

**FEDERALLY ASSISTED PROGRAMS
OF SUBRECIPIENTS OF
THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 2008**



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

Description of the Office of the State Auditor

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

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

The State Auditor performs approximately 160 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

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

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

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

Pension - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

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

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

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

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OF SUBRECIPIENTS OF
THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 2008**



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REPORT OF THE STATE AUDITOR
ON
FEDERALLY ASSISTED PROGRAMS
OF
SUBRECIPIENTS OF THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 2008

PREPARED THROUGH A COOPERATIVE AGREEMENT BETWEEN:

Office of the State Auditor

Rebecca Otto
State Auditor

Minnesota Management & Budget

Tom Hanson
Commissioner

Office of the Legislative Auditor

James R. Nobles
Legislative Auditor

U.S. Department of Agriculture

Paul Keating
Regional Inspector General for Audit

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REBECCA OTTO
STATE AUDITOR

STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

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

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

February 17, 2009

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

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

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

The Office of the State Auditor has completed its report on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2008.

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, 2008, is prepared to demonstrate the State of Minnesota's compliance with the requirement for audit of federal funds granted to its subrecipients.

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

Memorandum of Understanding

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

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

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

Review of Subrecipient Audit Reports

For the fiscal year ended June 30, 2008, 447 entities were determined to have received sufficient federal funds from the State of Minnesota to require them to submit audited financial statements. Not all subrecipients submitted audited financial statements in time to be included in this report.

Audits expected and audits received, by type, are:

	Total	Received	Failed to Report	Not Received in Time for Publication
Cities	57	57	-	-
Counties	75	74	1	-
Nonprofit Agencies	75	54	13	8
Other Governmental Agencies	21	18	1	2
Regional Development Commissions	7	6	-	1
Schools and Related Agencies	205	201	4	-
Tribal Governments	7	4	3	-
Totals	447	414	22	11
 Percent	 100%	 93%	 5%	 2%

Significant Items

To be included in this report, financial statements must have been received by February 12, 2009. 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, 2008, 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-two entities failed to report in compliance with these requirements. An additional eleven reports were not received in time for this publication reflecting the fact that entities (other than schools) with fiscal years ending between May 13 and July 1, 2008, 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, 2007, and June 30, 2008. The resolution of questioned costs, noncompliance, and crosscutting findings is the responsibility of the administering agency. The exhibits are:

Exhibit 1 Questioned Costs

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

Exhibit 2 Expenditures of Federal Awards by CFDA Number

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

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

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

Report Distribution

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

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

Statistical Information

The following table shows the number of subrecipients submitting single audits that were included in our reports for each of the ten years ended June 30, 2008:

Year	Cities	Counties	Nonprofit Agencies	Other Governments	Regional Development Commissions	Schools and Related Agencies	Tribal Governments	Total
2008	57	74	54	18	6	201	4	414
2007	61	78	60	15	5	183	5	407
2006	66	71	54	17	3	188	4	403
2005	88	74	49	19	6	183	5	424
2004	102	76	57	22	5	179	4	445
2003	67	85	46	18	9	259	4	488
2002	62	83	47	19	9	227	4	451
2001	71	79	48	27	7	209	5	446
2000	39	74	49	25	8	200	5	400
1999	61	79	46	21	6	186	4	403

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	
2008	\$ 504	\$ 1,238	\$ 82	\$ 1,824
2007	764	1,226	99	2,089
2006	531	1,147	86	1,764
2005	620	1,166	73	1,859
2004	528	1,156	75	1,759
2003	503	1,114	61	1,678
2002	459	1,056	52	1,567
2001	363	1,009	48	1,420
2000	392	808	43	1,243
1999	281	789	42	1,112

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

June 30	Amount
2008	\$ 75,895
2007	550,025
2006	595,758
2005	538,301
2004	613,906
2003	358,423
2002	809,429
2001	364,580
2000	802,586
1999	644,500

Acknowledgment

The preparation of this report on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2008, was accomplished through the effort of the Single Audit Division and the cooperation of various federal, state, and local agencies. I wish to acknowledge those local entities that submitted their annual reports in a timely manner.

Sincerely,

/s/ Rebecca Otto

Rebecca Otto
State Auditor

EXHIBIT 1

QUESTIONED COSTS

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

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State of Minnesota
Office of the State Auditor
Statewide Single Audit
Questioned Costs
For the Year Ended June 30, 2008

Exhibit 1

Administering Agency			
Name of Entity	CFDA Number	Reason	Dollar Amount
MN - DEPARTMENT OF EDUCATION			
ISD 0840 ST JAMES	10.555	Grant Administration	119
NORTHWEST SERVICE COOPERATIVE	84.010	Expenditures	32
			<u>151</u>
MN - DEPARTMENT OF HUMAN SERVICES			
HENNEPIN COUNTY	93.558	Grant Administration	124
HOUSTON COUNTY	93.575	Grant Compliance	57,317
DODGE COUNTY	93.596	Grant Compliance	18,303
			<u>75,744</u>
Total Questioned Costs			<u><u>75,895</u></u>

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EXHIBIT 2

EXPENDITURES OF FEDERAL AWARDS BY CFDA NUMBER

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

State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2008

Exhibit 2

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
10.000	50,000	---	---	50,000
10.025	36,446	---	---	36,446
10.055	352	---	---	352
10.069	18,239	---	---	18,239
10.227	65,888	---	---	65,888
10.427	13,625	---	---	13,625
10.433	93,851	---	---	93,851
10.446	---	---	30,847	30,847
10.500	---	---	2,984	2,984
10.550	123,305	11,416,561	218,260	11,758,126
10.551	---	36,066	44,782	80,848
10.553	---	16,369,637	---	16,369,637
10.555	---	75,412,203	---	75,412,203
10.556	---	157,306	---	157,306
10.557	---	19,995,184	1,811,357	21,806,541
10.558	---	19,468,243	---	19,468,243
10.559	---	1,191,822	51,992	1,243,814
10.561	---	13,405,163	165,899	13,571,062
10.565	55,979	---	---	55,979
10.567	562,237	---	---	562,237
10.568	---	633,385	---	633,385
10.570	30,560	19,595	40,035	90,190
10.572	---	3,149	---	3,149
10.580	17,326	276,112	---	293,438
10.664	36,740	173,282	---	210,022
10.665	80,916	1,059,764	258,140	1,398,820
10.668	---	2,101,500	---	2,101,500
10.760	8,834,711	---	---	8,834,711
10.766	10,000	---	---	10,000
10.769	199,900	---	---	199,900
10.770	943,527	---	---	943,527
10.773	82,071	---	---	82,071
10.854	---	---	360,000	360,000
10.902	5,429	---	---	5,429
10.903	12,240	---	---	12,240
10.913	4,183,556	---	---	4,183,556
11.300	469,205	---	---	469,205
11.302	302,785	---	11,750	314,535
11.303	---	---	4,201	4,201
11.307	6,562,576	---	---	6,562,576

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2008**

**Exhibit 2
(Continued)**

<u>CFDA Number</u>	<u>Direct Federal</u>	<u>Audited Award Expenditure Amounts</u>		<u>Total</u>
		<u>State</u>	<u>Other Agency</u>	
11.419	---	288,516	---	288,516
11.550	10,180	---	---	10,180
11.552	---	---	19,500	19,500
12.000	509,708	---	---	509,708
12.113	1,393	---	---	1,393
12.401	4,213,716	---	---	4,213,716
12.420	305,765	---	209,079	514,844
14.000	10,000	---	---	10,000
14.103	138,892	---	---	138,892
14.157	---	---	6,250	6,250
14.169	127,489	7,855	76,063	211,407
14.181	114,968	---	27,133	142,101
14.191	79,555	---	---	79,555
14.195	974,326	---	---	974,326
14.218	43,785,220	77,152	4,838,956	48,701,328
14.219	---	469,833	47,417	517,250
14.228	546,046	8,275,904	1,504,128	10,326,078
14.231	1,729,444	328,177	398,289	2,455,910
14.235	4,780,181	100,482	774,767	5,655,430
14.236	---	3,303	---	3,303
14.238	1,979,385	---	148,215	2,127,600
14.239	11,194,917	651,449	5,197,868	17,044,234
14.241	925,802	392,549	---	1,318,351
14.243	223,948	37,040	---	260,988
14.244	1,701,527	---	---	1,701,527
14.246	834,836	---	---	834,836
14.250	---	19,890	---	19,890
14.401	120,000	---	---	120,000
14.850	1,953,168	---	---	1,953,168
14.862	557,622	---	---	557,622
14.867	6,799,999	---	---	6,799,999
14.871	82,494,996	---	736,779	83,231,775
14.872	2,325,657	---	6,136	2,331,793
14.900	2,240,730	22,561	369,097	2,632,388
14.901	299,721	---	2,080	301,801
14.904	198,816	---	---	198,816
14.905	1,608,829	209,529	12,133	1,830,491
15.021	2,760,714	---	---	2,760,714
15.022	9,337,808	---	---	9,337,808
15.030	193,791	---	---	193,791

State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2008

Exhibit 2
(Continued)

CFDA Number	Audited Award Expenditure Amounts			Total
	Direct Federal	Pass Through		
		State	Other Agency	
15.033	205,930	---	---	205,930
15.035	148,673	---	---	148,673
15.039	---	---	133,234	133,234
15.040	573,464	---	---	573,464
15.042	9,875,464	---	---	9,875,464
15.044	112,046	---	---	112,046
15.046	74,894	---	---	74,894
15.062	50,786	---	---	50,786
15.108	295,300	---	---	295,300
15.130	161,742	---	64,624	226,366
15.224	5,261	---	---	5,261
15.226	1,360,487	---	---	1,360,487
15.228	73,494	14,078	---	87,572
15.608	25,000	---	---	25,000
15.631	12,012	---	---	12,012
15.638	48,457	---	---	48,457
15.639	65,606	---	---	65,606
15.808	25,000	---	---	25,000
15.904	153,893	---	---	153,893
15.916	---	15,973	---	15,973
15.921	99,528	---	---	99,528
15.922	12,336	---	---	12,336
15.929	112,068	---	---	112,068
16.004	---	4,054	---	4,054
16.007	3,508	994	---	4,502
16.320	163,567	---	---	163,567
16.321	1,511	---	---	1,511
16.523	---	668,584	---	668,584
16.524	---	---	29,390	29,390
16.527	406,883	---	51,723	458,606
16.540	93,011	128,764	---	221,775
16.541	---	---	7,500	7,500
16.543	305,418	---	---	305,418
16.548	---	161,929	38,594	200,523
16.549	---	43,060	---	43,060
16.560	291,408	68,865	---	360,273
16.575	---	1,102,878	---	1,102,878
16.579	60,495	1,183,601	75,556	1,319,652
16.580	321,649	---	---	321,649
16.582	426,651	---	1,500	428,151

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

**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2008**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
16.585	151,013	---	---	151,013
16.587	108,873	---	---	108,873
16.588	---	105,186	13,611	118,797
16.590	712,397	---	41,682	754,079
16.592	27,932	---	---	27,932
16.593	---	2,490	---	2,490
16.595	13,161	19,390	149,831	182,382
16.601	8,014	---	---	8,014
16.606	1,118,613	---	---	1,118,613
16.607	157,102	4,457	---	161,559
16.609	16,380	263,133	---	279,513
16.710	2,923,297	8,575	9,832	2,941,704
16.727	---	123,673	---	123,673
16.729	107,273	---	42,951	150,224
16.731	223,814	---	---	223,814
16.736	102,105	---	---	102,105
16.737	88,482	---	---	88,482
16.738	539,115	974,544	458,357	1,972,016
16.741	43,335	---	---	43,335
16.743	150,745	---	---	150,745
16.744	12,798	11,845	---	24,643
17.201	---	1,104	---	1,104
17.207	---	31,566	---	31,566
17.235	---	1,455,121	358,635	1,813,756
17.258	---	6,703,410	640,309	7,343,719
17.259	---	6,204,437	754,262	6,958,699
17.260	---	9,836,685	843,330	10,680,015
17.261	445,657	7,323	---	452,980
17.265	582,462	---	---	582,462
17.266	---	13,023	---	13,023
17.267	45,426	673,272	---	718,698
17.268	---	119,544	---	119,544
17.503	---	20,380	---	20,380
17.720	288,388	114,731	22,862	425,981
17.802	749,372	---	---	749,372
19.510	---	---	508,538	508,538
20.005	---	18,840	---	18,840
20.106	382,474	56,438,139	---	56,820,613
20.205	7,300,114	127,347,863	113,023	134,761,000
20.219	50,000	856,706	---	906,706

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2008**

**Exhibit 2
(Continued)**

<u>CFDA Number</u>	<u>Direct Federal</u>	<u>Audited Award Expenditure Amounts</u>		<u>Total</u>
		<u>State</u>	<u>Other Agency</u>	
20.303	---	10,232	---	10,232
20.500	26,063,205	8,510,445	---	34,573,650
20.505	1,376,090	1,352,083	434,298	3,162,471
20.507	53,759,785	556,787	521,550	54,838,122
20.509	11,497	6,249,705	---	6,261,202
20.514	614,432	---	---	614,432
20.516	555,833	43,733	182,175	781,741
20.600	---	1,107,432	18,618	1,126,050
20.601	20,269	420,842	---	441,111
20.604	---	---	1,193	1,193
20.605	---	13,814	---	13,814
20.608	---	232,287	---	232,287
20.703	---	44,726	8,300	53,026
20.930	26,461	---	---	26,461
21.000	---	100,980	---	100,980
30.002	97,529	---	---	97,529
30.009	78,000	---	---	78,000
45.024	10,000	---	---	10,000
45.025	---	---	1,800	1,800
45.310	---	117,903	---	117,903
45.313	---	---	65,439	65,439
47.050	---	---	78,742	78,742
47.076	321,463	---	---	321,463
66.001	104,183	---	---	104,183
66.032	8,934	156,213	25,040	190,187
66.034	225,830	---	---	225,830
66.202	1,140,335	---	---	1,140,335
66.419	---	28,499	---	28,499
66.424	364,292	---	---	364,292
66.436	100,000	---	---	100,000
66.458	---	75,791,194	---	75,791,194
66.460	82,873	195,658	5,431	283,962
66.461	6,729	---	---	6,729
66.463	75	---	---	75
66.468	---	26,851,074	---	26,851,074
66.472	---	3,000	---	3,000
66.473	47,278	---	---	47,278
66.605	1,474,234	---	---	1,474,234
66.606	19,631	---	---	19,631
66.808	6,811	---	---	6,811

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2008**

**Exhibit 2
(Continued)**

<u>CFDA Number</u>	<u>Direct Federal</u>	<u>Pass Through</u>		<u>Total</u>
		<u>State</u>	<u>Other Agency</u>	
66.817	50,118	---	---	50,118
66.818	581,168	---	---	581,168
66.926	---	---	18,333	18,333
66.951	---	---	157,339	157,339
81.042	---	7,484,865	---	7,484,865
81.087	42,803	---	---	42,803
84.002	---	3,587,014	56,489	3,643,503
84.010	231,876	81,013,374	2,840	81,248,090
84.011	---	1,253,293	59,070	1,312,363
84.013	---	1,428,904	45,464	1,474,368
84.027	305,925	151,221,213	7,867,144	159,394,282
84.031	347,110	---	---	347,110
84.038	---	---	82,118	82,118
84.040	137,795	---	---	137,795
84.041	16,660,364	---	---	16,660,364
84.048	---	4,870,609	1,050,824	5,921,433
84.051	---	1,338	---	1,338
84.060	2,839,661	24,288	13,460	2,877,409
84.083	103,634	---	---	103,634
84.101	369,906	---	---	369,906
84.120	79,410	---	---	79,410
84.126	---	20,771	---	20,771
84.133	---	---	117,921	117,921
84.164	---	57,671	---	57,671
84.165	---	1,327,790	2,689,753	4,017,543
84.173	52,952	5,708,755	250,529	6,012,236
84.181	166,131	5,509,321	377,190	6,052,642
84.184	2,060,962	1,857,288	96,424	4,014,674
84.186	77,324	2,471,066	19,897	2,568,287
84.196	---	361,570	---	361,570
84.206	---	89,285	---	89,285
84.213	159,352	504,973	---	664,325
84.215	3,792,945	515,185	---	4,308,130
84.218	---	94,286	---	94,286
84.234	---	---	18,484	18,484
84.235	345,359	---	---	345,359
84.237	153,903	---	---	153,903
84.243	273,069	505,862	40,416	819,347
84.250	411,972	---	---	411,972
84.258	200,921	---	---	200,921

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2008**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
84.276	---	47,228	---	47,228
84.278	---	2,975	---	2,975
84.281	---	625,661	---	625,661
84.282	130,940	3,956,094	---	4,087,034
84.287	---	3,762,448	34,849	3,797,297
84.293	358,021	145,799	---	503,820
84.298	---	1,664,464	---	1,664,464
84.299	542,048	---	---	542,048
84.310	501,795	---	9,546	511,341
84.318	---	1,536,766	---	1,536,766
84.323	---	436,411	---	436,411
84.324	---	11,543	98,077	109,620
84.326	---	499,081	117,605	616,686
84.327	---	---	68,790	68,790
84.328	1,660,786	---	---	1,660,786
84.332	---	6,040	---	6,040
84.334	---	115,186	---	115,186
84.336	---	486,767	---	486,767
84.349	---	---	4,565	4,565
84.351	206,597	354,079	---	560,676
84.357	---	5,549,474	1,484	5,550,958
84.358	100,197	130,670	---	230,867
84.359	2,912,653	71,730	---	2,984,383
84.360	---	591,217	---	591,217
84.361	---	1,126,351	---	1,126,351
84.364	344,395	22,197	---	366,592
84.365	---	4,353,422	---	4,353,422
84.366	---	399,144	---	399,144
84.367	---	25,269,445	21,833	25,291,278
89.003	2,100	---	---	2,100
90.401	---	700,089	---	700,089
93.000	2,221,542	---	45,377	2,266,919
93.003	---	---	30,000	30,000
93.009	---	---	890	890
93.013	28,715	---	---	28,715
93.041	---	12,165	---	12,165
93.043	3,508	300,426	81,985	385,919
93.044	---	6,326,873	690,867	7,017,740
93.045	---	5,392,867	3,679,389	9,072,256
93.047	201,856	---	78,133	279,989

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

**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2008**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.048	15,004	125,258	940	141,202
93.051	---	174,637	28,509	203,146
93.052	102,400	1,640,043	669,266	2,411,709
93.053	11,705	1,683,556	1,241,602	2,936,863
93.065	---	---	78,401	78,401
93.068	---	---	162,376	162,376
93.069	---	8,620	---	8,620
93.086	267,251	---	---	267,251
93.104	550,679	---	---	550,679
93.110	307,499	99,642	15,306	422,447
93.115	---	10,000	---	10,000
93.116	---	12,513	---	12,513
93.118	---	---	2,801	2,801
93.121	---	---	219,031	219,031
93.135	713,613	---	106,852	820,465
93.136	---	525	---	525
93.150	---	509,280	---	509,280
93.185	---	105,458	---	105,458
93.210	15,551,779	---	---	15,551,779
93.212	---	---	39,950	39,950
93.213	462,160	---	15,253	477,413
93.217	3,235,545	---	131,702	3,367,247
93.224	2,725,815	---	---	2,725,815
93.226	---	---	10,708	10,708
93.230	285,581	---	---	285,581
93.233	2,540,476	---	---	2,540,476
93.235	---	25,200	---	25,200
93.237	1,855,511	---	---	1,855,511
93.242	92,255	---	3,826	96,081
93.243	234,651	120,000	---	354,651
93.251	---	60,047	---	60,047
93.253	755,686	---	---	755,686
93.254	---	---	76,721	76,721
93.260	---	130,322	14,000	144,322
93.268	---	628,085	10,563	638,648
93.273	---	---	6,266	6,266
93.276	318,913	198,333	32,388	549,634
93.278	6,966	---	---	6,966
93.279	737,700	---	289,278	1,026,978
93.282	---	720,953	---	720,953

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2008**

**Exhibit 2
(Continued)**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.283	280,591	9,410,765	797,685	10,489,041
93.284	79,469	---	---	79,469
93.286	125,150	---	---	125,150
93.361	---	---	1,206	1,206
93.389	---	---	14,773	14,773
93.395	---	---	68,530	68,530
93.397	---	---	4,108	4,108
93.399	---	---	27,886	27,886
93.441	3,853,065	---	---	3,853,065
93.442	452,947	---	---	452,947
93.550	569,621	---	---	569,621
93.556	20,066	2,782,440	243,214	3,045,720
93.557	191,667	---	17,598	209,265
93.558	---	70,361,843	17,981,589	88,343,432
93.560	---	80,091	---	80,091
93.563	263,681	19,823,592	---	20,087,273
93.564	---	9,000	---	9,000
93.566	---	2,062,435	237,584	2,300,019
93.567	---	---	136,468	136,468
93.568	---	51,675,756	---	51,675,756
93.569	19,643	5,642,107	---	5,661,750
93.575	380,312	37,184,399	14,645,137	52,209,848
93.576	822,769	709,838	92,105	1,624,712
93.577	---	---	17,141	17,141
93.581	18,870	---	---	18,870
93.584	---	163,097	---	163,097
93.586	---	55	---	55
93.587	84,818	---	---	84,818
93.590	---	728,861	17,022	745,883
93.596	72,339	47,856,696	---	47,929,035
93.597	---	2,931	24,197	27,128
93.599	---	79,397	---	79,397
93.600	84,778,738	---	110,700	84,889,438
93.602	305,692	---	---	305,692
93.603	---	390	---	390
93.612	278,864	---	---	278,864
93.623	177,242	---	---	177,242
93.633	---	---	226,453	226,453
93.645	21,154	1,381,445	---	1,402,599
93.652	---	253,699	---	253,699

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

**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2008**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.655	102,996	---	---	102,996
93.658	---	25,628,689	53,327	25,682,016
93.659	---	372,650	---	372,650
93.667	---	31,387,567	48,009	31,435,576
93.669	---	9,373	---	9,373
93.671	77,422	---	---	77,422
93.674	2,041	1,425,735	4,619	1,432,395
93.767	---	25,901	---	25,901
93.768	---	185,000	---	185,000
93.776	---	6,347	---	6,347
93.778	---	25,253,752	140,412	25,394,164
93.779	40,093	336,973	75,715	452,781
93.786	---	6,164	---	6,164
93.822	---	---	21,303	21,303
93.837	189,956	---	202,127	392,083
93.839	---	---	51,562	51,562
93.846	272,137	---	---	272,137
93.847	3,313,762	---	10,326	3,324,088
93.848	246,346	---	---	246,346
93.849	129,728	---	49,716	179,444
93.853	57,034	---	5,902	62,936
93.855	---	---	246,667	246,667
93.856	---	---	101,847	101,847
93.866	140,330	---	---	140,330
93.867	17,263	---	---	17,263
93.889	---	1,148,440	222,786	1,371,226
93.912	198,983	---	23,768	222,751
93.914	3,547,597	248,139	167,953	3,963,689
93.917	---	1,066,177	93,380	1,159,557
93.918	470,644	---	7,249	477,893
93.919	---	17,499	3,500	20,999
93.926	972,194	---	207,992	1,180,186
93.939	143,339	---	---	143,339
93.940	---	405,664	---	405,664
93.943	---	---	113,123	113,123
93.945	---	25,000	---	25,000
93.958	100,292	3,192,523	---	3,292,815
93.959	---	4,968,543	25,695	4,994,238
93.969	2,016	---	---	2,016
93.974	291,071	---	118,263	409,334

**State of Minnesota
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**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards by CFDA Number
For the Year Ended June 30, 2008**

CFDA Number	Audited Award Expenditure Amounts			
	Direct Federal	Pass Through		Total
		State	Other Agency	
93.977	---	297,543	---	297,543
93.988	33,000	---	---	33,000
93.991	---	27,855	---	27,855
93.994	---	5,072,285	581,479	5,653,764
93.995	---	488,355	---	488,355
94.002	638,840	---	---	638,840
94.004	---	99,571	---	99,571
94.006	---	1,260,374	114,292	1,374,666
94.011	1,321,729	---	---	1,321,729
94.013	218,556	281,530	---	500,086
94.016	605,744	---	---	605,744
97.004	---	294,698	1,600	296,298
97.006	408	62,785	---	63,193
97.008	---	3,324,867	---	3,324,867
97.012	---	1,038,909	---	1,038,909
97.017	---	592,262	---	592,262
97.024	331,255	1,500	155,450	488,205
97.036	26,837	14,199,021	71,112	14,296,970
97.039	---	1,121,471	---	1,121,471
97.042	---	1,513,082	15,000	1,528,082
97.044	973,399	91,169	---	1,064,568
97.045	88,265	388,317	---	476,582
97.047	---	14,244	---	14,244
97.060	755,671	---	---	755,671
97.067	---	11,565,357	37,292	11,602,649
97.071	474,138	---	---	474,138
97.075	---	526,601	---	526,601
97.078	---	307,835	---	307,835
97.083	96,000	83,835	---	179,835
97.088	---	---	11,215	11,215
97.090	5,016	---	---	5,016
97.096	11,600	---	---	11,600
97.109	22,275	---	---	22,275
	<u>504,445,943</u>	<u>1,237,768,280</u>	<u>81,804,968</u>	<u>1,824,019,191</u>

EXHIBIT 3

EXPENDITURES OF FEDERAL AWARDS BY SUBRECIPIENT ENTITY

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

**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, 2008**

Exhibit 3

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES						
	CITY OF ALBANY	---	2,123,704	360,000	2,483,704	Yes
	CITY OF ALBERT LEA	34,102	1,540,827	---	1,574,929	Yes
	CITY OF AUSTIN	---	2,124,012	---	2,124,012	Yes
	CITY OF BEMIDJI	150,217	8,781,647	---	8,931,864	Yes
	CITY OF BENSON	87,656	907,085	---	994,741	Yes
	CITY OF BIRD ISLAND	2,081,316	3,018,089	---	5,099,405	Yes
	CITY OF BLOOMINGTON	4,739,948	4,931,340	15,000	9,686,288	Yes
	CITY OF BRAINERD	---	959,951	---	959,951	Yes
	CITY OF BUFFALO	---	772,248	---	772,248	Yes
	CITY OF CALLAWAY	537,696	761,330	---	1,299,026	Yes
	CITY OF CAMBRIDGE	464,512	85,847	---	550,359	Yes
	CITY OF CARLTON	---	1,152,244	---	1,152,244	Yes
	CITY OF CLOQUET	167,112	470,283	---	637,395	Yes
	CITY OF DULUTH	3,922,042	5,605,986	564,058	10,092,086	Yes
	CITY OF EAGAN	---	6,329,727	424,913	6,754,640	Yes
	CITY OF EAST GRAND FORKS	1,496,728	629,205	---	2,125,933	Yes
	CITY OF EDINA	8,609	204,656	314,351	527,616	Yes
	CITY OF ELY	---	790,782	213,556	1,004,338	Yes
	CITY OF FARIBAULT	751,199	316,644	10,200	1,078,043	Yes
	CITY OF HARRIS	---	5,032,372	---	5,032,372	Yes
	CITY OF HAWLEY	---	1,145,847	---	1,145,847	Yes
	CITY OF HERMANTOWN	---	594,252	40,000	634,252	Yes
	CITY OF HUTCHINSON	280,158	12,200,330	---	12,480,488	Yes
	CITY OF INTERNATIONAL FALLS	---	1,526,665	---	1,526,665	Yes
	CITY OF LE CENTER	---	2,530,715	---	2,530,715	Yes
	CITY OF LITTLE FALLS	120,561	1,010,029	---	1,130,590	Yes
	CITY OF LUVERNE	---	554,147	---	554,147	Yes
	CITY OF MANKATO	4,808,915	17,681,760	---	22,490,675	Yes
	CITY OF MAPLE GROVE	1,800	1,552,948	904,620	2,459,368	Yes
	CITY OF MARSHALL	414,752	4,019,972	---	4,434,724	Yes
	CITY OF MILACA	---	1,204,953	---	1,204,953	Yes
	CITY OF MINNEAPOLIS	28,588,956	16,120,185	1,145,703	45,854,844	Yes
	CITY OF MOORHEAD	1,437,390	7,329,086	---	8,766,476	Yes
	CITY OF MORA	---	1,931,500	---	1,931,500	Yes
	CITY OF NEW ULM	449,616	2,369,121	---	2,818,737	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2008**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES (continued)						
	CITY OF NEW YORK MILLS	---	2,418,694	---	2,418,694	Yes
	CITY OF NEWPORT	---	551,394	---	551,394	Yes
	CITY OF OWATONNA	586,885	572,772	---	1,159,657	Yes
	CITY OF PARK RAPIDS	---	1,045,032	---	1,045,032	Yes
	CITY OF PLYMOUTH	3,754,153	491,360	7,270	4,252,783	Yes
	CITY OF RICHFIELD	1,595,634	836,736	104,377	2,536,747	Yes
	CITY OF RICHMOND	345,350	440,581	---	785,931	Yes
	CITY OF ROCHESTER	2,503,552	1,840,925	---	4,344,477	Yes
	CITY OF ROSEAU	243,374	1,486,880	---	1,730,254	Yes
	CITY OF RUSHFORD [C]	---	2,282,518	---	2,282,518	Yes
	CITY OF SAUK CENTRE	43,684	787,931	---	831,615	Yes
	CITY OF SAUK RAPIDS	---	1,003,102	---	1,003,102	Yes
	CITY OF ST CLOUD	913,811	2,231,084	12,142	3,157,037	Yes
	CITY OF ST PAUL	13,079,306	4,595,064	177,166	17,851,536	Yes
	CITY OF TAYLORS FALLS	110,153	558,683	---	668,836	Yes
	CITY OF THIEF RIVER FALLS	6,010	677,872	---	683,882	Yes
	CITY OF TWIN VALLEY	1,990,092	437,176	---	2,427,268	Yes
	CITY OF VIKING	1,026,000	330,450	---	1,356,450	Yes
	CITY OF WATKINS	4,169,344	1,631,700	---	5,801,044	Yes
	CITY OF WILLMAR	503,947	1,029,278	---	1,533,225	Yes
	CITY OF WINONA	28,227	475,496	22,288	526,011	Yes
	CITY OF WINSTED	---	500,764	---	500,764	Yes
	TOTAL	81,442,807	144,534,981	4,315,644	230,293,432	
COUNTIES						
	AITKIN COUNTY	---	1,190,367	15,467	1,205,834	Yes
	ANOKA COUNTY	1,658,986	25,609,698	1,158,493	28,427,177	Yes
	BECKER COUNTY	320,756	3,514,114	---	3,834,870	Yes
	BELTRAMI COUNTY	16,380	2,231,371	1,442,360	3,690,111	Yes
	BENTON COUNTY	2,326	1,494,076	---	1,496,402	Yes
	BIG STONE COUNTY	46,697	804,242	2,357	853,296	Yes
	BLUE EARTH COUNTY	168,638	5,488,076	---	5,656,714	Yes
	BROWN COUNTY	---	1,590,942	9,900	1,600,842	Yes
	CARLTON COUNTY	---	3,605,069	183,205	3,788,274	Yes
	CARVER COUNTY	7,101	1,449,382	157,269	1,613,752	Yes
	CASS COUNTY	373,697	3,302,226	---	3,675,923	Yes
	CHISAGO COUNTY	427	1,964,316	---	1,964,743	Yes

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For the Year Ended June 30, 2008**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	CLAY COUNTY	69,190	2,732,311	35,556	2,837,057	Yes
	CLEARWATER COUNTY	8,157	500,160	83,111	591,428	Yes
	COOK COUNTY	177,181	1,482,030	44,928	1,704,139	Yes
	CROW WING COUNTY	187,919	3,240,094	---	3,428,013	Yes
	DAKOTA COUNTY	8,531,677	17,650,527	---	26,182,204	Yes
	DODGE COUNTY	1,323	560,041	3,062	564,426	Yes
	DOUGLAS COUNTY	---	1,343,269	30,000	1,373,269	Yes
	FARIBAULT COUNTY	544,887	1,085,147	---	1,630,034	Yes
	FILLMORE COUNTY	41,114	1,235,885	---	1,276,999	Yes
	FREEBORN COUNTY	---	1,714,022	40,000	1,754,022	Yes
	GOODHUE COUNTY	7,576	1,933,779	7,487	1,948,842	Yes
	GRANT COUNTY	48,920	874,691	12,500	936,111	Yes
	HENNEPIN COUNTY	19,193,648	160,301,802	207,992	179,703,442	Yes
	HOUSTON COUNTY	---	4,733,622	---	4,733,622	Yes
	HUBBARD COUNTY	---	1,621,632	---	1,621,632	Yes
	ISANTI COUNTY	---	1,955,077	30,000	1,985,077	Yes
	ITASCA COUNTY	649,173	2,347,242	305,020	3,301,435	Yes
	JACKSON COUNTY	600	1,774,796	---	1,775,396	Yes
	KANABEC COUNTY	---	1,869,914	150,163	2,020,077	Yes
	KANDIYOHI COUNTY	15,720	4,531,727	---	4,547,447	Yes
	KITTSOON COUNTY	---	580,267	3,758	584,025	Yes
	KOOCHICHING COUNTY	7,343	3,099,865	---	3,107,208	Yes
	LAC QUI PARLE COUNTY	---	576,710	2,670	579,380	Yes
	LAKE COUNTY	172,887	5,852,452	56,253	6,081,592	Yes
	LAKE OF THE WOODS COUNTY	---	602,522	---	602,522	Yes
	LE SUEUR COUNTY	---	587,312	37,270	624,582	Yes
	MAHNOMEN COUNTY	---	779,758	---	779,758	Yes
	MARSHALL COUNTY	---	4,057,018	---	4,057,018	Yes
	MC LEOD COUNTY	20,304	1,843,351	339,980	2,203,635	Yes
	MEEKER COUNTY	750	488,854	241,879	731,483	Yes
	MILLE LACS COUNTY	---	1,564,459	---	1,564,459	Yes
	MORRISON COUNTY	415	1,855,844	---	1,856,259	Yes
	MOWER COUNTY	109,807	2,320,285	---	2,430,092	Yes
	NICOLLET COUNTY	---	770,166	---	770,166	Yes
	NOBLES COUNTY	---	1,471,335	---	1,471,335	Yes
	NORMAN COUNTY	---	1,198,413	---	1,198,413	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2008**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	OLMSTED COUNTY	199,165	10,137,539	630,627	10,967,331	Yes
	OTTER TAIL COUNTY	8,000	3,776,384	49,000	3,833,384	Yes
	PENNINGTON COUNTY	---	1,644,156	7,233	1,651,389	Yes
	PINE COUNTY	Report not filed within single audit deadline.				
	POLK COUNTY	650,159	2,891,085	26,944	3,568,188	Yes
	RAMSEY COUNTY	3,141,970	66,697,875	1,768,069	71,607,914	Yes
	RED LAKE COUNTY	---	544,085	---	544,085	Yes
	REDWOOD COUNTY	---	656,708	---	656,708	Yes
	RICE COUNTY	1,517,146	1,936,820	---	3,453,966	Yes
	ROCK COUNTY	---	533,211	---	533,211	Yes
	ROSEAU COUNTY	---	2,330,754	5,000	2,335,754	Yes
	SCOTT COUNTY	146,378	6,406,114	435,677	6,988,169	Yes
	SHERBURNE COUNTY	92,557	5,343,640	11,026	5,447,223	Yes
	ST LOUIS COUNTY	4,797,933	13,578,826	1,371,725	19,748,484	Yes
	STEARNS COUNTY	84,596	7,661,405	41,212	7,787,213	Yes
	STEELE COUNTY	---	1,200,416	---	1,200,416	Yes
	SWIFT COUNTY	---	547,592	1,193	548,785	Yes
	TODD COUNTY	4,600	2,025,959	231,084	2,261,643	Yes
	WABASHA COUNTY	7,481	682,550	2,369	692,400	Yes
	WADENA COUNTY	---	1,984,711	164,118	2,148,829	Yes
	WASECA COUNTY	---	1,482,554	---	1,482,554	Yes
	WASHINGTON COUNTY	2,214,478	8,630,222	---	10,844,700	Yes
	WATONWAN COUNTY	10,467	711,392	---	721,859	Yes
	WILKIN COUNTY	94,433	1,430,081	87,832	1,612,346	Yes
	WINONA COUNTY	---	4,687,071	---	4,687,071	Yes
	WRIGHT COUNTY	---	2,396,385	---	2,396,385	Yes
	YELLOW MEDICINE COUNTY	---	2,466,881	3,809	2,470,690	Yes
	TOTAL	45,352,962	445,764,674	9,437,598	500,555,234	
NONPROFIT AGENCIES						
	ADULTS & CHILDRENS ALLIANCE INC	---	2,888,282	---	2,888,282	Yes
	AFRICAN COMMUNITY SERVICES	---	576,664	---	576,664	Yes
	ALLINA HEALTH SYSTEM	---	177,265	534,469	711,734	Yes
	AMHERST H. WILDER FOUNDATION	2,472,805	107,532	31,330	2,611,667	Yes
	ANOKA COUNTY COMM ACTION PROG INC	4,040,636	3,126,835	7,205,542	14,373,013	Yes
	ARROWHEAD ECON OPPORTUNITY AGCY	2,906,268	4,781,402	1,897,401	9,585,071	Yes
	BI-COUNTY COMM ACTION COUNCIL	3,032,083	1,330,331	---	4,362,414	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2008**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	CAP OF SUBURBAN HENNEPIN	22,627	5,418,644	111,602	5,552,873	Yes
	CAP RAMSEY/WASHINGTON	9,085,346	13,173,541	779,914	23,038,801	Yes
	CATHOLIC CHARITIES - ST PAUL MPLS	Report not received in time for this publication.				
	CENTRACARE HLTH SYS/ST CLOUD HOSPITAL	Report not received in time for this publication.				
	CENTRAL MN COUNCIL ON AGING	57,113	2,408,553	---	2,465,666	Yes
	CENTRAL MN JOBS AND TRAINING	Report not received in time for this publication.				
	CENTRE FOR ASIANS/PACIFIC ISLANDERS	Report not filed within single audit deadline.				
	CHILD CARE AND NUTRITION INC	---	4,330,676	---	4,330,676	Yes
	CHILD CARE CHOICES INC	---	5,714,877	---	5,714,877	Yes
	CHILD CARE RESOURCE & REFERRAL INC	2,063,802	4,113,796	8,159,823	14,337,421	Yes
	CHILDREN'S ADVOCATE PROG OF MANKATO	Report not filed within single audit deadline.				
	COMMUNITY ACTION OF MINNEAPOLIS	Report not received in time for this publication.				
	FREMONT COMMUNITY HEALTH SERVICES	920,551	32,155	173,901	1,126,607	Yes
	HEARTLAND COMMUNITY ACTION AGCY	1,838,337	2,559,558	160,709	4,558,604	Yes
	HUNGER SOLUTIONS MINNESOTA	---	633,385	---	633,385	Yes
	INTER-COUNTY COMMUNITY COUNCIL	1,287,303	1,672,919	198,042	3,158,264	Yes
	INTERNATIONAL INSTITUTE-MINNESOTA	Report not filed within single audit deadline.				
	JEWISH FAMILY AND CHILDREN'S SERVICE OF	Report not filed within single audit deadline.				
	KOOTASCA COMM ACTION INC	1,303,825	1,055,841	372,342	2,732,008	Yes
	LAKES & PINES COMM ACT COUNCIL	2,279,931	5,326,495	---	7,606,426	Yes
	LAKES & PRAIRIES COMM ACT PRTRNSHP	1,776,958	903,398	619,556	3,299,912	Yes
	LAO FAMILY COMMUNITY OF MN INC	Report not filed within single audit deadline.				
	LIFETRACK RESOURCES	---	811,748	2,771,972	3,583,720	Yes
	LUTHERAN SOCIAL SERVICE OF MN	3,257,900	1,908,106	4,347,598	9,513,604	Yes
	MAHUBE COMMUNITY COUNCIL	3,158,911	3,282,309	43,993	6,485,213	Yes
	METRO AREA AGENCY ON AGING	---	6,982,174	---	6,982,174	Yes
	MINNEAPOLIS PARENT INFORMATION CENTERS	Report not received in time for this publication.				
	MN ADOPTION RESOURCE NETWORK INC	---	501,211	---	501,211	Yes
	MN CHILD CARE RESOURCE & REFERRAL	---	1,730,187	21,706	1,751,893	Yes
	MN LICENSED FAMILY CHILD CARE ASSN, INC	Report not filed within single audit deadline.				
	MN PREVENTION RESOURCE CENTER	2,350,074	1,283,267	34,995	3,668,336	Yes
	MN RIVER AREA AGENCY ON AGING	Report not received in time for this publication.				
	MN VALLEY ACTION COUNCIL	2,786,060	6,521,826	3,136,703	12,444,589	Yes
	MPLS AMERICAN INDIAN CENTER, INC	910,251	307,203	---	1,217,454	Yes
	MPLS MEDICAL RESEARCH FOUNDATION	10,122,786	368,337	1,895,152	12,386,275	Yes
	NORTHWEST COMMUNITY ACTION INC	2,204,669	1,589,706	1,640	3,796,015	Yes

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**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2008**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	NW PRIVATE INDUSTRY COUNCIL	Report not received in time for this publication.				
	OTTERTAIL-WADENA COMM ACT CNCL	1,395,448	1,054,639	108,100	2,558,187	Yes
	PACER CENTER, INC	2,635,960	1,820,054	431,067	4,887,081	Yes
	PARENT PROVIDER CONNECTION	Report not filed within single audit deadline.				
	PARENTS IN COMMUNITY ACTION INC	13,998,506	976,130	---	14,974,636	Yes
	PERSPECTIVES INC	336,844	121,723	1,092,191	1,550,758	Yes
	PLANNED PARENTHOOD OF MN ND & SD	2,844,960	105,000	---	2,949,960	Yes
	PRAIRIE FIVE COMM ACT CNL	1,397,809	645,976	486,456	2,530,241	Yes
	PRIME PROVIDERS INC	Report not filed within single audit deadline.				
	PROVIDERS CHOICE INC	Report not filed within single audit deadline.				
	REACH-UP INCORPORATED	3,921,528	104,381	---	4,025,909	Yes
	RESOURCE INC	2,822,604	1,097,844	6,761,313	10,681,761	Yes
	RESOURCES FOR CHILD CARING INC	Report not filed within single audit deadline.				
	RURAL MN CEP INC	---	4,349,833	5,488,032	9,837,865	Yes
	SCOTT CARVER DAKOTA CAP AGENCY INC	2,988,059	5,415,330	497,885	8,901,274	Yes
	SE MN AREA AGY ON AGING	---	1,961,849	---	1,961,849	Yes
	SECOND HARVEST HEARTLAND	Report not filed within single audit deadline.				
	SEMCAC INC	2,054,538	5,870,962	1,048,503	8,974,003	Yes
	ST STEPHEN'S HUMAN SERVICES	---	209,590	808,298	1,017,888	Yes
	SUSTAINABLE RESOURCES CENTER	Report not filed within single audit deadline.				
	SW MN OPPORTUNITY COUNCIL	1,121,736	1,329,440	196,582	2,647,758	Yes
	SW MN PIC	---	1,078,843	1,242,669	2,321,512	Yes
	THREE RIVERS COMMUNITY ACTION, INC.	1,616,276	1,274,835	166,348	3,057,459	Yes
	TRI-COUNTY ACTION PROGRAM, INC	---	2,008,964	47,612	2,056,576	Yes
	TRI-COUNTY COMMUNITY ACTION, INC.	2,749,218	1,049,365	---	3,798,583	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	7,503,352	3,429,439	153,704	11,086,495	Yes
	WEST CENTRAL MN COMMUNITIES ACTION	1,857,713	1,659,184	61,467	3,578,364	Yes
	WESTERN COMMUNITY ACTION INC	1,550,524	1,244,032	329,115	3,123,671	Yes
	WOMEN'S SHELTER INC	Report not received in time for this publication.				
	WORKFORCE DEVELOPMENT, INC.	---	3,261,664	---	3,261,664	Yes
	WRIGHT COUNTY COMMUNITY ACTION	1,555,236	952,853	57,685	2,565,774	Yes
	YMCA OF METROPOLITAN MINNEAPOLIS	Report not filed within single audit deadline.				
	TOTAL	110,228,547	126,640,153	51,475,417	288,344,117	
OTHER GOVERNMENTAL AGENCIES						
	CARLTON COOK LAKE ST LOUIS CO HL BD	---	1,941,781	---	1,941,781	Yes
	COUNTRYSIDE PUBLIC HEALTH SERVICE	---	644,622	---	644,622	Yes

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**Summary of Expenditures of Federal Awards by Entity
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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
OTHER GOVERNMENTAL AGENCIES (continued)						
	DAKOTA CO COMMUNITY DEVELOPMENT AGENCY	16,840,730	474,772	2,306,972	19,622,474	Yes
	DULUTH AIRPORT AUTHORITY	4,995,848	3,579,142	---	8,574,990	Yes
	DULUTH TRANSIT AUTHORITY	5,406,259	10,325	---	5,416,584	Yes
	HUMAN SERVICES OF FARIBAUT & MARTIN CO	---	1,167,825	---	1,167,825	Yes
	LINCOLN LYON MURRAY HUMAN SERVICES	---	731,171	---	731,171	Yes
	MEEKER-MCLEOD-SIBLEY CHS	125,000	708,219	---	833,219	Yes
	METRO AIRPORTS COMMISSION	---	22,332,526	---	22,332,526	Yes
	NE MN OFFICE OF JOB TRAINING	---	1,995,854	---	1,995,854	Yes
	NORTH COUNTRY CHS	---	677,567	---	677,567	Yes
	NORTHSTAR CORRIDOR DEVELOPMENT AUTHORITY	---	8,024,207	---	8,024,207	Yes
	NORTHWEST MN MULTI COUNTY HRA	2,562,505	162,159	---	2,724,664	Yes
	PACT 4 FAMILIES COLLABORATIVE	154,245	490,321	---	644,566	Yes
	ROCHESTER OLMPSTED COUNCIL OF GOVTS	Report not received in time for this publication.				
	ROCK COUNTY RURAL WATER DISTRICT	---	533,000	---	533,000	Yes
	SE MN JTPA JOINT POWERS BOARD	Report not received in time for this publication.				
	SHETEK AREA WATER AND SEWER COMMISSION	---	3,725,808	---	3,725,808	Yes
	SOUTHWEST METRO TRANSIT COMMISSION	Report not filed within single audit deadline.				
	STEARNS-BENTON EMPLOYMENT TRAINING CENTER	---	1,681,683	---	1,681,683	Yes
	WESTERN LAKE SUPERIOR SANITARY DISTRICT	497,531	3,727,404	---	4,224,935	Yes
	TOTAL	30,582,118	52,608,386	2,306,972	85,497,476	
REGIONAL DEVELOPMENT COMMISSIONS						
	ARROWHEAD REGIONAL DEVELOPMENT COMMISSION	3,634,108	2,450,577	---	6,084,685	Yes
	METROPOLITAN COUNCIL	123,359,111	40,306,680	1,110	163,666,901	Yes
	MID-MINNESOTA DEVELOPMENT COMMISSION	1,239,983	95,526	---	1,335,509	Yes
	NW REGIONAL DEVELOPMENT COMMISSION	3,255,272	2,502,535	---	5,757,807	Yes
	REGION NINE DEVELOPMENT COMMISSION	Report not received in time for this publication.				
	SW REGIONAL DEVELOPMENT COMMISSION	1,475,402	64,133	353,312	1,892,847	Yes
	UPPER MN VALLEY REGIONAL DEVELOPMENT COMMISSION	105,366	2,022	65,230	172,618	Yes
	TOTAL	133,069,242	45,421,473	419,652	178,910,367	
SCHOOLS AND RELATED AGENCIES						
	AFSA HIGH SCHOOL	---	547,765	---	547,765	Yes
	AREA SPECIAL EDUCATION COOPERATIVE - E. GRAND FORKS	---	1,497,765	---	1,497,765	Yes
	BEMIDJI REGIONAL INTERDISTRICT COUNCIL	---	1,846,810	---	1,846,810	Yes
	BENTON-STEARNS EDUCATION DISTRICT	Failed to report in compliance with Minnesota statutes.				
	CARVER-SCOTT EDUCATIONAL COOPERATIVE	79,771	1,221,711	1,500	1,302,982	Yes
	CONCORDIA CREATIVE LEARNING ACADEMY	---	564,306	---	564,306	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, 2008**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	DULUTH PUBLIC SCHOOLS ACADEMY	---	565,388	---	565,388	Yes
	EXCELL ACADEMY FOR HIGHER LEARNING	---	592,982	---	592,982	Yes
	FERGUS FALLS SPEC ED COOP	Failed to report in compliance with Minnesota statutes.				
	FRESHWATER EDUCATION DISTRICT	---	2,229,005	33,464	2,262,469	Yes
	GOODHUE COUNTY EDUCATION DISTRICT	---	1,544,793	---	1,544,793	Yes
	HARBOR CITY INTERNATIONAL SCHOOL	---	598,374	---	598,374	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	---	3,663,528	12,672	3,676,200	Yes
	HIGHER GROUND ACADEMY	---	670,756	---	670,756	Yes
	HMONG ACADEMY	---	1,001,509	---	1,001,509	Yes
	HOPE COMMUNITY ACADEMY	---	558,068	---	558,068	Yes
	INTERMEDIATE SCHOOL DISTRICT 287	49,600	1,353,614	---	1,403,214	Yes
	INTERMEDIATE SCHOOL DISTRICT 917	---	797,487	---	797,487	Yes
	ISD 0001 AITKIN	---	487,896	21,951	509,847	Yes
	ISD 0004 MCGREGOR	54,257	654,662	---	708,919	Yes
	ISD 0011 ANOKA-HENNEPIN	118,801	19,379,704	33,340	19,531,845	Yes
	ISD 0012 CENTENNIAL	14,013	2,239,920	20,686	2,274,619	Yes
	ISD 0013 COLUMBIA HEIGHTS	---	2,226,329	16,248	2,242,577	Yes
	ISD 0014 FRIDLEY	56,219	1,974,048	410,761	2,441,028	Yes
	ISD 0015 ST FRANCIS	8,353	2,468,659	---	2,477,012	Yes
	ISD 0016 SPRING LAKE PARK	---	2,370,388	25,218	2,395,606	Yes
	ISD 0022 DETROIT LAKES	79,612	1,823,939	17,022	1,920,573	Yes
	ISD 0023 FRAZEE	16,866	743,883	---	760,749	Yes
	ISD 0025 PINE POINT (PONSFORD)	549,162	450,368	25,240	1,024,770	Yes
	ISD 0031 BEMIDJI	184,407	3,609,293	93,517	3,887,217	Yes
	ISD 0036 KELLIHER	338,918	289,067	3,481	631,466	Yes
	ISD 0038 RED LAKE	7,942,185	2,298,368	20,968	10,261,521	Yes
	ISD 0047 SAUK RAPIDS	---	1,012,971	440,611	1,453,582	Yes
	ISD 0051 FOLEY	---	547,741	218,191	765,932	Yes
	ISD 0077 MANKATO	---	4,058,672	---	4,058,672	Yes
	ISD 0084 SLEEPY EYE	---	576,617	---	576,617	Yes
	ISD 0088 NEW ULM	---	812,902	---	812,902	Yes
	ISD 0094 CLOQUET	443,048	2,843,725	---	3,286,773	Yes
	ISD 0110 WACONIA	---	539,613	---	539,613	Yes
	ISD 0111 WATERTOWN - MAYER	---	602,779	---	602,779	Yes
	ISD 0112 EASTERN CARVER CO (CHASKA)	---	2,927,476	16,159	2,943,635	Yes
	ISD 0113 WALKER-HACKENSACK-AKELEY	246,055	624,456	---	870,511	Yes

