

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

	Page
Introduction	i
Exhibit 1	
Questioned Costs	1
Exhibit 2	
Expenditures of Federal Awards by CFDA Number	5
Exhibit 3	
Expenditures of Federal Awards by Subrecipient Entity	21
Exhibit 4	
Expenditures of Federal Awards by Administering Agency	37
Summary	39
Detail	
ABT Associates, Inc.	53
Accessibility, Inc.	53
Advanced Medical Electronics Corporation	53
Aitkin-Itasca-Koochiching Community Health Services Board	53
American Indian Community Housing Organization	53
American College of Radiology	53
Amherst H. Wilder Foundation	54
Anoka County	54
Arizona State University	54
Arrowhead Economic Opportunity Agency	54
Arrowhead Regional Development Commission	55
Artann Laboratories	55
Banner Health	55
Beacon Interfaith Housing Collaborative	55
Becker County	55
Beltrami County	55
Bemidji Regional Interdistrict Council	55
Benton County	56
Benton-Stearns Education District	56
Beth Israel Deaconess Medical Center	56
Bi-County Community Action Programs	56
Boston Medical Center	56
Boston University	57

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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