

STATE OF MINNESOTA

Office of the State Auditor



Julie Blaha
State Auditor

**REPORT OF THE STATE AUDITOR
ON FEDERALLY ASSISTED PROGRAMS
OF SUBRECIPIENTS OF
THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 2018**

Description of the Office of the State Auditor

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

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

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

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

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

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

Pension - monitors investment, financial, and actuarial reporting for approximately 600 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.

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**FEDERALLY ASSISTED PROGRAMS
OF SUBRECIPIENTS OF
THE STATE OF MINNESOTA
FOR THE YEAR ENDED JUNE 30, 2018**



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

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**State of Minnesota
Office of the State Auditor
Statewide Single Audit
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JULIE BLAHA
STATE AUDITOR

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February 15, 2019

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

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

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

The Office of the State Auditor has completed its report on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2018.

General

The State of Minnesota, as a recipient of federal funds, is responsible for assuring that its subrecipients of federal funds have audits in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

This report on “Federally Assisted Programs of Subrecipients of the State of Minnesota” for the fiscal year ended June 30, 2018, is prepared to demonstrate the State of Minnesota’s compliance with the requirement for audit of federal funds granted to its subrecipients.

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

Memorandum of Understanding

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

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

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

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

Review of Subrecipient Audit Reports

For the fiscal year ended June 30, 2018, 464 entities were determined to have expended federal funds received from the State of Minnesota and expended a total amount of federal funds 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	44	44	-	-
Counties	76	72	4	-
Nonprofit Agencies	128	121	1	6
Other Governmental Agencies	25	24	-	1
Regional Development Commissions	5	5	-	-
Schools and Related Agencies	178	174	4	-
Tribal Governments	8	2	5	1
Totals	<u>464</u>	<u>442</u>	<u>14</u>	<u>8</u>
Percent	100%	95.3%	3.0%	1.7%

Significant Items

To be included in this report, financial statements must have been received by February 7, 2019. Uniform Guidance require nonfederal entities to file their single audit reports within nine months of year-end; therefore, governmental or nonprofit entities with fiscal years ending May 8, 2018, 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. Fourteen entities failed to report in compliance with these requirements. An additional eight reports were not received in time for this publication, reflecting the fact that entities (other than schools) with fiscal years ending between May 9 and July 1, 2018, 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, 2017, and June 30, 2018. The resolution of federal questioned costs, noncompliance, and crosscutting findings is the responsibility of the State administering agency.

The exhibits are:

- Exhibit 1 Questioned Costs
Exhibit 1 is a summary of questioned costs by state 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 passed through the State.

- Exhibit 3 Expenditures of Federal Awards by Subrecipient Entity
Exhibit 3 is a summary of expenditures of federal awards passed through the State by subrecipient entity. 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 passed through the State by the administrative agency and a breakdown of those agencies by the subrecipient entities and CFDA numbers. Also identified are federal or nonfederal crosscutting findings or grant noncompliance (refer to Exhibits 5 and 6 for detailed crosscutting findings). The exhibit also identifies if the entity's audit report is acceptable.

- Exhibit 5 Summary of Nonfederal Crosscutting Findings
Exhibit 5 is a summary of nonfederal crosscutting findings by entity. Nonfederal crosscutting findings are non-monetary and do not pertain to federal programs.

- Exhibit 6 Summary of Federal Crosscutting Findings
Exhibit 6 is a summary of federal crosscutting findings by entity. Federal crosscutting findings are non-monetary and do not pertain to a specific federal program.

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

Report Distribution

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

- U.S. Department of Health and Human Services, the cognizant agency for the State of Minnesota;
- Minnesota Management & Budget;
- Office of the Legislative Auditor; and
- any other agencies that request a copy.

Statistical Information

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

<u>Year</u>	<u>Cities</u>	<u>Counties</u>	<u>Nonprofit Agencies</u>	<u>Other Governments</u>	<u>Regional Development Commissions</u>	<u>Schools and Related Agencies</u>	<u>Tribal Governments</u>	<u>Total</u>
2018	44	72	121	24	5	174	2	442
2017	60	69	107	24	6	171	4	441
2016	49	73	59	23	7	166	3	380
2015	59	81	39	21	3	238	4	445
2014	54	82	49	23	5	239	6	458
2013	68	83	52	21	3	247	3	477
2012	81	86	53	20	5	247	6	498
2011	106	86	67	35	8	286	8	596
2010	94	85	60	32	6	347	3	627
2009	66	84	61	26	4	207	4	452

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

<u>Year</u>	<u>Amount</u>
2018	\$ 1,613
2017	1,561
2016	1,489
2015	1,464
2014	1,473
2013	1,537
2012	1,679
2011	2,139
2010	2,476
2009	1,569

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

<u>June 30</u>	<u>Amount</u>
2018	\$ 1,452,965
2017	891,555
2016	263,025
2015	269,112
2014	428,749
2013	88,352
2012	882,149
2011	414,066
2010	430,960
2009	767,712

Acknowledgment

The preparation of this report on Federally Assisted Programs of Subrecipients of the State of Minnesota for the year ended June 30, 2018, was accomplished through the effort of the Single Audit Division and the cooperation of various federal, state, and local agencies. I hereby acknowledge those local entities that submitted their annual reports in a timely manner.

Sincerely,

/s/Julie Blaha

Julie Blaha
State Auditor

Questioned Costs

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EXHIBIT 1

QUESTIONED COSTS

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

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**State of Minnesota
Office of the State Auditor
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Questioned Costs
For the Year Ended June 30, 2018**

Exhibit 1

Administering Agency Name of Entity	CFDA Number	Reason	Dollar Amount
MN - DEPARTMENT OF COMMERCE			
CAP OF SUBURBAN HENNEPIN	93.568	Grant Compliance	7,094
MN - DEPARTMENT OF EDUCATION			
ISD 0272 EDEN PRAIRIE	84.027	Grant Compliance	11,551
ISD 0622 N ST PAUL-MAPLEWOOD-OA	84.027	Grant Compliance	1,415
ISD 0535 ROCHESTER	84.027	Grant Compliance	210
ISD 0728 ELK RIVER	84.010	Grant Compliance	4,858
LAKES COUNTRY SERVICE COOPERAT	84.010	Grant Compliance	998
SW & WEST CENTRAL SERVICE COOP	84.010	Grant Compliance	28,676
ISD 0281 ROBBINSDALE	84.010	Grant Compliance	460,939
			508,647
MN - DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPMENT			
HENNEPIN COUNTY	17.278	Grant Compliance	568,021
MN - DEPARTMENT OF HEALTH			
SOUTHERN PRAIRIE COMMUNITY CA	93.624	Grant Compliance	136,000
MN - DEPARTMENT OF HUMAN SERVICES			
WASHINGTON COUNTY	10.561	Grant Compliance	1,976
POLK COUNTY	93.778	Grant Compliance	31,009
CAP OF SUBURBAN HENNEPIN	93.569	Grant Compliance	100,755
SOUTHERN PRAIRIE COMMUNITY CA	93.624	Grant Compliance	95,760
			229,500
MN - DEPARTMENT OF TRANSPORTATION			
CEDAR VALLEY SERVICES, INC.	20.509	Grant Compliance	3,703
Total Questioned Costs			1,452,965

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**Federal Awards by
CFDA Number**

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EXHIBIT 2

**EXPENDITURES OF FEDERAL AWARDS PASSED THROUGH THE STATE BY
CFDA NUMBER**

The following exhibit is a summary of expenditures of federal awards passed through the State by CFDA number.

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

Exhibit 2

**Summary of Expenditures of Federal Awards Passed Through the State by CFDA Number
For the Year Ended June 30, 2018**

<u>CFDA Number</u>	<u>Audited Award Expenditure Amounts</u>
	<u>Total</u>
10.000	8,037
10.093	124,100
10.170	409,424
10.550	69,619
10.551	15,540
10.553	42,299,564
10.555	153,479,624
10.556	87,430
10.557	25,264,379
10.558	25,416,424
10.559	7,224,146
10.561	57,213,224
10.565	9,842,404
10.568	1,368,481
10.569	9,364,602
10.572	24,004
10.576	4,930
10.578	13,938
10.579	161,051
10.580	624,904
10.582	2,439,693
10.664	249,984
10.665	6,367,526
10.675	224,227
10.678	61,450
10.680	15,744
11.300	20,161
11.419	106,445
11.549	6,458
12.401	12,005
12.404	1,484,956
14.228	6,133,406
14.231	1,409,715
14.235	179,216
14.257	80,972
15.608	222,869
15.634	10,154
15.655	4,943
15.662	46,213
16.017	36,831

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

**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by CFDA Number
For the Year Ended June 30, 2018**

<u>CFDA Number</u>	<u>Audited Award Expenditure Amounts</u>
	<u>Total</u>
16.523	108,347
16.529	155,435
16.540	184,866
16.543	2,029
16.575	11,917,454
16.582	267,101
16.585	46,644
16.588	447,262
16.593	18,687
16.606	112,000
16.607	21,744
16.710	70,000
16.736	152,668
16.738	1,096,283
16.742	43,479
17.207	683,572
17.235	1,285,025
17.258	5,986,937
17.259	6,403,916
17.267	237,888
17.268	23,082
17.277	1,459,368
17.278	3,885,979
20.000	354,123
20.106	44,336,796
20.205	129,526,825
20.215	38,514
20.219	626,070
20.319	239,295
20.320	109,033
20.500	537,667
20.505	4,926,915
20.509	10,057,515
20.513	634,535
20.526	1,788,676
20.600	945,804
20.608	2,371,054
20.609	38,310
20.616	719,332
20.703	59,395

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

**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by CFDA Number
For the Year Ended June 30, 2018**

<u>CFDA Number</u>	<u>Audited Award Expenditure Amounts</u>
	<u>Total</u>
21.009	23,530
45.002	110,000
45.310	1,476,206
59.037	623,995
66.000	15,519
66.034	660
66.419	1,480
66.458	122,314
66.460	441,326
66.468	673,917
66.469	222,314
66.472	27,529
66.605	77,096
81.000	48,765
81.041	6,653,821
81.042	7,771,448
81.119	55,347
84.002	3,776,361
84.007	8,600,432
84.010	131,894,853
84.011	1,488,305
84.013	776,739
84.027	148,321,348
84.048	4,103,143
84.060	159,748
84.126	527,738
84.169	40,205
84.173	6,201,008
84.181	6,118,544
84.186	14,877
84.196	577,983
84.282	591,955
84.287	8,700,816
84.323	779,650
84.326	219,121
84.358	232,414
84.365	7,932,512
84.366	511,425
84.367	21,156,559
84.368	414,043

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

**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by CFDA Number
For the Year Ended June 30, 2018**

CFDA Number	Audited Award Expenditure Amounts
	Total
84.372	205,017
84.374	252,682
84.377	5,986,062
84.411	96,589
84.412	415,200
84.424	158,891
84.938	2,104
90.401	2,254
93.000	164,847
93.043	355,021
93.044	7,173,077
93.045	7,940,611
93.048	142,807
93.051	154,970
93.052	2,081,151
93.053	1,745,504
93.069	4,284,280
93.070	25,506
93.071	334,587
93.079	11,914
93.090	249,507
93.092	123,249
93.103	112,290
93.104	34,033
93.110	130,042
93.116	20,000
93.127	96,868
93.136	183,896
93.150	751,548
93.184	34,726
93.217	498,702
93.225	224,310
93.235	338,842
93.236	14,825
93.241	98,945
93.243	134,528
93.251	66,172
93.268	489,272
93.276	215,456
93.283	401,154

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

**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by CFDA Number
For the Year Ended June 30, 2018**

<u>CFDA Number</u>	<u>Audited Award Expenditure Amounts</u>
	<u>Total</u>
93.301	132,929
93.314	35,520
93.323	93,539
93.324	445,588
93.369	1,101,867
93.393	4,485
93.432	274,068
93.500	85,575
93.505	3,083,881
93.511	37,640
93.525	970,127
93.536	14,389
93.539	181,879
93.556	3,567,240
93.558	86,263,071
93.563	95,821,243
93.565	229
93.566	1,767,982
93.568	57,885,468
93.569	9,264,268
93.570	442,674
93.575	18,746,792
93.584	223,229
93.588	121,479
93.590	1,782,611
93.596	262,465
93.597	46,763
93.599	568,724
93.600	2,414,642
93.624	2,625,635
93.627	813,301
93.640	3,830
93.645	1,200,894
93.658	48,198,581
93.659	2,367,734
93.667	29,941,996
93.669	11,966
93.671	151,815
93.674	1,765,543
93.719	238,000

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

**Exhibit 2
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by CFDA Number
For the Year Ended June 30, 2018**

CFDA Number	Audited Award Expenditure Amounts
	Total
93.733	14,850
93.753	30,000
93.757	2,990,949
93.761	73,489
93.763	338,764
93.767	23,728
93.778	205,478,522
93.779	18,999
93.788	483,430
93.791	349,461
93.800	41,073
93.810	18,280
93.817	963,381
93.829	33,971
93.870	3,363,208
93.875	589
93.889	1,705,374
93.898	278,165
93.917	2,819,215
93.919	3,925
93.940	689,320
93.953	442,596
93.958	1,649,171
93.959	6,331,897
93.977	47,977
93.991	65,915
93.994	5,516,949
94.006	216,379
96.001	1,848
97.012	527,879
97.024	2,800
97.036	3,247,256
97.039	544,639
97.042	3,012,148
97.047	173,639
97.067	6,396,506
97.075	501,783
	1,612,642,640

**Federal Awards by
Subrecipient Entity**

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EXHIBIT 3

EXPENDITURES OF FEDERAL AWARDS PASSED THROUGH THE STATE BY SUBRECIPIENT ENTITY

The following exhibit is a summary of expenditures of federal awards passed through the State to subrecipient entities by type of entity—cities, counties, nonprofit agencies, other governmental agencies, regional development commissions, schools and related agencies, and tribal governments. The exhibit shows whether the entity’s audit report is in accordance with the reporting elements required by generally accepted governmental auditing standards and the Uniform Guidance. Also presented are entities which were to file an audit but did not.

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

Exhibit 3

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ended June 30, 2018**

Entity Type	Name of Entity	Total	Audit Report Acceptable
CITIES			
	CITY OF BLOOMINGTON	11,403,379	Yes
	CITY OF BRAINERD	1,680,299	Yes
	CITY OF BROOKLYN PARK	118,459	Yes
	CITY OF BURNSVILLE	23,197	Yes
	CITY OF COLUMBIA HEIGHTS	833,000	Yes
	CITY OF CROOKSTON	1,242,924	Yes
	CITY OF DETROIT LAKES	2,341,541	Yes
	CITY OF DULUTH	3,521,165	Yes
	CITY OF EAST GRAND FORKS	24,101	Yes
	CITY OF ELY	1,658,517	Yes
	CITY OF FAIRMONT	656,253	Yes
	CITY OF FRIDLEY	1,131,704	Yes
	CITY OF GROVE CITY	600,000	Yes
	CITY OF HECTOR	193,051	Yes
	CITY OF HIBBING	101,689	Yes
	CITY OF KELLIHER	297,720	Yes
	CITY OF MANKATO	1,838,219	Yes
	CITY OF MAPLE GROVE	30,253	Yes
	CITY OF MINNEAPOLIS	17,663,434	Yes
	CITY OF MOORHEAD	1,026,084	Yes
	CITY OF MORA	1,139,795	Yes
	CITY OF MORRIS	2,665,193	Yes
	CITY OF OSAKIS	270,069	Yes
	CITY OF PARK RAPIDS	1,548,663	Yes
	CITY OF PLYMOUTH	104,763	Yes
	CITY OF RAMSEY	282,905	Yes
	CITY OF RED WING	981,454	Yes
	CITY OF REDWOOD FALLS	1,234,670	Yes
	CITY OF RICHFIELD	361,269	Yes
	CITY OF ROCHESTER	9,248,109	Yes
	CITY OF SARTELL	1,650,748	Yes
	CITY OF SAUK CENTRE	1,754,257	Yes
	CITY OF SHERBURN	293	Yes
	CITY OF SOUTH ST PAUL	211,123	Yes
	CITY OF ST ANTHONY [HENNEPIN]	780,714	Yes

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

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ended June 30, 2018**

Entity Type	Name of Entity	Total	Audit Report Acceptable
CITIES (continued)			
	CITY OF ST CLOUD	1,180,901	Yes
	CITY OF ST LOUIS PARK	1,438,400	Yes
	CITY OF ST PAUL	2,028,405	Yes
	CITY OF ST PETER	885,234	Yes
	CITY OF TRACY	467,816	Yes
	CITY OF WADENA	453,916	Yes
	CITY OF WATERVILLE	22,728	Yes
	CITY OF WINONA	1,025,170	Yes
	CITY OF WORTHINGTON	762,275	Yes
	TOTAL	76,883,859	
COUNTIES			
	AITKIN COUNTY	1,719,460	Yes
	ANOKA COUNTY	40,013,827	Yes
	BECKER COUNTY	4,319,845	Yes
	BELTRAMI COUNTY	9,551,808	Yes
	BENTON COUNTY	3,678,607	Yes
	BIG STONE COUNTY	1,002,400	Yes
	BLUE EARTH COUNTY	7,891,396	Yes
	BROWN COUNTY	2,702,436	Yes
	CARLTON COUNTY	4,622,037	Yes
	CARVER COUNTY	7,159,385	Yes
	CASS COUNTY	6,138,718	Yes
	CHIPPEWA COUNTY	1,383,498	Yes
	CHISAGO COUNTY	4,543,302	Yes
	CLAY COUNTY	6,074,814	Yes
	CLEARWATER COUNTY	909,625	Yes
	COOK COUNTY	3,409,316	Yes
	CROW WING COUNTY	6,635,977	Yes
	DAKOTA COUNTY	44,111,958	Yes
	DODGE COUNTY	1,651,941	Yes
	DOUGLAS COUNTY	3,021,763	Yes
	FILLMORE COUNTY	3,927,155	Yes
	FREEBORN COUNTY	7,202,016	Yes
	GOODHUE COUNTY	4,259,846	Yes
	GRANT COUNTY	812,684	Yes
	HENNEPIN COUNTY	178,064,906	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
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Entity Type	Name of Entity	Total	Audit Report Acceptable
COUNTIES (continued)			
	HOUSTON COUNTY	1,751,117	Yes
	HUBBARD COUNTY	Report not filed within single audit deadline.	
	ISANTI COUNTY	4,244,013	Yes
	ITASCA COUNTY	5,658,379	Yes
	JACKSON COUNTY	1,773,894	Yes
	KANABEC COUNTY	2,410,896	Yes
	KANDIYOHI COUNTY	5,489,348	Yes
	KITTSOON COUNTY	Report not filed within single audit deadline.	
	KOOCHICHING COUNTY	Report not filed within single audit deadline.	
	LAKE COUNTY	5,317,954	Yes
	LE SUEUR COUNTY	2,483,582	Yes
	MAHNOMEN COUNTY	1,050,008	Yes
	MARSHALL COUNTY	1,335,881	Yes
	MCLEOD COUNTY	2,845,939	Yes
	MEEKER COUNTY	1,772,208	Yes
	MILLE LACS COUNTY	2,947,759	Yes
	MORRISON COUNTY	3,620,506	Yes
	MOWER COUNTY	4,233,791	Yes
	NICOLLET COUNTY	3,225,296	Yes
	NOBLES COUNTY	1,813,519	Yes
	NORMAN COUNTY	1,173,591	Yes
	OLMSTED COUNTY	20,513,908	Yes
	OTTER TAIL COUNTY	6,643,647	Yes
	PENNINGTON COUNTY	Report not filed within single audit deadline.	
	PINE COUNTY	3,807,104	Yes
	PIPESTONE COUNTY	2,408,453	Yes
	POLK COUNTY	4,399,783	Yes
	POPE COUNTY	1,042,395	Yes
	RAMSEY COUNTY	81,950,067	Yes
	RENVILLE COUNTY	1,661,986	Yes
	RICE COUNTY	4,724,513	Yes
	ROSEAU COUNTY	1,391,047	Yes
	SCOTT COUNTY	10,489,565	Yes
	SHERBURNE COUNTY	6,514,541	Yes
	SIBLEY COUNTY	2,212,570	Yes
	ST LOUIS COUNTY	35,689,703	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
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Entity Type	Name of Entity	Total	Audit Report Acceptable
COUNTIES (continued)			
	STEARNS COUNTY	14,113,799	Yes
	STEELE COUNTY	798,039	Yes
	STEVENS COUNTY	1,151,272	Yes
	SWIFT COUNTY	3,779,992	Yes
	TODD COUNTY	2,564,009	Yes
	TRAVERSE COUNTY	1,377,988	Yes
	WABASHA COUNTY	2,003,216	Yes
	WADENA COUNTY	1,841,677	Yes
	WASECA COUNTY	2,137,268	Yes
	WASHINGTON COUNTY	14,000,925	Yes
	WATONWAN COUNTY	1,895,256	Yes
	WILKIN COUNTY	1,321,156	Yes
	WINONA COUNTY	3,942,170	Yes
	WRIGHT COUNTY	8,679,300	Yes
	YELLOW MEDICINE COUNTY	1,159,370	Yes
	TOTAL	652,171,120	
NONPROFIT AGENCIES			
	360 COMMUNITIES	1,102,708	Yes
	ADULTS & CHILDRENS ALLIANCE INC	2,915,165	Yes
	ALEXANDRA HOUSE	1,027,027	Yes
	ALLINA HEALTH SYSTEM	85,831	Yes
	AMHERST H. WILDER FOUNDATION	555,285	Yes
	ANOKA COUNTY COMM ACTION PROG INC	3,286,630	Yes
	ARROWHEAD ECON OPPORTUNITY AGCY	7,575,030	Yes
	AVIVO AND SUBSIDIARY FKA RESOURCE, INC.	1,247,268	Yes
	BI-COUNTY COMM ACTION COUNCIL	1,396,349	Yes
	BRIGHTER DAY RESIDENCE, INC.	1,538,380	Yes
	CAP OF SUBURBAN HENNEPIN	13,745,726	Yes
	CAP RAMSEY & WASHINGTON COUNTIES	16,780,970	Yes
	CASA DE ESPERANZA	393,540	Yes
	CATHOLIC CHARITIES OF THE ARCHDIOCESE	526,253	Yes
	CATHOLIC CHARITIES ST CLOUD	418,214	Yes
	CEDAR VALLEY SERVICES, INC.	921,131	Yes
	Center City Housing Corp.	154,032	Yes
	CENTRACARE HLTH SYS/ST CLOUD HOSPITAL	1,843,904	Yes
	CENTRAL MN COUNCIL ON AGING	3,073,461	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
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Entity Type	Name of Entity	Total	Audit Report Acceptable
NONPROFIT AGENCIES (continued)			
	CENTRAL MN JOBS AND TRAINING	2,360,011	Yes
	CENTRAL MN LEGAL SERVICES	46,763	Yes
	CHANNEL ONE INC	388,522	Yes
	CHILD CARE AND NUTRITION INC	5,636,875	Yes
	CHILD CARE AWARE OF MINNESOTA	2,563,231	Yes
	CHILD CARE CHOICES INC. DBA MILESTONES	7,200,140	Yes
	CHILD CARE RESOURCE AND REFERRAL, INC.	1,524,024	Yes
	CHILDREN'S DEFENSE FUND	1,065,418	Yes
	CHILDREN'S HEALTH CARE	237,180	Yes
	COMMITTEE AGAINST DOMESTIC ABUSE, INC.	810,997	Yes
	COMMUNITY HEALTH SERVICES, INC.	383,185	Yes
	COMUNIDADES LATINAS UIDAS EN SERVICIO, INC.	1,055,832	Yes
	CONCORDIA COLLEGE - MOORHEAD	22,018	Yes
	CONCORDIA UNIVERSITY	1,527,290	Yes
	CORNERSTONE ADVOCACY SERVICE	1,474,203	Yes
	DULUTH AREA FAMILY YMCA	598,446	Yes
	DULUTH COMM ACTION PROG INC	320,956	Yes
	EAST SIDE NEIGHBORHOOD SERVICES, INC	543,502	Yes
	EMERGE COMMUNITY DEVELOPMENT	134,598	Yes
	ESSENTIA HEALTH	101,578	Yes
	EVERGREEN YOUTH & FAMILY SERVICE, INC.	482,218	Yes
	FAIRVIEW HEALTH SERVICES	641,099	Yes
	FAMILY PARTNERSHIP	770,396	Yes
	GOODWILL INDUSTRIES/EASTER SEALS	215,428	Yes
	HEALTH PARTNERS INSTITUTE	491,766	Yes
	HIRED	498,455	Yes
	HMONG AMERICAN PARTNERSHIP	893,156	Yes
	HUNGER SOLUTIONS MINNESOTA	1,059,319	Yes
	INDIAN HEALTH BOARD OF MINNEAPOLIS, INC	75,001	Yes
	INDIGENOUS PEOPLES TASK FORCE	216,296	Yes
	INTER-COUNTY COMMUNITY COUNCIL	1,036,806	Yes
	INTERNATIONAL INSTITUTE-MINNESOTA	374,144	Yes
	JUSTUS HEALTH (FKA MINNESOTA AIDS PROJECT)	276,509	Yes
	KINDER CARE LEARNING	Report not received in time for this publication.	
	KOOTASCA COMM ACTION INC	1,457,790	Yes
	LAKES & PINES COMM ACT COUNCIL	892,729	Yes

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
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Entity Type	Name of Entity	Total	Audit Report Acceptable
NONPROFIT AGENCIES (continued)			
	LAKES & PRAIRIES COMM ACT PRTRNSHP	1,531,969	Yes
	LATINO ECONOMIC DEVELOPMENT CENTER	10,486	Yes
	LEECH LAKE TRIBAL COLLEGE, INC.	12,527	Yes
	LUTHERAN SOCIAL SERVICE OF MN	3,473,813	Yes
	MAHUBE-OTWA COMMUNITY ACTION PRTRNSHP	2,842,115	Yes
	MAK COMMUNITY ENRICHMENT SERVICES	Report not received in time for this publication.	
	MAYO CLINIC	692,361	Yes
	MENDING THE SACRED HOOP	64,262	Yes
	METRO AREA AGENCY ON AGING	9,553,118	Yes
	METRO CENTER FOR INDEPENDENT LIVING	2,414,298	Yes
	MID-MINNESOTA LEGAL ASSISTANCE INC	616,667	Yes
	MINNESOTA COUNCIL OF CHURCHES	465,752	Yes
	MN COALITION AGAINST SEXUAL ASSAULT	601,391	Yes
	MN RIVER AREA AGENCY ON AGING	3,506,812	Yes
	MN RURAL WATER ASSOCIATION	673,917	Yes
	MN VALLEY ACTION COUNCIL INC	6,262,891	Yes
	MPLS AMERICAN INDIAN CENTER, INC	226,112	Yes
	MPLS MEDICAL RESEARCH FOUNDATION	183,297	Yes
	NATIONAL RURAL HEALTH RESOURCE CTR	101,393	Yes
	NEIGHBORHOOD HEALTHSOURCE	226,339	Yes
	NEW HORIZON CHILD CARE	Report not received in time for this publication.	
	NEXUS	473,607	Yes
	NOBLES COOP ELECTRIC	Report not received in time for this publication.	
	NORTH COUNTY FOOD BANK, INC	1,172,858	Yes
	NORTHWEST COMMUNITY ACTION INC	1,865,663	Yes
	PACER CENTER, INC	949,530	Yes
	PARENTS IN COMMUNITY ACTION INC	1,291,774	Yes
	PARTNERS IN NUTRITION	814,141	Yes
	PERSPECTIVES INC	304,706	Yes
	PHEASANTS FOREVER, INC	72,176	Yes
	PRAIRIE FIVE COMM ACT CNL	1,830,556	Yes
	PROJECT FOR PRIDE IN LIVING	181,526	Yes
	PROVIDERS CHOICE INC	Report not filed within single audit deadline.	
	RURAL MN CEP INC	3,614,412	Yes
	SAFE AVENUES	Report not received in time for this publication.	
	SALVATION ARMY	70,594	Yes

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**Summary of Expenditures of Federal Awards Passed Through the State by Entity
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Entity Type	Name of Entity	Total	Audit Report Acceptable
NONPROFIT AGENCIES (continued)			
	SCOTT CARVER DAKOTA CAP AGENCY INC	6,775,228	Yes
	SE MN AREA AGENCY ON AGING	2,293,121	Yes
	SE MN CTR FOR INDEPENDENT LIVING	337,463	Yes
	SECOND HARVEST HEARTLAND	16,521,298	Yes
	SECOND HARVEST NORTH CENTRAL FOOD BANK	925,768	Yes
	SECOND HARVEST NORTHERN LAKES FOOD BANK	622,639	Yes
	SEMCAC INC	4,639,062	Yes
	SOMEPLACE SAFE	936,272	Yes
	SOUTH METRO HUMAN SERVICES D/B/A RADIAS H	220,693	Yes
	SOUTH MN REG LEGAL SERVICES INC	246,817	Yes
	SOUTHERN MINNESOTA INITIATIVE FOUNDATION	216,379	Yes
	SOUTHWEST MN OPPORTUNITY COUNCIL	1,706,237	Yes
	ST CATHERINE UNIVERSITY	18,677	Yes
	ST OLAF COLLEGE	4,871	Yes
	ST STEPHEN'S HUMAN SERVICES	204,786	Yes
	STARBASE MINNESOTA INC	1,484,956	Yes
	SUSTAINABLE RESOURCES CENTER	2,640,578	Yes
	SW MN PIC	Report not received in time for this publication.	
	THE LINK	165,832	Yes
	THE REGISTRY	822,708	Yes
	THE WAYSIDE HOUSE INC	791,320	Yes
	THINK SMALL	3,325,167	Yes
	THREE RIVERS COMMUNITY ACTION, INC	2,508,540	Yes
	TRI-COUNTY ACTION PROGRAM, INC	6,379,616	Yes
	TRI-COUNTY COMMUNITY ACTION, INC.	1,040,386	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	4,525,383	Yes
	TUBMAN	2,247,978	Yes
	TWIN CITY TREE TRUST	72,935	Yes
	UNITED COMMUNITY ACTION PARTNERSHIP	4,699,610	Yes
	VOLUNTEERS OF AMERICA SERVING MINNESOTA	167,278	Yes
	WEST CENTRAL INITIATIVE	10,409	Yes
	WEST CENTRAL MN COMMUNITIES ACTION	1,936,982	Yes
	WEST SIDE COMMUNITY HEALTH SERVICES	359,594	Yes
	WORKFORCE DEVELOPMENT, INC.	1,277,780	Yes
	WRIGHT COUNTY COMMUNITY ACTION	1,034,259	Yes
	YMCA OF THE GREATER TWIN CITIES	1,230,473	Yes

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**Summary of Expenditures of Federal Awards Passed Through the State by Entity
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Entity Type	Name of Entity	Total	Audit Report Acceptable
NONPROFIT AGENCIES (continued)			
	YOUTHPRISE	479,346	Yes
	TOTAL	214,934,289	
OTHER GOVERNMENTAL AGENCIES			
	BEMIDJI REGIONAL AIRPORT	1,591,288	Yes
	CARLTON COOK LAKE ST LOUIS CO HL BD	3,155,255	Yes
	DAKOTA CO COMMUNITY DEVELPMT AGCY	Report not received in time for this publication.	
	DES MOINES VALLEY HEALTH & HUMAN SERVICE	2,780,064	Yes
	DULUTH AIRPORT AUTHORITY	16,986,633	Yes
	HORIZON PUBLIC HEALTH	1,586,587	Yes
	HUMAN SERV OF FARIBAULT & MARTIN CO	4,028,097	Yes
	INTERNATIONAL FALLS-KOOCHICHING COUNTY A	4,042,661	Yes
	KANDIYOHI-RENVILLE COMMUNITY HEALTH BOA	921,126	Yes
	MEEKER-MCLEOD-SIBLEY CHS	876,960	Yes
	MINNESOTA PRAIRIE COUNTY ALLIANCE	6,388,118	Yes
	MN - OFFICE OF HIGHER EDUCATION	205,017	Yes
	NE MN OFFICE OF JOB TRAINING	1,751,527	Yes
	PACT FOR FAMILIES COLLABORATIVE	894,961	Yes
	PARTNERSHIP 4 HEALTH COMMUNITY HEALTH BO	2,292,109	Yes
	POLK NORMAN MAHNOMEN CHB	1,061,235	Yes
	REDWOOD FALLS HOUSING AND REDEVELOPMEN	585,000	Yes
	SE MN MULTI COUNTY HRA	532,401	Yes
	SOUTHERN PRAIRIE COMMUNITY CARE	1,362,982	Yes
	SOUTHWEST HEALTH & HUMAN SERVICES	6,960,401	Yes
	ST PAUL PORT AUTHORITY	6,429,307	Yes
	STEARNS-BENTON EMPLOYMENT TRNG CNCL	1,093,969	Yes
	STEVENS COUNTY ECONOMIC IMPROVEMENT CO	472,946	Yes
	THREE RIVERS PARK DISTRICT	7,276,520	Yes
	UNIVERSITY OF MINNESOTA	18,403,396	Yes
	TOTAL	91,678,560	
REGIONAL DEVELOPMENT COMMISSIONS			
	ARROWHEAD REG DEVELOP COMM	2,689,278	Yes
	METROPOLITAN COUNCIL	5,721,868	Yes
	NW REGIONAL DEVELOPMENT COMMISSION	2,658,939	Yes
	SW REG DEVELOP COMM	258,872	Yes
	UPPER MN VALLEY REG DEVELOP COMM	34,733	Yes
	TOTAL	11,363,690	