**State of Minnesota
Office of the State Auditor
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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2008**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0115 CASS LAKE - BENA	4,608,532	1,269,497	5,795	5,883,824	Yes
	ISD 0118 NORTHLAND COMMUNITY REMER	105,017	580,212	---	685,229	Yes
	ISD 0129 MONTEVIDEO	---	573,011	169,854	742,865	Yes
	ISD 0138 NORTH BRANCH	---	1,681,983	---	1,681,983	Yes
	ISD 0152 MOORHEAD	200,289	3,301,483	---	3,501,772	Yes
	ISD 0162 BAGLEY	113,571	606,459	5,715	725,745	Yes
	ISD 0181 BRAINERD	---	5,894,654	---	5,894,654	Yes
	ISD 0182 CROSBY	---	641,272	48,896	690,168	Yes
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	---	6,345,452	46,063	6,391,515	Yes
	ISD 0192 FARMINGTON	---	2,151,781	19,056	2,170,837	Yes
	ISD 0194 LAKEVILLE	---	2,861,073	39,291	2,900,364	Yes
	ISD 0196 ROSEMOUNT	32,416	12,195,113	---	12,227,529	Yes
	ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN	---	2,684,056	45,329	2,729,385	Yes
	ISD 0199 INVER GROVE HEIGHTS	---	1,822,534	---	1,822,534	Yes
	ISD 0200 HASTINGS	---	2,039,558	15,920	2,055,478	Yes
	ISD 0206 ALEXANDRIA	---	2,060,727	---	2,060,727	Yes
	ISD 0239 RUSHFORD-PETERSON	---	636,139	---	636,139	Yes
	ISD 0241 ALBERT LEA	---	2,260,071	---	2,260,071	Yes
	ISD 0256 RED WING	47,824	781,495	---	829,319	Yes
	ISD 0270 HOPKINS	42,680	4,161,692	36,220	4,240,592	Yes
	ISD 0271 BLOOMINGTON	23,536	5,434,250	82,871	5,540,657	Yes
	ISD 0272 EDEN PRAIRIE	---	3,075,390	65,835	3,141,225	Yes
	ISD 0273 EDINA	---	1,782,339	74,106	1,856,445	Yes
	ISD 0276 MINNETONKA	---	2,276,178	40,798	2,316,976	Yes
	ISD 0277 WESTONKA	---	751,822	10,170	761,992	Yes
	ISD 0278 ORONO	---	710,484	13,434	723,918	Yes
	ISD 0279 OSSEO	58,581	9,999,450	1,359,082	11,417,113	Yes
	ISD 0280 RICHFIELD	---	3,184,730	38,389	3,223,119	Yes
	ISD 0281 ROBBINSDALE	454,908	8,019,464	82,118	8,556,490	Yes
	ISD 0282 ST ANTHONY-NEW BRIGHTON	---	525,097	---	525,097	Yes
	ISD 0283 ST LOUIS PARK	---	2,360,634	92,733	2,453,367	Yes
	ISD 0284 WAYZATA	---	2,544,272	81,216	2,625,488	Yes
	ISD 0286 BROOKLYN CENTER	---	1,821,474	575,875	2,397,349	Yes
	ISD 0309 PARK RAPIDS	---	781,062	756,668	1,537,730	Yes
	ISD 0316 COLERAINE	37,781	638,418	---	676,199	Yes
	ISD 0317 DEER RIVER	516,332	744,268	64,476	1,325,076	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, 2008**

**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 0318 GRAND RAPIDS	62,518	2,553,991	166,456	2,782,965	Yes
	ISD 0332 MORA	---	843,130	---	843,130	Yes
	ISD 0333 OGILVIE	---	713,476	---	713,476	Yes
	ISD 0345 NEW LONDON-SPICER	---	389,322	121,148	510,470	Yes
	ISD 0347 WILLMAR	88,075	3,092,659	---	3,180,734	Yes
	ISD 0361 INTERNATIONAL FALLS	50,150	823,062	---	873,212	Yes
	ISD 0381 LAKE SUPERIOR (TWO HARBORS)	---	746,693	---	746,693	Yes
	ISD 0394 MONTGOMERY-LONSDALE	---	566,639	---	566,639	Yes
	ISD 0413 MARSHALL	---	1,258,231	---	1,258,231	Yes
	ISD 0423 HUTCHINSON	---	1,316,876	---	1,316,876	Yes
	ISD 0432 MAHNOMEN	965,197	589,426	---	1,554,623	Yes
	ISD 0435 WAUBUN	1,054,474	554,605	---	1,609,079	Yes
	ISD 0465 LITCHFIELD	---	561,420	143,831	705,251	Yes
	ISD 0466 DASSEL-COKATO	---	692,482	185,370	877,852	Yes
	ISD 0477 PRINCETON	---	728,199	270,526	998,725	Yes
	ISD 0480 ONAMIA	453,844	1,072,532	41,359	1,567,735	Yes
	ISD 0482 LITTLE FALLS	---	1,588,670	---	1,588,670	Yes
	ISD 0492 AUSTIN	---	3,424,324	---	3,424,324	Yes
	ISD 0508 ST PETER	---	592,475	---	592,475	Yes
	ISD 0518 WORTHINGTON	259,889	1,700,546	---	1,960,435	Yes
	ISD 0535 ROCHESTER	---	11,732,981	---	11,732,981	Yes
	ISD 0544 FERGUS FALLS	---	807,978	30,401	838,379	Yes
	ISD 0548 PELICAN RAPIDS	---	516,074	9,731	525,805	Yes
	ISD 0549 PERHAM	---	715,373	---	715,373	Yes
	ISD 0564 THIEF RIVER FALLS	16,417	1,188,171	---	1,204,588	Yes
	ISD 0578 PINE CITY	---	645,276	---	645,276	Yes
	ISD 0593 CROOKSTON	7,197	1,276,665	46,148	1,330,010	Yes
	ISD 0595 EAST GRAND FORKS	---	741,734	17,158	758,892	Yes
	ISD 0621 MOUNDS VIEW	28,335	4,420,373	208,612	4,657,320	Yes
	ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE	---	6,458,297	1,221	6,459,518	Yes
	ISD 0623 ROSEVILLE	673,969	3,072,446	---	3,746,415	Yes
	ISD 0624 WHITE BEAR LAKE	---	3,592,372	74,874	3,667,246	Yes
	ISD 0625 ST PAUL	Audit report filed did not include reports on federal awards.				No
	ISD 0656 FARIBAULT	---	2,822,383	---	2,822,383	Yes
	ISD 0659 NORTHFIELD	---	1,680,817	---	1,680,817	Yes
	ISD 0682 ROSEAU	18,425	590,344	---	608,769	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, 2008**

**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 0690 WARROAD	36,740	792,089	15,415	844,244	Yes
	ISD 0701 HIBBING	14,453	1,564,038	---	1,578,491	Yes
	ISD 0704 PROCTOR	---	379,306	228,744	608,050	Yes
	ISD 0706 VIRGINIA	18,223	636,885	482,271	1,137,379	Yes
	ISD 0707 NETT LAKE	656,789	88,689	45,336	790,814	Yes
	ISD 0709 DULUTH	3,394,142	10,904,984	20,148	14,319,274	Yes
	ISD 0712 MOUNTAIN IRON - BUHL	8,962	371,182	132,807	512,951	Yes
	ISD 0719 PRIOR LAKE	---	780,487	904,390	1,684,877	Yes
	ISD 0720 SHAKOPEE	25,637	1,420,425	1,054,801	2,500,863	Yes
	ISD 0721 NEW PRAGUE	---	793,247	---	793,247	Yes
	ISD 0727 BIG LAKE	---	597,337	9,832	607,169	Yes
	ISD 0728 ELK RIVER	18,681	3,983,190	64,193	4,066,064	Yes
	ISD 0740 MELROSE	---	541,747	4,850	546,597	Yes
	ISD 0742 ST CLOUD	382,771	6,894,712	---	7,277,483	Yes
	ISD 0748 SARTELL	---	629,467	308,172	937,639	Yes
	ISD 0750 ROCORI AREA SCHOOLS	---	623,180	258,727	881,907	Yes
	ISD 0761 OWATONNA	---	3,102,482	---	3,102,482	Yes
	ISD 0829 WASECA	---	2,003,228	---	2,003,228	Yes
	ISD 0831 FOREST LAKE	---	3,527,350	24,884	3,552,234	Yes
	ISD 0832 MAHTOMEDI	---	956,169	7,591	963,760	Yes
	ISD 0833 SO WASHINGTON COUNTY	269,946	5,234,045	---	5,503,991	Yes
	ISD 0834 STILLWATER	6,382	3,061,807	---	3,068,189	Yes
	ISD 0840 ST JAMES	---	703,266	---	703,266	Yes
	ISD 0861 WINONA	---	1,372,721	---	1,372,721	Yes
	ISD 0876 ANNANDALE	---	483,776	134,814	618,590	Yes
	ISD 0877 BUFFALO-HANOVER-MONTROSE	---	2,208,051	18,000	2,226,051	Yes
	ISD 0882 MONTICELLO	---	2,978,800	---	2,978,800	Yes
	ISD 0883 ROCKFORD	---	713,155	---	713,155	Yes
	ISD 0885 ST MICHAEL-ALBERTVILLE	---	576,986	13,482	590,468	Yes
	ISD 0911 CAMBRIDGE	---	3,676,962	---	3,676,962	Yes
	ISD 0912 MILACA	---	774,020	265,401	1,039,421	Yes
	ISD 2142 ST LOUIS COUNTY	229,578	1,143,478	622,959	1,996,015	Yes
	ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN	---	593,433	---	593,433	Yes
	ISD 2144 CHISAGO LAKES (LINDSTROM)	---	1,189,558	---	1,189,558	Yes
	ISD 2149 MINNEWASKA	---	644,212	---	644,212	Yes
	ISD 2154 EVELETH-GILBERT	---	474,695	264,081	738,776	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, 2008**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 2155 WADENA-DEER CREEK	---	826,555	---	826,555	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	---	703,832	---	703,832	Yes
	ISD 2165 HINCKLEY-FINLAYSON	101,861	598,571	---	700,432	Yes
	ISD 2170 STAPLES - MOTLEY	---	1,008,263	---	1,008,263	Yes
	ISD 2174 PINE RIVER - BACKUS	---	573,884	4,851	578,735	Yes
	ISD 2184 LUVERNE	---	460,249	128,810	589,059	Yes
	ISD 2190 YELLOW MEDICINE EAST	153,421	447,570	---	600,991	Yes
	ISD 2198 FILLMORE CENTRAL (PRESTON)	---	706,063	---	706,063	Yes
	ISD 2311 CLEARBROOK-GONVICK	231,535	364,748	---	596,283	Yes
	ISD 2364 BELGRADE-BROOTEN-ELROSA	---	535,181	66,153	601,334	Yes
	ISD 2396 ATWATER-COSMOS-GROVE CITY	---	386,224	170,690	556,914	Yes
	ISD 2534 BOLD (Bird Island/Olivia)	---	485,976	61,638	547,614	Yes
	ISD 2580 EAST CENTRAL SCHOOLS	63,728	551,820	17,168	632,716	Yes
	ISD 2689 PIPESTONE-JASPER	---	515,582	56,210	571,792	Yes
	ISD 2711 MESABI EAST SCHOOLS (AURORA)	---	449,798	185,223	635,021	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	26,837	954,687	---	981,524	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	---	693,113	---	693,113	Yes
	ISD 2853 LAC QUI PARLE VALLEY	2,000	392,786	165,653	560,439	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	567,595	---	567,595	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	---	682,351	---	682,351	Yes
	ISD 2897 REDWOOD FALLS	108,468	389,380	251,680	749,528	Yes
	LAKES COUNTRY SERVICE COOPERATIVE	---	1,062,043	---	1,062,043	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	2,327,854	55,695	2,383,549	Yes
	METRO TWIN CITIES AREA SERVICE COOP	---	2,187,201	---	2,187,201	Yes
	MID STATE EDUCATION DISTRICT	---	828,239	---	828,239	Yes
	MIDWEST SPECIAL ED COOP	---	724,993	---	724,993	Yes
	MN INTERNSHIP CENTER CHARTER SCHOOL	---	525,735	---	525,735	Yes
	MN RIVER VALLEY ED DISTRICT	---	704,871	---	704,871	Yes
	MN RIVER VALLEY SPEC ED COOP	---	3,404,203	---	3,404,203	Yes
	MN TRANSITIONS CHARTER SCHOOL	---	1,476,662	---	1,476,662	Yes
	MN VALLEY COOPERATIVE	---	553,667	---	553,667	Yes
	MN VALLEY EDUCATION DISTRICT	Failed to report in compliance with Minnesota statutes.				
	NATIONAL JOINT POWERS ALLIANCE	---	782,701	---	782,701	Yes
	NAYTAHWAUSH COMMUNITY SCHOOL	483,096	161,721	---	644,817	Yes
	NEW SPIRIT SCHOOLS CHARTER 4029	---	793,674	---	793,674	Yes
	NEW VISIONS SCHOOL	130,940	1,074,427	---	1,205,367	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2008**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	NORTHEAST SERVICE COOP	---	950,234	---	950,234	Yes
	NORTHERN LAKES SP ED COOP	---	752,729	---	752,729	Yes
	NORTHLAND LEARNING CENTER, VIRGINIA	41,528	2,093,101	---	2,134,629	Yes
	NORTHWEST SERVICE COOPERATIVE	892,108	417,547	---	1,309,655	Yes
	NW REGIONAL INTERDISTRICT COUNCIL	---	529,545	---	529,545	Yes
	RIVER BEND EDUCATION DISTRICT	---	1,581,558	---	1,581,558	Yes
	SOJOURNER TRUTH ACADEMY	---	813,398	---	813,398	Yes
	SOUTH CENTRAL SERVICE COOPERATIVE	---	982,372	---	982,372	Yes
	SOUTHEAST SERVICE COOPERATIVE	---	714,756	---	714,756	Yes
	SOUTHERN MN SPCL SERVICES COOP	---	595,040	---	595,040	Yes
	SOUTHERN PLAINS ED COOP	---	1,068,749	---	1,068,749	Yes
	SSD 1 MINNEAPOLIS	5,079,345	59,884,743	608,595	65,572,683	Yes
	SSD 6 SOUTH ST PAUL	---	1,926,088	35,077	1,961,165	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	1,392,494	---	1,392,494	Yes
	SW & WEST CENTRAL SERVICE COOP	---	8,275,332	---	8,275,332	Yes
	TWIN CITIES INTERNATIONAL ELEMENTARY	---	679,253	---	679,253	Yes
	WEST CENTRAL EDUCATION DISTRICT	---	1,187,086	---	1,187,086	Yes
	WEST METRO EDUCATION PROGRAM	---	838,496	---	838,496	Yes
	ZUMBRO EDUCATION DISTRICT	---	1,702,123	---	1,702,123	Yes
	TOTAL	32,478,395	419,790,995	13,186,115	465,455,505	
TRIBAL GOVERNMENTS						
	BOIS FORTE RES BUS COMM	7,537,396	259,846	170,827	7,968,069	Yes
	FOND DU LAC RESERVATION	25,773,900	802,631	180,339	26,756,870	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not filed within single audit deadline.				
	MILLE LACS BAND OF CHIPPEWA INDIANS	17,907,267	145,422	77,675	18,130,364	Yes
	MN CHIPPEWA TRIBE	Report not filed within single audit deadline.				
	RED LAKE BAND OF CHIPPEWA INDIANS	Report not filed within single audit deadline.				
	WHITE EARTH RESERVATION	20,073,309	1,799,719	234,729	22,107,757	Yes
	TOTAL	71,291,872	3,007,618	663,570	74,963,060	
		504,445,943	1,237,768,280	81,804,968	1,824,019,191	

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 administering agency.

State of Minnesota
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Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2008

Exhibit 4

<u>Adminstering Agency</u>	<u>Total</u>
ACADEMY FOR EDUCATIONAL DEVELOPMENT	68,790
ADVANCED CIRCULATORY SYSTEMS, INC.	201,017
ADVANCED MEDICAL ELECTRONICS CORPORATION	3,623
AITKIN ITASCA KOOCHICHING CHS	305,020
AMERICAN LUNG ASSOCIATION OF MINNESOTA	45,658
ANISHINABE LEGAL SERVICES	29,390
ANOKA COUNTY	7,178,230
AREA SPEC ED COOP - E. GRAND FORKS	17,158
ARROWHEAD REG DEVELOP COMM	1,019,399
ARTS MIDWEST	1,800
BECKER COUNTY	92,647
BELTRAMI COUNTY	25,416
BEMIDJI REGIONAL INTERDISTRICT COUNCIL	799,000
BENTON-STEARNS EDUCATION DISTRICT	1,225,701
BROWN COUNTY	149,523
CAP RAMSEY/WASHINGTON	110,700
CARLTON COOK LAKE ST LOUIS CO HL BD	1,549,183
CARVER-SCOTT EDUCATIONAL COOP	47,096
CASS COUNTY	23,768
CATHOLIC CHARITIES - ST PAUL MPLS	237,584
CENTRACARE HLTH SYS/ST CLOUD HOSPITAL	36,509
CENTRAL LAKES EDUCATION DISTRICT	6,232
CENTRAL MN COUNCIL ON AGING	474,697
CHILDREN'S HOSPITAL OF BOSTON	64,391
CITY OF AMBOY	299,869
CITY OF ANNANDALE	57,685
CITY OF ARLINGTON	14,315
CITY OF BIG FALLS	31,718
CITY OF BIG LAKE	9,832
CITY OF BROOKLYN PARK	3,040
CITY OF COLERAINE	17,761
CITY OF COON RAPIDS	47,417
CITY OF DULUTH	294,958
CITY OF EDEN PRAIRIE	2,233
CITY OF EFFIE	178
CITY OF JANESVILLE	3,289

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

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2008**

<u>Adminstering Agency</u>	<u>Total</u>
CITY OF LEWISVILLE	620
CITY OF MAPLE GROVE	7,270
CITY OF MAPLETON	224,998
CITY OF MINNEAPOLIS	1,066,080
CITY OF MINNETONKA	39,271
CITY OF MOORHEAD	35,556
CITY OF NEW ULM	8,300
CITY OF PLYMOUTH	14,250
CITY OF ROCHESTER	19,685
CITY OF ST LOUIS PARK	105,933
CITY OF ST PAUL	852,250
CITY OF TACONITE	26,281
CITY OF TAUNTON	159,730
CITY OF TRUMAN	10,654
CITY OF WASECA	10,305
CITY OF WATERVILLE	2,399
CITY OF WELLS	2,759
CITY OF WINNEBAGO	457,864
CLAY COUNTY	5,408,563
CLAY WILKIN CHS	74,082
CLEARWATER COUNTY	1,442,360
COLLEGE OF ST CATHERINE	65,439
COMM HLTH INFO COLLABORATIVE - DULUTH	6,017
COTTONWOOD COUNTY	13,412
CROW RIVER SPECIAL ED COOP	195,762
DAKOTA - SCOTT SDA 14	435,677
DAKOTA CO COMMUNITY DEVELOPMT AGCY	1,025,622
DAKOTA COUNTY	3,050,626
DENVER HEALTH	78,401
EAST CENTRAL REG DEVELOP COMM	16,669
EAST RANGE SECONDARY TECHNICAL CTR	8,764
ENTERPRISE COMMUNITY PARTNERS, INC.	6,250
FAIRVIEW RIVERSIDE MEDICAL CENTER	10,708
FAMILY HOUSING FUND	200,000
FARIBAULT COUNTY	25,153
FARIBAULT COUNTY HRA	295,751

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(Continued)

Summary of Expenditures of Federal Awards by Adminstering Agency
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Adminstering Agency	Total
FERGUS FALLS SPEC ED COOP	40,132
FOND DU LAC RESERVATION	20,148
FREEPORT WEST	27,841
GENERAL DYNAMICS	34,373
GREAT LAKES INDIAN FISH & W COMM	133,234
GREATER MPLS COUNCIL OF CHURCHES	35,038
HENNEPIN COUNTY	9,734,242
HIRED	2,500
HUMAN SERV OF FARIBAULT & MARTIN CO	307,084
INTERMEDIATE SCHOOL DISTRICT 287	728,750
INTERMEDIATE SCHOOL DISTRICT 917	253,074
ISD 0011 ANOKA-HENNEPIN	64,193
ISD 0014 FRIDLEY	59,914
ISD 0094 CLOQUET	228,744
ISD 0181 BRAINERD	70,847
ISD 0192 FARMINGTON	2,840
ISD 0280 RICHFIELD	39,225
ISD 0309 PARK RAPIDS	21,308
ISD 0345 NEW LONDON-SPICER	34,849
ISD 0466 DASSEL-COKATO	45,464
ISD 0593 CROOKSTON	26,944
ISD 0623 ROSEVILLE	96,424
ISD 0625 ST PAUL	44,630
ISD 0706 VIRGINIA	315,218
ISD 0882 MONTICELLO	13,482
ISD 0911 CAMBRIDGE	265,401
ISD 0912 MILACA	6,610
ISD 2142 ST LOUIS COUNTY	13,460
ISD 2170 STAPLES - MOTLEY	33,464
ISD 2396 ATWATER-COSMOS-GROVE CITY	64,476
ITASCA COUNTY	166,456
KANABEC PINE CHS	126,629
KANDIYOHI COUNTY	57,342
KOOCHICHING COUNTY	6,783
LAKES CRISIS CENTER	17,022
LE SEUER CO HRA	441,028

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**Exhibit 4
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**Summary of Expenditures of Federal Awards by Adminstering Agency
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<u>Adminstering Agency</u>	<u>Total</u>
LE SUEUR COUNTY	183,934
LEECH LAKE RESERVATION BUS COMM	3,538
LIFE HOUSE INC	47,000
LUTHERAN IMMIGRATION/REFUGEE SRVCS	692,481
LYON COUNTY	1,242,669
MAHNOMEN COUNTY	4,724
MAYO FOUNDATION FOR MEDICAL EDUCATION AND RESEARCH	142,057
MC LEOD COUNTY	6,933
MEEKER-MCLEOD-SIBLEY CHS	581,859
MEEKER-WRIGHT SPECIAL ED COOP	464,015
METRO AREA AGENCY ON AGING	1,088,110
METROPOLITAN COUNCIL	676,332
MID STATE EDUCATION DISTRICT	34,749
MN - DEPARTMENT OF AGRICULTURE	1,099
MN - DEPARTMENT OF COMMERCE	58,734,063
MN - DEPARTMENT OF EDUCATION	439,517,598
MN - DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPM	43,949,781
MN - DEPARTMENT OF FINANCE	3,163,888
MN - DEPARTMENT OF HEALTH	42,061,485
MN - DEPARTMENT OF HUMAN SERVICES	309,704,759
MN - DEPARTMENT OF LABOR AND INDUSTRY	20,380
MN - DEPARTMENT OF NATURAL RESOURCES	1,520,662
MN - DEPARTMENT OF PUBLIC SAFETY	40,912,457
MN - DEPARTMENT OF TRANSPORTATION	201,207,065
MN - HOUSING FINANCE AGENCY	1,417,138
MN - OFFICE OF THE SECRETARY OF STATE	700,089
MN - POLLUTION CONTROL AGENCY	4,083,141
MN - PUBLIC FACILITIES AUTHORITY	89,836,693
MN - STATE COLLEGES AND UNIVERSITIES	937,982
MN CHIPPEWA TRIBE	329,504
MN DIVERSIFIED INDUSTRIES	18,484
MN HOME OWNERSHIP CENTER	21,718
MN HOUSING PARTNERSHIP	24,048
MN KINSHIP CAREGIVERS ASSOCIATION	8,714
MN LITERACY COUNCIL INC	23,257
MN RIVER AREA AGENCY ON AGING	418,542

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(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
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<u>Adminstering Agency</u>	<u>Total</u>
MN RIVER VALLEY ED DISTRICT	165,653
MN RIVER VALLEY SPEC ED COOP	1,928,254
MORRISON COUNTY	223,722
MORRISON-TODD-WADENA COMMUNITY HEALTH BOARD	158,101
MOTIVATION EDUCATION & TRAINING, INC.	60,275
MPLS MEDICAL RESEARCH FOUNDATION	113,123
MPLS YOUTH COORDINATING BD	17,141
NATIONAL ASSOC OF COUNTY AND CITY HEALTH OFFICIALS	189,934
NATIONAL ASSOC OF POLICE ATHLETICS ACTIVITIES LEAGUES	7,500
NATIONAL CRIME PREVENTION COUNCIL	1,500
NATIONAL FOUNDATION FOR CREDIT COUNSELING	61,144
NATIONAL JOINT POWERS ALLIANCE	10,231
NATIONAL KIDNEY FOUNDATION	162,376
NE METRO INTERDISTRICT NO 916	93,753
NICOLLET COUNTY	306,347
NOBLES COUNTY	95,021
NORTH COUNTRY CHS	79,111
NORTH COUNTRY VOCATIONAL CENTER	68,420
NORTH DAKOTA - DEPARTMENT OF HEALTH	80,640
NORTH DAKOTA - DEPARTMENT OF HUMAN SERVICES	538,916
NORTH DAKOTA - DEPARTMENT OF PUBLIC INSTRUCTION	111,062
NORTHLAND LEARNING CENTER, VIRGINIA	1,302,420
NORTHWEST COMMUNITY ACTION INC	66
NORTHWEST HEALTH SCIENCES UNIVERSITY	51,580
NORTHWEST SERVICE COOPERATIVE	29,431
NORTHWEST SUBURBAN INTEGRATION DISTRICT	2,689,753
NW PRIVATE INDUSTRY COUNCIL	197,976
NW REGIONAL DEVELOPMENT COMMISSION	848,848
OLMSTED COUNTY	8,151,486
ORELENA HAWKS PUCKETT INSTITUTE	72,862
PAUL BUNYAN EDUCATION DISTRICT	4,851
PILLSBURY UNITED COMMUNITIES	99,950
PINE TO PRAIRIE VOCATIONAL CENTER	11,443
PLANNED PARENTHOOD OF MN ND & SD	145,702
PLYMOUTH NEIGHBORHOOD FOUNDATION	169,103
POWDERHORN PARK NEIGHBORHOOD	34,009

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(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2008**

<u>Adminstering Agency</u>	<u>Total</u>
PROJECT FOR PRIDE IN LIVING - MINNEAPOLIS	3,000
RAMSEY COUNTY	4,304,926
READING IS FUNDAMENTAL, INC.	1,484
RED LAKE BAND OF CHIPPEWA INDIANS	34,100
REGION NINE DEVELOPMENT COMMISSION	1,011,568
RENVILLE COUNTY	2,079
RESOURCE INC	39,456
RICE COUNTY	37,270
ROCHESTER OLMSTED COUNCIL OF GOVTS	423,756
ROCK COUNTY	20,149
RUM RIVER SPECIAL EDUCATION COOPERATIVE	270,526
RURAL MN CEP INC	6,260
SALVATION ARMY	105,968
SCOTT COUNTY	77,368
SE MN AREA AGY ON AGING	1,179,912
SE MN WATER RESOURCES BOARD	5,431
SENIOR SERVICE AMERICA INC	358,635
SENSERA, INC.	6,935
SHARED HEALTH SERVICES CORP	26,535
SIBLEY COUNTY	103,087
SPAULDING FOR CHILDREN	76,721
ST CLOUD AREA PLNG ORGANIZATION	10,542
ST CROIX RIVER EDUCATION DISTRICT	17,168
ST LOUIS COUNTY	1,453,399
ST PAUL RAMSEY CHILDREN'S INITIATIVE	53,327
STEARNS COUNTY	1,600
STEARNS ELECTRIC ASSOCIATION	360,000
SW & WEST CENTRAL SERVICE COOPERATIVES	789,340
SW MN HSG PARTNERSHIP	151,767
SW MN OPPORTUNITY COUNCIL	70,798
SYSTEMS TECHNOLOGY INCORPORATED	11,004
THREE RIVERS COMMUNITY ACTION, INC.	66,503
U.S. - CORP FOR NATL AND COMM SERVICE	2,784,869
U.S. - DEPARTMENT OF AGRICULTURE	15,400,206
U.S. - DEPARTMENT OF COMMERCE	7,344,746
U.S. - DEPARTMENT OF DEFENSE	5,030,582

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**Summary of Expenditures of Federal Awards by Adminstering Agency
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<u>Adminstering Agency</u>	<u>Total</u>
U.S. - DEPARTMENT OF EDUCATION	34,880,413
U.S. - DEPARTMENT OF ENERGY	42,803
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES	136,371,752
U.S. - DEPARTMENT OF HOMELAND SECURITY	2,784,864
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT	167,746,074
U.S. - DEPARTMENT OF INTERIOR	30,359,975
U.S. - DEPARTMENT OF JUSTICE	8,578,550
U.S. - DEPARTMENT OF LABOR	2,111,305
U.S. - DEPARTMENT OF TRANSPORTATION	86,328,595
U.S. - ENVIRONMENTAL PROTECTION AGENCY	4,172,117
U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	175,529
U.S. - NATIONAL ARCHIVES & RECORD ADMINISTRATION	2,100
U.S. - NATIONAL FOUNDATION OF ARTS & HUMANITIES	10,000
U.S. - NATIONAL SCIENCE FOUNDATION	321,463
UNITED STATES CONFERENCE OF MAYORS	2,801
UNITED WAY OF AMERICA	131,710
UNIVERSITY OF ARKANSAS	13,946
UNIVERSITY OF CALIFORNIA	10,326
UNIVERSITY OF ILLINOIS AT CHICAGO	53,530
UNIVERSITY OF MARYLAND	94,030
UNIVERSITY OF MEDICINE & DENTISTRY OF NEW JERSEY	51,562
UNIVERSITY OF MINNESOTA	1,300,466
UNIVERSITY OF NORTH CAROLINA	66,691
UNIVERSITY OF OREGON	33,130
UNIVERSITY OF VERMONT	49,280
UNIVERSITY OF WISCONSIN	8,481
UPPER MN VALLEY REG DEVELOP COMM	486,456
WAKE FOREST UNIVERSITY	21,886
WASECA COUNTY	201,312
WATONWAN COUNTY	95,522
WAYS TO WORK, INC.	103,146
WEST CENTRAL AREA AGENCY ON AGING	122,828
WEST CENTRAL EDUCATION DISTRICT	4,850
WEST CENTRAL MN EMS CORPORATION	25,526
WHITE EARTH RESERVATION	3,932
WILLMAR HRA	33,269

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Summary of Expenditures of Federal Awards by Adminstering Agency
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<u>Adminstering Agency</u>	<u>Total</u>
WINONA COUNTY	37,845
Grand Total	<u>1,824,019,191</u>

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2008**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ACADEMY FOR EDUCATIONAL DEVELOPMENT					
PACER CENTER, INC CFDA 84.327	68,790	Yes			
ADVANCED CIRCULATORY SYSTEMS, INC.					
MPLS MEDICAL RESEARCH FOUNDATION CFDA 93.837	201,017	Yes			
ADVANCED MEDICAL ELECTRONICS CORPORATION					
MPLS MEDICAL RESEARCH FOUNDATION CFDA 93.213	3,623	Yes			
AITKIN ITASCA KOOCHICHING CHS					
ITASCA COUNTY CFDA 10.557	186,176	Yes	Yes		
CFDA 93.283	58,842				
CFDA 93.994	60,002				
	<u>305,020</u>				
AMERICAN LUNG ASSOCIATION OF MINNESOTA					
MN PREVENTION RESOURCE CENTER CFDA 93.283	31,169	Yes			
MPLS MEDICAL RESEARCH FOUNDATION					
CFDA 93.283	14,489	Yes			
ANISHINABE LEGAL SERVICES					
WHITE EARTH RESERVATION CFDA 16.524	29,390	Yes			
ANOKA COUNTY					
ALLINA HEALTH SYSTEM CFDA 93.052	14,565	Yes			
ANOKA COUNTY COMM ACTION PROG INC					
CFDA 14.218	467,383	Yes			
CFDA 14.239	685,810				
CFDA 93.575	5,978,932				
	<u>7,132,125</u>				

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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0011 ANOKA-HENNEPIN CFDA 84.048	31,540	Yes	Yes		
AREA SPEC ED COOP - E. GRAND FORKS					
ISD 0595 EAST GRAND FORKS CFDA 84.027	17,158	Yes	Yes		
ARROWHEAD REG DEVELOP COMM					
AITKIN COUNTY CFDA 93.052	15,467	Yes	Yes		
ARROWHEAD ECON OPPORTUNITY AGCY					
CFDA 93.045	377,996	Yes			
CFDA 93.053	270,314				
	648,310				
CARLTON COUNTY					
CFDA 93.052	1,455	Yes	Yes		
CITY OF DULUTH					
CFDA 93.045	205,423	Yes	Yes		
FOND DU LAC RESERVATION					
CFDA 93.043	12,205	Yes			
KOOTASCA COMM ACTION INC					
CFDA 93.052	13,831	Yes	Yes		
LUTHERAN SOCIAL SERVICE OF MN					
CFDA 93.052	17,235	Yes	Yes		
ST LOUIS COUNTY					
CFDA 93.045	105,473	Yes	Yes		
ARTS MIDWEST					
ISD 0011 ANOKA-HENNEPIN CFDA 45.025	1,800	Yes	Yes		

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**Exhibit 4
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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	
BECKER COUNTY					
RURAL MN CEP INC CFDA 10.561	54,053	Yes			
WHITE EARTH RESERVATION CFDA 16.548	38,594	Yes			
BELTRAMI COUNTY					
RURAL MN CEP INC CFDA 93.558	25,416	Yes			
BEMIDJI REGIONAL INTERDISTRICT COUNCIL					
ISD 0031 BEMIDJI CFDA 84.027	31,343	Yes			
ISD 0309 PARK RAPIDS CFDA 84.173 CFDA 84.027	31,753 724,915 756,668	Yes	Yes		
ISD 0593 CROOKSTON CFDA 84.027	10,989	Yes			
BENTON-STEARNES EDUCATION DISTRICT					
ISD 0047 SAUK RAPIDS CFDA 84.027 CFDA 84.048 CFDA 84.173	410,918 21,792 7,901 440,611	Yes	Yes		
ISD 0051 FOLEY CFDA 84.027 CFDA 84.173	216,680 1,511 218,191	Yes	Yes	Yes	
ISD 0748 SARTELL CFDA 84.027	308,172	Yes	Yes		
ISD 0750 ROCORI AREA SCHOOLS CFDA 84.027	258,727	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	
BROWN COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	5,937				
CFDA 93.558	143,586				
	<u>149,523</u>				
CAP RAMSEY/WASHINGTON					
LIFETRACK RESOURCES		Yes	Yes		
CFDA 93.600	110,700				
	<u>110,700</u>				
CARLTON COOK LAKE ST LOUIS CO HL BD					
CARLTON COUNTY		Yes	Yes		
CFDA 10.557	153,991				
CFDA 93.051	27,759				
	<u>181,750</u>				
COOK COUNTY		Yes	Yes		
CFDA 10.557	17,786				
CFDA 93.283	22,483				
CFDA 93.994	4,659				
	<u>44,928</u>				
LAKE COUNTY		Yes	Yes		
CFDA 10.557	36,808				
CFDA 93.051	750				
CFDA 93.283	8,755				
CFDA 93.994	9,940				
	<u>56,253</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 10.557	586,983				
CFDA 93.283	171,657				
CFDA 93.558	260,071				
CFDA 93.994	247,541				
	<u>1,266,252</u>				
CARVER-SCOTT EDUCATIONAL COOP					
ISD 0112 EASTERN CARVER CO (CHASKA)		Yes	Yes		
CFDA 84.048	16,159				
	<u>16,159</u>				
ISD 0719 PRIOR LAKE		Yes	Yes		
CFDA 84.048	6,315				
CFDA 84.243	2,334				
	<u>8,649</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0720 SHAKOPEE CFDA 84.048	22,288	Yes	Yes	Yes	
CASS COUNTY					
OTTERTAIL-WADENA COMM ACT CNCL CFDA 93.912	23,768	Yes	Yes		
CATHOLIC CHARITIES - ST PAUL MPLS					
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.566	237,584	Yes	Yes		
CENTRACARE HLTH SYS/ST CLOUD HOSPITAL					
ALLINA HEALTH SYSTEM CFDA 93.889	6,509	Yes			
ISANTI COUNTY					
CFDA 93.003	30,000	Yes	Yes		
CENTRAL LAKES EDUCATION DISTRICT					
ISD 2364 BELGRADE-BROOTEN-ELROSA CFDA 84.048	6,232	Yes	Yes		
CENTRAL MN COUNCIL ON AGING					
GRANT COUNTY CFDA 93.044	12,500	Yes	Yes		
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.045	274,626	Yes	Yes		
CFDA 93.044	10,954				
CFDA 93.053	88,123				
CFDA 93.052	54,420				
	428,123				
SHERBURNE COUNTY					
CFDA 93.044	11,026	Yes	Yes		
STEARNS COUNTY					
CFDA 93.044	15,686	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
TODD COUNTY		Yes	Yes		
CFDA 93.044	7,362				
CHILDREN'S HOSPITAL OF BOSTON					
PACER CENTER, INC		Yes			
CFDA 84.133	64,391				
CITY OF AMBOY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	299,869				
CITY OF ANNANDALE					
WRIGHT COUNTY COMMUNITY ACTION		Yes	Yes		
CFDA 14.228	57,685				
CITY OF ARLINGTON					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	14,315				
CITY OF BIG FALLS					
KOOTASCA COMM ACTION INC		Yes	Yes		
CFDA 14.228	31,718				
CITY OF BIG LAKE					
ISD 0727 BIG LAKE		Yes	Yes		
CFDA 16.710	9,832				
CITY OF BROOKLYN PARK					
CAP OF SUBURBAN HENNEPIN		Yes	Yes		
CFDA 14.218	3,040				
CITY OF COLERAINE					
KOOTASCA COMM ACTION INC		Yes	Yes		
CFDA 14.228	17,761				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF COON RAPIDS					
ANOKA COUNTY COMM ACTION PROG INC CFDA 14.219	47,417	Yes			
CITY OF DULUTH					
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 14.218	247,271	Yes			
CITY OF HERMANTOWN					
CFDA 16.579	40,000	Yes			
LUTHERAN SOCIAL SERVICE OF MN					
CFDA 14.231	7,687	Yes	Yes		
CITY OF EDEN PRAIRIE					
CAP OF SUBURBAN HENNEPIN CFDA 14.218	2,233	Yes	Yes		
CITY OF EFFIE					
KOOTASCA COMM ACTION INC CFDA 14.228	178	Yes	Yes		
CITY OF JANESVILLE					
MN VALLEY ACTION COUNCIL CFDA 14.228	3,289	Yes			
CITY OF LEWISVILLE					
MN VALLEY ACTION COUNCIL CFDA 14.228	620	Yes			
CITY OF MAPLE GROVE					
CITY OF PLYMOUTH CFDA 20.600	7,270	Yes	Yes		
CITY OF MAPLETON					
MN VALLEY ACTION COUNCIL CFDA 14.228	224,998	Yes			

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2008**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF MINNEAPOLIS					
CAP RAMSEY/WASHINGTON CFDA 14.901	2,080	Yes			
CITY OF RICHFIELD CFDA 97.067	4,491	Yes	Yes		
FREMONT COMMUNITY HEALTH SERVICES CFDA 93.974 CFDA 14.218	118,263 55,638 <u>173,901</u>	Yes			
HENNEPIN COUNTY CFDA 93.926	207,992	Yes	Yes		
MPLS MEDICAL RESEARCH FOUNDATION CFDA 14.218	12,936	Yes			
RAMSEY COUNTY CFDA 14.900	21,954	Yes	Yes		
RESOURCE INC CFDA 14.218 CFDA 17.258 CFDA 17.259 CFDA 17.260	106,087 96,313 237,105 33,573 <u>473,078</u>	Yes	Yes	Yes	
SSD 1 MINNEAPOLIS CFDA 14.218	84,352	Yes	Yes		
ST STEPHEN'S HUMAN SERVICES CFDA 93.994 CFDA 14.218	31,553 53,743 <u>85,296</u>	Yes			
CITY OF MINNETONKA					
CAP OF SUBURBAN HENNEPIN CFDA 14.218	39,271	Yes	Yes		

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For the Year Ended June 30, 2008**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF MOORHEAD					
CLAY COUNTY		Yes	Yes		
CFDA 16.579	35,556				
CITY OF NEW ULM					
BROWN COUNTY		Yes	Yes		
CFDA 20.703	8,300				
CITY OF PLYMOUTH					
CAP OF SUBURBAN HENNEPIN		Yes	Yes		
CFDA 14.218	14,250				
CITY OF ROCHESTER					
CHILD CARE RESOURCE & REFERRAL INC		Yes			
CFDA 14.218	8,337				
OLMSTED COUNTY					
OLMSTED COUNTY		Yes	Yes		
CFDA 20.600	11,348				
CITY OF ST LOUIS PARK					
CAP OF SUBURBAN HENNEPIN		Yes	Yes		
CFDA 14.218	35,086				
PERSPECTIVES INC					
PERSPECTIVES INC		Yes			
CFDA 14.238	70,847				
CITY OF ST PAUL					
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 14.239	300,000				
CFDA 14.231	28,133				
	328,133				
RAMSEY COUNTY					
RAMSEY COUNTY		Yes	Yes		
CFDA 14.218	397,608				
CFDA 16.738	126,509				
	524,117				

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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 TACONITE					
KOOTASCA COMM ACTION INC CFDA 14.228	26,281	Yes	Yes		
CITY OF TAUNTON					
WESTERN COMMUNITY ACTION INC CFDA 14.228	159,730	Yes			
CITY OF TRUMAN					
MN VALLEY ACTION COUNCIL CFDA 14.228	10,654	Yes			
CITY OF WASECA					
MN VALLEY ACTION COUNCIL CFDA 14.228	10,305	Yes			
CITY OF WATERVILLE					
MN VALLEY ACTION COUNCIL CFDA 14.228	2,399	Yes			
CITY OF WELLS					
MN VALLEY ACTION COUNCIL CFDA 14.228	2,759	Yes			
CITY OF WINNEBAGO					
MN VALLEY ACTION COUNCIL CFDA 14.228	457,864	Yes			
CLAY COUNTY					
RURAL MN CEP INC CFDA 93.558	5,408,563	Yes			
CLAY WILKIN CHS					
WILKIN COUNTY CFDA 10.557	32,707	Yes	Yes		
CFDA 93.283	25,879				
CFDA 93.558	4,996				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.994	10,500				
	<u>74,082</u>				
CLEARWATER COUNTY					
BELTRAMI COUNTY					
CFDA 10.557	246,754	Yes	Yes		
CFDA 93.283	49,274				
CFDA 93.994	53,822				
CFDA 93.558	1,092,510				
	<u>1,442,360</u>				
COLLEGE OF ST CATHERINE					
CITY OF ST PAUL					
CFDA 45.313	65,439	Yes	Yes		
	<u>65,439</u>				
COMM HLTH INFO COLLABORATIVE - DULUTH					
WADENA COUNTY					
CFDA 93.268	6,017	Yes	Yes		
	<u>6,017</u>				
COTTONWOOD COUNTY					
SW MN OPPORTUNITY COUNCIL					
CFDA 93.778	13,412	Yes	Yes		
	<u>13,412</u>				
CROW RIVER SPECIAL ED COOP					
ISD 2364 BELGRADE-BROOTEN-ELROSA					
CFDA 84.027	59,921	Yes	Yes		
	<u>59,921</u>				
ISD 2396 ATWATER-COSMOS-GROVE CITY					
CFDA 84.027	133,564	Yes	Yes		
CFDA 84.173	2,277				
	<u>135,841</u>				
DAKOTA - SCOTT SDA 14					
SCOTT COUNTY					
CFDA 17.258	127,349	Yes	Yes		
CFDA 17.259	136,872				
CFDA 17.260	171,456				
	<u>435,677</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
DAKOTA CO COMMUNITY DEVELPMT AGCY					
CITY OF EAGAN CFDA 14.218	424,913	Yes	Yes		
RAMSEY COUNTY CFDA 14.239	600,709	Yes	Yes		
DAKOTA COUNTY					
ANOKA COUNTY CFDA 14.239	739,757	Yes	Yes		
DAKOTA CO COMMUNITY DEVELPMT AGC CFDA 14.218 CFDA 14.239	1,580,620 726,352 2,306,972	Yes			
ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN CFDA 84.048	3,897	Yes	Yes		
DENVER HEALTH					
MPLS MEDICAL RESEARCH FOUNDATION CFDA 93.065	78,401	Yes			
EAST CENTRAL REG DEVELOP COMM					
KANABEC COUNTY CFDA 93.044	16,669	Yes	Yes		
EAST RANGE SECONDARY TECHNICAL CTR					
ISD 2142 ST LOUIS COUNTY CFDA 84.048	5,952	Yes	Yes	Yes	
ISD 2711 MESABI EAST SCHOOLS (AURORA) CFDA 84.048	2,812	Yes	Yes		
ENTERPRISE COMMUNITY PARTNERS, INC.					
WHITE EARTH RESERVATION CFDA 14.157	6,250	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FAIRVIEW RIVERSIDE MEDICAL CENTER					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.226	10,708				
FAMILY HOUSING FUND					
PERSPECTIVES INC		Yes			
CFDA 14.231	200,000				
FARIBAULT COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.228	25,153				
FARIBAULT COUNTY HRA					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.871	295,751				
FERGUS FALLS SPEC ED COOP					
ISD 0544 FERGUS FALLS		Yes	Yes		
CFDA 84.027	30,401				
ISD 0548 PELICAN RAPIDS		Yes	Yes		
CFDA 84.027	9,731				
FOND DU LAC RESERVATION					
ISD 0709 DULUTH		Yes	Yes		
CFDA 15.130	20,148				
FREEPORT WEST					
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 14.235	10,243				
CFDA 93.557	17,598				
	27,841				
GENERAL DYNAMICS					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.000	34,373				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
GREAT LAKES INDIAN FISH & W COMM					
FOND DU LAC RESERVATION CFDA 15.039	55,559	Yes			
MILLE LACS BAND OF CHIPPEWA INDIANS CFDA 15.039	77,675	Yes	Yes		
GREATER MPLS COUNCIL OF CHURCHES					
ANOKA COUNTY COMM ACTION PROG INC CFDA 93.044	26,000	Yes			
CITY OF MINNEAPOLIS CFDA 16.595	8,148	Yes	Yes		
MN VALLEY ACTION COUNCIL CFDA 93.009	890	Yes			
HENNEPIN COUNTY					
ALLINA HEALTH SYSTEM CFDA 93.917 CFDA 93.889	75,402 125,230 200,632	Yes			
ANOKA COUNTY CFDA 97.036	33,267	Yes	Yes		
CAP OF SUBURBAN HENNEPIN CFDA 14.218	17,722	Yes	Yes		
CARVER COUNTY CFDA 17.258 CFDA 17.259 CFDA 17.260 CFDA 97.088	1,983 13,175 130,896 11,215 157,269	Yes	Yes		
CITY OF BLOOMINGTON CFDA 97.042	15,000	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 EDINA CFDA 14.218	314,351	Yes	Yes		
CITY OF MAPLE GROVE CFDA 14.218 CFDA 14.239	7,920 896,700 <u>904,620</u>	Yes			
CITY OF MINNEAPOLIS CFDA 14.905 CFDA 16.738 CFDA 66.951 CFDA 93.558	12,133 210,974 157,339 367,487 <u>747,933</u>	Yes	Yes		
CITY OF RICHFIELD CFDA 14.218 CFDA 97.067 CFDA 16.738	82,829 410 16,647 <u>99,886</u>	Yes	Yes		
LIFETRACK RESOURCES CFDA 93.558	352,806	Yes	Yes		
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.558	484,582	Yes	Yes		
MPLS MEDICAL RESEARCH FOUNDATION CFDA 93.914	167,953	Yes			
PERSPECTIVES INC CFDA 14.239 CFDA 14.218	710,000 100,474 <u>810,474</u>	Yes			
RAMSEY COUNTY CFDA 14.900 CFDA 93.135 CFDA 93.918	347,143 106,852 7,249 <u>461,244</u>	Yes	Yes		
RESOURCE INC CFDA 17.258 CFDA 17.260	56,324 504,905	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 93.558	3,698,848				
	<u>4,260,077</u>				
ST STEPHEN'S HUMAN SERVICES		Yes			
CFDA 93.558	332,564				
CFDA 14.231	128,985				
CFDA 14.235	244,877				
	<u>706,426</u>				
HIRED					
RESOURCE INC		Yes	Yes	Yes	
CFDA 17.260	2,500				
	<u>2,500</u>				
HUMAN SERV OF FARIBAULT & MARTIN CO					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	11,176				
CFDA 93.558	295,908				
	<u>307,084</u>				
INTERMEDIATE SCHOOL DISTRICT 287					
ISD 0270 HOPKINS		Yes	Yes		
CFDA 84.048	36,220				
	<u>36,220</u>				
ISD 0271 BLOOMINGTON		Yes	Yes		
CFDA 84.243	9,694				
CFDA 84.048	73,177				
	<u>82,871</u>				
ISD 0272 EDEN PRAIRIE		Yes			
CFDA 84.048	54,110				
CFDA 84.027	11,725				
	<u>65,835</u>				
ISD 0273 EDINA		Yes			
CFDA 84.048	34,881				
	<u>34,881</u>				
ISD 0276 MINNETONKA		Yes	Yes		
CFDA 84.181	24,576				
CFDA 84.048	16,222				
	<u>40,798</u>				
ISD 0277 WESTONKA		Yes	Yes		
CFDA 84.048	10,170				
	<u>10,170</u>				

