

## **EXHIBIT 3**

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

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

**State of Minnesota**  
**Office of the State Auditor**  
**Statewide Single Audit**  
**Summary of Expenditures of Federal Awards by Entity**  
**For the Year Ended June 30, 2001**

**Exhibit 3**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>CITIES</b>						
	CITY OF ADA	---	643,676	---	643,676	Yes
	CITY OF ALBERT LEA	---	425,471	---	425,471	Yes
	CITY OF ALEXANDRIA	2,500	303,533	---	306,033	Yes
	CITY OF BEJOU	17,338	699,711	---	717,049	Yes
	CITY OF BEMIDJI	237,717	568,966	---	806,683	Yes
	CITY OF BLOOMINGTON	Audit report filed did not include reports on federal awards.				No
	CITY OF BOCK	448,080	375,162	---	823,242	Yes
	CITY OF BRAINERD	56,250	512,429	---	568,679	Yes
	CITY OF BURNSVILLE	Audit report filed did not include reports on federal awards.				No
	CITY OF CAMBRIDGE	110,225	709,816	---	820,041	Yes
	CITY OF CHISAGO CITY	34,258	555,901	---	590,159	Yes
	CITY OF COKATO	---	476,574	---	476,574	Yes
	CITY OF COLUMBIA HEIGHTS	576,972	12,301	130,081	719,354	Yes
	CITY OF COMFREY	Report not filed within single audit deadline.				
	CITY OF CROOKSTON	593,587	219,946	---	813,533	Yes
	CITY OF CRYSTAL	18,293	171,882	199,638	389,813	Yes
	CITY OF DEER RIVER	---	933,742	---	933,742	Yes
	CITY OF DETROIT LAKES	14,470	582,555	---	597,025	Yes
	CITY OF DULUTH	5,081,429	4,828,153	384,538	10,294,120	Yes
	CITY OF DUNNELL	428,056	163,559	---	591,615	Yes
	CITY OF EAST GRAND FORKS	8,484,034	7,229,406	---	15,713,440	Yes
	CITY OF EDEN PRAIRIE	158,784	2,142	240,404	401,330	Yes
	CITY OF EDEN VALLEY	703,221	444,453	---	1,147,674	Yes
	CITY OF ELY	---	821,325	21,244	842,569	Yes
	CITY OF FARIBAULT	145,618	606,977	16,514	769,109	Yes
	CITY OF FOLEY	---	442,000	---	442,000	Yes
	CITY OF FOSSTON	Report not filed within single audit deadline.				
	CITY OF FRAZEE	---	476,634	---	476,634	Yes
	CITY OF FROST	347,800	597,942	---	945,742	Yes
	CITY OF GRANITE FALLS	---	1,451,493	---	1,451,493	Yes
	CITY OF HACKENSACK	684,507	972,845	---	1,657,352	Yes
	CITY OF HANOVER	---	1,702,674	---	1,702,674	Yes
	CITY OF HIBBING	12,260	436,017	---	448,277	Yes