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**Summary of Expenditures of Federal Awards Passed Through the State by Entity
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Entity Type	Name of Entity	Total	Audit Report Acceptable
SCHOOLS AND RELATED AGENCIES			
	ACADEMIA CESAR CHAVEZ CHARTER SCHOOL	798,419	Yes
	AREA SPEC ED COOP - E. GRAND FORKS	1,231,261	Yes
	ATHLOS ACADEMY ST. CLOUD CHARTER SCHOOL	839,536	Yes
	ATHLOS LEADERSHIP ACADEMY	832,566	Yes
	BEMIDJI REGIONAL INTERDISTRICT COUNCIL	1,940,027	Yes
	BENTON-STEARNES EDUCATION DISTRICT	2,234,683	Yes
	COMMUNITY SCHOOL OF EXCELLENCE	1,513,611	Yes
	DULUTH PUBLIC SCHOOLS ACADEMY	876,198	Yes
	FERGUS FALLS AREA SPEC ED COOP	1,520,771	Yes
	FRESHWATER EDUCATION DISTRICT	2,165,943	Yes
	GOODHUE COUNTY EDUCATION DISTRICT	1,969,655	Yes
	HIAWATHA ACADEMIES	1,927,211	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	2,286,274	Yes
	HIGHER GROUND ACADEMY	1,132,324	Yes
	HMONG COLLEGE PREP ACADEMY	2,495,835	Yes
	ISD 0001 AITKIN	716,288	Yes
	ISD 0004 MCGREGOR	613,298	Yes
	ISD 0011 ANOKA-HENNEPIN	24,244,054	Yes
	ISD 0012 CENTENNIAL	2,922,740	Yes
	ISD 0013 COLUMBIA HEIGHTS	3,662,463	Yes
	ISD 0014 FRIDLEY	2,726,821	Yes
	ISD 0015 ST FRANCIS	2,254,468	Yes
	ISD 0016 SPRING LAKE PARK	3,284,255	Yes
	ISD 0022 DETROIT LAKES	2,041,116	Yes
	ISD 0023 FRAZEE - VERGAS	972,211	Yes
	ISD 0031 BEMIDJI	4,947,813	Yes
	ISD 0036 KELLIHER	316,022	Yes
	ISD 0038 RED LAKE	2,798,420	Yes
	ISD 0047 SAUK RAPIDS-RICE	1,720,357	Yes
	ISD 0051 FOLEY	730,822	Yes
	ISD 0077 MANKATO	6,260,028	Yes
	ISD 0088 NEW ULM	808,297	Yes
	ISD 0094 CLOQUET	2,075,192	Yes
	ISD 0110 WACONIA	1,290,925	Yes
	ISD 0111 WATERTOWN - MAYER	766,501	Yes

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**Exhibit 3
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Entity Type	Name of Entity	Total	Audit Report Acceptable
SCHOOLS AND RELATED AGENCIES (continued)			
	ISD 0112 EASTERN CARVER CO (CHASKA)	4,178,734	Yes
	ISD 0113 WALKER-HACKENSACK-AKELEY	1,012,435	Yes
	ISD 0115 CASS LAKE - BENA	2,226,883	Yes
	ISD 0129 MONTEVIDEO	845,249	Yes
	ISD 0138 NORTH BRANCH	929,181	Yes
	ISD 0152 MOORHEAD	5,581,295	Yes
	ISD 0162 BAGLEY	767,446	Yes
	ISD 0177 WINDOM	717,441	Yes
	ISD 0181 BRAINERD	3,635,153	Yes
	ISD 0182 CROSBY - IRONTON	701,586	Yes
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	7,767,947	Yes
	ISD 0192 FARMINGTON	2,689,414	Yes
	ISD 0194 LAKEVILLE	Failed to report in compliance with Minnesota statutes.	
	ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN	13,537,723	Yes
	ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN	3,769,698	Yes
	ISD 0199 INVER GROVE HEIGHTS	2,575,066	Yes
	ISD 0200 HASTINGS	2,280,122	Yes
	ISD 0206 ALEXANDRIA	2,621,758	Yes
	ISD 0241 ALBERT LEA	2,816,816	Yes
	ISD 0256 RED WING	1,207,493	Yes
	ISD 0270 HOPKINS	4,842,144	Yes
	ISD 0271 BLOOMINGTON	7,143,670	Yes
	ISD 0272 EDEN PRAIRIE	4,214,654	Yes
	ISD 0273 EDINA	2,450,169	Yes
	ISD 0276 MINNETONKA	2,866,210	Yes
	ISD 0277 WESTONKA	1,143,778	Yes
	ISD 0278 ORONO	851,148	Yes
	ISD 0279 OSSEO AREA	17,039,067	Yes
	ISD 0280 RICHFIELD	4,309,868	Yes
	ISD 0281 ROBBINSDALE	11,024,949	Yes
	ISD 0282 ST ANTHONY-NEW BRIGHTON	914,109	Yes
	ISD 0283 ST LOUIS PARK	2,850,997	Yes
	ISD 0284 WAYZATA	4,192,268	Yes
	ISD 0286 BROOKLYN CENTER	2,960,277	Yes
	ISD 0309 PARK RAPIDS	1,269,547	Yes
	ISD 0316 GREENWAY (COLERAINE)	814,193	Yes

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Entity Type	Name of Entity	Total	Audit Report Acceptable
SCHOOLS AND RELATED AGENCIES (continued)			
	ISD 0317 DEER RIVER	821,041	Yes
	ISD 0318 GRAND RAPIDS	4,297,239	Yes
	ISD 0332 MORA	1,063,402	Yes
	ISD 0347 WILLMAR	4,003,885	Yes
	ISD 0361 INTERNATIONAL FALLS	1,060,749	Yes
	ISD 0381 LAKE SUPERIOR (TWO HARBORS)	975,335	Yes
	ISD 0413 MARSHALL	1,974,823	Yes
	ISD 0423 HUTCHINSON	1,534,374	Yes
	ISD 0432 MAHNOMEN	866,848	Yes
	ISD 0435 WAUBUN	744,965	Yes
	ISD 0465 LITCHFIELD	721,793	Yes
	ISD 0466 DASSEL-COKATO	774,449	Yes
	ISD 0477 PRINCETON	1,460,775	Yes
	ISD 0480 ONAMIA	Failed to report in compliance with Minnesota statutes.	
	ISD 0482 LITTLE FALLS	2,419,804	Yes
	ISD 0492 AUSTIN	5,948,357	Yes
	ISD 0508 ST PETER	1,040,570	Yes
	ISD 0518 WORTHINGTON	3,042,258	Yes
	ISD 0534 STEWARTVILLE	764,763	Yes
	ISD 0535 ROCHESTER	12,893,394	Yes
	ISD 0544 FERGUS FALLS	1,067,833	Yes
	ISD 0549 PERHAM - DENT	723,832	Yes
	ISD 0564 THIEF RIVER FALLS	1,385,817	Yes
	ISD 0578 PINE CITY	883,118	Yes
	ISD 0593 CROOKSTON	1,067,701	Yes
	ISD 0621 MOUNDS VIEW	6,629,966	Yes
	ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE	9,295,340	Yes
	ISD 0623 ROSEVILLE	Failed to report in compliance with Minnesota statutes.	
	ISD 0624 WHITE BEAR LAKE	4,674,438	Yes
	ISD 0625 ST PAUL	65,138,427	Yes
	ISD 0656 FARIBAULT	4,003,846	Yes
	ISD 0659 NORTHFIELD	2,232,842	Yes
	ISD 0690 WARROAD	736,349	Yes
	ISD 0700 HERMANTOWN	1,112,909	Yes
	ISD 0701 HIBBING	1,806,743	Yes
	ISD 0704 PROCTOR	873,542	Yes

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Entity Type	Name of Entity	Total	Audit Report Acceptable
SCHOOLS AND RELATED AGENCIES (continued)			
	ISD 0706 VIRGINIA	923,685	Yes
	ISD 0707 NETT LAKE	62,676	Yes
	ISD 0709 DULUTH	9,062,581	Yes
	ISD 0717 JORDAN	955,469	Yes
	ISD 0719 PRIOR LAKE - SAVAGE	2,665,709	Yes
	ISD 0720 SHAKOPEE	4,372,621	Yes
	ISD 0721 NEW PRAGUE	1,479,456	Yes
	ISD 0727 BIG LAKE	907,824	Yes
	ISD 0728 ELK RIVER	5,169,970	Yes
	ISD 0742 ST CLOUD	10,991,414	Yes
	ISD 0748 SARTELL - ST STEPHEN	849,233	Yes
	ISD 0750 ROCORI AREA SCHOOLS	950,503	Yes
	ISD 0761 OWATONNA	4,205,611	Yes
	ISD 0829 WASECA	1,365,959	Yes
	ISD 0831 FOREST LAKE	3,282,741	Yes
	ISD 0832 MAHTOMEDI	935,284	Yes
	ISD 0833 SO WASHINGTON COUNTY	7,368,101	Yes
	ISD 0834 STILLWATER	3,006,498	Yes
	ISD 0840 ST JAMES	857,481	Yes
	ISD 0861 WINONA	2,548,277	Yes
	ISD 0877 BUFFALO-HANOVER-MONTROSE	2,648,578	Yes
	ISD 0882 MONTICELLO	1,251,544	Yes
	ISD 0885 ST MICHAEL-ALBERTVILLE	940,782	Yes
	ISD 0911 CAMBRIDGE-ISANTI	1,692,975	Yes
	ISD 0912 MILACA	1,098,033	Yes
	ISD 2142 ST LOUIS COUNTY	1,143,258	Yes
	ISD 2144 CHISAGO LAKES (LINDSTROM)	946,175	Yes
	ISD 2149 MINNEWASKA AREA	877,465	Yes
	ISD 2155 WADENA-DEER CREEK	937,419	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	869,557	Yes
	ISD 2165 HINCKLEY-FINLAYSON	654,607	Yes
	ISD 2170 STAPLES - MOTLEY	927,186	Yes
	ISD 2174 PINE RIVER - BACKUS	501,209	Yes
	ISD 2689 PIPESTONE AREA	786,390	Yes
	ISD 2711 MESABI EAST (AURORA)	599,314	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	1,145,549	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ended June 30, 2018**

Entity Type	Name of Entity	Total	Audit Report Acceptable
SCHOOLS AND RELATED AGENCIES (continued)			
	ISD 2753 LONG PRAIRIE-GREY EAGLE	1,224,090	Yes
	ISD 2859 GLENCOE-SILVER LAKE	819,177	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	755,752	Yes
	ISD 2897 REDWOOD FALLS	1,014,394	Yes
	ISD 2905 TRI-CITY UNITED	1,341,777	Yes
	ITASCA AREA SCHOOLS COLLABORATIVE	1,099,829	Yes
	LAKES COUNTRY SERVICE COOPERATIVE	1,197,053	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	2,257,601	Yes
	METRO EDUCATIONAL SERVICE COOP	3,094,592	Yes
	MIDWEST SPECIAL ED COOP	753,651	Yes
	MINNESOTA MATH AND SCIENCE ACADEMY	766,203	Yes
	MN TRANSITIONS CHARTER SCHOOL	2,249,294	Yes
	MN VALLEY EDUCATION DISTRICT	1,381,100	Yes
	NAYTAHWAUSH COMMUNITY SCHOOL	166,711	Yes
	NEW MILLENNIUM ACADEMY	1,007,363	Yes
	NOBLE ACADEMY	1,089,327	Yes
	NORTHLAND LEARNING CTR, VIRGINIA	2,686,045	Yes
	NORTHWEST SERVICE COOPERATIVE	1,048,440	Yes
	PAUL BUNYAN EDUCATION COOP	2,615,859	Yes
	PRAIRIE SEEDS ACADEMY	910,678	Yes
	RESOURCE TRAINING AND SOLUTIONS	1,199,633	Yes
	RIVER BEND EDUCATION DISTRICT	1,716,217	Yes
	RUM RIVER SPECIAL EDUCATION COOP	2,971,179	Yes
	RUNESTONE AREA EDUCATION DISTRICT	Failed to report in compliance with Minnesota statutes.	
	SHERBURNE/NORTHERN WRIGHT SPEC ED COOP	2,857,516	Yes
	SOJOURNER TRUTH ACADEMY	850,318	Yes
	SOUTHEAST SERVICE COOPERATIVE	1,178,185	Yes
	SOUTHERN PLAINS ED COOP	1,244,872	Yes
	SSD 1 MINNEAPOLIS	60,735,510	Yes
	SSD 6 SOUTH ST PAUL	2,642,636	Yes
	ST CROIX RIVER EDUCATION DISTRICT	1,774,240	Yes
	SW & WEST CENTRAL SERVICE COOP	10,002,742	Yes
	TWIN CITIES INTERNATIONAL ELEMENTARY	929,688	Yes
	West Central Education District	1,156,278	Yes
	ZUMBRO EDUCATION DISTRICT	2,349,563	Yes
	TOTAL	563,775,067	

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Entity
For the Year Ended June 30, 2018**

Entity Type	Name of Entity	Total	Audit Report Acceptable
TRIBAL GOVERNMENTS			
	BOIS FORTE BAND OF CHIPPEWA	Report on the financial statements not available or inappropriate.	No
	GOVT DEPT OF THE FOND DU LAC BAND OF LAKE	1,400,385	Yes
	GRAND PORTAGE RESERVATION TRIBAL COUNCIL	435,670	Yes
	LEECH LAKE BAND OF OJIBWE	Report not received in time for this publication.	
	MILLE LACS BAND OF CHIPPEWA INDIANS	Report on the financial statements not available or inappropriate.	No
	MINNESOTA 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	Report on the financial statements not available or inappropriate.	No
	TOTAL	1,836,055	
		1,612,642,640	

**Federal Awards by
Administering Agency**

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EXHIBIT 4

EXPENDITURES OF FEDERAL AWARDS PASSED THROUGH THE STATE BY ADMINISTERING STATE AGENCY

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

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**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency	Total
MN - DEPARTMENT OF AGRICULTURE	557,486
MN - DEPARTMENT OF COMMERCE	72,208,906
MN - DEPARTMENT OF CORRECTIONS	890,286
MN - DEPARTMENT OF ECONOMIC SECURITY	358,977
MN - DEPARTMENT OF EDUCATION	596,022,864
MN - DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPM	29,457,858
MN - DEPARTMENT OF HEALTH	74,855,260
MN - DEPARTMENT OF HUMAN SERVICES	595,444,086
MN - DEPARTMENT OF MILITARY AFFAIRS	1,498,661
MN - DEPARTMENT OF MN MANAGEMENT & BUDGET	6,367,526
MN - DEPARTMENT OF NATURAL RESOURCES	2,486,000
MN - DEPARTMENT OF PUBLIC SAFETY	31,366,459
MN - DEPARTMENT OF REVENUE	23,530
MN - DEPARTMENT OF TRANSPORTATION	192,298,438
MN - EMERGENCY MEDICAL SERVICES BOARD	96,868
MN - GOVERNOR'S OFFICE	59,035
MN - JUDICIAL	6,537,804
MN - MNSURE	1,062,412
MN - OFFICE OF THE SECRETARY OF STATE	2,254
MN - POLLUTION CONTROL AGENCY	535,421
MN - STATE ARTS BOARD	110,000
MN - TRIAL COURTS	402,509
Grand Total	1,612,642,640

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
MN - DEPARTMENT OF AGRICULTURE					
ANOKA COUNTY CFDA 10.572	2,168	Yes	Yes		
BLUE EARTH COUNTY CFDA 10.572	600	Yes	Yes		
CHISAGO COUNTY CFDA 10.572	359	Yes	Yes		
DAKOTA COUNTY CFDA 10.572	2,490	Yes	Yes		
FREEBORN COUNTY CFDA 10.572	502	Yes	Yes		
HENNEPIN COUNTY CFDA 10.572	7,158	Yes	Yes		
LATINO ECONOMIC DEVELOPMENT CENTE CFDA 10.170	10,486	Yes	Yes	Yes	
OLMSTED COUNTY CFDA 10.572	1,757	Yes			
OTTER TAIL COUNTY CFDA 10.572	500	Yes	Yes		
RAMSEY COUNTY CFDA 10.572	5,771	Yes	Yes		
RICE COUNTY CFDA 10.572	500	Yes	Yes		
SECOND HARVEST HEARTLAND CFDA 10.576	4,930	Yes			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
UNIVERSITY OF MINNESOTA		Yes			
CFDA 10.170	398,938				
CFDA 93.103	112,290				
CFDA 10.000	8,037				
	<u>519,265</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 10.572	1,000				
	<u>1,000</u>				
MN - DEPARTMENT OF COMMERCE					
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 93.568	2,324,274				
	<u>2,324,274</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 81.042	724,797				
CFDA 93.568	2,391,328				
	<u>3,116,125</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes			
CFDA 81.042	264,861				
CFDA 93.568	769,019				
	<u>1,033,880</u>				
CAP OF SUBURBAN HENNEPIN		Yes	Yes		Yes
CFDA 93.568	12,083,022				
	<u>12,083,022</u>				
CAP RAMSEY & WASHINGTON COUNTIES		Yes			
CFDA 81.042	1,086,954				
CFDA 93.568	13,656,976				
	<u>14,743,930</u>				
GOVT DEPT OF THE FOND DU LAC BAND OF		Yes			
CFDA 81.042	966				
	<u>966</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 81.042	131,297				
CFDA 93.568	277,045				
	<u>408,342</u>				
KOOTASCA COMM ACTION INC		Yes			
CFDA 81.042	189,993				
CFDA 93.568	1,014,253				
	<u>1,204,246</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
LAKES & PINES COMM ACT COUNCIL CFDA 81.042	495,016	Yes	Yes		
LUTHERAN SOCIAL SERVICE OF MN CFDA 93.568	440,835	Yes			
MAHUBE-OTWA COMMUNITY ACTION PRT CFDA 81.042 CFDA 93.568 CFDA 93.569	660,752 1,267,852 229,584 <u>2,158,188</u>	Yes	Yes		
MN VALLEY ACTION COUNCIL INC CFDA 81.042 CFDA 93.568	368,244 4,983,251 <u>5,351,495</u>	Yes			
NORTHWEST COMMUNITY ACTION INC CFDA 81.042 CFDA 93.568	110,974 1,445,876 <u>1,556,850</u>	Yes			
PRAIRIE FIVE COMM ACT CNL CFDA 81.042 CFDA 93.568	57,810 292,784 <u>350,594</u>	Yes			
RENVILLE COUNTY CFDA 93.568	49,215	Yes	Yes		
SCOTT CARVER DAKOTA CAP AGENCY INC CFDA 93.568	3,458,836	Yes	Yes		
SEMCAC INC CFDA 81.042 CFDA 93.568	419,267 1,261,307 <u>1,680,574</u>	Yes			
SOUTHWEST MN OPPORTUNITY COUNCIL CFDA 81.042 CFDA 93.568	123,907 340,450 <u>464,357</u>	Yes			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ST PAUL PORT AUTHORITY		Yes			
CFDA 81.041	6,378,678				
SUSTAINABLE RESOURCES CENTER		Yes			
CFDA 81.042	1,404,906				
CFDA 93.568	1,235,672				
	<u>2,640,578</u>				
SW REG DEVELOP COMM		Yes			
CFDA 81.041	258,872				
THREE RIVERS COMMUNITY ACTION, INC		Yes	Yes		
CFDA 81.042	174,155				
CFDA 93.568	851,460				
	<u>1,025,615</u>				
TODD COUNTY		Yes	Yes		
CFDA 93.568	218,586				
TRI-COUNTY ACTION PROGRAM, INC		Yes			
CFDA 81.042	413,217				
CFDA 93.568	5,085,839				
	<u>5,499,056</u>				
TRI-COUNTY COMMUNITY ACTION, INC.		Yes	Yes		
CFDA 81.042	283,294				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 93.568	1,241,880				
UNITED COMMUNITY ACTION PARTNERSHI		Yes	Yes		
CFDA 81.041	16,271				
CFDA 81.042	379,865				
CFDA 93.568	1,117,769				
	<u>1,513,905</u>				
UNIVERSITY OF MINNESOTA		Yes			
CFDA 81.119	55,347				
CFDA 81.000	48,765				
	<u>104,112</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 81.042	337,073				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.568	1,334,574				
	<u>1,671,647</u>				
WRIGHT COUNTY COMMUNITY ACTION		Yes			
CFDA 81.042	144,100				
CFDA 93.568	307,838				
	<u>451,938</u>				
MN - DEPARTMENT OF CORRECTIONS					
360 COMMUNITIES		Yes			
CFDA 16.575	767,836				
CFDA 93.671	67,000				
	<u>834,836</u>				
AVIVO AND SUBSIDIARY FKA RESOURCE, I		Yes			
CFDA 16.738	55,450				
	<u>55,450</u>				
MN - DEPARTMENT OF ECONOMIC SECURITY					
SECOND HARVEST NORTH CENTRAL FOOD		Yes	Yes		
CFDA 10.569	323,653				
CFDA 10.568	35,324				
	<u>358,977</u>				
MN - DEPARTMENT OF EDUCATION					
ACADEMIA CESAR CHAVEZ CHARTER SCH		Yes	Yes	Yes	
CFDA 10.553	79,965				
CFDA 10.555	239,573				
CFDA 10.558	29,136				
CFDA 10.582	21,158				
CFDA 84.010	175,902				
CFDA 84.027	99,016				
CFDA 84.173	3,545				
CFDA 84.287	83,770				
CFDA 84.365	30,908				
CFDA 84.367	35,446				
	<u>798,419</u>				
ADULTS & CHILDRENS ALLIANCE INC		Yes			
CFDA 10.558	2,915,165				
	<u>2,915,165</u>				
AITKIN COUNTY		Yes	Yes		
CFDA 10.556	4,696				
	<u>4,696</u>				

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ALEXANDRA HOUSE CFDA 10.558	30,718	Yes			
AMHERST H. WILDER FOUNDATION CFDA 10.558 CFDA 84.287 CFDA 84.412	63,825 4,813 15 <u>68,653</u>	Yes	Yes		
ANOKA COUNTY CFDA 10.553 CFDA 10.555	68,140 102,418 <u>170,558</u>	Yes	Yes		
ANOKA COUNTY COMM ACTION PROG INC CFDA 10.558	332,286	Yes			
AREA SPEC ED COOP - E. GRAND FORKS CFDA 84.027 CFDA 84.173 CFDA 84.181	1,182,569 20,167 28,525 <u>1,231,261</u>	Yes	Yes		
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 10.558 CFDA 84.002	142,858 69,190 <u>212,048</u>	Yes			
ATHLOS ACADEMY ST. CLOUD CHARTER S CFDA 10.553 CFDA 10.555 CFDA 84.282 CFDA 84.010 CFDA 84.027 CFDA 84.365 CFDA 84.367	86,225 192,058 260,997 165,376 132,982 489 1,409 <u>839,536</u>	Yes	Yes	Yes	
ATHLOS LEADERSHIP ACADEMY CFDA 10.553 CFDA 10.555 CFDA 84.010 CFDA 84.367 CFDA 84.365	132,941 329,651 269,985 10,378 13,203	Yes			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.027	76,408				
	<u>832,566</u>				
BEMIDJI REGIONAL INTERDISTRICT COUNC		Yes	Yes	Yes	Yes
CFDA 84.027	1,680,992				
CFDA 84.173	142,069				
CFDA 84.181	116,966				
	<u>1,940,027</u>				
BENTON-STEARN'S EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	2,038,330				
CFDA 84.173	106,933				
CFDA 84.181	62,093				
CFDA 10.553	7,133				
CFDA 10.555	20,194				
	<u>2,234,683</u>				
BI-COUNTY COMM ACTION COUNCIL		Yes			
CFDA 10.558	97,592				
	<u>97,592</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 84.027	2,000				
	<u>2,000</u>				
CAP RAMSEY & WASHINGTON COUNTIES		Yes			
CFDA 10.558	594,614				
	<u>594,614</u>				
CARVER COUNTY		Yes	Yes		
CFDA 10.558	9,144				
	<u>9,144</u>				
CATHOLIC CHARITIES OF THE ARCHDIOCE		Yes	Yes		
CFDA 10.555	33,697				
CFDA 10.558	174,747				
	<u>208,444</u>				
CATHOLIC CHARITIES ST CLOUD		Yes			
CFDA 10.550	10,908				
CFDA 10.553	13,819				
CFDA 10.555	36,040				
CFDA 10.569	357,447				
	<u>418,214</u>				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CHILD CARE AND NUTRITION INC CFDA 10.558	5,636,875	Yes	Yes	Yes	
CHILD CARE CHOICES INC. DBA MILESTON CFDA 10.558	7,020,320	Yes	Yes		
CHILD CARE RESOURCE AND REFERRAL, IN CFDA 10.558	189,725	Yes			
CHILDREN'S DEFENSE FUND CFDA 84.287	1,065,418	Yes			
CITY OF BRAINERD CFDA 84.126	580	Yes			
CITY OF REDWOOD FALLS CFDA 45.310	3,121	Yes			
CITY OF RICHFIELD CFDA 10.559	4,663	Yes			
CLAY COUNTY CFDA 10.553 CFDA 10.555	27,680 48,569 76,249	Yes	Yes		
COMMUNITY SCHOOL OF EXCELLENCE CFDA 10.553 CFDA 10.555 CFDA 84.027 CFDA 84.010 CFDA 84.367 CFDA 84.365	244,098 657,517 180,505 340,096 54,438 36,957 1,513,611	Yes			
COMUNIDADES LATINAS UIDAS EN SERVIC CFDA 84.002	27,016	Yes			

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CONCORDIA COLLEGE - MOORHEAD		Yes			
CFDA 10.556	22,018				
DAKOTA COUNTY		Yes	Yes		
CFDA 10.553	13,402				
CFDA 10.555	20,349				
	<u>33,751</u>				
DULUTH AREA FAMILY YMCA		Yes			
CFDA 10.558	7,665				
CFDA 84.287	590,781				
	<u>598,446</u>				
DULUTH PUBLIC SCHOOLS ACADEMY		Yes			
CFDA 84.010	236,722				
CFDA 84.367	39,916				
CFDA 84.027	233,555				
CFDA 84.173	2,215				
CFDA 10.553	65,971				
CFDA 10.555	270,507				
CFDA 10.558	27,214				
CFDA 10.579	98				
	<u>876,198</u>				
EAST SIDE NEIGHBORHOOD SERVICES, INC		Yes			
CFDA 10.558	20,899				
CFDA 84.010	19,495				
CFDA 84.287	503,108				
	<u>543,502</u>				
EVERGREEN YOUTH & FAMILY SERVICE, IN		Yes			
CFDA 10.555	10,485				
	<u>10,485</u>				
FAIRVIEW HEALTH SERVICES		Yes			
CFDA 10.558	14,075				
	<u>14,075</u>				
FAMILY PARTNERSHIP		Yes			
CFDA 10.558	95,352				
	<u>95,352</u>				
FERGUS FALLS AREA SPEC ED COOP		Yes	Yes		
CFDA 84.027	1,443,753				
CFDA 84.173	58,252				
CFDA 84.181	17,689				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.778	1,077				
	<u>1,520,771</u>				
FRESHWATER EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,783,848				
CFDA 84.173	89,577				
CFDA 84.048	234,408				
CFDA 84.181	58,110				
	<u>2,165,943</u>				
GOODHUE COUNTY EDUCATION DISTRICT		Yes			
CFDA 84.027	1,420,238				
CFDA 84.173	333,795				
CFDA 84.181	36,135				
CFDA 84.048	162,987				
CFDA 84.365	16,500				
	<u>1,969,655</u>				
GOVT DEPT OF THE FOND DU LAC BAND OF		Yes			
CFDA 10.555	119,651				
CFDA 10.558	153,225				
CFDA 93.568	72,156				
	<u>345,032</u>				
GRAND PORTAGE RESERVATION TRIBAL C		Yes	Yes		
CFDA 10.558	7,326				
CFDA 10.559	9,993				
	<u>17,319</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 10.553	50,247				
CFDA 10.555	86,664				
CFDA 84.181	1,933				
	<u>138,844</u>				
HIAWATHA ACADEMIES		Yes	Yes	Yes	
CFDA 10.553	285,596				
CFDA 10.555	633,681				
CFDA 10.559	1,606				
CFDA 10.558	3,816				
CFDA 10.582	21,576				
CFDA 84.010	410,891				
CFDA 84.367	70,534				
CFDA 84.365	99,192				
CFDA 84.027	269,361				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.282	130,958				
	<u>1,927,211</u>				
HIAWATHA VALLEY EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	2,202,949				
CFDA 84.173	43,454				
CFDA 84.181	39,871				
	<u>2,286,274</u>				
HIGHER GROUND ACADEMY		Yes	Yes		
CFDA 10.555	388,628				
CFDA 10.553	224,669				
CFDA 84.010	366,937				
CFDA 84.027	106,027				
CFDA 84.367	46,063				
	<u>1,132,324</u>				
HMONG AMERICAN PARTNERSHIP		Yes			
CFDA 84.002	20,949				
	<u>20,949</u>				
HMONG COLLEGE PREP ACADEMY		Yes			
CFDA 10.553	442,069				
CFDA 10.555	979,563				
CFDA 10.558	34,576				
CFDA 10.582	62,003				
CFDA 84.010	505,033				
CFDA 84.367	72,286				
CFDA 84.365	56,787				
CFDA 84.027	343,518				
	<u>2,495,835</u>				
ISD 0001 AITKIN		Yes			
CFDA 10.553	85,350				
CFDA 10.555	301,692				
CFDA 10.556	356				
CFDA 10.559	13,055				
CFDA 84.010	210,030				
CFDA 84.367	51,622				
	<u>662,105</u>				
ISD 0004 MCGREGOR		Yes			
CFDA 10.553	66,268				
CFDA 10.550	18,789				
CFDA 10.555	12,732				
CFDA 10.555	159,957				