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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 84.243	7,028				
CFDA 84.048	6,406				
	<u>13,434</u>				
ISD 0279 OSSEO		Yes			
CFDA 84.048	162,454				
	<u>162,454</u>				
ISD 0281 ROBBINSDALE		Yes			
CFDA 84.038	82,118				
	<u>82,118</u>				
ISD 0283 ST LOUIS PARK		Yes	Yes		
CFDA 84.002	56,489				
CFDA 84.048	36,244				
	<u>92,733</u>				
ISD 0284 WAYZATA		Yes	Yes		
CFDA 84.048	48,383				
CFDA 84.181	32,833				
	<u>81,216</u>				
ISD 0286 BROOKLYN CENTER		Yes	Yes		
CFDA 84.048	17,754				
	<u>17,754</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 84.186	8,266				
	<u>8,266</u>				
INTERMEDIATE SCHOOL DISTRICT 917					
ISD 0012 CENTENNIAL		Yes			
CFDA 84.048	20,686				
	<u>20,686</u>				
ISD 0191 BURNSVILLE-EAGAN-SAVAGE		Yes			
CFDA 84.048	2,463				
CFDA 84.181	43,600				
	<u>46,063</u>				
ISD 0192 FARMINGTON		Yes	Yes		
CFDA 84.243	4,400				
CFDA 84.048	14,656				
	<u>19,056</u>				
ISD 0194 LAKEVILLE		Yes	Yes		
CFDA 84.181	30,613				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.048	8,678				
	<u>39,291</u>				
ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN		Yes	Yes		
CFDA 84.048	15,272				
CFDA 84.181	26,160				
	<u>41,432</u>				
ISD 0200 HASTINGS		Yes	Yes		
CFDA 84.181	13,080				
	<u>13,080</u>				
ISD 0280 RICHFIELD		Yes	Yes		
CFDA 84.048	38,389				
	<u>38,389</u>				
SSD 6 SOUTH ST PAUL		Yes	Yes		
CFDA 84.181	15,260				
CFDA 84.048	19,817				
	<u>35,077</u>				
ISD 0011 ANOKA-HENNEPIN					
ISD 0728 ELK RIVER		Yes	Yes		
CFDA 84.048	64,193				
	<u>64,193</u>				
ISD 0014 FRIDLEY					
ISD 0013 COLUMBIA HEIGHTS		Yes	Yes		
CFDA 84.048	16,248				
	<u>16,248</u>				
ISD 0621 MOUNDS VIEW		Yes	Yes		
CFDA 84.048	43,666				
	<u>43,666</u>				
ISD 0094 CLOQUET					
ISD 0704 PROCTOR		Yes			
CFDA 84.027	228,744				
	<u>228,744</u>				
ISD 0181 BRAINERD					
ISD 0001 AITKIN		Yes	Yes		
CFDA 84.027	10,458				
CFDA 84.048	11,493				
	<u>21,951</u>				
ISD 0182 CROSBY		Yes	Yes		
CFDA 84.027	37,925				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.048	10,971 <u>48,896</u>				
ISD 0192 FARMINGTON					
ISD 0200 HASTINGS		Yes	Yes		
CFDA 84.010	<u>2,840</u>				
ISD 0280 RICHFIELD					
ISD 0273 EDINA		Yes			
CFDA 84.181	<u>39,225</u>				
ISD 0309 PARK RAPIDS					
ISD 0025 PINE POINT (PONSFORD)		Yes	Yes		
CFDA 84.027	<u>21,308</u>				
ISD 0345 NEW LONDON-SPICER					
ISD 2396 ATWATER-COSMOS-GROVE CITY		Yes	Yes		
CFDA 84.287	<u>34,849</u>				
ISD 0466 DASSEL-COKATO					
MEEKER-WRIGHT SPECIAL ED COOP		Yes			
CFDA 84.013	<u>45,464</u>				
ISD 0593 CROOKSTON					
POLK COUNTY		Yes	Yes		
CFDA 84.173	<u>26,944</u>				
ISD 0623 ROSEVILLE					
ISD 0621 MOUNDS VIEW		Yes	Yes		
CFDA 84.184	<u>96,424</u>				
ISD 0625 ST PAUL					
LIFETRACK RESOURCES		Yes	Yes		
CFDA 93.576	<u>44,630</u>				
ISD 0706 VIRGINIA					
ISD 0712 MOUNTAIN IRON - BUHL		Yes	Yes		
CFDA 84.027	125,066				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	7,741				
	<u>132,807</u>				
ISD 2711 MESABI EAST SCHOOLS (AURORA)		Yes	Yes		
CFDA 84.027	177,753				
CFDA 84.173	4,658				
	<u>182,411</u>				
ISD 0882 MONTICELLO					
ISD 0885 ST MICHAEL-ALBERTVILLE		Yes	Yes		
CFDA 84.027	13,482				
	<u>13,482</u>				
ISD 0911 CAMBRIDGE					
ISD 0912 MILACA		Yes	Yes		
CFDA 84.027	199,186				
CFDA 84.173	13,213				
CFDA 84.181	53,002				
	<u>265,401</u>				
ISD 0912 MILACA					
ISD 0480 ONAMIA		Yes	Yes		
CFDA 84.048	6,610				
	<u>6,610</u>				
ISD 2142 ST LOUIS COUNTY					
ISD 0707 NETT LAKE		Yes	Yes		
CFDA 84.060	13,460				
	<u>13,460</u>				
ISD 2170 STAPLES - MOTLEY					
FRESHWATER EDUCATION DISTRICT		Yes	Yes		
CFDA 84.186	11,631				
CFDA 84.367	21,833				
	<u>33,464</u>				
ISD 2396 ATWATER-COSMOS-GROVE CITY					
ISD 0317 DEER RIVER		Yes	Yes		
CFDA 84.027	64,476				
	<u>64,476</u>				
ITASCA COUNTY					
ISD 0318 GRAND RAPIDS		Yes	Yes		
CFDA 10.665	166,456				
	<u>166,456</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KANABEC PINE CHS					
KANABEC COUNTY		Yes	Yes		
CFDA 10.557	71,702				
CFDA 93.283	31,949				
CFDA 93.994	22,978				
	<u>126,629</u>				
KANDIYOHI COUNTY					
HEARTLAND COMMUNITY ACTION AGCY		Yes			
CFDA 93.667	48,009				
CFDA 97.024	3,521				
	<u>51,530</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 93.674	4,619				
	<u>4,619</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 20.604	1,193				
	<u>1,193</u>				
KOOCHICHING COUNTY					
KOOTASCA COMM ACTION INC		Yes	Yes		
CFDA 14.228	6,783				
	<u>6,783</u>				
LAKES CRISIS CENTER					
ISD 0022 DETROIT LAKES		Yes	Yes		
CFDA 93.590	17,022				
	<u>17,022</u>				
LE SEUER CO HRA					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.871	441,028				
	<u>441,028</u>				
LE SUEUR COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	3,221				
CFDA 93.558	180,713				
	<u>183,934</u>				
LEECH LAKE RESERVATION BUS COMM					
ISD 0031 BEMIDJI		Yes			
CFDA 15.130	3,538				
	<u>3,538</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LIFE HOUSE INC					
LUTHERAN SOCIAL SERVICE OF MN CFDA 14.235	47,000	Yes	Yes		
LUTHERAN IMMIGRATION/REFUGEE SRVCS					
LUTHERAN SOCIAL SERVICE OF MN CFDA 19.510	508,538	Yes	Yes		
CFDA 93.567	136,468				
CFDA 93.576	47,475				
	<u>692,481</u>				
LYON COUNTY					
SW MN PIC CFDA 10.561	52,820	Yes	Yes		
CFDA 93.558	1,189,849				
	<u>1,242,669</u>				
MAHNOMEN COUNTY					
WHITE EARTH RESERVATION CFDA 16.595	4,724	Yes			
MAYO FOUNDATION FOR MEDICAL EDUCATION AND RESEARCH					
ALLINA HEALTH SYSTEM CFDA 93.395	63,750	Yes			
CFDA 93.399	6,000				
CFDA 93.889	16,031				
	<u>85,781</u>				
FREEBORN COUNTY					
CFDA 93.889	40,000	Yes	Yes		
MPLS MEDICAL RESEARCH FOUNDATION					
CFDA 93.273	6,266	Yes			
CFDA 93.853	5,902				
CFDA 93.397	4,108				
	<u>16,276</u>				
MC LEOD COUNTY					
HEARTLAND COMMUNITY ACTION AGCY CFDA 97.024	6,933	Yes			

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			Non- federal	Federal	
MEEKER-MCLEOD-SIBLEY CHS					
MC LEOD COUNTY		Yes	Yes		
CFDA 10.557	174,724				
CFDA 16.729	42,951				
CFDA 93.268	2,000				
CFDA 93.283	59,068				
CFDA 93.919	3,500				
CFDA 93.959	25,695				
CFDA 93.994	32,042				
	<u>339,980</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 10.557	119,026				
CFDA 66.032	19,044				
CFDA 93.276	32,388				
CFDA 93.283	33,639				
CFDA 93.558	15,678				
CFDA 93.994	22,104				
	<u>241,879</u>				
MEEKER-WRIGHT SPECIAL ED COOP					
ISD 0465 LITCHFIELD		Yes	Yes		
CFDA 84.027	125,310				
CFDA 84.173	18,521				
	<u>143,831</u>				
ISD 0466 DASSEL-COKATO		Yes			
CFDA 84.027	170,676				
CFDA 84.173	14,694				
	<u>185,370</u>				
ISD 0876 ANNANDALE		Yes	Yes		
CFDA 84.027	119,957				
CFDA 84.173	14,857				
	<u>134,814</u>				
METRO AREA AGENCY ON AGING					
ANOKA COUNTY		Yes	Yes		
CFDA 93.044	29,000				
CFDA 93.052	55,000				
	<u>84,000</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 93.052	172				
	<u>172</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CAP RAMSEY/WASHINGTON		Yes			Yes
CFDA 93.045	453,912				
CFDA 93.053	173,766				
	<u>627,678</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 93.053	46,042				
CFDA 93.558	19,691				
CFDA 93.044	70,166				
CFDA 93.045	240,361				
	<u>376,260</u>				
METROPOLITAN COUNCIL					
ANOKA COUNTY		Yes	Yes		
CFDA 20.507	184,595				
CFDA 20.516	79,029				
	<u>263,624</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 20.205	75,753				
CFDA 20.507	176,910				
	<u>252,663</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 20.507	160,045				
	<u>160,045</u>				
MID STATE EDUCATION DISTRICT					
ISD 0480 ONAMIA		Yes	Yes		
CFDA 84.027	34,749				
	<u>34,749</u>				
MN - DEPARTMENT OF AGRICULTURE					
BLUE EARTH COUNTY		Yes	Yes		
CFDA 10.572	799				
	<u>799</u>				
WATONWAN COUNTY		Yes	Yes		
CFDA 10.572	300				
	<u>300</u>				
MN - DEPARTMENT OF COMMERCE					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 81.042	351,533				
CFDA 93.568	2,143,125				
	<u>2,494,658</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 81.042	653,773				
CFDA 93.568	1,848,416				
	<u>2,502,189</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes		
CFDA 93.568	462,680				
CFDA 81.042	242,964				
CFDA 93.568	326,323				
	<u>1,031,967</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 81.042	12,480				
CFDA 93.568	83,271				
	<u>95,751</u>				
BROWN COUNTY		Yes	Yes		
CFDA 93.568	110,879				
	<u>110,879</u>				
CAP OF SUBURBAN HENNEPIN		Yes	Yes		
CFDA 93.568	4,642,745				
	<u>4,642,745</u>				
CAP RAMSEY/WASHINGTON		Yes			
CFDA 81.042	1,047,515				
CFDA 93.568	11,132,312				
	<u>12,179,827</u>				
CITY OF BUFFALO		Yes	Yes		
CFDA 93.568	50,657				
	<u>50,657</u>				
CLEARWATER COUNTY		Yes	Yes		
CFDA 93.568	59,925				
	<u>59,925</u>				
DAKOTA CO COMMUNITY DEVELPMT AGC		Yes			
CFDA 81.042	249,395				
CFDA 93.568	225,377				
	<u>474,772</u>				
FOND DU LAC RESERVATION		Yes			
CFDA 81.042	19,895				
	<u>19,895</u>				
HEARTLAND COMMUNITY ACTION AGCY		Yes			
CFDA 81.042	244,241				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.568	1,962,626				
	<u>2,206,867</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes	Yes		
CFDA 81.042	140,130				
CFDA 93.568	1,294,449				
	<u>1,434,579</u>				
KOOTASCA COMM ACTION INC		Yes	Yes		
CFDA 81.042	256,266				
CFDA 93.568	520,198				
	<u>776,464</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 81.042	384,587				
CFDA 93.568	4,670,793				
	<u>5,055,380</u>				
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 93.568	2,639,232				
CFDA 81.042	192,018				
	<u>2,831,250</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 93.568	29,848				
CFDA 81.042	55,530				
	<u>85,378</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 81.042	404,955				
CFDA 93.568	3,929,641				
	<u>4,334,596</u>				
NORTHWEST COMMUNITY ACTION INC		Yes	Yes		
CFDA 81.042	106,168				
CFDA 93.568	1,302,224				
	<u>1,408,392</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 93.568	266,531				
	<u>266,531</u>				
OTTERTAIL-WADENA COMM ACT CNCL		Yes	Yes		
CFDA 81.042	255,628				
CFDA 93.568	343,397				
	<u>599,025</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
PRAIRIE FIVE COMM ACT CNL		Yes			
CFDA 93.568	322,309				
CFDA 93.569	92,703				
CFDA 81.042	133,083				
	<u>548,095</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 93.568	2,776,256				
CFDA 81.042	116,680				
	<u>2,892,936</u>				
SEMCAC INC		Yes			
CFDA 81.042	589,151				
CFDA 93.260	130,322				
CFDA 93.568	4,381,164				
	<u>5,100,637</u>				
SW MN OPPORTUNITY COUNCIL		Yes	Yes		
CFDA 81.042	126,722				
CFDA 93.568	363,840				
	<u>490,562</u>				
THREE RIVERS COMMUNITY ACTION, INC.		Yes			
CFDA 81.042	192,155				
CFDA 93.568	425,907				
	<u>618,062</u>				
TODD COUNTY		Yes	Yes		
CFDA 93.568	123,717				
	<u>123,717</u>				
TRI-COUNTY ACTION PROGRAM, INC		Yes			
CFDA 81.042	413,669				
CFDA 93.568	952,207				
	<u>1,365,876</u>				
TRI-COUNTY COMMUNITY ACTION, INC.		Yes			
CFDA 93.568	351,397				
CFDA 81.042	347,073				
	<u>698,470</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes	Yes		
CFDA 81.042	168,957				
CFDA 93.568	1,289,204				
	<u>1,458,161</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes	Yes		
CFDA 93.568	1,047,405				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 81.042	410,440				
	<u>1,457,845</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 81.042	176,934				
CFDA 93.568	441,457				
	<u>618,391</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 81.042	44,644				
CFDA 93.568	209,293				
	<u>253,937</u>				
WRIGHT COUNTY COMMUNITY ACTION		Yes	Yes		
CFDA 81.042	148,279				
CFDA 93.568	297,368				
	<u>445,647</u>				
MN - DEPARTMENT OF EDUCATION					
ADULTS & CHILDRENS ALLIANCE INC		Yes	Yes		
CFDA 10.558	2,888,282				
	<u>2,888,282</u>				
AFSA HIGH SCHOOL		Yes	Yes		
CFDA 10.553	707				
CFDA 10.555	12,998				
CFDA 84.010	12,409				
CFDA 84.027	25,287				
CFDA 84.282	492,748				
CFDA 84.298	284				
CFDA 84.186	641				
CFDA 84.367	2,691				
	<u>547,765</u>				
AITKIN COUNTY		Yes	Yes		
CFDA 93.596	3,018				
	<u>3,018</u>				
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 10.553	22,716				
CFDA 10.558	53,461				
CFDA 10.555	31,355				
	<u>107,532</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 10.553	58,873				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	88,995				
	<u>147,868</u>				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 10.558	179,946				
	<u>179,946</u>				
AREA SPEC ED COOP - E. GRAND FORKS		Yes	Yes		
CFDA 84.027	1,449,788				
CFDA 84.173	38,661				
CFDA 84.181	9,316				
	<u>1,497,765</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 84.002	43,528				
CFDA 10.558	143,404				
	<u>186,932</u>				
BEMIDJI REGIONAL INTERDISTRICT COUNC		Yes	Yes	Yes	
CFDA 84.027	1,715,706				
CFDA 84.173	95,353				
CFDA 84.181	35,751				
	<u>1,846,810</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes		
CFDA 10.558	98,837				
	<u>98,837</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 10.559	16,133				
	<u>16,133</u>				
CAP RAMSEY/WASHINGTON		Yes			
CFDA 10.558	453,912				
	<u>453,912</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 93.596	9,482				
	<u>9,482</u>				
CARVER-SCOTT EDUCATIONAL COOP		Yes	Yes		
CFDA 84.027	722,823				
CFDA 84.173	40,653				
CFDA 84.002	51,186				
CFDA 84.048	170,474				
CFDA 84.181	97,639				
CFDA 84.186	18,822				
CFDA 84.318	91,162				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.558	15,174				
CFDA 94.004	13,778				
	<u>1,221,711</u>				
CHILD CARE AND NUTRITION INC		Yes	Yes	Yes	
CFDA 10.558	<u>4,330,676</u>				
CHILD CARE CHOICES INC		Yes	Yes	Yes	
CFDA 10.558	5,609,630				
CFDA 93.575	105,247				
	<u>5,714,877</u>				
CHILD CARE RESOURCE & REFERRAL INC		Yes			
CFDA 10.558	<u>2,801,451</u>				
CITY OF ALBERT LEA		Yes	Yes		
CFDA 45.310	<u>36,800</u>				
CITY OF RICHFIELD		Yes	Yes		
CFDA 10.559	<u>22,294</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 45.310	<u>2,745</u>				
CLAY COUNTY		Yes	Yes		
CFDA 10.553	15,744				
CFDA 10.555	26,860				
CFDA 84.173	3,875				
CFDA 84.181	57,390				
	<u>103,869</u>				
CONCORDIA CREATIVE LRNG ACADEMY		Yes	Yes		
CFDA 10.553	25,674				
CFDA 10.555	74,861				
CFDA 10.559	3,610				
CFDA 84.010	57,899				
CFDA 84.027	46,814				
CFDA 84.298	348				
CFDA 84.186	1,365				
CFDA 84.367	12,036				
CFDA 84.282	341,699				
	<u>564,306</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
COOK COUNTY		Yes	Yes		
CFDA 93.596	11,151				
DAKOTA COUNTY		Yes	Yes		
CFDA 10.553	15,950				
CFDA 10.555	21,798				
	<u>37,748</u>				
DULUTH PUBLIC SCHOOLS ACADEMY		Yes	Yes		
CFDA 84.010	86,317				
CFDA 84.027	238,684				
CFDA 84.367	41,184				
CFDA 84.298	1,466				
CFDA 84.173	3,465				
CFDA 10.553	46,538				
CFDA 10.555	147,045				
CFDA 10.558	689				
	<u>565,388</u>				
EXCELL ACADEMY FOR HIGHER LEARNING		Yes	Yes		
CFDA 10.553	45,224				
CFDA 10.555	112,037				
CFDA 10.558	6,718				
CFDA 84.010	88,669				
CFDA 84.027	37,483				
CFDA 84.173	434				
CFDA 84.367	11,931				
CFDA 84.282	289,918				
CFDA 84.298	568				
	<u>592,982</u>				
FOND DU LAC RESERVATION		Yes			
CFDA 10.555	138,619				
CFDA 10.558	79,767				
CFDA 84.287	105,392				
CFDA 93.568	48,183				
	<u>371,961</u>				
FRESHWATER EDUCATION DISTRICT		Yes	Yes		
CFDA 84.002	5,820				
CFDA 84.027	1,946,532				
CFDA 84.173	91,863				
CFDA 84.048	101,208				
CFDA 84.181	52,484				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.318	19,804				
	<u>2,217,711</u>				
GOODHUE COUNTY EDUCATION DISTRICT		Yes			
CFDA 84.027	1,380,989				
CFDA 84.173	66,562				
CFDA 84.181	31,078				
CFDA 84.048	47,199				
CFDA 93.778	18,520				
CFDA 93.776	445				
	<u>1,544,793</u>				
HARBOR CITY INTERNATIONAL SCHOOL		Yes	Yes		
CFDA 10.553	1,454				
CFDA 10.555	20,255				
CFDA 84.010	28,816				
CFDA 84.027	49,449				
CFDA 84.282	491,812				
CFDA 84.367	6,588				
	<u>598,374</u>				
HEARTLAND COMMUNITY ACTION AGCY		Yes			
CFDA 10.558	86,807				
	<u>86,807</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 10.553	116,388				
CFDA 10.555	202,433				
	<u>318,821</u>				
HIAWATHA VALLEY EDUCATION DISTRICT		Yes			
CFDA 84.027	3,331,736				
CFDA 84.048	123,561				
CFDA 84.173	123,905				
CFDA 84.181	84,326				
	<u>3,663,528</u>				
HIGHER GROUND ACADEMY		Yes	Yes		
CFDA 84.027	75,856				
CFDA 84.010	186,763				
CFDA 84.367	50,168				
CFDA 84.298	1,115				
CFDA 84.186	4,003				
CFDA 84.318	152				
CFDA 84.365	13,552				
CFDA 10.550	12,753				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	128,773				
CFDA 10.555	197,621				
	<u>670,756</u>				
HMONG ACADEMY		Yes			
CFDA 10.553	80,903				
CFDA 10.555	145,344				
CFDA 10.550	6,644				
CFDA 84.010	139,440				
CFDA 84.027	93,415				
CFDA 84.282	480,608				
CFDA 84.298	825				
CFDA 84.186	3,351				
CFDA 84.367	16,523				
CFDA 84.365	34,456				
	<u>1,001,509</u>				
HOPE COMMUNITY ACADEMY		Yes	Yes		
CFDA 10.555	178,939				
CFDA 10.553	102,123				
CFDA 84.010	158,446				
CFDA 84.027	70,520				
CFDA 84.367	28,590				
CFDA 84.365	18,986				
CFDA 84.298	464				
	<u>558,068</u>				
INTERMEDIATE SCHOOL DISTRICT 287		Yes	Yes		
CFDA 84.367	8,138				
CFDA 84.048	667,165				
CFDA 84.186	78,224				
CFDA 84.365	10,204				
CFDA 84.181	168,291				
CFDA 84.318	100,581				
CFDA 84.027	20,380				
CFDA 84.323	52,603				
CFDA 84.173	11,350				
CFDA 10.553	25,638				
CFDA 10.555	44,715				
	<u>1,187,289</u>				
INTERMEDIATE SCHOOL DISTRICT 917		Yes	Yes		
CFDA 84.048	197,055				
CFDA 84.181	403,066				
CFDA 84.027	24,909				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	27,691				
	<u>652,721</u>				
ISD 0001 AITKIN		Yes	Yes		
CFDA 10.550	199,661				
CFDA 10.553	38,431				
CFDA 10.555	36,793				
CFDA 10.556	280				
CFDA 84.010	146,990				
CFDA 84.367	58,756				
CFDA 84.318	236				
CFDA 84.298	1,613				
CFDA 84.186	5,136				
	<u>487,896</u>				
ISD 0004 MCGREGOR		Yes			
CFDA 10.550	12,344				
CFDA 10.553	30,823				
CFDA 10.555	81,771				
CFDA 84.010	188,819				
CFDA 84.027	57,475				
CFDA 84.048	4,118				
CFDA 84.186	3,485				
CFDA 84.287	162,237				
CFDA 84.298	1,981				
CFDA 84.318	29,247				
CFDA 84.367	82,362				
	<u>654,662</u>				
ISD 0011 ANOKA-HENNEPIN		Yes	Yes		
CFDA 84.027	6,398,644				
CFDA 84.173	308,836				
CFDA 84.181	376,521				
CFDA 84.010	3,218,728				
CFDA 84.013	216				
CFDA 84.298	42,182				
CFDA 84.002	228,625				
CFDA 84.367	1,071,086				
CFDA 84.318	1,239				
CFDA 84.365	428,613				
CFDA 84.357	610,553				
CFDA 84.186	79,553				
CFDA 84.048	279,489				
CFDA 93.576	95,956				
CFDA 10.550	490,523				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	711,103				
CFDA 10.555	5,036,110				
CFDA 10.559	1,727				
	<u>19,379,704</u>				
ISD 0012 CENTENNIAL					
		Yes			
CFDA 84.010	267,043				
CFDA 84.013	116,328				
CFDA 84.027	1,027,456				
CFDA 84.173	43,705				
CFDA 84.186	16,328				
CFDA 84.298	16,764				
CFDA 84.367	161,182				
CFDA 10.550	133,854				
CFDA 10.553	32,386				
CFDA 10.555	424,874				
	<u>2,239,920</u>				
ISD 0013 COLUMBIA HEIGHTS					
		Yes	Yes		
CFDA 10.550	68,468				
CFDA 10.553	222,473				
CFDA 10.555	677,133				
CFDA 84.010	413,577				
CFDA 84.027	637,331				
CFDA 84.173	21,311				
CFDA 84.186	13,316				
CFDA 84.287	31,550				
CFDA 84.298	1,289				
CFDA 84.318	525				
CFDA 84.365	38,325				
CFDA 84.367	101,031				
	<u>2,226,329</u>				
ISD 0014 FRIDLEY					
		Yes	Yes	Yes	
CFDA 10.550	58,941				
CFDA 10.553	108,769				
CFDA 10.555	477,600				
CFDA 84.010	336,643				
CFDA 84.027	642,492				
CFDA 84.048	176,659				
CFDA 84.173	15,523				
CFDA 84.186	8,071				
CFDA 84.298	5,172				
CFDA 84.365	31,056				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	113,122				
	<u>1,974,048</u>				
ISD 0015 ST FRANCIS		Yes			
CFDA 84.027	1,140,458				
CFDA 84.173	31,863				
CFDA 84.010	290,507				
CFDA 84.013	119,993				
CFDA 84.367	157,393				
CFDA 84.186	14,599				
CFDA 84.298	8,220				
CFDA 10.550	101,371				
CFDA 10.555	543,077				
CFDA 10.553	61,178				
	<u>2,468,659</u>				
ISD 0016 SPRING LAKE PARK		Yes			
CFDA 84.027	867,842				
CFDA 84.173	19,943				
CFDA 84.010	177,800				
CFDA 84.367	147,270				
CFDA 84.365	47,157				
CFDA 84.298	9,171				
CFDA 84.186	10,400				
CFDA 84.215	99,355				
CFDA 84.323	13,013				
CFDA 84.357	309,315				
CFDA 10.550	53,168				
CFDA 10.553	91,145				
CFDA 10.555	524,809				
	<u>2,370,388</u>				
ISD 0022 DETROIT LAKES		Yes	Yes		
CFDA 10.550	65,675				
CFDA 10.553	29,833				
CFDA 10.555	313,765				
CFDA 84.002	13,403				
CFDA 84.010	548,059				
CFDA 84.027	612,779				
CFDA 84.173	35,834				
CFDA 84.181	24,354				
CFDA 84.186	16,900				
CFDA 84.298	4,120				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	159,217				
	<u>1,823,939</u>				
ISD 0023 FRAZEE		Yes	Yes	Yes	
CFDA 10.550	28,819				
CFDA 10.553	50,653				
CFDA 10.555	157,276				
CFDA 84.010	137,021				
CFDA 84.186	4,250				
CFDA 84.298	2,968				
CFDA 84.318	1,024				
CFDA 84.367	74,790				
CFDA 84.027	273,081				
CFDA 84.173	14,001				
	<u>743,883</u>				
ISD 0025 PINE POINT (PONSFORD)		Yes	Yes		
CFDA 84.010	49,607				
CFDA 84.367	10,920				
CFDA 84.186	1,050				
CFDA 84.298	209				
CFDA 84.287	347,280				
CFDA 10.553	13,628				
CFDA 10.555	24,580				
CFDA 10.550	2,528				
CFDA 10.559	566				
	<u>450,368</u>				
ISD 0031 BEMIDJI		Yes			
CFDA 10.553	193,785				
CFDA 10.555	826,925				
CFDA 10.559	30,247				
CFDA 10.558	7,438				
CFDA 10.550	67,720				
CFDA 84.027	970,139				
CFDA 84.173	33,231				
CFDA 84.002	13,467				
CFDA 84.010	858,267				
CFDA 84.013	79,681				
CFDA 84.181	28,668				
CFDA 84.186	23,691				
CFDA 84.196	28,500				
CFDA 84.298	11,062				
CFDA 84.318	87,858				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	348,614				
	<u>3,609,293</u>				
ISD 0036 KELLIHER		Yes	Yes		
CFDA 84.010	140,108				
CFDA 84.367	33,720				
CFDA 84.186	4,325				
CFDA 84.298	1,267				
CFDA 10.553	31,031				
CFDA 10.555	72,565				
CFDA 10.550	6,051				
	<u>289,067</u>				
ISD 0038 RED LAKE		Yes	Yes		
CFDA 10.553	112,628				
CFDA 10.555	331,308				
CFDA 10.559	30,815				
CFDA 10.558	164				
CFDA 10.550	2,557				
CFDA 84.010	1,137,511				
CFDA 84.027	349,915				
CFDA 84.173	240				
CFDA 84.181	176				
CFDA 84.186	23,420				
CFDA 84.358	32,145				
CFDA 84.367	178,429				
CFDA 84.365	21,328				
CFDA 84.360	73,291				
CFDA 84.298	4,441				
	<u>2,298,368</u>				
ISD 0047 SAUK RAPIDS		Yes	Yes		
CFDA 10.550	114,962				
CFDA 10.553	41,359				
CFDA 10.555	395,668				
CFDA 84.186	11,787				
CFDA 84.298	6,112				
CFDA 84.367	116,058				
CFDA 84.010	284,774				
	<u>970,720</u>				
ISD 0051 FOLEY		Yes	Yes		
CFDA 10.550	45,397				
CFDA 10.553	23,146				
CFDA 10.555	197,315				

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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 10.556	1,364				
CFDA 84.010	172,044				
CFDA 84.048	1,340				
CFDA 84.186	7,398				
CFDA 84.298	2,308				
CFDA 84.318	9,933				
CFDA 84.367	87,496				
	<u>547,741</u>				
ISD 0077 MANKATO		Yes	Yes		
CFDA 10.550	145,504				
CFDA 10.553	173,539				
CFDA 10.555	880,749				
CFDA 10.556	1,388				
CFDA 84.002	88,746				
CFDA 84.010	764,368				
CFDA 84.027	1,387,908				
CFDA 84.048	36,987				
CFDA 84.173	70,561				
CFDA 84.181	74,087				
CFDA 84.186	26,576				
CFDA 84.287	72,179				
CFDA 84.298	14,444				
CFDA 84.365	43,684				
CFDA 84.367	277,952				
	<u>4,058,672</u>				
ISD 0084 SLEEPY EYE		Yes	Yes		
CFDA 10.550	19,502				
CFDA 10.553	21,784				
CFDA 10.555	119,728				
CFDA 84.010	99,488				
CFDA 84.011	155,552				
CFDA 84.027	78,903				
CFDA 84.048	2,454				
CFDA 84.173	1,933				
CFDA 84.186	3,947				
CFDA 84.298	2,350				
CFDA 84.318	910				
CFDA 84.365	17,062				
CFDA 84.367	53,004				
	<u>576,617</u>				
ISD 0088 NEW ULM		Yes	Yes		
CFDA 10.550	53,829				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.553	11,587				
CFDA 10.555	170,717				
CFDA 84.010	255,263				
CFDA 84.027	201,664				
CFDA 84.173	5,084				
CFDA 84.186	9,304				
CFDA 84.298	3,084				
CFDA 84.367	102,370				
	<u>812,902</u>				
ISD 0094 CLOQUET		Yes	Yes		
CFDA 10.550	48,546				
CFDA 10.553	32,359				
CFDA 10.555	267,949				
CFDA 84.010	282,386				
CFDA 84.027	1,841,587				
CFDA 84.173	75,877				
CFDA 84.048	8,453				
CFDA 84.181	60,489				
CFDA 84.186	10,060				
CFDA 84.367	120,096				
CFDA 84.298	3,820				
CFDA 84.318	79,828				
CFDA 84.323	12,275				
	<u>2,843,725</u>				
ISD 0110 WACONIA		Yes	Yes		
CFDA 10.550	37,902				
CFDA 10.555	152,107				
CFDA 10.556	3,746				
CFDA 10.553	4,752				
CFDA 84.010	42,431				
CFDA 84.367	46,860				
CFDA 84.243	2,497				
CFDA 84.186	4,616				
CFDA 84.298	4,021				
CFDA 84.048	3,902				
CFDA 84.027	236,779				
	<u>539,613</u>				
ISD 0111 WATERTOWN - MAYER		Yes	Yes		
CFDA 10.550	39,935				
CFDA 10.555	127,591				
CFDA 84.010	96,723				
CFDA 84.027	270,618				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.048	20,471				
CFDA 84.186	3,861				
CFDA 84.298	2,544				
CFDA 84.367	41,036				
	<u>602,779</u>				
ISD 0112 EASTERN CARVER CO (CHASKA)					
CFDA 84.027	1,548,286	Yes	Yes		
CFDA 84.173	38,415				
CFDA 84.010	243,841				
CFDA 84.367	169,498				
CFDA 84.318	590				
CFDA 84.365	77,222				
CFDA 84.298	11,098				
CFDA 84.186	23,560				
CFDA 94.004	15,998				
CFDA 10.550	64,279				
CFDA 10.553	50,345				
CFDA 10.555	677,239				
CFDA 10.556	7,105				
	<u>2,927,476</u>				
ISD 0113 WALKER-HACKENSACK-AKELEY					
CFDA 10.553	39,053	Yes	Yes	Yes	
CFDA 10.555	299,582				
CFDA 10.556	1,222				
CFDA 84.010	196,088				
CFDA 84.367	62,837				
CFDA 84.186	9,969				
CFDA 84.298	1,603				
CFDA 84.048	3,517				
CFDA 84.002	9,793				
CFDA 84.243	792				
	<u>624,456</u>				
ISD 0115 CASS LAKE - BENA					
CFDA 10.550	2,711	Yes	Yes		
CFDA 10.553	101,650				
CFDA 10.555	230,163				
CFDA 10.559	34,047				
CFDA 84.002	10,676				
CFDA 84.010	339,924				
CFDA 84.186	65,176				
CFDA 84.298	4,278				
CFDA 84.357	349,142				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.358	27,299				
CFDA 84.367	104,431				
	<u>1,269,497</u>				
ISD 0118 NORTHLAND COMMUNITY REMER		Yes	Yes		
CFDA 10.553	47,721				
CFDA 10.555	97,503				
CFDA 10.550	10,313				
CFDA 10.558	526				
CFDA 84.010	236,191				
CFDA 84.027	124,378				
CFDA 84.173	4,103				
CFDA 84.186	3,100				
CFDA 84.048	1,777				
CFDA 84.243	1,360				
CFDA 84.367	52,085				
CFDA 84.298	1,155				
	<u>580,212</u>				
ISD 0129 MONTEVIDEO		Yes	Yes		
CFDA 10.550	35,396				
CFDA 10.555	209,753				
CFDA 10.553	39,076				
CFDA 84.010	148,246				
CFDA 84.011	73,866				
CFDA 84.186	5,545				
CFDA 84.298	2,091				
CFDA 84.367	59,038				
	<u>573,011</u>				
ISD 0138 NORTH BRANCH		Yes	Yes		
CFDA 10.550	76,503				
CFDA 10.553	49,904				
CFDA 10.555	358,332				
CFDA 84.010	255,738				
CFDA 84.367	81,813				
CFDA 84.318	412				
CFDA 84.298	4,778				
CFDA 84.186	12,631				
CFDA 84.027	827,334				
CFDA 84.173	14,538				
	<u>1,681,983</u>				
ISD 0152 MOORHEAD		Yes	Yes		
CFDA 10.553	129,494				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.556	3,883				
CFDA 10.555	568,516				
CFDA 84.002	32,543				
CFDA 84.010	638,100				
CFDA 84.013	27,764				
CFDA 84.011	38,146				
CFDA 84.027	1,360,944				
CFDA 84.173	26,432				
CFDA 84.186	12,429				
CFDA 84.196	49,919				
CFDA 84.298	6,516				
CFDA 84.365	52,185				
CFDA 84.367	338,984				
CFDA 84.318	15,628				
	<u>3,301,483</u>				
ISD 0162 BAGLEY		Yes	Yes		
CFDA 10.553	23,700				
CFDA 10.555	187,352				
CFDA 10.556	532				
CFDA 10.550	26,613				
CFDA 10.558	5,361				
CFDA 84.010	256,450				
CFDA 84.186	4,860				
CFDA 84.298	3,988				
CFDA 84.367	97,603				
	<u>606,459</u>				
ISD 0181 BRAINERD		Yes	Yes		
CFDA 10.553	207,854				
CFDA 10.555	967,275				
CFDA 10.550	164,219				
CFDA 84.010	906,539				
CFDA 84.002	10,550				
CFDA 84.027	2,906,563				
CFDA 84.048	129,168				
CFDA 84.173	160,250				
CFDA 84.181	64,442				
CFDA 84.186	27,216				
CFDA 84.298	7,180				
CFDA 84.318	1,113				
CFDA 84.367	342,285				
	<u>5,894,654</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0182 CROSBY					
CFDA 10.550	40,639	Yes	Yes		
CFDA 10.553	56,442				
CFDA 10.555	186,173				
CFDA 84.010	256,758				
CFDA 84.186	7,763				
CFDA 84.298	4,039				
CFDA 84.318	247				
CFDA 84.367	89,211				
	<u>641,272</u>				
ISD 0191 BURNSVILLE-EAGAN-SAVAGE					
CFDA 84.027	2,826,553	Yes			
CFDA 84.173	82,730				
CFDA 84.010	1,303,802				
CFDA 84.298	29,254				
CFDA 84.002	49,671				
CFDA 84.367	319,365				
CFDA 84.318	1,132				
CFDA 84.365	123,179				
CFDA 84.186	29,508				
CFDA 84.243	73,405				
CFDA 10.558	10,577				
CFDA 10.550	131,348				
CFDA 10.553	234,876				
CFDA 10.555	1,119,190				
CFDA 10.556	10,862				
	<u>6,345,452</u>				
ISD 0192 FARMINGTON					
CFDA 10.550	150,689	Yes	Yes		
CFDA 10.553	20,348				
CFDA 10.555	410,165				
CFDA 84.181	4,701				
CFDA 84.010	379,982				
CFDA 84.027	985,646				
CFDA 84.173	31,892				
CFDA 84.002	6,824				
CFDA 84.186	13,414				
CFDA 84.298	8,835				
CFDA 84.318	2,995				
CFDA 84.365	27,180				
CFDA 84.367	109,110				
	<u>2,151,781</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0194 LAKEVILLE					
CFDA 84.027	1,639,075	Yes	Yes		
CFDA 84.173	49,795				
CFDA 84.298	25,337				
CFDA 84.367	146,385				
CFDA 84.186	33,065				
CFDA 84.048	42,800				
CFDA 84.002	19,130				
CFDA 84.010	189,325				
CFDA 84.365	19,664				
CFDA 10.555	518,223				
CFDA 10.553	8,168				
CFDA 10.556	11,255				
CFDA 10.550	158,851				
	<u>2,861,073</u>				
ISD 0196 ROSEMOUNT					
CFDA 10.550	318,280	Yes	Yes		
CFDA 10.553	310,921				
CFDA 10.555	1,937,738				
CFDA 10.556	3,735				
CFDA 84.027	6,091,851				
CFDA 84.173	194,810				
CFDA 84.002	102,673				
CFDA 84.048	132,297				
CFDA 84.165	1,327,790				
CFDA 84.181	55,291				
CFDA 84.186	59,984				
CFDA 84.298	39,899				
CFDA 84.318	9,103				
CFDA 84.365	139,473				
CFDA 84.367	561,274				
CFDA 84.010	909,994				
	<u>12,195,113</u>				
ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN					
CFDA 84.027	1,223,258	Yes	Yes		
CFDA 84.173	33,583				
CFDA 84.298	18,938				
CFDA 84.010	370,542				
CFDA 84.365	42,879				
CFDA 84.186	18,353				
CFDA 84.281	152,812				
CFDA 10.555	582,798				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.550	103,520				
CFDA 10.556	963				
CFDA 10.553	136,410				
	<u>2,684,056</u>				
ISD 0199 INVER GROVE HEIGHTS		Yes	Yes		
CFDA 84.027	686,816				
CFDA 84.173	30,120				
CFDA 84.010	394,190				
CFDA 84.181	15,260				
CFDA 84.186	2,790				
CFDA 84.298	2,419				
CFDA 84.365	5,682				
CFDA 84.367	114,137				
CFDA 10.550	91,910				
CFDA 10.553	91,850				
CFDA 10.555	386,319				
CFDA 10.556	1,041				
	<u>1,822,534</u>				
ISD 0200 HASTINGS		Yes	Yes		
CFDA 84.027	941,333				
CFDA 84.173	34,140				
CFDA 84.010	310,908				
CFDA 84.367	157,128				
CFDA 84.298	7,849				
CFDA 84.318	796				
CFDA 84.186	15,701				
CFDA 84.002	14,492				
CFDA 84.013	30,260				
CFDA 10.550	92,478				
CFDA 10.553	42,685				
CFDA 10.555	391,363				
CFDA 10.556	425				
	<u>2,039,558</u>				
ISD 0206 ALEXANDRIA		Yes	Yes		
CFDA 10.550	58,071				
CFDA 10.555	555,192				
CFDA 84.002	16,878				
CFDA 84.010	348,438				
CFDA 84.027	859,519				
CFDA 84.173	27,935				
CFDA 84.181	27,252				
CFDA 84.186	13,393				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	6,120				
CFDA 84.367	147,929				
	<u>2,060,727</u>				
ISD 0239 RUSHFORD-PETERSON		Yes	Yes		
CFDA 10.550	9,532				
CFDA 10.555	136,993				
CFDA 10.559	9,448				
CFDA 10.553	27,875				
CFDA 84.010	60,981				
CFDA 84.367	34,223				
CFDA 84.318	542				
CFDA 84.186	2,591				
CFDA 84.298	1,661				
	<u>283,846</u>				
ISD 0241 ALBERT LEA		Yes			
CFDA 84.010	496,891				
CFDA 84.027	750,487				
CFDA 84.048	30,383				
CFDA 84.173	27,931				
CFDA 84.181	22,585				
CFDA 84.186	17,105				
CFDA 84.298	5,570				
CFDA 84.318	4,270				
CFDA 84.365	22,262				
CFDA 84.367	189,112				
CFDA 10.550	84,864				
CFDA 10.553	87,673				
CFDA 10.555	520,486				
CFDA 10.556	452				
	<u>2,260,071</u>				
ISD 0256 RED WING		Yes			
CFDA 10.550	56,990				
CFDA 10.553	27,250				
CFDA 10.555	279,755				
CFDA 84.002	11,820				
CFDA 84.010	248,130				
CFDA 84.186	10,658				
CFDA 84.298	5,510				
CFDA 84.367	138,891				
CFDA 84.318	2,491				
	<u>781,495</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0270 HOPKINS					
		Yes	Yes		
CFDA 10.550	168,826				
CFDA 10.553	201,948				
CFDA 10.555	844,014				
CFDA 10.556	5,161				
CFDA 84.010	491,503				
CFDA 84.013	148,880				
CFDA 84.027	1,694,497				
CFDA 84.298	23,707				
CFDA 84.281	162,168				
CFDA 84.365	24,726				
CFDA 84.173	49,756				
CFDA 84.186	20,989				
CFDA 84.002	180,118				
CFDA 93.276	145,399				
	<u>4,161,692</u>				
ISD 0271 BLOOMINGTON					
		Yes	Yes		
CFDA 10.550	240,060				
CFDA 10.553	323,799				
CFDA 10.555	1,277,619				
CFDA 10.555	15,151				
CFDA 17.267	20,250				
CFDA 84.002	206,988				
CFDA 84.010	409,639				
CFDA 84.027	1,982,440				
CFDA 84.173	80,697				
CFDA 84.181	224,714				
CFDA 84.186	24,083				
CFDA 84.287	130,833				
CFDA 84.298	25,286				
CFDA 84.359	71,730				
CFDA 84.365	124,612				
CFDA 84.367	276,349				
	<u>5,434,250</u>				
ISD 0272 EDEN PRAIRIE					
		Yes			
CFDA 10.550	174,110				
CFDA 10.553	23,139				
CFDA 10.555	618,330				
CFDA 84.010	321,328				
CFDA 84.027	1,571,705				
CFDA 84.181	48,700				
CFDA 84.298	12,565				

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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 84.173	57,290				
CFDA 84.186	20,791				
CFDA 84.367	174,062				
CFDA 84.365	53,370				
	<u>3,075,390</u>				
ISD 0273 EDINA		Yes			
CFDA 84.027	1,127,405				
CFDA 84.173	34,821				
CFDA 84.010	137,686				
CFDA 84.298	4,404				
CFDA 84.367	88,253				
CFDA 84.186	16,422				
CFDA 84.365	12,736				
CFDA 94.004	16,600				
CFDA 10.555	246,974				
CFDA 10.550	87,365				
CFDA 10.553	9,673				
	<u>1,782,339</u>				
ISD 0276 MINNETONKA		Yes	Yes		
CFDA 10.550	133,122				
CFDA 10.555	310,137				
CFDA 10.556	3,911				
CFDA 84.010	129,435				
CFDA 84.027	1,453,203				
CFDA 84.173	47,365				
CFDA 84.186	13,000				
CFDA 84.367	151,110				
CFDA 84.298	14,451				
CFDA 84.365	7,308				
CFDA 84.002	13,136				
	<u>2,276,178</u>				
ISD 0277 WESTONKA		Yes	Yes		
CFDA 10.550	29,801				
CFDA 10.553	10,967				
CFDA 10.555	142,350				
CFDA 10.556	872				
CFDA 84.010	53,400				
CFDA 84.027	413,151				
CFDA 84.173	16,342				
CFDA 84.181	8,525				
CFDA 84.186	2,429				
CFDA 84.298	1,980				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	72,005				
	<u>751,822</u>				
ISD 0278 ORONO		Yes	Yes		
CFDA 84.027	469,722				
CFDA 84.173	5,598				
CFDA 84.010	47,857				
CFDA 84.298	3,531				
CFDA 84.367	43,709				
CFDA 84.186	5,224				
CFDA 10.550	20,787				
CFDA 10.555	114,056				
	<u>710,484</u>				
ISD 0279 OSSEO		Yes			
CFDA 84.027	3,546,813				
CFDA 84.173	138,081				
CFDA 84.181	136,262				
CFDA 84.010	747,871				
CFDA 84.318	30,712				
CFDA 84.298	38,008				
CFDA 84.367	574,481				
CFDA 84.186	54,718				
CFDA 84.365	199,238				
CFDA 84.002	164,340				
CFDA 84.287	235,801				
CFDA 93.576	100,000				
CFDA 10.555	2,777,226				
CFDA 10.550	492,951				
CFDA 10.556	1,217				
CFDA 10.553	739,759				
CFDA 10.559	16,923				
CFDA 10.558	5,049				
	<u>9,999,450</u>				
ISD 0280 RICHFIELD		Yes	Yes		
CFDA 84.027	1,091,362				
CFDA 84.173	38,247				
CFDA 84.010	508,096				
CFDA 84.367	169,885				
CFDA 84.298	6,374				
CFDA 84.186	19,825				
CFDA 84.318	54,598				
CFDA 84.365	157,415				
CFDA 84.360	103,607				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.576	47,810				
CFDA 10.550	72,529				
CFDA 10.553	165,774				
CFDA 10.555	749,208				
	<u>3,184,730</u>				
ISD 0281 ROBBINSDALE		Yes			
CFDA 84.027	2,369,834				
CFDA 84.173	84,366				
CFDA 84.002	152,218				
CFDA 84.010	1,152,766				
CFDA 84.298	18,147				
CFDA 84.367	542,593				
CFDA 84.365	173,016				
CFDA 84.318	32,765				
CFDA 84.181	95,350				
CFDA 84.186	36,324				
CFDA 84.287	75,091				
CFDA 84.357	293,228				
CFDA 84.293	5,962				
CFDA 84.213	162,464				
CFDA 10.550	201,623				
CFDA 10.553	506,125				
CFDA 10.555	2,026,969				
CFDA 93.576	73,373				
CFDA 93.566	17,250				
	<u>8,019,464</u>				
ISD 0282 ST ANTHONY-NEW BRIGHTON		Yes	Yes		
CFDA 84.027	243,131				
CFDA 84.010	81,572				
CFDA 84.367	31,010				
CFDA 84.298	2,196				
CFDA 84.318	200				
CFDA 84.173	7,616				
CFDA 84.186	3,294				
CFDA 10.553	6,937				
CFDA 10.550	31,413				
CFDA 10.556	1,954				
CFDA 10.558	3,658				
CFDA 10.555	112,116				
	<u>525,097</u>				
ISD 0283 ST LOUIS PARK		Yes	Yes		
CFDA 84.010	311,275				