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**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>CITIES (continued)</b>						
	CITY OF HUTCHINSON	---	654,453	---	654,453	Yes
	CITY OF JORDAN	78,616	4,594,342	---	4,672,958	Yes
	CITY OF KILKENNY	456,000	532,834	---	988,834	Yes
	CITY OF LAKE CITY	---	1,241,017	---	1,241,017	Yes
	CITY OF LITCHFIELD	---	968,715	---	968,715	Yes
	CITY OF MAHNOMEN	544,184	710,101	---	1,254,285	Yes
	CITY OF MANKATO	---	940,135	---	940,135	Yes
	CITY OF MAYER	---	689,274	---	689,274	Yes
	CITY OF MELROSE	68,744	415,965	---	484,709	Yes
	CITY OF MINNEAPOLIS	25,834,164	7,513,374	582,814	33,930,352	Yes
	CITY OF MONTEVIDEO	781,539	54,742	6,620	842,901	Yes
	CITY OF MONTICELLO	---	507,070	---	507,070	Yes
	CITY OF MOORHEAD	1,314,347	304,907	---	1,619,254	Yes
	CITY OF MOUNTAIN LAKE	52,259	313,233	---	365,492	Yes
	CITY OF NASHWAUK	---	448,273	---	448,273	Yes
	CITY OF NEW ULM	---	647,417	---	647,417	Yes
	CITY OF NORTH MANKATO	---	627,712	---	627,712	Yes
	CITY OF NORTHFIELD	---	8,256,819	---	8,256,819	Yes
	CITY OF PALISADE	---	683,507	---	683,507	Yes
	CITY OF PERHAM	2,898,002	980,271	---	3,878,273	Yes
	CITY OF PLYMOUTH	2,042,700	11,780	5,587	2,060,067	Yes
	CITY OF RAMSEY	48,002	4,329,124	---	4,377,126	Yes
	CITY OF RED WING	120,000	2,096,761	---	2,216,761	Yes
	CITY OF RICHFIELD	1,187,687	670,909	304,427	2,163,023	Yes
	CITY OF ROCHESTER	2,036,794	4,228,256	1,650	6,266,700	Yes
	CITY OF ROSEMOUNT	17,652	274,065	127,684	419,401	Yes
	CITY OF ROSEVILLE	98,356	1,803,385	109,973	2,011,714	Yes
	CITY OF ROYALTON	---	845,313	---	845,313	Yes
	CITY OF SAVAGE	76,536	4,391,709	---	4,468,245	Yes
	CITY OF SPRING VALLEY	---	389,730	---	389,730	Yes
	CITY OF ST CLOUD	791,976	5,027,146	21,146	5,840,268	Yes
	CITY OF ST MICHAEL	---	4,005,519	---	4,005,519	Yes
	CITY OF ST PAUL	11,624,262	8,400,412	1,729,651	21,754,325	Yes
	CITY OF ST PETER	2,564,243	500,118	---	3,064,361	Yes

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

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>CITIES (continued)</b>						
	CITY OF TOWER	---	775,944	---	775,944	Yes
	CITY OF TWO HARBORS	---	667,125	---	667,125	Yes
	CITY OF VERGAS	446,234	242,599	---	688,833	Yes
	CITY OF VIRGINIA	50,481	3,043,017	8,527	3,102,025	Yes
	CITY OF WALKER	---	475,264	---	475,264	Yes
	CITY OF WARREN	49,440	1,307,590	---	1,357,030	Yes
	TOTAL	71,337,617	101,937,212	3,890,498	177,165,327	
<b>COUNTIES</b>						
	AITKIN COUNTY	35,048	1,560,352	---	1,595,400	Yes
	ANOKA COUNTY	2,464,840	18,578,651	---	21,043,491	Yes
	BECKER COUNTY	119,492	2,378,549	---	2,498,041	Yes
	BELTRAMI COUNTY	---	4,945,834	92,769	5,038,603	Yes
	BENTON COUNTY	29,908	1,825,800	---	1,855,708	Yes
	BLUE EARTH COUNTY	---	4,458,584	---	4,458,584	Yes
	BROWN COUNTY	---	2,029,470	---	2,029,470	Yes
	CARLTON COUNTY	290,781	3,265,112	147,930	3,703,823	Yes
	CARVER COUNTY	---	2,107,894	---	2,107,894	Yes
	CASS COUNTY	72,887	3,813,640	---	3,886,527	Yes
	CHIPPEWA COUNTY	---	564,930	---	564,930	Yes
	CHISAGO COUNTY	---	1,858,490	3,200	1,861,690	Yes
	CLAY COUNTY	57,066	4,444,356	33,222	4,534,644	Yes
	CLEARWATER COUNTY	1,600	1,034,581	512	1,036,693	Yes
	COOK COUNTY	79,250	2,152,665	15,328	2,247,243	Yes
	COTTONWOOD COUNTY	---	774,475	---	774,475	Yes
	CROW WING COUNTY	37,662	3,902,329	990	3,940,981	Yes
	DAKOTA COUNTY	2,666,792	21,111,565	---	23,778,357	Yes
	DODGE COUNTY	3,903	1,031,883	---	1,035,786	Yes
	DOUGLAS COUNTY	81,834	1,985,478	56,480	2,123,792	Yes
	FILLMORE COUNTY	---	1,173,571	---	1,173,571	Yes
	FREEBORN COUNTY	---	2,503,537	2,000	2,505,537	Yes
	GOODHUE COUNTY	32,506	1,989,768	6,707	2,028,981	Yes
	GRANT COUNTY	---	317,925	21,589	339,514	Yes
	HENNEPIN COUNTY	12,638,982	138,665,961	1,051,220	152,356,163	Yes
	HOUSTON COUNTY	---	966,537	14,978	981,515	Yes