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**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.010	206,252				
CFDA 84.173	4,039				
CFDA 84.027	112,471				
CFDA 84.181	1,848				
CFDA 84.048	1,010				
CFDA 84.367	20,772				
CFDA 84.424	7,134				
CFDA 93.778	2,026				
	613,298				
ISD 0011 ANOKA-HENNEPIN		Yes			
CFDA 84.027	7,125,057				
CFDA 84.173	267,713				
CFDA 84.181	330,043				
CFDA 84.010	4,587,061				
CFDA 84.048	353,160				
CFDA 84.196	70,000				
CFDA 84.365	417,569				
CFDA 84.367	883,353				
CFDA 84.002	264,658				
CFDA 10.553	1,782,202				
CFDA 10.555	7,880,418				
CFDA 10.559	282,820				
	24,244,054				
ISD 0012 CENTENNIAL		Yes			
CFDA 10.553	107,294				
CFDA 10.555	802,737				
CFDA 10.556	2,327				
CFDA 84.027	1,271,559				
CFDA 84.173	40,242				
CFDA 84.181	24,090				
CFDA 84.010	597,259				
CFDA 84.367	62,535				
CFDA 84.365	14,697				
	2,922,740				
ISD 0013 COLUMBIA HEIGHTS		Yes	Yes		
CFDA 10.553	397,096				
CFDA 10.555	1,316,307				
CFDA 10.559	41,989				
CFDA 10.582	61,815				
CFDA 84.010	927,693				
CFDA 84.287	213,604				
CFDA 84.367	131,703				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.365	111,786				
CFDA 84.181	25,055				
CFDA 84.027	410,043				
CFDA 84.173	25,372				
	<u>3,662,463</u>				
ISD 0014 FRIDLEY		Yes	Yes		
CFDA 10.553	390,756				
CFDA 10.555	1,060,499				
CFDA 10.559	33,256				
CFDA 10.582	31,142				
CFDA 84.010	454,803				
CFDA 84.367	92,751				
CFDA 84.365	52,926				
CFDA 84.027	571,087				
CFDA 84.173	13,656				
CFDA 84.181	8,030				
CFDA 84.048	17,915				
	<u>2,726,821</u>				
ISD 0015 ST FRANCIS		Yes	Yes		
CFDA 84.027	791,090				
CFDA 84.173	27,623				
CFDA 84.181	29,414				
CFDA 84.010	377,512				
CFDA 84.367	118,950				
CFDA 10.553	134,660				
CFDA 10.555	773,860				
CFDA 10.556	1,359				
	<u>2,254,468</u>				
ISD 0016 SPRING LAKE PARK		Yes			
CFDA 10.553	240,629				
CFDA 10.555	1,182,038				
CFDA 10.559	59,629				
CFDA 84.027	1,002,126				
CFDA 84.173	18,537				
CFDA 84.367	122,777				
CFDA 84.365	75,247				
CFDA 84.010	547,439				
CFDA 84.181	35,833				
	<u>3,284,255</u>				
ISD 0022 DETROIT LAKES		Yes	Yes		
CFDA 10.553	138,500				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.555	677,427				
CFDA 84.010	555,848				
CFDA 84.027	403,226				
CFDA 84.173	43,423				
CFDA 84.027	109,497				
CFDA 84.002	5,520				
CFDA 84.181	19,744				
CFDA 84.367	87,931				
	<u>2,041,116</u>				
ISD 0023 FRAZEE - VERGAS		Yes	Yes		
CFDA 10.555	225,649				
CFDA 10.553	64,434				
CFDA 84.027	293,109				
CFDA 84.173	19,086				
CFDA 84.010	243,030				
CFDA 84.367	49,146				
CFDA 84.181	4,818				
CFDA 84.060	11,961				
CFDA 93.778	60,978				
	<u>972,211</u>				
ISD 0031 BEMIDJI		Yes			
CFDA 10.555	1,491,278				
CFDA 10.553	464,494				
CFDA 10.559	124,694				
CFDA 10.582	32,290				
CFDA 10.558	51,461				
CFDA 84.367	241,273				
CFDA 84.010	1,295,729				
CFDA 84.013	185,002				
CFDA 84.181	44,300				
CFDA 84.196	40,005				
CFDA 84.287	96,610				
CFDA 84.027	843,751				
CFDA 84.173	36,926				
	<u>4,947,813</u>				
ISD 0036 KELLIHER		Yes	Yes		
CFDA 84.367	6,377				
CFDA 84.010	107,005				
CFDA 84.173	4,231				
CFDA 10.558	2,791				
CFDA 10.579	20,000				
CFDA 10.582	9,631				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.553	47,241				
CFDA 10.555	113,132				
CFDA 10.559	5,614				
	<u>316,022</u>				
ISD 0038 RED LAKE		Yes	Yes		
CFDA 84.010	1,054,194				
CFDA 84.367	101,238				
CFDA 84.358	18,044				
CFDA 84.027	416,295				
CFDA 84.173	18,924				
CFDA 84.181	12,873				
CFDA 10.558	13,477				
CFDA 10.582	56,730				
CFDA 10.553	325,827				
CFDA 10.555	746,788				
CFDA 10.559	34,030				
	<u>2,798,420</u>				
ISD 0047 SAUK RAPIDS-RICE		Yes	Yes		
CFDA 10.553	246,320				
CFDA 10.555	939,981				
CFDA 84.010	439,240				
CFDA 84.367	94,816				
	<u>1,720,357</u>				
ISD 0051 FOLEY		Yes	Yes		
CFDA 10.553	63,204				
CFDA 10.555	410,823				
CFDA 10.559	43,154				
CFDA 10.556	1,530				
CFDA 84.010	153,076				
	<u>671,787</u>				
ISD 0077 MANKATO		Yes	Yes		Yes
CFDA 10.555	1,885,037				
CFDA 10.553	373,117				
CFDA 10.556	7,609				
CFDA 10.559	286,243				
CFDA 84.002	202,577				
CFDA 84.010	1,552,025				
CFDA 84.027	1,556,142				
CFDA 84.173	55,362				
CFDA 84.181	67,629				
CFDA 84.365	54,683				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.367	219,604				
	<u>6,260,028</u>				
ISD 0088 NEW ULM		Yes	Yes		
CFDA 10.555	403,201				
CFDA 10.553	82,827				
CFDA 10.582	159				
CFDA 84.010	273,404				
CFDA 84.367	48,706				
	<u>808,297</u>				
ISD 0094 CLOQUET		Yes			
CFDA 10.553	110,050				
CFDA 10.555	554,708				
CFDA 10.559	15,206				
CFDA 84.010	473,464				
CFDA 84.027	442,809				
CFDA 84.173	19,115				
CFDA 84.181	18,469				
CFDA 84.367	73,998				
	<u>1,707,819</u>				
ISD 0110 WACONIA		Yes	Yes		
CFDA 10.555	454,508				
CFDA 10.553	68,901				
CFDA 10.556	2,042				
CFDA 84.010	92,530				
CFDA 84.181	18,616				
CFDA 84.367	44,135				
CFDA 84.027	595,605				
CFDA 84.173	14,588				
	<u>1,290,925</u>				
ISD 0111 WATERTOWN - MAYER		Yes	Yes		
CFDA 10.555	220,039				
CFDA 10.553	29,454				
CFDA 84.010	134,982				
CFDA 84.367	35,124				
CFDA 84.173	8,732				
CFDA 84.027	309,182				
CFDA 84.181	28,988				
	<u>766,501</u>				
ISD 0112 EASTERN CARVER CO (CHASKA)		Yes			
CFDA 10.555	1,433,415				
CFDA 10.553	223,846				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.559	38,084				
CFDA 84.010	428,496				
CFDA 84.027	1,757,634				
CFDA 84.173	32,283				
CFDA 84.181	48,346				
CFDA 84.367	143,295				
CFDA 84.365	73,335				
	4,178,734				
ISD 0113 WALKER-HACKENSACK-AKELEY		Yes	Yes		
CFDA 10.553	64,182				
CFDA 10.555	182,372				
CFDA 84.010	482,367				
CFDA 84.027	200,612				
CFDA 84.173	13,631				
CFDA 84.181	3,299				
CFDA 84.367	53,812				
CFDA 84.358	12,160				
	1,012,435				
ISD 0115 CASS LAKE - BENA		Yes	Yes		
CFDA 10.553	227,012				
CFDA 10.555	561,682				
CFDA 10.559	5,040				
CFDA 10.558	50,856				
CFDA 10.582	31,526				
CFDA 10.579	20,000				
CFDA 45.310	5,001				
CFDA 84.002	7,523				
CFDA 84.010	471,065				
CFDA 84.377	755,315				
CFDA 84.358	17,469				
CFDA 84.367	58,955				
CFDA 84.424	15,439				
	2,226,883				
ISD 0129 MONTEVIDEO		Yes	Yes		
CFDA 10.555	377,999				
CFDA 10.553	146,976				
CFDA 10.559	40,946				
CFDA 84.010	191,565				
CFDA 10.558	47,584				
CFDA 84.367	40,179				
	845,249				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ISD 0138 NORTH BRANCH					
CFDA 10.553	79,279	Yes	Yes		
CFDA 10.555	500,147				
CFDA 84.048	9,694				
CFDA 84.367	68,299				
CFDA 84.010	271,762				
	<u>929,181</u>				
ISD 0152 MOORHEAD					
CFDA 10.553	564,112	Yes	Yes		Yes
CFDA 10.555	1,245,222				
CFDA 10.559	88,236				
CFDA 84.002	20,262				
CFDA 84.010	1,099,669				
CFDA 84.027	1,644,193				
CFDA 84.173	66,805				
CFDA 84.181	115,098				
CFDA 84.365	57,800				
CFDA 84.367	214,529				
CFDA 93.566	7,529				
CFDA 93.778	457,840				
	<u>5,581,295</u>				
ISD 0162 BAGLEY					
CFDA 84.367	50,607	Yes	Yes		
CFDA 84.010	334,844				
CFDA 84.027	531				
CFDA 84.358	18,763				
CFDA 10.556	292				
CFDA 10.559	8,460				
CFDA 10.553	66,473				
CFDA 10.555	287,476				
	<u>767,446</u>				
ISD 0177 WINDOM					
CFDA 10.553	90,464	Yes			
CFDA 10.555	279,264				
CFDA 10.559	23,496				
CFDA 10.565	43,766				
CFDA 84.010	206,822				
CFDA 84.048	1,632				
CFDA 84.358	7,004				
CFDA 84.365	27,874				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.367	37,119				
	<u>717,441</u>				
ISD 0181 BRAINERD		Yes	Yes		
CFDA 10.553	398,509				
CFDA 10.555	1,527,761				
CFDA 10.559	79,994				
CFDA 84.002	5,982				
CFDA 84.367	257,787				
CFDA 84.424	12,209				
CFDA 84.060	16,027				
CFDA 84.048	31,170				
CFDA 84.010	1,305,714				
	<u>3,635,153</u>				
ISD 0182 CROSBY - IRONTON		Yes	Yes		
CFDA 10.550	39,922				
CFDA 10.553	72,043				
CFDA 10.555	216,513				
CFDA 84.010	319,919				
CFDA 84.367	53,189				
	<u>701,586</u>				
ISD 0191 BURNSVILLE-EAGAN-SAVAGE		Yes	Yes		Yes
CFDA 10.553	898,086				
CFDA 10.555	2,588,003				
CFDA 10.559	206,573				
CFDA 10.582	71,418				
CFDA 84.367	148,104				
CFDA 84.010	1,545,532				
CFDA 84.365	184,234				
CFDA 84.002	31,516				
CFDA 84.027	1,958,771				
CFDA 84.173	58,504				
CFDA 84.181	77,206				
	<u>7,767,947</u>				
ISD 0192 FARMINGTON		Yes	Yes		
CFDA 10.553	98,274				
CFDA 10.555	883,017				
CFDA 84.010	366,806				
CFDA 84.367	108,966				
CFDA 84.365	18,890				
CFDA 84.002	6,097				
CFDA 84.027	1,148,584				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.173	26,660				
CFDA 84.181	32,120				
	<u>2,689,414</u>				
ISD 0196 ROSEMOUNT-APPLE VALLEY-EAG					
CFDA 10.555	4,110,028	Yes	Yes		
CFDA 10.553	779,352				
CFDA 10.559	87,778				
CFDA 84.002	55,010				
CFDA 84.010	2,145,782				
CFDA 84.048	254,819				
CFDA 84.027	5,073,042				
CFDA 84.173	196,871				
CFDA 84.181	136,731				
CFDA 84.186	14,877				
CFDA 84.367	475,323				
CFDA 84.365	195,982				
CFDA 84.424	12,128				
	<u>13,537,723</u>				
ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN					
CFDA 84.027	1,177,547	Yes	Yes		
CFDA 84.173	39,578				
CFDA 84.010	686,867				
CFDA 84.365	57,384				
CFDA 84.367	98,394				
CFDA 84.181	41,803				
CFDA 10.555	1,243,062				
CFDA 10.556	246				
CFDA 10.559	94,213				
CFDA 10.553	330,604				
	<u>3,769,698</u>				
ISD 0199 INVER GROVE HEIGHTS					
CFDA 84.027	785,556	Yes	Yes		
CFDA 84.173	26,014				
CFDA 84.365	41,249				
CFDA 84.367	148,582				
CFDA 84.181	18,469				
CFDA 84.010	463,464				
CFDA 10.553	185,500				
CFDA 10.555	857,556				
CFDA 10.556	1,402				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.559	47,274				
	<u>2,575,066</u>				
ISD 0200 HASTINGS		Yes			
CFDA 10.553	109,065				
CFDA 10.555	700,888				
CFDA 84.027	902,863				
CFDA 84.173	37,999				
CFDA 84.181	24,993				
CFDA 84.010	385,035				
CFDA 84.367	110,710				
CFDA 84.002	8,569				
	<u>2,280,122</u>				
ISD 0206 ALEXANDRIA		Yes	Yes		
CFDA 10.558	191,850				
CFDA 10.553	114,792				
CFDA 10.555	737,167				
CFDA 10.556	1,952				
CFDA 10.559	41				
CFDA 84.010	397,931				
CFDA 84.367	103,633				
CFDA 84.181	16,223				
CFDA 84.002	8,551				
CFDA 84.027	864,265				
CFDA 84.173	20,305				
CFDA 93.778	165,048				
	<u>2,621,758</u>				
ISD 0241 ALBERT LEA		Yes			
CFDA 84.027	755,968				
CFDA 84.173	34,779				
CFDA 84.010	689,119				
CFDA 84.181	20,980				
CFDA 84.365	36,233				
CFDA 84.367	73,864				
CFDA 10.553	236,851				
CFDA 10.555	949,472				
CFDA 10.556	46				
CFDA 10.559	19,504				
	<u>2,816,816</u>				
ISD 0256 RED WING		Yes			
CFDA 84.002	51,561				
CFDA 84.010	335,525				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.367	68,955				
CFDA 10.553	136,772				
CFDA 10.555	552,633				
CFDA 10.559	62,047				
	<u>1,207,493</u>				
ISD 0270 HOPKINS		Yes	Yes		
CFDA 10.555	1,377,365				
CFDA 10.553	328,141				
CFDA 10.556	681				
CFDA 10.559	121,653				
CFDA 10.582	15,244				
CFDA 84.010	963,171				
CFDA 84.027	1,551,815				
CFDA 84.367	204,221				
CFDA 84.365	65,218				
CFDA 84.173	60,670				
CFDA 84.181	36,135				
CFDA 84.323	1,575				
CFDA 84.002	105,785				
CFDA 84.424	10,470				
	<u>4,842,144</u>				
ISD 0271 BLOOMINGTON		Yes			
CFDA 10.553	621,125				
CFDA 10.559	83,052				
CFDA 10.555	2,309,220				
CFDA 84.010	1,591,657				
CFDA 84.367	338,593				
CFDA 84.365	149,963				
CFDA 84.027	1,699,223				
CFDA 84.173	62,494				
CFDA 84.181	50,241				
CFDA 84.002	225,017				
CFDA 84.196	13,085				
	<u>7,143,670</u>				
ISD 0272 EDEN PRAIRIE		Yes	Yes		Yes
CFDA 10.555	1,232,047				
CFDA 10.553	161,378				
CFDA 84.027	1,627,454				
CFDA 84.173	52,653				
CFDA 84.181	53,221				
CFDA 84.010	775,625				
CFDA 84.367	214,299				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.365	97,977				
	<u>4,214,654</u>				
ISD 0273 EDINA		Yes	Yes		
CFDA 10.553	65,669				
CFDA 10.555	564,046				
CFDA 84.027	1,447,306				
CFDA 84.173	49,205				
CFDA 84.181	36,135				
CFDA 84.010	142,565				
CFDA 84.367	102,271				
CFDA 84.365	42,972				
	<u>2,450,169</u>				
ISD 0276 MINNETONKA		Yes	Yes		
CFDA 10.555	926,615				
CFDA 84.010	161,430				
CFDA 84.027	1,583,765				
CFDA 84.173	35,308				
CFDA 84.367	104,136				
CFDA 84.365	24,442				
CFDA 84.181	30,514				
	<u>2,866,210</u>				
ISD 0277 WESTONKA		Yes	Yes		
CFDA 10.555	311,661				
CFDA 10.553	30,940				
CFDA 10.559	34,158				
CFDA 84.010	185,554				
CFDA 84.027	499,705				
CFDA 84.173	24,391				
CFDA 84.367	57,369				
	<u>1,143,778</u>				
ISD 0278 ORONO		Yes	Yes		
CFDA 10.553	2,491				
CFDA 10.555	253,978				
CFDA 84.027	462,527				
CFDA 84.173	17,402				
CFDA 84.181	4,907				
CFDA 84.010	72,955				
CFDA 84.367	36,888				
	<u>851,148</u>				
ISD 0279 OSSEO AREA		Yes	Yes		Yes
CFDA 10.553	1,386,738				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.555	5,317,174				
CFDA 10.556	4,342				
CFDA 10.559	145,038				
CFDA 10.558	16,882				
CFDA 10.582	52,859				
CFDA 84.027	4,288,692				
CFDA 84.173	117,887				
CFDA 84.002	89,779				
CFDA 84.010	3,940,254				
CFDA 84.181	139,721				
CFDA 84.196	60,000				
CFDA 84.287	385,078				
CFDA 84.323	153,419				
CFDA 84.365	281,448				
CFDA 84.367	596,225				
CFDA 84.424	7,599				
CFDA 45.310	55,932				
	<u>17,039,067</u>				
ISD 0280 RICHFIELD		Yes	Yes		
CFDA 10.553	529,693				
CFDA 10.555	1,438,487				
CFDA 10.559	76,755				
CFDA 10.582	29,989				
CFDA 84.010	1,017,761				
CFDA 84.027	870,296				
CFDA 84.173	31,691				
CFDA 84.181	33,131				
CFDA 84.365	151,497				
CFDA 84.367	126,568				
CFDA 93.079	4,000				
	<u>4,309,868</u>				
ISD 0281 ROBBINSDALE		Yes	Yes		
CFDA 84.027	2,448,724				
CFDA 84.173	62,279				
CFDA 84.181	151,864				
CFDA 84.010	2,327,978				
CFDA 84.365	145,909				
CFDA 84.367	349,442				
CFDA 84.002	232,905				
CFDA 10.553	1,161,255				
CFDA 10.555	3,612,216				
CFDA 10.559	274,630				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.582	194,922				
CFDA 45.310	62,825				
	<u>11,024,949</u>				
ISD 0282 ST ANTHONY-NEW BRIGHTON					
CFDA 84.027	284,303	Yes	Yes		
CFDA 84.173	14,249				
CFDA 84.010	124,229				
CFDA 84.367	34,990				
CFDA 84.365	20,103				
CFDA 84.411	96,589				
CFDA 10.558	19,532				
CFDA 10.553	39,933				
CFDA 10.555	280,181				
	<u>914,109</u>				
ISD 0283 ST LOUIS PARK					
CFDA 10.553	220,165	Yes	Yes		Yes
CFDA 10.555	853,836				
CFDA 10.559	51,174				
CFDA 84.027	1,000,068				
CFDA 84.173	36,752				
CFDA 84.010	489,083				
CFDA 84.181	25,730				
CFDA 84.367	126,813				
CFDA 84.365	47,376				
	<u>2,850,997</u>				
ISD 0284 WAYZATA					
CFDA 10.553	85,661	Yes			Yes
CFDA 10.555	972,648				
CFDA 84.027	1,728,750				
CFDA 84.173	51,583				
CFDA 84.010	643,036				
CFDA 84.048	458,592				
CFDA 84.181	26,373				
CFDA 84.365	35,558				
CFDA 84.367	190,067				
	<u>4,192,268</u>				
ISD 0286 BROOKLYN CENTER					
CFDA 10.553	282,602	Yes	Yes		
CFDA 10.555	923,635				
CFDA 10.559	51,908				
CFDA 10.582	41,795				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.558	37,651				
CFDA 84.027	444,653				
CFDA 84.173	5,979				
CFDA 84.181	8,030				
CFDA 84.010	578,953				
CFDA 84.365	52,534				
CFDA 84.367	75,303				
CFDA 84.287	454,234				
CFDA 93.079	3,000				
	<u>2,960,277</u>				
ISD 0309 PARK RAPIDS		Yes	Yes		Yes
CFDA 10.555	426,308				
CFDA 10.553	97,998				
CFDA 10.559	37,769				
CFDA 10.582	17,117				
CFDA 84.010	296,640				
CFDA 84.181	6,863				
CFDA 84.367	54,048				
CFDA 84.027	313,238				
CFDA 84.173	19,566				
	<u>1,269,547</u>				
ISD 0316 GREENWAY (COLERAINE)		Yes	Yes		
CFDA 10.553	82,870				
CFDA 10.555	295,737				
CFDA 10.558	19,056				
CFDA 84.010	285,093				
CFDA 84.367	51,437				
	<u>734,193</u>				
ISD 0317 DEER RIVER		Yes	Yes		
CFDA 10.555	337,932				
CFDA 10.553	125,284				
CFDA 10.559	11,406				
CFDA 10.582	26,996				
CFDA 84.010	261,356				
CFDA 84.358	15,799				
CFDA 84.367	35,844				
CFDA 84.181	6,424				
	<u>821,041</u>				
ISD 0318 GRAND RAPIDS		Yes	Yes		
CFDA 10.553	192,897				
CFDA 10.555	836,133				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.559	63,881				
CFDA 10.558	26,847				
CFDA 10.664	3,549				
CFDA 84.010	1,053,204				
CFDA 84.367	148,495				
CFDA 84.027	931,971				
CFDA 84.181	32,984				
CFDA 84.126	165				
CFDA 84.287	155,238				
CFDA 84.173	29,795				
	<u>3,475,159</u>				
ISD 0332 MORA		Yes			
CFDA 10.553	65,041				
CFDA 10.555	354,558				
CFDA 84.181	3,845				
CFDA 84.010	329,357				
CFDA 84.027	174,732				
CFDA 84.173	2,640				
CFDA 84.048	12,767				
CFDA 84.367	59,260				
CFDA 93.778	61,202				
	<u>1,063,402</u>				
ISD 0347 WILLMAR		Yes	Yes		
CFDA 10.555	1,518,463				
CFDA 10.556	1,322				
CFDA 10.553	602,855				
CFDA 10.559	45,516				
CFDA 10.582	111,669				
CFDA 10.558	31,997				
CFDA 84.010	1,265,448				
CFDA 84.002	41,986				
CFDA 84.011	64,338				
CFDA 84.367	169,666				
CFDA 84.365	150,625				
	<u>4,003,885</u>				
ISD 0361 INTERNATIONAL FALLS		Yes	Yes		Yes
CFDA 10.553	60,045				
CFDA 10.555	249,098				
CFDA 84.367	48,803				
CFDA 84.048	6,231				
CFDA 84.060	21,051				
CFDA 84.027	205,485				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.010	293,575				
	<u>884,288</u>				
ISD 0381 LAKE SUPERIOR (TWO HARBORS)		Yes	Yes		
CFDA 10.553	32,483				
CFDA 10.555	190,593				
CFDA 84.010	219,870				
CFDA 84.367	70,995				
CFDA 84.027	336,735				
CFDA 84.173	20,089				
CFDA 84.181	10,629				
	<u>881,394</u>				
ISD 0413 MARSHALL		Yes	Yes		
CFDA 84.027	325,375				
CFDA 84.010	428,152				
CFDA 84.367	87,819				
CFDA 84.365	19,751				
CFDA 84.002	125,591				
CFDA 10.555	730,992				
CFDA 10.553	224,599				
CFDA 10.559	32,544				
	<u>1,974,823</u>				
ISD 0423 HUTCHINSON		Yes	Yes		
CFDA 10.555	549,036				
CFDA 10.559	25,125				
CFDA 10.553	89,683				
CFDA 10.556	236				
CFDA 84.010	284,191				
CFDA 84.367	69,631				
CFDA 84.365	20,810				
CFDA 84.027	467,198				
CFDA 84.173	14,011				
CFDA 84.181	14,453				
	<u>1,534,374</u>				
ISD 0432 MAHNOMEN		Yes	Yes		
CFDA 84.367	56,562				
CFDA 84.010	458,800				
CFDA 84.358	10,587				
CFDA 84.027	4,444				
CFDA 84.173	3,028				
CFDA 10.553	76,145				
CFDA 10.555	237,442				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.582	19,840				
	<u>866,848</u>				
ISD 0435 WAUBUN		Yes	Yes		
CFDA 10.555	261,966				
CFDA 10.553	91,533				
CFDA 10.559	20,962				
CFDA 84.010	309,094				
CFDA 84.367	61,410				
	<u>744,965</u>				
ISD 0465 LITCHFIELD		Yes	Yes		
CFDA 10.555	341,941				
CFDA 10.559	29,230				
CFDA 10.553	62,824				
CFDA 10.556	433				
CFDA 84.010	244,028				
CFDA 84.367	43,337				
	<u>721,793</u>				
ISD 0466 DASSEL-COKATO		Yes	Yes		
CFDA 10.555	366,235				
CFDA 10.556	961				
CFDA 10.553	87,097				
CFDA 10.559	19,103				
CFDA 84.010	255,057				
CFDA 84.367	45,996				
	<u>774,449</u>				
ISD 0477 PRINCETON		Yes			
CFDA 10.559	53,869				
CFDA 10.553	120,503				
CFDA 10.555	702,807				
CFDA 10.556	1,417				
CFDA 84.010	327,705				
CFDA 84.367	80,188				
CFDA 84.027	68,617				
CFDA 84.424	4,917				
CFDA 84.323	18,900				
CFDA 84.181	21,721				
CFDA 45.310	42,434				
CFDA 10.579	17,697				
	<u>1,460,775</u>				
ISD 0482 LITTLE FALLS		Yes	Yes		
CFDA 10.553	313,752				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.555	610,331				
CFDA 84.027	763,728				
CFDA 84.173	33,390				
CFDA 84.010	490,918				
CFDA 84.367	80,451				
CFDA 84.181	16,862				
	<u>2,309,432</u>				
ISD 0492 AUSTIN		Yes			
CFDA 10.553	557,505				
CFDA 10.555	1,621,881				
CFDA 10.559	150,079				
CFDA 84.010	1,036,609				
CFDA 84.013	206,537				
CFDA 84.027	1,405,089				
CFDA 84.048	107,263				
CFDA 84.173	32,646				
CFDA 84.181	34,529				
CFDA 84.358	323				
CFDA 84.365	103,883				
CFDA 84.367	198,935				
CFDA 84.377	490,974				
CFDA 84.938	2,104				
	<u>5,948,357</u>				
ISD 0508 ST PETER		Yes	Yes		
CFDA 10.553	115,815				
CFDA 10.555	448,639				
CFDA 10.556	1,499				
CFDA 10.559	33,510				
CFDA 10.565	63,980				
CFDA 84.010	262,777				
CFDA 84.013	43,003				
CFDA 84.365	18,247				
CFDA 84.367	53,100				
	<u>1,040,570</u>				
ISD 0518 WORTHINGTON		Yes	Yes	Yes	
CFDA 10.555	1,282,540				
CFDA 10.553	417,927				
CFDA 10.556	694				
CFDA 10.559	93,966				
CFDA 10.582	73,617				
CFDA 84.002	35,342				
CFDA 84.365	93,437				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.367	90,064				
CFDA 84.027	462,003				
CFDA 84.173	4,144				
CFDA 84.010	469,224				
	<u>3,022,958</u>				
ISD 0534 STEWARTVILLE		Yes			
CFDA 84.010	257,563				
CFDA 84.367	45,797				
CFDA 84.027	147,922				
CFDA 10.553	40,955				
CFDA 10.555	272,526				
	<u>764,763</u>				
ISD 0535 ROCHESTER		Yes			
CFDA 10.553	928,474				
CFDA 10.555	3,591,010				
CFDA 10.559	263,567				
CFDA 10.558	40,027				
CFDA 10.582	92,332				
CFDA 84.027	3,328,991				
CFDA 84.173	71,044				
CFDA 84.002	123,234				
CFDA 84.010	2,729,512				
CFDA 84.011	175,482				
CFDA 84.048	184,775				
CFDA 84.060	17,895				
CFDA 84.181	99,184				
CFDA 84.196	47,770				
CFDA 84.287	462,811				
CFDA 84.365	233,118				
CFDA 84.367	504,168				
	<u>12,893,394</u>				
ISD 0544 FERGUS FALLS		Yes	Yes		
CFDA 10.559	2,365				
CFDA 10.553	103,143				
CFDA 10.555	491,397				
CFDA 84.002	4,895				
CFDA 84.010	348,606				
CFDA 84.367	79,435				
CFDA 84.424	8,903				
CFDA 93.778	29,089				
	<u>1,067,833</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ISD 0549 PERHAM - DENT					
CFDA 84.367	33,244	Yes	Yes		
CFDA 84.010	163,886				
CFDA 10.553	124,913				
CFDA 10.555	351,719				
CFDA 10.556	237				
CFDA 10.559	49,833				
	<u>723,832</u>				
ISD 0564 THIEF RIVER FALLS					
CFDA 84.367	46,897	Yes	Yes		
CFDA 84.010	282,267				
CFDA 84.181	7,645				
CFDA 84.027	423,074				
CFDA 84.173	16,987				
CFDA 10.553	112,986				
CFDA 10.555	415,043				
CFDA 10.559	55,918				
CFDA 10.579	25,000				
	<u>1,385,817</u>				
ISD 0578 PINE CITY					
CFDA 10.553	69,355	Yes	Yes		
CFDA 10.555	351,923				
CFDA 84.010	371,080				
CFDA 84.367	58,882				
CFDA 84.358	17,815				
CFDA 84.173	13,563				
CFDA 84.048	500				
	<u>883,118</u>				
ISD 0593 CROOKSTON					
CFDA 10.555	106,984	Yes	Yes		
CFDA 10.553	104,371				
CFDA 10.579	24,766				
CFDA 10.555	216,383				
CFDA 10.559	15,034				
CFDA 84.010	243,607				
CFDA 84.367	48,491				
CFDA 84.365	10,159				
CFDA 84.181	5,621				
CFDA 84.027	288,261				
CFDA 84.173	4,024				
	<u>1,067,701</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ISD 0621 MOUNDS VIEW					
CFDA 10.553	438,507	Yes			
CFDA 10.555	2,233,677				
CFDA 10.556	123				
CFDA 84.027	2,060,762				
CFDA 84.173	58,348				
CFDA 84.181	34,495				
CFDA 84.010	1,479,102				
CFDA 84.367	264,539				
CFDA 84.365	60,413				
	<u>6,629,966</u>				
ISD 0622 N ST PAUL-MAPLEWOOD-OAKDAL					
CFDA 10.553	870,278	Yes	Yes		
CFDA 10.555	3,295,259				
CFDA 10.556	2,388				
CFDA 10.558	157,682				
CFDA 84.027	2,033,374				
CFDA 84.173	82,837				
CFDA 84.181	64,636				
CFDA 84.010	1,968,284				
CFDA 84.196	40,263				
CFDA 84.365	156,624				
CFDA 84.367	365,502				
CFDA 84.002	258,213				
	<u>9,295,340</u>				
ISD 0624 WHITE BEAR LAKE					
CFDA 10.553	291,713	Yes			Yes
CFDA 10.555	1,618,242				
CFDA 10.556	746				
CFDA 10.559	58,112				
CFDA 10.558	11,797				
CFDA 10.582	23,837				
CFDA 84.027	1,579,263				
CFDA 84.173	23,719				
CFDA 84.010	795,056				
CFDA 84.181	78,230				
CFDA 84.367	163,864				
CFDA 84.365	29,859				
	<u>4,674,438</u>				
ISD 0625 ST PAUL					
CFDA 84.027	8,362,207	Yes	Yes		
CFDA 84.173	373,299				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.181	251,938				
CFDA 84.323	123,623				
CFDA 84.010	21,573,621				
CFDA 84.196	83,463				
CFDA 84.287	1,581,415				
CFDA 84.365	1,789,113				
CFDA 84.377	1,845,315				
CFDA 84.048	636,229				
CFDA 84.002	800,853				
CFDA 84.424	42,092				
CFDA 84.367	2,498,202				
CFDA 10.553	6,432,515				
CFDA 10.555	15,817,353				
CFDA 10.559	1,067,861				
CFDA 10.558	1,217,047				
CFDA 10.582	468,209				
CFDA 45.310	39,072				
CFDA 93.959	135,000				
	<u>65,138,427</u>				
ISD 0656 FARIBAULT		Yes	Yes		Yes
CFDA 10.555	1,170,262				
CFDA 10.553	401,688				
CFDA 10.559	55,713				
CFDA 10.556	1,898				
CFDA 10.558	24,812				
CFDA 10.582	70,332				
CFDA 84.027	930,528				
CFDA 84.173	12,374				
CFDA 84.010	919,017				
CFDA 84.367	139,727				
CFDA 84.365	128,112				
CFDA 84.181	34,039				
CFDA 84.287	115,344				
	<u>4,003,846</u>				
ISD 0659 NORTHFIELD		Yes			
CFDA 10.555	718,909				
CFDA 10.553	111,358				
CFDA 10.559	22,617				
CFDA 84.010	322,746				
CFDA 84.367	111,792				
CFDA 84.365	33,819				
CFDA 84.424	4,311				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.287	72,943				
CFDA 84.181	17,487				
CFDA 84.173	11,661				
CFDA 84.027	805,199				
	<u>2,232,842</u>				
ISD 0690 WARROAD		Yes	Yes		Yes
CFDA 10.553	70,242				
CFDA 10.555	254,236				
CFDA 10.556	1,922				
CFDA 84.010	122,237				
CFDA 84.367	32,698				
CFDA 84.181	1,104				
CFDA 84.027	243,694				
CFDA 84.173	10,216				
	<u>736,349</u>				
ISD 0700 HERMANTOWN		Yes			
CFDA 10.555	225,006				
CFDA 84.027	420,538				
CFDA 84.173	4,024				
CFDA 84.010	111,165				
CFDA 84.367	27,665				
CFDA 84.181	12,839				
	<u>801,237</u>				
ISD 0701 HIBBING		Yes	Yes	Yes	Yes
CFDA 84.010	493,001				
CFDA 84.367	72,641				
CFDA 84.027	514,873				
CFDA 84.173	17,676				
CFDA 84.181	10,439				
CFDA 84.358	16,536				
CFDA 84.048	25,632				
CFDA 10.553	119,782				
CFDA 10.555	521,418				
CFDA 10.579	14,745				
	<u>1,806,743</u>				
ISD 0704 PROCTOR		Yes	Yes		
CFDA 10.553	68,275				
CFDA 10.555	298,525				
CFDA 10.559	21,150				
CFDA 84.010	141,948				
CFDA 84.367	35,449				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.027	215,353				
CFDA 84.173	20,858				
CFDA 84.181	9,491				
	<u>811,049</u>				
ISD 0706 VIRGINIA		Yes	Yes	Yes	
CFDA 10.553	74,129				
CFDA 10.555	350,648				
CFDA 10.579	13,745				
CFDA 84.010	320,681				
CFDA 84.048	86,684				
CFDA 84.358	25,840				
CFDA 84.367	51,958				
	<u>923,685</u>				
ISD 0707 NETT LAKE		Yes	Yes		
CFDA 10.555	25,172				
CFDA 10.553	14,070				
CFDA 10.559	2,669				
CFDA 84.367	3,066				
CFDA 84.010	17,699				
	<u>62,676</u>				
ISD 0709 DULUTH		Yes			
CFDA 10.553	539,463				
CFDA 10.555	1,861,634				
CFDA 10.559	196,272				
CFDA 10.558	33,599				
CFDA 10.582	13,203				
CFDA 66.034	660				
CFDA 84.002	15,728				
CFDA 84.010	2,817,118				
CFDA 84.027	2,081,628				
CFDA 84.173	83,365				
CFDA 84.048	137,502				
CFDA 84.126	884				
CFDA 84.181	63,515				
CFDA 84.196	57,614				
CFDA 84.323	161,437				
CFDA 84.367	340,019				
CFDA 84.424	1,124				
	<u>8,404,765</u>				
ISD 0717 JORDAN		Yes	Yes		Yes
CFDA 10.555	314,532				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.553	28,054				
CFDA 10.556	3,226				
CFDA 84.010	148,597				
CFDA 84.367	26,853				
CFDA 84.181	17,072				
CFDA 84.027	340,476				
CFDA 84.173	6,036				
CFDA 84.048	4,087				
CFDA 93.778	66,536				
	<u>955,469</u>				
ISD 0719 PRIOR LAKE - SAVAGE		Yes	Yes		
CFDA 10.555	696,434				
CFDA 10.553	85,755				
CFDA 84.010	449,327				
CFDA 84.367	129,316				
CFDA 84.365	28,424				
CFDA 84.027	1,211,778				
CFDA 84.173	21,317				
CFDA 84.181	43,358				
	<u>2,665,709</u>				
ISD 0720 SHAKOPEE		Yes	Yes		Yes
CFDA 10.553	294,953				
CFDA 10.555	1,841,373				
CFDA 10.553	9,276				
CFDA 10.559	487				
CFDA 84.010	670,321				
CFDA 84.365	106,392				
CFDA 84.367	116,154				
CFDA 84.027	1,273,520				
CFDA 84.173	19,600				
CFDA 84.181	40,545				
	<u>4,372,621</u>				
ISD 0721 NEW PRAGUE		Yes	Yes		
CFDA 10.553	68,899				
CFDA 10.555	462,402				
CFDA 10.556	2,615				
CFDA 84.010	93,778				
CFDA 84.027	747,612				
CFDA 84.173	16,793				
CFDA 84.367	67,029				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.181	20,328				
	<u>1,479,456</u>				
ISD 0727 BIG LAKE		Yes	Yes		
CFDA 10.553	59,079				
CFDA 10.555	504,363				
CFDA 10.559	43,556				
CFDA 84.010	244,738				
CFDA 84.367	56,088				
	<u>907,824</u>				
ISD 0728 ELK RIVER		Yes			Yes
CFDA 10.553	277,865				
CFDA 10.555	1,643,490				
CFDA 84.027	2,067,124				
CFDA 84.181	87,526				
CFDA 84.365	37,740				
CFDA 84.367	162,630				
CFDA 84.010	837,811				
CFDA 84.173	55,784				
	<u>5,169,970</u>				
ISD 0742 ST CLOUD		Yes	Yes	Yes	
CFDA 10.553	967,329				
CFDA 10.555	3,406,776				
CFDA 10.556	2,661				
CFDA 10.582	120,469				
CFDA 84.002	127,083				
CFDA 84.010	2,980,363				
CFDA 84.013	19,531				
CFDA 84.027	2,388,446				
CFDA 84.173	107,921				
CFDA 84.323	20,296				
CFDA 84.181	70,777				
CFDA 84.196	39,994				
CFDA 84.365	342,433				
CFDA 84.367	389,514				
CFDA 45.310	7,821				
	<u>10,991,414</u>				
ISD 0748 SARTELL - ST STEPHEN		Yes	Yes		
CFDA 10.553	61,807				
CFDA 10.555	555,683				
CFDA 84.010	175,235				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.367	56,508				
	<u>849,233</u>				
ISD 0750 ROCORI AREA SCHOOLS		Yes	Yes		
CFDA 10.553	132,249				
CFDA 10.555	412,964				
CFDA 10.556	933				
CFDA 10.559	61,300				
CFDA 84.010	264,378				
CFDA 84.365	15,620				
CFDA 84.367	63,059				
	<u>950,503</u>				
ISD 0761 OWATONNA		Yes	Yes		Yes
CFDA 10.553	400,234				
CFDA 10.555	1,113,116				
CFDA 10.559	51,113				
CFDA 84.002	72,552				
CFDA 84.010	876,436				
CFDA 84.011	66,105				
CFDA 84.027	1,347,236				
CFDA 84.173	35,212				
CFDA 84.181	37,602				
CFDA 84.365	63,608				
CFDA 84.367	142,397				
	<u>4,205,611</u>				
ISD 0829 WASECA		Yes	Yes		
CFDA 10.555	412,050				
CFDA 10.553	47,619				
CFDA 10.559	52,181				
CFDA 84.027	473,621				
CFDA 84.173	29,265				
CFDA 84.010	224,471				
CFDA 84.011	78,992				
CFDA 84.367	39,343				
CFDA 84.365	5,206				
CFDA 84.181	3,211				
	<u>1,365,959</u>				
ISD 0831 FOREST LAKE		Yes	Yes		Yes
CFDA 10.553	189,548				
CFDA 10.555	1,168,942				
CFDA 84.027	1,154,342				
CFDA 84.173	36,285				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.010	588,086				
CFDA 84.181	32,120				
CFDA 84.365	5,463				
CFDA 84.367	107,955				
	<u>3,282,741</u>				
ISD 0832 MAHTOMEDI		Yes	Yes		
CFDA 84.027	489,934				
CFDA 84.173	17,612				
CFDA 84.010	56,536				
CFDA 84.181	7,991				
CFDA 84.367	36,519				
CFDA 10.553	23,998				
CFDA 10.555	302,694				
	<u>935,284</u>				
ISD 0833 SO WASHINGTON COUNTY		Yes			
CFDA 10.553	323,789				
CFDA 10.555	2,549,600				
CFDA 10.559	63,480				
CFDA 10.558	4,771				
CFDA 84.027	3,149,502				
CFDA 84.173	81,149				
CFDA 84.181	117,237				
CFDA 84.010	636,027				
CFDA 84.367	269,221				
CFDA 84.365	156,717				
CFDA 84.002	16,608				
	<u>7,368,101</u>				
ISD 0834 STILLWATER		Yes			
CFDA 10.553	137,394				
CFDA 10.555	991,296				
CFDA 10.559	41,667				
CFDA 84.027	1,305,244				
CFDA 84.173	35,202				
CFDA 84.181	44,786				
CFDA 84.010	364,651				
CFDA 84.367	68,965				
CFDA 84.365	17,293				
	<u>3,006,498</u>				
ISD 0840 ST JAMES		Yes	Yes		Yes
CFDA 10.553	96,492				
CFDA 10.555	310,434				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.556	513				
CFDA 10.559	74,433				
CFDA 84.010	191,835				
CFDA 84.367	42,112				
CFDA 84.365	35,288				
CFDA 93.079	4,914				
CFDA 93.235	73,096				
CFDA 93.640	86				
CFDA 93.778	28,278				
	<u>857,481</u>				
ISD 0861 WINONA		Yes			
CFDA 10.555	733,755				
CFDA 10.553	170,534				
CFDA 10.559	77,627				
CFDA 84.173	27,990				
CFDA 84.027	824,971				
CFDA 84.010	520,818				
CFDA 84.367	135,862				
CFDA 84.365	10,146				
CFDA 84.181	46,574				
	<u>2,548,277</u>				
ISD 0877 BUFFALO-HANOVER-MONTROSE		Yes			
CFDA 10.555	933,188				
CFDA 10.553	157,942				
CFDA 10.559	51,057				
CFDA 84.010	440,892				
CFDA 84.367	69,548				
CFDA 84.365	2,084				
CFDA 84.027	979,914				
CFDA 84.173	13,953				
	<u>2,648,578</u>				
ISD 0882 MONTICELLO		Yes	Yes		
CFDA 10.553	96,867				
CFDA 10.555	762,688				
CFDA 84.002	51,994				
CFDA 84.367	68,593				
CFDA 84.365	9,763				
CFDA 84.010	261,639				
	<u>1,251,544</u>				
ISD 0885 ST MICHAEL-ALBERTVILLE		Yes	Yes		
CFDA 10.556	548				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.555	733,120				
CFDA 84.010	135,590				
CFDA 84.367	63,257				
CFDA 84.365	8,267				
	<u>940,782</u>				
ISD 0911 CAMBRIDGE-ISANTI		Yes	Yes		
CFDA 84.010	464,653				
CFDA 84.367	97,390				
CFDA 10.553	200,942				
CFDA 10.555	929,625				
CFDA 10.559	365				
	<u>1,692,975</u>				
ISD 0912 MILACA		Yes	Yes		
CFDA 84.010	296,450				
CFDA 84.367	59,663				
CFDA 84.323	2,021				
CFDA 10.553	93,643				
CFDA 10.559	24,207				
CFDA 10.555	436,544				
	<u>912,528</u>				
ISD 2142 ST LOUIS COUNTY		Yes	Yes		
CFDA 10.553	150,284				
CFDA 10.555	472,401				
CFDA 10.582	4,032				
CFDA 84.010	506,064				
CFDA 84.367	10,477				
	<u>1,143,258</u>				
ISD 2144 CHISAGO LAKES (LINDSTROM)		Yes			
CFDA 84.010	197,372				
CFDA 84.027	63,990				
CFDA 84.048	43,795				
CFDA 84.367	56,308				
CFDA 10.565	110,389				
CFDA 10.553	92,538				
CFDA 10.555	381,783				
	<u>946,175</u>				
ISD 2149 MINNEWASKA AREA		Yes	Yes	Yes	
CFDA 10.553	81,721				
CFDA 10.555	223,422				
CFDA 10.559	6,530				
CFDA 10.579	25,000				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.027	265,803				
CFDA 84.173	17,394				
CFDA 84.010	194,109				
CFDA 84.367	36,307				
CFDA 84.048	2,554				
CFDA 84.181	24,625				
	<u>877,465</u>				
ISD 2155 WADENA-DEER CREEK		Yes	Yes		Yes
CFDA 10.559	27,774				
CFDA 10.553	144,773				
CFDA 10.555	341,872				
CFDA 10.558	19,656				
CFDA 84.002	9,365				
CFDA 84.010	320,769				
CFDA 84.358	16,549				
CFDA 84.367	56,661				
	<u>937,419</u>				
ISD 2164 DILWORTH-GLYNDON-FELTON		Yes	Yes		
CFDA 10.555	308,271				
CFDA 10.553	66,271				
CFDA 84.010	132,206				
CFDA 84.027	299,398				
CFDA 84.173	7,545				
CFDA 84.181	10,439				
CFDA 84.367	32,566				
CFDA 93.778	12,861				
	<u>869,557</u>				
ISD 2165 HINCKLEY-FINLAYSON		Yes			
CFDA 10.553	48,181				
CFDA 10.555	179,664				
CFDA 84.010	287,462				
CFDA 84.027	23,069				
CFDA 84.048	449				
CFDA 84.367	40,720				
CFDA 84.358	15,673				
CFDA 84.060	29,662				
CFDA 93.778	29,727				
	<u>654,607</u>				
ISD 2170 STAPLES - MOTLEY		Yes	Yes		Yes
CFDA 10.553	142,086				
CFDA 10.555	353,909				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.559	8,961				
CFDA 84.367	56,904				
CFDA 84.010	365,326				
	<u>927,186</u>				
ISD 2174 PINE RIVER - BACKUS		Yes	Yes		
CFDA 10.555	345,093				
CFDA 10.553	114,475				
CFDA 84.367	41,641				
	<u>501,209</u>				
ISD 2689 PIPESTONE AREA		Yes	Yes	Yes	
CFDA 10.553	131,894				
CFDA 10.555	329,389				
CFDA 10.556	150				
CFDA 10.559	35,377				
CFDA 84.367	47,158				
CFDA 84.010	230,421				
CFDA 84.365	12,001				
	<u>786,390</u>				
ISD 2711 MESABI EAST (AURORA)		Yes	Yes		
CFDA 10.553	59,815				
CFDA 10.555	182,670				
CFDA 10.559	4,408				
CFDA 84.010	155,971				
CFDA 84.367	52,138				
	<u>455,002</u>				
ISD 2752 FAIRMONT AREA SCHOOLS		Yes	Yes		
CFDA 10.555	453,889				
CFDA 10.553	162,296				
CFDA 10.556	1,255				
CFDA 10.559	17,114				
CFDA 84.010	414,524				
CFDA 84.048	414				
CFDA 84.358	20,105				
CFDA 84.365	7,664				
CFDA 84.367	68,288				
	<u>1,145,549</u>				
ISD 2753 LONG PRAIRIE-GREY EAGLE		Yes	Yes		
CFDA 10.553	173,653				
CFDA 10.555	403,773				
CFDA 10.556	1,114				
CFDA 84.010	266,978				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.287	308,543				
CFDA 84.365	19,610				
CFDA 84.367	50,419				
	<u>1,224,090</u>				
ISD 2859 GLENCOE-SILVER LAKE		Yes	Yes		Yes
CFDA 10.553	66,630				
CFDA 10.555	338,718				
CFDA 10.556	1,274				
CFDA 10.559	16,313				
CFDA 84.010	211,846				
CFDA 84.011	122,205				
CFDA 84.048	6,988				
CFDA 84.367	43,471				
CFDA 84.365	11,732				
	<u>819,177</u>				
ISD 2860 BLUE EARTH AREA SCHOOLS		Yes	Yes		
CFDA 10.553	47,820				
CFDA 10.555	288,647				
CFDA 10.556	739				
CFDA 84.010	313,220				
CFDA 84.002	3,957				
CFDA 84.367	42,532				
CFDA 84.358	19,747				
CFDA 84.424	13,237				
CFDA 84.011	25,853				
	<u>755,752</u>				
ISD 2897 REDWOOD FALLS		Yes	Yes		
CFDA 10.553	123,606				
CFDA 10.555	276,296				
CFDA 10.559	19,758				
CFDA 10.565	39,863				
CFDA 84.010	265,950				
CFDA 84.173	1,341				
CFDA 84.010	181,464				
CFDA 84.060	63,152				
CFDA 84.367	42,964				
	<u>1,014,394</u>				
ISD 2905 TRI-CITY UNITED		Yes	Yes		
CFDA 10.553	72,453				
CFDA 10.556	2,406				
CFDA 10.559	38,230				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.010	255,031				
CFDA 84.367	67,099				
CFDA 84.365	22,254				
CFDA 84.181	18,469				
CFDA 84.027	377,940				
CFDA 84.173	22,636				
CFDA 10.555	465,259				
	<u>1,341,777</u>				
ITASCA AREA SCHOOLS COLLABORATIVE		Yes	Yes		
CFDA 10.558	83,586				
CFDA 84.048	82,117				
CFDA 84.027	879,684				
CFDA 84.173	32,496				
CFDA 84.181	21,946				
	<u>1,099,829</u>				
KOOTASCA COMM ACTION INC		Yes			
CFDA 10.558	96,925				
	<u>96,925</u>				
LAKES & PINES COMM ACT COUNCIL		Yes	Yes		
CFDA 10.558	10,153				
	<u>10,153</u>				
LAKES COUNTRY SERVICE COOPERATIVE		Yes	Yes		
CFDA 84.181	72,933				
CFDA 84.173	48,727				
CFDA 84.027	256,317				
CFDA 84.048	203,448				
CFDA 84.010	482,229				
CFDA 84.367	123,079				
CFDA 93.757	10,320				
	<u>1,197,053</u>				
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 10.558	158,452				
	<u>158,452</u>				
MEEKER-WRIGHT SPECIAL ED COOP		Yes	Yes		
CFDA 84.027	2,113,464				
CFDA 84.173	91,366				
CFDA 84.181	52,771				
	<u>2,257,601</u>				
METRO EDUCATIONAL SERVICE COOP		Yes	Yes	Yes	
CFDA 84.181	764,853				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.027	1,693,911				
CFDA 84.173	416,707				
CFDA 84.326	219,121				
	<u>3,094,592</u>				
MIDWEST SPECIAL ED COOP		Yes	Yes		
CFDA 84.027	715,067				
CFDA 84.173	25,736				
CFDA 84.181	12,848				
	<u>753,651</u>				
MINNESOTA MATH AND SCIENCE ACADEM		Yes	Yes	Yes	Yes
CFDA 10.553	165,448				
CFDA 10.555	258,405				
CFDA 84.027	92,823				
CFDA 84.367	24,385				
CFDA 84.365	37,428				
CFDA 84.010	187,714				
	<u>766,203</u>				
MN - OFFICE OF HIGHER EDUCATION		Yes			
CFDA 84.372	205,017				
	<u>205,017</u>				
MN TRANSITIONS CHARTER SCHOOL		Yes	Yes		
CFDA 10.553	180,070				
CFDA 10.555	338,908				
CFDA 84.010	780,682				
CFDA 84.027	816,364				
CFDA 84.367	70,778				
CFDA 84.365	62,492				
	<u>2,249,294</u>				
MN VALLEY ACTION COUNCIL INC		Yes			
CFDA 10.558	153,242				
	<u>153,242</u>				
MN VALLEY EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,289,892				
CFDA 84.173	44,515				
CFDA 84.181	46,693				
	<u>1,381,100</u>				
NAYTAHWAUSH COMMUNITY SCHOOL		Yes	Yes		
CFDA 10.553	23,415				
CFDA 10.559	6,677				
CFDA 10.555	54,846				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 10.582	5,022				
CFDA 84.010	50,401				
CFDA 84.367	4,820				
CFDA 84.027	20,486				
CFDA 84.173	1,044				
	<u>166,711</u>				
NEW MILLENNIUM ACADEMY		Yes	Yes		
CFDA 10.558	32,248				
CFDA 10.553	127,463				
CFDA 10.555	519,631				
CFDA 84.010	196,542				
CFDA 84.027	33,874				
CFDA 84.367	34,132				
CFDA 84.365	63,473				
	<u>1,007,363</u>				
NEXUS		Yes	Yes		
CFDA 10.553	107,443				
CFDA 10.555	189,398				
CFDA 84.013	176,766				
	<u>473,607</u>				
NOBLE ACADEMY		Yes	Yes	Yes	
CFDA 10.553	159,669				
CFDA 10.555	364,979				
CFDA 84.010	218,400				
CFDA 84.027	61,634				
CFDA 84.367	23,001				
CFDA 84.365	61,644				
CFDA 84.282	200,000				
	<u>1,089,327</u>				
NORTHLAND LEARNING CTR, VIRGINIA		Yes	Yes		
CFDA 10.553	14,727				
CFDA 10.555	31,630				
CFDA 84.027	2,313,016				
CFDA 84.173	131,144				
CFDA 84.181	142,784				
	<u>2,633,301</u>				
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 10.558	77,004				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
NORTHWEST SERVICE COOPERATIVE		Yes	Yes		
CFDA 84.010	982,467				
CFDA 84.002	65,973				
	<u>1,048,440</u>				
OLMSTED COUNTY		Yes			
CFDA 10.553	3,964				
CFDA 10.555	8,761				
	<u>12,725</u>				
PACER CENTER, INC		Yes			
CFDA 84.027	550,000				
CFDA 84.323	70,875				
CFDA 84.181	85,809				
	<u>706,684</u>				
PACT FOR FAMILIES COLLABORATIVE		Yes	Yes		
CFDA 84.287	707,622				
	<u>707,622</u>				
PARENTS IN COMMUNITY ACTION INC		Yes			
CFDA 10.558	1,291,774				
	<u>1,291,774</u>				
PARTNERS IN NUTRITION		Yes	Yes	Yes	Yes
CFDA 10.558	814,141				
	<u>814,141</u>				
PAUL BUNYAN EDUCATION COOP		Yes			
CFDA 84.027	2,449,615				
CFDA 84.173	112,439				
CFDA 84.181	53,805				
	<u>2,615,859</u>				
PERSPECTIVES INC		Yes	Yes		
CFDA 84.287	87,749				
CFDA 10.558	27,439				
	<u>115,188</u>				
PRAIRIE FIVE COMM ACT CNL		Yes			
CFDA 10.558	17,752				
	<u>17,752</u>				
PRAIRIE SEEDS ACADEMY		Yes	Yes		
CFDA 10.553	91,499				
CFDA 10.555	306,431				
CFDA 84.010	280,691				
CFDA 84.027	141,579				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.367	44,646				
CFDA 84.365	45,832				
	<u>910,678</u>				
PROJECT FOR PRIDE IN LIVING		Yes			
CFDA 10.555	21,269				
CFDA 84.377	16,020				
	<u>37,289</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 10.553	30,452				
CFDA 10.555	57,929				
	<u>88,381</u>				
RESOURCE TRAINING AND SOLUTIONS		Yes	Yes		
CFDA 84.010	1,199,633				
	<u>1,199,633</u>				
RIVER BEND EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,594,321				
CFDA 84.173	71,106				
CFDA 84.181	50,156				
	<u>1,715,583</u>				
RUM RIVER SPECIAL EDUCATION COOP		Yes			
CFDA 84.027	2,796,459				
CFDA 84.173	71,339				
CFDA 84.181	103,381				
	<u>2,971,179</u>				
SALVATION ARMY		Yes			
CFDA 10.558	59,011				
CFDA 10.559	11,583				
	<u>70,594</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes	Yes		
CFDA 10.558	140,237				
	<u>140,237</u>				
SCOTT COUNTY		Yes			
CFDA 10.553	7,491				
CFDA 10.555	12,929				
	<u>20,420</u>				
SEMCAC INC		Yes			
CFDA 10.558	95,959				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.600	2,253,551 <u>2,349,510</u>				
SHERBURNE/NORTHERN WRIGHT SPEC ED					
CFDA 84.027	2,731,287	Yes			
CFDA 84.173	65,640				
CFDA 84.181	60,589 <u>2,857,516</u>				
SOJOURNER TRUTH ACADEMY					
CFDA 10.555	213,559	Yes			
CFDA 10.553	110,622				
CFDA 10.582	19,013				
CFDA 84.010	159,574				
CFDA 84.027	77,391				
CFDA 84.374	252,682				
CFDA 84.367	17,477 <u>850,318</u>				
SOUTHEAST SERVICE COOPERATIVE					
CFDA 84.010	1,178,185 <u></u>	Yes			
SOUTHERN MINNESOTA INITIATIVE FOUND					
CFDA 94.006	216,379 <u></u>	Yes			
SOUTHERN PLAINS ED COOP					
CFDA 10.553	6,585	Yes	Yes		
CFDA 10.555	16,554				
CFDA 84.027	1,150,478				
CFDA 84.173	53,712				
CFDA 84.181	17,543 <u>1,244,872</u>				
SOUTHWEST MN OPPORTUNITY COUNCIL					
CFDA 10.558	39,811 <u></u>	Yes			
SSD 1 MINNEAPOLIS					
CFDA 10.553	4,163,678	Yes	Yes		
CFDA 10.555	12,180,226				
CFDA 10.559	899,052				
CFDA 10.558	1,303,594				
CFDA 10.582	639,748				
CFDA 84.002	570,615				
CFDA 84.010	23,832,061				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.013	145,900				
CFDA 84.027	7,698,181				
CFDA 84.173	249,814				
CFDA 84.181	389,208				
CFDA 84.048	547,150				
CFDA 84.196	125,789				
CFDA 84.287	484,953				
CFDA 84.323	227,504				
CFDA 84.365	1,028,033				
CFDA 84.367	3,370,338				
CFDA 84.377	2,878,438				
CFDA 84.424	1,228				
	<u>60,735,510</u>				
SSD 6 SOUTH ST PAUL		Yes	Yes		
CFDA 84.027	673,576				
CFDA 84.173	21,127				
CFDA 84.181	20,878				
CFDA 84.010	502,492				
CFDA 84.367	91,925				
CFDA 84.365	18,807				
CFDA 84.002	13,905				
CFDA 10.553	302,227				
CFDA 10.555	929,329				
CFDA 10.559	68,370				
	<u>2,642,636</u>				
ST CROIX RIVER EDUCATION DISTRICT		Yes	Yes		
CFDA 84.027	1,606,631				
CFDA 84.173	39,338				
CFDA 84.181	65,611				
CFDA 84.048	62,660				
	<u>1,774,240</u>				
ST OLAF COLLEGE		Yes			
CFDA 10.559	4,871				
	<u>4,871</u>				
STEARNS-BENTON EMPLOYMENT TRNG CN		Yes			
CFDA 10.559	10,484				
CFDA 84.126	89,277				
	<u>99,761</u>				
SW & WEST CENTRAL SERVICE COOP		Yes	Yes		
CFDA 84.007	8,600,432				
CFDA 84.181	169,114				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 84.367	124,451				
CFDA 84.173	288,411				
CFDA 84.010	393,823				
CFDA 84.048	426,511				
	<u>10,002,742</u>				
SWIFT COUNTY		Yes	Yes		
CFDA 10.559	<u>8,623</u>				
THREE RIVERS COMMUNITY ACTION, INC		Yes	Yes		
CFDA 10.558	<u>96,994</u>				
TRAVERSE COUNTY		Yes	Yes		
CFDA 84.287	<u>404,924</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 10.558	244,600				
CFDA 10.559	247,366				
CFDA 84.011	955,330				
	<u>1,447,296</u>				
TWIN CITIES INTERNATIONAL ELEMENTAR		Yes			
CFDA 10.553	170,412				
CFDA 10.555	308,637				
CFDA 84.010	263,772				
CFDA 84.027	91,407				
CFDA 84.365	59,442				
CFDA 84.367	36,018				
	<u>929,688</u>				
UNITED COMMUNITY ACTION PARTNERSHI		Yes	Yes		
CFDA 10.558	<u>192,019</u>				
UNIVERSITY OF MINNESOTA		Yes			
CFDA 84.173	163,455				
CFDA 84.368	414,043				
CFDA 84.366	511,425				
CFDA 84.181	71,167				
CFDA 45.310	1,260,000				
	<u>2,420,090</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
VOLUNTEERS OF AMERICA SERVING MINN CFDA 10.555	167,278	Yes	Yes		
West Central Education District CFDA 84.027 CFDA 84.173 CFDA 84.181	1,096,367 43,838 16,073 <u>1,156,278</u>	Yes	Yes		
WEST CENTRAL MN COMMUNITIES ACTION CFDA 10.558	29,639	Yes			
WRIGHT COUNTY COMMUNITY ACTION CFDA 10.558	133,625	Yes			
YMCA OF THE GREATER TWIN CITIES CFDA 10.558 CFDA 10.556 CFDA 84.287	303,393 5,222 921,858 <u>1,230,473</u>	Yes			
YOUTHPRISE CFDA 10.558 CFDA 10.559	252,241 227,105 <u>479,346</u>	Yes			
ZUMBRO EDUCATION DISTRICT CFDA 84.027 CFDA 84.173 CFDA 84.181 CFDA 84.424 CFDA 84.365	2,043,375 119,167 168,157 18,100 764 <u>2,349,563</u>	Yes	Yes		
MN - DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPMENT					
AMHERST H. WILDER FOUNDATION CFDA 17.268	2,829	Yes	Yes		
ANOKA COUNTY CFDA 17.207 CFDA 17.235 CFDA 17.277 CFDA 17.258	124,303 145,537 259,472 252,420	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 17.259	302,379				
CFDA 17.278	368,496				
CFDA 84.126	119,109				
CFDA 93.558	20,215				
CFDA 96.001	69				
	<u>1,592,000</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 17.235	<u>439,505</u>				
AVIVO AND SUBSIDIARY FKA RESOURCE, I		Yes			
CFDA 17.278	<u>79,932</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 84.126	<u>198</u>				
CARLTON COUNTY		Yes	Yes		
CFDA 84.126	<u>10,077</u>				
CARVER COUNTY		Yes	Yes		
CFDA 84.126	<u>105</u>				
CENTRACARE HLTH SYS/ST CLOUD HOSPIT		Yes			
CFDA 17.268	<u>20,253</u>				
CENTRAL MN JOBS AND TRAINING		Yes			
CFDA 17.258	668,357				
CFDA 17.278	545,140				
CFDA 17.259	665,382				
CFDA 17.207	281,916				
CFDA 17.277	199,216				
	<u>2,360,011</u>				
CITY OF BRAINERD		Yes			
CFDA 14.228	<u>324,167</u>				
CITY OF CROOKSTON		Yes	Yes		
CFDA 14.228	<u>38,469</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF DULUTH		Yes	Yes		
CFDA 17.235	100,365				
CFDA 17.267	9,179				
CFDA 17.277	41,861				
CFDA 17.258	181,032				
CFDA 17.259	298,278				
CFDA 17.278	73,700				
CFDA 66.458	122,314				
CFDA 84.126	7,717				
	<u>834,446</u>				
CITY OF FAIRMONT		Yes			
CFDA 14.228	<u>31,253</u>				
CITY OF GROVE CITY		Yes	Yes		
CFDA 14.228	<u>600,000</u>				
CITY OF KELLIHER		Yes	Yes	Yes	
CFDA 14.228	<u>297,720</u>				
CITY OF MANKATO		Yes			
CFDA 14.228	<u>263,439</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 17.258	739,177				
CFDA 17.259	1,140,269				
CFDA 17.278	368,089				
CFDA 17.277	90,055				
CFDA 93.558	150,989				
	<u>2,488,579</u>				
CITY OF MORA		Yes			
CFDA 14.228	<u>380,540</u>				
CITY OF OSAKIS		Yes	Yes		
CFDA 14.228	<u>268,629</u>				
CITY OF REDWOOD FALLS		Yes			
CFDA 14.228	<u>593,331</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF TRACY CFDA 14.228	369,370	Yes	Yes		
CITY OF WINONA CFDA 14.228	180,286	Yes			
COOK COUNTY CFDA 14.228	106,780	Yes	Yes		
DAKOTA COUNTY CFDA 17.258 CFDA 17.259 CFDA 17.278	274,906 299,779 390,514 <u>965,199</u>	Yes	Yes		
FREEBORN COUNTY CFDA 84.126	175	Yes	Yes		
GOODWILL INDUSTRIES/EASTER SEALS CFDA 10.561	215,428	Yes			
HENNEPIN COUNTY CFDA 17.258 CFDA 17.259 CFDA 17.278	392,749 474,602 484,081 <u>1,351,432</u>	Yes	Yes	Yes	
HIRED CFDA 17.278	30,000	Yes			
INTER-COUNTY COMMUNITY COUNCIL CFDA 17.259 CFDA 17.258 CFDA 17.278 CFDA 17.235 CFDA 93.558	143,952 195,686 33,614 72,323 53 <u>445,628</u>	Yes			
LAKE COUNTY CFDA 14.228	95,637	Yes	Yes	Yes	

