNTY ACTION PROGRAM, INC CFDA 97.024	45,000	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 97.024	3,840	Yes			
WEST CENTRAL MN COMMUNITIES ACTION CFDA 97.024	18,882	Yes			
WESTERN COMMUNITY ACTION INC CFDA 97.024	23,435	Yes			
WRIGHT COUNTY COMMUNITY ACTION INC CFDA 97.024	5,393	Yes			
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					
AMHERST WILDER FOUNDATION CFDA 14.195	1,169,242	Yes			
CFDA 14.870	98,305				
CFDA 14.235	1,061,678				
CFDA 14.103	1,676,547				
CFDA 14.157	3,399,044				
	7,404,816				
ANOKA COUNTY CFDA 14.218	1,380,586	Yes			

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 14.239	1,016,381				
		<u>2,396,967</u>				
ANOKA COUNTY COMM ACTION PROG INC			Yes			
	CFDA 14.169	277				
	CFDA 14.235	12,475				
		<u>12,752</u>				
ARROWHEAD ECON OPPORTUNITY AGENCY			Yes			
	CFDA 14.235	81,354				
		<u>81,354</u>				
BECKER COUNTY			Yes	Yes		
	CFDA 14.850	50,283				
	CFDA 14.871	277,716				
	CFDA 14.872	49,920				
		<u>377,919</u>				
BI-COUNTY COMM ACTION COUNCIL			Yes			
	CFDA 14.235	52,330				
	CFDA 14.243	290,172				
		<u>342,502</u>				
BOIS FORTE RES BUS COMM			Yes			
	CFDA 14.862	1,031,482				
	CFDA 14.867	1,013,249				
		<u>2,044,731</u>				
CITY OF BLOOMINGTON			Yes			
	CFDA 14.850	12,205				
	CFDA 14.871	3,996,515				
	CFDA 14.218	422,232				
		<u>4,430,952</u>				
CITY OF CAMBRIDGE			Yes			
	CFDA 14.850	72,885				
	CFDA 14.872	102,294				
	CFDA 14.871	387,209				
		<u>562,388</u>				
CITY OF COLUMBIA HEIGHTS			Yes	Yes		
	CFDA 14.850	103,328				
	CFDA 14.872	127,737				
		<u>231,065</u>				
CITY OF DULUTH			Yes	Yes		
	CFDA 14.218	4,147,582				
	CFDA 14.231	126,641				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.239	778,247				
	<u>5,052,470</u>				
CITY OF EAST GRAND FORKS		Yes	Yes		
CFDA 14.871	1,496,871				
CITY OF EVELETH		Yes	Yes	Yes	
CFDA 14.850	79,275				
CFDA 14.872	38,902				
	<u>118,177</u>				
CITY OF FARIBAULT		Yes	Yes		
CFDA 14.850	133,031				
CFDA 14.872	155,768				
	<u>288,799</u>				
CITY OF MANKATO		Yes			
CFDA 14.850	179,778				
CFDA 14.871	2,097,577				
CFDA 14.872	424,755				
	<u>2,702,110</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 14.199	22,438				
CFDA 14.218	14,006,205				
CFDA 14.231	251,581				
CFDA 14.239	3,989,768				
CFDA 14.241	848,624				
CFDA 14.244	3,153,120				
CFDA 14.900	118,629				
CFDA 14.901	89,312				
CFDA 14.904	195,542				
	<u>22,675,219</u>				
CITY OF MOORHEAD		Yes			
CFDA 14.218	371,313				
CITY OF NEW ULM		Yes			
CFDA 14.850	54,953				
CFDA 14.871	375,484				
CFDA 14.872	95,030				
	<u>525,467</u>				

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF NEW YORK MILLS CFDA 14.228	6,000	Yes	Yes		
CITY OF OWATONNA CFDA 14.871	666,351	Yes			
CITY OF PLYMOUTH CFDA 14.871 CFDA 14.218	3,542,740 524,531 4,067,271	Yes			
CITY OF RICHFIELD CFDA 14.871	1,523,359	Yes	Yes		
CITY OF ROCHESTER CFDA 14.218	742,502	Yes			
CITY OF ST CLOUD CFDA 14.218	529,781	Yes	Yes		
CITY OF ST PAUL CFDA 14.218 CFDA 14.231 CFDA 14.246 CFDA 14.248	8,063,236 324,873 287,666 3,658,360 12,334,135	Yes			
DAKOTA COUNTY CFDA 14.218 CFDA 14.235 CFDA 14.239	2,363,680 410,142 824,405 3,598,227	Yes			
FOND DU LAC RESERVATION CFDA 14.519 CFDA 14.867 CFDA 14.850 CFDA 14.862	35,000 7,142,661 11,283 5,000 7,193,944	Yes	Yes		
HENNEPIN COUNTY CFDA 14.218 CFDA 14.231	4,790,102 113,156	Yes			

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 14.235	582,059				
	CFDA 14.239	1,562,556				
	CFDA 14.900	665,511				
	CFDA 14.905	124,346				
		<u>7,837,730</u>				
JEWISH FAMILY AND CHILDREN'S SERVICE OF			Yes			
	CFDA 14.246	<u>60,674</u>				
KOOTASCA COMM ACTION INC			Yes			
	CFDA 14.169	<u>10,270</u>				
LAKES & PINES COMM ACT COUNCIL			Yes			
	CFDA 14.235	<u>31,885</u>				
LOWER SIOUX INDIAN COMMUNITY			Yes			
	CFDA 14.862	<u>67,340</u>				
METROPOLITAN COUNCIL			Yes	Yes		
	CFDA 14.238	1,374,641				
	CFDA 14.850	3,197,863				
	CFDA 14.871	52,910,829				
	CFDA 14.872	71,159				
		<u>57,554,492</u>				
MID-MINNESOTA DEVELOPMENT COMM			Yes			
	CFDA 14.228	<u>5,676</u>				
MINNEAPOLIS PUBLIC HOUSING AUTHORITY			Yes			Yes
	CFDA 14.850	14,855,642				
	CFDA 14.182	654,563				
	CFDA 14.856	755,421				
	CFDA 14.871	57,325,266				
	CFDA 14.866	875,735				
	CFDA 14.870	355,161				
	CFDA 14.872	13,744,115				
		<u>88,565,903</u>				
NORTHWEST MN MULTI COUNTY HRA			Yes			
	CFDA 14.850	218,409				
	CFDA 14.872	150,325				
	CFDA 14.871	2,055,952				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 14.182	243,990				
	<u>2,668,676</u>				
PERSPECTIVES INC		Yes			
CFDA 14.235	319,602				
	<u>319,602</u>				
PILLSBURY UNITED COMMUNITIES		Yes			
CFDA 14.235	651,104				
	<u>651,104</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 14.218	770,414				
CFDA 14.235	81,424				
CFDA 14.239	558,292				
CFDA 14.900	294,780				
	<u>1,704,910</u>				
RESOURCE INC		Yes			
CFDA 14.235	558,554				
	<u>558,554</u>				
RICE COUNTY		Yes	Yes		
CFDA 14.871	1,578,086				
	<u>1,578,086</u>				
SCOTT CARVER DAKOTA COMM ACT AGENCY		Yes			
CFDA 14.235	78,020				
CFDA 14.871	323,076				
	<u>401,096</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 14.238	89,483				
	<u>89,483</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 14.218	2,666,373				
CFDA 14.231	132,144				
CFDA 14.239	623,423				
	<u>3,421,940</u>				
SW MN HSG PARTNERSHIP		Yes			
CFDA 14.239	38,412				
	<u>38,412</u>				
THREE RIVERS COMMUNITY ACTION, INC.		Yes			
CFDA 14.235	185,937				
	<u>185,937</u>				