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**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>COUNTIES (continued)</b>						
	HUBBARD COUNTY	---	1,585,317	11,044	1,596,361	Yes
	ISANTI COUNTY	---	1,819,339	6,754	1,826,093	Yes
	ITASCA COUNTY	117,321	2,330,389	---	2,447,710	Yes
	JACKSON COUNTY	5,739	925,600	---	931,339	Yes
	KANABEC COUNTY	11,604	731,503	88,278	831,385	Yes
	KANDIYOHI COUNTY	81,504	9,289,456	---	9,370,960	Yes
	KITTSOON COUNTY	---	880,459	2,742	883,201	Yes
	KOOCHICHING COUNTY	28,526	884,210	---	912,736	Yes
	LAKE COUNTY	136,546	2,492,287	36,987	2,665,820	Yes
	LAKE OF THE WOODS COUNTY	---	426,305	---	426,305	Yes
	LE SUEUR COUNTY	33,852	999,644	---	1,033,496	Yes
	MAHNOMEN COUNTY	54,560	467,514	---	522,074	Yes
	MARSHALL COUNTY	---	1,163,215	---	1,163,215	Yes
	MARTIN COUNTY	66,066	248,532	---	314,598	Yes
	MCLEOD COUNTY	35,513	1,486,369	3,443	1,525,325	Yes
	MEEKER COUNTY	---	1,496,709	4,325	1,501,034	Yes
	MILLE LACS COUNTY	110,026	1,668,752	---	1,778,778	Yes
	MORRISON COUNTY	---	2,769,935	30,276	2,800,211	Yes
	MOWER COUNTY	39,520	2,797,515	---	2,837,035	Yes
	NICOLLET COUNTY	---	1,207,695	23,734	1,231,429	Yes
	NOBLES COUNTY	14,276	1,353,736	---	1,368,012	Yes
	NORMAN COUNTY	---	569,931	---	569,931	Yes
	OLMSTED COUNTY	10,002	12,256,416	---	12,266,418	Yes
	OTTER TAIL COUNTY	34,105	4,706,821	35,275	4,776,201	Yes
	PENNINGTON COUNTY	---	664,900	14,000	678,900	Yes
	PINE COUNTY	50,000	1,469,910	326,387	1,846,297	Yes
	PIPESTONE COUNTY	---	416,428	5,280	421,708	Yes
	POLK COUNTY	---	4,706,133	2,788	4,708,921	Yes
	POPE COUNTY	---	749,126	67,540	816,666	Yes
	RAMSEY COUNTY	1,847,889	53,788,307	824,812	56,461,008	Yes
	REDWOOD COUNTY	---	851,020	---	851,020	Yes
	RENVILLE COUNTY	---	1,336,464	---	1,336,464	Yes
	RICE COUNTY	1,036,389	2,261,952	---	3,298,341	Yes
	ROCK COUNTY	---	661,954	---	661,954	Yes