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
MEEKER COUNTY		Yes	Yes		
CFDA 96.001	1,114				
METRO CENTER FOR INDEPENDENT LIVING		Yes	Yes		
CFDA 84.169	40,205				
CFDA 93.369	911,181				
CFDA 93.432	127,291				
	<u>1,078,677</u>				
MN VALLEY ACTION COUNCIL INC		Yes			
CFDA 10.561	18,646				
CFDA 17.235	99,396				
	<u>118,042</u>				
NE MN OFFICE OF JOB TRAINING		Yes			
CFDA 17.258	653,862				
CFDA 17.259	675,799				
CFDA 17.278	327,600				
CFDA 84.126	94,266				
	<u>1,751,527</u>				
PACER CENTER, INC		Yes			
CFDA 84.126	111,017				
CFDA 17.207	108,914				
	<u>219,931</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 17.258	486,521				
CFDA 17.259	552,034				
CFDA 17.278	128,931				
CFDA 17.277	234,967				
CFDA 93.558	47,000				
	<u>1,449,453</u>				
REDWOOD FALLS HOUSING AND REDEVEL		Yes	Yes		
CFDA 14.228	585,000				
RURAL MN CEP INC		Yes			
CFDA 84.126	10,309				
CFDA 17.207	168,439				
CFDA 17.235	117,502				
CFDA 17.258	1,442,495				
CFDA 17.259	1,088,994				
CFDA 17.278	335,286				
CFDA 17.267	228,709				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 17.277	195,633				
CFDA 93.558	27,045				
	<u>3,614,412</u>				
SCOTT COUNTY		Yes			
CFDA 17.235	29,806				
SE MN CTR FOR INDEPENDENT LIVING		Yes	Yes		
CFDA 93.369	190,686				
CFDA 93.432	146,777				
	<u>337,463</u>				
SE MN MULTI COUNTY HRA		Yes			
CFDA 14.228	532,401				
SECOND HARVEST HEARTLAND		Yes			
CFDA 10.580	311,042				
SEMCAC INC		Yes			
CFDA 14.228	35,989				
SOUTHWEST MN OPPORTUNITY COUNCIL		Yes			
CFDA 17.235	227,843				
STEARNS-BENTON EMPLOYMENT TRNG CN		Yes			
CFDA 17.258	231,918				
CFDA 17.259	266,845				
CFDA 17.278	161,745				
CFDA 17.277	267,769				
	<u>928,277</u>				
STEVENS COUNTY ECONOMIC IMPROVEME		Yes	Yes		
CFDA 14.228	472,946				
TWIN CITY TREE TRUST		Yes			
CFDA 93.558	72,935				
UNITED COMMUNITY ACTION PARTNERSHI		Yes	Yes		
CFDA 14.228	842,449				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
UNIVERSITY OF MINNESOTA		Yes			
CFDA 59.037	623,995				
WASHINGTON COUNTY		Yes	Yes		
CFDA 17.235	52,748				
CFDA 17.258	149,231				
CFDA 17.259	116,767				
CFDA 17.277	145,853				
CFDA 17.278	112,665				
	<u>577,264</u>				
WINONA COUNTY		Yes	Yes		
CFDA 17.258	143				
CFDA 17.259	7,152				
CFDA 17.278	1,322				
CFDA 93.558	9,868				
	<u>18,485</u>				
WORKFORCE DEVELOPMENT, INC.		Yes			
CFDA 17.258	318,440				
CFDA 17.259	371,684				
CFDA 17.278	444,864				
CFDA 17.277	24,542				
CFDA 84.126	83,859				
	<u>1,243,389</u>				
MN - DEPARTMENT OF HEALTH					
ALLINA HEALTH SYSTEM		Yes	Yes		
CFDA 93.624	85,831				
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 93.624	11,185				
CFDA 93.788	16,851				
	<u>28,036</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 10.557	1,027,931				
CFDA 93.069	250,337				
CFDA 93.251	1,650				
CFDA 93.268	2,150				
CFDA 93.314	2,025				
CFDA 93.505	77,477				
CFDA 93.539	13,600				
CFDA 93.558	315,522				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.870	358,089				
CFDA 93.994	267,326				
	<u>2,316,107</u>				
ARROWHEAD REG DEVELOP COMM		Yes			
CFDA 93.757	19,104				
	<u>19,104</u>				
BENTON COUNTY		Yes	Yes		
CFDA 10.557	246,805				
CFDA 84.181	1,933				
CFDA 93.069	43,725				
CFDA 93.314	75				
CFDA 93.539	850				
CFDA 93.558	34,617				
CFDA 93.994	37,903				
	<u>365,908</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 10.557	267,248				
CFDA 93.069	80,503				
CFDA 93.184	34,726				
CFDA 93.251	300				
CFDA 93.268	10,774				
CFDA 93.314	225				
CFDA 93.539	37,001				
CFDA 93.558	76,835				
CFDA 93.733	5,979				
CFDA 93.778	5,980				
CFDA 93.994	59,767				
	<u>579,338</u>				
CARLTON COOK LAKE ST LOUIS CO HL BD		Yes	Yes		
CFDA 10.557	948,838				
CFDA 84.181	7,732				
CFDA 93.069	161,728				
CFDA 93.070	18,759				
CFDA 93.251	825				
CFDA 93.268	1,200				
CFDA 93.314	900				
CFDA 93.505	201,837				
CFDA 93.558	505,703				
CFDA 93.757	840,600				
CFDA 93.994	336,903				
	<u>3,025,025</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CARVER COUNTY					
		Yes	Yes		
CFDA 84.181	1,933				
CFDA 93.069	99,573				
CFDA 93.251	375				
CFDA 93.268	1,600				
CFDA 93.314	300				
CFDA 93.539	1,225				
CFDA 93.558	36,968				
CFDA 93.994	49,378				
	<u>191,352</u>				
CASS COUNTY					
		Yes	Yes		
CFDA 10.557	193,413				
CFDA 84.181	2,416				
CFDA 93.069	19,578				
CFDA 93.251	675				
CFDA 93.505	38,214				
CFDA 93.558	84,933				
CFDA 93.870	42,321				
CFDA 93.994	28,280				
	<u>409,830</u>				
CENTRACARE HLTH SYS/ST CLOUD HOSPIT					
		Yes			
CFDA 93.889	504,395				
CFDA 93.817	96,028				
CFDA 93.236	14,825				
CFDA 93.110	47,127				
CFDA 93.301	44,927				
	<u>707,302</u>				
CHANNEL ONE INC					
		Yes			
CFDA 10.565	388,522				
	<u>388,522</u>				
CHILDREN'S HEALTH CARE					
		Yes			
CFDA 93.940	23,535				
CFDA 93.994	35,733				
	<u>59,268</u>				
CHISAGO COUNTY					
		Yes	Yes		
CFDA 10.557	175,679				
CFDA 84.181	1,450				
CFDA 93.069	65,799				
CFDA 93.251	75				
CFDA 93.314	300				
CFDA 93.558	46,683				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.994	39,261				
	<u>329,247</u>				
CITY OF BLOOMINGTON		Yes	Yes		
CFDA 93.069	86,491				
CFDA 93.505	197,332				
CFDA 93.870	50,889				
CFDA 93.994	150,404				
CFDA 93.558	163,914				
CFDA 93.539	6,150				
CFDA 93.251	2,925				
CFDA 93.314	450				
CFDA 93.898	79,465				
CFDA 84.181	1,933				
CFDA 10.557	2,484,494				
CFDA 10.572	1,199				
	<u>3,225,646</u>				
CITY OF MINNEAPOLIS		Yes	Yes		
CFDA 93.069	305,723				
CFDA 93.500	34,745				
CFDA 93.505	315,099				
CFDA 93.870	388,509				
CFDA 93.558	1,105,781				
CFDA 93.753	15,000				
CFDA 93.757	830,734				
CFDA 93.994	821,359				
	<u>3,816,950</u>				
CITY OF RICHFIELD		Yes			
CFDA 93.069	56,830				
	<u>56,830</u>				
COMMUNITY HEALTH SERVICES, INC.		Yes	Yes		
CFDA 93.800	28,949				
	<u>28,949</u>				
COMUNIDADES LATINAS UIDAS EN SERVIC		Yes			
CFDA 93.558	269,481				
	<u>269,481</u>				
COOK COUNTY		Yes	Yes		
CFDA 66.472	4,250				
	<u>4,250</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 10.557	268,934				