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**Exhibit 4
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**Summary of Expenditures of Federal Awards by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.027	1,033,786				
CFDA 84.173	40,228				
CFDA 84.186	7,052				
CFDA 84.196	36,800				
CFDA 84.367	127,727				
CFDA 84.298	10,061				
CFDA 84.361	25,025				
CFDA 84.365	32,320				
CFDA 84.293	139,774				
CFDA 10.550	45,611				
CFDA 10.553	93,020				
CFDA 10.555	444,062				
CFDA 10.559	13,893				
	<u>2,360,634</u>				
ISD 0284 WAYZATA		Yes	Yes		
CFDA 10.550	170,809				
CFDA 10.553	56,939				
CFDA 10.555	587,838				
CFDA 84.365	27,415				
CFDA 84.027	1,418,549				
CFDA 84.173	58,522				
CFDA 84.186	17,454				
CFDA 84.367	191,174				
CFDA 84.298	15,572				
	<u>2,544,272</u>				
ISD 0286 BROOKLYN CENTER		Yes	Yes		
CFDA 84.173	1,376				
CFDA 84.027	380,805				
CFDA 84.010	299,639				
CFDA 84.367	87,133				
CFDA 84.186	9,851				
CFDA 84.365	44,873				
CFDA 84.287	213,395				
CFDA 84.360	105,592				
CFDA 10.550	54,171				
CFDA 10.553	151,692				
CFDA 10.555	468,952				
	<u>1,817,479</u>				
ISD 0309 PARK RAPIDS		Yes	Yes		
CFDA 10.550	15,765				
CFDA 10.553	50,346				
CFDA 10.555	246,743				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	218,674				
CFDA 84.048	9,470				
CFDA 84.060	24,288				
CFDA 84.181	19,444				
CFDA 84.218	94,286				
CFDA 84.298	2,516				
CFDA 84.360	99,530				
	<u>781,062</u>				
ISD 0316 COLERAINE		Yes	Yes		
CFDA 10.553	66,589				
CFDA 10.555	188,149				
CFDA 10.550	32,549				
CFDA 84.010	273,953				
CFDA 84.013	15,147				
CFDA 84.186	5,507				
CFDA 84.298	2,554				
CFDA 84.173	10,000				
CFDA 84.367	39,480				
CFDA 84.048	4,490				
	<u>638,418</u>				
ISD 0317 DEER RIVER		Yes	Yes		
CFDA 10.550	25,149				
CFDA 10.553	64,570				
CFDA 10.555	194,080				
CFDA 10.559	2,704				
CFDA 84.010	305,781				
CFDA 84.013	29,366				
CFDA 84.186	8,114				
CFDA 84.298	350				
CFDA 84.358	23,242				
CFDA 84.367	90,912				
	<u>744,268</u>				
ISD 0318 GRAND RAPIDS		Yes	Yes		
CFDA 10.550	70,782				
CFDA 10.553	100,880				
CFDA 10.555	476,189				
CFDA 10.559	35,060				
CFDA 84.010	596,289				
CFDA 84.027	929,683				
CFDA 84.173	28,646				
CFDA 84.048	29,808				
CFDA 84.181	47,583				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	16,138				
CFDA 84.298	5,476				
CFDA 84.367	217,457				
	<u>2,553,991</u>				
ISD 0332 MORA		Yes			
CFDA 10.550	38,174				
CFDA 10.553	40,946				
CFDA 10.555	265,360				
CFDA 84.010	225,226				
CFDA 84.027	165,330				
CFDA 84.048	1,500				
CFDA 84.186	6,405				
CFDA 84.298	2,949				
CFDA 84.367	97,240				
	<u>843,130</u>				
ISD 0333 OGILVIE		Yes			
CFDA 10.550	10,024				
CFDA 10.553	31,285				
CFDA 10.555	109,673				
CFDA 84.010	419,240				
CFDA 84.367	45,236				
CFDA 84.318	7,804				
CFDA 84.298	1,074				
CFDA 84.048	6,327				
CFDA 84.186	7,813				
CFDA 84.027	75,000				
	<u>713,476</u>				
ISD 0345 NEW LONDON-SPICER		Yes	Yes		
CFDA 84.010	70,062				
CFDA 84.298	2,087				
CFDA 84.186	5,503				
CFDA 84.367	58,100				
CFDA 84.048	10,851				
CFDA 10.553	33,194				
CFDA 10.555	159,603				
CFDA 10.556	468				
CFDA 10.550	49,454				
	<u>389,322</u>				
ISD 0347 WILLMAR		Yes	Yes		
CFDA 10.555	719,280				
CFDA 10.558	12,304				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.556	313				
CFDA 10.553	378,726				
CFDA 10.550	127,371				
CFDA 84.010	788,083				
CFDA 84.011	41,367				
CFDA 84.013	149,358				
CFDA 84.367	225,688				
CFDA 84.298	8,747				
CFDA 84.365	64,784				
CFDA 84.186	24,983				
CFDA 84.318	11,640				
CFDA 84.287	6,635				
CFDA 84.002	60,499				
CFDA 84.027	404,475				
CFDA 84.173	30,877				
	<u>3,055,130</u>				
ISD 0361 INTERNATIONAL FALLS		Yes	Yes		
CFDA 10.553	41,216				
CFDA 10.555	159,531				
CFDA 10.550	17,050				
CFDA 10.558	9,725				
CFDA 84.027	222,368				
CFDA 84.173	9,816				
CFDA 84.181	11,596				
CFDA 84.367	104,002				
CFDA 84.298	2,464				
CFDA 84.186	7,867				
CFDA 84.010	237,427				
	<u>823,062</u>				
ISD 0381 LAKE SUPERIOR (TWO HARBORS)		Yes	Yes		
CFDA 10.550	25,654				
CFDA 10.553	25,893				
CFDA 10.555	163,888				
CFDA 84.010	202,966				
CFDA 84.027	239,277				
CFDA 84.048	15,849				
CFDA 84.243	1,751				
CFDA 84.186	4,915				
CFDA 84.367	61,285				
CFDA 84.318	3,014				
CFDA 84.298	2,201				
	<u>746,693</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0394 MONTGOMERY-LONSDALE					
CFDA 10.550	23,662	Yes	Yes		
CFDA 10.553	17,407				
CFDA 10.555	118,769				
CFDA 10.556	742				
CFDA 84.010	111,565				
CFDA 84.011	186,042				
CFDA 84.027	51,826				
CFDA 84.186	3,801				
CFDA 84.298	1,617				
CFDA 84.365	6,735				
CFDA 84.367	44,473				
	<u>566,639</u>				
ISD 0413 MARSHALL					
CFDA 84.027	459,964	Yes	Yes		
CFDA 84.173	23,618				
CFDA 84.181	12,567				
CFDA 84.298	3,422				
CFDA 84.367	78,045				
CFDA 84.186	7,199				
CFDA 84.010	178,595				
CFDA 84.365	9,738				
CFDA 84.002	113,450				
CFDA 10.555	266,042				
CFDA 10.550	50,672				
CFDA 10.558	5,019				
CFDA 10.553	32,069				
CFDA 93.566	17,831				
	<u>1,258,231</u>				
ISD 0423 HUTCHINSON					
CFDA 84.010	291,978	Yes	Yes		
CFDA 84.027	453,145				
CFDA 84.173	17,196				
CFDA 84.181	32,195				
CFDA 84.186	12,058				
CFDA 84.298	6,048				
CFDA 84.318	2,518				
CFDA 84.365	8,796				
CFDA 84.367	93,347				
CFDA 10.550	54,405				
CFDA 10.553	35,684				
CFDA 10.555	262,602				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.556	119				
CFDA 10.558	26,861				
	<u>1,296,952</u>				
ISD 0432 MAHNOMEN		Yes	Yes	Yes	
CFDA 10.553	51,707				
CFDA 10.555	156,557				
CFDA 10.550	9,950				
CFDA 10.558	840				
CFDA 84.010	279,198				
CFDA 84.186	7,082				
CFDA 84.318	2,257				
CFDA 84.367	78,883				
CFDA 84.298	2,952				
	<u>589,426</u>				
ISD 0435 WAUBUN		Yes	Yes	Yes	
CFDA 10.553	55,919				
CFDA 10.555	146,098				
CFDA 10.559	4,535				
CFDA 10.550	13,545				
CFDA 84.010	231,891				
CFDA 84.186	4,870				
CFDA 84.367	96,457				
CFDA 84.298	1,245				
CFDA 84.318	45				
	<u>554,605</u>				
ISD 0465 LITCHFIELD		Yes	Yes		
CFDA 10.550	41,397				
CFDA 10.558	12,475				
CFDA 10.553	28,601				
CFDA 10.555	215,699				
CFDA 84.010	157,172				
CFDA 84.186	6,074				
CFDA 84.367	84,116				
CFDA 84.298	2,769				
	<u>548,303</u>				
ISD 0466 DASSEL-COKATO		Yes			
CFDA 10.550	51,199				
CFDA 10.553	33,953				
CFDA 10.555	251,600				
CFDA 10.556	565				
CFDA 84.010	203,322				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.013	45,464				
CFDA 84.186	5,630				
CFDA 84.367	72,094				
CFDA 84.298	3,134				
CFDA 84.318	8,690				
	<u>675,651</u>				
ISD 0477 PRINCETON		Yes	Yes		
CFDA 10.550	89,534				
CFDA 10.553	26,924				
CFDA 10.555	339,156				
CFDA 10.556	806				
CFDA 84.010	151,252				
CFDA 84.186	8,403				
CFDA 84.298	4,918				
CFDA 84.318	110				
CFDA 84.367	107,096				
	<u>728,199</u>				
ISD 0480 ONAMIA		Yes	Yes		
CFDA 10.550	15,684				
CFDA 10.553	58,450				
CFDA 10.555	143,658				
CFDA 10.556	55				
CFDA 84.010	316,550				
CFDA 84.013	123,235				
CFDA 84.173	2,597				
CFDA 84.186	7,594				
CFDA 84.287	325,029				
CFDA 84.298	1,599				
CFDA 84.367	78,081				
	<u>1,072,532</u>				
ISD 0482 LITTLE FALLS		Yes	Yes		
CFDA 10.550	65,813				
CFDA 10.553	94,524				
CFDA 10.555	360,250				
CFDA 84.010	372,987				
CFDA 84.027	485,995				
CFDA 84.173	60,857				
CFDA 84.186	13,550				
CFDA 84.298	3,834				
CFDA 84.318	328				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	130,532				
	<u>1,588,670</u>				
ISD 0492 AUSTIN		Yes			
CFDA 10.550	70,186				
CFDA 10.553	164,270				
CFDA 10.555	812,954				
CFDA 84.010	682,806				
CFDA 84.013	53,040				
CFDA 84.027	923,579				
CFDA 84.048	46,846				
CFDA 84.243	14,275				
CFDA 84.173	23,112				
CFDA 84.181	40,997				
CFDA 84.186	22,301				
CFDA 84.298	9,784				
CFDA 84.318	2,397				
CFDA 84.357	326,615				
CFDA 84.365	22,408				
CFDA 84.367	208,754				
	<u>3,424,324</u>				
ISD 0508 ST PETER		Yes	Yes		
CFDA 10.550	19,933				
CFDA 10.553	45,141				
CFDA 10.555	185,873				
CFDA 10.556	1,041				
CFDA 84.010	168,949				
CFDA 84.013	43,253				
CFDA 84.048	7,038				
CFDA 84.186	5,317				
CFDA 84.298	5,174				
CFDA 84.318	2,984				
CFDA 84.365	8,328				
CFDA 84.367	99,444				
	<u>592,475</u>				
ISD 0518 WORTHINGTON		Yes	Yes	Yes	
CFDA 10.550	54,699				
CFDA 84.002	67,793				
CFDA 84.010	316,189				
CFDA 84.181	22,810				
CFDA 84.186	10,608				
CFDA 84.213	88,335				
CFDA 84.287	32,259				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	7,226				
CFDA 84.318	5,098				
CFDA 84.365	21,920				
CFDA 84.367	106,023				
CFDA 84.027	344,850				
CFDA 84.173	18,362				
CFDA 10.553	144,825				
CFDA 10.555	459,549				
	<u>1,700,546</u>				
ISD 0535 ROCHESTER		Yes	Yes	Yes	
CFDA 10.553	306,770				
CFDA 10.550	218,225				
CFDA 10.555	1,740,320				
CFDA 10.556	13,804				
CFDA 10.558	1,723				
CFDA 10.559	55,109				
CFDA 84.002	221,657				
CFDA 84.010	1,926,822				
CFDA 84.011	27,875				
CFDA 84.013	24,687				
CFDA 84.027	4,605,239				
CFDA 84.048	125,348				
CFDA 84.173	72,583				
CFDA 84.181	119,563				
CFDA 84.186	49,915				
CFDA 84.213	160,000				
CFDA 84.287	481,464				
CFDA 84.298	42,651				
CFDA 84.318	80,185				
CFDA 84.357	320,605				
CFDA 84.365	266,706				
CFDA 84.367	754,200				
CFDA 93.576	99,980				
CFDA 93.566	17,550				
	<u>11,732,981</u>				
ISD 0544 FERGUS FALLS		Yes	Yes		
CFDA 10.550	38,682				
CFDA 10.553	39,995				
CFDA 10.555	234,792				
CFDA 10.556	1,157				
CFDA 84.002	8,141				
CFDA 84.010	316,515				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	9,046				
CFDA 84.298	5,470				
CFDA 84.367	154,180				
	<u>807,978</u>				
ISD 0548 PELICAN RAPIDS		Yes	Yes		
CFDA 10.550	20,395				
CFDA 10.553	62,343				
CFDA 10.558	2,957				
CFDA 10.555	157,252				
CFDA 84.010	182,964				
CFDA 84.186	6,208				
CFDA 84.298	1,717				
CFDA 84.318	4,614				
CFDA 84.365	30,253				
CFDA 84.367	47,371				
	<u>516,074</u>				
ISD 0549 PERHAM		Yes			
CFDA 10.553	72,628				
CFDA 10.555	245,065				
CFDA 10.558	3,302				
CFDA 10.556	135				
CFDA 10.550	50,230				
CFDA 84.010	226,676				
CFDA 84.027	34,000				
CFDA 84.186	5,237				
CFDA 84.298	5,061				
CFDA 84.318	1,312				
CFDA 84.367	71,727				
	<u>715,373</u>				
ISD 0564 THIEF RIVER FALLS		Yes	Yes		
CFDA 84.010	239,449				
CFDA 84.048	8,750				
CFDA 84.181	11,287				
CFDA 84.186	7,664				
CFDA 84.298	3,949				
CFDA 84.367	103,991				
CFDA 84.318	1,298				
CFDA 84.027	480,074				
CFDA 84.173	18,637				
CFDA 10.553	55,723				
CFDA 10.555	209,924				
CFDA 10.550	46,224				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.556	1,201				
	<u>1,188,171</u>				
ISD 0578 PINE CITY		Yes			
CFDA 10.550	30,290				
CFDA 10.553	52,770				
CFDA 10.555	230,712				
CFDA 84.010	212,771				
CFDA 84.048	6,819				
CFDA 84.318	216				
CFDA 84.186	8,008				
CFDA 84.298	5,168				
CFDA 84.367	98,522				
	<u>645,276</u>				
ISD 0593 CROOKSTON		Yes			
CFDA 10.550	32,290				
CFDA 10.553	42,031				
CFDA 10.555	204,341				
CFDA 84.010	230,159				
CFDA 84.367	73,515				
CFDA 84.186	6,557				
CFDA 84.298	2,236				
CFDA 84.181	26,589				
CFDA 84.357	357,454				
CFDA 84.027	296,271				
CFDA 84.173	5,222				
	<u>1,276,665</u>				
ISD 0595 EAST GRAND FORKS		Yes	Yes		
CFDA 84.010	220,864				
CFDA 84.048	88,995				
CFDA 84.186	6,919				
CFDA 84.298	3,542				
CFDA 84.367	108,008				
CFDA 10.555	208,264				
CFDA 10.550	53,704				
CFDA 10.553	50,036				
	<u>740,332</u>				
ISD 0621 MOUNDS VIEW		Yes	Yes		
CFDA 84.027	1,849,693				
CFDA 84.173	81,589				
CFDA 84.181	616,061				
CFDA 84.010	354,310				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	20,206				
CFDA 84.367	216,863				
CFDA 84.186	22,283				
CFDA 84.365	37,141				
CFDA 84.002	13,761				
CFDA 84.323	10,889				
CFDA 10.550	161,160				
CFDA 10.555	876,977				
CFDA 10.556	2,021				
CFDA 10.553	157,419				
	4,420,373				
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDAL		Yes	Yes		
CFDA 84.027	2,312,845				
CFDA 84.173	73,715				
CFDA 84.010	841,159				
CFDA 84.186	34,036				
CFDA 84.367	341,921				
CFDA 84.298	17,379				
CFDA 84.365	46,631				
CFDA 84.184	214,186				
CFDA 84.048	92,457				
CFDA 84.002	157,415				
CFDA 84.323	50,000				
CFDA 84.357	274,318				
CFDA 93.566	32,400				
CFDA 10.550	166,877				
CFDA 10.555	1,490,775				
CFDA 10.553	312,183				
	6,458,297				
ISD 0623 ROSEVILLE		Yes			
CFDA 10.550	127,974				
CFDA 10.553	149,736				
CFDA 10.555	793,071				
CFDA 10.556	7,055				
CFDA 84.010	156,386				
CFDA 84.027	1,379,339				
CFDA 84.298	11,858				
CFDA 84.281	163,192				
CFDA 84.173	44,923				
CFDA 84.181	28,013				
CFDA 84.186	13,849				
CFDA 84.318	747				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.365	60,628				
CFDA 84.002	103,275				
CFDA 84.048	32,400				
	<u>3,072,446</u>				
ISD 0624 WHITE BEAR LAKE		Yes	Yes		
CFDA 84.027	1,605,558				
CFDA 84.173	64,605				
CFDA 84.010	443,688				
CFDA 84.298	10,662				
CFDA 84.367	214,707				
CFDA 84.186	25,062				
CFDA 84.365	18,752				
CFDA 84.366	83,500				
CFDA 10.550	136,325				
CFDA 10.555	835,356				
CFDA 10.555	154,157				
	<u>3,592,372</u>				
ISD 0656 FARIBAULT		Yes	Yes		
CFDA 10.550	91,314				
CFDA 10.553	242,804				
CFDA 10.555	602,367				
CFDA 10.559	14,394				
CFDA 84.002	25,138				
CFDA 84.010	362,696				
CFDA 84.027	970,680				
CFDA 84.173	23,521				
CFDA 84.181	59,957				
CFDA 84.186	16,305				
CFDA 84.287	185,265				
CFDA 84.298	14,074				
CFDA 84.365	70,034				
CFDA 84.367	143,834				
	<u>2,822,383</u>				
ISD 0659 NORTHFIELD		Yes	Yes		
CFDA 10.550	63,239				
CFDA 10.553	33,541				
CFDA 10.555	302,644				
CFDA 10.556	2,120				
CFDA 84.002	110,146				
CFDA 84.010	241,729				
CFDA 84.027	686,198				
CFDA 84.173	14,012				

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**Exhibit 4
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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 84.186	10,879				
CFDA 84.215	46,776				
CFDA 84.298	5,350				
CFDA 84.365	25,906				
CFDA 84.367	131,550				
CFDA 94.004	6,727				
	<u>1,680,817</u>				
ISD 0682 ROSEAU		Yes	Yes		
CFDA 84.010	47,900				
CFDA 84.186	3,192				
CFDA 84.298	2,509				
CFDA 84.367	36,984				
CFDA 84.027	319,925				
CFDA 84.173	19,055				
CFDA 10.553	15,880				
CFDA 10.555	117,124				
CFDA 10.550	27,509				
CFDA 10.558	266				
	<u>590,344</u>				
ISD 0690 WARROAD		Yes	Yes		
CFDA 84.010	104,289				
CFDA 84.367	58,144				
CFDA 84.181	9,495				
CFDA 84.186	4,061				
CFDA 84.298	1,777				
CFDA 84.351	221				
CFDA 84.027	332,706				
CFDA 84.173	13,584				
CFDA 16.575	33,284				
CFDA 10.553	35,343				
CFDA 10.555	161,772				
CFDA 10.550	37,041				
CFDA 10.556	372				
	<u>792,089</u>				
ISD 0701 HIBBING		Yes	Yes	Yes	Yes
CFDA 84.010	379,539				
CFDA 84.367	139,704				
CFDA 84.298	4,070				
CFDA 84.027	423,221				
CFDA 84.173	22,610				
CFDA 84.181	12,166				
CFDA 84.048	28,937				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	10,665				
CFDA 84.360	106,490				
CFDA 84.002	12,189				
CFDA 10.550	46,074				
CFDA 10.553	80,312				
CFDA 10.555	298,061				
	<u>1,564,038</u>				
ISD 0704 PROCTOR		Yes			
CFDA 10.550	30,648				
CFDA 10.555	144,704				
CFDA 84.010	101,226				
CFDA 84.048	15,195				
CFDA 84.243	1,445				
CFDA 84.186	5,109				
CFDA 84.298	4,457				
CFDA 84.318	531				
CFDA 84.367	66,285				
	<u>369,600</u>				
ISD 0706 VIRGINIA		Yes	Yes	Yes	
CFDA 10.553	36,249				
CFDA 10.555	219,523				
CFDA 10.550	28,474				
CFDA 84.010	186,574				
CFDA 84.048	69,345				
CFDA 84.186	6,174				
CFDA 84.298	2,558				
CFDA 84.367	73,128				
CFDA 94.004	14,860				
	<u>636,885</u>				
ISD 0707 NETT LAKE		Yes	Yes		
CFDA 10.553	10,132				
CFDA 10.555	21,273				
CFDA 10.558	1,794				
CFDA 10.550	2,752				
CFDA 84.010	28,894				
CFDA 84.186	665				
CFDA 84.367	7,751				
CFDA 84.287	15,271				
CFDA 84.298	157				
	<u>88,689</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0709 DULUTH		Yes	Yes		
CFDA 10.550	146,659				
CFDA 10.553	345,473				
CFDA 10.555	1,192,421				
CFDA 10.559	125,019				
CFDA 84.002	27,461				
CFDA 84.010	2,398,876				
CFDA 84.013	185,336				
CFDA 84.048	112,450				
CFDA 84.027	2,600,674				
CFDA 84.173	110,555				
CFDA 84.181	66,944				
CFDA 84.184	1,643,102				
CFDA 84.186	57,730				
CFDA 84.196	61,773				
CFDA 84.298	31,311				
CFDA 84.318	13,032				
CFDA 84.323	27,438				
CFDA 84.360	102,707				
CFDA 84.351	247,072				
CFDA 84.367	736,191				
CFDA 94.004	19,054				
CFDA 94.006	645,453				
CFDA 94.013	8,253				
	10,904,984				
ISD 0712 MOUNTAIN IRON - BUHL		Yes	Yes		
CFDA 10.550	12,185				
CFDA 10.553	28,595				
CFDA 10.555	78,753				
CFDA 84.010	150,533				
CFDA 84.013	63,049				
CFDA 84.367	36,929				
CFDA 84.298	1,138				
	371,182				
ISD 0719 PRIOR LAKE		Yes	Yes		
CFDA 10.553	7,424				
CFDA 10.555	294,471				
CFDA 10.556	5,803				
CFDA 10.550	101,705				
CFDA 84.010	217,539				
CFDA 84.318	1,128				
CFDA 84.298	8,322				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	13,288				
CFDA 84.367	103,871				
CFDA 84.365	26,936				
	<u>780,487</u>				
ISD 0720 SHAKOPEE		Yes	Yes	Yes	
CFDA 84.010	248,842				
CFDA 84.367	105,080				
CFDA 84.298	14,317				
CFDA 84.186	15,536				
CFDA 84.365	86,990				
CFDA 10.550	107,191				
CFDA 10.553	124,329				
CFDA 10.555	717,665				
CFDA 10.556	475				
	<u>1,420,425</u>				
ISD 0721 NEW PRAGUE		Yes	Yes		
CFDA 10.550	55,599				
CFDA 10.555	160,081				
CFDA 84.010	80,735				
CFDA 84.367	53,143				
CFDA 84.186	3,189				
CFDA 84.298	5,259				
CFDA 84.048	5,737				
CFDA 84.027	429,203				
CFDA 84.173	301				
	<u>793,247</u>				
ISD 0727 BIG LAKE		Yes	Yes		
CFDA 10.550	75,515				
CFDA 10.555	309,827				
CFDA 10.556	4,639				
CFDA 84.010	143,728				
CFDA 84.186	8,266				
CFDA 84.298	5,377				
CFDA 84.367	49,985				
	<u>597,337</u>				
ISD 0728 ELK RIVER		Yes	Yes		
CFDA 84.027	2,165,525				
CFDA 84.173	45,219				
CFDA 84.010	280,378				
CFDA 84.367	235,985				
CFDA 84.298	13,862				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	24,554				
CFDA 84.365	28,246				
CFDA 84.048	15,053				
CFDA 10.550	135,799				
CFDA 10.553	116,221				
CFDA 10.555	922,348				
	<u>3,983,190</u>				
ISD 0740 MELROSE		Yes	Yes		
CFDA 10.550	33,591				
CFDA 10.553	21,116				
CFDA 10.555	182,631				
CFDA 84.010	204,230				
CFDA 84.186	6,094				
CFDA 84.298	2,462				
CFDA 84.365	15,330				
CFDA 84.367	76,293				
	<u>541,747</u>				
ISD 0742 ST CLOUD		Yes	Yes		
CFDA 10.550	81,920				
CFDA 10.553	280,801				
CFDA 10.555	1,347,184				
CFDA 10.556	6,412				
CFDA 84.002	61,881				
CFDA 84.010	1,018,847				
CFDA 84.027	2,591,675				
CFDA 84.048	71,520				
CFDA 84.173	108,765				
CFDA 84.186	41,665				
CFDA 84.196	44,460				
CFDA 84.287	41,293				
CFDA 84.298	29,796				
CFDA 84.318	29,035				
CFDA 84.357	288,341				
CFDA 84.365	155,986				
CFDA 84.366	214,600				
CFDA 84.367	465,100				
CFDA 94.006	15,431				
	<u>6,894,712</u>				
ISD 0748 SARTELL		Yes	Yes		
CFDA 10.550	86,424				
CFDA 10.553	16,530				
CFDA 10.555	229,323				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	202,881				
CFDA 84.186	8,983				
CFDA 84.298	6,857				
CFDA 84.367	78,469				
	<u>629,467</u>				
ISD 0750 ROCORI AREA SCHOOLS		Yes	Yes		
CFDA 10.550	75,564				
CFDA 10.553	27,808				
CFDA 10.555	248,783				
CFDA 10.556	1,009				
CFDA 84.010	163,373				
CFDA 84.048	3,052				
CFDA 84.186	7,593				
CFDA 84.298	2,041				
CFDA 84.318	1,295				
CFDA 84.367	92,662				
	<u>623,180</u>				
ISD 0761 OWATONNA		Yes			
CFDA 10.550	109,407				
CFDA 10.553	190,422				
CFDA 10.555	582,826				
CFDA 10.556	5,456				
CFDA 84.002	44,449				
CFDA 84.010	422,062				
CFDA 84.027	1,138,622				
CFDA 84.048	36,675				
CFDA 84.173	37,099				
CFDA 84.181	33,126				
CFDA 84.186	20,351				
CFDA 84.298	9,826				
CFDA 84.318	2,330				
CFDA 84.357	278,091				
CFDA 84.365	53,506				
CFDA 84.367	138,234				
	<u>3,102,482</u>				
ISD 0829 WASECA		Yes	Yes		
CFDA 10.550	49,257				
CFDA 10.553	30,406				
CFDA 10.555	254,239				
CFDA 10.556	522				
CFDA 84.002	13,147				
CFDA 84.010	249,027				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.027	1,201,644				
CFDA 84.048	7,174				
CFDA 84.243	1,452				
CFDA 84.173	87,400				
CFDA 84.181	22,649				
CFDA 84.186	7,937				
CFDA 84.298	5,372				
CFDA 84.318	350				
CFDA 84.367	72,652				
	2,003,228				
ISD 0831 FOREST LAKE		Yes			
CFDA 84.173	51,370				
CFDA 84.027	1,590,186				
CFDA 84.323	56,411				
CFDA 84.010	427,712				
CFDA 84.365	18,208				
CFDA 84.367	207,885				
CFDA 84.298	10,263				
CFDA 84.186	19,228				
CFDA 84.181	214,833				
CFDA 84.318	1,624				
CFDA 10.550	153,001				
CFDA 10.553	94,785				
CFDA 10.555	681,844				
	3,527,350				
ISD 0832 MAHTOMEDI		Yes	Yes		
CFDA 10.550	43,353				
CFDA 10.553	6,831				
CFDA 10.555	121,950				
CFDA 10.556	2,201				
CFDA 84.010	94,427				
CFDA 84.027	595,069				
CFDA 84.173	16,711				
CFDA 84.186	7,526				
CFDA 84.298	5,332				
CFDA 84.367	62,769				
	956,169				
ISD 0833 SO WASHINGTON COUNTY		Yes	Yes		
CFDA 84.027	2,793,686				
CFDA 84.173	66,946				
CFDA 84.010	432,074				
CFDA 84.367	305,129				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.298	22,545				
CFDA 84.365	57,864				
CFDA 84.048	78,478				
CFDA 84.186	38,943				
CFDA 84.002	14,986				
CFDA 84.323	22,640				
CFDA 10.550	221,794				
CFDA 10.553	100,969				
CFDA 10.555	1,058,661				
CFDA 10.556	19,330				
	<u>5,234,045</u>				
ISD 0834 STILLWATER		Yes			
CFDA 84.027	1,504,212				
CFDA 84.173	54,346				
CFDA 84.010	584,746				
CFDA 84.298	14,395				
CFDA 84.367	149,590				
CFDA 84.186	30,339				
CFDA 84.048	26,350				
CFDA 10.550	139,642				
CFDA 10.553	43,738				
CFDA 10.555	514,449				
	<u>3,061,807</u>				
ISD 0840 ST JAMES		Yes	Yes		
CFDA 10.550	28,313				
CFDA 10.553	52,795				
CFDA 10.555	201,081				
CFDA 84.010	148,651				
CFDA 84.011	2,000				
CFDA 84.027	80,375				
CFDA 84.048	3,140				
CFDA 84.243	1,500				
CFDA 84.186	13,677				
CFDA 84.213	86,150				
CFDA 84.298	3,085				
CFDA 84.318	1,346				
CFDA 84.365	16,868				
CFDA 84.367	64,285				
	<u>703,266</u>				
ISD 0861 WINONA		Yes	Yes		
CFDA 10.550	65,034				
CFDA 10.555	458,258				

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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 10.553	79,340				
CFDA 84.002	12,273				
CFDA 84.010	448,847				
CFDA 84.367	196,747				
CFDA 84.318	3,825				
CFDA 84.365	9,328				
CFDA 84.186	16,745				
CFDA 84.298	11,585				
CFDA 84.173	16,255				
CFDA 84.027	54,484				
	<u>1,372,721</u>				
ISD 0876 ANNANDALE		Yes	Yes		
CFDA 10.550	19,841				
CFDA 10.553	12,839				
CFDA 10.555	161,397				
CFDA 10.556	1,722				
CFDA 84.010	200,006				
CFDA 84.186	6,491				
CFDA 84.298	4,696				
CFDA 84.318	3,092				
CFDA 84.367	73,692				
	<u>483,776</u>				
ISD 0877 BUFFALO-HANOVER-MONTROSE		Yes	Yes		
CFDA 10.550	94,854				
CFDA 10.553	64,501				
CFDA 10.555	522,529				
CFDA 10.556	810				
CFDA 84.010	366,665				
CFDA 84.027	972,201				
CFDA 84.173	23,386				
CFDA 84.186	15,677				
CFDA 84.298	8,472				
CFDA 84.318	355				
CFDA 84.365	9,398				
CFDA 84.367	129,203				
	<u>2,208,051</u>				
ISD 0882 MONTICELLO		Yes	Yes		
CFDA 10.553	12,711				
CFDA 10.555	350,254				
CFDA 10.556	3,373				
CFDA 10.550	97,634				
CFDA 84.002	54,252				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.010	134,521				
CFDA 84.027	1,913,596				
CFDA 84.173	170,064				
CFDA 84.181	112,427				
CFDA 84.186	13,940				
CFDA 84.298	5,462				
CFDA 84.367	110,566				
	<u>2,978,800</u>				
ISD 0883 ROCKFORD		Yes	Yes		
CFDA 10.550	37,195				
CFDA 10.553	17,553				
CFDA 10.555	148,956				
CFDA 84.010	55,665				
CFDA 84.027	93,791				
CFDA 84.318	53				
CFDA 84.298	2,219				
CFDA 84.186	3,525				
CFDA 84.367	29,263				
CFDA 84.287	324,935				
	<u>713,155</u>				
ISD 0885 ST MICHAEL-ALBERTVILLE		Yes	Yes		
CFDA 10.555	288,489				
CFDA 10.556	6,184				
CFDA 10.550	105,894				
CFDA 84.010	75,933				
CFDA 84.281	57,408				
CFDA 84.365	17,494				
CFDA 84.186	14,159				
CFDA 84.298	11,425				
	<u>576,986</u>				
ISD 0911 CAMBRIDGE		Yes			
CFDA 84.027	2,217,325				
CFDA 84.173	90,508				
CFDA 84.298	13,006				
CFDA 84.010	386,055				
CFDA 84.181	91,825				
CFDA 84.186	19,082				
CFDA 84.318	3,749				
CFDA 84.367	121,443				
CFDA 84.002	10,497				
CFDA 10.550	49,634				
CFDA 10.553	78,981				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	594,857				
	<u>3,676,962</u>				
ISD 0912 MILACA		Yes	Yes		
CFDA 10.550	48,929				
CFDA 10.553	57,926				
CFDA 10.555	276,958				
CFDA 84.010	234,776				
CFDA 84.048	53,055				
CFDA 84.186	7,672				
CFDA 84.298	4,558				
CFDA 84.318	1,355				
CFDA 84.367	88,791				
	<u>774,020</u>				
ISD 2142 ST LOUIS COUNTY		Yes	Yes	Yes	
CFDA 10.553	83,910				
CFDA 10.555	298,217				
CFDA 10.550	46,473				
CFDA 84.010	449,918				
CFDA 84.186	11,565				
CFDA 84.298	3,524				
CFDA 84.367	248,533				
	<u>1,142,140</u>				
ISD 2143 WATERVILLE-ELYSIAN-MORRISTO		Yes	Yes		Yes
CFDA 10.553	22,106				
CFDA 10.555	114,628				
CFDA 10.550	19,234				
CFDA 84.010	92,573				
CFDA 84.027	255,969				
CFDA 84.048	5,303				
CFDA 84.173	14,538				
CFDA 84.186	3,311				
CFDA 84.298	1,788				
CFDA 84.318	919				
CFDA 84.367	63,064				
	<u>593,433</u>				
ISD 2144 CHISAGO LAKES (LINDSTROM)		Yes	Yes		
CFDA 84.010	216,963				
CFDA 84.027	162,594				
CFDA 84.048	19,002				
CFDA 84.186	9,832				
CFDA 84.298	5,337				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.318	191				
CFDA 84.367	105,943				
CFDA 10.550	62,290				
CFDA 10.553	51,513				
CFDA 10.555	280,062				
CFDA 10.556	3,411				
CFDA 93.778	272,420				
	<u>1,189,558</u>				
ISD 2149 MINNEWASKA		Yes	Yes		
CFDA 10.550	37,042				
CFDA 10.553	66,603				
CFDA 10.555	160,918				
CFDA 84.010	153,047				
CFDA 84.367	73,709				
CFDA 84.186	4,590				
CFDA 84.298	1,872				
CFDA 84.027	146,431				
	<u>644,212</u>				
ISD 2154 EVELETH-GILBERT		Yes	Yes	Yes	
CFDA 10.553	37,610				
CFDA 10.555	163,474				
CFDA 10.550	16,789				
CFDA 84.010	153,668				
CFDA 84.186	4,831				
CFDA 84.298	2,326				
CFDA 84.318	587				
CFDA 84.367	95,410				
	<u>474,695</u>				
ISD 2155 WADENA-DEER CREEK		Yes	Yes	Yes	
CFDA 10.550	30,378				
CFDA 10.553	132,932				
CFDA 10.555	233,055				
CFDA 10.558	22,888				
CFDA 84.002	23,702				
CFDA 84.010	249,651				
CFDA 84.027	47,728				
CFDA 84.186	6,544				
CFDA 84.298	77,111				
CFDA 84.318	368				
CFDA 84.367	2,198				
	<u>826,555</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2164 DILWORTH-GLYNDON-FELTON					
CFDA 10.550	8,666	Yes	Yes	Yes	
CFDA 10.553	44,061				
CFDA 10.555	141,486				
CFDA 84.010	204,624				
CFDA 84.027	224,953				
CFDA 84.173	2,720				
CFDA 84.186	1,113				
CFDA 84.367	71,721				
CFDA 84.298	1,366				
CFDA 84.318	3,122				
	<u>703,832</u>				
ISD 2165 HINCKLEY-FINLAYSON					
CFDA 10.550	33,771	Yes			
CFDA 10.553	28,419				
CFDA 10.555	157,986				
CFDA 84.002	900				
CFDA 84.010	247,969				
CFDA 84.027	46,096				
CFDA 84.048	8,942				
CFDA 84.186	6,333				
CFDA 84.298	1,916				
CFDA 84.367	66,239				
	<u>598,571</u>				
ISD 2170 STAPLES - MOTLEY					
CFDA 10.550	33,734	Yes	Yes		
CFDA 10.553	75,931				
CFDA 10.555	286,151				
CFDA 84.010	344,440				
CFDA 84.186	7,695				
CFDA 84.367	121,004				
CFDA 84.298	3,126				
CFDA 84.318	1,070				
CFDA 84.027	104,527				
CFDA 84.336	30,000				
	<u>1,007,678</u>				
ISD 2174 PINE RIVER - BACKUS					
CFDA 10.550	19,372	Yes	Yes		
CFDA 10.553	55,987				
CFDA 10.555	183,043				
CFDA 10.558	4,666				
CFDA 84.010	209,837				

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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 84.186	4,795				
CFDA 84.367	95,615				
CFDA 84.298	569				
	<u>573,884</u>				
ISD 2184 LUVERNE		Yes	Yes		
CFDA 84.010	186,561				
CFDA 84.298	415				
CFDA 84.186	4,181				
CFDA 84.181	12,596				
CFDA 84.318	174				
CFDA 84.367	61,897				
CFDA 10.550	33,326				
CFDA 10.553	27,189				
CFDA 10.555	133,910				
	<u>460,249</u>				
ISD 2190 YELLOW MEDICINE EAST		Yes	Yes		
CFDA 84.027	81,775				
CFDA 84.298	1,640				
CFDA 84.186	3,166				
CFDA 84.010	95,400				
CFDA 84.367	48,368				
CFDA 10.555	146,929				
CFDA 10.553	38,861				
CFDA 10.550	31,431				
	<u>447,570</u>				
ISD 2198 FILLMORE CENTRAL (PRESTON)		Yes	Yes	Yes	
CFDA 84.010	149,329				
CFDA 84.367	50,750				
CFDA 84.186	773				
CFDA 84.298	1,114				
CFDA 84.027	380,907				
CFDA 84.173	13,702				
CFDA 84.181	13,345				
CFDA 84.048	3,079				
CFDA 10.553	11,862				
CFDA 10.555	81,202				
	<u>706,063</u>				
ISD 2311 CLEARBROOK-GONVICK		Yes	Yes		
CFDA 84.002	4,937				
CFDA 84.010	74,583				
CFDA 84.048	2,061				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	4,198				
CFDA 84.287	101,117				
CFDA 84.298	1,680				
CFDA 84.318	1,103				
CFDA 84.332	6,040				
CFDA 84.358	27,137				
CFDA 84.367	29,527				
CFDA 10.555	13,194				
CFDA 10.553	22,488				
CFDA 10.555	76,683				
	<u>364,748</u>				
ISD 2364 BELGRADE-BROOTEN-ELROSA		Yes	Yes		
CFDA 10.550	22,455				
CFDA 10.553	27,237				
CFDA 10.555	114,662				
CFDA 84.010	239,013				
CFDA 84.011	53,215				
CFDA 84.186	6,359				
CFDA 84.298	1,855				
CFDA 84.318	253				
CFDA 84.358	20,847				
CFDA 84.367	49,285				
	<u>535,181</u>				
ISD 2396 ATWATER-COSMOS-GROVE CITY		Yes	Yes		
CFDA 10.550	22,359				
CFDA 10.553	37,968				
CFDA 10.555	117,967				
CFDA 84.010	145,738				
CFDA 84.186	3,496				
CFDA 84.298	951				
CFDA 84.318	3,204				
CFDA 84.367	48,312				
	<u>379,995</u>				
ISD 2534 BOLD (Bird Island/Olivia)		Yes	Yes		
CFDA 10.550	17,164				
CFDA 10.553	31,476				
CFDA 10.555	115,935				
CFDA 10.558	3,474				
CFDA 84.010	109,615				
CFDA 84.011	150,398				
CFDA 84.186	3,395				
CFDA 84.298	2,435				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.367	43,046				
	<u>476,938</u>				
ISD 2580 EAST CENTRAL SCHOOLS		Yes	Yes		
CFDA 10.550	25,252				
CFDA 10.553	28,461				
CFDA 10.555	151,902				
CFDA 84.002	6,690				
CFDA 84.010	230,398				
CFDA 84.027	37,052				
CFDA 84.186	5,393				
CFDA 84.298	1,806				
CFDA 84.318	1,671				
CFDA 84.367	63,195				
	<u>551,820</u>				
ISD 2689 PIPESTONE-JASPER		Yes	Yes	Yes	
CFDA 10.550	37,360				
CFDA 10.553	73,135				
CFDA 10.555	189,561				
CFDA 10.556	467				
CFDA 84.010	137,057				
CFDA 84.173	203				
CFDA 84.181	10,054				
CFDA 84.186	3,826				
CFDA 84.298	1,741				
CFDA 84.367	62,178				
	<u>515,582</u>				
ISD 2711 MESABI EAST SCHOOLS (AURORA)		Yes	Yes		
CFDA 10.550	17,676				
CFDA 10.553	24,879				
CFDA 10.555	112,751				
CFDA 84.010	238,518				
CFDA 84.186	4,976				
CFDA 84.367	47,957				
CFDA 84.298	3,041				
	<u>449,798</u>				
ISD 2752 FAIRMONT AREA SCHOOLS		Yes	Yes		
CFDA 10.550	48,089				
CFDA 10.553	54,205				
CFDA 10.555	270,035				
CFDA 10.556	939				
CFDA 84.010	422,067				

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Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.186	10,226				
CFDA 84.298	5,399				
CFDA 84.318	756				
CFDA 84.365	20,797				
CFDA 84.367	122,174				
	<u>954,687</u>				
ISD 2753 LONG PRAIRIE-GREY EAGLE					
CFDA 10.550	35,590	Yes	Yes		
CFDA 10.553	36,590				
CFDA 10.555	241,611				
CFDA 10.556	59				
CFDA 84.010	273,558				
CFDA 84.186	7,109				
CFDA 84.298	2,427				
CFDA 84.318	295				
CFDA 84.365	20,232				
CFDA 84.367	75,642				
	<u>693,113</u>				
ISD 2853 LAC QUI PARLE VALLEY					
CFDA 10.550	3,420	Yes			
CFDA 10.553	47,507				
CFDA 10.555	130,409				
CFDA 10.558	25,132				
CFDA 84.010	123,243				
CFDA 84.164	57,671				
CFDA 84.186	3,731				
CFDA 84.298	1,673				
	<u>392,786</u>				
ISD 2859 GLENCOE-SILVER LAKE					
CFDA 10.550	42,491	Yes	Yes		
CFDA 10.553	37,405				
CFDA 10.555	211,862				
CFDA 10.558	673				
CFDA 10.556	587				
CFDA 84.010	128,944				
CFDA 84.011	65,487				
CFDA 84.186	6,202				
CFDA 84.278	2,975				
CFDA 84.281	65,811				
CFDA 84.365	5,158				
	<u>567,595</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 2860 BLUE EARTH AREA SCHOOLS		Yes	Yes		
CFDA 10.550	34,444				
CFDA 10.553	30,195				
CFDA 10.555	193,574				
CFDA 10.556	565				
CFDA 84.002	6,597				
CFDA 84.010	200,819				
CFDA 84.013	118,183				
CFDA 84.186	5,486				
CFDA 84.298	2,105				
CFDA 84.318	455				
CFDA 84.367	89,928				
	<u>682,351</u>				
ISD 2897 REDWOOD FALLS		Yes	Yes	Yes	
CFDA 10.550	26,730				
CFDA 10.553	49,916				
CFDA 10.555	140,202				
CFDA 84.010	112,044				
CFDA 84.186	3,919				
CFDA 84.367	53,779				
CFDA 84.298	2,790				
	<u>389,380</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 93.596	11,186				
	<u>11,186</u>				
KOOCHICHING COUNTY		Yes	Yes	Yes	
CFDA 93.596	7,229				
	<u>7,229</u>				
KOOTASCA COMM ACTION INC		Yes	Yes		
CFDA 10.558	41,819				
	<u>41,819</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 10.558	26,970				
	<u>26,970</u>				
LAKES & PRAIRIES COMM ACT PRTRNSHP		Yes			
CFDA 10.558	73,785				
CFDA 93.558	16,282				
	<u>90,067</u>				
LAKES COUNTRY SERVICE COOPERATIVE		Yes	Yes		
CFDA 84.010	303,277				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.027	421,008				
CFDA 84.048	211,445				
CFDA 84.243	76,193				
CFDA 84.318	50,120				
	<u>1,062,043</u>				
LIFETRACK RESOURCES		Yes	Yes		
CFDA 10.558	12,176				
CFDA 84.126	11,012				
	<u>23,188</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 10.553	44,943				
	<u>44,943</u>				
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 10.558	97,519				
	<u>97,519</u>				
MEEKER-WRIGHT SPECIAL ED COOP		Yes			
CFDA 84.027	2,081,703				
CFDA 84.173	100,699				
CFDA 84.181	145,452				
	<u>2,327,854</u>				
METRO TWIN CITIES AREA SERVICE COOP		Yes	Yes	Yes	
CFDA 84.027	1,279,240				
CFDA 84.173	95,112				
CFDA 84.326	173,284				
CFDA 84.010	639,565				
	<u>2,187,201</u>				
MID STATE EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	648,556				
CFDA 84.173	18,568				
CFDA 84.048	131,537				
CFDA 84.181	29,578				
	<u>828,239</u>				
MIDWEST SPECIAL ED COOP		Yes	Yes	Yes	
CFDA 84.027	690,483				
CFDA 84.173	25,825				
CFDA 84.181	8,685				
	<u>724,993</u>				
MN INTERNSHIP CENTER CHARTER SCHOO		Yes	Yes		Yes
CFDA 10.553	138,713				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.555	46,482				
CFDA 84.010	167,260				
CFDA 84.027	91,858				
CFDA 84.298	1,887				
CFDA 84.367	33,702				
CFDA 84.282	10,337				
CFDA 84.365	35,496				
	<u>525,735</u>				
MN RIVER VALLEY ED DISTRICT		Yes	Yes		
CFDA 84.027	414,560				
CFDA 84.048	53,758				
CFDA 84.173	16,443				
CFDA 84.318	28,256				
CFDA 84.336	150,897				
CFDA 84.365	40,957				
	<u>704,871</u>				
MN RIVER VALLEY SPEC ED COOP		Yes	Yes		
CFDA 84.027	3,118,376				
CFDA 84.173	118,677				
CFDA 84.181	167,150				
	<u>3,404,203</u>				
MN TRANSITIONS CHARTER SCHOOL		Yes			
CFDA 84.298	319,829				
CFDA 84.181	312,693				
CFDA 84.276	44,319				
CFDA 84.282	441,590				
CFDA 10.555	255,256				
CFDA 10.553	102,975				
	<u>1,476,662</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.558	122,064				
	<u>122,064</u>				
MN VALLEY COOPERATIVE		Yes	Yes		
CFDA 84.027	529,432				
CFDA 84.173	18,527				
CFDA 84.181	5,708				
	<u>553,667</u>				
NATIONAL JOINT POWERS ALLIANCE		Yes			
CFDA 84.027	686,704				
CFDA 84.173	10,000				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.318	85,997				
	<u>782,701</u>				
NAYTAHWAUSH COMMUNITY SCHOOL		Yes	Yes		
CFDA 10.553	9,272				
CFDA 10.555	27,605				
CFDA 84.010	39,842				
CFDA 84.027	10,157				
CFDA 84.282	74,845				
	<u>161,721</u>				
NEW SPIRIT SCHOOLS CHARTER 4029		Yes	Yes		
CFDA 10.553	49,566				
CFDA 10.555	101,554				
CFDA 84.010	113,169				
CFDA 84.367	34,860				
CFDA 84.298	718				
CFDA 84.365	22,623				
CFDA 84.027	60,631				
CFDA 84.173	1,018				
CFDA 84.186	1,377				
CFDA 84.282	408,158				
	<u>793,674</u>				
NEW VISIONS SCHOOL		Yes	Yes		
CFDA 84.010	73,444				
CFDA 84.367	15,365				
CFDA 84.298	563				
CFDA 84.282	495,294				
CFDA 84.173	49,162				
CFDA 84.027	337,509				
CFDA 10.555	80,951				
CFDA 10.553	22,139				
	<u>1,074,427</u>				
NORTHEAST SERVICE COOP		Yes	Yes		Yes
CFDA 84.010	346,218				
CFDA 84.027	469,758				
CFDA 84.318	134,258				
	<u>950,234</u>				
NORTHERN LAKES SP ED COOP		Yes			
CFDA 84.027	739,379				
CFDA 84.173	13,350				
	<u>752,729</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NORTHLAND LEARNING CENTER, VIRGINIA		Yes	Yes	Yes	
CFDA 10.553	10,995				
CFDA 10.555	18,689				
CFDA 84.027	1,936,150				
CFDA 84.173	67,816				
CFDA 84.181	59,451				
	<u>2,093,101</u>				
NORTHWEST COMMUNITY ACTION INC		Yes	Yes		
CFDA 10.558	40,843				
NORTHWEST SERVICE COOPERATIVE		Yes	Yes		
CFDA 84.002	17,608				
CFDA 84.010	399,939				
	<u>417,547</u>				
NW REGIONAL INTERDISTRICT COUNCIL		Yes	Yes		
CFDA 84.027	498,077				
CFDA 84.173	20,900				
CFDA 84.181	10,568				
	<u>529,545</u>				
OTTERTAIL-WADENA COMM ACT CNCL		Yes	Yes		
CFDA 10.550	14,692				
CFDA 14.231	19,205				
CFDA 84.287	168,936				
	<u>202,833</u>				
PACER CENTER, INC		Yes			
CFDA 84.027	1,061,038				
CFDA 84.323	161,757				
CFDA 84.326	12,892				
CFDA 84.181	65,373				
CFDA 84.173	84,377				
	<u>1,385,437</u>				
PACT 4 FAMILIES COLLABORATIVE		Yes	Yes		
CFDA 84.287	95,166				
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 10.558	976,130				
PERSPECTIVES INC		Yes			
CFDA 84.196	35,900				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.287	29,251				
CFDA 10.558	19,531				
	<u>84,682</u>				
PRAIRIE FIVE COMM ACT CNL		Yes			
CFDA 10.558	<u>93,572</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 10.553	67,500				
CFDA 10.555	110,078				
	<u>177,578</u>				
REACH-UP INCORPORATED		Yes	Yes		
CFDA 10.558	<u>104,381</u>				
RESOURCE INC		Yes	Yes	Yes	
CFDA 84.186	<u>27,073</u>				
RIVER BEND EDUCATION DISTRICT		Yes			
CFDA 84.027	1,444,606				
CFDA 84.173	66,466				
CFDA 84.181	57,982				
CFDA 84.048	12,504				
	<u>1,581,558</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 10.558	<u>172,783</u>				
SEMCAC INC		Yes			
CFDA 10.558	<u>126,416</u>				
SOJOURNER TRUTH ACADEMY		Yes	Yes		
CFDA 10.553	60,103				
CFDA 10.555	91,233				
CFDA 84.010	89,786				
CFDA 84.027	51,415				
CFDA 84.186	1,472				
CFDA 84.318	70,103				
CFDA 84.367	17,450				
CFDA 84.298	566				
CFDA 84.282	429,085				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.365	2,185				
	<u>813,398</u>				
SOUTH CENTRAL SERVICE COOPERATIVE		Yes	Yes		Yes
CFDA 84.010	339,287				
CFDA 84.027	371,286				
CFDA 84.318	20,811				
CFDA 84.048	250,988				
	<u>982,372</u>				
SOUTHEAST SERVICE COOPERATIVE		Yes			
CFDA 84.010	309,942				
CFDA 84.215	254,741				
CFDA 84.318	44,029				
CFDA 84.366	101,044				
	<u>709,756</u>				
SOUTHERN MN SPCL SERVICES COOP		Yes	Yes		
CFDA 84.027	578,432				
CFDA 84.173	16,608				
	<u>595,040</u>				
SOUTHERN PLAINS ED COOP		Yes	Yes		Yes
CFDA 84.027	950,325				
CFDA 84.048	39,143				
CFDA 84.173	40,919				
CFDA 84.181	38,362				
	<u>1,068,749</u>				
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 10.550	626,217				
CFDA 10.553	2,481,044				
CFDA 10.555	7,277,532				
CFDA 10.559	431,400				
CFDA 45.310	78,358				
CFDA 84.002	869,720				
CFDA 84.010	25,278,942				
CFDA 84.013	55,664				
CFDA 84.027	7,857,448				
CFDA 84.173	314,058				
CFDA 84.181	469,875				
CFDA 84.186	367,017				
CFDA 84.196	104,218				
CFDA 84.206	89,285				
CFDA 84.213	8,024				
CFDA 84.276	2,909				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.323	29,385				
CFDA 84.364	22,197				
CFDA 84.287	414,077				
CFDA 84.293	63				
CFDA 84.298	168,877				
CFDA 84.318	310,409				
CFDA 84.324	11,543				
CFDA 84.326	312,905				
CFDA 84.334	115,186				
CFDA 84.336	305,870				
CFDA 84.351	106,786				
CFDA 84.357	1,937,996				
CFDA 84.361	595,427				
CFDA 84.365	863,351				
CFDA 84.367	4,769,867				
CFDA 94.004	12,554				
CFDA 94.006	599,490				
CFDA 94.013	273,277				
	<u>57,160,971</u>				
SSD 6 SOUTH ST PAUL		Yes	Yes		
CFDA 84.027	645,021				
CFDA 84.173	21,586				
CFDA 84.298	4,690				
CFDA 84.186	10,598				
CFDA 84.010	289,886				
CFDA 84.367	155,772				
CFDA 84.002	46,962				
CFDA 84.365	22,157				
CFDA 10.550	95,066				
CFDA 10.553	122,861				
CFDA 10.555	511,489				
	<u>1,926,088</u>				
ST CROIX RIVER EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,014,846				
CFDA 84.173	47,457				
CFDA 84.181	72,131				
CFDA 84.048	54,244				
CFDA 84.357	203,816				
	<u>1,392,494</u>				
SW & WEST CENTRAL SERVICE COOP		Yes			
CFDA 84.010	288,010				
CFDA 84.027	7,274,183				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.048	188,100				
CFDA 84.173	259,874				
CFDA 84.181	150,852				
CFDA 84.215	114,313				
	<u>8,275,332</u>				
SW MN OPPORTUNITY COUNCIL		Yes	Yes		
CFDA 10.558	<u>17,626</u>				
THREE RIVERS COMMUNITY ACTION, INC.		Yes			
CFDA 10.558	<u>78,755</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes	Yes		
CFDA 10.558	183,319				
CFDA 10.559	343,898				
CFDA 10.580	32,980				
CFDA 84.011	459,345				
	<u>1,019,542</u>				
TWIN CITIES INTERNATIONAL ELEMENTAR		Yes	Yes		Yes
CFDA 10.555	207,835				
CFDA 10.553	128,931				
CFDA 84.010	202,713				
CFDA 84.027	59,835				
CFDA 84.281	24,270				
CFDA 84.318	165				
CFDA 84.365	54,374				
CFDA 84.298	1,130				
	<u>679,253</u>				
WEST CENTRAL EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,079,998				
CFDA 84.048	35,133				
CFDA 84.173	49,550				
CFDA 84.181	22,405				
	<u>1,187,086</u>				
WEST METRO EDUCATION PROGRAM		Yes	Yes		
CFDA 84.010	116,582				
CFDA 84.298	1,616				
CFDA 84.367	44,425				
CFDA 84.186	1,982				
CFDA 84.287	167,992				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.361	505,899				
	<u>838,496</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 10.558	48,054				
	<u>48,054</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 10.553	14,877				
CFDA 10.555	32,681				
CFDA 10.558	75,329				
CFDA 84.002	30,863				
	<u>153,750</u>				
WRIGHT COUNTY COMMUNITY ACTION		Yes	Yes		
CFDA 10.558	91,250				
	<u>91,250</u>				
ZUMBRO EDUCATION DISTRICT		Yes	Yes	Yes	
CFDA 84.027	1,543,770				
CFDA 84.173	63,805				
CFDA 84.048	56,332				
CFDA 84.181	38,216				
	<u>1,702,123</u>				
MN - DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPMENT					
ANOKA COUNTY		Yes	Yes		
CFDA 17.207	8,462				
CFDA 17.235	138,155				
CFDA 17.258	176,692				
CFDA 17.259	152,628				
CFDA 17.260	507,519				
CFDA 17.267	186,129				
CFDA 84.126	9,759				
	<u>1,179,344</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 14.243	37,040				
CFDA 17.235	64,623				
	<u>101,663</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 14.228	222,713				
CFDA 14.905	12,175				
	<u>234,888</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CARLTON COUNTY CFDA 16.523	10,882	Yes	Yes		
CARVER COUNTY CFDA 17.235	93,560	Yes	Yes		
CITY OF ALBERT LEA CFDA 14.228	321,839	Yes	Yes		
CITY OF AUSTIN CFDA 14.228	150,959	Yes			
CITY OF BEMIDJI CFDA 14.228	87,957	Yes	Yes		
CITY OF BENSON CFDA 14.228 CFDA 66.458	573,740 48,224 621,964	Yes	Yes		
CITY OF CALLAWAY CFDA 14.228	585,326	Yes	Yes		
CITY OF CLOQUET CFDA 14.219 CFDA 14.905	469,833 450 470,283	Yes	Yes		
CITY OF DULUTH CFDA 17.258 CFDA 17.259 CFDA 17.260 CFDA 66.458	202,977 282,189 106,236 1,448,155 2,039,557	Yes	Yes		
CITY OF FARIBAULT CFDA 14.228	198,851	Yes			
CITY OF HARRIS CFDA 14.228	28,632	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 HUTCHINSON CFDA 14.228	313,080	Yes	Yes	Yes	
CITY OF LUVERNE CFDA 14.228	524,976	Yes			
CITY OF MANKATO CFDA 14.228	169,485	Yes			
CITY OF MARSHALL CFDA 14.228	212,604	Yes	Yes		
CITY OF MINNEAPOLIS CFDA 17.258 CFDA 17.259 CFDA 17.260	975,315 1,021,275 773,234 2,769,824	Yes	Yes		
CITY OF NEW YORK MILLS CFDA 14.228	215,757	Yes	Yes		
CITY OF ROSEAU CFDA 14.228	96,080	Yes	Yes		
CITY OF SAUK CENTRE CFDA 14.228	615,312	Yes	Yes		
CITY OF SAUK RAPIDS CFDA 14.228	99,807	Yes	Yes		
CITY OF TAYLORS FALLS CFDA 14.228	25,500	Yes	Yes		
CITY OF THIEF RIVER FALLS CFDA 14.228	126,366	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 VIKING CFDA 14.228	330,450	Yes	Yes		
CITY OF WILLMAR CFDA 14.228	32,120	Yes	Yes		
CITY OF WINONA CFDA 14.228	22,750	Yes			
CITY OF WINSTED CFDA 14.228	500,000	Yes	Yes		
DAKOTA COUNTY CFDA 17.235 CFDA 17.258 CFDA 17.259 CFDA 17.260	82,929 418,650 125,581 383,457 <u>1,010,617</u>	Yes	Yes		
DULUTH AIRPORT AUTHORITY CFDA 17.260	83,064	Yes	Yes		
FARIBAULT COUNTY CFDA 14.228	47,661	Yes	Yes		
GOODHUE COUNTY CFDA 14.228	233,956	Yes	Yes		
HENNEPIN COUNTY CFDA 17.258 CFDA 17.259 CFDA 17.260	306,035 85,979 1,365,533 <u>1,757,547</u>	Yes	Yes		
INTER-COUNTY COMMUNITY COUNCIL CFDA 17.235	91,135	Yes	Yes		
JACKSON COUNTY CFDA 14.228	188,943	Yes	Yes	Yes	