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Adminstering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 14.250	75,000				
		<u>260,937</u>				
WASHINGTON COUNTY			Yes	Yes		
	CFDA 14.218	1,877,083				
	CFDA 14.239	275,277				
		<u>2,152,360</u>				
U.S. - DEPARTMENT OF INTERIOR						
ANOKA COUNTY			Yes			
	CFDA 15.914	28,000				
		<u>28,000</u>				
BOIS FORTE RES BUS COMM			Yes			
	CFDA 15.022	1,543,940				
	CFDA 15.041	7,986				
	CFDA 15.922	46,032				
		<u>1,597,958</u>				
CASS COUNTY			Yes	Yes		
	CFDA 15.226	242,072				
		<u>242,072</u>				
CITY OF BROOKLYN PARK			Yes	Yes		
	CFDA 15.617	61,845				
		<u>61,845</u>				
CITY OF ST PAUL			Yes			
	CFDA 15.921	49,000				
		<u>49,000</u>				
COOK COUNTY			Yes	Yes		
	CFDA 15.226	111,676				
		<u>111,676</u>				
FOND DU LAC RESERVATION			Yes	Yes		
	CFDA 15.022	2,166,127				
	CFDA 15.027	940,987				
	CFDA 15.035	37,140				
	CFDA 15.042	4,650,314				
	CFDA 15.639	12,475				
		<u>7,807,043</u>				
GRAND PORTAGE RESERVATION			Yes			
	CFDA 15.022	1,700,139				
	CFDA 15.900	218,378				
	CFDA 15.922	19,260				
	CFDA 15.608	1,960				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.205	44,571				
	<u>1,984,308</u>				
ISD 0011 ANOKA-HENNEPIN		Yes			
CFDA 15.130	<u>5,603</u>				
ISD 0115 CASS LAKE - BENA		Yes	Yes	Yes	
CFDA 15.130	<u>16,296</u>				
ISD 0281 ROBBINSDALE		Yes	Yes		
CFDA 15.130	<u>1,065</u>				
ISD 0480 ONAMIA		Yes	Yes	Yes	
CFDA 15.130	<u>96</u>				
ISD 0701 HIBBING		Yes	Yes	Yes	
CFDA 15.130	<u>1,131</u>				
ISD 0709 DULUTH		Yes	Yes		
CFDA 15.130	<u>22,169</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 15.226	<u>210,226</u>				
KOOCHICHING COUNTY		Yes	Yes	Yes	
CFDA 15.226	<u>5,560</u>				
LAKE COUNTY		Yes	Yes		
CFDA 15.226	<u>137,865</u>				
LOWER SIOUX INDIAN COMMUNITY		Yes			Yes
CFDA 15.021	191,714				
CFDA 15.130	13,502				
CFDA 15.033	13,802				
CFDA 15.030	75,912				
CFDA 15.037	3,100				
CFDA 20.205	28,719				
	<u>326,749</u>				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MID-MINNESOTA DEVELOPMENT COMM		Yes			
CFDA 15.809	1,283				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 15.042	4,267,207				
CFDA 15.904	87,791				
CFDA 15.022	1,916,036				
CFDA 20.205	479,076				
	<u>6,750,110</u>				
MPLS AMERICAN INDIAN CENTER		Yes			
CFDA 93.612	198,501				
ST LOUIS COUNTY		Yes	Yes		
CFDA 15.226	668,738				
UPPER MN VALLEY REG DEVELOP COMM		Yes			
CFDA 15.809	598				
WABASHA COUNTY		Yes	Yes		
CFDA 15.809	4,575				
U.S. - DEPARTMENT OF JUSTICE					
AITKIN COUNTY		Yes	Yes		
CFDA 16.710	8,750				
AMHERST WILDER FOUNDATION		Yes			
CFDA 16.540	49,391				
ANOKA COUNTY		Yes			
CFDA 16.606	34,444				
CFDA 16.607	2,868				
	<u>37,312</u>				
BOIS FORTE RES BUS COMM		Yes			
CFDA 16.710	218,702				
CARLTON COUNTY		Yes	Yes		
CFDA 16.590	181,527				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CARVER COUNTY CFDA 16.607	8,688	Yes	Yes		
CASS COUNTY CFDA 16.607 CFDA 16.710	1,398 1,145 <u>2,543</u>	Yes	Yes		
CITY OF AUSTIN CFDA 16.710	60,498	Yes			
CITY OF BAGLEY CFDA 16.710	15,531	Yes	Yes		
CITY OF BEMIDJI CFDA 16.710	15,567	Yes	Yes		
CITY OF BLOOMINGTON CFDA 16.592 CFDA 16.540 CFDA 16.607	31,552 98,851 18,521 <u>148,924</u>	Yes			
CITY OF BROOKLYN PARK CFDA 16.607 CFDA 16.592	5,935 63,816 <u>69,751</u>	Yes	Yes		
CITY OF BURNSVILLE CFDA 16.607 CFDA 16.710 CFDA 16.592	23,206 57,570 14,756 <u>95,532</u>	Yes			
CITY OF COLUMBIA HEIGHTS CFDA 16.592 CFDA 16.607	12,166 2,100 <u>14,266</u>	Yes	Yes		
CITY OF COTTAGE GROVE CFDA 16.592	5,317	Yes	Yes		