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.069	60,975				
CFDA 93.251	1,325				
CFDA 93.314	225				
CFDA 93.558	77,917				
CFDA 93.994	65,176				
	<u>474,552</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 10.557	1,090,489				
CFDA 93.069	308,364				
CFDA 93.251	4,475				
CFDA 93.268	800				
CFDA 93.314	1,650				
CFDA 93.505	427,222				
CFDA 93.539	14,675				
CFDA 93.558	325,356				
CFDA 93.994	281,413				
	<u>2,454,444</u>				
DES MOINES VALLEY HEALTH & HUMAN S		Yes	Yes		
CFDA 10.557	99,237				
CFDA 84.181	2,900				
CFDA 93.069	47,344				
CFDA 93.268	3,250				
CFDA 93.624	197,694				
CFDA 93.757	478,086				
CFDA 93.994	34,259				
	<u>862,770</u>				
DODGE COUNTY		Yes	Yes		
CFDA 10.557	86,937				
CFDA 84.181	1,450				
CFDA 93.069	30,186				
CFDA 93.251	1,125				
CFDA 93.558	2,726				
CFDA 93.994	18,409				
	<u>140,833</u>				
ESSENTIA HEALTH		Yes			
CFDA 93.251	1,000				
CFDA 93.301	54,702				
CFDA 93.624	35,596				
CFDA 93.810	10,280				
	<u>101,578</u>				

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**Exhibit 4
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**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
EVERGREEN YOUTH & FAMILY SERVICE, IN CFDA 93.092	61,682	Yes			
FAIRVIEW HEALTH SERVICES CFDA 93.817 CFDA 93.810	619,024 8,000 <u>627,024</u>	Yes			Yes
FILLMORE COUNTY CFDA 93.268	1,200	Yes	Yes		
FREEBORN COUNTY CFDA 10.557 CFDA 93.069 CFDA 93.251 CFDA 93.283 CFDA 93.558 CFDA 93.994	268,631 38,337 450 225 16,948 38,289 <u>362,880</u>	Yes	Yes		
GOODHUE COUNTY CFDA 10.557 CFDA 84.181 CFDA 93.069 CFDA 93.268 CFDA 93.558 CFDA 93.994	184,729 1,450 32,162 2,800 36,324 30,788 <u>288,253</u>	Yes	Yes		
GOVT DEPT OF THE FOND DU LAC BAND OF CFDA 10.557	65,982	Yes			
GRAND PORTAGE RESERVATION TRIBAL C CFDA 93.069 CFDA 93.588 CFDA 10.557	4,877 30,371 7,595 <u>42,843</u>	Yes	Yes		
HEALTH PARTNERS INSTITUTE CFDA 93.393 CFDA 93.757 CFDA 93.283	4,485 136,352 114,226	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 66.469	222,314 <u>477,377</u>				
HENNEPIN COUNTY		Yes	Yes		
CFDA 10.557	4,507,717				
CFDA 93.069	454,514				
CFDA 93.110	20,000				
CFDA 93.116	20,000				
CFDA 93.251	21,287				
CFDA 93.235	222,398				
CFDA 93.268	342,807				
CFDA 93.314	18,538				
CFDA 93.624	27,456				
CFDA 93.817	55,489				
CFDA 93.889	907,233				
CFDA 93.898	108,440				
CFDA 93.940	541,933				
CFDA 93.977	33,759				
CFDA 93.994	592,765				
CFDA 93.505	115,527				
CFDA 93.870	250,096				
CFDA 93.558	1,256,974 <u>9,496,933</u>				
HORIZON PUBLIC HEALTH		Yes	Yes		
CFDA 10.557	296,955				
CFDA 84.181	9,665				
CFDA 93.069	95,039				
CFDA 93.110	20,000				
CFDA 93.251	300				
CFDA 93.268	800				
CFDA 93.314	600				
CFDA 93.539	1,600				
CFDA 93.558	134,208				
CFDA 93.994	85,915 <u>645,082</u>				
HOUSTON COUNTY		Yes	Yes		
CFDA 10.557	108,720				
CFDA 84.181	1,933				
CFDA 93.069	12,386				
CFDA 93.251	863				
CFDA 93.268	863				
CFDA 93.558	33,291				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.994	23,478				
	<u>181,534</u>				
HUMAN SERV OF FARIBAULT & MARTIN C		Yes	Yes		
CFDA 10.557	156,813				
CFDA 93.069	38,064				
CFDA 93.251	225				
CFDA 93.268	1,200				
CFDA 93.314	300				
CFDA 93.505	85,869				
CFDA 93.539	2,400				
CFDA 93.558	51,666				
CFDA 93.870	81,500				
CFDA 93.994	46,110				
	<u>464,147</u>				
INDIGENOUS PEOPLES TASK FORCE		Yes	Yes	Yes	
CFDA 93.558	103,349				
	<u>103,349</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 10.557	158,916				
CFDA 84.181	2,416				
CFDA 93.069	47,721				
CFDA 93.314	150				
CFDA 93.558	68,046				
CFDA 93.994	50,001				
	<u>327,250</u>				
ISD 0709 DULUTH		Yes			
CFDA 93.070	827				
CFDA 93.640	218				
	<u>1,045</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 10.557	95,194				
CFDA 84.181	1,933				
CFDA 93.069	21,196				
CFDA 93.251	450				
CFDA 93.268	400				
CFDA 93.558	16,702				
CFDA 93.994	21,857				
CFDA 93.505	289,107				
	<u>446,839</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
KANDIYOHI-RENVILLE COMMUNITY HEAL		Yes			Yes
CFDA 10.557	486,560				
CFDA 84.181	3,866				
CFDA 93.069	74,566				
CFDA 93.251	1,350				
CFDA 93.268	4,150				
CFDA 93.314	750				
CFDA 93.500	19,626				
CFDA 93.505	165,533				
CFDA 93.539	3,750				
CFDA 93.558	82,225				
CFDA 93.994	78,750				
	<u>921,126</u>				
LAKES & PINES COMM ACT COUNCIL		Yes	Yes		
CFDA 93.569	387,560				
	<u>387,560</u>				
LEECH LAKE TRIBAL COLLEGE, INC.		Yes	Yes		
CFDA 93.500	12,527				
	<u>12,527</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 93.558	140,958				
CFDA 93.624	393,027				
	<u>533,985</u>				
MAYO CLINIC		Yes			
CFDA 93.301	24,975				
CFDA 93.624	68,102				
CFDA 93.817	192,840				
CFDA 93.889	293,558				
	<u>579,475</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 93.301	8,325				
CFDA 93.898	157				
CFDA 93.919	1,726				
	<u>10,208</u>				
MEEKER-MCLEOD-SIBLEY CHS		Yes			
CFDA 10.557	441,656				
CFDA 84.181	5,799				
CFDA 93.069	63,978				
CFDA 93.268	4,000				
CFDA 93.314	500				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.558	117,505				
CFDA 93.994	82,180				
	<u>715,618</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 10.557	95,638				
CFDA 93.069	37,842				
CFDA 93.251	975				
CFDA 93.314	150				
CFDA 93.505	109,445				
CFDA 93.558	57,408				
CFDA 93.994	7,779				
	<u>309,237</u>				
MN COALITION AGAINST SEXUAL ASSAUL		Yes		Yes	
CFDA 93.136	183,896				
	<u>183,896</u>				
MN RURAL WATER ASSOCIATION		Yes			
CFDA 66.468	673,917				
	<u>673,917</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 10.557	186,175				
CFDA 84.181	2,416				
CFDA 93.069	24,697				
CFDA 93.251	225				
CFDA 93.505	5,886				
CFDA 93.539	400				
CFDA 93.558	52,996				
CFDA 93.994	41,263				
	<u>314,058</u>				
MOWER COUNTY		Yes	Yes		
CFDA 10.557	228,521				
CFDA 84.181	1,933				
CFDA 93.069	34,432				
CFDA 93.251	1,225				
CFDA 93.505	127,396				
CFDA 93.539	500				
CFDA 93.558	74,786				
CFDA 93.994	43,950				
	<u>512,743</u>				
MPLS MEDICAL RESEARCH FOUNDATION		Yes	Yes		
CFDA 93.940	36,506				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.917	146,791				
	<u>183,297</u>				
NATIONAL RURAL HEALTH RESOURCE CTR		Yes	Yes		
CFDA 93.241	89,405				
CFDA 93.624	11,988				
	<u>101,393</u>				
NEIGHBORHOOD HEALTHSOURCE		Yes			
CFDA 93.558	214,215				
CFDA 93.800	12,124				
	<u>226,339</u>				
NOBLES COUNTY		Yes	Yes		
CFDA 10.557	190,132				
CFDA 84.181	2,416				
CFDA 93.069	31,028				
CFDA 93.268	2,150				
CFDA 93.558	23,931				
CFDA 93.994	34,032				
	<u>283,689</u>				
NORTH COUNTY FOOD BANK, INC		Yes	Yes		Yes
CFDA 10.565	507,427				
	<u>507,427</u>				
OLMSTED COUNTY		Yes			
CFDA 10.557	749,503				
CFDA 84.181	1,933				
CFDA 93.069	120,053				
CFDA 93.251	1,600				
CFDA 93.268	8,050				
CFDA 93.314	75				
CFDA 93.558	151,440				
CFDA 93.558	1,597,396				
CFDA 93.994	130,987				
	<u>2,761,037</u>				
PACER CENTER, INC		Yes			
CFDA 93.110	22,915				
	<u>22,915</u>				
PARTNERSHIP 4 HEALTH COMMUNITY HEA		Yes			
CFDA 10.557	771,520				
CFDA 84.181	7,732				
CFDA 93.069	141,962				
CFDA 93.314	825				