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			Non- federal	Federal	
CFDA 14.905	15,177				
	<u>204,120</u>				
KOOCHICHING COUNTY		Yes	Yes	Yes	
CFDA 14.228	44,930				
	<u>44,930</u>				
LAKE OF THE WOODS COUNTY		Yes	Yes		
CFDA 14.228	69,238				
	<u>69,238</u>				
LAKES & PRAIRIES COMM ACT PRTRNSHP		Yes			
CFDA 93.044	28,510				
CFDA 93.569	161,538				
	<u>190,048</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 93.568	395,077				
	<u>395,077</u>				
MARSHALL COUNTY		Yes	Yes		
CFDA 14.228	144,100				
	<u>144,100</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 17.201	1,104				
CFDA 17.207	1,081				
CFDA 17.235	442,617				
CFDA 17.258	263,616				
CFDA 17.259	322,414				
CFDA 17.260	490,820				
CFDA 17.267	998				
	<u>1,522,650</u>				
MOWER COUNTY		Yes	Yes		
CFDA 14.228	402,357				
	<u>402,357</u>				
NE MN OFFICE OF JOB TRAINING		Yes	Yes		
CFDA 17.207	2,367				
CFDA 17.258	750,254				
CFDA 17.259	760,778				
CFDA 17.260	475,132				
CFDA 17.261	7,323				
	<u>1,995,854</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NORMAN COUNTY CFDA 14.218	77,152	Yes	Yes		
OLMSTED COUNTY CFDA 14.228	122,225	Yes	Yes		
OTTER TAIL COUNTY CFDA 14.228 CFDA 14.905	482,948 37,353 520,301	Yes	Yes		
PACER CENTER, INC CFDA 93.768 CFDA 17.720	185,000 114,731 299,731	Yes			
PENNINGTON COUNTY CFDA 14.228	94,977	Yes	Yes		
RAMSEY COUNTY CFDA 17.258 CFDA 17.259 CFDA 17.260 CFDA 17.267	1,025,284 947,712 877,714 180,160 3,030,870	Yes	Yes		
RED LAKE COUNTY CFDA 14.228	428,428	Yes	Yes		
RESOURCE INC CFDA 17.260	15,000	Yes	Yes	Yes	
ROSEAU COUNTY CFDA 14.228	193,827	Yes	Yes		
RURAL MN CEP INC CFDA 17.266 CFDA 17.207 CFDA 17.235 CFDA 17.258 CFDA 17.259 CFDA 17.260	1,043 5,183 117,299 1,532,834 1,445,326 1,098,148	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 17.267	150,000				
	<u>4,349,833</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 17.235	<u>52,632</u>				
SHETEK AREA WATER AND SEWER COMMI		Yes	Yes		
CFDA 66.458	<u>3,725,808</u>				
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 17.259	<u>24,744</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 14.228	120,453				
CFDA 14.905	100,874				
	<u>221,327</u>				
STEARNS-BENTON EMPLOYMENT TRNG CN		Yes	Yes		
CFDA 17.207	13,219				
CFDA 17.258	151,443				
CFDA 17.259	235,833				
CFDA 17.260	332,475				
CFDA 17.267	85,793				
	<u>818,763</u>				
SW MN OPPORTUNITY COUNCIL		Yes	Yes		
CFDA 17.235	<u>238,642</u>				
SW MN PIC		Yes	Yes		
CFDA 17.266	11,980				
CFDA 17.207	1,254				
CFDA 17.258	367,138				
CFDA 17.259	266,690				
CFDA 17.260	252,057				
CFDA 17.267	49,942				
CFDA 17.268	119,544				
	<u>1,068,605</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 17.235	70,906				
CFDA 17.258	81,128				
CFDA 17.259	76,677				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 17.260	785,910				
	<u>1,014,621</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes	Yes		
CFDA 14.228	21,509				
	<u>21,509</u>				
WESTERN LAKE SUPERIOR SANITARY DIST		Yes	Yes		
CFDA 66.458	3,727,404				
	<u>3,727,404</u>				
WINONA COUNTY		Yes	Yes		
CFDA 14.228	226,048				
CFDA 14.905	43,500				
	<u>269,548</u>				
WORKFORCE DEVELOPMENT, INC.		Yes	Yes		
CFDA 17.259	456,611				
CFDA 17.260	2,290,386				
CFDA 17.258	452,044				
CFDA 17.235	62,623				
	<u>3,261,664</u>				
MN - DEPARTMENT OF FINANCE					
CASS COUNTY		Yes	Yes		
CFDA 10.665	315,714				
	<u>315,714</u>				
CITY OF SAUK CENTRE		Yes	Yes		
CFDA 10.664	2,624				
	<u>2,624</u>				
COOK COUNTY		Yes	Yes		
CFDA 10.665	91,845				
CFDA 10.668	704,250				
	<u>796,095</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 10.665	337,809				
	<u>337,809</u>				
KOOCHICHING COUNTY		Yes	Yes	Yes	
CFDA 10.665	113				
	<u>113</u>				
LAKE COUNTY		Yes	Yes		
CFDA 10.665	189,293				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.668	887,250				
	<u>1,076,543</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 10.665	124,990				
CFDA 10.668	510,000				
	<u>634,990</u>				
MN - DEPARTMENT OF HEALTH					
AITKIN COUNTY		Yes	Yes		
CFDA 10.557	67,148				
CFDA 93.283	25,234				
CFDA 93.994	40,336				
	<u>132,718</u>				
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.917	160,291				
CFDA 93.889	16,974				
	<u>177,265</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 10.557	892,648				
CFDA 93.268	37,860				
CFDA 93.283	477,114				
CFDA 93.558	226,535				
CFDA 93.576	6,534				
CFDA 93.958	32,755				
CFDA 93.994	275,823				
	<u>1,949,269</u>				
BECKER COUNTY		Yes	Yes		
CFDA 10.557	164,811				
CFDA 93.268	400				
CFDA 93.283	55,141				
	<u>220,352</u>				
BENTON COUNTY		Yes	Yes		
CFDA 10.557	130,677				
CFDA 93.268	520				
CFDA 93.283	52,974				
CFDA 93.958	3,463				
CFDA 93.994	38,308				
	<u>225,942</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 10.557	180,084				
CFDA 93.268	28,750				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.283	75,985				
CFDA 93.558	25,003				
CFDA 93.994	60,406				
	<u>370,228</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 10.557	15,077				
CFDA 93.283	29,794				
CFDA 93.558	28,093				
CFDA 93.778	74,998				
	<u>147,962</u>				
BROWN COUNTY		Yes	Yes		
CFDA 10.557	102,503				
CFDA 93.268	1,200				
CFDA 93.283	44,267				
CFDA 93.558	40,517				
CFDA 93.994	31,773				
	<u>220,260</u>				
CARLTON COOK LAKE ST LOUIS CO HL BD		Yes	Yes		
CFDA 10.557	880,814				
CFDA 66.032	4,693				
CFDA 93.268	2,280				
CFDA 93.283	331,677				
CFDA 93.558	294,646				
CFDA 93.959	85,516				
CFDA 93.991	1,655				
CFDA 93.994	340,500				
	<u>1,941,781</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 66.032	2,416				
CFDA 93.283	20,599				
CFDA 93.991	368				
CFDA 93.994	37,851				
	<u>61,234</u>				
CARVER COUNTY		Yes	Yes		
CFDA 93.268	9,880				
CFDA 93.283	133,205				
CFDA 93.994	49,781				
	<u>192,866</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CASS COUNTY		Yes	Yes		
CFDA 10.557	132,510				
CHISAGO COUNTY		Yes	Yes		
CFDA 10.557	127,561				
CFDA 93.283	65,364				
CFDA 93.994	39,682				
	<u>232,607</u>				
CITY OF BEMIDJI		Yes	Yes		
CFDA 93.136	525				
CITY OF BLOOMINGTON		Yes	Yes		
CFDA 93.283	132,335				
CFDA 93.994	152,010				
CFDA 93.558	125,273				
CFDA 10.557	2,020,227				
	<u>2,429,845</u>				
CITY OF EDINA		Yes	Yes		
CFDA 93.283	81,174				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 93.282	720,953				
CFDA 93.283	507,290				
CFDA 93.558	518,867				
CFDA 93.994	832,057				
	<u>2,579,167</u>				
CITY OF RICHFIELD		Yes	Yes		
CFDA 93.283	54,468				
CLAY COUNTY		Yes	Yes		
CFDA 10.557	171,925				
CFDA 93.268	2,700				
CFDA 93.283	77,120				
CFDA 93.558	71,740				
CFDA 93.959	85,156				
CFDA 93.994	72,270				
	<u>480,911</u>				
COUNTRYSIDE PUBLIC HEALTH SERVICE		Yes	Yes		Yes
CFDA 10.557	252,733				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 66.032	3,020				
CFDA 93.268	94,129				
CFDA 93.283	126,868				
CFDA 93.558	47,211				
CFDA 93.991	4,917				
CFDA 93.994	75,998				
	<u>604,876</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 10.557	244,277				
CFDA 93.283	103,149				
CFDA 93.558	57,225				
CFDA 93.994	3,250				
CFDA 93.958	60,092				
CFDA 93.994	65,874				
	<u>533,867</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 10.557	1,099,581				
CFDA 93.116	5,000				
CFDA 93.150	20,706				
CFDA 93.185	48,458				
CFDA 93.268	21,270				
CFDA 93.283	660,393				
CFDA 93.558	246,115				
CFDA 93.576	11,512				
CFDA 93.994	284,420				
	<u>2,397,455</u>				
DODGE COUNTY		Yes	Yes		
CFDA 10.557	64,986				
CFDA 93.283	26,812				
CFDA 93.558	8,264				
CFDA 93.994	18,610				
	<u>118,672</u>				
DOUGLAS COUNTY		Yes	Yes		
CFDA 10.557	170,383				
CFDA 66.032	17,262				
CFDA 93.268	800				
CFDA 93.283	48,722				
CFDA 93.558	32,713				
CFDA 93.991	938				
CFDA 93.994	37,805				
	<u>308,623</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FILLMORE COUNTY		Yes	Yes	Yes	
CFDA 10.557	78,693				
CFDA 66.032	11,865				
CFDA 93.268	800				
CFDA 93.283	26,103				
CFDA 93.558	16,220				
CFDA 93.994	25,814				
	<u>159,495</u>				
FOND DU LAC RESERVATION		Yes			
CFDA 10.557	59,609				
	<u>59,609</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 10.557	150,649				
CFDA 93.283	44,918				
CFDA 93.558	32,660				
CFDA 93.994	38,697				
	<u>266,924</u>				
FREMONT COMMUNITY HEALTH SERVICES		Yes			
CFDA 93.977	32,155				
	<u>32,155</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 10.557	129,019				
CFDA 93.283	50,355				
CFDA 93.268	1,800				
CFDA 93.994	41,491				
	<u>222,665</u>				
HENNEPIN COUNTY		Yes	Yes		Yes
CFDA 10.557	3,116,449				
CFDA 66.032	17,980				
CFDA 93.268	145,000				
CFDA 93.283	1,901,993				
CFDA 93.576	86,571				
CFDA 93.917	905,886				
CFDA 93.940	312,496				
CFDA 93.977	75,428				
	<u>6,561,803</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 10.557	67,218				
CFDA 66.032	31				
CFDA 93.283	27,789				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	25,684				
CFDA 93.994	20,695				
	<u>141,417</u>				
HUMAN SERV OF FARIBAULT & MARTIN CO					
CFDA 10.557	137,864	Yes	Yes		
CFDA 93.268	1,600				
CFDA 93.283	70,073				
CFDA 93.558	40,176				
CFDA 93.994	46,603				
	<u>296,316</u>				
ISANTI COUNTY					
CFDA 10.557	128,611	Yes	Yes		
CFDA 93.283	56,721				
CFDA 93.558	12,981				
CFDA 93.994	37,884				
	<u>236,197</u>				
KANDIYOHI COUNTY					
CFDA 10.557	247,605	Yes	Yes		
CFDA 93.268	1,800				
CFDA 93.283	239,342				
CFDA 93.994	53,605				
	<u>542,352</u>				
KOOCHICHING COUNTY					
CFDA 10.557	42,440	Yes	Yes	Yes	
CFDA 93.069	8,620				
CFDA 93.268	600				
CFDA 93.283	18,762				
CFDA 93.994	23,441				
	<u>93,863</u>				
LAKE COUNTY					
CFDA 66.032	1,807	Yes	Yes		
	<u>1,807</u>				
LE SUEUR COUNTY					
CFDA 10.557	85,821	Yes	Yes	Yes	
CFDA 93.283	34,126				
CFDA 93.558	16,811				
CFDA 93.994	30,659				
	<u>167,417</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LIFETRACK RESOURCES		Yes	Yes		
CFDA 93.251	60,047				
MEEKER-MCLEOD-SIBLEY CHS		Yes	Yes		
CFDA 10.557	352,681				
CFDA 66.032	27,653				
CFDA 93.283	130,706				
CFDA 93.558	68,336				
CFDA 93.778	45,785				
CFDA 93.994	83,058				
	<u>708,219</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 10.557	32,288				
MILLE LACS COUNTY		Yes	Yes		
CFDA 10.557	92,935				
CFDA 93.283	34,400				
CFDA 93.558	38,315				
CFDA 93.994	31,241				
	<u>196,891</u>				
MN PREVENTION RESOURCE CENTER		Yes			
CFDA 93.283	24,844				
CFDA 93.945	25,000				
	<u>49,844</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 10.557	144,235				
CFDA 93.268	2,200				
CFDA 93.558	32,071				
CFDA 93.283	46,868				
CFDA 93.994	41,704				
	<u>267,078</u>				
MOWER COUNTY		Yes	Yes		
CFDA 10.557	194,442				
CFDA 93.283	68,018				
CFDA 93.994	43,790				
	<u>306,250</u>				
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.940	93,168				

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(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2008**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.914	248,139				
	<u>341,307</u>				
NICOLLET COUNTY		Yes	Yes		
CFDA 10.557	88,337				
CFDA 93.283	38,596				
CFDA 93.558	20,744				
CFDA 93.994	31,773				
	<u>179,450</u>				
NORTH COUNTRY CHS		Yes			
CFDA 10.557	366,142				
CFDA 93.268	1,800				
CFDA 93.283	135,600				
CFDA 93.558	57,017				
CFDA 93.991	10,000				
CFDA 93.994	107,008				
	<u>677,567</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 10.557	558,087				
CFDA 10.572	2,050				
CFDA 66.032	17,347				
CFDA 93.116	5,000				
CFDA 93.268	5,500				
CFDA 93.283	282,750				
CFDA 93.558	114,557				
CFDA 93.576	7,998				
CFDA 93.991	2,000				
CFDA 93.994	132,387				
	<u>1,127,676</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 10.557	226,400				
CFDA 93.268	600				
CFDA 93.283	116,885				
CFDA 93.558	57,363				
CFDA 93.994	66,290				
	<u>467,538</u>				
PACER CENTER, INC		Yes			
CFDA 93.110	99,642				
	<u>99,642</u>				

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**Exhibit 4
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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	
PLANNED PARENTHOOD OF MN ND & SD		Yes	Yes		
CFDA 93.977	105,000				
POLK COUNTY		Yes	Yes		
CFDA 10.557	149,298				
CFDA 93.268	400				
CFDA 93.283	47,380				
CFDA 93.558	39,225				
CFDA 93.994	45,331				
	<u>281,634</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 10.557	2,590,770				
CFDA 14.900	22,561				
CFDA 93.115	10,000				
CFDA 93.185	57,000				
CFDA 93.268	123,251				
CFDA 93.283	1,337,434				
CFDA 93.558	752,460				
CFDA 93.919	15,499				
CFDA 93.977	84,960				
CFDA 93.994	869,577				
CFDA 66.032	1,768				
	<u>5,865,280</u>				
REDWOOD COUNTY		Yes	Yes		
CFDA 10.557	83,017				
CFDA 93.283	37,934				
CFDA 93.558	18,311				
CFDA 93.994	18,383				
	<u>157,645</u>				
RICE COUNTY		Yes	Yes		
CFDA 10.557	201,171				
CFDA 66.032	7,585				
CFDA 93.283	67,992				
CFDA 93.558	48,147				
CFDA 93.994	55,640				
	<u>380,535</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 10.557	1,910,643				

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**Exhibit 4
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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2008**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SCOTT COUNTY		Yes	Yes		
CFDA 93.268	70,409				
CFDA 93.283	167,289				
CFDA 93.994	66,933				
	<u>304,631</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 10.557	255,090				
CFDA 66.032	15,807				
CFDA 93.283	125,157				
CFDA 93.994	53,509				
	<u>449,563</u>				
SOUTHEAST SERVICE COOPERATIVE		Yes			
CFDA 93.991	5,000				
	<u>5,000</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 10.557	428,161				
CFDA 93.268	42,693				
CFDA 93.283	185,419				
CFDA 93.558	90,710				
CFDA 93.994	136,041				
	<u>883,024</u>				
STEELE COUNTY		Yes	Yes		Yes
CFDA 10.557	169,632				
CFDA 93.268	500				
CFDA 93.283	36,715				
CFDA 93.994	39,409				
	<u>246,256</u>				
TODD COUNTY		Yes	Yes		
CFDA 93.268	1,873				
	<u>1,873</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 10.557	82,383				
CFDA 93.268	400				
CFDA 93.283	35,672				
CFDA 93.558	15,659				
CFDA 93.994	24,365				
	<u>158,479</u>				
WASECA COUNTY		Yes	Yes	Yes	
CFDA 10.557	90,019				
CFDA 93.283	68,991				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2008**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	22,408				
CFDA 93.994	38,461				
	<u>219,879</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 10.557	378,247				
CFDA 66.032	11,666				
CFDA 93.268	24,170				
CFDA 93.283	300,021				
CFDA 93.558	46,802				
CFDA 93.994	183,906				
	<u>944,812</u>				
WATONWAN COUNTY		Yes	Yes		
CFDA 10.557	75,160				
CFDA 93.283	22,663				
CFDA 93.558	16,020				
CFDA 93.994	18,512				
	<u>132,355</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 10.557	142,252				
CFDA 93.283	24,677				
CFDA 93.558	89,456				
	<u>256,385</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 93.283	1,000				
	<u>1,000</u>				
WINONA COUNTY		Yes	Yes		
CFDA 10.557	131,893				
CFDA 66.032	2,935				
CFDA 93.268	200				
CFDA 93.283	79,783				
CFDA 93.558	44,631				
CFDA 93.994	51,577				
	<u>311,019</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 66.032	12,378				
CFDA 93.268	1,100				
CFDA 93.283	173,529				
CFDA 93.994	79,093				
	<u>266,100</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	
WRIGHT COUNTY COMMUNITY ACTION CFDA 10.557	289,978	Yes	Yes		
MN - DEPARTMENT OF HUMAN SERVICES					
AFRICAN COMMUNITY SERVICES CFDA 93.566	576,664	Yes	Yes		
AITKIN COUNTY CFDA 93.558	168,082	Yes	Yes		
CFDA 93.658	76,207				
CFDA 93.667	121,751				
CFDA 93.674	2,952				
CFDA 93.958	3,083				
	<u>372,075</u>				
ANOKA COUNTY CFDA 10.561	48,806	Yes	Yes		
CFDA 93.150	20,706				
CFDA 93.556	2,616				
CFDA 93.558	2,768,921				
CFDA 93.590	67,968				
CFDA 93.575	1,783,827				
CFDA 93.596	4,195,105				
CFDA 93.658	775,419				
CFDA 93.667	1,426,854				
CFDA 93.674	37,310				
	<u>11,127,532</u>				
ANOKA COUNTY COMM ACTION PROG INC CFDA 14.231	23,340	Yes			
CFDA 93.575	85,151				
CFDA 93.558	35,810				
CFDA 93.569	307,930				
	<u>452,231</u>				
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 93.569	133,140	Yes			
CFDA 93.674	108,970				
CFDA 10.580	1,574				
CFDA 14.231	47,170				
	<u>290,854</u>				
ARROWHEAD REG DEVELOP COMM CFDA 93.043	18,809	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 93.044	543,464				
CFDA 93.045	771,451				
CFDA 93.048	6,336				
CFDA 93.053	248,235				
CFDA 93.779	132,001				
CFDA 93.786	6,164				
CFDA 93.051	12,758				
CFDA 93.052	230,999				
	<u>1,970,217</u>				
BECKER COUNTY		Yes	Yes		
CFDA 10.561	13,725				
CFDA 93.556	151,410				
CFDA 93.558	520,786				
CFDA 93.575	237,518				
CFDA 93.596	164,561				
CFDA 93.658	245,142				
CFDA 93.667	366,694				
CFDA 93.674	16,793				
CFDA 93.767	321				
CFDA 93.958	5,759				
CFDA 93.994	42,592				
	<u>1,765,301</u>				
BELTRAMI COUNTY		Yes	Yes		
CFDA 10.561	16,926				
CFDA 93.556	29,915				
CFDA 93.575	39,541				
CFDA 93.590	8,783				
CFDA 93.596	25,466				
CFDA 93.645	1,487				
CFDA 93.658	633,452				
CFDA 93.667	329,934				
CFDA 93.674	8,808				
CFDA 93.958	12,245				
	<u>1,106,557</u>				
BENTON COUNTY		Yes	Yes		
CFDA 10.561	7,439				
CFDA 93.558	377,403				
CFDA 93.575	198,306				
CFDA 93.596	323,921				
CFDA 93.597	2,093				
CFDA 93.645	5,591				
CFDA 93.658	71,588				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.667	208,505				
CFDA 93.674	4,968				
CFDA 93.767	369				
	<u>1,200,183</u>				
BI-COUNTY COMM ACTION COUNCIL					
CFDA 93.558	22,489	Yes	Yes		
CFDA 93.569	170,087				
CFDA 14.231	6,951				
	<u>199,527</u>				
BIG STONE COUNTY					
CFDA 10.561	3,492	Yes	Yes		
CFDA 93.558	45,539				
CFDA 93.575	11,310				
CFDA 93.596	19,258				
CFDA 93.645	1,821				
CFDA 93.658	18,865				
CFDA 93.667	58,265				
CFDA 93.674	3,103				
CFDA 93.958	1,222				
	<u>162,875</u>				
BLUE EARTH COUNTY					
CFDA 10.561	11,788	Yes	Yes		
CFDA 93.558	472,850				
CFDA 93.575	402,857				
CFDA 93.596	464,125				
CFDA 93.658	156,532				
CFDA 93.667	397,572				
CFDA 93.674	6,312				
CFDA 93.958	8,023				
	<u>1,920,059</u>				
BROWN COUNTY					
CFDA 10.561	5,600	Yes	Yes		
CFDA 93.556	78,738				
CFDA 93.558	163,851				
CFDA 93.575	6,237				
CFDA 93.596	21,928				
CFDA 93.645	68				
CFDA 93.658	86,129				
CFDA 93.667	167,223				
CFDA 93.674	1,401				
CFDA 93.767	336				

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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	18,919				
	<u>550,430</u>				
CAP OF SUBURBAN HENNEPIN		Yes	Yes		
CFDA 93.558	18,750				
CFDA 93.569	757,149				
	<u>775,899</u>				
CAP RAMSEY/WASHINGTON		Yes			
CFDA 93.569	539,802				
	<u>539,802</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 10.561	4,639				
CFDA 93.556	17,573				
CFDA 93.558	312,394				
CFDA 93.575	8,965				
CFDA 93.658	440,366				
CFDA 93.667	291,169				
CFDA 93.674	4,454				
CFDA 93.958	13,254				
	<u>1,092,814</u>				
CARVER COUNTY		Yes	Yes		
CFDA 10.561	8,125				
CFDA 93.558	286,861				
CFDA 93.596	15,376				
CFDA 93.603	390				
CFDA 93.658	176,411				
CFDA 93.667	314,057				
CFDA 93.674	4,579				
CFDA 93.958	15,567				
	<u>821,366</u>				
CASS COUNTY		Yes	Yes		
CFDA 93.268	1,600				
CFDA 93.283	52,011				
CFDA 93.994	36,062				
CFDA 93.558	407,444				
CFDA 93.590	9,003				
CFDA 93.575	12,589				
CFDA 93.596	18,859				
CFDA 93.658	188,987				
CFDA 93.667	243,415				
CFDA 93.674	1,945				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2008**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.958	11,002				
	<u>982,917</u>				
CENTRAL MN COUNCIL ON AGING		Yes	Yes		
CFDA 93.044	1,008,526				
CFDA 93.043	31,372				
CFDA 93.045	875,506				
CFDA 93.052	204,019				
CFDA 93.053	289,130				
	<u>2,408,553</u>				
CHILD CARE RESOURCE & REFERRAL INC		Yes			
CFDA 93.575	1,061,657				
CFDA 93.778	250,688				
	<u>1,312,345</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 10.561	7,682				
CFDA 93.556	15,282				
CFDA 93.558	958,576				
CFDA 93.575	10,000				
CFDA 93.596	13,913				
CFDA 93.669	850				
CFDA 93.658	164,323				
CFDA 93.667	239,973				
CFDA 93.674	10,380				
CFDA 93.958	13,280				
	<u>1,434,259</u>				
CITY OF BLOOMINGTON		Yes	Yes		
CFDA 93.776	5,902				
	<u>5,902</u>				
CLAY COUNTY		Yes	Yes		
CFDA 10.561	11,404				
CFDA 93.150	37,346				
CFDA 93.556	10,260				
CFDA 93.558	832,027				
CFDA 93.560	1,037				
CFDA 93.586	55				
CFDA 93.596	43,572				
CFDA 93.645	7,933				
CFDA 93.658	307,911				
CFDA 93.667	383,657				
CFDA 93.674	11,332				
CFDA 93.958	45,241				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Adminstering Agency
For the Year Ended June 30, 2008**

Adminstering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.959	48,561				
	<u>1,740,336</u>				
CLEARWATER COUNTY		Yes	Yes		
CFDA 93.556	21,203				
CFDA 93.558	145,765				
CFDA 93.575	44,754				
CFDA 93.596	57,187				
CFDA 93.645	3,365				
CFDA 93.658	57,758				
CFDA 93.667	78,767				
CFDA 93.674	625				
CFDA 93.767	29				
CFDA 93.958	14,187				
	<u>423,640</u>				
COOK COUNTY		Yes	Yes		
CFDA 93.556	4,630				
CFDA 93.558	13,048				
CFDA 93.575	9,430				
CFDA 93.667	40,632				
CFDA 93.674	1,900				
	<u>69,640</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 10.561	8,347				
CFDA 93.243	40,000				
CFDA 93.556	36,547				
CFDA 93.558	606,659				
CFDA 93.575	411,324				
CFDA 93.596	604,110				
CFDA 93.590	64,675				
CFDA 93.658	237,317				
CFDA 93.667	394,531				
CFDA 93.674	7,473				
	<u>2,410,983</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 10.561	6,321				
CFDA 93.556	200,118				
CFDA 93.558	1,453,528				
CFDA 93.575	6,660,250				
CFDA 93.590	17,017				
CFDA 93.658	993,976				
CFDA 93.667	1,431,043				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2008**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.674	63,257				
CFDA 93.778	81,118				
CFDA 93.958	7,480				
	<u>10,914,108</u>				
DODGE COUNTY		Yes	Yes		
CFDA 10.561	2,203				
CFDA 93.558	65,209				
CFDA 93.575	91,828				
CFDA 93.596	116,279				
CFDA 93.645	8,083				
CFDA 93.667	102,215				
CFDA 93.674	1,425				
CFDA 93.958	5,106				
	<u>392,348</u>				
DOUGLAS COUNTY		Yes	Yes		
CFDA 10.561	5,984				
CFDA 93.558	188,818				
CFDA 93.596	412,250				
CFDA 93.645	16,534				
CFDA 93.658	37,926				
CFDA 93.667	198,482				
CFDA 93.674	10,950				
CFDA 93.958	4,658				
	<u>875,602</u>				
FILLMORE COUNTY		Yes	Yes	Yes	
CFDA 93.150	5,000				
CFDA 93.558	94,818				
CFDA 93.575	5,432				
CFDA 93.596	3,568				
CFDA 93.645	19,841				
CFDA 93.658	32,537				
CFDA 93.667	132,873				
CFDA 93.674	2,141				
CFDA 93.958	3,778				
	<u>299,988</u>				
FOND DU LAC RESERVATION		Yes			
CFDA 93.569	19,532				
CFDA 93.958	209,040				
	<u>228,572</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 10.561	3,431				

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2008**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 10.580	4,700				
CFDA 93.556	13,552				
CFDA 93.558	415,978				
CFDA 93.575	192,118				
CFDA 93.596	127,720				
CFDA 93.645	9,561				
CFDA 93.658	84,452				
CFDA 93.667	226,059				
CFDA 93.674	10,031				
CFDA 93.958	3,682				
	<u>1,091,284</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 10.561	1,469				
CFDA 93.558	272,734				
CFDA 93.596	24,731				
CFDA 93.645	16,092				
CFDA 93.658	129,893				
CFDA 93.667	230,128				
CFDA 93.674	4,500				
CFDA 93.958	3,163				
	<u>682,710</u>				
GRANT COUNTY		Yes	Yes		
CFDA 93.243	20,000				
CFDA 93.558	40,369				
CFDA 93.575	13,526				
CFDA 93.596	21,142				
CFDA 93.658	1,228				
CFDA 93.667	70,652				
CFDA 93.674	225				
CFDA 93.958	613				
	<u>167,755</u>				
HEARTLAND COMMUNITY ACTION AGCY		Yes			
CFDA 10.580	449				
CFDA 14.231	10,485				
CFDA 93.558	7,522				
CFDA 93.569	175,347				
CFDA 93.575	63,351				
	<u>257,154</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 10.561	12,511,945				
CFDA 93.116	2,513				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.150	266,792				
CFDA 93.556	341,958				
CFDA 93.558	24,554,774				
CFDA 93.563	19,649,722				
CFDA 93.566	247,801				
CFDA 93.575	18,408,818				
CFDA 93.584	116,888				
CFDA 93.596	15,964,867				
CFDA 93.599	79,397				
CFDA 93.645	451,337				
CFDA 93.658	12,342,684				
CFDA 93.667	7,710,465				
CFDA 93.674	161,504				
CFDA 93.767	21,698				
CFDA 93.778	23,151,872				
CFDA 93.779	80,441				
CFDA 93.889	1,131,466				
CFDA 93.958	1,562,664				
CFDA 93.959	126,767				
	<u>138,886,373</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 10.561	467				
CFDA 10.580	10,001				
CFDA 93.558	87,642				
CFDA 93.575	81,350				
CFDA 93.596	7,444				
CFDA 93.658	94,111				
CFDA 93.667	112,572				
CFDA 93.674	3,599				
CFDA 93.958	8,035				
CFDA 93.596	125,077				
	<u>530,298</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 10.561	96,794				
CFDA 93.243	20,000				
CFDA 93.558	179,671				
CFDA 93.575	126,393				
CFDA 93.596	165,165				
CFDA 93.645	9,470				
CFDA 93.658	155,175				
CFDA 93.667	129,158				
CFDA 93.674	2,718				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.767	165				
CFDA 93.958	6,302				
	<u>891,011</u>				
HUMAN SERV OF FARIBAULT & MARTIN CO		Yes	Yes		
CFDA 10.561	10,248				
CFDA 93.556	7,522				
CFDA 93.558	324,852				
CFDA 93.590	44,975				
CFDA 93.596	10,582				
CFDA 93.645	13,217				
CFDA 93.658	148,535				
CFDA 93.667	275,604				
CFDA 93.674	5,813				
CFDA 93.958	12,188				
CFDA 93.575	17,973				
	<u>871,509</u>				
HUNGER SOLUTIONS MINNESOTA		Yes			
CFDA 10.568	633,385				
	<u>633,385</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes	Yes		
CFDA 14.231	16,609				
CFDA 14.235	18,554				
CFDA 10.551	6,676				
CFDA 93.569	96,180				
	<u>138,019</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 10.561	7,396				
CFDA 93.558	280,420				
CFDA 93.575	173,482				
CFDA 93.596	259,184				
CFDA 93.645	11,142				
CFDA 93.658	57,179				
CFDA 93.667	183,451				
CFDA 93.674	4,601				
CFDA 93.958	7,273				
CFDA 93.959	231,664				
	<u>1,215,792</u>				
ISD 0047 SAUK RAPIDS		Yes	Yes		
CFDA 93.590	42,251				
	<u>42,251</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ITASCA COUNTY					
CFDA 93.556	3,299	Yes	Yes		
CFDA 93.558	446,297				
CFDA 93.575	10,658				
CFDA 93.645	20,209				
CFDA 93.658	14,441				
CFDA 93.667	326,319				
CFDA 93.674	10,153				
CFDA 93.958	55,211				
	<u>886,587</u>				
JACKSON COUNTY					
CFDA 10.561	1,855	Yes	Yes	Yes	
CFDA 93.558	52,327				
CFDA 93.575	2,395				
CFDA 93.596	4,011				
CFDA 93.645	8,836				
CFDA 93.658	28,313				
CFDA 93.667	117,220				
CFDA 93.674	1,689				
CFDA 93.958	2,469				
	<u>219,115</u>				
KANABEC COUNTY					
CFDA 93.558	129,404	Yes	Yes		
CFDA 93.575	59,918				
CFDA 93.596	59,376				
CFDA 93.645	13,788				
CFDA 93.658	36,822				
CFDA 93.667	108,103				
CFDA 93.674	5,892				
CFDA 93.767	127				
CFDA 93.958	2,100				
CFDA 93.959	346,666				
	<u>762,196</u>				
KANDIYOHI COUNTY					
CFDA 10.561	19,915	Yes	Yes		
CFDA 93.556	8,839				
CFDA 93.558	647,536				
CFDA 93.575	435,725				
CFDA 93.658	278,293				
CFDA 93.667	332,643				
CFDA 93.674	13,500				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.958	8,437				
	<u>1,744,888</u>				
KITTSOON COUNTY		Yes	Yes		
CFDA 93.558	36,401				
CFDA 93.575	5,316				
CFDA 93.596	8,915				
CFDA 93.658	9,574				
CFDA 93.667	63,397				
CFDA 93.767	35				
CFDA 93.958	238				
	<u>123,876</u>				
KOOCHICHING COUNTY		Yes	Yes	Yes	
CFDA 93.558	195,826				
CFDA 93.658	78,647				
CFDA 93.667	160,034				
CFDA 93.674	6,764				
	<u>441,271</u>				
KOOTASCA COMM ACTION INC		Yes	Yes		
CFDA 14.231	20,460				
CFDA 93.558	3,029				
CFDA 93.569	67,328				
	<u>90,817</u>				
LAC QUI PARLE COUNTY		Yes	Yes		
CFDA 10.561	3,005				
CFDA 93.558	25,926				
CFDA 93.575	16,146				
CFDA 93.596	21,197				
CFDA 93.658	24,381				
CFDA 93.667	74,830				
CFDA 93.674	875				
CFDA 93.958	1,660				
	<u>168,020</u>				
LAKE COUNTY		Yes	Yes		
CFDA 10.561	5,005				
CFDA 93.243	40,000				
CFDA 93.556	5,167				
CFDA 93.558	45,690				
CFDA 93.575	3,959				
CFDA 93.658	17,735				
CFDA 93.667	102,115				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.674	922				
	<u>220,593</u>				
LAKE OF THE WOODS COUNTY		Yes	Yes		
CFDA 93.558	23,682				
CFDA 93.575	864				
CFDA 93.596	835				
CFDA 93.645	5,144				
CFDA 93.667	41,065				
CFDA 93.674	391				
CFDA 93.767	13				
CFDA 93.958	572				
	<u>72,566</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 14.231	10,826				
CFDA 93.558	6,811				
CFDA 93.569	226,508				
	<u>244,145</u>				
LAKES & PRAIRIES COMM ACT PRTRNSHP		Yes			
CFDA 10.561	11,275				
CFDA 93.575	612,008				
	<u>623,283</u>				
LE SUEUR COUNTY		Yes	Yes	Yes	
CFDA 10.561	2,938				
CFDA 93.558	114,132				
CFDA 93.575	9,829				
CFDA 93.645	10,895				
CFDA 93.658	40,920				
CFDA 93.667	186,731				
CFDA 93.674	3,379				
CFDA 93.767	267				
CFDA 93.958	4,709				
	<u>373,800</u>				
LIFETRACK RESOURCES		Yes	Yes		
CFDA 93.566	572,413				
CFDA 93.778	156,100				
	<u>728,513</u>				
LINCOLN LYON MURRAY HUMAN SERVICE		Yes	Yes		
CFDA 10.561	8,900				
CFDA 93.556	64,687				
CFDA 93.558	164,668				

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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 93.575	10,312				
CFDA 93.596	12,732				
CFDA 93.645	37,845				
CFDA 93.658	109,643				
CFDA 93.667	284,146				
CFDA 93.674	32,652				
CFDA 93.958	5,586				
	<u>731,171</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 14.231	20,000				
CFDA 93.043	10,270				
CFDA 93.235	25,200				
CFDA 93.558	88,168				
CFDA 93.566	105,790				
CFDA 93.566	230,082				
CFDA 93.590	50,441				
CFDA 93.659	372,650				
CFDA 93.658	3,917				
CFDA 93.674	84,209				
CFDA 93.674	469,603				
	<u>1,460,330</u>				
MAHNOMEN COUNTY		Yes	Yes		
CFDA 93.556	5,661				
CFDA 93.558	62,976				
CFDA 93.596	4,830				
CFDA 93.658	51,481				
CFDA 93.667	80,768				
CFDA 93.674	721				
CFDA 93.958	1,799				
	<u>208,236</u>				
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 93.569	165,303				
CFDA 93.575	71,565				
CFDA 93.558	22,332				
CFDA 14.231	19,340				
	<u>278,540</u>				
MARSHALL COUNTY		Yes	Yes		
CFDA 10.561	77,802				
CFDA 93.596	61,878				
CFDA 93.563	173,870				
CFDA 93.558	108,627				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.566	177				
CFDA 93.667	91,975				
CFDA 93.556	19,864				
CFDA 93.658	59,839				
CFDA 93.674	4,300				
CFDA 93.958	2,202				
	<u>600,534</u>				
MC LEOD COUNTY		Yes	Yes		
CFDA 10.561	8,356				
CFDA 93.556	5,777				
CFDA 93.558	127,966				
CFDA 93.596	12,251				
CFDA 93.658	164,658				
CFDA 93.667	193,983				
CFDA 93.674	1,666				
CFDA 93.958	5,682				
	<u>520,339</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 10.561	7,483				
CFDA 93.558	172,593				
CFDA 93.575	3,709				
CFDA 93.596	3,406				
CFDA 93.645	4,042				
CFDA 93.658	24,629				
CFDA 93.667	125,381				
CFDA 93.674	3,900				
CFDA 93.958	1,383				
	<u>346,526</u>				
METRO AREA AGENCY ON AGING		Yes			
CFDA 93.043	140,669				
CFDA 93.044	3,152,258				
CFDA 93.045	2,051,500				
CFDA 93.053	538,379				
CFDA 93.041	12,165				
CFDA 93.048	74,140				
CFDA 93.051	161,879				
CFDA 93.052	721,617				
CFDA 93.576	49,568				
CFDA 93.779	79,999				
	<u>6,982,174</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MID-MINNESOTA DEVELOPMENT COMM		Yes	Yes		
CFDA 93.043	5,434				
CFDA 93.044	56,522				
CFDA 93.048	2,115				
CFDA 93.052	26,716				
CFDA 93.779	4,739				
	<u>95,526</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 93.569	27,756				
	<u>27,756</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 93.558	251,315				
CFDA 93.575	6,109				
CFDA 93.596	4,425				
CFDA 93.645	20,494				
CFDA 93.658	67,442				
CFDA 93.667	209,499				
CFDA 93.674	7,202				
CFDA 93.958	3,745				
	<u>570,231</u>				
MN ADOPTION RESOURCE NETWORK INC		Yes	Yes		
CFDA 93.556	170,260				
CFDA 93.652	253,699				
CFDA 93.645	77,252				
	<u>501,211</u>				
MN CHILD CARE RESOURCE & REFERRAL		Yes			
CFDA 93.575	1,730,187				
	<u>1,730,187</u>				
MN PREVENTION RESOURCE CENTER		Yes			
CFDA 93.276	52,934				
CFDA 93.959	1,083,356				
	<u>1,136,290</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.231	484				
CFDA 14.235	74,172				
CFDA 93.569	349,845				
	<u>424,501</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 10.561	1,101				
CFDA 93.556	15,602				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.558	184,505				
CFDA 93.575	92,741				
CFDA 93.596	94,739				
CFDA 93.645	19,474				
CFDA 93.658	135,363				
CFDA 93.667	219,204				
CFDA 93.674	5,083				
CFDA 93.958	6,413				
CFDA 93.959	158,975				
	<u>933,200</u>				
MOWER COUNTY		Yes	Yes		
CFDA 10.561	7,136				
CFDA 93.558	338,939				
CFDA 93.575	14,706				
CFDA 93.596	17,391				
CFDA 93.645	19,835				
CFDA 93.658	57,192				
CFDA 93.667	261,428				
CFDA 93.674	10,649				
CFDA 93.767	553				
CFDA 93.958	3,166				
	<u>730,995</u>				
MPLS AMERICAN INDIAN CENTER, INC		Yes			
CFDA 93.590	45,969				
CFDA 93.959	145,264				
CFDA 93.044	23,689				
	<u>214,922</u>				
NICOLLET COUNTY		Yes	Yes		
CFDA 10.561	3,698				
CFDA 93.558	303,060				
CFDA 93.596	19,074				
CFDA 93.645	7,071				
CFDA 93.658	75,198				
CFDA 93.667	156,285				
CFDA 93.674	3,313				
CFDA 93.958	8,977				
	<u>576,676</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 10.561	3,052				
CFDA 93.558	144,829				
CFDA 93.575	76,789				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.596	71,911				
CFDA 93.645	7,131				
CFDA 93.658	6,371				
CFDA 93.667	127,615				
CFDA 93.674	4				
CFDA 93.958	3,494				
	<u>441,196</u>				
NORMAN COUNTY		Yes	Yes		
CFDA 10.561	1,380				
CFDA 93.556	595				
CFDA 93.558	53,757				
CFDA 93.596	86,911				
CFDA 93.645	3,458				
CFDA 93.658	23,325				
CFDA 93.667	86,744				
CFDA 93.674	3,300				
CFDA 93.958	3,326				
	<u>262,796</u>				
NORTHWEST COMMUNITY ACTION INC		Yes	Yes		
CFDA 10.580	9,762				
CFDA 14.231	17,676				
CFDA 93.569	56,729				
	<u>84,167</u>				
NW REGIONAL DEVELOPMENT COMMISSIO		Yes			
CFDA 93.044	773,551				
CFDA 93.045	1,008,463				
CFDA 93.052	230,314				
CFDA 93.779	17,654				
CFDA 93.043	53,900				
CFDA 93.048	7,878				
CFDA 93.053	395,541				
	<u>2,487,301</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 10.561	25,300				
CFDA 10.580	51,014				
CFDA 93.556	217,155				
CFDA 93.558	1,339,242				
CFDA 93.568	206,323				
CFDA 93.569	170,094				
CFDA 93.575	1,488,427				
CFDA 93.590	7,026				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.596	2,746,989				
CFDA 93.645	178,937				
CFDA 93.658	378,843				
CFDA 93.667	717,962				
CFDA 93.674	11,980				
CFDA 93.958	24,354				
CFDA 93.959	196,454				
	<u>7,760,100</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 10.561	10,400				
CFDA 93.556	11,549				
CFDA 93.558	336,690				
CFDA 93.596	299,876				
CFDA 93.597	838				
CFDA 93.645	21,290				
CFDA 93.658	124,237				
CFDA 93.667	410,998				
CFDA 93.674	8,604				
CFDA 93.958	50,137				
	<u>1,274,619</u>				
OTTERTAIL-WADENA COMM ACT CNCL		Yes	Yes		
CFDA 93.575	65,729				
CFDA 93.569	172,224				
	<u>237,953</u>				
PACT 4 FAMILIES COLLABORATIVE		Yes	Yes		
CFDA 93.958	73,095				
CFDA 93.959	322,060				
	<u>395,155</u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 10.561	5,087				
CFDA 93.556	2,950				
CFDA 93.558	91,236				
CFDA 93.575	52,404				
CFDA 93.596	69,917				
CFDA 93.645	1,931				
CFDA 93.667	139,081				
CFDA 93.674	1,576				
CFDA 93.767	187				
CFDA 93.958	1,621				
	<u>365,990</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	
PERSPECTIVES INC					
CFDA 93.590	11,527	Yes			
CFDA 93.558	25,514				
	<u>37,041</u>				
POLK COUNTY					
CFDA 10.561	7,181	Yes	Yes		
CFDA 93.150	45,742				
CFDA 93.556	109,790				
CFDA 93.558	541,919				
CFDA 93.575	112,264				
CFDA 93.596	160,235				
CFDA 93.645	28,574				
CFDA 93.658	155,284				
CFDA 93.667	338,306				
CFDA 93.674	6,378				
CFDA 93.767	59				
CFDA 93.958	12,106				
CFDA 93.959	15,380				
	<u>1,533,218</u>				
PRAIRIE FIVE COMM ACT CNL					
CFDA 14.231	4,309	Yes			
	<u>4,309</u>				
RAMSEY COUNTY					
CFDA 10.561	156,809	Yes	Yes		
CFDA 93.556	220,616				
CFDA 93.558	13,726,266				
CFDA 93.560	70,779				
CFDA 93.564	9,000				
CFDA 93.584	46,209				
CFDA 93.590	178,716				
CFDA 93.596	19,157,513				
CFDA 93.645	165,986				
CFDA 93.658	3,763,450				
CFDA 93.667	4,187,272				
CFDA 93.669	2,372				
CFDA 93.674	89,846				
CFDA 93.958	272,698				
CFDA 93.959	476,677				
CFDA 93.566	78,892				
	<u>42,603,101</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RED LAKE COUNTY					
CFDA 93.558	20,929	Yes	Yes		
CFDA 93.575	9,297				
CFDA 93.596	14,431				
CFDA 93.645	3,000				
CFDA 93.658	3,228				
CFDA 93.667	48,811				
CFDA 93.674	1,100				
CFDA 93.767	64				
CFDA 93.958	201				
	<u>101,061</u>				
REDWOOD COUNTY					
CFDA 10.561	6,269	Yes	Yes		
CFDA 93.558	80,163				
CFDA 93.575	1,981				
CFDA 93.596	3,447				
CFDA 93.645	5,755				
CFDA 93.658	79				
CFDA 93.667	147,052				
CFDA 93.674	8,100				
CFDA 93.958	3,798				
	<u>256,644</u>				
RESOURCE INC					
CFDA 93.959	1,055,771	Yes	Yes	Yes	
RICE COUNTY					
CFDA 93.556	17,506	Yes	Yes		
CFDA 93.558	296,198				
CFDA 93.575	14,375				
CFDA 93.645	11,592				
CFDA 93.658	112,636				
CFDA 93.667	323,451				
CFDA 93.674	2,701				
CFDA 93.958	16,488				
	<u>794,947</u>				
ROCK COUNTY					
CFDA 10.561	837	Yes	Yes		
CFDA 93.556	1,973				
CFDA 93.558	34,849				
CFDA 93.575	1,947				
CFDA 93.596	2,599				