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF DULUTH		Yes	Yes		
CFDA 16.590	71,685				
CFDA 16.592	64,315				
CFDA 16.607	9,297				
	<u>145,297</u>				
CITY OF EDINA		Yes			
CFDA 16.607	6,961				
	<u>6,961</u>				
CITY OF EVELETH		Yes	Yes	Yes	
CFDA 16.710	7,664				
	<u>7,664</u>				
CITY OF FAIRMONT		Yes			
CFDA 16.710	75				
	<u>75</u>				
CITY OF FARIBAULT		Yes	Yes		
CFDA 16.592	18,964				
CFDA 16.607	3,581				
	<u>22,545</u>				
CITY OF LAKE CITY		Yes	Yes		
CFDA 16.607	773				
CFDA 16.710	43,000				
	<u>43,773</u>				
CITY OF LITTLE FALLS		Yes	Yes		
CFDA 16.710	32,055				
	<u>32,055</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 16.710	1,215,881				
CFDA 16.579	212,862				
CFDA 16.590	289,858				
CFDA 16.592	668,150				
	<u>2,386,751</u>				
CITY OF MONTGOMERY		Yes	Yes	Yes	
CFDA 16.710	16,093				
	<u>16,093</u>				
CITY OF MOORHEAD		Yes			
CFDA 16.012	38,841				
CFDA 16.737	13,362				
CFDA 16.595	4,352				
CFDA 16.607	3,118				

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Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
	CFDA 16.710	90,374				
		<u>150,047</u>				
CITY OF PLYMOUTH						
	CFDA 16.607	4,597	Yes			
	CFDA 16.710	55,477				
		<u>60,074</u>				
CITY OF RED WING						
	CFDA 16.710	125,000	Yes			
CITY OF RICHFIELD						
	CFDA 16.592	20,516	Yes	Yes		
	CFDA 16.607	1,726				
		<u>22,242</u>				
CITY OF ROCHESTER						
	CFDA 97.004	47,002	Yes			
	CFDA 16.592	52,515				
	CFDA 16.607	7,653				
		<u>107,170</u>				
CITY OF ST PAUL						
	CFDA 16.592	502,562	Yes			
	CFDA 16.607	2,781				
	CFDA 16.710	514,517				
	CFDA 16.541	2,000				
		<u>1,021,860</u>				
CITY OF STAPLES						
	CFDA 16.607	377	Yes	Yes		
CITY OF THIEF RIVER FALLS						
	CFDA 16.544	10,431	Yes	Yes		
	CFDA 16.607	1,853				
		<u>12,284</u>				
CITY OF WABASHA						
	CFDA 16.710	72,094	Yes	Yes	Yes	
CITY OF WOODBURY						
	CFDA 16.710	53,405	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CLAY COUNTY CFDA 16.579	26,807	Yes	Yes		
DAKOTA COUNTY CFDA 16.606	47,095	Yes			
DOUGLAS COUNTY CFDA 16.607	2,937	Yes	Yes		
FARIBAULT COUNTY CFDA 16.710	172,275	Yes	Yes		
FOND DU LAC RESERVATION CFDA 16.710	266,141	Yes	Yes		
GOODHUE COUNTY CFDA 16.607 CFDA 16.609	4,436 36,666 41,102	Yes			
HENNEPIN COUNTY CFDA 16.560 CFDA 16.580 CFDA 16.582 CFDA 16.585 CFDA 16.590 CFDA 16.606 CFDA 16.710	353,308 1,006,582 4,067 146,205 5,000 10 49,385 1,564,557	Yes			
HUBBARD COUNTY CFDA 16.710	23,417	Yes	Yes		
ISD 0256 RED WING CFDA 16.710	42,113	Yes			
ITASCA COUNTY CFDA 16.527 CFDA 16.590	157,169 277,891 435,060	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
JACKSON COUNTY CFDA 16.607	1,792	Yes			
KANABEC COUNTY CFDA 16.710	33,848	Yes	Yes		
KANDIYOHI COUNTY CFDA 16.710	71,186	Yes	Yes		
LE SUEUR COUNTY CFDA 16.710	22,953	Yes	Yes		
LOWER SIOUX INDIAN COMMUNITY CFDA 16.710	100,142	Yes			
MCLEOD COUNTY CFDA 16.606	13,187	Yes	Yes		
MEEKER COUNTY CFDA 16.710	140,304	Yes	Yes		
MEEKER-MCLEOD-SIBLEY CHS CFDA 93.276	86,349	Yes			
METROPOLITAN COUNCIL CFDA 97.006	15,960	Yes	Yes		
MILLE LACS BAND OF CHIPPEWA INDIANS CFDA 16.710 CFDA 97.004 CFDA 16.731	36,643 348,331 33,764 418,738	Yes			
MINISTRY HEALTH CARE INC AND AFFILIATES CFDA 93.276 CFDA 16.541	32,968 15,762 48,730	Yes			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2005**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MPLS MEDICAL RESEARCH FOUNDATION CFDA 16.582	243,558	Yes			
NICOLLET COUNTY CFDA 16.607	1,400	Yes	Yes		
OTTER TAIL COUNTY CFDA 16.710	41,933	Yes	Yes		
PIPESTONE COUNTY CFDA 16.710	18,022	Yes	Yes		
RAMSEY COUNTY CFDA 16.572 CFDA 16.609 CFDA 16.523 CFDA 16.540 CFDA 16.575 CFDA 16.579 CFDA 16.588	135,525 231,332 95,726 101,241 76,144 706,564 15,424 1,361,956	Yes	Yes		
SCOTT COUNTY CFDA 16.710	3,911	Yes	Yes		
SHERBURNE COUNTY CFDA 16.607	7,645	Yes	Yes		
ST LOUIS COUNTY CFDA 16.588 CFDA 16.607 CFDA 16.609 CFDA 16.710 CFDA 16.738	19,533 20,700 40,000 55,895 58,610 194,738	Yes	Yes		
STEARNS COUNTY CFDA 16.606	36,406	Yes	Yes		
WASECA COUNTY CFDA 16.607	1,260	Yes			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2005**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.710	37,919				
	<u>39,179</u>				
WATONWAN COUNTY		Yes			
CFDA 16.710	12,289				
	<u>12,289</u>				
U.S. - DEPARTMENT OF LABOR					
ANOKA COUNTY		Yes			
CFDA 17.259	623,183				
	<u>623,183</u>				
BOIS FORTE RES BUS COMM		Yes			
CFDA 17.265	20,052				
	<u>20,052</u>				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 17.265	236,927				
	<u>236,927</u>				
HENNEPIN COUNTY		Yes			
CFDA 17.261	1,022,054				
	<u>1,022,054</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 17.261	240,948				
	<u>240,948</u>				
MPLS AMERICAN INDIAN CENTER		Yes			
CFDA 17.265	337,003				
	<u>337,003</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 17.261	882,062				
	<u>882,062</u>				
RESOURCE INC		Yes			
CFDA 17.260	387,199				
CFDA 17.720	15,916				
	<u>403,115</u>				
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 17.261	11,296				
	<u>11,296</u>				
STEARNS-BENTON EMPLOYMENT TRNG CNCL		Yes			
CFDA 17.266	176,349				
	<u>176,349</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2005**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SW MN PIC		Yes			
CFDA 17.261	996,041				
CFDA 17.266	181,821				
	<u>1,177,862</u>				
U.S. - DEPARTMENT OF TRANSPORTATION					
ARROWHEAD REG DEVELOP COMM		Yes	Yes		
CFDA 20.205	1,387,987				
	<u>1,387,987</u>				
CITY OF BEMIDJI		Yes	Yes		
CFDA 20.205	316,222				
	<u>316,222</u>				
CITY OF EAST GRAND FORKS		Yes	Yes		
CFDA 20.507	80,000				
	<u>80,000</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 20.500	1,037,960				
	<u>1,037,960</u>				
CITY OF MOORHEAD		Yes			
CFDA 20.507	1,661,548				
	<u>1,661,548</u>				
CITY OF OWATONNA		Yes			
CFDA 20.106	374,701				
	<u>374,701</u>				
CITY OF ROCHESTER		Yes			
CFDA 20.219	161,000				
CFDA 20.500	1,332,978				
CFDA 20.507	518,019				
	<u>2,011,997</u>				
DULUTH AIRPORT AUTHORITY		Yes			
CFDA 20.930	854,442				
	<u>854,442</u>				
DULUTH TRANSIT AUTHORITY		Yes	Yes		
CFDA 20.500	1,045,014				
CFDA 20.507	3,305,336				
	<u>4,350,350</u>				
HENNEPIN COUNTY		Yes			
CFDA 20.512	685,672				
	<u>685,672</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2005**