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**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.505	126,968				
CFDA 93.539	10,750				
CFDA 93.558	256,316				
CFDA 93.624	185,416				
CFDA 93.757	591,710				
CFDA 93.994	198,910				
	2,292,109				
PINE COUNTY		Yes			
CFDA 10.557	153,325				
CFDA 84.181	1,450				
CFDA 93.069	43,933				
CFDA 93.251	375				
CFDA 93.505	85,014				
CFDA 93.539	1,600				
CFDA 93.558	47,945				
CFDA 93.994	37,216				
	370,858				
POLK NORMAN MAHNOMEN CHB		Yes			
CFDA 10.557	266,514				
CFDA 84.181	5,799				
CFDA 93.069	60,565				
CFDA 93.251	375				
CFDA 93.268	800				
CFDA 93.276	105,084				
CFDA 93.314	825				
CFDA 93.505	35,280				
CFDA 93.870	390,609				
CFDA 93.539	2,800				
CFDA 93.558	123,512				
CFDA 93.994	69,072				
	1,061,235				
RAMSEY COUNTY		Yes		Yes	
CFDA 10.557	3,123,597				
CFDA 93.069	353,417				
CFDA 93.225	224,310				
CFDA 93.251	6,697				
CFDA 93.268	93,757				
CFDA 93.314	982				
CFDA 93.505	342,451				
CFDA 93.539	8,550				
CFDA 93.558	1,243,414				
CFDA 93.753	15,000				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.870	1,179,100				
CFDA 93.919	2,199				
CFDA 93.940	87,346				
CFDA 93.994	860,374				
	<u>7,541,194</u>				
RICE COUNTY		Yes	Yes		
CFDA 10.557	345,078				
CFDA 84.181	1,933				
CFDA 93.069	52,224				
CFDA 93.251	600				
CFDA 93.314	375				
CFDA 93.539	1,200				
CFDA 93.558	78,063				
CFDA 93.994	55,592				
	<u>535,065</u>				
RIVER BEND EDUCATION DISTRICT		Yes	Yes		
CFDA 93.767	634				
	<u>634</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 93.268	800				
	<u>800</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes	Yes		Yes
CFDA 10.557	2,316,444				
	<u>2,316,444</u>				
SCOTT COUNTY		Yes			
CFDA 84.181	1,933				
CFDA 93.069	119,324				
CFDA 93.251	4,675				
CFDA 93.268	2,925				
CFDA 93.558	76,567				
CFDA 93.994	66,226				
	<u>271,650</u>				
SECOND HARVEST HEARTLAND		Yes			
CFDA 10.565	7,544,709				
	<u>7,544,709</u>				
SECOND HARVEST NORTH CENTRAL FOOD		Yes	Yes		
CFDA 10.565	521,109				
	<u>521,109</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
SECOND HARVEST NORTHERN LAKES FOO CFDA 10.565	622,639	Yes			
SHERBURNE COUNTY CFDA 10.557 CFDA 84.181 CFDA 93.069 CFDA 93.251 CFDA 93.314 CFDA 93.539 CFDA 93.558 CFDA 93.994	357,837 2,417 68,648 1,350 375 3,250 71,509 52,945 558,331	Yes	Yes		
SOUTHERN PRAIRIE COMMUNITY CARE CFDA 93.624	712,095	Yes	Yes		Yes
SOUTHWEST HEALTH & HUMAN SERVICES CFDA 10.557 CFDA 84.181 CFDA 93.069 CFDA 93.251 CFDA 93.268 CFDA 93.283 CFDA 93.558 CFDA 93.994	579,278 11,598 112,532 900 1,596 225 120,984 102,974 930,087	Yes	Yes		
SOUTHWEST MN OPPORTUNITY COUNCIL CFDA 93.558	183,588	Yes			
ST CATHERINE UNIVERSITY CFDA 93.500	18,677	Yes			
ST STEPHEN'S HUMAN SERVICES CFDA 93.558	56,055	Yes			
STEARNS COUNTY CFDA 10.557 CFDA 93.069 CFDA 93.251 CFDA 93.314	791,332 99,403 2,775 1,850	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.505	172,160				
CFDA 93.539	58,403				
CFDA 93.558	205,817				
CFDA 93.733	8,871				
CFDA 93.778	20,749				
CFDA 93.870	455,133				
CFDA 93.994	134,602				
	<u>1,951,095</u>				
UNIVERSITY OF MINNESOTA		Yes			
CFDA 93.070	5,920				
CFDA 93.991	65,915				
CFDA 66.472	23,279				
CFDA 93.558	177,334				
CFDA 93.092	61,567				
CFDA 93.235	5,510				
CFDA 93.761	11,662				
CFDA 93.000	164,847				
CFDA 93.283	286,128				
CFDA 93.323	93,539				
CFDA 93.757	84,043				
CFDA 93.511	37,640				
CFDA 93.889	188				
	<u>1,017,572</u>				
WABASHA COUNTY		Yes			
CFDA 10.557	82,397				
CFDA 84.181	1,933				
CFDA 93.069	39,118				
CFDA 93.251	500				
CFDA 93.268	800				
CFDA 93.558	24,648				
CFDA 93.994	23,360				
	<u>172,756</u>				
WASECA COUNTY		Yes	Yes		
CFDA 10.557	252,023				
CFDA 84.181	3,866				
CFDA 93.069	66,944				
CFDA 93.251	750				
CFDA 93.314	75				
CFDA 93.539	400				
CFDA 93.558	70,616				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.994	51,734				
	<u>446,408</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 10.557	575,466				
CFDA 84.181	1,933				
CFDA 93.069	189,585				
CFDA 93.110	20,000				
CFDA 93.251	2,350				
CFDA 93.268	400				
CFDA 93.314	2,700				
CFDA 93.505	166,064				
CFDA 93.539	9,250				
CFDA 93.558	196,763				
CFDA 93.870	166,962				
CFDA 93.994	157,866				
	<u>1,489,339</u>				
WATONWAN COUNTY		Yes	Yes		
CFDA 10.557	97,244				
CFDA 84.181	2,416				
CFDA 93.069	29,715				
CFDA 93.558	30,312				
CFDA 93.994	17,444				
	<u>177,131</u>				
WEST SIDE COMMUNITY HEALTH SERVICE		Yes			
CFDA 93.898	90,103				
CFDA 93.558	216,846				
CFDA 93.875	589				
CFDA 93.235	37,838				
CFDA 93.977	14,218				
	<u>359,594</u>				
WINONA COUNTY		Yes	Yes		
CFDA 10.557	107,819				
CFDA 84.181	1,933				
CFDA 93.069	43,393				
CFDA 93.283	350				
CFDA 93.558	62,409				
CFDA 93.994	51,032				
	<u>266,936</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 84.181	1,933				
CFDA 93.069	111,189				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.251	1,125				
CFDA 93.314	300				
CFDA 93.539	3,525				
CFDA 93.558	115,108				
CFDA 93.994	103,887				
	<u>337,067</u>				
WRIGHT COUNTY COMMUNITY ACTION		Yes			
CFDA 10.557	<u>325,063</u>				
MN - DEPARTMENT OF HUMAN SERVICES					
360 COMMUNITIES		Yes			
CFDA 93.575	153,698				
CFDA 93.658	114,174				
	<u>267,872</u>				
AITKIN COUNTY		Yes	Yes		
CFDA 10.561	153,084				
CFDA 93.556	16,286				
CFDA 93.558	160,039				
CFDA 93.563	392,338				
CFDA 93.566	389				
CFDA 93.575	3,204				
CFDA 93.590	1,116				
CFDA 93.645	4,793				
CFDA 93.658	96,041				
CFDA 93.667	112,787				
CFDA 93.674	4,696				
CFDA 93.767	149				
CFDA 93.778	736,503				
	<u>1,681,425</u>				
AMHERST H. WILDER FOUNDATION		Yes	Yes		
CFDA 93.558	36,160				
CFDA 93.051	17,892				
CFDA 93.958	240,624				
CFDA 93.600	161,091				
	<u>455,767</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 10.561	2,521,624				
CFDA 93.150	43,490				
CFDA 93.525	16,590				
CFDA 93.556	168,529				
CFDA 93.558	3,746,386				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.563	5,624,584				
CFDA 93.575	351,407				
CFDA 93.590	128,460				
CFDA 93.645	62,111				
CFDA 93.658	1,189,067				
CFDA 93.667	1,406,016				
CFDA 93.674	25,634				
CFDA 93.767	580				
CFDA 93.778	9,220,277				
CFDA 93.959	1,760				
	<u>24,506,515</u>				
ANOKA COUNTY COMM ACTION PROG INC		Yes			
CFDA 93.569	321,002				
CFDA 93.575	309,068				
	<u>630,070</u>				
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 10.561	181,694				
CFDA 14.231	87,500				
CFDA 93.569	286,318				
CFDA 93.674	248,000				
	<u>803,512</u>				
ARROWHEAD REG DEVELOP COMM		Yes			
CFDA 93.044	566,612				
CFDA 93.045	844,371				
CFDA 93.053	195,422				
CFDA 93.043	39,466				
CFDA 93.048	9,715				
CFDA 93.052	172,990				
CFDA 93.071	15,403				
CFDA 93.324	88,298				
CFDA 93.763	34,969				
CFDA 93.778	73,756				
	<u>2,041,002</u>				
AVIVO AND SUBSIDIARY FKA RESOURCE, I		Yes			
CFDA 93.959	1,111,886				
	<u>1,111,886</u>				
BECKER COUNTY		Yes	Yes		
CFDA 10.561	268,803				
CFDA 93.556	130,381				
CFDA 93.558	525,365				
CFDA 93.563	818,769				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.566	625				
CFDA 93.575	10,252				
CFDA 93.590	6,191				
CFDA 93.645	12,519				
CFDA 93.658	557,828				
CFDA 93.667	309,101				
CFDA 93.674	12,912				
CFDA 93.767	246				
CFDA 93.778	1,387,665				
	<u>4,040,657</u>				
BELTRAMI COUNTY		Yes	Yes		Yes
CFDA 10.561	561,440				
CFDA 84.181	1,934				
CFDA 93.566	30,439				
CFDA 93.558	882,288				
CFDA 93.563	825,229				
CFDA 93.566	1,175				
CFDA 93.575	21,231				
CFDA 93.590	15,387				
CFDA 93.645	12,549				
CFDA 93.658	3,020,583				
CFDA 93.667	310,234				
CFDA 93.674	23,200				
CFDA 93.767	543				
CFDA 93.778	2,029,163				
	<u>7,735,395</u>				
BENTON COUNTY		Yes	Yes		
CFDA 10.561	285,365				
CFDA 93.556	15,615				
CFDA 93.558	442,509				
CFDA 93.563	820,527				
CFDA 93.566	658				
CFDA 93.575	27,273				
CFDA 93.590	9,131				
CFDA 93.645	6,763				
CFDA 93.658	274,687				
CFDA 93.667	232,751				
CFDA 93.674	6,998				
CFDA 93.767	364				
CFDA 93.778	1,164,943				
CFDA 93.959	600				
	<u>3,288,184</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
BI-COUNTY COMM ACTION COUNCIL					
		Yes			
CFDA 10.561	25,507				
CFDA 93.569	239,370				
	<u>264,877</u>				
BIG STONE COUNTY					
		Yes			
CFDA 10.561	73,316				
CFDA 93.556	5,724				
CFDA 93.558	20,401				
CFDA 93.563	84,074				
CFDA 93.566	194				
CFDA 93.575	36,223				
CFDA 93.590	2,551				
CFDA 93.645	1,831				
CFDA 93.658	48,057				
CFDA 93.667	52,952				
CFDA 93.674	423				
CFDA 93.767	68				
CFDA 93.778	295,714				
	<u>621,528</u>				
BLUE EARTH COUNTY					
		Yes	Yes		
CFDA 10.561	568,699				
CFDA 93.556	30,894				
CFDA 93.558	623,756				
CFDA 93.563	1,015,373				
CFDA 93.566	1,251				
CFDA 93.575	36,994				
CFDA 93.590	13,832				
CFDA 93.645	10,010				
CFDA 93.658	315,489				
CFDA 93.667	355,947				
CFDA 93.674	2,583				
CFDA 93.767	693				
CFDA 93.778	2,190,544				
	<u>5,166,065</u>				
BRIGHTER DAY RESIDENCE, INC.					
		Yes			
CFDA 93.778	1,538,380				
	<u>1,538,380</u>				
BROWN COUNTY					
		Yes	Yes		
CFDA 10.561	182,631				
CFDA 93.556	63,283				
CFDA 93.558	196,754				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.563	444,061				
CFDA 93.566	470				
CFDA 93.575	10,684				
CFDA 93.590	10,674				
CFDA 93.645	7,205				
CFDA 93.658	163,797				
CFDA 93.667	149,279				
CFDA 93.674	4,595				
CFDA 93.767	262				
CFDA 93.778	1,008,186				
	<u>2,241,881</u>				
CAP OF SUBURBAN HENNEPIN					
CFDA 10.561	49,098	Yes	Yes		
CFDA 93.569	1,613,606				
	<u>1,662,704</u>				
CAP RAMSEY & WASHINGTON COUNTIES					
CFDA 10.580	45,503	Yes			
CFDA 93.569	1,396,923				
	<u>1,442,426</u>				
CARLTON COOK LAKE ST LOUIS CO HL BD					
CFDA 93.959	130,230	Yes	Yes		
	<u>130,230</u>				
CARLTON COUNTY					
CFDA 10.561	408,549	Yes	Yes		
CFDA 93.090	13,694				
CFDA 93.556	15,466				
CFDA 93.558	357,748				
CFDA 93.563	963,591				
CFDA 93.566	1,017				
CFDA 93.575	9,258				
CFDA 93.590	20,090				
CFDA 93.645	12,026				
CFDA 93.658	294,587				
CFDA 93.659	65,142				
CFDA 93.667	287,700				
CFDA 93.674	620				
CFDA 93.767	522				
CFDA 93.778	1,892,119				
	<u>4,342,129</u>				
CARVER COUNTY					
CFDA 10.561	423,127	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.556	34,537				
CFDA 93.558	358,000				
CFDA 93.563	1,136,324				
CFDA 93.566	1,013				
CFDA 93.575	50,699				
CFDA 93.590	27,883				
CFDA 93.645	18,180				
CFDA 93.658	708,239				
CFDA 93.667	340,555				
CFDA 93.674	3,800				
CFDA 93.767	584				
CFDA 93.778	3,121,686				
	<u>6,224,627</u>				
CASS COUNTY		Yes	Yes		
CFDA 10.561	302,460				
CFDA 93.556	25,994				
CFDA 93.558	550,579				
CFDA 93.563	730,395				
CFDA 93.566	707				
CFDA 93.575	7,971				
CFDA 93.590	5,610				
CFDA 93.645	12,934				
CFDA 93.658	337,079				
CFDA 93.667	249,571				
CFDA 93.674	4,600				
CFDA 93.767	382				
CFDA 93.778	1,171,299				
CFDA 93.959	1,400				
	<u>3,400,981</u>				
CATHOLIC CHARITIES OF THE ARCHDIOCE		Yes	Yes		
CFDA 93.566	16,254				
CFDA 10.561	218,524				
CFDA 14.231	83,031				
	<u>317,809</u>				
Center City Housing Corp.		Yes	Yes		
CFDA 93.959	154,032				
	<u>154,032</u>				
CENTRACARE HLTH SYS/ST CLOUD HOSPIT		Yes			
CFDA 93.959	814,200				
CFDA 93.241	9,540				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.243	134,528				
	<u>958,268</u>				
CENTRAL MN COUNCIL ON AGING		Yes	Yes		
CFDA 93.044	904,997				
CFDA 93.045	1,189,449				
CFDA 93.053	290,034				
CFDA 93.052	247,939				
CFDA 93.043	49,750				
CFDA 93.048	11,295				
CFDA 93.324	38,356				
CFDA 93.071	15,992				
CFDA 93.761	11,354				
CFDA 93.778	314,295				
	<u>3,073,461</u>				
CENTRAL MN LEGAL SERVICES		Yes	Yes		
CFDA 93.597	46,763				
	<u>46,763</u>				
CHILD CARE AWARE OF MINNESOTA		Yes			
CFDA 93.575	2,359,763				
CFDA 84.412	203,468				
	<u>2,563,231</u>				
CHILD CARE CHOICES INC. DBA MILESTON		Yes	Yes		
CFDA 93.596	179,820				
	<u>179,820</u>				
CHILD CARE RESOURCE AND REFERRAL, IN		Yes			
CFDA 93.575	1,334,299				
	<u>1,334,299</u>				
CHIPPEWA COUNTY		Yes	Yes		
CFDA 10.561	165,441				
CFDA 93.556	12,433				
CFDA 93.558	111,811				
CFDA 93.563	247,917				
CFDA 93.566	322				
CFDA 93.575	2,833				
CFDA 93.590	4,364				
CFDA 93.645	3,704				
CFDA 93.658	59,171				
CFDA 93.667	93,472				
CFDA 93.767	167				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.778	609,876				
	<u>1,311,511</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 10.561	355,229				
CFDA 93.556	9,594				
CFDA 93.558	329,153				
CFDA 93.563	720,602				
CFDA 93.566	850				
CFDA 93.575	17,398				
CFDA 93.590	26,269				
CFDA 93.645	8,759				
CFDA 93.658	299,187				
CFDA 93.667	245,917				
CFDA 93.669	2,891				
CFDA 93.674	1,576				
CFDA 93.767	397				
CFDA 93.778	1,462,798				
	<u>3,480,620</u>				
CITY OF DULUTH		Yes	Yes		
CFDA 93.558	15,000				
	<u>15,000</u>				
CITY OF HIBBING		Yes	Yes		
CFDA 93.959	800				
	<u>800</u>				
CITY OF MANKATO		Yes			
CFDA 93.959	1,200				
	<u>1,200</u>				
CITY OF OSAKIS		Yes	Yes		
CFDA 93.959	240				
	<u>240</u>				
CITY OF SHERBURN		Yes	Yes		
CFDA 93.778	293				
	<u>293</u>				
CLAY COUNTY		Yes	Yes		
CFDA 10.561	476,274				
CFDA 93.556	14,397				
CFDA 93.558	795,729				
CFDA 93.563	1,080,835				
CFDA 93.566	1,049				
CFDA 93.575	27,244				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.590	7,748				
CFDA 93.645	10,998				
CFDA 93.658	1,124,074				
CFDA 93.667	410,512				
CFDA 93.674	12,500				
CFDA 93.767	514				
CFDA 93.778	1,924,915				
CFDA 93.788	15,160				
CFDA 93.958	3,173				
	<u>5,905,122</u>				
CLEARWATER COUNTY		Yes	Yes		
CFDA 10.561	115,091				
CFDA 93.556	1,798				
CFDA 93.558	105,260				
CFDA 93.563	140,935				
CFDA 93.566	290				
CFDA 93.575	1,837				
CFDA 93.590	105				
CFDA 93.645	1,198				
CFDA 93.658	55,135				
CFDA 93.667	92,126				
CFDA 93.674	646				
CFDA 93.767	116				
CFDA 93.778	365,971				
	<u>880,508</u>				
COMUNIDADES LATINAS UIDAS EN SERVIC		Yes			
CFDA 93.566	38,122				
CFDA 93.959	171,322				
CFDA 93.958	82,505				
CFDA 93.953	170,727				
CFDA 10.561	42,750				
	<u>505,426</u>				
CONCORDIA UNIVERSITY		Yes			
CFDA 93.575	1,527,290				
	<u>1,527,290</u>				
COOK COUNTY		Yes	Yes		
CFDA 10.561	96,681				
CFDA 93.556	11,802				
CFDA 93.558	44,520				
CFDA 93.563	93,866				
CFDA 93.565	229				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.575	1,250				
CFDA 93.590	7,011				
CFDA 93.645	3,927				
CFDA 93.658	51,867				
CFDA 93.667	35,573				
CFDA 93.674	1,054				
CFDA 93.767	111				
CFDA 93.778	357,170				
	<u>705,061</u>				
CROW WING COUNTY					
CFDA 10.561	643,272	Yes	Yes		
CFDA 93.556	13,089				
CFDA 93.558	664,884				
CFDA 93.563	1,187,233				
CFDA 93.566	1,373				
CFDA 93.575	34,050				
CFDA 93.590	24,178				
CFDA 93.645	11,260				
CFDA 93.658	625,948				
CFDA 93.667	341,774				
CFDA 93.674	5,006				
CFDA 93.767	565				
CFDA 93.778	2,334,248				
	<u>5,886,880</u>				
DAKOTA COUNTY					
CFDA 10.561	2,081,822	Yes	Yes		
CFDA 14.231	576,630				
CFDA 93.090	68,117				
CFDA 93.150	1,569				
CFDA 93.556	111,454				
CFDA 93.558	2,864,800				
CFDA 93.563	7,346,614				
CFDA 93.575	462,800				
CFDA 93.590	139,565				
CFDA 93.645	68,839				
CFDA 93.658	1,912,938				
CFDA 93.659	397,616				
CFDA 93.667	1,482,256				
CFDA 93.674	61,700				
CFDA 93.778	10,290,203				
	<u>27,866,923</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
DES MOINES VALLEY HEALTH & HUMAN S					
CFDA 10.561	168,488	Yes	Yes		
CFDA 93.556	11,194				
CFDA 93.558	74,892				
CFDA 93.563	320,545				
CFDA 93.566	433				
CFDA 93.575	3,550				
CFDA 93.590	5,107				
CFDA 93.640	551				
CFDA 93.645	5,643				
CFDA 93.658	170,437				
CFDA 93.667	204,178				
CFDA 93.674	9,189				
CFDA 93.778	943,087				
	<u>1,917,294</u>				
DODGE COUNTY					
CFDA 93.767	11	Yes	Yes		
	<u>11</u>				
DOUGLAS COUNTY					
CFDA 10.561	327,962	Yes	Yes		
CFDA 93.556	11,944				
CFDA 93.558	286,073				
CFDA 93.563	714,720				
CFDA 93.566	709				
CFDA 93.575	9,441				
CFDA 93.590	4,247				
CFDA 93.645	7,479				
CFDA 93.658	257,736				
CFDA 93.667	181,168				
CFDA 93.674	10,400				
CFDA 93.767	385				
CFDA 93.778	1,165,262				
	<u>2,977,526</u>				
DULUTH COMM ACTION PROG INC					
CFDA 10.561	33,175	Yes			
CFDA 93.569	287,781				
	<u>320,956</u>				
EVERGREEN YOUTH & FAMILY SERVICE, IN					
CFDA 93.674	141,355	Yes			
	<u>141,355</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
FAMILY PARTNERSHIP					
		Yes			
CFDA 93.953	271,869				
CFDA 93.959	49,454				
CFDA 93.917	25,347				
	<u>346,670</u>				
FILLMORE COUNTY					
		Yes	Yes		
CFDA 10.561	152,422				
CFDA 93.575	6,512				
CFDA 93.596	2,375				
CFDA 93.556	10,142				
CFDA 93.563	188,670				
CFDA 93.566	355				
CFDA 93.590	7,843				
CFDA 93.645	4,656				
CFDA 93.658	71,208				
CFDA 93.667	113,985				
CFDA 93.674	3,642				
CFDA 93.767	35				
CFDA 93.778	666,994				
	<u>1,228,839</u>				
FREEBORN COUNTY					
		Yes	Yes		
CFDA 10.561	230,928				
CFDA 10.578	13,938				
CFDA 93.556	7,759				
CFDA 93.558	457,672				
CFDA 93.563	521,800				
CFDA 93.566	569				
CFDA 93.575	11,876				
CFDA 93.590	8,658				
CFDA 93.645	5,711				
CFDA 93.658	329,963				
CFDA 93.667	208,172				
CFDA 93.674	4,900				
CFDA 93.767	268				
CFDA 93.778	1,338,600				
CFDA 96.001	665				
	<u>3,141,479</u>				
GOODHUE COUNTY					
		Yes	Yes		
CFDA 10.561	376,271				
CFDA 93.556	9,936				
CFDA 93.558	304,371				
CFDA 93.563	955,865				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.566	962				
CFDA 93.575	18,349				
CFDA 93.590	23,964				
CFDA 93.645	9,078				
CFDA 93.658	414,300				
CFDA 93.667	199,833				
CFDA 93.674	7,434				
CFDA 93.767	519				
CFDA 93.778	1,507,214				
	<u>3,828,096</u>				
GOVT DEPT OF THE FOND DU LAC BAND OF		Yes			
CFDA 93.558	280,156				
CFDA 93.069	4,280				
CFDA 93.958	260,801				
CFDA 93.959	165,111				
CFDA 93.569	36,509				
	<u>746,857</u>				
GRAND PORTAGE RESERVATION TRIBAL C		Yes	Yes		
CFDA 93.569	15,386				
CFDA 93.958	197,887				
CFDA 10.561	80,340				
	<u>293,613</u>				
GRANT COUNTY		Yes	Yes		
CFDA 10.561	77,193				
CFDA 93.556	4,010				
CFDA 93.558	63,321				
CFDA 93.563	154,935				
CFDA 93.566	171				
CFDA 93.575	1,869				
CFDA 93.590	5,916				
CFDA 93.645	3,915				
CFDA 93.658	65,879				
CFDA 93.667	65,632				
CFDA 93.674	1,156				
CFDA 93.767	34				
CFDA 93.778	365,247				
CFDA 93.958	1,380				
	<u>810,658</u>				
HEALTH PARTNERS INSTITUTE		Yes			
CFDA 93.536	14,389				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
HENNEPIN COUNTY					
		Yes	Yes		
CFDA 10.561	16,053,830				
CFDA 93.051	137,078				
CFDA 93.090	59,908				
CFDA 93.150	409,347				
CFDA 93.525	10,220				
CFDA 93.556	841,475				
CFDA 93.563	23,151,443				
CFDA 93.566	11,552				
CFDA 93.575	2,989,541				
CFDA 93.590	365,865				
CFDA 93.645	272,954				
CFDA 93.658	13,466,600				
CFDA 93.659	582,960				
CFDA 93.667	7,001,737				
CFDA 93.669	3,000				
CFDA 93.674	115,000				
CFDA 93.719	238,000				
CFDA 93.778	58,684,812				
CFDA 93.788	34,607				
CFDA 93.917	2,036,178				
CFDA 93.958	690,000				
CFDA 93.558	26,078,943				
	<u>153,235,050</u>				
HIRED					
		Yes			
CFDA 93.558	23,688				
CFDA 10.561	444,767				
	<u>468,455</u>				
HMONG AMERICAN PARTNERSHIP					
		Yes			
CFDA 93.566	44,274				
CFDA 93.570	442,674				
CFDA 93.584	223,229				
	<u>710,177</u>				
HORIZON PUBLIC HEALTH					
		Yes	Yes		Yes
CFDA 93.778	676,500				
CFDA 93.959	239,554				
	<u>916,054</u>				
HOUSTON COUNTY					
		Yes	Yes		
CFDA 10.561	136,186				
CFDA 93.556	13,477				
CFDA 93.558	111,572				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.563	282,216				
CFDA 93.566	318				
CFDA 93.575	4,619				
CFDA 93.590	4,489				
CFDA 93.645	4,065				
CFDA 93.658	182,664				
CFDA 93.667	90,809				
CFDA 93.674	2,374				
CFDA 93.767	178				
CFDA 93.778	534,440				
	<u>1,367,407</u>				
HUMAN SERV OF FARIBAULT & MARTIN C		Yes	Yes		
CFDA 10.561	279,906				
CFDA 93.556	22,306				
CFDA 93.558	342,808				
CFDA 93.563	786,540				
CFDA 93.566	618				
CFDA 93.575	13,815				
CFDA 93.590	17,485				
CFDA 93.645	12,734				
CFDA 93.658	481,062				
CFDA 93.667	265,065				
CFDA 93.674	5,021				
CFDA 93.767	328				
CFDA 93.778	1,336,262				
	<u>3,563,950</u>				
HUNGER SOLUTIONS MINNESOTA		Yes			
CFDA 10.561	182,337				
CFDA 10.568	876,982				
	<u>1,059,319</u>				
INDIAN HEALTH BOARD OF MINNEAPOLIS,		Yes			
CFDA 93.958	75,001				
	<u>75,001</u>				
INDIGENOUS PEOPLES TASK FORCE		Yes	Yes	Yes	
CFDA 93.959	112,947				
	<u>112,947</u>				
INTER-COUNTY COMMUNITY COUNCIL		Yes			
CFDA 14.231	48,633				
CFDA 10.561	36,671				
CFDA 93.569	94,589				
CFDA 93.525	143				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 97.024	2,800				
	<u>182,836</u>				
INTERNATIONAL INSTITUTE-MINNESOTA		Yes			
CFDA 93.566	<u>374,144</u>				
ISANTI COUNTY		Yes	Yes		
CFDA 10.561	248,633				
CFDA 93.556	27,296				
CFDA 93.558	376,007				
CFDA 93.563	953,327				
CFDA 93.566	555				
CFDA 93.575	21,314				
CFDA 93.590	2,678				
CFDA 93.645	8,740				
CFDA 93.658	226,537				
CFDA 93.667	200,574				
CFDA 93.674	7,248				
CFDA 93.767	303				
CFDA 93.778	1,140,126				
CFDA 93.959	600				
	<u>3,213,938</u>				
ISD 0001 AITKIN		Yes			
CFDA 93.778	<u>54,183</u>				
ISD 0094 CLOQUET		Yes			
CFDA 93.778	<u>367,373</u>				
ISD 0316 GREENWAY (COLERAINE)		Yes	Yes		
CFDA 93.778	<u>80,000</u>				
ISD 0318 GRAND RAPIDS		Yes	Yes		
CFDA 93.959	211,149				
CFDA 93.778	609,437				
CFDA 93.640	1,494				
	<u>822,080</u>				
ISD 0361 INTERNATIONAL FALLS		Yes	Yes		
CFDA 93.959	<u>176,461</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ISD 0381 LAKE SUPERIOR (TWO HARBORS) CFDA 93.778	93,941	Yes	Yes		
ISD 0482 LITTLE FALLS CFDA 93.276	110,372	Yes	Yes		
ISD 0518 WORTHINGTON CFDA 93.566	19,300	Yes	Yes	Yes	
ISD 0700 HERMANTOWN CFDA 93.778	311,672	Yes			
ISD 0704 PROCTOR CFDA 93.778	55,957	Yes	Yes		
ISD 0709 DULUTH CFDA 93.778	656,771	Yes			
ISD 0912 MILACA CFDA 93.959	185,505	Yes	Yes		
ISD 2711 MESABI EAST (AURORA) CFDA 93.778	144,312	Yes	Yes		
ITASCA COUNTY CFDA 10.561	413,713	Yes	Yes		
CFDA 93.556	61,590				
CFDA 93.558	531,195				
CFDA 93.563	1,266,859				
CFDA 93.566	946				
CFDA 93.575	10,829				
CFDA 93.590	2,643				
CFDA 93.645	11,126				
CFDA 93.658	301,705				
CFDA 93.667	277,468				
CFDA 93.674	12,200				
CFDA 93.767	512				
CFDA 93.778	1,570,249				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.959	49,751				
	<u>4,510,786</u>				
JUSTUS HEALTH (FKA MINNESOTA AIDS PR		Yes			
CFDA 93.917	<u>259,867</u>				
KANABEC COUNTY		Yes	Yes		
CFDA 10.561	130,026				
CFDA 93.556	6,392				
CFDA 93.558	206,883				
CFDA 93.563	412,798				
CFDA 93.566	322				
CFDA 93.575	4,450				
CFDA 93.590	3,041				
CFDA 93.645	3,959				
CFDA 93.658	187,799				
CFDA 93.667	109,030				
CFDA 93.674	3,892				
CFDA 93.767	149				
CFDA 93.778	628,200				
	<u>1,696,941</u>				
KANDIYOHI COUNTY		Yes	Yes		
CFDA 10.561	279,723				
CFDA 93.556	15,135				
CFDA 93.558	627,924				
CFDA 93.563	916,765				
CFDA 93.566	560				
CFDA 93.575	12,655				
CFDA 93.590	12,398				
CFDA 93.645	8,928				
CFDA 93.658	253,699				
CFDA 93.667	295,955				
CFDA 93.674	11,300				
CFDA 93.767	313				
CFDA 93.778	1,557,356				
	<u>3,992,711</u>				
KOOTASCA COMM ACTION INC		Yes			
CFDA 14.231	29,577				
CFDA 93.569	127,042				
	<u>156,619</u>				
LAKE COUNTY		Yes	Yes		
CFDA 10.561	107,418				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.556	20,497				
CFDA 93.558	73,212				
CFDA 93.563	221,966				
CFDA 93.566	264				
CFDA 93.575	1,995				
CFDA 93.590	5,000				
CFDA 93.645	4,968				
CFDA 93.658	76,891				
CFDA 93.667	82,007				
CFDA 93.674	951				
CFDA 93.767	129				
CFDA 93.778	474,823				
	<u>1,070,121</u>				
LAKES & PRAIRIES COMM ACT PRTRNSHP		Yes			
CFDA 10.561	92,531				
CFDA 14.231	81,144				
CFDA 14.235	179,216				
CFDA 84.412	25,387				
CFDA 93.569	116,211				
CFDA 93.575	1,037,480				
	<u>1,531,969</u>				
LE SUEUR COUNTY		Yes	Yes		
CFDA 10.561	174,053				
CFDA 93.556	19,513				
CFDA 93.558	259,607				
CFDA 93.563	457,029				
CFDA 93.566	450				
CFDA 93.575	8,474				
CFDA 93.590	7,800				
CFDA 93.645	7,249				
CFDA 93.658	131,887				
CFDA 93.667	155,144				
CFDA 93.674	2,936				
CFDA 93.767	220				
CFDA 93.778	963,217				
	<u>2,187,579</u>				
LUTHERAN SOCIAL SERVICE OF MN		Yes			
CFDA 10.561	61,011				
CFDA 14.231	17,410				
CFDA 93.566	465,359				
CFDA 93.599	568,724				
CFDA 93.659	686,066				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.674	700,423				
	<u>2,498,993</u>				
MAHNOMEN COUNTY		Yes	Yes		
CFDA 10.561	120,117				
CFDA 93.556	812				
CFDA 93.558	110,371				
CFDA 93.563	132,480				
CFDA 93.566	276				
CFDA 93.575	1,249				
CFDA 93.590	1,999				
CFDA 93.645	2,084				
CFDA 93.658	74,380				
CFDA 93.667	63,988				
CFDA 93.674	3,944				
CFDA 93.767	147				
CFDA 93.778	409,341				
	<u>921,188</u>				
MAHUBE-OTWA COMMUNITY ACTION PRT		Yes	Yes		
CFDA 10.561	30,535				
CFDA 14.231	38,518				
CFDA 14.257	80,972				
CFDA 93.575	280,450				
	<u>430,475</u>				
MARSHALL COUNTY		Yes	Yes		
CFDA 10.561	150,538				
CFDA 93.566	341				
CFDA 93.590	4,531				
CFDA 93.667	73,861				
CFDA 93.674	2,218				
CFDA 93.556	10,468				
CFDA 93.645	3,068				
CFDA 93.767	31				
CFDA 93.558	80,833				
CFDA 93.563	186,900				
CFDA 93.658	31,715				
CFDA 93.778	511,951				
CFDA 93.575	731				
	<u>1,057,186</u>				
MCLEOD COUNTY		Yes	Yes		
CFDA 10.561	251,804				
CFDA 93.556	12,084				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.558	198,660				
CFDA 93.563	492,978				
CFDA 93.566	393				
CFDA 93.575	9,896				
CFDA 93.590	8,178				
CFDA 93.645	8,137				
CFDA 93.658	291,494				
CFDA 93.667	184,579				
CFDA 93.674	1,812				
CFDA 93.767	206				
CFDA 93.778	1,300,914				
	<u>2,761,135</u>				
MEEKER COUNTY		Yes	Yes		
CFDA 10.561	179,602				
CFDA 93.556	5,322				
CFDA 93.558	189,439				
CFDA 93.563	357,386				
CFDA 93.566	434				
CFDA 93.575	4,915				
CFDA 93.590	2,945				
CFDA 93.640	1,231				
CFDA 93.645	3,409				
CFDA 93.658	122,660				
CFDA 93.667	119,274				
CFDA 93.674	1,062				
CFDA 93.767	608				
CFDA 93.778	711,636				
	<u>1,699,923</u>				
MEEKER-MCLEOD-SIBLEY CHS		Yes			
CFDA 93.788	13,621				
CFDA 93.959	147,721				
	<u>161,342</u>				
METRO AREA AGENCY ON AGING		Yes			
CFDA 93.048	35,248				
CFDA 93.044	3,473,424				
CFDA 93.045	2,877,200				
CFDA 93.053	476,127				
CFDA 20.600	4,193				
CFDA 93.043	151,139				
CFDA 93.052	828,719				
CFDA 93.071	57,866				
CFDA 93.324	113,305				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.791	150,000				
CFDA 93.761	44,230				
CFDA 93.778	1,037,872				
CFDA 93.763	303,795				
	<u>9,553,118</u>				
METRO CENTER FOR INDEPENDENT LIVING		Yes	Yes		Yes
CFDA 93.778	<u>1,335,621</u>				
MID-MINNESOTA LEGAL ASSISTANCE INC		Yes			
CFDA 93.566	<u>180,563</u>				
MILLE LACS COUNTY		Yes	Yes		
CFDA 10.561	172,104				
CFDA 93.556	8,700				
CFDA 93.558	313,493				
CFDA 93.563	492,008				
CFDA 93.566	429				
CFDA 93.575	10,476				
CFDA 93.590	25,816				
CFDA 93.645	8,578				
CFDA 93.658	430,934				
CFDA 93.667	201,133				
CFDA 93.674	9,600				
CFDA 93.767	205				
CFDA 93.778	890,374				
	<u>2,563,850</u>				
MINNESOTA COUNCIL OF CHURCHES		Yes	Yes		
CFDA 93.566	<u>456,582</u>				
MINNESOTA PRAIRIE COUNTY ALLIANCE		Yes	Yes		
CFDA 10.561	592,136				
CFDA 93.556	62,504				
CFDA 93.558	795,191				
CFDA 93.563	1,369,985				
CFDA 93.566	1,346				
CFDA 93.575	56,432				
CFDA 93.590	40,149				
CFDA 93.645	25,849				
CFDA 93.658	535,583				
CFDA 93.667	429,422				
CFDA 93.674	3,141				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.767	687				
CFDA 93.778	2,475,693				
	<u>6,388,118</u>				
MN RIVER AREA AGENCY ON AGING		Yes			
CFDA 93.043	50,899				
CFDA 93.044	780,182				
CFDA 93.045	1,188,749				
CFDA 93.053	322,334				
CFDA 93.048	71,960				
CFDA 93.052	382,986				
CFDA 93.071	208,238				
CFDA 93.324	195,847				
CFDA 93.778	305,617				
	<u>3,506,812</u>				
MN VALLEY ACTION COUNCIL INC		Yes			
CFDA 10.551	15,540				
CFDA 93.569	624,572				
	<u>640,112</u>				
MORRISON COUNTY		Yes	Yes		
CFDA 10.561	239,637				
CFDA 93.556	5,234				
CFDA 93.558	256,989				
CFDA 93.563	559,132				
CFDA 93.566	615				
CFDA 93.575	7,652				
CFDA 93.590	6,544				
CFDA 93.645	5,900				
CFDA 93.658	248,025				
CFDA 93.667	184,537				
CFDA 93.674	12,577				
CFDA 93.767	99				
CFDA 93.778	1,115,000				
	<u>2,641,941</u>				
MOWER COUNTY		Yes	Yes		
CFDA 10.561	282,394				
CFDA 93.556	38,193				
CFDA 93.558	552,294				
CFDA 93.563	858,260				
CFDA 93.566	692				
CFDA 93.575	16,726				
CFDA 93.590	58,037				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.645	22,910				
CFDA 93.658	288,879				
CFDA 93.659	5,250				
CFDA 93.667	256,487				
CFDA 93.674	1,977				
CFDA 93.767	372				
CFDA 93.778	1,169,976				
	<u>3,552,447</u>				
MPLS AMERICAN INDIAN CENTER, INC					
CFDA 93.959	135,000	Yes			
NICOLLET COUNTY					
CFDA 10.561	297,410	Yes	Yes		
CFDA 93.556	6,833				
CFDA 93.558	416,337				
CFDA 93.563	690,556				
CFDA 93.566	680				
CFDA 93.575	19,991				
CFDA 93.590	17,447				
CFDA 93.645	6,169				
CFDA 93.658	296,211				
CFDA 93.667	129,964				
CFDA 93.674	2,067				
CFDA 93.767	365				
CFDA 93.778	1,295,099				
	<u>3,179,129</u>				
NOBLES COUNTY					
CFDA 10.561	190,827	Yes	Yes		
CFDA 93.556	11,612				
CFDA 93.558	54,594				
CFDA 93.563	281,000				
CFDA 93.566	410				
CFDA 93.575	4,172				
CFDA 93.590	3,289				
CFDA 93.645	4,100				
CFDA 93.658	77,704				
CFDA 93.667	110,411				
CFDA 93.959	840				
CFDA 93.674	488				
CFDA 93.767	197				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.778	766,642				
	<u>1,506,286</u>				
NORMAN COUNTY		Yes	Yes		
CFDA 10.561	70,147				
CFDA 93.556	5,771				
CFDA 93.558	84,437				
CFDA 93.563	103,394				
CFDA 93.566	188				
CFDA 93.575	1,899				
CFDA 93.590	6,357				
CFDA 93.645	3,165				
CFDA 93.658	29,104				
CFDA 93.667	70,350				
CFDA 93.674	3,017				
CFDA 93.767	94				
CFDA 93.778	334,747				
	<u>712,670</u>				
NORTH COUNTY FOOD BANK, INC		Yes	Yes		Yes
CFDA 10.568	55,910				
CFDA 10.569	609,521				
	<u>665,431</u>				
NORTHLAND LEARNING CTR, VIRGINIA		Yes	Yes		
CFDA 93.778	52,744				
	<u>52,744</u>				
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 10.561	60,460				
CFDA 93.569	46,555				
	<u>107,015</u>				
NW REGIONAL DEVELOPMENT COMMISSIO		Yes			
CFDA 93.044	661,546				
CFDA 93.045	1,071,184				
CFDA 93.053	288,497				
CFDA 93.778	214,921				
CFDA 93.052	216,140				
CFDA 93.779	18,999				
CFDA 93.071	20,176				
CFDA 93.043	34,625				
CFDA 93.048	6,293				
	<u>2,532,381</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
OLMSTED COUNTY					
		Yes			
CFDA 10.561	1,151,514				
CFDA 93.556	371,061				
CFDA 93.563	2,723,040				
CFDA 93.566	2,840				
CFDA 93.575	218,094				
CFDA 93.590	103,061				
CFDA 93.645	62,863				
CFDA 93.658	1,357,465				
CFDA 93.667	659,336				
CFDA 93.674	12,181				
CFDA 93.767	1,391				
CFDA 93.778	6,795,704				
	<u>13,458,550</u>				
OTTER TAIL COUNTY					
		Yes	Yes		
CFDA 10.561	444,006				
CFDA 93.525	140				
CFDA 93.556	30,160				
CFDA 93.558	533,814				
CFDA 93.563	1,078,482				
CFDA 93.566	1,066				
CFDA 93.575	10,538				
CFDA 93.590	18,685				
CFDA 93.627	650,232				
CFDA 93.645	16,578				
CFDA 93.658	443,164				
CFDA 93.667	419,034				
CFDA 93.674	7,863				
CFDA 93.767	541				
CFDA 93.778	1,945,536				
CFDA 93.959	1,040				
	<u>5,600,879</u>				
PACT FOR FAMILIES COLLABORATIVE					
		Yes	Yes		
CFDA 93.959	116,161				
	<u>116,161</u>				
PERSPECTIVES INC					
		Yes	Yes		
CFDA 93.959	169,795				
CFDA 93.788	19,723				
	<u>189,518</u>				
PINE COUNTY					
		Yes			
CFDA 10.561	227,501				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.556	23,381				
CFDA 93.558	387,180				
CFDA 93.563	703,846				
CFDA 93.566	472				
CFDA 93.575	6,652				
CFDA 93.590	13,543				
CFDA 93.645	12,100				
CFDA 93.658	194,188				
CFDA 93.667	218,959				
CFDA 93.674	4,126				
CFDA 93.767	233				
CFDA 93.778	955,558				
CFDA 93.959	232,963				
	<u>2,980,702</u>				
PIPESTONE COUNTY		Yes	Yes		
CFDA 93.778	<u>27,291</u>				
POLK COUNTY		Yes	Yes		
CFDA 10.561	436,533				
CFDA 93.556	35,200				
CFDA 93.558	604,546				
CFDA 93.563	788,892				
CFDA 93.566	844				
CFDA 93.575	4,993				
CFDA 93.590	29,655				
CFDA 93.645	16,165				
CFDA 93.658	279,563				
CFDA 93.667	281,194				
CFDA 93.674	15,400				
CFDA 93.767	43				
CFDA 93.778	1,479,816				
CFDA 93.958	4,475				
CFDA 93.959	160,673				
	<u>4,137,992</u>				
POPE COUNTY		Yes	Yes		
CFDA 10.561	110,846				
CFDA 93.556	2,499				
CFDA 93.558	79,660				
CFDA 93.563	173,392				
CFDA 93.566	269				
CFDA 93.575	2,545				
CFDA 93.590	4,022				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.645	2,118				
CFDA 93.658	101,586				
CFDA 93.667	90,664				
CFDA 93.674	7,400				
CFDA 93.767	149				
CFDA 93.778	460,787				
	<u>1,035,937</u>				
PRAIRIE FIVE COMM ACT CNL					
CFDA 10.580	17,927	Yes			
CFDA 14.231	26,607				
CFDA 93.569	75,568				
CFDA 93.575	726,414				
	<u>846,516</u>				
PROJECT FOR PRIDE IN LIVING					
CFDA 10.561	29,237	Yes			
CFDA 14.228	115,000				
	<u>144,237</u>				
RAMSEY COUNTY					
CFDA 10.561	6,144,986	Yes	Yes		
CFDA 93.090	107,788				
CFDA 93.217	498,702				
CFDA 93.556	315,019				
CFDA 93.558	16,464,100				
CFDA 93.563	11,512,635				
CFDA 93.566	15,923				
CFDA 93.575	1,130,759				
CFDA 93.590	153,984				
CFDA 93.645	103,105				
CFDA 93.658	5,291,417				
CFDA 93.659	510,369				
CFDA 93.667	3,551,684				
CFDA 93.669	2,529				
CFDA 93.674	31,651				
CFDA 93.767	2,568				
CFDA 93.778	22,532,450				
CFDA 93.829	33,971				
CFDA 93.959	698,927				
	<u>69,102,567</u>				
RENVILLE COUNTY					
CFDA 10.561	138,087	Yes	Yes		
CFDA 93.556	49,394				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.558	164,901				
CFDA 93.563	241,250				
CFDA 93.566	350				
CFDA 93.590	6,302				
CFDA 93.596	1,336				
CFDA 93.575	1,803				
CFDA 93.640	250				
CFDA 93.645	5,072				
CFDA 93.658	170,793				
CFDA 93.667	100,983				
CFDA 93.674	6,700				
CFDA 93.767	1,579				
CFDA 93.778	606,579				
CFDA 93.959	760				
	<u>1,496,139</u>				
RICE COUNTY		Yes	Yes		
CFDA 10.561	345,127				
CFDA 93.556	14,321				
CFDA 93.558	405,200				
CFDA 93.563	777,751				
CFDA 93.566	873				
CFDA 93.575	28,278				
CFDA 93.590	14,836				
CFDA 93.645	10,972				
CFDA 93.658	264,411				
CFDA 93.667	324,369				
CFDA 93.674	6,763				
CFDA 93.767	365				
CFDA 93.778	1,695,536				
	<u>3,888,802</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 10.561	157,456				
CFDA 93.558	109,675				
CFDA 93.563	309,441				
CFDA 93.566	12,532				
CFDA 93.575	2,001				
CFDA 93.590	500				
CFDA 93.645	764				
CFDA 93.658	33,715				
CFDA 93.667	76,481				
CFDA 93.674	1,212				
CFDA 93.767	42				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.778	494,325				
	<u>1,198,144</u>				
SCOTT CARVER DAKOTA CAP AGENCY INC		Yes	Yes		
CFDA 10.561	25,342				
CFDA 14.231	123,474				
CFDA 93.569	551,535				
CFDA 93.575	159,360				
	<u>859,711</u>				
SCOTT COUNTY		Yes			
CFDA 10.561	580,237				
CFDA 93.556	215,246				
CFDA 93.558	560,974				
CFDA 93.563	1,682,457				
CFDA 93.566	449				
CFDA 93.575	152,705				
CFDA 93.590	67,991				
CFDA 93.645	42,731				
CFDA 93.658	436,729				
CFDA 93.667	410,726				
CFDA 93.674	8,574				
CFDA 93.778	3,243,962				
	<u>7,402,781</u>				
SE MN AREA AGENCY ON AGING		Yes			
CFDA 93.044	786,316				
CFDA 93.045	769,658				
CFDA 93.053	173,090				
CFDA 93.043	29,142				
CFDA 93.052	232,377				
CFDA 93.778	267,548				
CFDA 93.324	9,782				
CFDA 93.048	8,296				
CFDA 93.071	16,912				
	<u>2,293,121</u>				
SECOND HARVEST HEARTLAND		Yes			Yes
CFDA 10.568	400,265				
CFDA 10.569	8,073,981				
CFDA 93.624	186,371				
	<u>8,660,617</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
SECOND HARVEST NORTH CENTRAL FOOD					
CFDA 10.561	45,682	Yes	Yes		
SEMCAC INC					
CFDA 10.580	22,500	Yes			
CFDA 14.231	26,509				
CFDA 93.569	361,802				
	<u>410,811</u>				
SHERBURNE COUNTY					
CFDA 10.561	502,828	Yes	Yes		
CFDA 93.556	64,202				
CFDA 93.558	455,381				
CFDA 93.563	1,164,187				
CFDA 93.566	1,200				
CFDA 93.575	34,690				
CFDA 93.590	12,345				
CFDA 93.645	15,884				
CFDA 93.658	492,335				
CFDA 93.667	261,561				
CFDA 93.674	8,218				
CFDA 93.778	2,233,179				
CFDA 93.767	663				
	<u>5,246,673</u>				
SIBLEY COUNTY					
CFDA 10.561	153,303	Yes	Yes		Yes
CFDA 93.556	3,329				
CFDA 93.558	128,119				
CFDA 93.563	235,206				
CFDA 93.566	277				
CFDA 93.575	3,574				
CFDA 93.590	6,492				
CFDA 93.645	1,950				
CFDA 93.658	148,040				
CFDA 93.667	92,947				
CFDA 93.674	791				
CFDA 93.767	149				
CFDA 93.778	617,688				
	<u>1,391,865</u>				
SOUTH METRO HUMAN SERVICES D/B/A RA					
CFDA 93.150	220,693	Yes			
	<u>220,693</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
SOUTHERN PRAIRIE COMMUNITY CARE					
CFDA 93.624	487,818	Yes	Yes		Yes
CFDA 93.627	163,069				
	<u>650,887</u>				
SOUTHWEST HEALTH & HUMAN SERVICES					
CFDA 10.561	527,192	Yes	Yes		
CFDA 93.556	117,768				
CFDA 93.558	509,582				
CFDA 93.563	1,207,518				
CFDA 93.566	1,265				
CFDA 93.575	21,039				
CFDA 93.590	18,516				
CFDA 93.645	25,206				
CFDA 93.658	291,910				
CFDA 93.667	541,929				
CFDA 93.674	33,469				
CFDA 93.767	603				
CFDA 93.778	2,541,150				
CFDA 93.959	193,167				
	<u>6,030,314</u>				
SOUTHWEST MN OPPORTUNITY COUNCIL					
CFDA 93.659	120,331	Yes			
CFDA 93.658	18,479				
CFDA 93.575	182,551				
CFDA 93.778	69,783				
	<u>391,144</u>				
ST LOUIS COUNTY					
CFDA 10.561	1,926,171	Yes			
CFDA 93.556	167,056				
CFDA 93.558	3,540,812				
CFDA 93.563	3,763,460				
CFDA 93.575	72,123				
CFDA 93.590	104,406				
CFDA 93.645	30,145				
CFDA 93.658	2,892,547				
CFDA 93.667	1,613,802				
CFDA 93.674	43,400				
CFDA 93.778	7,290,511				
CFDA 93.788	252,265				
	<u>21,696,698</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
ST STEPHEN'S HUMAN SERVICES					
CFDA 93.959	98,731	Yes			
CFDA 14.231	50,000				
	<u>148,731</u>				
STEARNS COUNTY					
CFDA 10.561	1,114,345	Yes			
CFDA 93.150	64,636				
CFDA 93.556	81,010				
CFDA 93.558	1,737,986				
CFDA 93.563	2,330,397				
CFDA 93.566	15,335				
CFDA 93.575	95,578				
CFDA 93.590	8,253				
CFDA 93.645	22,831				
CFDA 93.658	896,313				
CFDA 93.667	637,577				
CFDA 93.674	7,161				
CFDA 93.778	3,528,574				
	<u>10,539,996</u>				
STEARNS-BENTON EMPLOYMENT TRNG CN					
CFDA 93.558	65,931	Yes			
STEVENS COUNTY					
CFDA 10.561	72,130	Yes	Yes		
CFDA 93.556	8,858				
CFDA 93.558	74,542				
CFDA 93.563	97,621				
CFDA 93.566	180				
CFDA 93.596	2,753				
CFDA 93.590	1,875				
CFDA 93.645	2,765				
CFDA 93.658	85,013				
CFDA 93.667	79,547				
CFDA 93.674	1,256				
CFDA 93.767	69				
CFDA 93.778	331,533				
	<u>758,142</u>				
SWIFT COUNTY					
CFDA 10.561	101,810	Yes	Yes		
CFDA 93.556	11,223				
CFDA 93.558	29,090				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.563	174,293				
CFDA 93.566	250				
CFDA 93.575	1,801				
CFDA 93.590	5,046				
CFDA 93.645	4,454				
CFDA 93.658	100,770				
CFDA 93.667	81,990				
CFDA 93.674	2,968				
CFDA 93.767	124				
CFDA 93.778	533,561				
	<u>1,047,380</u>				
THE LINK		Yes			
CFDA 93.569	<u>50,000</u>				
THE REGISTRY		Yes	Yes		
CFDA 84.412	67,293				
CFDA 93.575	755,415				
	<u>822,708</u>				
THE WAYSIDE HOUSE INC		Yes			
CFDA 93.959	660,117				
CFDA 93.788	131,203				
	<u>791,320</u>				
THINK SMALL		Yes			
CFDA 93.575	<u>3,325,167</u>				
THREE RIVERS COMMUNITY ACTION, INC		Yes	Yes		
CFDA 10.561	25,613				
CFDA 14.231	49,022				
CFDA 93.569	537,834				
	<u>612,469</u>				
TODD COUNTY		Yes	Yes		
CFDA 10.561	227,797				
CFDA 93.556	1,464				
CFDA 93.558	240,905				
CFDA 93.563	382,832				
CFDA 93.566	566				
CFDA 93.575	2,507				
CFDA 93.590	6,902				
CFDA 93.645	1,773				
CFDA 93.658	182,439				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.667	159,108				
CFDA 93.674	3,700				
CFDA 93.767	279				
CFDA 93.778	891,307				
CFDA 93.959	1,480				
	<u>2,103,059</u>				
TRAVERSE COUNTY		Yes	Yes		
CFDA 10.561	58,976				
CFDA 93.556	2,920				
CFDA 93.588	91,108				
CFDA 93.563	45,320				
CFDA 93.566	147				
CFDA 93.575	440				
CFDA 93.590	2,936				
CFDA 93.645	2,083				
CFDA 93.658	29,554				
CFDA 93.667	45,562				
CFDA 93.674	1,285				
CFDA 93.767	69				
CFDA 93.778	188,900				
	<u>469,300</u>				
TRI-COUNTY ACTION PROGRAM, INC		Yes			
CFDA 10.561	35,901				
CFDA 93.569	431,931				
	<u>467,832</u>				
TRI-COUNTY COMMUNITY ACTION, INC.		Yes	Yes		
CFDA 93.568	363,371				
CFDA 93.569	225,414				
CFDA 10.558	142,057				
CFDA 10.580	26,250				
	<u>757,092</u>				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 10.580	201,682				
CFDA 93.569	62,056				
CFDA 93.575	141,320				
CFDA 93.667	482,981				
	<u>888,039</u>				
UNITED COMMUNITY ACTION PARTNERSHI		Yes	Yes		
CFDA 10.561	135,743				
CFDA 14.231	163,370				
CFDA 93.525	39,795				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.569	353,213				
CFDA 93.575	109,621				
CFDA 93.778	15,235				
	<u>816,977</u>				
UNIVERSITY OF MINNESOTA		Yes			
CFDA 93.624	223,056				
CFDA 93.569	543,938				
CFDA 93.575	41,964				
CFDA 93.778	1,532,641				
CFDA 93.558	106,703				
CFDA 84.412	119,037				
CFDA 93.658	2,114,543				
CFDA 93.791	199,461				
CFDA 93.917	351,032				
CFDA 93.958	71,640				
CFDA 93.104	34,033				
CFDA 93.761	6,243				
	<u>5,344,291</u>				
WABASHA COUNTY		Yes			
CFDA 10.561	237,514				
CFDA 93.558	160,121				
CFDA 93.556	8,482				
CFDA 93.563	218,634				
CFDA 93.566	356				
CFDA 93.575	6,119				
CFDA 93.590	7,137				
CFDA 93.645	3,991				
CFDA 93.658	139,037				
CFDA 93.667	118,814				
CFDA 93.674	5,161				
CFDA 93.767	187				
CFDA 93.778	622,807				
	<u>1,528,360</u>				
WADENA COUNTY		Yes	Yes		Yes
CFDA 10.561	123,570				
CFDA 93.556	26,478				
CFDA 93.558	234,329				
CFDA 93.563	239,007				
CFDA 93.566	314				
CFDA 93.575	3,768				
CFDA 93.590	4,140				
CFDA 93.645	7,840				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.658	91,470				
CFDA 93.667	118,632				
CFDA 93.767	168				
CFDA 93.778	672,429				
	<u>1,522,145</u>				
WASHINGTON COUNTY					
CFDA 10.561	1,299,171	Yes	Yes		Yes
CFDA 93.150	11,813				
CFDA 93.566	40,975				
CFDA 93.558	1,389,146				
CFDA 93.563	2,683,043				
CFDA 93.575	82,034				
CFDA 93.590	32,959				
CFDA 93.596	76,181				
CFDA 93.645	31,650				
CFDA 93.658	512,936				
CFDA 93.667	792,177				
CFDA 93.669	546				
CFDA 93.674	15,225				
CFDA 93.778	4,074,222				
CFDA 93.958	21,685				
CFDA 93.959	1,320				
	<u>11,065,083</u>				
WATONWAN COUNTY					
CFDA 10.561	102,171	Yes	Yes		
CFDA 93.556	3,305				
CFDA 93.558	106,023				
CFDA 93.563	232,774				
CFDA 93.566	241				
CFDA 93.575	2,267				
CFDA 93.590	3,088				
CFDA 93.645	2,516				
CFDA 93.658	148,167				
CFDA 93.667	78,631				
CFDA 93.674	24,609				
CFDA 93.767	123				
CFDA 93.778	576,614				
	<u>1,280,529</u>				
WEST CENTRAL MN COMMUNITIES ACTION					
CFDA 10.561	41,262	Yes			
CFDA 14.231	8,290				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.569	124,336				
	<u>173,888</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 10.561	126,554				
CFDA 93.556	17,562				
CFDA 93.558	78,274				
CFDA 93.563	192,360				
CFDA 93.566	121				
CFDA 93.575	2,155				
CFDA 93.590	3,367				
CFDA 93.645	4,828				
CFDA 93.658	36,198				
CFDA 93.667	54,111				
CFDA 93.674	2,099				
CFDA 93.767	66				
CFDA 93.778	259,114				
	<u>776,809</u>				
WINONA COUNTY		Yes	Yes		
CFDA 10.561	401,825				
CFDA 93.556	16,769				
CFDA 93.558	408,972				
CFDA 93.563	569,210				
CFDA 93.566	1,058				
CFDA 93.575	15,196				
CFDA 93.590	28,494				
CFDA 93.645	13,694				
CFDA 93.658	215,236				
CFDA 93.667	261,104				
CFDA 93.669	3,000				
CFDA 93.674	1,995				
CFDA 93.767	400				
CFDA 93.778	1,469,265				
	<u>3,406,218</u>				
WORKFORCE DEVELOPMENT, INC.		Yes			
CFDA 93.558	34,391				
	<u>34,391</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 10.561	550,456				
CFDA 93.556	26,095				
CFDA 93.558	626,238				
CFDA 93.563	1,622,898				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 93.566	1,306				
CFDA 93.575	34,543				
CFDA 93.590	19,209				
CFDA 93.645	17,227				
CFDA 93.658	901,216				
CFDA 93.667	516,690				
CFDA 93.674	9,600				
CFDA 93.767	510				
CFDA 93.778	2,639,796				
	<u>6,965,784</u>				
WRIGHT COUNTY COMMUNITY ACTION					
CFDA 93.569	123,633	Yes			
YELLOW MEDICINE COUNTY					
CFDA 10.561	102,585	Yes	Yes		
CFDA 93.556	22,963				
CFDA 93.558	81,657				
CFDA 93.563	168,473				
CFDA 93.566	236				
CFDA 93.575	694				
CFDA 93.590	2,276				
CFDA 93.645	5,409				
CFDA 93.658	36,343				
CFDA 93.667	88,117				
CFDA 93.674	869				
CFDA 93.767	115				
CFDA 93.778	440,370				
	<u>950,107</u>				
MN - DEPARTMENT OF MILITARY AFFAIRS					
CITY OF BROOKLYN PARK					
CFDA 12.401	839	Yes	Yes		
CITY OF FAIRMONT					
CFDA 12.401	6,466	Yes			
CITY OF SAUK CENTRE					
CFDA 10.664	1,700	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
MORRISON COUNTY CFDA 12.401	4,700	Yes	Yes		
STARBASE MINNESOTA INC CFDA 12.404	1,484,956	Yes			
MN - DEPARTMENT OF MN MANAGEMENT & BUDGET					
BELTRAMI COUNTY CFDA 10.665	7,084	Yes	Yes		
CASS COUNTY CFDA 10.665	174,488	Yes	Yes		
COOK COUNTY CFDA 10.665	1,967,732	Yes	Yes		
ITASCA COUNTY CFDA 10.665	185,618	Yes	Yes		
LAKE COUNTY CFDA 10.665	2,434,983	Yes	Yes		
ST LOUIS COUNTY CFDA 10.665	1,597,621	Yes			
MN - DEPARTMENT OF NATURAL RESOURCES					
ANOKA COUNTY CFDA 97.012	8,224	Yes	Yes		
ARROWHEAD REG DEVELOP COMM CFDA 11.419	14,178	Yes			
BECKER COUNTY CFDA 97.012	7,625	Yes	Yes		