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

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>COUNTIES (continued)</b>						
	ROSEAU COUNTY	4,182	2,160,092	6,000	2,170,274	Yes
	SCOTT COUNTY	13,714	2,272,557	106,271	2,392,542	Yes
	SHERBURNE COUNTY	88,648	3,350,849	9,600	3,449,097	Yes
	SIBLEY COUNTY	---	848,450	38,024	886,474	Yes
	ST LOUIS COUNTY	4,066,288	14,386,722	661,031	19,114,041	Yes
	STEARNS COUNTY	22,295	7,777,887	22,080	7,822,262	Yes
	STEELE COUNTY	---	1,980,549	---	1,980,549	Yes
	STEVENS COUNTY	---	425,975	---	425,975	Yes
	SWIFT COUNTY	---	345,163	---	345,163	Yes
	TODD COUNTY	30,140	1,968,559	398,384	2,397,083	Yes
	WABASHA COUNTY	22,463	859,147	---	881,610	Yes
	WADENA COUNTY	60,360	2,836,920	91,802	2,989,082	Yes
	WASECA COUNTY	41,933	2,118,803	---	2,160,736	Yes
	WASHINGTON COUNTY	196,349	11,348,592	---	11,544,941	Yes
	WATONWAN COUNTY	---	1,208,632	---	1,208,632	Yes
	WILKIN COUNTY	---	795,883	27,827	823,710	Yes
	WINONA COUNTY	33,952	2,087,800	---	2,121,752	Yes
	WRIGHT COUNTY	146,263	2,781,381	33,487	2,961,131	Yes
	YELLOW MEDICINE COUNTY	---	647,876	---	647,876	Yes
	TOTAL	27,052,576	411,107,617	4,325,096	442,485,289	
<b>HOUSING AND REDEVELOPMENT AUTHORITIES</b>						
	DULUTH HRA	7,245,143	174,559	1,538,079	8,957,781	Yes
	RED WING HRA	1,147,950	391,771	---	1,539,721	Yes
	TOTAL	8,393,093	566,330	1,538,079	10,497,502	
<b>NONPROFIT AGENCIES</b>						
	ADULTS & CHILDRENS ALLIANCE INC	---	3,312,140	---	3,312,140	Yes
	ALLINA HEALTH SYSTEM	458,769	177,331	1,811,776	2,447,876	Yes
	AMHERST WILDER FOUNDATION	Audit report filed did not include reports on federal awards.				No
	ANOKA COUNTY COMM ACTION PROG INC	4,246,090	1,801,268	9,625,977	15,673,335	Yes
	ARROWHEAD ECON OPPORTUNITY AGENCY	Report not received in time for this publication.				
	BI-COUNTY COMM ACTION COUNCIL	2,285,022	2,235,171	150,392	4,670,585	Yes
	BRIDGES MEDICAL SERVICES	---	1,694,743	---	1,694,743	Yes
	CHILD CARE AND NUTRITION INC	Report not filed within single audit deadline.				
	CHILD CARE CHOICES INC	Report not filed within single audit deadline.				