Administering Agency Entity	CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
				Non- federal	Federal	
METROPOLITAN COUNCIL						
			Yes	Yes		
	CFDA 20.205	6,965,468				
	CFDA 20.500	68,359,790				
	CFDA 20.505	102,893				
	CFDA 20.507	44,305,355				
	CFDA 20.516	1,265,541				
		<u>120,999,047</u>				
U.S. - ENVIRONMENTAL PROTECTION AGENCY						
BOIS FORTE RES BUS COMM						
			Yes			
	CFDA 66.034	43,944				
	CFDA 66.606	59,744				
	CFDA 66.701	25,559				
	CFDA 66.707	26,912				
	CFDA 66.926	122,215				
	CFDA 66.419	188,040				
	CFDA 66.032	49,945				
	CFDA 66.608	37,302				
		<u>553,661</u>				
CITY OF AITKIN						
			Yes			
	CFDA 66.458	307,183				
		<u>307,183</u>				
CITY OF BELLE PLAINE						
			Yes	Yes	Yes	
	CFDA 66.458	2,539,337				
		<u>2,539,337</u>				
CITY OF DULUTH						
			Yes	Yes		
	CFDA 66.500	38,848				
	CFDA 66.818	196,350				
	CFDA 66.951	15,000				
		<u>250,198</u>				
CITY OF LITTLE FALLS						
			Yes	Yes		
	CFDA 66.811	166,561				
		<u>166,561</u>				
CITY OF MINNEAPOLIS						
			Yes	Yes		
	CFDA 66.717	9,806				
	CFDA 66.811	30,000				
		<u>39,806</u>				
CITY OF ST PAUL						
			Yes			
	CFDA 66.818	400,000				
		<u>400,000</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2005**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
COOK COUNTY		Yes	Yes		
CFDA 66.472	4,500				
FOND DU LAC RESERVATION		Yes	Yes		
CFDA 66.926	195,951				
CFDA 66.606	19,903				
CFDA 66.700	22,655				
CFDA 66.810	80,869				
CFDA 66.419	228,890				
CFDA 66.032	82,289				
CFDA 66.804	6,250				
CFDA 66.034	84,314				
	<u>721,121</u>				
GRAND PORTAGE RESERVATION		Yes			
CFDA 66.926	146,326				
CFDA 66.461	87,195				
CFDA 66.419	133,900				
CFDA 66.034	44,479				
CFDA 66.608	5,285				
	<u>417,185</u>				
HENNEPIN COUNTY		Yes			
CFDA 66.818	134,507				
LOWER SIOUX INDIAN COMMUNITY		Yes			
CFDA 66.926	2,620				
CFDA 66.707	17,624				
CFDA 66.605	153,296				
CFDA 66.032	6,620				
	<u>180,160</u>				
METROPOLITAN COUNCIL		Yes	Yes		
CFDA 66.815	185,206				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes			
CFDA 66.001	115,527				
CFDA 66.817	71,034				
CFDA 66.605	272,373				
	<u>458,934</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2005**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
BOIS FORTE RES BUS COMM CFDA 30.009	45,687	Yes			
CITY OF MINNEAPOLIS CFDA 30.002	71,000	Yes	Yes		
CITY OF ST PAUL CFDA 30.002	52,700	Yes			
FOND DU LAC RESERVATION CFDA 30.009	25,300	Yes	Yes		
U.S. - NATIONAL AERONAUTICS & SPACE ADMINISTRATION					
ISD 0625 ST PAUL CFDA 43.001	2,939	Yes			
U.S. - NATIONAL ARCHIVES & RECORD ADMINISTRATION					
CITY OF ST CLOUD CFDA 89.003	17,000	Yes	Yes		
U.S. - NATIONAL FOUNDATION OF ARTS & HUMANITIES					
CITY OF ROCHESTER CFDA 45.025	3,375	Yes			
CITY OF ST PAUL CFDA 45.310	4,018	Yes			
PILLSBURY UNITED COMMUNITIES CFDA 45.024	15,000	Yes			
U.S. - NATIONAL SCIENCE FOUNDATION					
FOND DU LAC RESERVATION CFDA 47.076	18,369	Yes	Yes		
CFDA 47.070	715,773				
	734,142				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2005**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SSD 1 MINNEAPOLIS CFDA 47.076	906,739	Yes	Yes		
UNITED WAY - MINNEAPOLIS					
JEWISH FAMILY AND CHILDREN'S SERVICE OF CFDA 97.024	6,000	Yes			
UNITED WAY OF AMERICA					
LAC QUI PARLE COUNTY CFDA 97.024	3,690	Yes	Yes		
MN VALLEY ACTION COUNCIL CFDA 97.024	17,081	Yes			
SCOTT CARVER DAKOTA COMM ACT AGENCY CFDA 97.024	35,206	Yes			
UNIVERSITY OF CENTRAL FLORIDA					
PACER CENTER CFDA 84.325	8,421	Yes			
UNIVERSITY OF ILLINOIS AT CHICAGO					
MPLS MEDICAL RESEARCH FOUNDATION CFDA 16.560	3,121	Yes			
PACER CENTER CFDA 84.133	111,589	Yes			
UNIVERSITY OF MARYLAND					
PACER CENTER CFDA 84.324	52,243	Yes			
UNIVERSITY OF NORTH CAROLINA					
PACER CENTER CFDA 84.000	153,885	Yes			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2005**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
UNIVERSITY OF OREGON					
PACER CENTER		Yes			
CFDA 84.324	856				
UNIVERSITY OF TEXAS					
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.953	50,403				
UNIVERSITY OF VERMONT					
PACER CENTER		Yes			
CFDA 84.000	14,980				
UNIVERSITY OF WISCONSIN					
MINISTRY HEALTH CARE INC AND AFFILIATES		Yes			
CFDA 84.186	22,000				
CFDA 93.301	28,484				
CFDA 93.110	852				
	51,336				
VILAS COUNTY, WISCONSIN					
MINISTRY HEALTH CARE INC AND AFFILIATES		Yes			
CFDA 93.556	1,200				
WAKE FOREST UNIVERSITY					
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.847	82				
WASECA COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	4,358				
CFDA 93.558	171,211				
	175,569				
WASHINGTON COUNTY					
CITY OF COTTAGE GROVE		Yes	Yes		
CFDA 14.218	378,022				
CITY OF WOODBURY					
CITY OF WOODBURY		Yes			
CFDA 14.218	371,487				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2005**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WATONWAN COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	2,529				
CFDA 93.558	76,520				
	<u>79,049</u>				
WEST CENTRAL AREA AGENCY ON AGING					
DOUGLAS COUNTY		Yes	Yes		
CFDA 93.044	8,000				
CFDA 93.045	9,925				
CFDA 93.048	3,998				
CFDA 93.779	5,864				
	<u>27,787</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 93.044	58,211				
	<u>58,211</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 93.044	17,968				
	<u>17,968</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 93.044	21,030				
	<u>21,030</u>				
Grand Total	<u>1,859,278,102</u>				