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			Non- federal	Federal	
BELTRAMI COUNTY CFDA 97.012	12,446	Yes	Yes		
BLUE EARTH COUNTY CFDA 97.012	8,333	Yes	Yes		
CARVER COUNTY CFDA 97.012	7,610	Yes	Yes		
CASS COUNTY CFDA 97.012	12,625	Yes	Yes		
CHIPPEWA COUNTY CFDA 97.012	286	Yes	Yes		
CHISAGO COUNTY CFDA 97.012	8,375	Yes	Yes		
CITY OF BRAINERD CFDA 10.664	2,022	Yes			
CITY OF DULUTH CFDA 11.419 CFDA 20.219	75,634 80,664 156,298	Yes	Yes		
CITY OF EAST GRAND FORKS CFDA 10.664	2,500	Yes			
CITY OF OSAKIS CFDA 10.664	1,200	Yes	Yes		
CITY OF ST ANTHONY [HENNEPIN] CFDA 97.036 CFDA 10.664	1,933 2,200 4,133	Yes			

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			Non- federal	Federal	
CLEARWATER COUNTY CFDA 97.012	14,458	Yes	Yes		
COOK COUNTY CFDA 11.419 CFDA 20.219 CFDA 97.012	4,467 72,807 10,084 <u>87,358</u>	Yes	Yes		
CROW WING COUNTY CFDA 97.012	31,967	Yes	Yes		
DAKOTA COUNTY CFDA 97.012	58,987	Yes	Yes		
DOUGLAS COUNTY CFDA 97.012 CFDA 97.042	27,498 16,739 <u>44,237</u>	Yes	Yes		
GOODHUE COUNTY CFDA 20.219 CFDA 97.012 CFDA 97.039 CFDA 97.042	70,088 5,875 45 32,349 <u>108,357</u>	Yes	Yes		
HENNEPIN COUNTY CFDA 97.012	32,625	Yes	Yes		
HOUSTON COUNTY CFDA 97.012	24,118	Yes	Yes		
ISANTI COUNTY CFDA 97.012	15,100	Yes	Yes		
ITASCA COUNTY CFDA 10.664 CFDA 20.219 CFDA 97.012	154,526 160,000 9,500 <u>324,026</u>	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
KANDIYOHI COUNTY CFDA 97.012	5,125	Yes	Yes		
LAKE COUNTY CFDA 10.664 CFDA 11.419 CFDA 97.012	21,881 750 3,875 <u>26,506</u>	Yes	Yes		
LE SUEUR COUNTY CFDA 97.012	12,157	Yes	Yes		
MAHNOMEN COUNTY CFDA 20.219	75,000	Yes	Yes		
MEEKER COUNTY CFDA 97.012	16,154	Yes	Yes		
MILLE LACS COUNTY CFDA 97.012	5,071	Yes	Yes		
MORRISON COUNTY CFDA 97.012	20,550	Yes	Yes		
NOBLES COUNTY CFDA 97.012	1,307	Yes	Yes		
OLMSTED COUNTY CFDA 97.012	5,125	Yes			
OTTER TAIL COUNTY CFDA 97.012	16,449	Yes	Yes		
PHEASANTS FOREVER, INC CFDA 10.093	72,176	Yes	Yes		

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**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
POLK COUNTY CFDA 97.012	12,658	Yes	Yes		
POPE COUNTY CFDA 97.012	6,458	Yes	Yes		
RAMSEY COUNTY CFDA 97.012	23,112	Yes	Yes		
RICE COUNTY CFDA 97.012	4,500	Yes	Yes		
ROSEAU COUNTY CFDA 97.012	3,258	Yes	Yes		
SCOTT COUNTY CFDA 97.012	13,436	Yes			
SHERBURNE COUNTY CFDA 97.012	5,750	Yes	Yes		
ST LOUIS COUNTY CFDA 11.419 CFDA 97.012	11,416 22,577 33,993	Yes			
STEARNS COUNTY CFDA 20.219 CFDA 97.012	25,000 4,123 29,123	Yes			
THREE RIVERS PARK DISTRICT CFDA 10.680	15,744	Yes			
TODD COUNTY CFDA 97.012	3,290	Yes	Yes		
UNIVERSITY OF MINNESOTA CFDA 10.678 CFDA 10.093	61,450 51,924	Yes			

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**Exhibit 4
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For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 15.608	222,869				
CFDA 15.662	46,213				
CFDA 15.655	4,943				
CFDA 15.634	10,154				
CFDA 10.664	60,406				
CFDA 10.675	224,227				
	<u>682,186</u>				
WABASHA COUNTY		Yes			
CFDA 97.012	<u>5,875</u>				
WASECA COUNTY		Yes	Yes		
CFDA 20.219	<u>13,668</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 97.012	21,500				
CFDA 97.042	109,665				
CFDA 97.067	179,039				
	<u>310,204</u>				
WINONA COUNTY		Yes	Yes		
CFDA 97.012	<u>10,918</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 97.012	8,875				
CFDA 97.042	60,019				
CFDA 97.067	225				
	<u>69,119</u>				
MN - DEPARTMENT OF PUBLIC SAFETY					
AITKIN COUNTY		Yes	Yes		
CFDA 20.600	13,713				
CFDA 97.042	19,626				
	<u>33,339</u>				
ALEXANDRA HOUSE		Yes			
CFDA 16.575	843,641				
CFDA 16.736	152,668				
	<u>996,309</u>				
ANOKA COUNTY		Yes	Yes		
CFDA 16.575	75,833				
CFDA 16.742	10,241				
CFDA 20.600	26,669				

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For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 20.608	242,270				
CFDA 20.616	56,539				
CFDA 97.036	499				
CFDA 97.042	126,502				
CFDA 97.067	261,835				
	<u>800,388</u>				
BECKER COUNTY		Yes	Yes		
CFDA 16.607	11,575				
CFDA 20.600	11,110				
CFDA 20.608	25,095				
CFDA 20.616	8,570				
CFDA 97.042	30,768				
	<u>87,118</u>				
BELTRAMI COUNTY		Yes	Yes		
CFDA 16.593	18,687				
CFDA 16.575	49,430				
CFDA 16.738	277,163				
CFDA 97.042	26,502				
	<u>371,782</u>				
BENTON COUNTY		Yes	Yes		
CFDA 97.042	24,515				
	<u>24,515</u>				
BIG STONE COUNTY		Yes			
CFDA 97.042	24,895				
	<u>24,895</u>				
BLUE EARTH COUNTY		Yes	Yes		
CFDA 11.549	3,100				
CFDA 20.600	39,063				
CFDA 20.616	23,961				
CFDA 20.608	92,660				
CFDA 97.036	7,665				
CFDA 97.042	57,957				
CFDA 97.067	24,168				
	<u>248,574</u>				
BROWN COUNTY		Yes	Yes		
CFDA 16.575	48,762				
CFDA 97.036	186,028				
CFDA 97.042	22,065				
	<u>256,855</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CARLTON COUNTY		Yes	Yes		
CFDA 16.575	52,418				
CFDA 97.042	23,894				
	<u>76,312</u>				
CARVER COUNTY		Yes	Yes		
CFDA 20.600	3,027				
CFDA 20.616	2,464				
CFDA 20.608	4,750				
CFDA 97.042	51,993				
CFDA 97.067	22,348				
	<u>84,582</u>				
CASA DE ESPERANZA		Yes			
CFDA 16.575	393,540				
	<u>393,540</u>				
CASS COUNTY		Yes	Yes		
CFDA 16.575	43,598				
CFDA 20.600	6,282				
CFDA 20.608	24,440				
CFDA 20.616	3,480				
CFDA 97.042	28,295				
	<u>106,095</u>				
CENTRACARE HLTH SYS/ST CLOUD HOSPIT		Yes			
CFDA 16.575	158,081				
	<u>158,081</u>				
CHILDREN'S HEALTH CARE		Yes			
CFDA 16.575	36,238				
CFDA 16.540	44,806				
	<u>81,044</u>				
CHIPPEWA COUNTY		Yes	Yes		
CFDA 16.575	52,269				
CFDA 20.600	1,712				
CFDA 20.616	2,018				
CFDA 20.608	6,875				
CFDA 97.042	8,827				
	<u>71,701</u>				
CHISAGO COUNTY		Yes	Yes		
CFDA 16.575	51,677				
CFDA 20.600	6,848				
CFDA 20.616	3,615				
CFDA 20.608	2,886				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 97.042	8,648				
CFDA 97.067	54,689				
	<u>128,363</u>				
CITY OF BLOOMINGTON		Yes	Yes		
CFDA 16.575	3,806				
CFDA 97.067	131,000				
	<u>134,806</u>				
CITY OF BRAINERD		Yes			
CFDA 16.607	1,276				
CFDA 20.509	290,557				
CFDA 20.600	7,820				
CFDA 20.616	2,263				
CFDA 20.608	21,901				
	<u>323,817</u>				
CITY OF BROOKLYN PARK		Yes	Yes		
CFDA 20.600	19,360				
CFDA 20.616	11,751				
CFDA 20.608	86,509				
	<u>117,620</u>				
CITY OF CROOKSTON		Yes	Yes		
CFDA 97.036	925				
	<u>925</u>				
CITY OF DULUTH		Yes	Yes		
CFDA 20.205	27,772				
CFDA 20.600	18,680				
CFDA 20.608	273,996				
CFDA 20.616	38,888				
CFDA 20.703	4,949				
CFDA 97.036	314,471				
CFDA 97.042	37,063				
	<u>715,819</u>				
CITY OF EAST GRAND FORKS		Yes			
CFDA 20.608	6,157				
CFDA 20.703	5,950				
CFDA 20.600	5,037				
CFDA 20.616	4,457				
	<u>21,601</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF FRIDLEY CFDA 16.607	3,689	Yes			
CITY OF MANKATO CFDA 16.710	70,000	Yes			
CITY OF MAPLE GROVE CFDA 20.600 CFDA 20.616 CFDA 20.608	5,961 4,455 19,837 <u>30,253</u>	Yes			
CITY OF MINNEAPOLIS CFDA 16.575 CFDA 16.742 CFDA 20.600 CFDA 20.616 CFDA 20.608 CFDA 97.036 CFDA 97.042 CFDA 97.067	138,140 8,680 31,478 37,066 147,444 545,080 30,000 1,440,444 <u>2,378,332</u>	Yes	Yes		
CITY OF MOORHEAD CFDA 20.600 CFDA 20.616 CFDA 20.608 CFDA 20.703	15,201 10,374 17,163 15,600 <u>58,338</u>	Yes			
CITY OF PLYMOUTH CFDA 20.600 CFDA 20.616 CFDA 20.608	22,839 20,414 61,510 <u>104,763</u>	Yes			
CITY OF REDWOOD FALLS CFDA 20.106 CFDA 97.039	96,366 13,413 <u>109,779</u>	Yes			
CITY OF RICHFIELD CFDA 20.616	85,130	Yes			

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF ROCHESTER					
		Yes			
CFDA 20.608	18,696				
CFDA 20.616	14,925				
CFDA 97.039	41,229				
CFDA 97.042	13,750				
CFDA 97.067	123,235				
	<u>211,835</u>				
CITY OF SOUTH ST PAUL					
		Yes	Yes		
CFDA 20.600	818				
CFDA 20.616	2,151				
CFDA 20.608	6,887				
	<u>9,856</u>				
CITY OF ST CLOUD					
		Yes			
CFDA 20.600	142,914				
CFDA 20.616	65,833				
CFDA 20.608	135,071				
CFDA 20.703	21,078				
	<u>364,896</u>				
CITY OF ST PAUL					
		Yes	Yes		
CFDA 16.543	440				
CFDA 16.575	48,270				
CFDA 16.742	6,378				
CFDA 20.703	10,118				
CFDA 97.042	29,772				
CFDA 97.047	8,991				
CFDA 97.067	1,161,449				
	<u>1,265,418</u>				
CITY OF WATERVILLE					
		Yes	Yes		
CFDA 97.036	22,201				
CFDA 97.039	527				
	<u>22,728</u>				
CITY OF WORTHINGTON					
		Yes			
CFDA 20.600	16,409				
CFDA 20.608	40,315				
CFDA 20.616	18,048				
CFDA 16.738	200,000				
	<u>274,772</u>				
CLAY COUNTY					
		Yes	Yes		
CFDA 16.575	52,269				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 97.042	41,174				
	<u>93,443</u>				
CLEARWATER COUNTY		Yes	Yes		
CFDA 97.042	14,659				
	<u>14,659</u>				
COMMITTEE AGAINST DOMESTIC ABUSE, I		Yes	Yes		Yes
CFDA 16.575	810,997				
	<u>810,997</u>				
COMMUNITY HEALTH SERVICES, INC.		Yes	Yes		
CFDA 16.575	354,236				
	<u>354,236</u>				
COMUNIDADES LATINAS UIDAS EN SERVIC		Yes			
CFDA 16.575	217,078				
CFDA 16.017	36,831				
	<u>253,909</u>				
COOK COUNTY		Yes	Yes		
CFDA 16.575	47,938				
CFDA 97.042	15,905				
	<u>63,843</u>				
CORNERSTONE ADVOCACY SERVICE		Yes			
CFDA 16.529	155,435				
CFDA 16.575	1,318,768				
	<u>1,474,203</u>				
CROW WING COUNTY		Yes	Yes		
CFDA 16.543	1,589				
CFDA 97.042	41,060				
CFDA 97.067	108,737				
	<u>151,386</u>				
DAKOTA COUNTY		Yes	Yes		
CFDA 16.523	22,725				
CFDA 16.575	104,538				
CFDA 97.042	115,105				
CFDA 97.067	529,712				
	<u>772,080</u>				
DODGE COUNTY		Yes	Yes		
CFDA 20.600	14,105				
CFDA 20.616	716				
CFDA 20.608	504				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 97.042	20,457				
	<u>35,782</u>				
EMERGE COMMUNITY DEVELOPMENT		Yes			
CFDA 16.738	134,598				
	<u>134,598</u>				
EVERGREEN YOUTH & FAMILY SERVICE, IN		Yes			
CFDA 16.540	48,948				
CFDA 16.575	219,748				
	<u>268,696</u>				
FAMILY PARTNERSHIP		Yes			
CFDA 16.575	328,374				
	<u>328,374</u>				
FILLMORE COUNTY		Yes	Yes		
CFDA 16.607	5,204				
CFDA 20.600	11,989				
	<u>17,193</u>				
FREEBORN COUNTY		Yes	Yes		
CFDA 16.575	130,928				
CFDA 97.036	501,082				
CFDA 97.042	49,051				
	<u>681,061</u>				
GOODHUE COUNTY		Yes	Yes		
CFDA 20.600	19,716				
CFDA 20.616	6,522				
CFDA 20.608	7,200				
	<u>33,438</u>				
GOVT DEPT OF THE FOND DU LAC BAND OF		Yes			
CFDA 16.575	142,557				
	<u>142,557</u>				
GRAND PORTAGE RESERVATION TRIBAL C		Yes	Yes		
CFDA 97.042	14,995				
CFDA 16.575	58,562				
CFDA 16.588	8,338				
	<u>81,895</u>				
GRANT COUNTY		Yes	Yes		
CFDA 97.042	2,026				
	<u>2,026</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
HENNEPIN COUNTY					
CFDA 97.042	464,521	Yes	Yes		
CFDA 97.067	1,112,943				
CFDA 16.575	105,098				
CFDA 16.738	4,695				
CFDA 16.742	18,180				
CFDA 20.609	38,310				
	<u>1,743,747</u>				
HMONG AMERICAN PARTNERSHIP					
CFDA 16.575	<u>162,030</u>	Yes			
HORIZON PUBLIC HEALTH					
CFDA 20.600	<u>25,451</u>	Yes	Yes		
HOUSTON COUNTY					
CFDA 20.600	2,289	Yes	Yes		
CFDA 20.616	3,100				
CFDA 20.608	4,366				
CFDA 97.042	18,709				
	<u>28,464</u>				
ISANTI COUNTY					
CFDA 16.575	49,890	Yes	Yes		
CFDA 16.588	13,000				
CFDA 20.600	1,907				
CFDA 97.042	24,108				
CFDA 97.067	31,950				
	<u>120,855</u>				
ISD 0704 PROCTOR					
CFDA 20.600	<u>6,536</u>	Yes	Yes		
ITASCA COUNTY					
CFDA 16.738	124,649	Yes	Yes		
CFDA 20.600	7,202				
CFDA 97.042	41,294				
CFDA 97.067	100,750				
	<u>273,895</u>				
JACKSON COUNTY					
CFDA 97.042	<u>19,253</u>	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
KANABEC COUNTY					
CFDA 20.600	4,125	Yes	Yes		
CFDA 20.608	10,452				
CFDA 20.616	4,500				
CFDA 97.042	16,196				
	<u>35,273</u>				
KANDIYOHI COUNTY					
CFDA 16.588	9,212	Yes	Yes		
CFDA 20.600	38,601				
CFDA 20.616	16,965				
CFDA 20.608	28,425				
CFDA 97.042	33,822				
	<u>127,025</u>				
LAKE COUNTY					
CFDA 16.575	31,805	Yes	Yes		
CFDA 97.039	302,192				
CFDA 97.042	17,098				
CFDA 97.067	71,686				
	<u>422,781</u>				
LE SUEUR COUNTY					
CFDA 16.575	56,152	Yes	Yes		
CFDA 97.036	78,095				
CFDA 97.042	33,234				
	<u>167,481</u>				
MAHNOMEN COUNTY					
CFDA 97.042	10,158	Yes	Yes		
	<u>10,158</u>				
MAHUBE-OTWA COMMUNITY ACTION PRT					
CFDA 20.600	80,000	Yes	Yes		
	<u>80,000</u>				
MARSHALL COUNTY					
CFDA 97.042	18,226	Yes	Yes		
CFDA 16.575	46,567				
	<u>64,793</u>				
MAYO CLINIC					
CFDA 16.575	112,886	Yes			
	<u>112,886</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
MCLEOD COUNTY CFDA 97.042	25,079	Yes	Yes		
MEEKER COUNTY CFDA 16.575 CFDA 97.042	23,652 21,157 44,809	Yes	Yes		
MENDING THE SACRED HOOP CFDA 16.575	64,262	Yes	Yes		
METROPOLITAN COUNCIL CFDA 97.067 CFDA 97.075	155,635 501,783 657,418	Yes			
MID-MINNESOTA LEGAL ASSISTANCE INC CFDA 16.582	211,403	Yes			
MILLE LACS COUNTY CFDA 20.600 CFDA 20.608 CFDA 20.616 CFDA 84.181 CFDA 97.042	5,522 2,804 3,368 1,933 55,974 69,601	Yes	Yes		
MN COALITION AGAINST SEXUAL ASSAUL CFDA 16.575 CFDA 16.582 CFDA 16.588	191 52,273 365,031 417,495	Yes		Yes	
MORRISON COUNTY CFDA 20.600 CFDA 20.608 CFDA 20.616 CFDA 97.042	20,521 3,722 4,000 23,353 51,596	Yes	Yes		
MOWER COUNTY CFDA 97.042	26,573	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
MPLS AMERICAN INDIAN CENTER, INC CFDA 16.540	91,112	Yes			
NICOLLET COUNTY CFDA 97.042	46,167	Yes	Yes		
NOBLES COUNTY CFDA 97.042	22,237	Yes	Yes		
NORMAN COUNTY CFDA 16.575 CFDA 97.042	39,152 12,846 51,998	Yes	Yes		
NW REGIONAL DEVELOPMENT COMMISSIO CFDA 97.067	101,804	Yes			
OLMSTED COUNTY CFDA 16.575 CFDA 20.600 CFDA 20.616 CFDA 20.608 CFDA 97.042	1,625 21,489 48,331 107,978 67,365 246,788	Yes			
OTTER TAIL COUNTY CFDA 20.600 CFDA 20.608 CFDA 20.616 CFDA 97.036 CFDA 97.042	29,796 30,656 10,530 98 52,974 124,054	Yes	Yes		
PACT FOR FAMILIES COLLABORATIVE CFDA 16.738	71,178	Yes	Yes		
PINE COUNTY CFDA 97.042	19,317	Yes			
POLK COUNTY CFDA 16.575 CFDA 97.036	83,442 82,455	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 97.042	27,239				
	<u>193,136</u>				
RAMSEY COUNTY		Yes	Yes		
CFDA 16.575	421,027				
CFDA 16.588	39,082				
CFDA 16.606	112,000				
CFDA 16.738	59,919				
CFDA 20.600	100,402				
CFDA 20.608	372,085				
CFDA 20.616	32,639				
CFDA 97.036	1,612				
CFDA 97.042	197,315				
CFDA 97.067	502,854				
	<u>1,838,935</u>				
RENVILLE COUNTY		Yes	Yes		
CFDA 16.575	7,220				
CFDA 20.600	7,547				
CFDA 20.616	4,233				
CFDA 97.042	22,307				
CFDA 97.036	1,500				
	<u>42,807</u>				
RICE COUNTY		Yes	Yes		
CFDA 16.523	21,874				
CFDA 16.575	43,507				
CFDA 97.036	85,800				
CFDA 97.042	39,809				
	<u>190,990</u>				
ROSEAU COUNTY		Yes	Yes		
CFDA 16.575	70,000				
CFDA 97.042	17,090				
CFDA 97.067	40,423				
	<u>127,513</u>				
SCOTT COUNTY		Yes			
CFDA 97.036	240,740				
CFDA 97.042	66,371				
CFDA 97.067	19,988				
	<u>327,099</u>				
SHERBURNE COUNTY		Yes	Yes		
CFDA 16.575	37,730				
CFDA 16.738	76,133				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 97.042	51,340				
CFDA 97.067	20,426				
	<u>185,629</u>				
SIBLEY COUNTY		Yes	Yes		
CFDA 97.042	29,580				
SOMEPLACE SAFE		Yes	Yes		
CFDA 16.575	932,847				
CFDA 16.582	3,425				
	<u>936,272</u>				
SOUTH MN REG LEGAL SERVICES INC		Yes			
CFDA 16.575	246,817				
ST LOUIS COUNTY		Yes			
CFDA 11.549	3,358				
CFDA 16.575	1,797				
CFDA 97.042	79,362				
CFDA 97.067	165,994				
	<u>250,511</u>				
ST PAUL PORT AUTHORITY		Yes			
CFDA 97.036	50,629				
STEARNS COUNTY		Yes			
CFDA 16.523	63,748				
CFDA 16.575	90,935				
CFDA 97.039	57,675				
CFDA 97.042	72,934				
	<u>285,292</u>				
STEELE COUNTY		Yes	Yes		
CFDA 97.036	772,728				
CFDA 97.042	25,311				
	<u>798,039</u>				
STEVENS COUNTY		Yes	Yes		
CFDA 16.575	11,542				
CFDA 97.042	19,171				
	<u>30,713</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
SWIFT COUNTY		Yes	Yes		
CFDA 97.042	18,003				
THE LINK		Yes			
CFDA 16.575	115,832				
TODD COUNTY		Yes	Yes		
CFDA 97.042	20,133				
TRAVERSE COUNTY		Yes	Yes		
CFDA 97.036	28,168				
CFDA 97.039	10,672				
CFDA 97.042	16,272				
	55,112				
TUBMAN		Yes			
CFDA 16.575	2,163,163				
CFDA 93.671	84,815				
	2,247,978				
UNIVERSITY OF MINNESOTA		Yes			
CFDA 20.600	75,711				
CFDA 97.039	84,153				
CFDA 97.047	164,648				
CFDA 97.067	34,838				
CFDA 16.575	126,926				
	486,276				
UPPER MN VALLEY REG DEVELOP COMM		Yes	Yes		
CFDA 97.039	34,733				
WABASHA COUNTY		Yes			
CFDA 20.600	11,991				
CFDA 97.042	20,496				
	32,487				
WADENA COUNTY		Yes	Yes		
CFDA 16.575	50,853				
CFDA 20.600	10,610				
CFDA 20.616	11,491				
CFDA 20.608	15,778				
CFDA 97.042	16,445				
	105,177				

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**Exhibit 4
(Continued)**

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
WASECA COUNTY		Yes	Yes		
CFDA 97.036	325,547				
CFDA 97.042	6,895				
	<u>332,442</u>				
WASHINGTON COUNTY		Yes	Yes		
CFDA 16.575	131,523				
CFDA 20.600	29,121				
CFDA 20.608	134,329				
CFDA 20.616	18,110				
	<u>313,083</u>				
WATONWAN COUNTY		Yes	Yes		
CFDA 97.042	16,225				
	<u>16,225</u>				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 16.575	50,418				
	<u>50,418</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 97.042	17,049				
	<u>17,049</u>				
WINONA COUNTY		Yes	Yes		
CFDA 16.575	55,886				
CFDA 16.588	12,599				
CFDA 16.738	92,498				
CFDA 20.600	16,137				
CFDA 20.616	7,487				
CFDA 20.608	9,850				
CFDA 97.067	334				
CFDA 97.042	27,936				
	<u>222,727</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 20.600	5,375				
CFDA 20.616	2,480				
CFDA 20.608	14,274				
	<u>22,129</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 97.042	36,928				
	<u>36,928</u>				

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
MN - DEPARTMENT OF REVENUE					
MAHUBE-OTWA COMMUNITY ACTION PRT CFDA 21.009	15,000	Yes	Yes		
UNITED COMMUNITY ACTION PARTNERSHI CFDA 21.009	8,530	Yes	Yes		
MN - DEPARTMENT OF TRANSPORTATION					
ANOKA COUNTY CFDA 20.205	10,571,223	Yes	Yes		Yes
ARROWHEAD ECON OPPORTUNITY AGCY CFDA 20.509 CFDA 20.526	1,812,240 981,600 2,793,840	Yes			
ARROWHEAD REG DEVELOP COMM CFDA 20.205 CFDA 20.505	81,250 533,744 614,994	Yes			
BECKER COUNTY CFDA 20.205 CFDA 20.509	48,188 103,110 151,298	Yes	Yes		
BELTRAMI COUNTY CFDA 20.205	1,425,101	Yes	Yes		
BEMIDJI REGIONAL AIRPORT CFDA 20.106 CFDA 11.300	1,571,127 20,161 1,591,288	Yes	Yes		Yes
BIG STONE COUNTY CFDA 20.205	355,977	Yes			
BLUE EARTH COUNTY CFDA 20.205	1,886,288	Yes	Yes		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
BROWN COUNTY CFDA 20.509	203,700	Yes	Yes		
CARLTON COUNTY CFDA 20.106 CFDA 20.205	190,631 2,888 <u>193,519</u>	Yes	Yes		Yes
CARVER COUNTY CFDA 20.205	641,965	Yes	Yes		
CASS COUNTY CFDA 20.205	1,930,306	Yes	Yes		
CEDAR VALLEY SERVICES, INC. CFDA 20.509 CFDA 20.526	731,531 189,600 <u>921,131</u>	Yes	Yes		Yes
CHISAGO COUNTY CFDA 20.205	596,338	Yes	Yes		
CITY OF BLOOMINGTON CFDA 20.205 CFDA 20.219	7,974,677 68,250 <u>8,042,927</u>	Yes	Yes		
CITY OF BRAINERD CFDA 20.106	1,029,713	Yes			
CITY OF BURNSVILLE CFDA 20.205	23,197	Yes			
CITY OF COLUMBIA HEIGHTS CFDA 20.205	833,000	Yes			
CITY OF CROOKSTON CFDA 20.106 CFDA 20.205	319,865 883,665 <u>1,203,530</u>	Yes	Yes		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF DETROIT LAKES CFDA 20.106	2,341,541	Yes			
CITY OF DULUTH CFDA 20.205	1,799,602	Yes	Yes		
CITY OF ELY CFDA 20.106	1,658,517	Yes	Yes	Yes	
CITY OF FAIRMONT CFDA 20.106 CFDA 20.205	4,397 614,137 <u>618,534</u>	Yes			
CITY OF FRIDLEY CFDA 20.205	1,128,015	Yes			
CITY OF HECTOR CFDA 20.106	193,051	Yes	Yes		
CITY OF HIBBING CFDA 20.509	100,889	Yes	Yes		
CITY OF MANKATO CFDA 20.106 CFDA 20.205 CFDA 20.505 CFDA 20.509 CFDA 20.703	172,430 530,292 281,658 517,500 1,700 <u>1,503,580</u>	Yes			
CITY OF MINNEAPOLIS CFDA 20.205	8,979,573	Yes	Yes		
CITY OF MOORHEAD CFDA 20.526 CFDA 20.106 CFDA 20.205	365,947 516,149 85,650 <u>967,746</u>	Yes			