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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 93.645	2,804				
CFDA 93.658	34,051				
CFDA 93.667	73,209				
CFDA 93.674	312				
CFDA 93.958	905				
	<u>153,486</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 10.561	946				
CFDA 93.556	4,737				
CFDA 93.558	36,764				
CFDA 93.575	21,015				
CFDA 93.596	42,392				
CFDA 93.645	794				
CFDA 93.658	38,484				
CFDA 93.667	84,868				
CFDA 93.674	3,449				
CFDA 93.767	157				
CFDA 93.958	4,620				
CFDA 93.959	229,913				
	<u>468,139</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 93.569	300,785				
CFDA 93.575	63,329				
CFDA 93.590	74,854				
	<u>438,968</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 93.556	224,417				
CFDA 93.558	398,991				
CFDA 93.596	81,439				
CFDA 93.645	25,390				
CFDA 93.658	94,850				
CFDA 93.667	407,755				
CFDA 93.674	2,842				
CFDA 93.958	48,148				
	<u>1,283,832</u>				
SE MN AREA AGY ON AGING		Yes			
CFDA 93.044	740,353				
CFDA 93.045	685,947				
CFDA 93.043	39,972				
CFDA 93.052	226,378				
CFDA 93.048	34,789				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.779	22,139				
CFDA 93.053	212,271				
	<u>1,961,849</u>				
SEMCAC INC		Yes			
CFDA 10.580	84,660				
CFDA 14.231	25,155				
CFDA 93.569	340,854				
	<u>450,669</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 10.561	7,551				
CFDA 93.556	45,000				
CFDA 93.558	359,855				
CFDA 93.575	212,515				
CFDA 93.590	3,513				
CFDA 93.596	431,434				
CFDA 93.645	25,720				
CFDA 93.658	103,324				
CFDA 93.667	233,096				
CFDA 93.674	9,085				
CFDA 93.767	364				
CFDA 93.919	2,000				
CFDA 93.958	24,906				
	<u>1,458,363</u>				
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 93.283	168,564				
CFDA 93.558	369,594				
CFDA 93.566	165,200				
CFDA 93.576	130,536				
CFDA 93.590	102,143				
CFDA 93.778	657,249				
CFDA 93.959	59,609				
CFDA 93.995	488,355				
	<u>2,141,250</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 10.561	120,976				
CFDA 93.150	65,658				
CFDA 93.556	209,768				
CFDA 93.558	3,445,491				
CFDA 93.575	154,789				
CFDA 93.596	90,630				
CFDA 93.645	58,796				

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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 93.658	417,601				
CFDA 93.667	1,817,656				
CFDA 93.674	14,669				
CFDA 93.958	46,071				
	<u>6,442,105</u>				
ST STEPHEN'S HUMAN SERVICES		Yes			
CFDA 93.959	150,090				
CFDA 14.231	59,500				
	<u>209,590</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 10.561	24,846				
CFDA 93.150	35,497				
CFDA 93.556	13,305				
CFDA 93.560	4,328				
CFDA 93.575	696,690				
CFDA 93.596	504,567				
CFDA 93.658	102,931				
CFDA 93.667	624,908				
CFDA 93.674	6,027				
CFDA 93.958	20,720				
CFDA 93.558	709,937				
	<u>2,743,756</u>				
STEARNS-BENTON EMPLOYMENT TRNG CN		Yes	Yes		
CFDA 10.551	29,390				
CFDA 93.558	833,530				
	<u>862,920</u>				
STEELE COUNTY		Yes	Yes		
CFDA 10.561	9,710				
CFDA 10.580	5,000				
CFDA 93.556	103,695				
CFDA 93.558	291,978				
CFDA 93.560	3,923				
CFDA 93.575	18,522				
CFDA 93.596	16,192				
CFDA 93.645	9,464				
CFDA 93.658	17,508				
CFDA 93.667	197,342				
CFDA 93.674	4,638				
CFDA 93.767	197				
CFDA 93.958	2,824				
	<u>680,993</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SW MN OPPORTUNITY COUNCIL					
CFDA 14.231	9,157	Yes	Yes		
CFDA 93.558	1,779				
CFDA 93.569	99,186				
CFDA 93.658	155,936				
CFDA 93.575	88,721				
CFDA 93.778	4,896				
	<u>359,675</u>				
SWIFT COUNTY					
CFDA 10.561	3,327	Yes	Yes		
CFDA 93.556	6,614				
CFDA 93.558	46,987				
CFDA 93.575	27,160				
CFDA 93.596	32,483				
CFDA 93.658	16,709				
CFDA 93.667	83,728				
CFDA 93.674	1,625				
CFDA 93.767	122				
CFDA 93.958	3,582				
	<u>222,337</u>				
THREE RIVERS COMMUNITY ACTION, INC.					
CFDA 10.580	1,004	Yes			
CFDA 93.558	16,600				
CFDA 93.569	135,149				
CFDA 93.778	12,599				
	<u>165,352</u>				
TODD COUNTY					
CFDA 10.561	6,994	Yes	Yes		
CFDA 93.556	14,330				
CFDA 93.575	48,469				
CFDA 93.558	196,650				
CFDA 93.596	63,808				
CFDA 93.658	89,787				
CFDA 93.667	194,080				
CFDA 93.674	2,983				
CFDA 93.767	205				
CFDA 93.958	5,814				
	<u>623,120</u>				
TRI-COUNTY ACTION PROGRAM, INC					
CFDA 93.569	285,489	Yes			
	<u>285,489</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
TRI-COUNTY COMMUNITY ACTION, INC.					
CFDA 93.569	200,600	Yes			
CFDA 10.558	150,295				
	<u>350,895</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC					
CFDA 93.569	102,953	Yes	Yes		
CFDA 93.575	415,651				
	<u>518,604</u>				
WABASHA COUNTY					
CFDA 10.561	2,249	Yes	Yes		
CFDA 93.556	8,662				
CFDA 93.558	85,936				
CFDA 93.575	57,669				
CFDA 93.596	81,669				
CFDA 93.645	2,721				
CFDA 93.658	19,763				
CFDA 93.667	126,122				
CFDA 93.674	7,568				
CFDA 93.958	4,077				
	<u>396,436</u>				
WADENA COUNTY					
CFDA 93.558	183,450	Yes	Yes		
CFDA 93.556	12,125				
CFDA 93.596	116,990				
CFDA 93.658	106,727				
CFDA 93.667	123,645				
CFDA 93.674	1,313				
CFDA 93.958	2,186				
CFDA 93.959	150,664				
	<u>697,100</u>				
WASECA COUNTY					
CFDA 10.561	9,547	Yes	Yes	Yes	
CFDA 93.556	16,167				
CFDA 93.558	238,782				
CFDA 93.658	37,783				
CFDA 93.667	163,646				
CFDA 93.674	5,898				
CFDA 93.575	6,501				
CFDA 93.596	6,919				
CFDA 93.958	20,150				
	<u>505,393</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WASHINGTON COUNTY					
CFDA 10.561	10,628	Yes	Yes		
CFDA 93.150	11,833				
CFDA 93.556	95,164				
CFDA 93.558	1,700,761				
CFDA 93.566	385				
CFDA 93.575	132,770				
CFDA 93.596	108,541				
CFDA 93.658	270,375				
CFDA 93.667	817,762				
CFDA 93.669	4,622				
CFDA 93.674	14,734				
CFDA 93.767	214				
CFDA 93.958	53,573				
	<u>3,221,362</u>				
WATONWAN COUNTY					
CFDA 10.561	3,898	Yes	Yes		
CFDA 93.556	81				
CFDA 93.558	79,337				
CFDA 93.575	1,193				
CFDA 93.596	1,501				
CFDA 93.658	67,476				
CFDA 93.667	91,827				
CFDA 93.674	26,708				
CFDA 93.958	1,691				
	<u>273,712</u>				
WEST CENTRAL MN COMMUNITIES ACTION					
CFDA 14.231	6,065	Yes	Yes		
CFDA 93.558	7,725				
CFDA 93.569	130,040				
CFDA 10.580	17,670				
	<u>161,500</u>				
WESTERN COMMUNITY ACTION INC					
CFDA 14.231	11,445	Yes			
CFDA 93.558	14,847				
CFDA 93.569	207,446				
	<u>233,738</u>				
WHITE EARTH RESERVATION					
CFDA 10.570	19,595	Yes			
CFDA 10.580	57,298				
CFDA 93.556	73,106				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.569	36,152				
CFDA 93.575	9,796				
CFDA 93.658	137,518				
CFDA 93.674	9,010				
CFDA 93.778	527,507				
CFDA 93.958	190,925				
CFDA 93.991	2,977				
	<u>1,063,884</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 10.561	1,758				
CFDA 93.556	8,451				
CFDA 93.558	62,997				
CFDA 93.560	24				
CFDA 93.596	43,573				
CFDA 93.658	12,437				
CFDA 93.667	60,314				
CFDA 93.674	1,259				
CFDA 93.958	1,736				
	<u>192,549</u>				
WINONA COUNTY		Yes	Yes		
CFDA 10.561	11,300				
CFDA 93.556	10,888				
CFDA 93.558	351,162				
CFDA 93.575	16,027				
CFDA 93.596	15,454				
CFDA 93.645	7,386				
CFDA 93.658	126,993				
CFDA 93.667	271,417				
CFDA 93.669	1,529				
CFDA 93.674	1,701				
CFDA 93.958	19,238				
	<u>833,095</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 10.561	20,329				
CFDA 93.556	113,763				
CFDA 93.558	837,433				
CFDA 93.575	21,150				
CFDA 93.645	289				
CFDA 93.658	203,569				
CFDA 93.667	396,783				
CFDA 93.674	6,132				
CFDA 93.767	419				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.958	68,701				
	<u>1,668,568</u>				
WRIGHT COUNTY COMMUNITY ACTION		Yes	Yes		
CFDA 93.558	11,720				
CFDA 93.569	114,258				
	<u>125,978</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 10.561	2,089				
CFDA 93.556	9,553				
CFDA 93.558	38,020				
CFDA 93.575	19,838				
CFDA 93.596	32,759				
CFDA 93.658	14,823				
CFDA 93.667	91,290				
CFDA 93.674	1,261				
CFDA 93.958	4,915				
	<u>214,548</u>				
MN - DEPARTMENT OF LABOR AND INDUSTRY					
GOODHUE COUNTY		Yes	Yes		
CFDA 17.503	10,000				
	<u>10,000</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 17.503	8,250				
	<u>8,250</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 17.503	2,130				
	<u>2,130</u>				
MN - DEPARTMENT OF NATURAL RESOURCES					
ANOKA COUNTY		Yes	Yes		
CFDA 10.664	4,528				
CFDA 97.012	10,000				
	<u>14,528</u>				
ARROWHEAD REG DEVELOP COMM		Yes	Yes		
CFDA 11.419	46,783				
	<u>46,783</u>				
BECKER COUNTY		Yes	Yes		
CFDA 97.012	7,500				
CFDA 97.042	958				
	<u>8,458</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BENTON COUNTY CFDA 97.012	15,632	Yes	Yes		
BROWN COUNTY CFDA 97.012	4,315	Yes	Yes		
CARLTON COUNTY CFDA 97.012	12,906	Yes	Yes		
CARVER COUNTY CFDA 97.012	27,352	Yes	Yes		
CITY OF BUFFALO CFDA 15.916	13,300	Yes	Yes		
CITY OF DULUTH CFDA 11.419	84,528	Yes	Yes		
CITY OF TAYLORS FALLS CFDA 10.664	2,000	Yes	Yes		
CLAY COUNTY CFDA 97.012	12,431	Yes	Yes		
CLEARWATER COUNTY CFDA 97.012	6,762	Yes	Yes		
COOK COUNTY CFDA 11.419	34,676	Yes	Yes		
CROW WING COUNTY CFDA 20.219	15,258	Yes	Yes		
DOUGLAS COUNTY CFDA 20.219 CFDA 97.012	20,625 7,940 28,565	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FARIBAULT COUNTY CFDA 97.012	15,846	Yes	Yes		
FILLMORE COUNTY CFDA 97.012	3,952	Yes	Yes	Yes	
GRANT COUNTY CFDA 97.012	16,659	Yes	Yes		
HENNEPIN COUNTY CFDA 97.012	56,135	Yes	Yes		
HOUSTON COUNTY CFDA 97.012	43,963	Yes	Yes		
HUBBARD COUNTY CFDA 97.012	38,509	Yes	Yes		
ISANTI COUNTY CFDA 10.664	60,130	Yes	Yes		
ISD 0704 PROCTOR CFDA 11.419	9,706	Yes			
ITASCA COUNTY CFDA 97.012	45,500	Yes	Yes		
JACKSON COUNTY CFDA 15.916	2,673	Yes	Yes	Yes	
KANABEC COUNTY CFDA 97.012	6,140	Yes	Yes		
KANDIYOHI COUNTY CFDA 97.012	18,050	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LAKE COUNTY CFDA 11.419	62,566	Yes	Yes		
LAKE OF THE WOODS COUNTY CFDA 97.012	6,820	Yes	Yes		
MEEKER COUNTY CFDA 97.045	35,897	Yes	Yes		
MILLE LACS COUNTY CFDA 97.012	29,863	Yes	Yes		
MORRISON COUNTY CFDA 10.664 CFDA 97.012	82,500 8,091 90,591	Yes	Yes		
NOBLES COUNTY CFDA 97.012	16,386	Yes	Yes		
NORMAN COUNTY CFDA 20.219	5,124	Yes	Yes		
OLMSTED COUNTY CFDA 97.012 CFDA 97.045	12,483 89,993 102,476	Yes	Yes		
OTTER TAIL COUNTY CFDA 20.219 CFDA 97.012	9,625 5,000 14,625	Yes	Yes		
POLK COUNTY CFDA 20.219	34,345	Yes	Yes		
RAMSEY COUNTY CFDA 10.664 CFDA 97.012	8,000 10,000 18,000	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ROSEAU COUNTY CFDA 97.012	2,367	Yes	Yes		
SCOTT COUNTY CFDA 97.012	49,359	Yes	Yes		
SHERBURNE COUNTY CFDA 97.012	20,033	Yes	Yes		
ST LOUIS COUNTY CFDA 11.419 CFDA 97.012	50,257 39,524 89,781	Yes	Yes		
STEARNS COUNTY CFDA 97.012	13,542	Yes	Yes		
STEELE COUNTY CFDA 97.012	772	Yes	Yes		
SWIFT COUNTY CFDA 20.219	95,350	Yes	Yes		
TODD COUNTY CFDA 20.005	6,904	Yes	Yes		
WABASHA COUNTY CFDA 97.012	19,319	Yes	Yes		
WASECA COUNTY CFDA 97.012	66,550	Yes	Yes	Yes	
WASHINGTON COUNTY CFDA 97.012	47,075	Yes	Yes		
WINONA COUNTY CFDA 97.012	36,224	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WRIGHT COUNTY		Yes	Yes		
CFDA 20.005	11,936				
MN - DEPARTMENT OF PUBLIC SAFETY					
AITKIN COUNTY		Yes	Yes		
CFDA 97.012	24,637				
CFDA 97.042	21,882				
	<u>46,519</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 16.007	994				
CFDA 16.523	27,839				
CFDA 16.575	34,796				
CFDA 16.579	60,000				
CFDA 16.738	210,000				
CFDA 20.600	2,533				
CFDA 20.608	26,315				
CFDA 97.042	80,873				
	<u>443,350</u>				
BECKER COUNTY		Yes	Yes		
CFDA 20.600	26,459				
CFDA 20.601	21,000				
CFDA 20.703	14,917				
CFDA 97.036	8,367				
CFDA 97.067	13,529				
	<u>84,272</u>				
BELTRAMI COUNTY		Yes	Yes		
CFDA 16.609	66,761				
CFDA 20.600	1,068				
CFDA 20.608	243				
CFDA 20.703	4,566				
CFDA 97.012	24,033				
CFDA 97.042	28,081				
CFDA 97.067	62				
	<u>124,814</u>				
BENTON COUNTY		Yes	Yes		
CFDA 20.600	4,838				
CFDA 97.042	29,113				
CFDA 97.067	2,902				
	<u>36,853</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BIG STONE COUNTY		Yes	Yes		
CFDA 97.012	32,804				
CFDA 97.042	7,900				
	<u>40,704</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 16.575	34,945				
CFDA 16.727	500				
CFDA 20.600	16,705				
CFDA 20.601	9,965				
CFDA 20.608	30,586				
CFDA 97.042	19,159				
	<u>111,860</u>				
BROWN COUNTY		Yes	Yes		
CFDA 16.540	45,157				
CFDA 20.601	5,627				
CFDA 97.042	10,741				
	<u>61,525</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 16.607	1,404				
CFDA 20.600	5,680				
CFDA 97.042	12,990				
	<u>20,074</u>				
CARVER COUNTY		Yes	Yes		
CFDA 16.523	11,833				
CFDA 16.588	10,000				
CFDA 20.600	4,370				
CFDA 97.045	166,528				
CFDA 97.067	33,407				
	<u>226,138</u>				
CASS COUNTY		Yes	Yes		
CFDA 16.523	18,414				
CFDA 20.600	20,400				
CFDA 20.601	15,506				
CFDA 97.012	43,030				
CFDA 97.042	10,900				
	<u>108,250</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 16.738	87,603				
CFDA 97.004	15,000				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.042	17,585				
	<u>120,188</u>				
CITY OF ALBERT LEA		Yes	Yes		
CFDA 20.600	<u>16,686</u>				
CITY OF AUSTIN		Yes			
CFDA 97.017	592,262				
CFDA 20.600	16,524				
CFDA 20.601	11,000				
	<u>619,786</u>				
CITY OF BEMIDJI		Yes	Yes		
CFDA 16.609	144,847				
CFDA 16.727	1,862				
CFDA 20.600	9,569				
CFDA 20.601	1,511				
	<u>157,789</u>				
CITY OF BLOOMINGTON		Yes	Yes		
CFDA 97.067	<u>39,753</u>				
CITY OF BRAINERD		Yes	Yes		
CFDA 20.600	11,874				
CFDA 97.036	137,690				
	<u>149,564</u>				
CITY OF BUFFALO		Yes	Yes		
CFDA 20.608	<u>1,522</u>				
CITY OF CARLTON		Yes	Yes		
CFDA 97.044	<u>63,934</u>				
CITY OF DULUTH		Yes	Yes		
CFDA 16.579	148,019				
CFDA 16.727	5,436				
CFDA 20.600	36,747				
CFDA 20.601	43,647				
CFDA 97.004	76,689				
CFDA 97.006	62,785				
CFDA 97.067	35,628				
	<u>408,951</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF EAST GRAND FORKS		Yes	Yes		
CFDA 20.600	12,038				
CFDA 20.601	3,687				
CFDA 97.036	11,705				
	<u>27,430</u>				
CITY OF EDINA		Yes	Yes		
CFDA 20.600	17,427				
CFDA 20.601	6,972				
CFDA 97.004	99,083				
	<u>123,482</u>				
CITY OF FARIBAULT		Yes			
CFDA 16.727	2,160				
CFDA 20.608	870				
CFDA 20.600	37,284				
	<u>40,314</u>				
CITY OF HAWLEY		Yes	Yes		
CFDA 97.036	46,432				
	<u>46,432</u>				
CITY OF HERMANTOWN		Yes			
CFDA 20.600	10,753				
	<u>10,753</u>				
CITY OF HUTCHINSON		Yes	Yes	Yes	
CFDA 15.228	14,078				
CFDA 20.600	3,087				
CFDA 20.601	5,955				
CFDA 16.607	3,053				
	<u>26,173</u>				
CITY OF MANKATO		Yes			
CFDA 16.727	4,120				
CFDA 20.601	4,242				
	<u>8,362</u>				
CITY OF MAPLE GROVE		Yes			
CFDA 20.605	13,814				
CFDA 20.608	2,424				
CFDA 16.609	5,594				
	<u>21,832</u>				
CITY OF MARSHALL		Yes	Yes		
CFDA 20.600	2,854				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.067	20,400				
	<u>23,254</u>				
CITY OF MILACA		Yes	Yes		
CFDA 97.044	27,235				
	<u>27,235</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 16.523	37,705				
CFDA 16.548	28,864				
CFDA 16.560	68,865				
CFDA 16.579	334,667				
CFDA 16.727	5,000				
CFDA 20.205	4,342				
CFDA 20.600	38,006				
CFDA 20.601	12,007				
CFDA 20.608	2,958				
CFDA 97.008	2,024,496				
CFDA 97.036	2,117,321				
CFDA 97.067	1,449,829				
CFDA 97.078	142,487				
	<u>6,266,547</u>				
CITY OF MOORHEAD		Yes	Yes		
CFDA 16.738	78,445				
CFDA 20.600	45,193				
CFDA 97.036	6,724				
CFDA 97.067	44,934				
	<u>175,296</u>				
CITY OF NEW ULM		Yes			
CFDA 16.579	28,401				
CFDA 16.738	53,645				
CFDA 20.600	5,000				
CFDA 20.601	952				
	<u>87,998</u>				
CITY OF OWATONNA		Yes	Yes	Yes	
CFDA 97.036	206,093				
	<u>206,093</u>				
CITY OF PLYMOUTH		Yes	Yes		
CFDA 20.608	4,262				
CFDA 97.067	60,098				
	<u>64,360</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF RICHFIELD		Yes	Yes		
CFDA 20.600	8,340				
CFDA 20.601	8,345				
	<u>16,685</u>				
CITY OF ROCHESTER		Yes			
CFDA 20.601	32,015				
CFDA 20.608	3,852				
CFDA 97.067	9,947				
	<u>45,814</u>				
CITY OF ROSEAU		Yes	Yes		
CFDA 97.036	1,027,167				
CFDA 97.039	330,051				
	<u>1,357,218</u>				
CITY OF RUSHFORD [C]		Yes	Yes	Yes	
CFDA 97.036	2,282,518				
	<u>2,282,518</u>				
CITY OF SAUK CENTRE		Yes	Yes		
CFDA 20.601	218				
	<u>218</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 20.600	43,560				
CFDA 97.067	10,900				
CFDA 97.083	83,835				
	<u>138,295</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 16.523	9,515				
CFDA 16.548	60,000				
CFDA 16.579	65,919				
CFDA 16.744	11,845				
CFDA 20.600	20,377				
CFDA 20.601	52,119				
CFDA 97.008	388,032				
CFDA 97.067	1,849,047				
CFDA 97.078	165,348				
	<u>2,622,202</u>				
CITY OF TWIN VALLEY		Yes	Yes		
CFDA 97.036	1,734				
CFDA 97.039	435,442				
	<u>437,176</u>				

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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	
CITY OF WINONA		Yes			
CFDA 16.727	2,000				
CFDA 97.036	41,761				
	<u>43,761</u>				
CLAY COUNTY		Yes	Yes		
CFDA 16.523	13,625				
CFDA 16.579	60,205				
CFDA 20.205	4,682				
CFDA 97.042	16,748				
CFDA 97.067	77,005				
	<u>172,265</u>				
CLEARWATER COUNTY		Yes	Yes		
CFDA 20.600	1,293				
CFDA 97.067	8,540				
	<u>9,833</u>				
COOK COUNTY		Yes	Yes		
CFDA 97.042	9,255				
CFDA 97.067	50,350				
	<u>59,605</u>				
COUNTRYSIDE PUBLIC HEALTH SERVICE		Yes	Yes		
CFDA 20.600	39,746				
	<u>39,746</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 16.523	10,159				
CFDA 20.600	10,274				
CFDA 20.601	2,339				
CFDA 97.004	2,406				
CFDA 97.012	62,804				
CFDA 97.042	24,671				
CFDA 97.067	46,678				
	<u>159,331</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 16.523	68,411				
CFDA 16.579	85,390				
CFDA 16.738	73,851				
CFDA 20.600	27,600				
CFDA 97.012	25,135				
CFDA 97.042	50,937				
CFDA 97.045	95,899				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.067	1,317,540				
	<u>1,744,763</u>				
DODGE COUNTY		Yes	Yes		
CFDA 20.600	2,375				
CFDA 20.608	196				
CFDA 97.036	35,453				
CFDA 97.042	10,997				
	<u>49,021</u>				
DOUGLAS COUNTY		Yes	Yes		
CFDA 16.579	28,091				
CFDA 16.738	53,566				
CFDA 20.600	28,507				
CFDA 97.039	12,500				
CFDA 97.067	7,815				
	<u>130,479</u>				
FARIBAULT COUNTY		Yes	Yes		
CFDA 20.600	1,542				
CFDA 97.042	10,122				
CFDA 97.067	2,528				
	<u>14,192</u>				
FILLMORE COUNTY		Yes	Yes	Yes	
CFDA 20.600	26,886				
CFDA 20.703	2,035				
CFDA 97.036	173,710				
CFDA 97.067	23,970				
	<u>226,601</u>				
FOND DU LAC RESERVATION		Yes			
CFDA 16.575	122,594				
	<u>122,594</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 16.575	89,387				
CFDA 97.036	25,749				
CFDA 97.042	25,958				
	<u>141,094</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 97.012	26,300				
CFDA 97.042	18,148				
	<u>44,448</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
GRANT COUNTY		Yes	Yes		
CFDA 97.012	10,920				
HENNEPIN COUNTY		Yes	Yes		
CFDA 97.042	309,110				
CFDA 97.067	2,553,725				
CFDA 97.036	733,993				
CFDA 16.523	144,112				
CFDA 16.579	275,857				
CFDA 20.608	23,751				
	<u>4,040,548</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 20.600	4,910				
CFDA 97.036	2,767,068				
CFDA 97.042	10,816				
CFDA 97.067	4,167				
	<u>2,786,961</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 20.600	849				
CFDA 20.601	1,214				
CFDA 97.067	8,444				
	<u>10,507</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 16.588	12,707				
CFDA 20.703	4,072				
CFDA 97.042	14,577				
	<u>31,356</u>				
ISD 0239 RUSHFORD-PETERSON		Yes	Yes		
CFDA 97.036	352,293				
ISD 0286 BROOKLYN CENTER		Yes	Yes		
CFDA 84.298	3,995				
ITASCA COUNTY		Yes	Yes		
CFDA 16.004	1,477				
CFDA 16.588	62,661				
CFDA 97.042	18,393				
CFDA 97.067	314,450				
	<u>396,981</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
JACKSON COUNTY		Yes	Yes	Yes	
CFDA 97.012	17,356				
CFDA 97.036	46,495				
CFDA 97.042	9,777				
	<u>73,628</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 20.600	5,443				
CFDA 97.042	10,386				
CFDA 97.067	147,275				
	<u>163,104</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 20.600	38,092				
CFDA 20.608	36,035				
CFDA 97.042	22,064				
CFDA 97.067	11,377				
	<u>107,568</u>				
KITTSOON COUNTY		Yes	Yes		
CFDA 16.575	21,668				
CFDA 97.036	292,575				
CFDA 97.067	7,654				
	<u>321,897</u>				
KOOCHICHING COUNTY		Yes	Yes	Yes	
CFDA 20.600	6,892				
CFDA 97.004	3,195				
CFDA 97.012	1,811				
CFDA 97.042	9,230				
	<u>21,128</u>				
LAC QUI PARLE COUNTY		Yes	Yes		
CFDA 20.600	3,550				
CFDA 20.601	1,750				
CFDA 20.608	883				
CFDA 20.703	1,500				
CFDA 97.067	8,025				
	<u>15,708</u>				
LAKE COUNTY		Yes	Yes		
CFDA 97.012	8,405				
CFDA 97.042	10,076				
CFDA 97.067	20,676				
	<u>39,157</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LAKE OF THE WOODS COUNTY		Yes	Yes		
CFDA 97.004	35,132				
CFDA 97.042	7,781				
CFDA 97.067	16,609				
	<u>59,522</u>				
LE SUEUR COUNTY		Yes	Yes	Yes	
CFDA 97.012	10,275				
CFDA 97.067	35,820				
	<u>46,095</u>				
MAHNOMEN COUNTY		Yes	Yes		
CFDA 16.595	19,390				
CFDA 20.600	2,000				
CFDA 20.601	4,872				
CFDA 97.067	7,914				
	<u>34,176</u>				
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 20.600	75,000				
	<u>75,000</u>				
MARSHALL COUNTY		Yes	Yes		
CFDA 16.575	36,396				
CFDA 97.039	165				
CFDA 97.042	8,787				
	<u>45,348</u>				
MC LEOD COUNTY		Yes	Yes		
CFDA 20.600	5,496				
CFDA 97.042	14,423				
	<u>19,919</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 16.575	43,410				
CFDA 16.727	2,000				
CFDA 20.600	10,643				
CFDA 20.601	7,791				
CFDA 97.042	11,893				
CFDA 97.067	30,694				
	<u>106,431</u>				
METRO AIRPORTS COMMISSION		Yes			
CFDA 97.008	58,331				
CFDA 97.067	169,438				
	<u>227,769</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	
METROPOLITAN COUNCIL CFDA 97.075	526,601	Yes	Yes		
MILLE LACS COUNTY CFDA 16.727 CFDA 20.600 CFDA 20.608 CFDA 97.042 CFDA 97.067	1,380 5,058 25,734 11,953 30,694 <u>74,819</u>	Yes	Yes		
MN PREVENTION RESOURCE CENTER CFDA 16.727	97,133	Yes			
MORRISON COUNTY CFDA 20.205 CFDA 20.600 CFDA 20.601 CFDA 97.042 CFDA 97.067	1,915 11,052 3,681 13,675 30,694 <u>61,017</u>	Yes	Yes		
MOWER COUNTY CFDA 16.523 CFDA 97.004 CFDA 97.024 CFDA 97.039 CFDA 97.042	12,397 30,000 1,500 215,441 14,345 <u>273,683</u>	Yes	Yes		
MPLS AMERICAN INDIAN CENTER, INC CFDA 16.549 CFDA 16.540	43,060 49,221 <u>92,281</u>	Yes			
MPLS MEDICAL RESEARCH FOUNDATION CFDA 20.600	27,030	Yes			
NICOLLET COUNTY CFDA 97.042	14,040	Yes	Yes		
NOBLES COUNTY CFDA 20.703	700	Yes	Yes		

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**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2008**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.042	11,253				
CFDA 97.067	1,800				
	<u>13,753</u>				
NORMAN COUNTY		Yes	Yes		
CFDA 16.575	34,417				
CFDA 97.036	162,265				
CFDA 97.067	44,680				
	<u>241,362</u>				
NW REGIONAL DEVELOPMENT COMMISSIO		Yes			
CFDA 97.039	13,688				
	<u>13,688</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 16.523	15,496				
CFDA 16.588	10,702				
CFDA 16.593	2,490				
CFDA 16.575	91,583				
CFDA 16.579	1,747				
CFDA 20.600	5,957				
CFDA 20.601	30,322				
CFDA 20.608	7,873				
CFDA 97.036	298,947				
CFDA 97.042	30,958				
CFDA 97.067	385,935				
	<u>882,010</u>				
OTTER TAIL COUNTY		Yes	Yes		
CFDA 16.540	2,151				
CFDA 20.205	2,395				
CFDA 20.600	17,705				
CFDA 20.601	21,591				
CFDA 20.703	900				
CFDA 97.039	17,035				
CFDA 97.042	20,389				
	<u>82,166</u>				
PENNINGTON COUNTY		Yes	Yes		
CFDA 16.540	19,379				
CFDA 16.575	65,925				
CFDA 97.042	8,947				
	<u>94,251</u>				
POLK COUNTY		Yes	Yes		
CFDA 16.575	97,398				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.703	3,000				
CFDA 97.012	1,917				
CFDA 97.042	15,217				
	<u>117,532</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 16.523	209,141				
CFDA 16.575	147,478				
CFDA 16.579	50,000				
CFDA 16.609	45,931				
CFDA 16.738	200,568				
CFDA 20.600	51,971				
CFDA 20.601	25,820				
CFDA 20.608	11,859				
CFDA 97.008	854,008				
CFDA 97.042	125,992				
CFDA 97.067	394,837				
	<u>2,117,605</u>				
RED LAKE COUNTY		Yes	Yes		
CFDA 20.608	707				
CFDA 20.703	3,259				
CFDA 97.036	3,134				
CFDA 97.042	710				
CFDA 97.067	6,786				
	<u>14,596</u>				
REDWOOD COUNTY		Yes	Yes		
CFDA 20.600	2,000				
CFDA 97.042	13,114				
	<u>15,114</u>				
RICE COUNTY		Yes	Yes		
CFDA 16.523	4,639				
CFDA 16.575	50,309				
CFDA 20.600	7,484				
CFDA 97.042	13,612				
CFDA 97.067	33,015				
	<u>109,059</u>				
ROCK COUNTY		Yes	Yes		
CFDA 20.600	1,985				
CFDA 97.042	9,424				
	<u>11,409</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	
ROSEAU COUNTY		Yes	Yes		
CFDA 16.575	90,890				
CFDA 20.703	370				
CFDA 97.036	942,694				
CFDA 97.039	3,900				
CFDA 97.067	168,563				
	<u>1,206,417</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 20.600	2,928				
CFDA 20.601	37,673				
CFDA 97.039	3,789				
CFDA 97.042	35,502				
	<u>79,892</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 16.575	36,635				
CFDA 16.710	8,575				
CFDA 20.600	39,300				
CFDA 97.042	34,412				
	<u>118,922</u>				
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 16.523	10,353				
CFDA 16.548	73,065				
	<u>83,418</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 16.579	5,000				
CFDA 16.738	109,801				
CFDA 20.600	18,960				
CFDA 20.601	893				
CFDA 97.042	46,299				
CFDA 97.067	1,586,518				
	<u>1,767,471</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 16.523	10,173				
CFDA 20.600	48,287				
CFDA 20.601	4,906				
CFDA 20.608	47,309				
CFDA 97.039	3,487				
CFDA 97.042	37,197				
CFDA 97.067	339,102				
	<u>490,461</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
STEELE COUNTY		Yes	Yes		
CFDA 20.600	13,357				
CFDA 20.601	5,611				
CFDA 20.703	3,864				
CFDA 97.036	3,529				
CFDA 97.042	28,433				
CFDA 97.067	18,689				
	<u>73,483</u>				
SW MN PIC		Yes	Yes		
CFDA 16.523	10,238				
	<u>10,238</u>				
SW REG DEVELOP COMM		Yes			
CFDA 97.039	64,133				
	<u>64,133</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 97.042	9,337				
CFDA 97.067	2,796				
	<u>12,133</u>				
TODD COUNTY		Yes	Yes		
CFDA 20.600	2,640				
CFDA 97.004	7,499				
CFDA 97.042	7,152				
CFDA 97.047	8,156				
CFDA 97.067	18,925				
	<u>44,372</u>				
WABASHA COUNTY		Yes	Yes		
CFDA 16.738	62,370				
CFDA 20.600	3,373				
CFDA 97.036	27,273				
CFDA 97.042	11,628				
	<u>104,644</u>				
WADENA COUNTY		Yes	Yes		
CFDA 20.600	2,224				
CFDA 20.703	3,293				
CFDA 97.067	7,447				
	<u>12,964</u>				
WASECA COUNTY		Yes	Yes	Yes	
CFDA 97.042	22,196				
	<u>22,196</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WASHINGTON COUNTY					
CFDA 16.004	2,577	Yes	Yes		
CFDA 16.523	27,841				
CFDA 16.540	12,856				
CFDA 16.579	40,305				
CFDA 16.738	44,695				
CFDA 20.600	49,369				
CFDA 20.601	13,635				
CFDA 20.608	1,857				
CFDA 97.042	62,742				
CFDA 97.047	6,088				
CFDA 97.067	5,528				
	<u>267,493</u>				
WATONWAN COUNTY					
CFDA 97.042	9,240	Yes	Yes		
	<u>9,240</u>				
WHITE EARTH RESERVATION					
CFDA 16.575	71,763	Yes			
	<u>71,763</u>				
WILKIN COUNTY					
CFDA 16.727	180	Yes	Yes		
CFDA 20.600	23,369				
CFDA 20.601	3,321				
CFDA 97.004	25,694				
CFDA 97.067	5,329				
	<u>57,893</u>				
WINONA COUNTY					
CFDA 16.588	9,116	Yes	Yes		
CFDA 16.727	1,902				
CFDA 20.600	35,594				
CFDA 97.036	2,431,852				
CFDA 97.039	21,840				
CFDA 97.067	20,941				
	<u>2,521,245</u>				
WRIGHT COUNTY					
CFDA 16.523	15,811	Yes	Yes		
CFDA 20.600	27,319				
CFDA 20.601	20,655				
CFDA 97.042	31,501				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 97.067	21,948				
	<u>117,234</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 20.703	2,250				
CFDA 97.042	9,483				
	<u>11,733</u>				
MN - DEPARTMENT OF TRANSPORTATION					
AITKIN COUNTY		Yes	Yes		
CFDA 20.205	634,037				
CFDA 20.600	2,000				
	<u>636,037</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 20.205	10,674,390				
	<u>10,674,390</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 20.500	33,881				
CFDA 20.509	1,445,153				
CFDA 20.516	43,733				
	<u>1,522,767</u>				
ARROWHEAD REG DEVELOP COMM		Yes	Yes		
CFDA 20.205	433,577				
	<u>433,577</u>				
BECKER COUNTY		Yes	Yes		
CFDA 20.205	1,054,555				
CFDA 20.500	200,000				
CFDA 20.509	72,749				
	<u>1,327,304</u>				
BELTRAMI COUNTY		Yes	Yes		
CFDA 20.205	1,000,000				
	<u>1,000,000</u>				
BENTON COUNTY		Yes	Yes		
CFDA 20.205	15,466				
	<u>15,466</u>				
BIG STONE COUNTY		Yes	Yes		
CFDA 20.205	593,400				
	<u>593,400</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BLUE EARTH COUNTY CFDA 20.205	2,850,242	Yes	Yes		
BROWN COUNTY CFDA 20.205 CFDA 20.509	423,931 219,602 <u>643,533</u>	Yes	Yes		
CARLTON COUNTY CFDA 20.106 CFDA 20.205	198,233 2,199,444 <u>2,397,677</u>	Yes	Yes		
CARVER COUNTY CFDA 20.509	88,100	Yes	Yes		
CASS COUNTY CFDA 10.664 CFDA 20.205	13,500 1,749,335 <u>1,762,835</u>	Yes	Yes		
CHISAGO COUNTY CFDA 20.205 CFDA 20.507	2,821 174,441 <u>177,262</u>	Yes	Yes		
CITY OF ALBERT LEA CFDA 20.106 CFDA 20.205	234,827 930,675 <u>1,165,502</u>	Yes	Yes		
CITY OF AUSTIN CFDA 20.106	1,353,267	Yes			
CITY OF BEMIDJI CFDA 20.205 CFDA 20.106	147,461 8,387,915 <u>8,535,376</u>	Yes	Yes		
CITY OF BENSON CFDA 20.106 CFDA 20.509	235,661 49,460 <u>285,121</u>	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 BLOOMINGTON CFDA 20.205	2,455,840	Yes	Yes		Yes
CITY OF BRAINERD CFDA 20.509 CFDA 20.106	341,426 468,961 <u>810,387</u>	Yes	Yes		
CITY OF BUFFALO CFDA 20.106 CFDA 20.205	106,769 600,000 <u>706,769</u>	Yes	Yes		
CITY OF CAMBRIDGE CFDA 20.106	85,847	Yes			
CITY OF DULUTH CFDA 20.205	3,072,950	Yes	Yes		
CITY OF EAGAN CFDA 20.205	6,329,727	Yes	Yes		
CITY OF EAST GRAND FORKS CFDA 20.205	601,775	Yes	Yes		
CITY OF ELY CFDA 20.106	790,782	Yes	Yes	Yes	
CITY OF FARIBAULT CFDA 20.509	77,479	Yes			
CITY OF HAWLEY CFDA 20.106	81,019	Yes	Yes		
CITY OF HERMANTOWN CFDA 20.205	583,499	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 HUTCHINSON CFDA 20.106	351,690	Yes	Yes	Yes	
CITY OF INTERNATIONAL FALLS CFDA 20.106	1,526,665	Yes	Yes		
CITY OF LITTLE FALLS CFDA 20.205 CFDA 20.106	929,002 6,559 935,561	Yes	Yes		
CITY OF LUVERNE CFDA 20.106	29,171	Yes			
CITY OF MANKATO CFDA 20.106 CFDA 20.509	5,560,354 539,855 6,100,209	Yes			
CITY OF MAPLE GROVE CFDA 20.205	1,531,116	Yes			
CITY OF MARSHALL CFDA 20.106	3,784,114	Yes	Yes		
CITY OF MINNEAPOLIS CFDA 20.205 CFDA 20.505	767,914 174,859 942,773	Yes	Yes		
CITY OF MOORHEAD CFDA 20.509 CFDA 20.106 CFDA 20.205	378 212,036 3,085,392 3,297,806	Yes	Yes		
CITY OF MORA CFDA 20.205	1,931,500	Yes			
CITY OF NEW ULM CFDA 20.106	109,769	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.205	460,000				
	<u>569,769</u>				
CITY OF NEWPORT		Yes	Yes		
CFDA 20.205	<u>551,394</u>				
CITY OF OWATONNA		Yes	Yes	Yes	
CFDA 20.106	<u>366,679</u>				
CITY OF PARK RAPIDS		Yes	Yes		
CFDA 20.106	<u>402,917</u>				
CITY OF PLYMOUTH		Yes	Yes		
CFDA 20.205	<u>427,000</u>				
CITY OF RICHFIELD		Yes	Yes		
CFDA 20.205	<u>743,289</u>				
CITY OF ROCHESTER		Yes			
CFDA 20.106	1,720,582				
CFDA 20.205	74,529				
	<u>1,795,111</u>				
CITY OF ROSEAU		Yes	Yes		
CFDA 20.106	<u>33,582</u>				
CITY OF SAUK CENTRE		Yes	Yes		
CFDA 20.106	<u>169,777</u>				
CITY OF SAUK RAPIDS		Yes	Yes		
CFDA 20.205	<u>903,295</u>				
CITY OF ST CLOUD		Yes	Yes		
CFDA 20.106	<u>2,092,789</u>				
CITY OF ST PAUL		Yes	Yes		Yes
CFDA 20.205	1,824,894				
CFDA 20.500	145,223				
	<u>1,970,117</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF THIEF RIVER FALLS CFDA 20.106	551,506	Yes	Yes		
CITY OF WILLMAR CFDA 20.106	997,158	Yes	Yes		
CITY OF WINONA CFDA 20.509 CFDA 20.106	275,645 133,340 408,985	Yes			
CITY OF WINSTED CFDA 20.106	764	Yes	Yes		
CLAY COUNTY CFDA 20.205 CFDA 20.509	66,283 156,216 222,499	Yes	Yes		
COOK COUNTY CFDA 20.106 CFDA 20.205 CFDA 20.219	43,663 460,000 7,200 510,863	Yes	Yes		
CROW WING COUNTY CFDA 20.205	120,655	Yes	Yes		
DAKOTA COUNTY CFDA 20.205 CFDA 20.500 CFDA 20.608	1,054,659 323,456 3,051 1,381,166	Yes	Yes		
DULUTH AIRPORT AUTHORITY CFDA 20.106	3,496,078	Yes	Yes		
DULUTH TRANSIT AUTHORITY CFDA 20.509	10,325	Yes	Yes		
FARIBAULT COUNTY CFDA 20.205	947,386	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	60,062 <u>1,007,448</u>				
FILLMORE COUNTY		Yes	Yes	Yes	
CFDA 20.106	168,912				
CFDA 20.205	333,335 <u>502,247</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 97.012	<u>16,482</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 20.205	<u>740,000</u>				
GRANT COUNTY		Yes	Yes		Yes
CFDA 20.205	655,262				
CFDA 20.509	24,095 <u>679,357</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 20.205	<u>8,676,715</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 20.205	977,837				
CFDA 20.106	253,146 <u>1,230,983</u>				
HUBBARD COUNTY		Yes	Yes		
CFDA 20.205	620,770				
CFDA 20.509	60,835 <u>681,605</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 20.509	<u>392,275</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 20.219	<u>669,179</u>				
JACKSON COUNTY		Yes	Yes	Yes	
CFDA 20.205	<u>1,275,260</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KANABEC COUNTY CFDA 20.205	938,474	Yes	Yes		
KANDIYOHI COUNTY CFDA 20.205	1,159,298	Yes	Yes		
KITTSOON COUNTY CFDA 20.205	134,494	Yes	Yes		
LAC QUI PARLE COUNTY CFDA 20.205	227,021	Yes	Yes		Yes
LAKE COUNTY CFDA 20.205	4,446,786	Yes	Yes		
LAKE OF THE WOODS COUNTY CFDA 20.205	394,376	Yes	Yes		
MAHNOMEN COUNTY CFDA 20.106 CFDA 20.205 CFDA 20.509	378,850 102,136 56,360 537,346	Yes	Yes		
MARSHALL COUNTY CFDA 20.205	3,248,990	Yes	Yes		
MC LEOD COUNTY CFDA 20.205	1,303,093	Yes	Yes		
METRO AIRPORTS COMMISSION CFDA 20.106	22,104,757	Yes			
METROPOLITAN COUNCIL CFDA 20.205	3,366,239	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MILLE LACS COUNTY CFDA 20.205	692,655	Yes	Yes		
MORRISON COUNTY CFDA 20.205	503,958	Yes	Yes		
MOWER COUNTY CFDA 20.205	600,000	Yes	Yes		
NOBLES COUNTY CFDA 20.205	1,000,000	Yes	Yes		
NORMAN COUNTY CFDA 20.205	611,368	Yes	Yes		
NORTHSTAR CORRIDOR DEVELOP AUTH CFDA 20.500 CFDA 20.507	7,641,861 382,346 8,024,207	Yes			
OLMSTED COUNTY CFDA 20.205	124,845	Yes	Yes		
OTTER TAIL COUNTY CFDA 20.205	1,137,738	Yes	Yes		
PENNINGTON COUNTY CFDA 20.205	1,080,438	Yes	Yes		
POLK COUNTY CFDA 20.205	924,356	Yes	Yes		
RAMSEY COUNTY CFDA 20.205	12,885,441	Yes	Yes		
REDWOOD COUNTY CFDA 20.205	227,305	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RICE COUNTY CFDA 20.205	652,279	Yes	Yes		
ROCK COUNTY CFDA 20.205 CFDA 20.509	234,118 134,198 368,316	Yes	Yes		Yes
ROSEAU COUNTY CFDA 20.205	457,809	Yes	Yes		
SCOTT COUNTY CFDA 20.205 CFDA 20.509	4,523,553 98,700 4,622,253	Yes	Yes		
SEMCAC INC CFDA 20.509	193,240	Yes			
SHERBURNE COUNTY CFDA 20.205	3,296,759	Yes	Yes		
ST LOUIS COUNTY CFDA 20.205	4,589,551	Yes	Yes		
STEARNS COUNTY CFDA 20.205	3,216,718	Yes	Yes		
STEELE COUNTY CFDA 20.509	186,205	Yes	Yes		
SW MN OPPORTUNITY COUNCIL CFDA 20.509	222,935	Yes	Yes		
SWIFT COUNTY CFDA 20.205	217,772	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
THREE RIVERS COMMUNITY ACTION, INC. CFDA 20.509	409,363	Yes			
TODD COUNTY CFDA 20.205	1,225,973	Yes	Yes		Yes
TRI-COUNTY ACTION PROGRAM, INC CFDA 20.509	348,145	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 20.509	325,806	Yes	Yes		
UPPER MN VALLEY REG DEVELOP COMM CFDA 20.205	2,022	Yes	Yes		
WADENA COUNTY CFDA 20.205 CFDA 20.509	1,149,244 125,403 1,274,647	Yes	Yes		
WASECA COUNTY CFDA 20.205	668,536	Yes	Yes	Yes	
WASHINGTON COUNTY CFDA 20.205 CFDA 20.500	2,968,835 166,024 3,134,859	Yes	Yes		
WATONWAN COUNTY CFDA 20.205 CFDA 20.509	242,931 52,854 295,785	Yes	Yes		
WESTERN COMMUNITY ACTION INC CFDA 20.509	282,841	Yes			
WILKIN COUNTY CFDA 20.505	1,177,224	Yes	Yes		
WINONA COUNTY CFDA 20.205	696,259	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 20.303	10,232				
	<u>706,491</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 20.205	332,547				
	<u>332,547</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 20.205	2,240,000				
	<u>2,240,000</u>				
MN - HOUSING FINANCE AGENCY					
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 14.239	76,017				
CFDA 21.000	100,980				
	<u>176,997</u>				
BECKER COUNTY		Yes	Yes		
CFDA 14.239	108,427				
	<u>108,427</u>				
HEARTLAND COMMUNITY ACTION AGCY		Yes			
CFDA 14.239	8,730				
	<u>8,730</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes	Yes		
CFDA 14.239	9,186				
	<u>9,186</u>				
KOOTASCA COMM ACTION INC		Yes	Yes		
CFDA 14.239	35,190				
CFDA 93.558	111,551				
	<u>146,741</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 14.235	7,756				
	<u>7,756</u>				
METROPOLITAN COUNCIL		Yes	Yes		
CFDA 14.241	392,549				
CFDA 97.036	14,479				
	<u>407,028</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 14.239	118,015				
	<u>118,015</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NORTHWEST COMMUNITY ACTION INC CFDA 14.239	56,304	Yes	Yes		
NORTHWEST MN MULTI COUNTY HRA CFDA 14.239 CFDA 14.250	160,599 1,560 <u>162,159</u>	Yes			
NW REGIONAL DEVELOPMENT COMMISSIO CFDA 14.239	1,546	Yes			
OTTERTAIL-WADENA COMM ACT CNCL CFDA 14.239	14,828	Yes	Yes		
THREE RIVERS COMMUNITY ACTION, INC. CFDA 14.236	3,303	Yes			
TRI-COUNTY ACTION PROGRAM, INC CFDA 14.169 CFDA 14.239	7,855 1,599 <u>9,454</u>	Yes			
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 93.558	107,326	Yes	Yes		
WEST CENTRAL MN COMMUNITIES ACTION CFDA 14.250	18,330	Yes	Yes		
WESTERN COMMUNITY ACTION INC CFDA 14.239	61,008	Yes			
MN - OFFICE OF THE SECRETARY OF STATE					
ANOKA COUNTY CFDA 90.401	73,417	Yes	Yes		
BIG STONE COUNTY CFDA 90.401	7,263	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
DAKOTA COUNTY CFDA 90.401	164,670	Yes	Yes		
FILLMORE COUNTY CFDA 90.401	10,051	Yes	Yes	Yes	
FREEBORN COUNTY CFDA 90.401	198,238	Yes	Yes		
HENNEPIN COUNTY CFDA 90.401	3,860	Yes	Yes		
ISANTI COUNTY CFDA 90.401	11,077	Yes	Yes		
MARSHALL COUNTY CFDA 90.401	18,046	Yes	Yes		
NORMAN COUNTY CFDA 90.401	611	Yes	Yes		
OLMSTED COUNTY CFDA 90.401	13,139	Yes	Yes		
OTTER TAIL COUNTY CFDA 90.401	12,866	Yes	Yes		
PENNINGTON COUNTY CFDA 90.401	8,500	Yes	Yes		
ROSEAU COUNTY CFDA 90.401	2,195	Yes	Yes		
SCOTT COUNTY CFDA 90.401	13,515	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ST LOUIS COUNTY CFDA 90.401	54,928	Yes	Yes		
STEARNS COUNTY CFDA 90.401	92,577	Yes	Yes		
WABASHA COUNTY CFDA 90.401	3,672	Yes	Yes		
WILKIN COUNTY CFDA 90.401	1,415	Yes	Yes		
WINONA COUNTY CFDA 90.401	9,449	Yes	Yes		
YELLOW MEDICINE COUNTY CFDA 90.401	600	Yes	Yes		
MN - POLLUTION CONTROL AGENCY					
CITY OF MOORHEAD CFDA 66.458	3,855,984	Yes	Yes		
FILLMORE COUNTY CFDA 66.460	33,551	Yes	Yes	Yes	
LAC QUI PARLE COUNTY CFDA 66.419	28,499	Yes	Yes		
CFDA 66.460	137,462				
	165,961				
LAKE COUNTY CFDA 66.460	2,000	Yes	Yes		
CFDA 66.472	3,000				
	5,000				
MOWER COUNTY CFDA 66.460	7,000	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
OLMSTED COUNTY CFDA 66.460	2,938	Yes	Yes		
STEELE COUNTY CFDA 66.460	12,707	Yes	Yes		
MN - PUBLIC FACILITIES AUTHORITY					
CITY OF ALBANY CFDA 66.468	2,123,704	Yes	Yes	Yes	
CITY OF BIRD ISLAND CFDA 66.458	3,018,089	Yes	Yes	Yes	
CITY OF CALLAWAY CFDA 66.468	176,004	Yes	Yes		
CITY OF CARLTON CFDA 66.468	1,088,310	Yes	Yes		
CITY OF HARRIS CFDA 66.468 CFDA 66.458	756,714 4,247,026 5,003,740	Yes	Yes	Yes	
CITY OF HAWLEY CFDA 66.458 CFDA 66.468	341,143 677,253 1,018,396	Yes	Yes		
CITY OF HUTCHINSON CFDA 66.458 CFDA 66.468	7,329,892 4,179,495 11,509,387	Yes	Yes	Yes	
CITY OF LE CENTER CFDA 66.458	2,530,715	Yes	Yes	Yes	
CITY OF LITTLE FALLS CFDA 66.458	74,468	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 MANKATO CFDA 66.468	11,403,704	Yes			
CITY OF MILACA CFDA 66.468	1,177,718	Yes	Yes		
CITY OF MINNEAPOLIS CFDA 66.468	3,561,874	Yes	Yes		
CITY OF NEW ULM CFDA 66.458	1,711,354	Yes			
CITY OF NEW YORK MILLS CFDA 66.458	2,202,937	Yes	Yes		
CITY OF PARK RAPIDS CFDA 66.468	642,115	Yes	Yes		
CITY OF RICHMOND CFDA 66.458	440,581	Yes	Yes		
CITY OF TAYLORS FALLS CFDA 66.468	531,183	Yes	Yes		
CITY OF WATKINS CFDA 66.458	1,631,700	Yes	Yes		
KANDIYOHI COUNTY CFDA 66.458	959,571	Yes	Yes		Yes
KOOCHICHING COUNTY CFDA 66.458	2,491,331	Yes	Yes	Yes	
METROPOLITAN COUNCIL CFDA 66.458	36,006,812	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ROCK COUNTY RURAL WATER DISTRICT CFDA 66.468	533,000	Yes	Yes	Yes	
MN - STATE COLLEGES AND UNIVERSITIES					
FRESHWATER EDUCATION DISTRICT CFDA 84.243	11,294	Yes	Yes		
INTERMEDIATE SCHOOL DISTRICT 287 CFDA 84.243	166,325	Yes	Yes		
INTERMEDIATE SCHOOL DISTRICT 917 CFDA 84.243	144,766	Yes	Yes		
ISD 0347 WILLMAR CFDA 84.048	37,529	Yes	Yes		
ISD 0423 HUTCHINSON CFDA 84.243 CFDA 84.048	2,733 17,191 19,924	Yes	Yes		
ISD 0465 LITCHFIELD CFDA 84.243 CFDA 84.048	1,700 11,417 13,117	Yes	Yes		
ISD 0466 DASSEL-COKATO CFDA 84.048	16,831	Yes			
ISD 0595 EAST GRAND FORKS CFDA 84.243	1,402	Yes	Yes		
ISD 2142 ST LOUIS COUNTY CFDA 84.051	1,338	Yes	Yes	Yes	
ISD 2170 STAPLES - MOTLEY CFDA 84.243	585	Yes	Yes		
ISD 2396 ATWATER-COSMOS-GROVE CITY CFDA 84.243	586	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.048	5,643 <u>6,229</u>				
ISD 2534 BOLD (Bird Island/Olivia)		Yes	Yes		
CFDA 84.243	1,801				
CFDA 84.048	7,237 <u>9,038</u>				
PACER CENTER, INC		Yes			
CFDA 84.048	<u>35,244</u>				
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 84.048	<u>474,360</u>				
MN CHIPPEWA TRIBE					
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 10.561	59,026				
CFDA 11.303	4,201				
CFDA 66.926	18,333				
CFDA 93.045	11,134				
CFDA 93.047	78,133 <u>170,827</u>				
ISD 0690 WARROAD		Yes	Yes		
CFDA 15.130	<u>1,775</u>				
ISD 0706 VIRGINIA		Yes	Yes	Yes	
CFDA 15.130	<u>1,131</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 11.302	11,750				
CFDA 16.590	41,682				
CFDA 93.045	102,339 <u>155,771</u>				
MN DIVERSIFIED INDUSTRIES					
PACER CENTER, INC		Yes			
CFDA 84.234	<u>18,484</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MN HOME OWNERSHIP CENTER					
HEARTLAND COMMUNITY ACTION AGCY CFDA 10.446	13,718	Yes			
WEST CENTRAL MN COMMUNITIES ACTION CFDA 14.169	8,000	Yes	Yes		
MN HOUSING PARTNERSHIP					
KOOTASCA COMM ACTION INC CFDA 14.169	6,919	Yes	Yes		
WEST CENTRAL MN COMMUNITIES ACTION CFDA 10.446	17,129	Yes	Yes		
MN KINSHIP CAREGIVERS ASSOCIATION					
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.052	8,714	Yes	Yes		
MN LITERACY COUNCIL INC					
KOOTASCA COMM ACTION INC CFDA 94.006	23,257	Yes	Yes		
MN RIVER AREA AGENCY ON AGING					
SW REG DEVELOP COMM CFDA 93.044	189,427	Yes			
CFDA 93.052	90,277				
CFDA 93.779	73,608				
	353,312				
UPPER MN VALLEY REG DEVELOP COMM CFDA 93.043	17,629	Yes	Yes		
CFDA 93.044	21,920				
CFDA 93.052	22,634				
CFDA 93.048	940				
CFDA 93.779	2,107				
	65,230				