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EXHIBIT 5

NONFEDERAL CROSSCUTTING FINDINGS

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

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

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

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Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005

Exhibit 5

CITIES

CITY OF ADA

Internal Control/Management Findings
State and Local Compliance

CITY OF AVOCA

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

CITY OF AVON

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

CITY OF BAGLEY

Internal Control/Management Findings
State and Local Compliance

CITY OF BARNESVILLE

Internal Control/Management Findings
Segregation of Duties

CITY OF BATTLE LAKE

Internal Control/Management Findings
Segregation of Duties

CITY OF BELLE PLAINE

Internal Control/Management Findings
Segregation of Duties

CITY OF BEMIDJI

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

CITY OF BENSON

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

CITY OF BIG LAKE

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

CITIES (continued)

CITY OF BROOKLYN PARK

Internal Control/Management Findings
State and Local Compliance

CITY OF COKATO

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

CITY OF COLD SPRING

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

CITY OF COLUMBIA HEIGHTS

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

CITY OF COOK

Internal Control/Management Findings
Segregation of Duties

CITY OF COTTAGE GROVE

Internal Control/Management Findings
Segregation of Duties

CITY OF COTTONWOOD

Internal Control/Management Findings
Segregation of Duties

CITY OF DAWSON

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

CITY OF DELANO

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

CITY OF DULUTH

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

CITIES (continued)

CITY OF EAST GRAND FORKS

Internal Control/Management Findings
Security for Bank Deposits

CITY OF EVELETH

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

CITY OF FARIBAULT

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

CITY OF FISHER

Internal Control/Management Findings
Segregation of Duties

CITY OF GRAND MARAIS

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

CITY OF HERMAN

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

CITY OF HIBBING

Internal Control/Management Findings
Segregation of Duties

CITY OF HOFFMAN

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

CITY OF LAKE CITY

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

CITIES (continued)

CITY OF LAKE CRYSTAL

Internal Control/Management Findings
Security for Bank Deposits

CITY OF LAKE WILSON

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

CITY OF LAKEFIELD

Internal Control/Management Findings
Segregation of Duties

CITY OF LISMORE

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

CITY OF LITTLE FALLS

Internal Control/Management Findings
Segregation of Duties

CITY OF LONSDALE

Internal Control/Management Findings
Segregation of Duties

CITY OF MABEL

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

CITY OF MADISON

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

CITY OF MINNEAPOLIS

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

CITY OF MONTGOMERY

Internal Control/Management Findings
Segregation of Duties

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

CITIES (continued)

CITY OF MOUNTAIN LAKE

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

CITY OF NEW RICHLAND

Internal Control/Management Findings
Segregation of Duties

CITY OF NEW YORK MILLS

Internal Control/Management Findings
Segregation of Duties

CITY OF NEWPORT

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

CITY OF NORTHOME

Internal Control/Management Findings
Segregation of Duties

CITY OF REVERE

Internal Control/Management Findings
Segregation of Duties

CITY OF RICHFIELD

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

CITY OF ROCKVILLE

Internal Control/Management Findings
Segregation of Duties

CITY OF ROSEAU

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

CITY OF SAUK RAPIDS

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

CITIES (continued)