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**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>NONPROFIT AGENCIES (continued)</b>						
	CHILD CARE RESOURCES & REFERRAL INC	Report not filed within single audit deadline.				
	CHILDREN'S ADVOCATE PROG OF MANKATO	---	2,181,412	---	2,181,412	Yes
	CHILDRENS WORLD LEARNING CENTER	Report not received in time for this publication.				
	CLAY-WILKIN OPPORTUNITY COUNCIL	1,299,475	89,516	349,451	1,738,442	Yes
	COMM ACTION FOR SUBURBAN HENNEPIN	Report not filed within single audit deadline.				
	COMMUNITY ACTION OF MPLS	---	13,129,510	---	13,129,510	Yes
	COUNCIL FOR EXCELLENCE IN GOVT	Report not received in time for this publication.				
	DULUTH COMM ACTION PROG INC	Report not filed within single audit deadline.				
	GOODWILL INDUSTRIES/EASTER SEALS	449,075	175,788	79,122	703,985	Yes
	GREATER MPLS DAY CARE ASSOCIATION	Report not received in time for this publication.				
	HEARTLAND COMMUNITY ACTION AGENCY	1,662,266	1,896,232	1,647,983	5,206,481	Yes
	INTER-COUNTY COMMUNITY COUNCIL	945,992	1,065,229	95,103	2,106,324	Yes
	INTERCULTURAL MUTUAL ASSIST ASSN	---	311,683	218,115	529,798	Yes
	KOOTASCA COMM ACTION INC	1,518,074	3,476,218	155,986	5,150,278	Yes
	LAKES & PINES COMM ACT COUNCIL	1,895,339	4,313,543	---	6,208,882	Yes
	LIFETRACK RESOURCES	---	414,238	2,485,732	2,899,970	Yes
	LUTHERAN SOCIAL SERVICE OF MN	1,851,735	2,135,874	1,724,390	5,711,999	Yes
	MAHUBE COMMUNITY COUNCIL	2,183,559	1,998,696	---	4,182,255	Yes
	METRO AREA AGENCY ON AGING	Report not received in time for this publication.				
	MIGRANT HEALTH SERVICES	1,684,502	154,444	41,930	1,880,876	Yes
	MN AIDS PROJECT	Report not filed within single audit deadline.				
	MN CHILD CARE RESOURCE REFERRAL INC	Report not filed within single audit deadline.				
	MN INSTITUTE OF PUBLIC HEALTH	1,979,760	746,947	31,237	2,757,944	Yes
	MN LICENSED FAMILY CHILD CARE ASSN	---	3,157,399	---	3,157,399	Yes
	MN VALLEY ACTION COUNCIL	2,385,654	5,971,490	1,334,800	9,691,944	Yes
	MPLS AMERICAN INDIAN CENTER	Report not received in time for this publication.				
	MPLS MED RESEARCH FOUNDATION	4,947,188	19,461	2,345,304	7,311,953	Yes
	NW COMM ACTION INC	1,403,256	997,286	4,500	2,405,042	Yes
	OTTERTAIL-WADENA COMM ACT CNCL	1,029,298	971,918	1,586	2,002,802	Yes
	PACER CENTER	4,590,087	667,854	120,605	5,378,546	Yes
	PACT 4 FAMILIES COLLABORATIVE	1,047,869	153,153	---	1,201,022	Yes
	PARENTS IN COMMUNITY ACTION INC	11,310,139	840,486	113,000	12,263,625	Yes
	PARK NICOLLET HEALTH SERVICES	972,038	1,365	284,626	1,258,029	Yes
	PERSPECTIVES INC	171,416	180,872	643,477	995,765	Yes

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<b>NONPROFIT AGENCIES (continued)</b>						
	PILLSBURY UNITED NEIGHBORHOOD SRVS	Report not filed within single audit deadline.				
	PRAIRIE FIVE COMM ACT CNL	1,054,959	1,478,956	281,234	2,815,149	Yes
	PRIME PROVIDERS INC	Report not filed within single audit deadline.				
	PROVIDERS CHOICE INC	---	19,268,949	---	19,268,949	Yes
	RAMSEY ACTION PROGRAMS	Report not filed within single audit deadline.				
	REACH-UP INCORPORATED	3,224,318	50,505	---	3,274,823	Yes
	RESOURCE INC	Report not filed within single audit deadline.				
	RESOURCES FOR CHILD CARING INC	Report not received in time for this publication.				
	RURAL MN CEP INC	Report not received in time for this publication.				
	SCOPE RESOURCES CENTER INC	Report not filed within single audit deadline.				
	SCOTT CARVER DAKOTA COMM ACT AGENCY	1,848,256	2,378,448	697,247	4,923,951	Yes
	SE AND SOUTH CENTRAL MN INITIATIVE FUND	1,008,663	582,296	---	1,590,959	Yes
	SECOND HARVEST FOOD BANK OF MPLS	8,000	805,174	---	813,174	Yes
	SEMCAC INC	1,695,159	3,293,186	964,843	5,953,188	Yes
	ST THOMAS UNIVERSITY	Report not received in time for this publication.				
	SUSTAINABLE RESOURCES CENTER	Report not filed within single audit deadline.				
	SW MN OPPORTUNITY CNL	870,887	1,766,493	54,681	2,692,061	Yes
	SW MN PIC	---	1,381,059	1,211,444	2,592,503	Yes
	THE BRIDGE FOR RUNAWAY YOUTH, INC	489,297	7,271	244,795	741,363	Yes
	THREE RIVERS COMM ACT PROG	1,474,218	1,575,595	61,769	3,111,582	Yes
	TRI-COUNTY ACTION PROGRAMS	---	2,644,395	129,886	2,774,281	Yes
	TRI-COUNTY COMM ACTION PROGRAM	1,960,814	760,064	---	2,720,878	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	5,670,121	2,886,911	322,775	8,879,807	Yes
	WEST CENTRAL MIGRANTS	Report not filed within single audit deadline.				
	WEST CENTRAL MN COMM ACTION INC	1,309,450	3,592,997	---	4,902,447	Yes
	WESTERN COMMUNITY ACTION INC	1,100,330	3,077,920	522,574	4,700,824	Yes
	WORKFORCE DEVELOPMENT INC	---	3,522,850	---	3,522,850	Yes
	WRIGHT COUNTY COMMUNITY ACTION INC	1,190,827	1,353,703	388,773	2,933,303	Yes
	<b>TOTAL</b>	<b>73,221,902</b>	<b>104,698,039</b>	<b>28,145,113</b>	<b>206,065,054</b>	
<b>OTHER GOVERNMENTAL AGENCIES</b>						
	ARROWHEAD REGIONAL CORRECTIONS	---	317,579	---	317,579	Yes
	CARLTON COOK LAKE ST LOUIS CO HL BD	---	898,871	---	898,871	Yes
	COTTONWOOD JACKSON CHS	---	367,828	---	367,828	Yes
	COUNTRYSIDE PUBLIC HEALTH SERVICE	---	1,066,062	8,350	1,074,412	Yes