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			Non- federal	Federal	
MN RIVER VALLEY ED DISTRICT					
ISD 2853 LAC QUI PARLE VALLEY		Yes			
CFDA 84.027	165,653				
MN RIVER VALLEY SPEC ED COOP					
ISD 0719 PRIOR LAKE		Yes	Yes		Yes
CFDA 84.027	847,201				
CFDA 84.173	18,574				
CFDA 84.181	29,966				
	895,741				
ISD 0720 SHAKOPEE		Yes	Yes	Yes	
CFDA 84.173	32,811				
CFDA 84.027	946,104				
CFDA 84.181	53,598				
	1,032,513				
MORRISON COUNTY					
TODD COUNTY		Yes	Yes		
CFDA 10.557	119,742				
CFDA 93.283	37,467				
CFDA 93.994	49,244				
CFDA 93.558	17,269				
	223,722				
MORRISON-TODD-WADENA COMMUNITY HEALTH BOARD					
WADENA COUNTY		Yes	Yes		
CFDA 10.557	60,492				
CFDA 66.032	5,996				
CFDA 93.558	25,787				
CFDA 93.044	5,865				
CFDA 93.283	37,613				
CFDA 93.994	22,348				
	158,101				
MOTIVATION EDUCATION & TRAINING, INC.					
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 14.235	43,993				
NORTHWEST COMMUNITY ACTION INC					
CFDA 14.235	1,640	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes	Yes		
CFDA 14.235	14,642				
MPLS MEDICAL RESEARCH FOUNDATION					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.943	113,123				
MPLS YOUTH COORDINATING BD					
MN CHILD CARE RESOURCE & REFERRAL		Yes			
CFDA 93.577	17,141				
NATIONAL ASSOC OF COUNTY AND CITY HEALTH OFFICIALS					
OLMSTED COUNTY		Yes	Yes		
CFDA 93.283	189,934				
NATIONAL ASSOC OF POLICE ATHLETICS ACTIVITIES LEAGUES					
CITY OF ST PAUL		Yes	Yes		
CFDA 16.541	7,500				
NATIONAL CRIME PREVENTION COUNCIL					
CARVER-SCOTT EDUCATIONAL COOP		Yes	Yes		
CFDA 16.582	1,500				
NATIONAL FOUNDATION FOR CREDIT COUNSELING					
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 14.169	61,144				
NATIONAL JOINT POWERS ALLIANCE					
MEEKER-WRIGHT SPECIAL ED COOP		Yes			
CFDA 84.027	10,231				
NATIONAL KIDNEY FOUNDATION					
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.068	162,376				

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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	
NE METRO INTERDISTRICT NO 916					
ISD 0016 SPRING LAKE PARK		Yes			
CFDA 84.048	25,218				
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDAL		Yes	Yes		
CFDA 84.048	1,221				
ISD 0624 WHITE BEAR LAKE		Yes	Yes		
CFDA 84.048	34,839				
ISD 0831 FOREST LAKE		Yes			
CFDA 84.048	24,884				
ISD 0832 MAHTOMEDI		Yes	Yes		
CFDA 84.048	7,591				
NICOLLET COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	3,959				
CFDA 93.558	302,388				
	306,347				
NOBLES COUNTY					
SW MN OPPORTUNITY COUNCIL		Yes	Yes		
CFDA 93.778	95,021				
NORTH COUNTRY CHS					
CLEARWATER COUNTY		Yes	Yes		
CFDA 10.557	4,466				
CFDA 84.181	4,404				
CFDA 93.268	2,546				
CFDA 93.283	25,467				
CFDA 93.558	27,482				
CFDA 93.994	14,746				
	79,111				
NORTH COUNTRY VOCATIONAL CENTER					
ISD 0031 BEMIDJI		Yes			
CFDA 84.048	28,130				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.243	10,046				
	<u>38,176</u>				
ISD 0036 KELLIHER		Yes	Yes		
CFDA 84.048	2,762				
CFDA 84.243	719				
	<u>3,481</u>				
ISD 0038 RED LAKE		Yes	Yes		
CFDA 84.048	8,282				
CFDA 84.243	1,813				
CFDA 84.181	10,873				
	<u>20,968</u>				
ISD 0115 CASS LAKE - BENA		Yes	Yes		
CFDA 84.243	654				
CFDA 84.048	5,141				
	<u>5,795</u>				
NORTH DAKOTA - DEPARTMENT OF HEALTH					
LAKES & PRAIRIES COMM ACT PRTRNSHP		Yes			
CFDA 16.527	51,723				
CFDA 16.588	13,611				
CFDA 93.110	15,306				
	<u>80,640</u>				
NORTH DAKOTA - DEPARTMENT OF HUMAN SERVICES					
LAKES & PRAIRIES COMM ACT PRTRNSHP		Yes			
CFDA 93.575	514,719				
CFDA 93.597	24,197				
	<u>538,916</u>				
NORTH DAKOTA - DEPARTMENT OF PUBLIC INSTRUCTION					
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes	Yes		
CFDA 10.559	51,992				
CFDA 84.011	59,070				
	<u>111,062</u>				
NORTHLAND LEARNING CENTER, VIRGINIA					
ISD 0706 VIRGINIA		Yes	Yes	Yes	
CFDA 84.027	467,110				
CFDA 84.173	14,030				
	<u>481,140</u>				
ISD 0707 NETT LAKE		Yes	Yes		
CFDA 84.027	31,701				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.173	175				
	<u>31,876</u>				
ISD 2142 ST LOUIS COUNTY		Yes	Yes	Yes	Yes
CFDA 84.027	510,523				
CFDA 84.173	14,800				
	<u>525,323</u>				
ISD 2154 EVELETH-GILBERT		Yes	Yes	Yes	
CFDA 84.027	256,545				
CFDA 84.173	7,536				
	<u>264,081</u>				
NORTHWEST COMMUNITY ACTION INC					
INTER-COUNTY COMMUNITY COUNCIL		Yes	Yes		
CFDA 14.239	66				
	<u>66</u>				
NORTHWEST HEALTH SCIENCES UNIVERSITY					
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.213	11,630				
CFDA 93.212	39,950				
	<u>51,580</u>				
NORTHWEST SERVICE COOPERATIVE					
ISD 0593 CROOKSTON		Yes			
CFDA 84.027	29,431				
	<u>29,431</u>				
NORTHWEST SUBURBAN INTEGRATION DISTRICT					
ISD 0014 FRIDLEY		Yes	Yes	Yes	
CFDA 84.165	410,761				
	<u>410,761</u>				
ISD 0279 OSSEO		Yes			
CFDA 84.165	1,196,628				
	<u>1,196,628</u>				
ISD 0286 BROOKLYN CENTER		Yes	Yes		
CFDA 84.165	558,121				
	<u>558,121</u>				
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 84.165	524,243				
	<u>524,243</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
NW PRIVATE INDUSTRY COUNCIL					
INTER-COUNTY COMMUNITY COUNCIL		Yes	Yes		
CFDA 17.259	197,976				
NW REGIONAL DEVELOPMENT COMMISSION					
CLEARWATER COUNTY		Yes	Yes		
CFDA 93.044	4,000				
KITTSOON COUNTY		Yes	Yes		
CFDA 93.044	3,758				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 93.045	420,079				
CFDA 93.053	197,394				
CFDA 93.052	183,384				
	800,857				
PENNINGTON COUNTY		Yes	Yes		
CFDA 93.044	7,233				
ROSEAU COUNTY		Yes	Yes		
CFDA 93.044	5,000				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes	Yes		
CFDA 93.044	28,000				
OLMSTED COUNTY					
CHILD CARE RESOURCE & REFERRAL INC		Yes			
CFDA 93.575	8,151,486				
ORELENA HAWKS PUCKETT INSTITUTE					
PACER CENTER, INC		Yes			
CFDA 84.326	50,000				
CFDA 17.720	22,862				
	72,862				
PAUL BUNYAN EDUCATION DISTRICT					
ISD 2174 PINE RIVER - BACKUS		Yes	Yes		
CFDA 84.048	4,851				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
PILLSBURY UNITED COMMUNITIES					
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 16.595	99,950				
PINE TO PRAIRIE VOCATIONAL CENTER					
ISD 0162 BAGLEY		Yes	Yes		
CFDA 84.243	3,728				
CFDA 84.048	1,987				
	5,715				
ISD 0593 CROOKSTON		Yes			
CFDA 84.048	5,728				
PLANNED PARENTHOOD OF MN ND & SD					
OTTERTAIL-WADENA COMM ACT CNCL		Yes	Yes		
CFDA 93.217	63,702				
SEMCAC INC		Yes			
CFDA 93.260	14,000				
SW MN OPPORTUNITY COUNCIL		Yes	Yes		
CFDA 93.217	68,000				
PLYMOUTH NEIGHBORHOOD FOUNDATION					
RESOURCE INC		Yes	Yes	Yes	
CFDA 14.235	169,103				
POWDERHORN PARK NEIGHBORHOOD					
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 16.595	34,009				
PROJECT FOR PRIDE IN LIVING - MINNEAPOLIS					
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 16.595	3,000				
RAMSEY COUNTY					
CITY OF ST PAUL		Yes	Yes		
CFDA 16.738	104,227				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0621 MOUNDS VIEW CFDA 93.045	68,522	Yes	Yes		
ISD 0624 WHITE BEAR LAKE CFDA 10.570	40,035	Yes	Yes		
LIFETRACK RESOURCES CFDA 93.556 CFDA 93.558	243,214 1,981,166 2,224,380	Yes	Yes		
LUTHERAN SOCIAL SERVICE OF MN CFDA 97.024	11,207	Yes	Yes		
RESOURCE INC CFDA 17.258 CFDA 17.259 CFDA 93.558	358,340 129,678 1,368,537 1,856,555	Yes	Yes	Yes	
READING IS FUNDAMENTAL, INC.					
OTTERTAIL-WADENA COMM ACT CNCL CFDA 84.357	1,484	Yes	Yes		
RED LAKE BAND OF CHIPPEWA INDIANS					
ISD 0031 BEMIDJI CFDA 15.130	20,460	Yes			
ISD 0690 WARROAD CFDA 15.130	13,640	Yes	Yes		
REGION NINE DEVELOPMENT COMMISSION					
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.045 CFDA 93.053 CFDA 93.052	713,664 249,224 48,680 1,011,568	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
RENVILLE COUNTY					
HEARTLAND COMMUNITY ACTION AGCY CFDA 97.024	2,079	Yes			
RESOURCE INC					
LIFETRACK RESOURCES CFDA 17.259	39,456	Yes	Yes		
RICE COUNTY					
LE SUEUR COUNTY CFDA 20.205	37,270	Yes	Yes	Yes	
ROCHESTER OLMSTED COUNCIL OF GOVTS					
OLMSTED COUNTY CFDA 20.505	423,756	Yes	Yes		
ROCK COUNTY					
SW MN OPPORTUNITY COUNCIL CFDA 93.778	20,149	Yes	Yes		
RUM RIVER SPECIAL EDUCATION COOPERATIVE					
ISD 0477 PRINCETON CFDA 84.027	267,505	Yes	Yes		
CFDA 84.173	3,021				
	270,526				
RURAL MN CEP INC					
WEST CENTRAL MN COMMUNITIES ACTION CFDA 93.558	6,260	Yes	Yes		
SALVATION ARMY					
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 14.235	105,968	Yes			
SCOTT COUNTY					
SCOTT CARVER DAKOTA CAP AGENCY INC CFDA 14.238	77,368	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SE MN AREA AGY ON AGING					
CITY OF FARIBAULT		Yes			
CFDA 93.044	10,200				
CITY OF WINONA		Yes			
CFDA 93.044	22,288				
GOODHUE COUNTY		Yes	Yes		
CFDA 93.044	7,487				
SEMCAC INC		Yes			
CFDA 93.044	91,727				
CFDA 93.045	635,124				
CFDA 93.052	48,452				
CFDA 93.053	198,286				
	973,589				
THREE RIVERS COMMUNITY ACTION, INC.		Yes			
CFDA 93.044	14,915				
CFDA 93.045	70,736				
CFDA 93.052	62,244				
CFDA 93.053	18,453				
	166,348				
SE MN WATER RESOURCES BOARD					
DODGE COUNTY		Yes	Yes		
CFDA 66.460	3,062				
WABASHA COUNTY		Yes	Yes		
CFDA 66.460	2,369				
SENIOR SERVICE AMERICA INC					
CITY OF DULUTH		Yes	Yes		
CFDA 17.235	358,635				
SENSERA, INC.					
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 12.420	6,935				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SHARED HEALTH SERVICES CORP					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.889	26,535				
SIBLEY COUNTY					
MN VALLEY ACTION COUNCIL		Yes			
CFDA 10.551	4,999				
CFDA 93.558	98,088				
	103,087				
SPAULDING FOR CHILDREN					
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 93.254	76,721				
ST CLOUD AREA PLNG ORGANIZATION					
CITY OF ST CLOUD		Yes	Yes		
CFDA 20.505	10,542				
ST CROIX RIVER EDUCATION DISTRICT					
ISD 2580 EAST CENTRAL SCHOOLS		Yes	Yes		
CFDA 84.027	9,000				
CFDA 84.048	8,168				
	17,168				
ST LOUIS COUNTY					
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 14.239	292,860				
CFDA 14.218	569,336				
CFDA 14.231	33,484				
	895,680				
CITY OF ELY		Yes	Yes	Yes	
CFDA 14.218	213,556				
ISD 2142 ST LOUIS COUNTY		Yes	Yes	Yes	
CFDA 10.665	91,684				
KANABEC COUNTY		Yes	Yes		
CFDA 97.067	6,865				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KOOTASCA COMM ACTION INC CFDA 14.239	245,614	Yes	Yes		
ST PAUL RAMSEY CHILDREN'S INITIATIVE					
CAP RAMSEY/WASHINGTON CFDA 93.658	53,327	Yes			
STEARNS COUNTY					
CITY OF ST CLOUD CFDA 97.004	1,600	Yes	Yes		
STEARNS ELECTRIC ASSOCIATION					
CITY OF ALBANY CFDA 10.854	360,000	Yes	Yes	Yes	
SW & WEST CENTRAL SERVICE COOP					
ISD 0129 MONTEVIDEO CFDA 84.027 CFDA 84.173	164,221 5,633 <u>169,854</u>	Yes	Yes		
ISD 0345 NEW LONDON-SPICER CFDA 84.027	121,148	Yes	Yes		
ISD 2184 LUVERNE CFDA 84.027	128,810	Yes	Yes		
ISD 2534 BOLD (Bird Island/Olivia) CFDA 84.027	61,638	Yes	Yes		
ISD 2689 PIPESTONE-JASPER CFDA 84.027 CFDA 84.048	50,338 5,872 <u>56,210</u>	Yes	Yes	Yes	
ISD 2897 REDWOOD FALLS CFDA 84.027 CFDA 84.173	241,801 9,879 <u>251,680</u>	Yes	Yes	Yes	

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SW MN HSG PARTNERSHIP					
WESTERN COMMUNITY ACTION INC CFDA 14.228	151,767	Yes			
SW MN OPPORTUNITY COUNCIL					
HEARTLAND COMMUNITY ACTION AGCY CFDA 14.235	53,180	Yes			
WESTERN COMMUNITY ACTION INC CFDA 14.235	17,618	Yes			
SYSTEMS TECHNOLOGY INCORPORATED					
ALLINA HEALTH SYSTEM CFDA 93.000	11,004	Yes			
THREE RIVERS COMMUNITY ACTION, INC.					
OLMSTED COUNTY CFDA 14.235	5,589	Yes	Yes		
SEMCAC INC CFDA 14.235	60,914	Yes			
U.S. - CORP FOR NATL AND COMM SERVICE					
ANOKA COUNTY CFDA 94.002	37,288	Yes	Yes		
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 94.002	153,944	Yes			
BIG STONE COUNTY CFDA 94.002	46,697	Yes	Yes		
CITY OF ST CLOUD CFDA 94.002	111,227	Yes	Yes		
CITY OF ST PAUL CFDA 94.013	218,556	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 94.011	1,035,033				
CFDA 94.016	605,744				
	<u>1,640,777</u>				
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 94.002	59,192				
	<u>59,192</u>				
OTTERTAIL-WADENA COMM ACT CNCL		Yes	Yes		
CFDA 94.002	71,366				
	<u>71,366</u>				
SEMCAC INC		Yes			
CFDA 94.002	48,981				
	<u>48,981</u>				
SW REG DEVELOP COMM		Yes			
CFDA 94.002	41,470				
	<u>41,470</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes	Yes		
CFDA 94.011	286,696				
	<u>286,696</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes	Yes		
CFDA 94.002	68,675				
	<u>68,675</u>				
U.S. - DEPARTMENT OF AGRICULTURE					
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 10.433	26,917				
	<u>26,917</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 10.565	55,979				
CFDA 10.567	82,736				
CFDA 10.770	61,640				
	<u>200,355</u>				
CITY OF BIRD ISLAND		Yes	Yes	Yes	
CFDA 10.760	2,081,316				
	<u>2,081,316</u>				
CITY OF CALLAWAY		Yes	Yes		
CFDA 10.770	337,000				
	<u>337,000</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF NEW ULM CFDA 10.664	700	Yes			
CITY OF ROSEAU CFDA 10.769	199,900	Yes	Yes		
CITY OF TWIN VALLEY CFDA 10.760	1,558,051	Yes	Yes		
CITY OF VIKING CFDA 10.760	1,026,000	Yes	Yes		
CITY OF WATKINS CFDA 10.760	4,169,344	Yes	Yes		
COOK COUNTY CFDA 10.000 CFDA 10.664	23,000 36,040 59,040	Yes	Yes		
DAKOTA COUNTY CFDA 10.913	4,183,556	Yes	Yes		
FARIBAULT COUNTY CFDA 10.770	544,887	Yes	Yes		
FILLMORE COUNTY CFDA 10.069 CFDA 66.460	1,965 39,149 41,114	Yes	Yes	Yes	
FOND DU LAC RESERVATION CFDA 10.227 CFDA 10.550 CFDA 10.567 CFDA 10.570 CFDA 10.903	65,888 96,415 125,079 30,560 12,240 330,182	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
KANDIYOHI COUNTY CFDA 10.069	15,720	Yes	Yes		
KOOTASCA COMM ACTION INC CFDA 10.427	13,625	Yes	Yes		
LAKE COUNTY CFDA 10.000	27,000	Yes	Yes		
MILLE LACS BAND OF CHIPPEWA INDIANS CFDA 10.567	60,151	Yes	Yes		
MOWER COUNTY CFDA 10.055	352	Yes	Yes		
NORTHWEST COMMUNITY ACTION INC CFDA 10.773	79,081	Yes	Yes		
NORTHWEST MN MULTI COUNTY HRA CFDA 10.433	66,934	Yes			
RAMSEY COUNTY CFDA 10.550	10,740	Yes	Yes		
SHERBURNE COUNTY CFDA 10.069 CFDA 10.902	554 3,738 4,292	Yes	Yes		
WABASHA COUNTY CFDA 66.460	1,225	Yes	Yes		
WESTERN COMMUNITY ACTION INC CFDA 10.580	17,326	Yes			
WHITE EARTH RESERVATION CFDA 10.025 CFDA 10.567 CFDA 10.766	36,446 294,271 10,000	Yes			

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			Non- federal	Federal	
CFDA 10.773	2,990				
CFDA 10.902	1,691				
	<u>345,398</u>				
U.S. - DEPARTMENT OF COMMERCE					
ARROWHEAD REG DEVELOP COMM		Yes	Yes		
CFDA 11.302	63,388				
CFDA 11.307	776,948				
	<u>840,336</u>				
CITY OF CLOQUET		Yes	Yes		
CFDA 11.300	167,112				
	<u>167,112</u>				
CITY OF ROSEAU		Yes	Yes		
CFDA 11.307	1,969				
CFDA 11.300	900				
	<u>2,869</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 11.300	301,193				
	<u>301,193</u>				
FOND DU LAC RESERVATION		Yes			
CFDA 11.550	10,180				
	<u>10,180</u>				
MID-MINNESOTA DEVELOPMENT COMM		Yes	Yes		
CFDA 11.302	50,893				
CFDA 11.307	1,189,090				
	<u>1,239,983</u>				
NW REGIONAL DEVELOPMENT COMMISSIO		Yes			
CFDA 11.307	3,202,644				
CFDA 11.302	52,628				
	<u>3,255,272</u>				
SW REG DEVELOP COMM		Yes			
CFDA 11.302	54,628				
CFDA 11.307	1,379,304				
	<u>1,433,932</u>				
UPPER MN VALLEY REG DEVELOP COMM		Yes	Yes		
CFDA 11.302	81,248				
CFDA 11.307	12,621				
	<u>93,869</u>				

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			Non- federal	Federal	
U.S. - DEPARTMENT OF DEFENSE					
CITY OF DULUTH CFDA 12.000	476,151	Yes	Yes		
DULUTH AIRPORT AUTHORITY CFDA 12.401	4,213,716	Yes	Yes		
ISD 0709 DULUTH CFDA 12.000	33,557	Yes	Yes		
KOOCHICHING COUNTY CFDA 12.113	1,393	Yes	Yes	Yes	
MPLS MEDICAL RESEARCH FOUNDATION CFDA 12.420	305,765	Yes			
U.S. - DEPARTMENT OF EDUCATION					
CARVER-SCOTT EDUCATIONAL COOP CFDA 84.186 CFDA 84.215	77,324 2,447 79,771	Yes	Yes		
DAKOTA COUNTY CFDA 84.181	110,088	Yes	Yes		
FOND DU LAC RESERVATION CFDA 84.031 CFDA 84.060 CFDA 84.101 CFDA 84.120 CFDA 84.181 CFDA 84.258 CFDA 84.299	347,110 93,713 369,906 79,410 56,043 4,729 38,504 989,415	Yes			
INTERMEDIATE SCHOOL DISTRICT 287 CFDA 84.184	49,600	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0004 MCGREGOR CFDA 84.041	54,257	Yes			
ISD 0011 ANOKA-HENNEPIN CFDA 84.060	111,768	Yes	Yes		
ISD 0012 CENTENNIAL CFDA 84.060	14,013	Yes			
ISD 0014 FRIDLEY CFDA 84.060	53,523	Yes	Yes	Yes	
ISD 0015 ST FRANCIS CFDA 84.060	8,353	Yes			
ISD 0022 DETROIT LAKES CFDA 84.060	79,612	Yes	Yes		
ISD 0023 FRAZEE CFDA 84.060	16,866	Yes	Yes	Yes	
ISD 0025 PINE POINT (PONSFORD) CFDA 84.041 CFDA 84.060 CFDA 84.358 CFDA 84.364	435,508 18,890 7,142 87,622 549,162	Yes	Yes		
ISD 0031 BEMIDJI CFDA 84.060	184,407	Yes			
ISD 0036 KELLIHER CFDA 84.041 CFDA 84.060 CFDA 84.358	310,720 22,488 5,710 338,918	Yes	Yes		
ISD 0038 RED LAKE CFDA 84.041 CFDA 84.184	7,424,027 187,057	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 84.060	303,821				
	<u>7,914,905</u>				
ISD 0094 CLOQUET		Yes	Yes		
CFDA 84.040	137,795				
CFDA 84.060	81,183				
CFDA 84.184	17,473				
CFDA 84.351	206,597				
	<u>443,048</u>				
ISD 0113 WALKER-HACKENSACK-AKELEY		Yes	Yes	Yes	
CFDA 84.060	41,261				
CFDA 84.041	204,794				
	<u>246,055</u>				
ISD 0115 CASS LAKE - BENA		Yes	Yes		
CFDA 10.550	16,150				
CFDA 10.665	80,916				
CFDA 84.041	3,688,820				
CFDA 84.060	234,106				
CFDA 84.299	197,783				
CFDA 84.359	177,588				
CFDA 84.364	203,059				
	<u>4,598,422</u>				
ISD 0118 NORTHLAND COMMUNITY REMER		Yes	Yes		
CFDA 84.041	83,428				
CFDA 84.060	21,589				
	<u>105,017</u>				
ISD 0152 MOORHEAD		Yes	Yes		
CFDA 84.060	40,937				
CFDA 84.213	159,352				
	<u>200,289</u>				
ISD 0162 BAGLEY		Yes	Yes		
CFDA 84.041	65,446				
CFDA 84.060	48,125				
	<u>113,571</u>				
ISD 0196 ROSEMOUNT		Yes	Yes		
CFDA 84.060	32,416				
	<u>32,416</u>				
ISD 0256 RED WING		Yes			
CFDA 84.060	23,197				
	<u>23,197</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0270 HOPKINS CFDA 84.215	42,680	Yes	Yes		
ISD 0271 BLOOMINGTON CFDA 84.060	23,536	Yes	Yes		
ISD 0279 OSSEO CFDA 84.184	58,581	Yes			
ISD 0281 ROBBINSDALE CFDA 84.060 CFDA 84.215	45,010 405,157 450,167	Yes			
ISD 0316 COLERAINE CFDA 84.060	37,781	Yes	Yes		
ISD 0317 DEER RIVER CFDA 84.041 CFDA 84.060 CFDA 84.364	392,903 69,715 53,714 516,332	Yes	Yes		
ISD 0318 GRAND RAPIDS CFDA 84.060	62,518	Yes	Yes		
ISD 0347 WILLMAR CFDA 84.293	88,075	Yes	Yes		
ISD 0361 INTERNATIONAL FALLS CFDA 84.060	50,150	Yes	Yes		
ISD 0432 MAHNOMEN CFDA 84.041 CFDA 84.060	878,166 87,031 965,197	Yes	Yes	Yes	
ISD 0435 WAUBUN CFDA 84.041 CFDA 84.060	956,424 98,050 1,054,474	Yes	Yes	Yes	