CITY OF ST AUGUSTA

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

CITY OF ST CLOUD

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

CITY OF ST PETER

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

CITY OF STAPLES

- Internal Control/Management Findings
 - State and Local Compliance

CITY OF THIEF RIVER FALLS

- Internal Control/Management Findings
 - Security for Bank Deposits

CITY OF UNDERWOOD

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

CITY OF WABASHA

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF WEST CONCORD

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

CITY OF WHEATON

- Internal Control/Management Findings
 - Segregation of Duties

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

COUNTIES

AITKIN COUNTY

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

BECKER COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

BELTRAMI COUNTY

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

BENTON COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

BLUE EARTH COUNTY

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

CARLTON COUNTY

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

CARVER COUNTY

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

CASS COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

CHISAGO COUNTY

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

COUNTIES (continued)

CLAY COUNTY

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

CLEARWATER COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

COOK COUNTY

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

COTTONWOOD COUNTY

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

DODGE COUNTY

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

DOUGLAS COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

FARIBAULT COUNTY

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

FREEBORN COUNTY

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

HOUSTON COUNTY

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

COUNTIES (continued)

HUBBARD COUNTY

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

ITASCA COUNTY

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

KANABEC COUNTY

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

KANDIYOHI COUNTY

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

KITTSOON COUNTY

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

KOOCHICHING COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

LAC QUI PARLE COUNTY

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

LAKE COUNTY

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

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**Exhibit 5
(Continued)**

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

LE SUEUR COUNTY

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

LINCOLN COUNTY

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

MAHNOMEN COUNTY

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

MARTIN COUNTY

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

MCLEOD COUNTY

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

MEEKER COUNTY

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

MILLE LACS COUNTY

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

MORRISON COUNTY

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

MOWER COUNTY

Internal Control/Management Findings
State and Local Compliance

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**Exhibit 5
(Continued)**

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

MURRAY COUNTY

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

NICOLLET COUNTY

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

NOBLES COUNTY

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

OLMSTED COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

OTTER TAIL COUNTY

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

PINE COUNTY

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

PIPESTONE COUNTY

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

POLK COUNTY

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

RAMSEY COUNTY

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

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**Exhibit 5
(Continued)**

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

REDWOOD COUNTY

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

RICE COUNTY

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

ROCK COUNTY

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

ROSEAU COUNTY

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

SCOTT COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

SHERBURNE COUNTY

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

ST LOUIS COUNTY

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

STEARNS COUNTY

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

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**Exhibit 5
(Continued)**

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

STEELE COUNTY

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

STEVENS COUNTY

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

SWIFT COUNTY

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

TODD COUNTY

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

WABASHA COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

WADENA COUNTY

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

WASHINGTON COUNTY

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

WINONA COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

COUNTIES (continued)

WRIGHT COUNTY

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

NONPROFIT AGENCIES

CHILD CARE CHOICES INC

- Internal Control/Management Findings
- Segregation of Duties

CHILDREN'S ADVOCATE PROG OF MANKATO

- Internal Control/Management Findings
- Segregation of Duties

LAKES & PRAIRIES COMM ACT PARTNERSHIP

- Internal Control/Management Findings
- Segregation of Duties

MIGRANT HEALTH SERVICE, INC

- Internal Control/Management Findings
- Segregation of Duties

REACH-UP INCORPORATED

- Internal Control/Management Findings
- Segregation of Duties

OTHER GOVERNMENTAL AGENCIES

CARLTON COOK LAKE ST LOUIS CO HL BD

- Internal Control/Management Findings
- Segregation of Duties

DULUTH TRANSIT AUTHORITY

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

DULUTH/NORTH SHORE SANITARY DISTRICT

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

OTHER GOVERNMENTAL AGENCIES (continued)

HUMAN SERV OF FARIBAULT & MARTIN CO

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

LAKE WASHINGTON SANITARY DISTRICT

- Internal Control/Management Findings
- Segregation of Duties

MN VALLEY REGIONAL RAILROAD AUTH

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

NE MN OFFICE OF JOB TRAINING

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

PACT 4 FAMILIES COLLABORATIVE

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

SOUTHWEST METRO TRANSIT COMMISSION

- Internal Control/Management Findings
- Segregation of Duties

ST CLOUD METROPOLITAN TRANSIT COMM

- Internal Control/Management Findings
- Segregation of Duties

REGIONAL DEVELOPMENT COMMISSIONS

ARROWHEAD REG DEVELOP COMM

- Internal Control/Management Findings
- Segregation of Duties

METROPOLITAN COUNCIL

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

SCHOOLS AND RELATED AGENCIES

ACADEMIA CESAR CHAVEZ CHARTER SCHOOL

- Internal Control/Management Findings
- Segregation of Duties

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

SCHOOLS AND RELATED AGENCIES (continued)

AREA SPEC ED COOP - E. GRAND FORKS

Internal Control/Management Findings
Segregation of Duties

BEMIDJI INTERDISTRICT COUNCIL

Internal Control/Management Findings
Segregation of Duties

BENTON-STEARNES EDUCATION DISTRICT

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

CARVER-SCOTT EDUCATIONAL COOP

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

FRESHWATER EDUCATION DISTRICT

Internal Control/Management Findings
State and Local Compliance

GOODHUE COUNTY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

HIAWATHA VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

INTERMEDIATE SCHOOL DISTRICT 287

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

INTERMEDIATE SCHOOL DISTRICT 917

Internal Control/Management Findings
Segregation of Duties

ISD 0001 AITKIN

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

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**Exhibit 5
(Continued)**

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0013 COLUMBIA HEIGHTS

Internal Control/Management Findings
Segregation of Duties

ISD 0014 FRIDLEY

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

ISD 0022 DETROIT LAKES

Internal Control/Management Findings
Segregation of Duties

ISD 0025 PINE POINT (PONSFORD)