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**Exhibit 3  
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			State	Other Agency		
<b>OTHER GOVERNMENTAL AGENCIES (continued)</b>						
	DULUTH AIRPORT AUTHORITY	899,774	635,734	---	1,535,508	Yes
	DULUTH TRANSIT AUTHORITY	652,391	814	---	653,205	Yes
	HUMAN SERV OF FARIBAULT & MARTIN CO	---	1,438,125	---	1,438,125	Yes
	LINCOLN LYON MURRAY HUMAN SERVICES	---	1,264,417	---	1,264,417	Yes
	LINCOLN-LYON-MURRAY-PIPESTONE CHS	---	870,022	5,258	875,280	Yes
	LITCHFIELD PUBLIC UTILITIES COMMISSION	---	968,715	---	968,715	Yes
	MARSHALL-POLK RURAL WATER	---	708,000	---	708,000	Yes
	MEEKER-MCLEOD-SIBLEY CHS	40,000	506,340	---	546,340	Yes
	METRO AIRPORTS COMMISSION	---	30,824,374	---	30,824,374	Yes
	MPLS PARK & RECREATION BD	113,875	103,128	482,332	699,335	Yes
	MPLS YOUTH COORDINATING BD	---	152,931	578,277	731,208	Yes
	MULTI-COUNTY NURSING SERVICE	---	687,463	3,452	690,915	Yes
	NE MN OFFICE OF JOB TRAINING	---	2,652,202	2,045	2,654,247	Yes
	NOBLES ROCK PUBLIC HEALTH	---	521,614	---	521,614	Yes
	NORTH COUNTRY CHS	---	1,190,346	19,000	1,209,346	Yes
	QUIN COUNTY COMM HEALTH SERVICE	---	1,240,758	11,558	1,252,316	Yes
	RAINBOW RIDER	---	488,587	---	488,587	Yes
	SOUTHWEST METRO TRANSIT COMMISSION	---	2,173,653	---	2,173,653	Yes
	ST PAUL REGIONAL WATER SERVICES	---	1,104,921	---	1,104,921	Yes
	STEARNS-BENTON EMPLOYMENT TRNG CNCL	---	604,701	---	604,701	Yes
	UNIVERSITY OF MINNESOTA	Report not received in time for this publication.				
	WESTERN LAKE SUPERIOR SANITARY DIST	---	16,635,494	18,228	16,653,722	Yes
	TOTAL	1,706,040	67,422,679	1,128,500	70,257,219	
<b>REGIONAL DEVELOPMENT COMMISSIONS</b>						
	ARROWHEAD REG DEVELOP COMM	1,362,048	2,074,035	---	3,436,083	Yes
	EAST CENTRAL REG DEVELOP COMM	483,075	457,068	---	940,143	Yes
	METROPOLITAN COUNCIL	82,656,424	30,635,016	---	113,291,440	Yes
	MID-MINNESOTA DEVELOPMENT COMM	861,107	1,311,067	---	2,172,174	Yes
	NW REG DEVELOP COMM	2,194,543	517,911	---	2,712,454	Yes
	REGION 5 DEVELOP COMM	Report not received in time for this publication.				
	REGION NINE DEVELOPMENT COMMISSION	164,837	1,759,693	---	1,924,530	Yes
	SW REG DEVELOP COMM	Report not received in time for this publication.				
	UPPER MN VALLEY REG DEVELOP COMM	237,253	1,464,905	---	1,702,158	Yes
	TOTAL	87,959,287	38,219,695	0	126,178,982	