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(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF MORA CFDA 20.106	759,255	Yes			
CITY OF MORRIS CFDA 20.106 CFDA 20.205 CFDA 20.509	2,406,668 143,081 115,444 <u>2,665,193</u>	Yes	Yes		
CITY OF PARK RAPIDS CFDA 20.106	1,548,663	Yes	Yes		
CITY OF RAMSEY CFDA 20.505	282,905	Yes	Yes		
CITY OF RED WING CFDA 20.205 CFDA 20.106	748,658 232,796 <u>981,454</u>	Yes			
CITY OF REDWOOD FALLS CFDA 20.205	528,439	Yes			
CITY OF RICHFIELD CFDA 20.205	214,646	Yes			
CITY OF ROCHESTER CFDA 20.106 CFDA 20.205	5,380,156 3,656,118 <u>9,036,274</u>	Yes			
CITY OF SARTELL CFDA 20.205	1,650,748	Yes	Yes		
CITY OF SAUK CENTRE CFDA 20.106	1,752,557	Yes	Yes		
CITY OF SOUTH ST PAUL CFDA 20.106	201,267	Yes	Yes		

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**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CITY OF ST ANTHONY [HENNEPIN] CFDA 20.205	776,581	Yes			
CITY OF ST CLOUD CFDA 20.106	816,005	Yes			
CITY OF ST LOUIS PARK CFDA 20.205	1,438,400	Yes			
CITY OF ST PAUL CFDA 20.205	762,987	Yes	Yes		
CITY OF ST PETER CFDA 20.205 CFDA 20.526	826,067 59,167 885,234	Yes	Yes	Yes	
CITY OF TRACY CFDA 20.106	98,446	Yes	Yes		
CITY OF WADENA CFDA 20.106 CFDA 20.320	344,883 109,033 453,916	Yes	Yes		
CITY OF WINONA CFDA 20.509 CFDA 20.106	126,976 717,908 844,884	Yes			
CITY OF WORTHINGTON CFDA 20.106 CFDA 20.205	50,230 437,273 487,503	Yes			
COOK COUNTY CFDA 20.106	474,292	Yes	Yes		
DAKOTA COUNTY CFDA 20.205 CFDA 20.509	11,865,443 3,000	Yes	Yes		

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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 20.513	89,641 <u>11,958,084</u>				
DODGE COUNTY CFDA 20.205	<u>1,475,315</u>	Yes	Yes		Yes
DULUTH AIRPORT AUTHORITY CFDA 20.106	<u>16,986,633</u>	Yes			
FILLMORE COUNTY CFDA 20.205 CFDA 20.106	2,442,590 237,333 <u>2,679,923</u>	Yes	Yes		
FREEBORN COUNTY CFDA 20.205	<u>3,015,919</u>	Yes	Yes		
GOODHUE COUNTY CFDA 20.205	<u>1,702</u>	Yes	Yes		
GOVT DEPT OF THE FOND DU LAC BAND OF CFDA 20.509	<u>98,991</u>	Yes			
HENNEPIN COUNTY CFDA 20.205	<u>11,871,216</u>	Yes	Yes		
HOUSTON COUNTY CFDA 20.106	<u>149,594</u>	Yes	Yes		
INTERNATIONAL FALLS-KOOCHICHING CO CFDA 20.106	<u>4,042,661</u>	Yes	Yes		
ISANTI COUNTY CFDA 20.205 CFDA 20.509	137,070 429,800 <u>566,870</u>	Yes	Yes		
ITASCA COUNTY CFDA 20.205	<u>364,054</u>	Yes	Yes		

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**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
JACKSON COUNTY CFDA 20.205	1,754,641	Yes	Yes		
KANABEC COUNTY CFDA 20.509	231,843	Yes	Yes		
KANDIYOHI COUNTY CFDA 20.205	1,364,487	Yes	Yes		
LAKE COUNTY CFDA 20.205 CFDA 20.219	1,211,673 56,253 1,267,926	Yes	Yes		
LE SUEUR COUNTY CFDA 20.205	116,365	Yes	Yes		
MAHNOMEN COUNTY CFDA 20.106	43,662	Yes	Yes		
MARSHALL COUNTY CFDA 20.205	211,648	Yes	Yes		
MCLEOD COUNTY CFDA 20.205	59,725	Yes	Yes		
METROPOLITAN COUNCIL CFDA 20.205 CFDA 20.500 CFDA 20.505 CFDA 20.509	52,086 537,667 3,290,397 1,184,300 5,064,450	Yes			
MORRISON COUNTY CFDA 20.205	587,661	Yes	Yes		
MOWER COUNTY CFDA 20.205	142,028	Yes	Yes		

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**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
NORMAN COUNTY CFDA 20.205	408,923	Yes	Yes		Yes
NW REGIONAL DEVELOPMENT COMMISSIO CFDA 20.505	24,754	Yes			
OLMSTED COUNTY CFDA 20.205 CFDA 20.505	3,523,703 504,223 4,027,926	Yes			
OTTER TAIL COUNTY CFDA 20.205	774,632	Yes	Yes		
PINE COUNTY CFDA 20.205	436,227	Yes			
PIPESTONE COUNTY CFDA 20.205 CFDA 20.600 CFDA 20.608 CFDA 20.616	2,374,126 527 5,184 1,325 2,381,162	Yes	Yes		
POLK COUNTY CFDA 20.205	55,997	Yes	Yes		
PRAIRIE FIVE COMM ACT CNL CFDA 20.509	615,694	Yes			
RAMSEY COUNTY CFDA 20.205 CFDA 20.319	1,661,359 239,295 1,900,654	Yes	Yes		
RENVILLE COUNTY CFDA 20.205 CFDA 20.219 CFDA 20.608	63,986 4,340 5,499 73,825	Yes	Yes		

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**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
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Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
RICE COUNTY CFDA 20.205	104,656	Yes	Yes		
ROSEAU COUNTY CFDA 20.205	61,332	Yes	Yes		
SCOTT COUNTY CFDA 20.205 CFDA 20.513	2,015,050 301,435 2,316,485	Yes			
SEMCAC INC CFDA 20.509	162,178	Yes			
SHERBURNE COUNTY CFDA 20.205	518,158	Yes	Yes		
SIBLEY COUNTY CFDA 20.205	709,806	Yes	Yes		
SOUTHWEST MN OPPORTUNITY COUNCIL CFDA 20.509	257,759	Yes			
ST LOUIS COUNTY CFDA 20.205	12,110,880	Yes			
STEARNS COUNTY CFDA 20.205	1,308,293	Yes			
STEVENS COUNTY CFDA 20.205	362,417	Yes	Yes		
SWIFT COUNTY CFDA 20.205	2,705,986	Yes	Yes		
THREE RIVERS COMMUNITY ACTION, INC CFDA 20.509	770,700	Yes	Yes		

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**Exhibit 4
(Continued)**

**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 20.526	2,762				
	<u>773,462</u>				
THREE RIVERS PARK DISTRICT		Yes			
CFDA 20.205	7,260,776				
TODD COUNTY		Yes	Yes		
CFDA 20.205	218,941				
TRAVERSE COUNTY		Yes	Yes		
CFDA 20.205	448,652				
TRI-COUNTY ACTION PROGRAM, INC		Yes			
CFDA 20.509	412,728				
TRI-VALLEY OPPORTUNITY COUNCIL INC		Yes			
CFDA 20.509	658,568				
CFDA 20.513	100,000				
CFDA 20.526	189,600				
	<u>948,168</u>				
UNITED COMMUNITY ACTION PARTNERSHI		Yes	Yes		
CFDA 20.509	923,602				
CFDA 20.513	85,003				
	<u>1,008,605</u>				
UNIVERSITY OF MINNESOTA		Yes			
CFDA 20.000	354,123				
CFDA 20.215	38,514				
	<u>392,637</u>				
WABASHA COUNTY		Yes			
CFDA 20.205	263,738				
WADENA COUNTY		Yes	Yes		
CFDA 20.509	214,355				
WASECA COUNTY		Yes	Yes		
CFDA 20.205	1,344,750				
WASHINGTON COUNTY		Yes	Yes		
CFDA 20.205	186,496				

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**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
CFDA 20.513	58,456				
	<u>244,952</u>				
WATONWAN COUNTY		Yes	Yes		
CFDA 20.205	329,321				
CFDA 20.509	92,050				
	<u>421,371</u>				
WEST CENTRAL INITIATIVE		Yes			
CFDA 20.505	9,234				
CFDA 20.205	1,175				
	<u>10,409</u>				
WILKIN COUNTY		Yes	Yes		
CFDA 20.205	527,298				
	<u>527,298</u>				
WINONA COUNTY		Yes	Yes		
CFDA 20.205	16,886				
	<u>16,886</u>				
WRIGHT COUNTY		Yes	Yes		
CFDA 20.205	1,285,201				
	<u>1,285,201</u>				
YELLOW MEDICINE COUNTY		Yes	Yes		
CFDA 20.205	172,335				
	<u>172,335</u>				
MN - EMERGENCY MEDICAL SERVICES BOARD					
CHILDREN'S HEALTH CARE		Yes			
CFDA 93.127	96,868				
	<u>96,868</u>				
MN - GOVERNOR'S OFFICE					
ISD 0051 FOLEY		Yes	Yes		
CFDA 84.367	59,035				
	<u>59,035</u>				
MN - JUDICIAL					
HENNEPIN COUNTY		Yes	Yes		
CFDA 20.608	187,901				
	<u>187,901</u>				
UNIVERSITY OF MINNESOTA		Yes			
CFDA 10.561	6,349,903				
	<u>6,349,903</u>				

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**Summary of Expenditures of Federal Awards Passed Through the State by Administering Agency
For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
MN - MNSURE					
ARROWHEAD ECON OPPORTUNITY AGCY		Yes			
CFDA 93.525	210,000				
JUSTUS HEALTH (FKA MINNESOTA AIDS PR		Yes			
CFDA 93.525	7,770				
CFDA 93.778	8,872				
	16,642				
MID-MINNESOTA LEGAL ASSISTANCE INC		Yes			Yes
CFDA 93.525	224,701				
MINNESOTA COUNCIL OF CHURCHES		Yes	Yes		
CFDA 93.525	9,170				
NORTHWEST COMMUNITY ACTION INC		Yes			
CFDA 93.525	116,228				
CFDA 93.778	8,566				
	124,794				
SOUTHWEST MN OPPORTUNITY COUNCIL		Yes			
CFDA 93.778	141,735				
UNITED COMMUNITY ACTION PARTNERSHI		Yes	Yes		
CFDA 93.525	317,125				
UNIVERSITY OF MINNESOTA		Yes			
CFDA 93.525	6,855				
WEST CENTRAL MN COMMUNITIES ACTION		Yes			
CFDA 93.525	11,390				
MN - OFFICE OF THE SECRETARY OF STATE					
MARSHALL COUNTY		Yes	Yes		
CFDA 90.401	2,254				
MN - POLLUTION CONTROL AGENCY					
SCOTT COUNTY		Yes			
CFDA 66.460	107,888				

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For the Year Ended June 30, 2018**

Administering Agency Entity CFDA Number	Total	Audit Report Acceptable	Crosscutting Findings		Grant noncompliance and/or internal control finding
			Non- federal	Federal	
SIBLEY COUNTY CFDA 66.460	81,319	Yes	Yes		
UNIVERSITY OF MINNESOTA CFDA 66.000 CFDA 66.605 CFDA 66.460 CFDA 66.419	15,519 77,096 252,119 1,480 <u>346,214</u>	Yes			
MN - STATE ARTS BOARD UNIVERSITY OF MINNESOTA CFDA 45.002	110,000	Yes			
MN - TRIAL COURTS ANOKA COUNTY CFDA 16.585	46,644	Yes	Yes		
BECKER COUNTY CFDA 16.575	33,147	Yes	Yes		
CASS COUNTY CFDA 20.608	104,393	Yes	Yes		
CROW WING COUNTY CFDA 20.608	91,192	Yes	Yes		
OTTER TAIL COUNTY CFDA 20.616	127,133	Yes	Yes		
Grand Total	<u>1,612,642,640</u>				

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Nonfederal Crosscutting Findings

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EXHIBIT 5

SUMMARY OF NONFEDERAL CROSSCUTTING FINDINGS

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

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

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Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2018

Exhibit 5

CITIES

CITY OF BLOOMINGTON

Internal Control/Management Findings
State and Local Compliance

CITY OF BROOKLYN PARK

Internal Control/Management Findings
Financial Reporting
Security for Bank Deposits

CITY OF CROOKSTON

Internal Control/Management Findings
Financial Reporting

CITY OF DULUTH

Internal Control/Management Findings
Expenditures

CITY OF ELY

Internal Control/Management Findings
Segregation of Duties

CITY OF GROVE CITY

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

CITY OF HECTOR

Internal Control/Management Findings
Segregation of Duties

CITY OF HIBBING

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CITY OF KELLIHER

Internal Control/Management Findings
Expenditures
Segregation of Duties

CITY OF MINNEAPOLIS

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

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(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2018**

CITIES (continued)

CITY OF MORRIS

- Internal Control/Management Findings
- Financial Reporting

CITY OF OSAKIS

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

CITY OF PARK RAPIDS

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

CITY OF RAMSEY

- Internal Control/Management Findings
- Financial Reporting

CITY OF SARTELL

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

CITY OF SAUK CENTRE

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

CITY OF SHERBURN

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

CITY OF SOUTH ST PAUL

- Internal Control/Management Findings
- Cash Management/Revenues

CITY OF ST PAUL

- Internal Control/Management Findings
- State and Local Compliance

CITY OF ST PETER

- Internal Control/Management Findings
- Segregation of Duties

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Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2018**

**Exhibit 5
(Continued)**

CITIES (continued)

CITY OF TRACY

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

CITY OF WADENA

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

CITY OF WATERVILLE

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

COUNTIES

AITKIN COUNTY

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

ANOKA COUNTY

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

BECKER COUNTY

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

BELTRAMI COUNTY

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

BENTON COUNTY

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

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Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2018**

**Exhibit 5
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COUNTIES (continued)

BLUE EARTH COUNTY

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

BROWN COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

CARLTON COUNTY

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

CARVER COUNTY

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

CASS COUNTY

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

CHIPPEWA COUNTY

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

CHISAGO COUNTY

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

CLAY COUNTY

- Internal Control/Management Findings
 - Segregation of Duties

CLEARWATER COUNTY

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

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COUNTIES (continued)

COOK COUNTY

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

CROW WING COUNTY

- Internal Control/Management Findings
 - Financial Reporting

DAKOTA COUNTY

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

DODGE COUNTY

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

DOUGLAS COUNTY

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

FILLMORE COUNTY

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

FREEBORN COUNTY

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

GOODHUE COUNTY

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

GRANT COUNTY

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

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**Exhibit 5
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COUNTIES (continued)

HENNEPIN COUNTY

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

HOUSTON COUNTY

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

ISANTI COUNTY

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

ITASCA COUNTY

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

JACKSON COUNTY

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

KANABEC COUNTY

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

KANDIYOHI COUNTY

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

LAKE COUNTY

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

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COUNTIES (continued)

LE SUEUR COUNTY

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

MAHNOMEN COUNTY

- Internal Control/Management Findings
- Segregation of Duties

MARSHALL COUNTY

- Internal Control/Management Findings
- Financial Reporting

MCLEOD COUNTY

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

MEEKER COUNTY

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

MILLE LACS COUNTY

- Internal Control/Management Findings
- Segregation of Duties

MORRISON COUNTY

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

MOWER COUNTY

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

NICOLLET COUNTY

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

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COUNTIES (continued)

NOBLES COUNTY

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

NORMAN COUNTY

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

OTTER TAIL COUNTY

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

PIPESTONE COUNTY

- Internal Control/Management Findings
 - Financial Reporting

POLK COUNTY

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

POPE COUNTY

- Internal Control/Management Findings
 - Financial Reporting

RAMSEY COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

RENVILLE COUNTY

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

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COUNTIES (continued)

RICE COUNTY

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

ROSEAU COUNTY

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

SHERBURNE COUNTY

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

SIBLEY COUNTY

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

STEELE COUNTY

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

STEVENS COUNTY

- Internal Control/Management Findings
 - Financial Reporting

SWIFT COUNTY

- Internal Control/Management Findings
 - Financial Reporting
 - 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

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COUNTIES (continued)

TRAVERSE COUNTY

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

WADENA COUNTY

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

WASECA COUNTY

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

WASHINGTON COUNTY

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

WATONWAN COUNTY

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

WILKIN COUNTY

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

WINONA COUNTY

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

WRIGHT COUNTY

- Internal Control/Management Findings
 - State and Local Compliance

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COUNTIES (continued)

YELLOW MEDICINE COUNTY

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

NONPROFIT AGENCIES

ALLINA HEALTH SYSTEM

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

AMHERST H. WILDER FOUNDATION

Internal Control/Management Findings
Financial Reporting

CAP OF SUBURBAN HENNEPIN

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CATHOLIC CHARITIES OF THE ARCHDIOCESE

Internal Control/Management Findings
Financial Reporting

CEDAR VALLEY SERVICES, INC.

Internal Control/Management Findings
Financial Reporting

CENTRAL MN COUNCIL ON AGING

Internal Control/Management Findings
Financial Reporting

CENTRAL MN LEGAL SERVICES

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

CHILD CARE CHOICES INC. DBA MILESTONES

Internal Control/Management Findings
Segregation of Duties

COMMITTEE AGAINST DOMESTIC ABUSE, INC.

Internal Control/Management Findings
Financial Reporting

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NONPROFIT AGENCIES (continued)

COMMUNITY HEALTH SERVICES, INC.

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

INDIGENOUS PEOPLES TASK FORCE

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

LAKES & PINES COMM ACT COUNCIL

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

LATINO ECONOMIC DEVELOPMENT CENTER

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

LEECH LAKE TRIBAL COLLEGE, INC.

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

MAHUBE-OTWA COMMUNITY ACTION PRTNSHP

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

MENDING THE SACRED HOOP

- Internal Control/Management Findings
- Segregation of Duties

METRO CENTER FOR INDEPENDENT LIVING

- Internal Control/Management Findings
- Expenditures

MINNESOTA COUNCIL OF CHURCHES

- Internal Control/Management Findings
- Segregation of Duties

MPLS MEDICAL RESEARCH FOUNDATION

- Internal Control/Management Findings
- Financial Reporting

NATIONAL RURAL HEALTH RESOURCE CTR

- Internal Control/Management Findings
- Financial Reporting

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NONPROFIT AGENCIES (continued)

NEXUS

Internal Control/Management Findings
Financial Reporting

NORTH COUNTY FOOD BANK, INC

Internal Control/Management Findings
Financial Reporting

PARTNERS IN NUTRITION

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

PERSPECTIVES INC

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

PHEASANTS FOREVER, INC

Internal Control/Management Findings
Segregation of Duties

SCOTT CARVER DAKOTA CAP AGENCY INC

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

SE MN CTR FOR INDEPENDENT LIVING

Internal Control/Management Findings
Financial Reporting

SECOND HARVEST NORTH CENTRAL FOOD BANK

Internal Control/Management Findings
Financial Reporting

SOMEPLACE SAFE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

THE REGISTRY

Internal Control/Management Findings
Expenditures
Segregation of Duties

THREE RIVERS COMMUNITY ACTION, INC

Internal Control/Management Findings
Financial Reporting

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NONPROFIT AGENCIES (continued)

TRI-COUNTY COMMUNITY ACTION, INC.

Internal Control/Management Findings
Financial Reporting

UNITED COMMUNITY ACTION PARTNERSHIP

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

VOLUNTEERS OF AMERICA SERVING MINNESOTA

Internal Control/Management Findings
Financial Reporting

OTHER GOVERNMENTAL AGENCIES

BEMIDJI REGIONAL AIRPORT

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

CARLTON COOK LAKE ST LOUIS CO HL BD

Internal Control/Management Findings
Segregation of Duties

DES MOINES VALLEY HEALTH & HUMAN SERVICES

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

HORIZON PUBLIC HEALTH

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

HUMAN SERV OF FARIBAULT & MARTIN CO

Internal Control/Management Findings
Financial Reporting

INTERNATIONAL FALLS-KOOCHICHING COUNTY AIRPORT COMMISION

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

MINNESOTA PRAIRIE COUNTY ALLIANCE

Internal Control/Management Findings
Financial Reporting
Security for Bank Deposits

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OTHER GOVERNMENTAL AGENCIES (continued)

PACT FOR FAMILIES COLLABORATIVE

Internal Control/Management Findings
Financial Reporting

REDWOOD FALLS HOUSING AND REDEVELOPMENT AUTHORITY

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

SOUTHERN PRAIRIE COMMUNITY CARE

Internal Control/Management Findings
Financial Reporting

SOUTHWEST HEALTH & HUMAN SERVICES

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

STEVENS COUNTY ECONOMIC IMPROVEMENT COMMISSION, INC.

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

REGIONAL DEVELOPMENT COMMISSIONS

UPPER MN VALLEY REG DEVELOP COMM

Internal Control/Management Findings
Financial Reporting

SCHOOLS AND RELATED AGENCIES

ACADEMIA CESAR CHAVEZ CHARTER 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

ATHLOS ACADEMY ST. CLOUD CHARTER SCHOOL 4250

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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SCHOOLS AND RELATED AGENCIES (continued)

BEMIDJI REGIONAL INTERDISTRICT COUNCIL

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

BENTON-STEARNES EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

FERGUS FALLS AREA SPEC ED COOP

Internal Control/Management Findings
Financial Reporting

FRESHWATER EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

HIAWATHA ACADEMIES

Internal Control/Management Findings
Financial Reporting
Security for Bank Deposits

HIAWATHA VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

HIGHER GROUND ACADEMY

Internal Control/Management Findings
State and Local Compliance

ISD 0013 COLUMBIA HEIGHTS

Internal Control/Management Findings
Segregation of Duties

ISD 0014 FRIDLEY

Internal Control/Management Findings
Segregation of Duties

ISD 0015 ST FRANCIS

Internal Control/Management Findings
State and Local Compliance

ISD 0022 DETROIT LAKES

Internal Control/Management Findings
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0023 FRAZEE - VERGAS

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

ISD 0036 KELLIHER

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

ISD 0038 RED LAKE

- Internal Control/Management Findings
- Financial Reporting
- Expenditures

ISD 0047 SAUK RAPIDS-RICE

- Internal Control/Management Findings
- Segregation of Duties

ISD 0051 FOLEY

- Internal Control/Management Findings
- Segregation of Duties

ISD 0077 MANKATO

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

ISD 0088 NEW ULM

- Internal Control/Management Findings
- Financial Reporting

ISD 0110 WACONIA

- Internal Control/Management Findings
- Expenditures

ISD 0111 WATERTOWN - MAYER

- Internal Control/Management Findings
- Segregation of Duties

ISD 0113 WALKER-HACKENSACK-AKELEY

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0115 CASS LAKE - BENA

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

ISD 0129 MONTEVIDEO

- Internal Control/Management Findings
- Financial Reporting

ISD 0138 NORTH BRANCH

- Internal Control/Management Findings
- Financial Reporting

ISD 0152 MOORHEAD

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

ISD 0162 BAGLEY

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

ISD 0181 BRAINERD

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

ISD 0182 CROSBY - IRONTON

- Internal Control/Management Findings
- Segregation of Duties

ISD 0191 BURNSVILLE-EAGAN-SAVAGE

- Internal Control/Management Findings
- State and Local Compliance

ISD 0192 FARMINGTON

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

ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN

Internal Control/Management Findings
Segregation of Duties

ISD 0199 INVER GROVE HEIGHTS

Internal Control/Management Findings
Segregation of Duties

ISD 0206 ALEXANDRIA

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0270 HOPKINS

Internal Control/Management Findings
State and Local Compliance

ISD 0272 EDEN PRAIRIE

Internal Control/Management Findings
State and Local Compliance

ISD 0273 EDINA

Internal Control/Management Findings
State and Local Compliance

ISD 0276 MINNETONKA

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 0277 WESTONKA

Internal Control/Management Findings
Segregation of Duties

ISD 0278 ORONO

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

ISD 0279 OSSEO AREA

Internal Control/Management Findings
State and Local Compliance

ISD 0280 RICHFIELD

Internal Control/Management Findings
Cash Management/Revenues

ISD 0281 ROBBINSDALE

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0282 ST ANTHONY-NEW BRIGHTON

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

ISD 0283 ST LOUIS PARK

Internal Control/Management Findings
Financial Reporting

ISD 0286 BROOKLYN CENTER

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

ISD 0309 PARK RAPIDS

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

ISD 0316 GREENWAY (COLERAINE)

Internal Control/Management Findings
Financial Reporting
Security for Bank Deposits

ISD 0317 DEER RIVER

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

ISD 0318 GRAND RAPIDS

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

ISD 0347 WILLMAR

Internal Control/Management Findings
Segregation of Duties

ISD 0361 INTERNATIONAL FALLS

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0381 LAKE SUPERIOR (TWO HARBORS)

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

ISD 0413 MARSHALL

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

ISD 0423 HUTCHINSON

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

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
 - Security for Bank Deposits
 - Segregation of Duties

ISD 0465 LITCHFIELD

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0466 DASSEL-COKATO

- Internal Control/Management Findings
 - Segregation of Duties

ISD 0482 LITTLE FALLS

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

ISD 0508 ST PETER

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0518 WORTHINGTON

Internal Control/Management Findings
Segregation of Duties

ISD 0544 FERGUS FALLS

Internal Control/Management Findings
Financial Reporting

ISD 0549 PERHAM - DENT

Internal Control/Management Findings
Financial Reporting

ISD 0564 THIEF RIVER FALLS

Internal Control/Management Findings
State and Local Compliance

ISD 0578 PINE CITY

Internal Control/Management Findings
Segregation of Duties

ISD 0593 CROOKSTON

Internal Control/Management Findings
Financial Reporting

ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE

Internal Control/Management Findings
State and Local Compliance

ISD 0625 ST PAUL

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 0656 FARIBAULT

Internal Control/Management Findings
Financial Reporting

ISD 0690 WARROAD

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

ISD 0701 HIBBING

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0704 PROCTOR

Internal Control/Management Findings
Security for Bank Deposits

ISD 0706 VIRGINIA

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0707 NETT LAKE

Internal Control/Management Findings
Segregation of Duties

ISD 0717 JORDAN

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

ISD 0719 PRIOR LAKE - SAVAGE

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

ISD 0720 SHAKOPEE

Internal Control/Management Findings
Segregation of Duties

ISD 0721 NEW PRAGUE

Internal Control/Management Findings
Segregation of Duties

ISD 0727 BIG LAKE

Internal Control/Management Findings
Segregation of Duties

ISD 0742 ST CLOUD

Internal Control/Management Findings
Segregation of Duties

ISD 0748 SARTELL - ST STEPHEN

Internal Control/Management Findings
Segregation of Duties

ISD 0750 ROCORI AREA SCHOOLS

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

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 0761 OWATONNA

Internal Control/Management Findings
State and Local Compliance

ISD 0829 WASECA

Internal Control/Management Findings
Financial Reporting

ISD 0831 FOREST LAKE

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

ISD 0832 MAHTOMEDI

Internal Control/Management Findings
Segregation of Duties

ISD 0840 ST JAMES

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

ISD 0882 MONTICELLO

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

ISD 0885 ST MICHAEL-ALBERTVILLE

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

ISD 0911 CAMBRIDGE-ISANTI

Internal Control/Management Findings
State and Local Compliance

ISD 0912 MILACA

Internal Control/Management Findings
Segregation of Duties

ISD 2142 ST LOUIS COUNTY

Internal Control/Management Findings
Segregation of Duties

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SCHOOLS AND RELATED AGENCIES (continued)

ISD 2149 MINNEWASKA AREA

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

ISD 2155 WADENA-DEER CREEK

- Internal Control/Management Findings
- Segregation of Duties

ISD 2164 DILWORTH-GLYNDON-FELTON

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

ISD 2170 STAPLES - MOTLEY

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

ISD 2174 PINE RIVER - BACKUS

- Internal Control/Management Findings
- Segregation of Duties

ISD 2689 PIPESTONE AREA

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

ISD 2711 MESABI EAST (AURORA)

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

ISD 2752 FAIRMONT AREA SCHOOLS

- Internal Control/Management Findings
- Financial Reporting

ISD 2753 LONG PRAIRIE-GREY EAGLE

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

**State of Minnesota
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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2018**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 2859 GLENCOE-SILVER LAKE

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

ISD 2860 BLUE EARTH AREA SCHOOLS

- Internal Control/Management Findings
 - Financial Reporting

ISD 2897 REDWOOD FALLS

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

ISD 2905 TRI-CITY UNITED

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

ITASCA AREA SCHOOLS COLLABORATIVE

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

LAKES COUNTRY SERVICE COOPERATIVE

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

MEEKER-WRIGHT SPECIAL ED COOP

- Internal Control/Management Findings
 - Segregation of Duties

METRO EDUCATIONAL SERVICE COOP

- Internal Control/Management Findings
 - Segregation of Duties

MIDWEST SPECIAL ED COOP

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

**State of Minnesota
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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2018**

SCHOOLS AND RELATED AGENCIES (continued)

MINNESOTA MATH AND SCIENCE ACADEMY

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

MN TRANSITIONS CHARTER SCHOOL

Internal Control/Management Findings
State and Local Compliance

MN VALLEY EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

NAYTAHWAUSH COMMUNITY SCHOOL

Internal Control/Management Findings
Financial Reporting

NEW MILLENNIUM ACADEMY

Internal Control/Management Findings
Financial Reporting

NOBLE ACADEMY

Internal Control/Management Findings
Financial Reporting

NORTHLAND LEARNING CTR, VIRGINIA

Internal Control/Management Findings
Security for Bank Deposits

NORTHWEST SERVICE COOPERATIVE

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

PRAIRIE SEEDS ACADEMY

Internal Control/Management Findings
State and Local Compliance

RESOURCE TRAINING AND SOLUTIONS

Internal Control/Management Findings
Financial Reporting
Segregation of Duties

RIVER BEND EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

**State of Minnesota
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**Exhibit 5
(Continued)**

**Summary of Nonfederal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2018**

SCHOOLS AND RELATED AGENCIES (continued)

SOUTHERN PLAINS ED COOP

Internal Control/Management Findings
Financial Reporting

SSD 1 MINNEAPOLIS

Internal Control/Management Findings
Financial Reporting
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

ST CROIX RIVER EDUCATION DISTRICT

Internal Control/Management Findings
Segregation of Duties

SW & WEST CENTRAL SERVICE COOP

Internal Control/Management Findings
Financial Reporting
State and Local Compliance

West Central Education District

Internal Control/Management Findings
Segregation of Duties

ZUMBRO EDUCATION DISTRICT

Internal Control/Management Findings
Financial Reporting

TRIBAL GOVERNMENTS

GRAND PORTAGE RESERVATION TRIBAL COUNCIL

Internal Control/Management Findings
Financial Reporting

**Federal Crosscutting
Findings**

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EXHIBIT 6

SUMMARY OF FEDERAL CROSSCUTTING FINDINGS

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

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

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

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**State of Minnesota
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Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2018**

Exhibit 6

CITIES

CITY OF ELY

Internal Control/Management Findings

Segregation of Duties

CITY OF KELLIHER

Internal Control/Management Findings

Segregation of Duties

CITY OF ST PETER

Internal Control/Management Findings

Cash Management/Revenues

NONPROFIT AGENCIES

Center City Housing Corp.

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

CHILD CARE AND NUTRITION INC

Internal Control/Management Findings

Segregation of Duties

INDIGENOUS PEOPLES TASK FORCE

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

LATINO ECONOMIC DEVELOPMENT CENTER

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

Financial Reporting

MN COALITION AGAINST SEXUAL ASSAULT

Internal Control/Management Findings

Expenditures

PARTNERS IN NUTRITION

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

SCHOOLS AND RELATED AGENCIES

BEMIDJI REGIONAL INTERDISTRICT COUNCIL

Internal Control/Management Findings

Segregation of Duties

ISD 0518 WORTHINGTON

Internal Control/Management Findings

Segregation of Duties

ISD 0701 HIBBING

Internal Control/Management Findings

Segregation of Duties

ISD 0706 VIRGINIA

Internal Control/Management Findings

Segregation of Duties

ISD 0742 ST CLOUD

Internal Control/Management Findings

Expenditures

**State of Minnesota
Office of the State Auditor
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Summary of Federal Crosscutting Findings by Agency Type
For the Year Ended June 30, 2018**

**Exhibit 6
(Continued)**

SCHOOLS AND RELATED AGENCIES (continued)

ISD 2149 MINNEWASKA AREA

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

ISD 2689 PIPESTONE AREA

Internal Control/Management Findings

Segregation of Duties

Financial Reporting

METRO EDUCATIONAL SERVICE COOP

Internal Control/Management Findings

Segregation of Duties

MINNESOTA MATH AND SCIENCE ACADEMY

Internal Control/Management Findings

General Administration - Adequacy/Propriety of Procedures

NOBLE ACADEMY

Internal Control/Management Findings

Expenditures