Internal Control/Management Findings
Segregation of Duties

ISD 0047 SAUK RAPIDS

Internal Control/Management Findings
Segregation of Duties

ISD 0051 FOLEY

Internal Control/Management Findings
Segregation of Duties

ISD 0094 CLOQUET

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

ISD 0115 CASS LAKE - BENA

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

ISD 0118 REMER

Internal Control/Management Findings
Segregation of Duties

ISD 0129 MONTEVIDEO

Internal Control/Management Findings
Security for Bank Deposits

ISD 0162 BAGLEY

Internal Control/Management Findings
Segregation of Duties

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(Continued)**

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

ISD 0166 COOK COUNTY

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

ISD 0182 CROSBY

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

ISD 0192 FARMINGTON

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

ISD 0197 W ST PAUL-MENDOTA HGTS-EAGAN

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

ISD 0199 INVER GROVE HEIGHTS

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

ISD 0200 HASTINGS

Internal Control/Management Findings
Segregation of Duties

ISD 0271 BLOOMINGTON

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

ISD 0277 WESTONKA

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

ISD 0278 ORONO

Internal Control/Management Findings
Segregation of Duties

ISD 0281 ROBBINSDALE

Internal Control/Management Findings
Security for Bank Deposits

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**Exhibit 5
(Continued)**

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

ISD 0309 PARK RAPIDS

Internal Control/Management Findings
Segregation of Duties

ISD 0317 DEER RIVER

Internal Control/Management Findings
Segregation of Duties

ISD 0318 GRAND RAPIDS

Internal Control/Management Findings
Segregation of Duties

ISD 0361 INTERNATIONAL FALLS

Internal Control/Management Findings
Security for Bank Deposits

ISD 0381 LAKE SUPERIOR

Internal Control/Management Findings
Segregation of Duties

ISD 0413 MARSHALL

Internal Control/Management Findings
Security for Bank Deposits

ISD 0432 MAHNOMEN

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

ISD 0435 WAUBUN

Internal Control/Management Findings
Segregation of Duties

ISD 0477 PRINCETON

Internal Control/Management Findings
Segregation of Duties

ISD 0480 ONAMIA

Internal Control/Management Findings
Segregation of Duties

ISD 0482 LITTLE FALLS

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

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(Continued)**

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

ISD 0508 ST PETER

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

ISD 0518 WORTHINGTON

Internal Control/Management Findings
Segregation of Duties

ISD 0535 ROCHESTER

Internal Control/Management Findings
State and Local Compliance

ISD 0548 PELICAN RAPIDS

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

ISD 0578 PINE CITY

Internal Control/Management Findings
Segregation of Duties

ISD 0592 CLIMAX

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

ISD 0624 WHITE BEAR LAKE

Internal Control/Management Findings
Segregation of Duties

ISD 0690 WARROAD

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

ISD 0700 HERMANTOWN

Internal Control/Management Findings
Segregation of Duties

ISD 0701 HIBBING

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

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

ISD 0704 PROCTOR

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

ISD 0706 VIRGINIA

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

ISD 0707 NETT LAKE

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0709 DULUTH

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0712 MOUNTAIN IRON-BUHL

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

ISD 0717 JORDAN

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

ISD 0719 PRIOR LAKE

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

ISD 0728 ELK RIVER

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

ISD 0740 MELROSE

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

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

ISD 0742 ST CLOUD

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

ISD 0748 SARTELL

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0761 OWATONNA

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

ISD 0832 MAHTOMEDI

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0833 SO WASHINGTON COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

ISD 0840 ST JAMES

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0876 ANNANDALE

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

ISD 0877 BUFFALO-HANOVER-MONTROSE

- Internal Control/Management Findings
 - Security for Bank Deposits

ISD 0882 MONTICELLO

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

ISD 0883 ROCKFORD

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0911 CAMBRIDGE

Internal Control/Management Findings
State and Local Compliance

ISD 0912 MILACA

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

ISD 2142 ST LOUIS COUNTY

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

ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN

Internal Control/Management Findings
Segregation of Duties

ISD 2144 CHISAGO LAKES

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

ISD 2154 EVELETH-GILBERT

Internal Control/Management Findings
Segregation of Duties

ISD 2164 DILWORTH-GLYNDON-FELTON

Internal Control/Management Findings
Segregation of Duties

ISD 2165 HINCKLEY-FINLAYSON

Internal Control/Management Findings
Segregation of Duties

ISD 2174 PINE RIVER - BACKUS

Internal Control/Management Findings
Segregation of Duties

ISD 2364 BELGRADE-BROOTEN-ELROSA

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

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**Exhibit 5
(Continued)**

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

ISD 2396 ATWATER-COSMOS-GROVE CITY

Internal Control/Management Findings
Segregation of Duties

ISD 2580 EAST CENTRAL SCHOOLS

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

ISD 2689 PIPESTONE-JASPER

Internal Control/Management Findings
Segregation of Duties

ISD 2711 MESABI EAST SCHOOLS

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

ISD 2753 LONG PRAIRIE-GREY EAGLE

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

ISD 2856 STEPHEN-ARGYLE

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

ISD 2890 RENVILLE COUNTY WEST

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

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings
Segregation of Duties

METRO TWIN CITIES AREA SERVICE COOP

Internal Control/Management Findings
Segregation of Duties

MID STATE EDUCATION DISTRICT

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

SCHOOLS AND RELATED AGENCIES (continued)

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings
Segregation of Duties

MN RIVER VALLEY SPEC ED COOP

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

MN TRANSITIONS CHARTER SCHOOL

Internal Control/Management Findings
Security for Bank Deposits

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

NATIONAL JOINT POWERS ALLIANCE

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

NEW SPIRIT SCHOOLS CHARTER 4029

Internal Control/Management Findings
Segregation of Duties

NEW VISIONS SCHOOL

Internal Control/Management Findings
Security for Bank Deposits

NORTHEAST SERVICE COOP

Internal Control/Management Findings
State and Local Compliance

NORTHERN LAKES SP ED COOP

Internal Control/Management Findings
Segregation of Duties

NORTHLAND LEARNING CENTER, VIRGINIA

Internal Control/Management Findings
Segregation of Duties

RIVER BEND EDUCATION DISTRICT

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

SCHOOLS AND RELATED AGENCIES (continued)

ROOT RIVER EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

SSD 1 MINNEAPOLIS

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

SSD 6 SOUTH ST PAUL

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

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

WEST CENTRAL EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

ZUMBRO EDUCATION DISTRICT

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

TRIBAL GOVERNMENTS

FOND DU LAC RESERVATION

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

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EXHIBIT 6

FEDERAL CROSSCUTTING FINDINGS

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

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

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

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Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