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0480 ONAMIA		Yes	Yes		
CFDA 84.041	410,168				
CFDA 84.060	43,528				
	<u>453,696</u>				
ISD 0518 WORTHINGTON		Yes	Yes	Yes	
CFDA 84.215	259,889				
	<u>259,889</u>				
ISD 0564 THIEF RIVER FALLS		Yes	Yes		
CFDA 84.060	16,417				
	<u>16,417</u>				
ISD 0593 CROOKSTON		Yes			
CFDA 84.060	7,197				
	<u>7,197</u>				
ISD 0621 MOUNDS VIEW		Yes	Yes		
CFDA 84.060	28,335				
	<u>28,335</u>				
ISD 0623 ROSEVILLE		Yes			Yes
CFDA 84.184	673,969				
	<u>673,969</u>				
ISD 0682 ROSEAU		Yes	Yes		
CFDA 84.358	18,425				
	<u>18,425</u>				
ISD 0690 WARROAD		Yes	Yes		
CFDA 84.060	30,135				
CFDA 84.358	6,605				
	<u>36,740</u>				
ISD 0701 HIBBING		Yes	Yes	Yes	
CFDA 84.060	14,168				
	<u>14,168</u>				
ISD 0706 VIRGINIA		Yes	Yes	Yes	
CFDA 84.060	18,223				
	<u>18,223</u>				
ISD 0707 NETT LAKE		Yes	Yes		
CFDA 84.041	626,074				
CFDA 84.060	18,890				
CFDA 84.358	11,825				
	<u>656,789</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0709 DULUTH		Yes	Yes		
CFDA 84.060	132,587				
CFDA 84.359	1,422,347				
	<u>1,554,934</u>				
ISD 0712 MOUNTAIN IRON - BUHL		Yes	Yes		
CFDA 84.358	8,962				
ISD 0720 SHAKOPEE		Yes	Yes	Yes	
CFDA 84.060	25,637				
ISD 0728 ELK RIVER		Yes	Yes		
CFDA 84.060	18,681				
ISD 0742 ST CLOUD		Yes	Yes		
CFDA 84.184	15,201				
CFDA 84.215	367,570				
	<u>382,771</u>				
ISD 0833 SO WASHINGTON COUNTY		Yes	Yes		
CFDA 84.293	269,946				
ISD 0834 STILLWATER		Yes			
CFDA 84.060	6,382				
ISD 2142 ST LOUIS COUNTY		Yes	Yes	Yes	
CFDA 84.041	138,275				
CFDA 84.060	91,303				
	<u>229,578</u>				
ISD 2165 HINCKLEY-FINLAYSON		Yes			
CFDA 84.041	77,798				
CFDA 84.060	24,063				
	<u>101,861</u>				
ISD 2190 YELLOW MEDICINE EAST		Yes	Yes		
CFDA 84.060	24,288				
CFDA 84.041	129,133				
	<u>153,421</u>				
ISD 2311 CLEARBROOK-GONVICK		Yes	Yes		
CFDA 84.041	209,664				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 84.060	17,991				
	<u>227,655</u>				
ISD 2580 EAST CENTRAL SCHOOLS		Yes	Yes		
CFDA 84.041	56,703				
CFDA 84.060	7,025				
	<u>63,728</u>				
ISD 2897 REDWOOD FALLS		Yes	Yes	Yes	
CFDA 84.041	56,999				
CFDA 84.060	51,469				
	<u>108,468</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 84.060	43,355				
	<u>43,355</u>				
MN PREVENTION RESOURCE CENTER		Yes			
CFDA 84.184	7,000				
	<u>7,000</u>				
NAYTAHWAUSH COMMUNITY SCHOOL		Yes	Yes		
CFDA 84.060	22,039				
CFDA 84.041	461,057				
	<u>483,096</u>				
NEW VISIONS SCHOOL		Yes	Yes		
CFDA 84.282	130,940				
	<u>130,940</u>				
NORTHLAND LEARNING CENTER, VIRGINIA		Yes	Yes	Yes	
CFDA 84.358	41,528				
	<u>41,528</u>				
NORTHWEST SERVICE COOPERATIVE		Yes	Yes		
CFDA 84.215	892,108				
	<u>892,108</u>				
PACER CENTER, INC		Yes			
CFDA 84.328	1,660,786				
CFDA 84.310	501,795				
CFDA 84.235	345,359				
	<u>2,507,940</u>				
RESOURCE INC		Yes	Yes	Yes	
CFDA 84.243	273,069				
	<u>273,069</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 84.060	264,173				
CFDA 84.083	103,634				
CFDA 84.184	920,733				
CFDA 84.215	1,823,094				
CFDA 84.299	305,761				
CFDA 84.359	1,312,718				
	<u>4,730,113</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 84.184	131,348				
	<u>131,348</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 84.060	29,716				
CFDA 84.250	411,972				
CFDA 84.258	196,192				
	<u>637,880</u>				
U.S. - DEPARTMENT OF ENERGY					
ISD 2853 LAC QUI PARLE VALLEY		Yes			
CFDA 81.087	2,000				
	<u>2,000</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 81.087	40,803				
	<u>40,803</u>				
U.S. - DEPARTMENT OF HEALTH & HUMAN SERVICES					
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 93.600	50,406				
	<u>50,406</u>				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 93.600	3,951,727				
	<u>3,951,727</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 93.600	2,592,615				
	<u>2,592,615</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes		
CFDA 93.600	2,616,864				
	<u>2,616,864</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 93.043	3,508				
CFDA 93.052	21,438				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.053	7,515				
CFDA 93.210	2,477,619				
CFDA 93.237	109,906				
CFDA 93.441	84,991				
CFDA 93.569	19,643				
CFDA 93.575	58,904				
CFDA 93.596	72,339				
CFDA 93.600	365,364				
CFDA 93.671	22,390				
CFDA 93.958	100,292				
	<u>3,343,909</u>				
CAP RAMSEY/WASHINGTON		Yes			
CFDA 93.600	<u>9,085,346</u>				
CASS COUNTY		Yes	Yes		
CFDA 93.912	<u>198,983</u>				
CENTRAL MN COUNCIL ON AGING		Yes	Yes		
CFDA 93.048	15,004				
CFDA 93.969	2,016				
CFDA 93.779	40,093				
	<u>57,113</u>				
CHILD CARE RESOURCE & REFERRAL INC		Yes			
CFDA 93.600	<u>2,063,802</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 93.110	179,479				
CFDA 93.926	972,194				
CFDA 93.974	291,071				
	<u>1,442,744</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 93.550	<u>195,561</u>				
FOND DU LAC RESERVATION		Yes			
CFDA 93.047	105,770				
CFDA 93.052	30,922				
CFDA 93.210	9,487,044				
CFDA 93.237	457,319				
CFDA 93.283	280,591				
CFDA 93.284	69,937				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.442	452,947				
CFDA 93.576	268,230				
CFDA 93.581	18,870				
CFDA 93.587	84,818				
CFDA 93.600	1,488,931				
CFDA 93.612	32,695				
CFDA 93.674	2,041				
	<u>12,780,115</u>				
FREMONT COMMUNITY HEALTH SERVICES					
CFDA 93.224	<u>920,551</u>	Yes			
HEARTLAND COMMUNITY ACTION AGCY					
CFDA 93.600	<u>1,838,337</u>	Yes			
HENNEPIN COUNTY					
CFDA 93.013	28,715	Yes	Yes		
CFDA 93.224	1,805,264				
CFDA 93.253	755,686				
CFDA 93.286	125,150				
CFDA 93.914	3,547,597				
	<u>6,262,412</u>				
INTER-COUNTY COMMUNITY COUNCIL					
CFDA 93.600	<u>1,284,133</u>	Yes	Yes		
ISD 0709 DULUTH					
CFDA 93.600	<u>1,805,651</u>	Yes	Yes		
KOOTASCA COMM ACTION INC					
CFDA 93.600	<u>1,265,302</u>	Yes	Yes		Yes
LAKES & PINES COMM ACT COUNCIL					
CFDA 93.600	<u>2,275,291</u>	Yes			
LAKES & PRAIRIES COMM ACT PRTRNSHP					
CFDA 93.600	<u>1,776,958</u>	Yes			
LUTHERAN SOCIAL SERVICE OF MN					
CFDA 93.550	374,060	Yes	Yes		
CFDA 93.557	191,667				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.602	21,177				
CFDA 93.623	177,242				
CFDA 93.939	143,339				
	<u>907,485</u>				
MAHUBE COMMUNITY COUNCIL		Yes			
CFDA 93.600	<u>3,065,353</u>				
MEEKER-MCLEOD-SIBLEY CHS		Yes	Yes		
CFDA 93.276	<u>125,000</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 93.556	14,264				
CFDA 93.575	78,299				
CFDA 93.645	7,130				
CFDA 93.600	944,305				
CFDA 93.655	102,996				
CFDA 93.237	627,355				
CFDA 93.047	16,964				
CFDA 93.052	28,761				
CFDA 93.563	26,232				
CFDA 93.210	3,587,116				
	<u>5,433,422</u>				
MN PREVENTION RESOURCE CENTER		Yes			
CFDA 93.000	2,221,542				
CFDA 93.441	81,632				
CFDA 93.988	33,000				
	<u>2,336,174</u>				
MN VALLEY ACTION COUNCIL		Yes			
CFDA 93.600	<u>2,771,062</u>				
MPLS AMERICAN INDIAN CENTER, INC		Yes			
CFDA 93.612	<u>246,169</u>				
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.135	713,613				
CFDA 93.918	470,644				
CFDA 93.233	2,540,476				
CFDA 93.847	3,313,762				
CFDA 93.242	92,255				
CFDA 93.867	17,263				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.853	57,034				
CFDA 93.866	140,330				
CFDA 93.279	445,976				
CFDA 93.846	272,137				
CFDA 93.213	462,160				
CFDA 93.837	189,956				
CFDA 93.279	291,724				
CFDA 93.278	6,966				
CFDA 93.848	246,346				
CFDA 93.849	129,728				
	<u>9,390,370</u>				
NORTHWEST COMMUNITY ACTION INC		Yes	Yes		
CFDA 93.600	<u>2,104,623</u>				
OTTERTAIL-WADENA COMM ACT CNCL		Yes	Yes		
CFDA 93.600	<u>1,324,082</u>				
PACER CENTER, INC		Yes			
CFDA 93.110	<u>128,020</u>				
PACT 4 FAMILIES COLLABORATIVE		Yes	Yes		
CFDA 93.230	<u>154,245</u>				
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 93.600	<u>13,998,506</u>				
PLANNED PARENTHOOD OF MN ND & SD		Yes	Yes		
CFDA 93.217	<u>2,844,960</u>				
POLK COUNTY		Yes	Yes		
CFDA 93.104	550,679				
CFDA 93.276	99,480				
	<u>650,159</u>				
PRAIRIE FIVE COMM ACT CNL		Yes			
CFDA 93.600	<u>1,396,168</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 93.217	390,585				
CFDA 93.230	131,336				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.576	103,461				
	<u>625,382</u>				
REACH-UP INCORPORATED		Yes	Yes		
CFDA 93.600	3,921,528				
RESOURCE INC		Yes	Yes	Yes	
CFDA 93.086	267,251				
CFDA 93.243	234,651				
	<u>501,902</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes			
CFDA 93.600	2,557,925				
SEMCAC INC		Yes			
CFDA 93.600	1,985,781				
SW MN OPPORTUNITY COUNCIL		Yes	Yes		
CFDA 93.600	995,713				
THREE RIVERS COMMUNITY ACTION, INC.		Yes			
CFDA 93.600	1,251,229				
TRI-COUNTY COMMUNITY ACTION, INC.		Yes			
CFDA 93.600	2,749,218				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes	Yes		Yes
CFDA 93.600	7,213,641				
WEST CENTRAL MN COMMUNITIES ACTION		Yes	Yes		
CFDA 93.602	284,515				
CFDA 93.600	1,485,807				
	<u>1,770,322</u>				
WESTERN COMMUNITY ACTION INC		Yes			
CFDA 93.600	1,377,835				
WHITE EARTH RESERVATION		Yes			
CFDA 93.047	79,122				
CFDA 93.052	21,279				
CFDA 93.053	4,190				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 93.237	660,931				
CFDA 93.284	9,532				
CFDA 93.441	3,686,442				
CFDA 93.556	5,802				
CFDA 93.563	237,449				
CFDA 93.575	243,109				
CFDA 93.576	451,078				
CFDA 93.600	1,627,593				
CFDA 93.645	14,024				
CFDA 93.671	55,032				
	<u>7,095,583</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 93.276	<u>94,433</u>				
WRIGHT COUNTY COMMUNITY ACTION		Yes	Yes		
CFDA 93.600	<u>1,547,642</u>				
U.S. - DEPARTMENT OF HOMELAND SECURITY					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 97.024	<u>41,540</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 97.024	<u>10,970</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes		
CFDA 97.024	<u>42,333</u>				
CITY OF ALBERT LEA		Yes	Yes		
CFDA 97.044	<u>34,102</u>				
CITY OF BEMIDJI		Yes	Yes		
CFDA 97.024	36,941				
CFDA 97.044	104,681				
	<u>141,622</u>				
CITY OF BENSON		Yes	Yes		
CFDA 97.044	<u>87,656</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF LITTLE FALLS CFDA 97.044	120,561	Yes	Yes		
CITY OF MINNEAPOLIS CFDA 97.071	474,138	Yes	Yes		
CITY OF PLYMOUTH CFDA 97.109	22,275	Yes	Yes		
CITY OF RICHFIELD CFDA 97.044	13,050	Yes	Yes		
CITY OF ROCHESTER CFDA 97.083	96,000	Yes			
CITY OF ROSEAU CFDA 97.096	11,600	Yes	Yes		
CITY OF SAUK CENTRE CFDA 97.044	43,684	Yes	Yes		
CITY OF TAYLORS FALLS CFDA 97.044	110,153	Yes	Yes		
CITY OF THIEF RIVER FALLS CFDA 97.090	5,016	Yes	Yes		
CITY OF TWIN VALLEY CFDA 97.044	432,041	Yes	Yes		
CITY OF WILLMAR CFDA 97.044	8,176	Yes	Yes		
CITY OF WINONA CFDA 97.044	19,295	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CLEARWATER COUNTY CFDA 97.024	8,157	Yes	Yes		
DULUTH AIRPORT AUTHORITY CFDA 97.060	755,671	Yes	Yes		
INTER-COUNTY COMMUNITY COUNCIL CFDA 97.024	3,170	Yes	Yes		
ISD 2752 FAIRMONT AREA SCHOOLS CFDA 97.036	26,837	Yes	Yes		
MAHUBE COMMUNITY COUNCIL CFDA 97.024	34,366	Yes			
METROPOLITAN COUNCIL CFDA 97.006	408	Yes	Yes		
MN VALLEY ACTION COUNCIL CFDA 97.024	14,998	Yes			
NORTHWEST COMMUNITY ACTION INC CFDA 97.024	20,965	Yes	Yes		
OLMSTED COUNTY CFDA 97.024	721	Yes	Yes		
PRAIRIE FIVE COMM ACT CNL CFDA 97.024	1,641	Yes			
SEMCAC INC CFDA 97.024	19,776	Yes			
SHERBURNE COUNTY CFDA 97.045	88,265	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
SW MN OPPORTUNITY COUNCIL CFDA 97.024	19,264	Yes	Yes		
THREE RIVERS COMMUNITY ACTION, INC. CFDA 97.024	18,473	Yes			
TODD COUNTY CFDA 97.024	4,600	Yes	Yes		
TRI-VALLEY OPPORTUNITY COUNCIL INC CFDA 97.024	3,015	Yes	Yes		
WEST CENTRAL MN COMMUNITIES ACTION CFDA 97.024	18,716	Yes	Yes		
WESTERN COMMUNITY ACTION INC CFDA 97.024	24,015	Yes			
WRIGHT COUNTY COMMUNITY ACTION CFDA 97.024	7,594	Yes	Yes		
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					
AMHERST H. WILDER FOUNDATION CFDA 14.195	974,326	Yes	Yes		Yes
CFDA 14.235	1,229,626				
CFDA 14.191	79,555				
CFDA 14.103	138,892				
	2,422,399				
ANOKA COUNTY CFDA 14.218	1,550,381	Yes	Yes		
ANOKA COUNTY COMM ACTION PROG INC CFDA 14.169	47,369	Yes			
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 14.235	101,067	Yes			
CFDA 14.169	20,755				
	121,822				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
BECKER COUNTY		Yes	Yes		
CFDA 14.850	70,299				
CFDA 14.871	205,290				
CFDA 14.872	45,167				
	<u>320,756</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes	Yes		
CFDA 14.235	148,938				
CFDA 14.243	223,948				
	<u>372,886</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 14.238	17,625				
	<u>17,625</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 14.862	1,418				
CFDA 14.867	1,008,605				
	<u>1,010,023</u>				
CAP OF SUBURBAN HENNEPIN		Yes	Yes		
CFDA 14.169	22,627				
	<u>22,627</u>				
CITY OF BLOOMINGTON		Yes	Yes		
CFDA 14.850	31,072				
CFDA 14.872	47,848				
CFDA 14.871	3,998,847				
CFDA 14.218	431,948				
	<u>4,509,715</u>				
CITY OF CALLAWAY		Yes	Yes		
CFDA 14.228	200,696				
	<u>200,696</u>				
CITY OF CAMBRIDGE		Yes			
CFDA 14.850	78,130				
CFDA 14.872	92,241				
CFDA 14.871	294,141				
	<u>464,512</u>				
CITY OF DULUTH		Yes	Yes		
CFDA 14.218	2,544,114				
CFDA 14.231	109,367				
CFDA 14.239	477,568				
CFDA 14.401	120,000				
	<u>3,251,049</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF EAST GRAND FORKS CFDA 14.871	1,380,465	Yes	Yes		
CITY OF FARIBAULT CFDA 14.850 CFDA 14.872	166,995 201,730 <u>368,725</u>	Yes			
CITY OF HUTCHINSON CFDA 14.850 CFDA 14.872	161,984 118,174 <u>280,158</u>	Yes	Yes	Yes	
CITY OF MANKATO CFDA 14.850 CFDA 14.871 CFDA 14.872	442,875 3,758,054 607,986 <u>4,808,915</u>	Yes			
CITY OF MARSHALL CFDA 14.850 CFDA 14.872	216,381 198,371 <u>414,752</u>	Yes	Yes		
CITY OF MINNEAPOLIS CFDA 14.218 CFDA 14.231 CFDA 14.239 CFDA 14.241 CFDA 14.244 CFDA 14.900 CFDA 14.901 CFDA 14.904	15,661,033 1,045,812 4,742,189 925,802 1,581,606 1,430,672 294,473 193,818 <u>25,875,405</u>	Yes	Yes		
CITY OF MOORHEAD CFDA 14.218	482,110	Yes	Yes		
CITY OF NEW ULM CFDA 14.850 CFDA 14.871 CFDA 14.872	57,645 370,583 20,688 <u>448,916</u>	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF OWATONNA CFDA 14.871	579,514	Yes	Yes	Yes	
CITY OF PLYMOUTH CFDA 14.871 CFDA 14.218 CFDA 14.181	3,252,699 362,417 114,968 <u>3,730,084</u>	Yes	Yes		
CITY OF RICHFIELD CFDA 14.871	1,568,196	Yes	Yes		
CITY OF RICHMOND CFDA 14.228	345,350	Yes	Yes		
CITY OF ROCHESTER CFDA 14.218	560,235	Yes			
CITY OF ROSEAU CFDA 14.246	29,005	Yes	Yes		
CITY OF ST CLOUD CFDA 14.218	772,146	Yes	Yes		
CITY OF ST PAUL CFDA 14.218 CFDA 14.231 CFDA 14.246	10,741,311 241,166 419,321 <u>11,401,798</u>	Yes	Yes		
DAKOTA CO COMMUNITY DEVELPMT AGC CFDA 14.871 CFDA 14.850 CFDA 14.872 CFDA 14.169 CFDA 14.238	15,640,680 322,278 708,897 36,738 132,137 <u>16,840,730</u>	Yes			
DAKOTA COUNTY CFDA 14.218 CFDA 14.235	2,121,771 438,140	Yes	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	1,386,891				
	<u>3,946,802</u>				
FOND DU LAC RESERVATION		Yes			
CFDA 14.000	10,000				
CFDA 14.867	4,158,820				
	<u>4,168,820</u>				
GRANT COUNTY		Yes	Yes		
CFDA 14.238	48,920				
	<u>48,920</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 14.218	3,038,940				
CFDA 14.231	206,699				
CFDA 14.235	777,059				
CFDA 14.239	3,329,812				
CFDA 14.900	392,021				
CFDA 14.901	5,248				
CFDA 14.905	1,608,829				
	<u>9,358,608</u>				
KOOTASCA COMM ACTION INC		Yes	Yes		
CFDA 14.235	24,898				
	<u>24,898</u>				
LAKES & PINES COMM ACT COUNCIL		Yes			
CFDA 14.235	4,640				
	<u>4,640</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 14.239	254,500				
CFDA 14.244	107,150				
CFDA 14.235	347,988				
	<u>709,638</u>				
METROPOLITAN COUNCIL		Yes	Yes		
CFDA 14.238	1,591,870				
CFDA 14.850	213,366				
CFDA 14.871	47,389,606				
CFDA 14.872	172,806				
	<u>49,367,648</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 14.862	2,317				
CFDA 14.867	1,632,574				
	<u>1,634,891</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MPLS AMERICAN INDIAN CENTER, INC CFDA 14.246	319,995	Yes			
NORTHWEST MN MULTI COUNTY HRA CFDA 14.850 CFDA 14.872 CFDA 14.871	192,143 111,749 2,191,679 <u>2,495,571</u>	Yes			
OLMSTED COUNTY CFDA 14.238	103,568	Yes	Yes		
PERSPECTIVES INC CFDA 14.235	336,844	Yes			
RAMSEY COUNTY CFDA 14.218 CFDA 14.235 CFDA 14.900	1,045,865 284,951 418,037 <u>1,748,853</u>	Yes	Yes		
RESOURCE INC CFDA 14.235	564,216	Yes	Yes	Yes	
RICE COUNTY CFDA 14.871	1,517,146	Yes	Yes		
SCOTT CARVER DAKOTA CAP AGENCY INC CFDA 14.231 CFDA 14.235 CFDA 14.871	13,557 68,481 348,096 <u>430,134</u>	Yes			
SCOTT COUNTY CFDA 14.238 CFDA 14.246	78,265 66,515 <u>144,780</u>	Yes	Yes		
SSD 1 MINNEAPOLIS CFDA 14.244 CFDA 14.904	12,771 4,998 <u>17,769</u>	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ST LOUIS COUNTY		Yes	Yes		
CFDA 14.218	2,601,039				
CFDA 14.231	112,843				
CFDA 14.239	706,935				
	<u>3,420,817</u>				
SW MN OPPORTUNITY COUNCIL		Yes	Yes		
CFDA 14.235	106,759				
	<u>106,759</u>				
THREE RIVERS COMMUNITY ACTION, INC.		Yes			
CFDA 14.235	346,574				
	<u>346,574</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 14.218	1,871,910				
CFDA 14.238	7,000				
CFDA 14.239	297,022				
	<u>2,175,932</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 14.862	553,887				
	<u>553,887</u>				
U.S. - DEPARTMENT OF INTERIOR					
ANOKA COUNTY		Yes	Yes		
CFDA 15.929	28,000				
CFDA 15.921	2,528				
	<u>30,528</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 15.224	5,261				
CFDA 15.638	48,457				
CFDA 15.904	40,560				
CFDA 15.922	12,336				
CFDA 15.022	1,896,625				
CFDA 15.228	55,623				
	<u>2,058,862</u>				
CASS COUNTY		Yes	Yes		
CFDA 15.226	169,414				
	<u>169,414</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 15.929	32,826				
	<u>32,826</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF ST PAUL CFDA 15.921	97,000	Yes	Yes		
CITY OF WILLMAR CFDA 15.228	17,871	Yes	Yes		
CLAY COUNTY CFDA 15.608	25,000	Yes	Yes		
COOK COUNTY CFDA 15.226	118,141	Yes	Yes		
FOND DU LAC RESERVATION CFDA 15.022 CFDA 15.035 CFDA 15.042 CFDA 15.639	1,743,216 14,349 4,463,566 24,924 <u>6,246,055</u>	Yes			
HENNEPIN COUNTY CFDA 15.631 CFDA 15.929	4,012 51,242 <u>55,254</u>	Yes	Yes		
ISD 0011 ANOKA-HENNEPIN CFDA 15.130	7,033	Yes	Yes		
ISD 0014 FRIDLEY CFDA 15.130	2,696	Yes	Yes	Yes	
ISD 0038 RED LAKE CFDA 15.130	27,280	Yes	Yes		
ISD 0281 ROBBINSDALE CFDA 15.130	4,741	Yes			
ISD 0480 ONAMIA CFDA 15.130	148	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
ISD 0701 HIBBING CFDA 15.130	285	Yes	Yes	Yes	
ISD 2311 CLEARBROOK-GONVICK CFDA 15.130	3,880	Yes	Yes		
ITASCA COUNTY CFDA 15.226	223,917	Yes	Yes		
KOOCHICHING COUNTY CFDA 15.226	5,950	Yes	Yes	Yes	
LAKE COUNTY CFDA 15.226	145,887	Yes	Yes		
MILLE LACS BAND OF CHIPPEWA INDIANS CFDA 15.042 CFDA 15.022 CFDA 15.904	4,160,834 5,697,967 74,005 <u>9,932,806</u>	Yes	Yes		
OTTER TAIL COUNTY CFDA 15.631	8,000	Yes	Yes		
RAMSEY COUNTY CFDA 15.808	25,000	Yes	Yes		
ST LOUIS COUNTY CFDA 15.226	697,178	Yes	Yes		
WHITE EARTH RESERVATION CFDA 15.021 CFDA 15.030 CFDA 15.033 CFDA 15.035 CFDA 15.040 CFDA 15.042 CFDA 15.044 CFDA 15.046 CFDA 15.062	2,760,714 193,791 205,930 134,324 573,464 1,251,064 112,046 74,894 50,786	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 15.108	295,300				
CFDA 15.130	115,679				
CFDA 15.639	40,682				
CFDA 15.904	39,328				
CFDA 20.205	3,831,565				
CFDA 84.010	231,876				
CFDA 84.027	305,925				
CFDA 84.173	52,952				
CFDA 84.237	153,903				
	<u>10,424,223</u>				
U.S. - DEPARTMENT OF JUSTICE					
ANOKA COUNTY		Yes	Yes		
CFDA 16.607	14,939				
CFDA 16.738	25,850				
	<u>40,789</u>				
BELTRAMI COUNTY		Yes	Yes		
CFDA 16.609	16,380				
	<u>16,380</u>				
BENTON COUNTY		Yes	Yes		
CFDA 16.607	2,326				
	<u>2,326</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 16.585	151,013				
	<u>151,013</u>				
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 16.710	26,668				
	<u>26,668</u>				
CARVER COUNTY		Yes	Yes		
CFDA 16.607	7,101				
	<u>7,101</u>				
CASS COUNTY		Yes	Yes		
CFDA 16.607	5,300				
	<u>5,300</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 16.607	427				
	<u>427</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CITY OF BEMIDJI CFDA 16.710	8,595	Yes	Yes		
CITY OF BLOOMINGTON CFDA 16.592 CFDA 16.607 CFDA 16.540 CFDA 16.729	27,932 14,503 80,525 107,273 <u>230,233</u>	Yes	Yes		
CITY OF DULUTH CFDA 16.590 CFDA 16.607 CFDA 16.744	15,263 6,568 12,798 <u>34,629</u>	Yes	Yes		
CITY OF EDINA CFDA 16.607	8,609	Yes	Yes		
CITY OF MAPLE GROVE CFDA 16.607	1,800	Yes			
CITY OF MINNEAPOLIS CFDA 16.321 CFDA 16.580 CFDA 16.590 CFDA 16.710	1,511 41,447 330,151 213,475 <u>586,584</u>	Yes	Yes		
CITY OF MOORHEAD CFDA 16.595 CFDA 16.738	13,161 5,414 <u>18,575</u>	Yes	Yes		
CITY OF OWATONNA CFDA 16.607	7,371	Yes	Yes	Yes	
CITY OF PLYMOUTH CFDA 16.607	1,794	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 RICHFIELD CFDA 16.607	14,388	Yes	Yes		
CITY OF ROCHESTER CFDA 16.007 CFDA 16.607 CFDA 16.710 CFDA 16.579	3,508 9,963 120,480 16,305 <u>150,256</u>	Yes			
CITY OF ST CLOUD CFDA 16.607	28,338	Yes	Yes		
CITY OF ST PAUL CFDA 16.320 CFDA 16.543 CFDA 16.590 CFDA 16.710 CFDA 16.737 CFDA 16.738	163,567 305,418 168,891 116,288 6,158 249,348 <u>1,009,670</u>	Yes	Yes		
CITY OF THIEF RIVER FALLS CFDA 16.607	994	Yes	Yes		
CITY OF WINONA CFDA 16.607	8,932	Yes			
CLAY COUNTY CFDA 16.579	44,190	Yes	Yes		
CROW WING COUNTY CFDA 16.607	3,384	Yes	Yes		
DAKOTA COUNTY CFDA 16.606	46,442	Yes	Yes		
DODGE COUNTY CFDA 16.607	1,323	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
FOND DU LAC RESERVATION		Yes			
CFDA 16.580	280,202				
CFDA 16.710	72,529				
CFDA 16.731	62,190				
	<u>414,921</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 16.607	7,576				
	<u>7,576</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 16.560	291,408				
CFDA 16.601	8,014				
CFDA 16.741	43,335				
CFDA 16.743	150,745				
CFDA 16.606	318,765				
CFDA 16.710	1,261,860				
CFDA 16.738	258,503				
	<u>2,332,630</u>				
ISD 0115 CASS LAKE - BENA		Yes	Yes		
CFDA 16.737	10,110				
	<u>10,110</u>				
ISD 0256 RED WING		Yes			
CFDA 16.710	24,627				
	<u>24,627</u>				
ITASCA COUNTY		Yes	Yes		
CFDA 16.527	166,508				
CFDA 16.590	198,092				
CFDA 16.736	60,656				
	<u>425,256</u>				
JACKSON COUNTY		Yes	Yes	Yes	
CFDA 16.607	600				
	<u>600</u>				
MC LEOD COUNTY		Yes	Yes		
CFDA 16.606	20,304				
	<u>20,304</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 16.607	750				
	<u>750</u>				
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 16.607	2,388				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
CFDA 16.710	144,022				
CFDA 16.731	83,564				
CFDA 16.587	40,014				
	<u>269,988</u>				
MN PREVENTION RESOURCE CENTER		Yes			
CFDA 16.710	<u>6,900</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 16.607	<u>415</u>				
MOWER COUNTY		Yes	Yes		
CFDA 16.527	<u>109,455</u>				
MPLS AMERICAN INDIAN CENTER, INC		Yes			
CFDA 16.736	<u>41,449</u>				
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 16.582	<u>426,651</u>				
OLMSTED COUNTY		Yes	Yes		
CFDA 16.606	<u>94,876</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 16.527	130,920				
CFDA 16.540	12,486				
CFDA 16.606	543,163				
	<u>686,569</u>				
SCOTT COUNTY		Yes	Yes		
CFDA 16.710	<u>1,598</u>				
ST LOUIS COUNTY		Yes	Yes		
CFDA 16.607	1,057				
CFDA 16.710	678,881				
	<u>679,938</u>				
STEARNS COUNTY		Yes	Yes		
CFDA 16.606	<u>84,596</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
WABASHA COUNTY CFDA 16.607	6,256	Yes	Yes		
WASHINGTON COUNTY CFDA 16.710	38,546	Yes	Yes		
WATONWAN COUNTY CFDA 16.606	10,467	Yes	Yes		
WHITE EARTH RESERVATION CFDA 16.587 CFDA 16.710 CFDA 16.731 CFDA 16.737	68,859 208,828 78,060 72,214 427,961	Yes			
U.S. - DEPARTMENT OF LABOR					
BOIS FORTE RES BUS COMM CFDA 17.265	35,730	Yes	Yes		
FOND DU LAC RESERVATION CFDA 17.265	244,094	Yes			
MPLS AMERICAN INDIAN CENTER, INC CFDA 17.265	302,638	Yes			
RAMSEY COUNTY CFDA 17.267	45,426	Yes	Yes		
RESOURCE INC CFDA 17.720 CFDA 17.802 CFDA 17.261	288,388 749,372 445,657 1,483,417	Yes	Yes	Yes	
U.S. - DEPARTMENT OF TRANSPORTATION					
ARROWHEAD REG DEVELOP COMM CFDA 20.205	2,793,772	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 EAST GRAND FORKS CFDA 20.507	116,263	Yes	Yes		
CITY OF FARIBAULT CFDA 20.106	382,474	Yes			
CITY OF MOORHEAD CFDA 20.507	756,970	Yes	Yes		
CITY OF ROCHESTER CFDA 20.507	1,697,061	Yes			
DULUTH AIRPORT AUTHORITY CFDA 20.930	26,461	Yes	Yes		
DULUTH TRANSIT AUTHORITY CFDA 20.500 CFDA 20.507	1,317,064 4,089,195 5,406,259	Yes	Yes		
HENNEPIN COUNTY CFDA 20.219 CFDA 20.514 CFDA 20.516 CFDA 20.601	50,000 614,432 289,642 20,269 974,343	Yes	Yes		
METROPOLITAN COUNCIL CFDA 20.205 CFDA 20.500 CFDA 20.505 CFDA 20.507 CFDA 20.516	674,777 24,573,701 1,376,090 47,100,296 266,191 73,991,055	Yes	Yes		
UPPER MN VALLEY REG DEVELOP COMM CFDA 20.509	11,497	Yes	Yes		
WHITE EARTH RESERVATION CFDA 20.500	172,440	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
U.S. - ENVIRONMENTAL PROTECTION AGENCY					
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 66.034	117,262				
CFDA 66.424	364,292				
CFDA 66.473	17,299				
CFDA 66.605	336,996				
	<u>835,849</u>				
CITY OF DULUTH		Yes	Yes		
CFDA 66.818	<u>160,213</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 66.436	100,000				
CFDA 66.818	30,819				
	<u>130,819</u>				
CITY OF MOORHEAD		Yes	Yes		
CFDA 66.818	<u>179,735</u>				
CITY OF WILLMAR		Yes	Yes		
CFDA 66.202	<u>477,900</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 66.202	<u>184,535</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 66.460	42,499				
CFDA 66.461	6,729				
	<u>49,228</u>				
FOND DU LAC RESERVATION		Yes			
CFDA 66.032	8,934				
CFDA 66.034	108,568				
CFDA 66.463	75				
CFDA 66.473	28,047				
CFDA 66.605	368,376				
CFDA 66.817	50,118				
	<u>564,118</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 66.818	<u>210,401</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2008**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
MILLE LACS BAND OF CHIPPEWA INDIANS		Yes	Yes		
CFDA 66.001	104,183				
CFDA 66.605	426,539				
CFDA 66.473	1,932				
	<u>532,654</u>				
WESTERN LAKE SUPERIOR SANITARY DIST		Yes	Yes		
CFDA 66.202	477,900				
CFDA 66.606	19,631				
	<u>497,531</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 66.605	342,323				
CFDA 66.808	6,811				
	<u>349,134</u>				
U.S. - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
BOIS FORTE RES BUS COMM		Yes	Yes		
CFDA 30.009	26,000				
	<u>26,000</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 30.002	46,440				
	<u>46,440</u>				
CITY OF ST PAUL		Yes	Yes		
CFDA 30.002	51,089				
	<u>51,089</u>				
FOND DU LAC RESERVATION		Yes			
CFDA 30.009	26,000				
	<u>26,000</u>				
WHITE EARTH RESERVATION		Yes			
CFDA 30.009	26,000				
	<u>26,000</u>				
U.S. - NATIONAL ARCHIVES & RECORD ADMINISTRATION					
CITY OF ST CLOUD		Yes	Yes		
CFDA 89.003	2,100				
	<u>2,100</u>				
U.S. - NATIONAL FOUNDATION OF ARTS & HUMANITIES					
SSD 1 MINNEAPOLIS		Yes	Yes		
CFDA 45.024	10,000				
	<u>10,000</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2008**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
U.S. - NATIONAL SCIENCE FOUNDATION					
SSD 1 MINNEAPOLIS CFDA 47.076	321,463	Yes	Yes		
UNITED STATES CONFERENCE OF MAYORS					
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.118	2,801	Yes	Yes		
UNITED WAY OF AMERICA					
BIG STONE COUNTY CFDA 97.024	2,357	Yes	Yes		
BROWN COUNTY CFDA 97.024	1,600	Yes	Yes		
LAC QUI PARLE COUNTY CFDA 97.024	2,670	Yes	Yes		
OTTERTAIL-WADENA COMM ACT CNCL CFDA 97.024	19,146	Yes	Yes		
SCOTT CARVER DAKOTA CAP AGENCY INC CFDA 97.024	37,940	Yes			
ST STEPHEN'S HUMAN SERVICES CFDA 97.024	16,576	Yes			
TRI-COUNTY ACTION PROGRAM, INC CFDA 97.024	47,612	Yes			
YELLOW MEDICINE COUNTY CFDA 97.024	3,809	Yes	Yes		
UNIVERSITY OF ARKANSAS					
MPLS MEDICAL RESEARCH FOUNDATION CFDA 93.279	13,946	Yes			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2008**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
UNIVERSITY OF CALIFORNIA					
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.847	10,326				
UNIVERSITY OF ILLINOIS AT CHICAGO					
PACER CENTER, INC		Yes			
CFDA 84.133	53,530				
UNIVERSITY OF MARYLAND					
LUTHERAN SOCIAL SERVICE OF MN		Yes	Yes		
CFDA 94.006	91,035				
UNIVERSITY OF MARYLAND					
PACER CENTER, INC		Yes			
CFDA 84.324	2,995				
UNIVERSITY OF MEDICINE & DENTISTRY OF NEW JERSEY					
MPLS MEDICAL RESEARCH FOUNDATION		Yes			
CFDA 93.839	51,562				
UNIVERSITY OF MINNESOTA					
ALLINA HEALTH SYSTEM		Yes			
CFDA 93.395	4,780				
CFDA 93.917	17,978				
	22,758				
AMHERST H. WILDER FOUNDATION					
CFDA 11.552	19,500	Yes	Yes		
CFDA 93.778	11,830				
	31,330				
FOND DU LAC RESERVATION					
CFDA 10.500	2,984	Yes			
CFDA 47.050	78,742				
CFDA 84.310	9,546				
CFDA 93.822	21,303				
	112,575				
HIAWATHA VALLEY EDUCATION DISTRICT					
CFDA 84.324	12,672	Yes			

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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	
ISD 0877 BUFFALO-HANOVER-MONTROSE CFDA 93.279	18,000	Yes	Yes		
METROPOLITAN COUNCIL CFDA 93.837	1,110	Yes	Yes		
MN CHILD CARE RESOURCE & REFERRAL CFDA 84.349	4,565	Yes			
MN PREVENTION RESOURCE CENTER CFDA 93.242	3,826	Yes			
MPLS MEDICAL RESEARCH FOUNDATION CFDA 93.121 CFDA 93.279 CFDA 93.361 CFDA 93.389 CFDA 93.855 CFDA 93.856 CFDA 12.420 CFDA 93.849	219,031 246,462 1,206 14,773 246,667 101,847 202,144 49,716 <u>1,081,846</u>	Yes			
PACER CENTER, INC CFDA 84.326	914	Yes			
PERSPECTIVES INC CFDA 93.279	10,870	Yes			
UNIVERSITY OF NORTH CAROLINA PACER CENTER, INC CFDA 84.326	66,691	Yes			
UNIVERSITY OF OREGON PACER CENTER, INC CFDA 84.324	33,130	Yes			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards by Administering Agency
For the Year Ended June 30, 2008**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant Non- compliance
			Non- federal	Federal	
UNIVERSITY OF VERMONT					
PACER CENTER, INC CFDA 84.324	49,280	Yes			
UNIVERSITY OF WISCONSIN					
ALLINA HEALTH SYSTEM CFDA 93.889	8,481	Yes			
UPPER MN VALLEY REG DEVELOP COMM					
PRAIRIE FIVE COMM ACT CNL CFDA 10.550	218,260	Yes			
CFDA 93.633	226,453				
CFDA 93.043	9,007				
CFDA 93.052	32,736				
	486,456				
WAKE FOREST UNIVERSITY					
MPLS MEDICAL RESEARCH FOUNDATION CFDA 93.399	21,886	Yes			
WASECA COUNTY					
MN VALLEY ACTION COUNCIL CFDA 10.551	9,981	Yes			
CFDA 93.558	191,331				
	201,312				
WATONWAN COUNTY					
MN VALLEY ACTION COUNCIL CFDA 10.551	5,509	Yes			
CFDA 93.558	90,013				
	95,522				
WAYS TO WORK, INC.					
CAP RAMSEY/WASHINGTON CFDA 20.516	96,829	Yes			
SCOTT CARVER DAKOTA CAP AGENCY INC					
CFDA 20.516	6,317	Yes			

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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	
WEST CENTRAL AREA AGENCY ON AGING					
DOUGLAS COUNTY		Yes	Yes		
CFDA 93.044	30,000				
OTTER TAIL COUNTY					
CFDA 93.043	32,000	Yes	Yes		
CFDA 93.044	17,000				
	49,000				
WEST CENTRAL MN COMMUNITIES ACTION					
CFDA 93.044	18,934	Yes	Yes		
CFDA 93.043	11,144				
	30,078				
WILKIN COUNTY					
CFDA 93.044	13,750	Yes	Yes		
WEST CENTRAL EDUCATION DISTRICT					
ISD 0740 MELROSE		Yes	Yes		
CFDA 84.027	4,850				
WEST CENTRAL MN EMS CORPORATION					
STEARNS COUNTY		Yes	Yes		
CFDA 97.067	25,526				
WHITE EARTH RESERVATION					
ISD 0025 PINE POINT (PONSFORD)		Yes	Yes		
CFDA 15.130	3,932				
WILLMAR HRA					
HEARTLAND COMMUNITY ACTION AGCY		Yes			
CFDA 14.181	27,133				
CFDA 14.872	6,136				
	33,269				
WINONA COUNTY					
ANOKA COUNTY		Yes	Yes		
CFDA 97.036	37,845				
Grand Total	1,824,019,191				

EXHIBIT 5

NONFEDERAL CROSSCUTTING FINDINGS

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

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

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

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Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2008

Exhibit 5

CITIES

CITY OF ALBANY

Internal Control/Management Findings
Segregation of Duties

CITY OF ALBERT LEA

Internal Control/Management Findings
Financial Reporting

CITY OF BEMIDJI

Internal Control/Management Findings
Financial Reporting

CITY OF BENSON

Internal Control/Management Findings
Segregation of Duties

CITY OF BIRD ISLAND

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

CITY OF BLOOMINGTON

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

CITY OF BRAINERD

Internal Control/Management Findings
Financial Reporting

CITY OF BUFFALO

Internal Control/Management Findings
Financial Reporting

CITY OF CALLAWAY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF CARLTON

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2008**

CITIES (continued)

CITY OF CLOQUET

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

CITY OF DULUTH

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

CITY OF EAGAN

- Internal Control/Management Findings
 - State and Local Compliance

CITY OF EAST GRAND FORKS

- Internal Control/Management Findings
 - Security for Bank Deposits

CITY OF EDINA

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

CITY OF ELY

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

CITY OF HARRIS

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

CITY OF HAWLEY

- Internal Control/Management Findings
 - Financial Reporting

CITY OF HUTCHINSON

- Internal Control/Management Findings
 - Financial Reporting
 - State and Local Compliance
 - 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, 2008**

CITIES (continued)

CITY OF INTERNATIONAL FALLS

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

CITY OF LE CENTER

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

CITY OF LITTLE FALLS

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

CITY OF MARSHALL

- Internal Control/Management Findings
 - Financial Reporting

CITY OF MILACA

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

CITY OF MINNEAPOLIS

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

CITY OF MOORHEAD

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

CITY OF NEW YORK MILLS

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2008**

CITIES (continued)

CITY OF NEWPORT

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

CITY OF OWATONNA

- Internal Control/Management Findings
 - Financial Reporting

CITY OF PARK RAPIDS

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

CITY OF PLYMOUTH

- Internal Control/Management Findings
 - Financial Reporting

CITY OF RICHFIELD

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

CITY OF RICHMOND

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

CITY OF ROSEAU

- Internal Control/Management Findings
 - Financial Reporting

CITY OF RUSHFORD [C]

- Internal Control/Management Findings
 - Segregation of Duties

CITY OF SAUK CENTRE

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2008**

CITIES (continued)

CITY OF SAUK RAPIDS

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

CITY OF ST CLOUD

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

CITY OF ST PAUL

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

CITY OF TAYLORS FALLS

- Internal Control/Management Findings
 - Financial Reporting

CITY OF THIEF RIVER FALLS

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

CITY OF TWIN VALLEY

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

CITY OF VIKING

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

CITY OF WATKINS

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

CITY OF WILLMAR

- Internal Control/Management Findings
 - Financial Reporting

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2008**

CITIES (continued)

CITY OF WINSTED

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

COUNTIES

AITKIN COUNTY

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

ANOKA COUNTY

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

BECKER COUNTY

- Internal Control/Management Findings
- Segregation of Duties

BELTRAMI COUNTY

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

BENTON COUNTY

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

BIG STONE COUNTY

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

BLUE EARTH COUNTY

- Internal Control/Management Findings
- Financial Reporting

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2008**

COUNTIES (continued)

BROWN COUNTY

- Internal Control/Management Findings
- Financial Reporting

CARLTON COUNTY

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

CARVER COUNTY

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

CASS COUNTY

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

CHISAGO COUNTY

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

CLAY COUNTY

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

CLEARWATER COUNTY

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2008**

COUNTIES (continued)

COOK COUNTY

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

CROW WING COUNTY

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

DAKOTA COUNTY

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

DODGE COUNTY

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

DOUGLAS COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

FARIBAULT COUNTY

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

FILLMORE COUNTY

- Internal Control/Management Findings
 - Financial Reporting

FREEBORN COUNTY

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

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(Continued)**

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

GOODHUE COUNTY

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

GRANT COUNTY

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

HENNEPIN COUNTY

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

HOUSTON COUNTY

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

HUBBARD COUNTY

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

ISANTI COUNTY

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

ITASCA COUNTY

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

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(Continued)**

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

JACKSON COUNTY

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

KANABEC COUNTY

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

KANDIYOHI COUNTY

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

KITTSOON COUNTY

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

KOOCHICHING COUNTY

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

LAC QUI PARLE COUNTY

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

LAKE COUNTY

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

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(Continued)**

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

LAKE OF THE WOODS COUNTY

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

LE SUEUR COUNTY

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

MAHNOMEN COUNTY

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

MARSHALL COUNTY

- Internal Control/Management Findings
 - Financial Reporting

MC LEOD COUNTY

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

MEEKER COUNTY

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

MILLE LACS COUNTY

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

MORRISON COUNTY

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

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(Continued)**

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

MOWER COUNTY

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

NICOLLET COUNTY

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

NOBLES COUNTY

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

NORMAN COUNTY

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

OLMSTED COUNTY

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

OTTER TAIL COUNTY

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

PENNINGTON COUNTY

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

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

POLK COUNTY

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

RAMSEY COUNTY

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

RED LAKE COUNTY

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

REDWOOD COUNTY

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

RICE COUNTY

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

ROCK COUNTY

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

ROSEAU COUNTY

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

SCOTT COUNTY

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

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**Exhibit 5
(Continued)**

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

SHERBURNE COUNTY

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

ST LOUIS COUNTY

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

STEARNS COUNTY

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

STEELE COUNTY

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

SWIFT COUNTY

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

TODD COUNTY

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

WABASHA COUNTY

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

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(Continued)**

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

WADENA COUNTY

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

WASECA COUNTY

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

WASHINGTON COUNTY

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

WATONWAN COUNTY

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

WILKIN COUNTY

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

WINONA COUNTY

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

WRIGHT COUNTY

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

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

YELLOW MEDICINE COUNTY

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

NONPROFIT AGENCIES

ADULTS & CHILDRENS ALLIANCE INC

- Internal Control/Management Findings
- Financial Reporting

AFRICAN COMMUNITY SERVICES

- Internal Control/Management Findings
- Segregation of Duties

AMHERST H. WILDER FOUNDATION

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

BI-COUNTY COMM ACTION COUNCIL

- Internal Control/Management Findings
- Financial Reporting

CAP OF SUBURBAN HENNEPIN

- Internal Control/Management Findings
- Cash Management/Revenues

CENTRAL MN COUNCIL ON AGING

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

CHILD CARE AND NUTRITION INC

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

CHILD CARE CHOICES INC

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

INTER-COUNTY COMMUNITY COUNCIL

- Internal Control/Management Findings
- Financial Reporting

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**Exhibit 5
(Continued)**

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

KOOTASCA COMM ACTION INC

Internal Control/Management Findings
Financial Reporting

LIFETRACK RESOURCES

Internal Control/Management Findings
Financial Reporting

LUTHERAN SOCIAL SERVICE OF MN

Internal Control/Management Findings
Financial Reporting

MN ADOPTION RESOURCE NETWORK INC

Internal Control/Management Findings
Financial Reporting

NORTHWEST COMMUNITY ACTION INC

Internal Control/Management Findings
Financial Reporting

OTTERTAIL-WADENA COMM ACT CNCL

Internal Control/Management Findings
Financial Reporting

PLANNED PARENTHOOD OF MN ND & SD

Internal Control/Management Findings
Segregation of Duties

REACH-UP INCORPORATED

Internal Control/Management Findings
Segregation of Duties

RESOURCE INC

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

SW MN OPPORTUNITY COUNCIL

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

SW MN PIC

Internal Control/Management Findings
Financial Reporting

TRI-VALLEY OPPORTUNITY COUNCIL INC

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

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(Continued)**

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NONPROFIT AGENCIES (continued)

WEST CENTRAL MN COMMUNITIES ACTION

Internal Control/Management Findings
Financial Reporting

WORKFORCE DEVELOPMENT, INC.

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

WRIGHT COUNTY COMMUNITY ACTION

Internal Control/Management Findings
Financial Reporting

OTHER GOVERNMENTAL AGENCIES

CARLTON COOK LAKE ST LOUIS CO HL BD

Internal Control/Management Findings
Segregation of Duties

COUNTRYSIDE PUBLIC HEALTH SERVICE

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

DULUTH AIRPORT AUTHORITY

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

DULUTH TRANSIT AUTHORITY

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

HUMAN SERV OF FARIBAULT & MARTIN CO

Internal Control/Management Findings
Financial Reporting
Cash Management/Revenues

LINCOLN LYON MURRAY HUMAN SERVICES

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

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OTHER GOVERNMENTAL AGENCIES (continued)

MEEKER-MCLEOD-SIBLEY CHS

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

NE MN OFFICE OF JOB TRAINING

Internal Control/Management Findings
Segregation of Duties

PACT 4 FAMILIES COLLABORATIVE

Internal Control/Management Findings
Security for Bank Deposits

ROCK COUNTY RURAL WATER DISTRICT

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

SHETEK AREA WATER AND SEWER COMMISSION

Internal Control/Management Findings
Segregation of Duties

STEARNS-BENTON EMPLOYMENT TRNG CNCL

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

WESTERN LAKE SUPERIOR SANITARY DIST

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

REGIONAL DEVELOPMENT COMMISSIONS

ARROWHEAD REG DEVELOP COMM

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

METROPOLITAN COUNCIL

Internal Control/Management Findings
Financial Reporting

MID-MINNESOTA DEVELOPMENT COMM

Internal Control/Management Findings
Segregation of Duties

UPPER MN VALLEY REG DEVELOP COMM

Internal Control/Management Findings
Financial Reporting

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SCHOOLS AND RELATED AGENCIES

AFSA HIGH SCHOOL

Internal Control/Management Findings
State and Local Compliance

AREA SPEC ED COOP - E. GRAND FORKS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

BEMIDJI REGIONAL INTERDISTRICT COUNCIL

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CARVER-SCOTT EDUCATIONAL COOP

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

CONCORDIA CREATIVE LRNG ACADEMY

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

DULUTH PUBLIC SCHOOLS ACADEMY

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

EXCELL ACADEMY FOR HIGHER LEARNING

Internal Control/Management Findings
Security for Bank Deposits

FRESHWATER EDUCATION DISTRICT

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

HARBOR CITY INTERNATIONAL SCHOOL

Internal Control/Management Findings
Security for Bank Deposits

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SCHOOLS AND RELATED AGENCIES (continued)

HIGHER GROUND ACADEMY

Internal Control/Management Findings
Security for Bank Deposits

HOPE COMMUNITY ACADEMY

Internal Control/Management Findings
Security for Bank Deposits

INTERMEDIATE SCHOOL DISTRICT 287

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

INTERMEDIATE SCHOOL DISTRICT 917

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

ISD 0001 AITKIN

Internal Control/Management Findings
State and Local Compliance

ISD 0011 ANOKA-HENNEPIN

Internal Control/Management Findings
Financial Reporting

ISD 0013 COLUMBIA HEIGHTS

Internal Control/Management Findings
Segregation of Duties

ISD 0014 FRIDLEY

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

ISD 0022 DETROIT LAKES

Internal Control/Management Findings
Segregation of Duties

ISD 0023 FRAZEE

Internal Control/Management Findings
Financial Reporting
Security for Bank Deposits

ISD 0025 PINE POINT (PONSFORD)

Internal Control/Management Findings
Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0036 KELLIHER

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

ISD 0038 RED LAKE

- Internal Control/Management Findings
 - Financial Reporting

ISD 0047 SAUK RAPIDS

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

ISD 0051 FOLEY

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

ISD 0077 MANKATO

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

ISD 0084 SLEEPY EYE

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

ISD 0088 NEW ULM

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

ISD 0094 CLOQUET

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

ISD 0110 WACONIA

- Internal Control/Management Findings
 - Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0111 WATERTOWN - MAYER

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

ISD 0112 EASTERN CARVER CO (CHASKA)

- Internal Control/Management Findings
- Financial Reporting

ISD 0113 WALKER-HACKENSACK-AKELEY

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

ISD 0115 CASS LAKE - BENA

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

ISD 0118 NORTHLAND COMMUNITY REMER

- Internal Control/Management Findings
- Financial Reporting

ISD 0129 MONTEVIDEO

- Internal Control/Management Findings
- Financial Reporting

ISD 0138 NORTH BRANCH

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

ISD 0152 MOORHEAD

- Internal Control/Management Findings
- Financial Reporting

ISD 0162 BAGLEY

- Internal Control/Management Findings
- Segregation of Duties

ISD 0181 BRAINERD

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0182 CROSBY

- Internal Control/Management Findings
- Segregation of Duties

ISD 0192 FARMINGTON

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

ISD 0194 LAKEVILLE

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

ISD 0196 ROSEMOUNT

- Internal Control/Management Findings
- State and Local Compliance

ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN

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

ISD 0199 INVER GROVE HEIGHTS

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

ISD 0200 HASTINGS

- Internal Control/Management Findings
- Segregation of Duties

ISD 0206 ALEXANDRIA

- Internal Control/Management Findings
- Financial Reporting

ISD 0239 RUSHFORD-PETERSON

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0270 HOPKINS

Internal Control/Management Findings
Financial Reporting

ISD 0271 BLOOMINGTON

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

ISD 0276 MINNETONKA

Internal Control/Management Findings
Financial Reporting

ISD 0277 WESTONKA

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

ISD 0278 ORONO

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

ISD 0280 RICHFIELD

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

ISD 0282 ST ANTHONY-NEW BRIGHTON

Internal Control/Management Findings
Segregation of Duties

ISD 0283 ST LOUIS PARK

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 0284 WAYZATA

Internal Control/Management Findings
Segregation of Duties

ISD 0286 BROOKLYN CENTER

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0309 PARK RAPIDS

- Internal Control/Management Findings
- Financial Reporting

ISD 0316 COLERAINE

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

ISD 0317 DEER RIVER

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

ISD 0318 GRAND RAPIDS

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

ISD 0345 NEW LONDON-SPICER

- Internal Control/Management Findings
- Financial Reporting

ISD 0347 WILLMAR

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

ISD 0361 INTERNATIONAL FALLS

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

ISD 0381 LAKE SUPERIOR (TWO HARBORS)

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

ISD 0394 MONTGOMERY-LONSDALE

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

ISD 0413 MARSHALL

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0423 HUTCHINSON

- Internal Control/Management Findings
- Financial Reporting

ISD 0432 MAHNOMEN

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

ISD 0435 WAUBUN

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

ISD 0465 LITCHFIELD

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

ISD 0477 PRINCETON

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

ISD 0480 ONAMIA

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

ISD 0482 LITTLE FALLS

- Internal Control/Management Findings
- Segregation of Duties

ISD 0508 ST PETER

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

ISD 0518 WORTHINGTON

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0535 ROCHESTER

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

ISD 0544 FERGUS FALLS

- Internal Control/Management Findings
- State and Local Compliance

ISD 0548 PELICAN RAPIDS

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

ISD 0564 THIEF RIVER FALLS

- Internal Control/Management Findings
- Financial Reporting

ISD 0595 EAST GRAND FORKS

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

ISD 0621 MOUNDS VIEW

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

ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE

- Internal Control/Management Findings
- Capital Assets

ISD 0624 WHITE BEAR LAKE

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

ISD 0656 FARIBAULT

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

ISD 0659 NORTHFIELD

- Internal Control/Management Findings
- Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0682 ROSEAU

Internal Control/Management Findings
Financial Reporting

ISD 0690 WARROAD

Internal Control/Management Findings
Financial Reporting

ISD 0701 HIBBING

Internal Control/Management Findings
Segregation of Duties

ISD 0706 VIRGINIA

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

ISD 0707 NETT LAKE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0709 DULUTH

Internal Control/Management Findings
Financial Reporting

ISD 0712 MOUNTAIN IRON - BUHL

Internal Control/Management Findings
State and Local Compliance

ISD 0719 PRIOR LAKE

Internal Control/Management Findings
Financial Reporting

ISD 0720 SHAKOPEE

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

ISD 0721 NEW PRAGUE

Internal Control/Management Findings
Financial Reporting

ISD 0727 BIG LAKE

Internal Control/Management Findings
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0728 ELK RIVER

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

ISD 0740 MELROSE

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

ISD 0742 ST CLOUD

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

ISD 0748 SARTELL

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

ISD 0750 ROCORI AREA SCHOOLS

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

ISD 0829 WASECA

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

ISD 0832 MAHTOMEDI

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

ISD 0833 SO WASHINGTON COUNTY

- Internal Control/Management Findings
- State and Local Compliance

ISD 0840 ST JAMES

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0861 WINONA

- Internal Control/Management Findings
- State and Local Compliance

ISD 0876 ANNANDALE

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

ISD 0877 BUFFALO-HANOVER-MONTROSE

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

ISD 0882 MONTICELLO

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

ISD 0883 ROCKFORD

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

ISD 0885 ST MICHAEL-ALBERTVILLE

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

ISD 0912 MILACA

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

ISD 2142 ST LOUIS COUNTY

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

ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN

- Internal Control/Management Findings
- Financial Reporting

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2144 CHISAGO LAKES (LINDSTROM)

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

ISD 2149 MINNEWASKA

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

ISD 2154 EVELETH-GILBERT

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

ISD 2155 WADENA-DEER CREEK

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

ISD 2164 DILWORTH-GLYNDON-FELTON

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

ISD 2170 STAPLES - MOTLEY

- Internal Control/Management Findings
- Financial Reporting

ISD 2174 PINE RIVER - BACKUS

- Internal Control/Management Findings
- Segregation of Duties

ISD 2184 LUVERNE

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

ISD 2190 YELLOW MEDICINE EAST

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

ISD 2198 FILLMORE CENTRAL (PRESTON)

- Internal Control/Management Findings
- Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2311 CLEARBROOK-GONVICK

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

ISD 2364 BELGRADE-BROOTEN-ELROSA

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

ISD 2396 ATWATER-COSMOS-GROVE CITY

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

ISD 2534 BOLD (Bird Island/Olivia)

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

ISD 2580 EAST CENTRAL SCHOOLS

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

ISD 2689 PIPESTONE-JASPER

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

ISD 2711 MESABI EAST SCHOOLS (AURORA)

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

ISD 2752 FAIRMONT AREA SCHOOLS

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

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 2753 LONG PRAIRIE-GREY EAGLE

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

ISD 2859 GLENCOE-SILVER LAKE

- Internal Control/Management Findings
 - Financial Reporting

ISD 2860 BLUE EARTH AREA SCHOOLS

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

ISD 2897 REDWOOD FALLS

- Internal Control/Management Findings
 - Segregation of Duties

LAKES COUNTRY SERVICE COOPERATIVE

- Internal Control/Management Findings
 - Financial Reporting

METRO TWIN CITIES AREA SERVICE COOP

- Internal Control/Management Findings
 - Segregation of Duties

MID STATE EDUCATION DISTRICT

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

MIDWEST SPECIAL ED COOP

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

MN INTERNSHIP CENTER CHARTER SCHOOL

- Internal Control/Management Findings
 - Financial Reporting

MN RIVER VALLEY ED DISTRICT

- Internal Control/Management Findings
 - Financial Reporting

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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

MN RIVER VALLEY SPEC ED COOP

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

MN VALLEY COOPERATIVE

Internal Control/Management Findings
Financial Reporting
Expenditures

NAYTAHWAUSH COMMUNITY SCHOOL

Internal Control/Management Findings
Financial Reporting

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

NORTHLAND LEARNING CENTER, VIRGINIA

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

NORTHWEST SERVICE COOPERATIVE

Internal Control/Management Findings
Financial Reporting

NW REGIONAL INTERDISTRICT COUNCIL

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

SOJOURNER TRUTH ACADEMY

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

SOUTH CENTRAL SERVICE COOPERATIVE

Internal Control/Management Findings
Financial Reporting
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, 2008**

SCHOOLS AND RELATED AGENCIES (continued)

SOUTHERN MN SPCL SERVICES COOP

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

SOUTHERN PLAINS ED COOP

- Internal Control/Management Findings
- Financial Reporting

SSD 1 MINNEAPOLIS

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

SSD 6 SOUTH ST PAUL

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

ST CROIX RIVER EDUCATION DISTRICT

- Internal Control/Management Findings
- Segregation of Duties

TWIN CITIES INTERNATIONAL ELEMENTARY

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

WEST CENTRAL EDUCATION DISTRICT

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

WEST METRO EDUCATION PROGRAM

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

ZUMBRO EDUCATION DISTRICT

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

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**Exhibit 5
(Continued)**

TRIBAL GOVERNMENTS

BOIS FORTE RES BUS COMM

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

MILLE LACS BAND OF CHIPPEWA INDIANS

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

EXHIBIT 6

FEDERAL CROSSCUTTING FINDINGS

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

- Capital assets
- General administration, adequacy/propriety of procedures
- Segregation of duties
- Financial reporting

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, 2008**

Exhibit 6

CITIES

CITY OF ALBANY

Internal Control/Management Findings
Segregation of Duties

CITY OF BIRD ISLAND

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

CITY OF ELY

Internal Control/Management Findings
Segregation of Duties

CITY OF HARRIS

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

CITY OF HUTCHINSON

Internal Control/Management Findings
Financial Reporting

CITY OF LE CENTER

Internal Control/Management Findings
Financial Reporting

CITY OF OWATONNA

Internal Control/Management Findings
Financial Reporting

CITY OF RUSHFORD [C]

Internal Control/Management Findings
Segregation of Duties

COUNTIES

FILLMORE COUNTY

Internal Control/Management Findings
Financial Reporting

JACKSON COUNTY

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

KOOCHICHING COUNTY

Internal Control/Management Findings
Segregation of Duties

LE SUEUR COUNTY

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

WASECA COUNTY

Internal Control/Management Findings
Segregation of Duties
Financial Reporting

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Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2008**

**Exhibit 6
(Continued)**

NONPROFIT AGENCIES

CHILD CARE AND NUTRITION INC
Internal Control/Management Findings
Segregation of Duties

CHILD CARE CHOICES INC
Internal Control/Management Findings
Cash Management/Revenues
Segregation of Duties

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

OTHER GOVERNMENTAL AGENCIES

ROCK COUNTY RURAL WATER DISTRICT
Internal Control/Management Findings
Segregation of Duties
Financial Reporting

SCHOOLS AND RELATED AGENCIES

BEMIDJI REGIONAL INTERDISTRICT COUNCIL
Internal Control/Management Findings
Segregation of Duties

ISD 0014 FRIDLEY
Internal Control/Management Findings
Expenditures

ISD 0023 FRAZEE
Internal Control/Management Findings
Financial Reporting

ISD 0113 WALKER-HACKENSACK-AKELEY
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 0518 WORTHINGTON
Internal Control/Management Findings
Segregation of Duties

ISD 0535 ROCHESTER
Internal Control/Management Findings
General Administration - Adequacy/Propriety of Procedures

ISD 0701 HIBBING
Internal Control/Management Findings
Capital Assets
Segregation of Duties

ISD 0706 VIRGINIA
Internal Control/Management Findings
Segregation of Duties

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Summary of Federal Crosscutting Findings by Agency Type
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**Exhibit 6
(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 0720 SHAKOPEE
Internal Control/Management Findings
General Administration - Adequacy/Propriety of Procedures

ISD 2142 ST LOUIS COUNTY
Internal Control/Management Findings
Segregation of Duties

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

ISD 2155 WADENA-DEER CREEK
Internal Control/Management Findings
Financial Reporting

ISD 2164 DILWORTH-GLYNDON-FELTON
Internal Control/Management Findings
Segregation of Duties

ISD 2198 FILLMORE CENTRAL (PRESTON)
Internal Control/Management Findings
Segregation of Duties

ISD 2689 PIPESTONE-JASPER
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
Segregation of Duties

NORTHLAND LEARNING CENTER, VIRGINIA
Internal Control/Management Findings
Segregation of Duties

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