Exhibit 6

CITIES

CITY OF AVOCA

Internal Control/Management Findings
Segregation of Duties

CITY OF BARNESVILLE

Internal Control/Management Findings
Segregation of Duties

CITY OF BATTLE LAKE

Internal Control/Management Findings
Segregation of Duties

CITY OF BELLE PLAINE

Internal Control/Management Findings
Segregation of Duties

CITY OF BIG LAKE

Internal Control/Management Findings
Segregation of Duties

CITY OF COLD SPRING

Internal Control/Management Findings
Segregation of Duties

CITY OF COOK

Internal Control/Management Findings
Segregation of Duties

CITY OF COTTONWOOD

Internal Control/Management Findings
Segregation of Duties

CITY OF DAWSON

Internal Control/Management Findings
Segregation of Duties

CITY OF EVELETH

Internal Control/Management Findings
Segregation of Duties

CITY OF FISHER

Internal Control/Management Findings
Segregation of Duties

CITY OF GRAND MARAIS

Internal Control/Management Findings
Segregation of Duties

CITY OF HERMAN

Internal Control/Management Findings
Segregation of Duties

CITY OF HIBBING

Internal Control/Management Findings
Segregation of Duties

CITY OF HOFFMAN

Internal Control/Management Findings
Segregation of Duties

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(Continued)**

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

CITY OF LAKE WILSON

Internal Control/Management Findings
Segregation of Duties

CITY OF LAKEFIELD

Internal Control/Management Findings
Segregation of Duties

CITY OF LISMORE

Internal Control/Management Findings
Segregation of Duties

CITY OF LONSDALE

Internal Control/Management Findings
Segregation of Duties

CITY OF MABEL

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

CITY OF MADISON

Internal Control/Management Findings
Capital Assets
Segregation of Duties

CITY OF MONTGOMERY

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

CITY OF MOUNTAIN LAKE

Internal Control/Management Findings
Segregation of Duties

CITY OF NEW RICHLAND

Internal Control/Management Findings
Segregation of Duties

CITY OF NORTHOME

Internal Control/Management Findings
Segregation of Duties

CITY OF REVERE

Internal Control/Management Findings
Segregation of Duties

CITY OF ROSEAU

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

CITY OF SAUK RAPIDS

Internal Control/Management Findings
Segregation of Duties

CITY OF ST AUGUSTA

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

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(Continued)**

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

CITY OF UNDERWOOD
Internal Control/Management Findings
Segregation of Duties

CITY OF WABASHA
Internal Control/Management Findings
Segregation of Duties

CITY OF WEST CONCORD
Internal Control/Management Findings
Segregation of Duties

CITY OF WHEATON
Internal Control/Management Findings
Capital Assets
Segregation of Duties

COUNTIES

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

KOOCHICHING COUNTY
Internal Control/Management Findings
Segregation of Duties

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

NONPROFIT AGENCIES

CHILD CARE CHOICES INC
Internal Control/Management Findings
Capital Assets
Segregation of Duties

CHILDREN'S ADVOCATE PROG OF MANKATO
Internal Control/Management Findings
Segregation of Duties

OTHER GOVERNMENTAL AGENCIES

LAKE WASHINGTON SANITARY DISTRICT
Internal Control/Management Findings
Segregation of Duties

ST CLOUD METROPOLITAN TRANSIT COMM
Internal Control/Management Findings
Segregation of Duties

SCHOOLS AND RELATED AGENCIES

BEMIDJI INTERDISTRICT COUNCIL
Internal Control/Management Findings
Segregation of Duties

GOODHUE COUNTY EDUCATION DISTRICT
Internal Control/Management Findings
Segregation of Duties

ISD 0014 FRIDLEY
Internal Control/Management Findings
Segregation of Duties

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**Exhibit 6
(Continued)**

**Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0115 CASS LAKE - BENA

Internal Control/Management Findings

Segregation of Duties

ISD 0162 BAGLEY

Internal Control/Management Findings

Segregation of Duties

ISD 0192 FARMINGTON

Internal Control/Management Findings

Segregation of Duties

ISD 0271 BLOOMINGTON

Internal Control/Management Findings

Segregation of Duties

ISD 0309 PARK RAPIDS

Internal Control/Management Findings

Segregation of Duties

ISD 0432 MAHNOMEN

Internal Control/Management Findings

Segregation of Duties

ISD 0435 WAUBUN

Internal Control/Management Findings

Segregation of Duties

ISD 0480 ONAMIA

Internal Control/Management Findings

Segregation of Duties

ISD 0508 ST PETER

Internal Control/Management Findings

Cash Management/Revenues

ISD 0518 WORTHINGTON

Internal Control/Management Findings

Segregation of Duties

ISD 0548 PELICAN RAPIDS

Internal Control/Management Findings

Segregation of Duties

ISD 0701 HIBBING

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

ISD 0706 VIRGINIA

Internal Control/Management Findings

Segregation of Duties

ISD 0707 NETT LAKE

Internal Control/Management Findings

Segregation of Duties

ISD 0717 JORDAN

Internal Control/Management Findings

Segregation of Duties

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

**Exhibit 6
(Continued)**

**Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0832 MAHTOMEDI

Internal Control/Management Findings

Segregation of Duties

ISD 0876 ANNANDALE

Internal Control/Management Findings

Segregation of Duties

ISD 0883 ROCKFORD

Internal Control/Management Findings

Segregation of Duties

ISD 2142 ST LOUIS COUNTY

Internal Control/Management Findings

Segregation of Duties

ISD 2144 CHISAGO LAKES

Internal Control/Management Findings

Segregation of Duties

ISD 2154 EVELETH-GILBERT

Internal Control/Management Findings

Segregation of Duties

ISD 2174 PINE RIVER - BACKUS

Internal Control/Management Findings

Segregation of Duties

ISD 2689 PIPESTONE-JASPER

Internal Control/Management Findings

Segregation of Duties

ISD 2890 RENVILLE COUNTY WEST

Internal Control/Management Findings

Segregation of Duties

ISD 2897 REDWOOD FALLS

Internal Control/Management Findings

Segregation of Duties

METRO TWIN CITIES AREA SERVICE COOP

Internal Control/Management Findings

Segregation of Duties

MIDWEST SPECIAL ED COOP

Internal Control/Management Findings

Expenditures

Segregation of Duties

MN RIVER VALLEY SPEC ED COOP

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

Segregation of Duties

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

NATIONAL JOINT POWERS ALLIANCE

Internal Control/Management Findings

Segregation of Duties

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

**Exhibit 6
(Continued)**

**Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2005**

SCHOOLS AND RELATED AGENCIES (continued)

NORTHERN LAKES SP ED COOP

Internal Control/Management Findings

Segregation of Duties

NORTHLAND LEARNING CENTER, VIRGINIA

Internal Control/Management Findings

Segregation of Duties

RIVER BEND EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ROOT RIVER EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings

Segregation of Duties

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