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2001**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>SCHOOLS AND RELATED AGENCIES</b>						
	AREA SPEC ED COOP	---	722,251	---	722,251	Yes
	BEMIDJI INTERDISTRICT COUNCIL	---	1,133,775	---	1,133,775	Yes
	BENTON-STEARNES EDUCATION DISTRICT	---	1,201,606	107,275	1,308,881	Yes
	CARVER-SCOTT EDUCATIONAL COOP	Failed to report in compliance with Minnesota statutes.				
	CROW RIVER SPECIAL ED COOP	---	442,501	---	442,501	Yes
	DULUTH PUBLIC SCHOOLS ACADEMY	---	304,776	---	304,776	Yes
	FERGUS FALLS SPEC ED COOP	Failed to report in compliance with Minnesota statutes.				
	FRESHWATER EDUCATION DISTRICT	---	949,020	---	949,020	Yes
	GOODHUE COUNTY EDUCATION DISTRICT	---	349,094	---	349,094	Yes
	HEART OF EARTH CHARTER SCHOOL	Failed to report in compliance with Minnesota statutes.				
	HIAWATHA VALLEY EDUCATION DISTRICT	---	1,584,883	---	1,584,883	Yes
	HOPE COMMUNITY ACADEMY	Failed to report in compliance with Minnesota statutes.				
	INTERMEDIATE SCHOOL DISTRICT 287	---	647,376	684,139	1,331,515	Yes
	INTERMEDIATE SCHOOL DISTRICT 917	---	739,439	38,752	778,191	Yes
	ISD 0001 AITKIN	---	458,344	---	458,344	Yes
	ISD 0004 MCGREGOR	12,490	559,070	---	571,560	Yes
	ISD 0011 ANOKA-HENNEPIN	97,945	10,275,400	132,398	10,505,743	Yes
	ISD 0012 CENTENNIAL	13,139	1,442,302	25,644	1,481,085	Yes
	ISD 0013 COLUMBIA HEIGHTS	215,218	1,209,348	36,538	1,461,104	Yes
	ISD 0014 FRIDLEY	44,139	884,792	---	928,931	Yes
	ISD 0015 ST FRANCIS	---	1,297,284	10,071	1,307,355	Yes
	ISD 0016 SPRING LAKE PARK	---	1,207,729	---	1,207,729	Yes
	ISD 0022 DETROIT LAKES	47,820	1,420,451	---	1,468,271	Yes
	ISD 0023 FRAZEE	14,294	638,998	---	653,292	Yes
	ISD 0025 PINE POINT	225,667	192,561	---	418,228	Yes
	ISD 0031 BEMIDJI	228,777	3,690,700	---	3,919,477	Yes
	ISD 0032 BLACKDUCK	36,575	340,828	---	377,403	Yes
	ISD 0038 RED LAKE	5,886,566	1,270,390	14,000	7,170,956	Yes
	ISD 0047 SAUK RAPIDS	---	611,415	277,056	888,471	Yes
	ISD 0051 FOLEY	---	517,745	106,448	624,193	Yes
	ISD 0077 MANKATO	---	2,488,642	---	2,488,642	Yes
	ISD 0088 NEW ULM	---	482,563	20,998	503,561	Yes
	ISD 0093 CARLTON	184,602	283,011	---	467,613	Yes

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2001**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	ISD 0094 CLOQUET	345,316	2,031,528	---	2,376,844	Yes
	ISD 0110 WACONIA	---	432,635	---	432,635	Yes
	ISD 0112 CHASKA	---	1,273,203	52,755	1,325,958	Yes
	ISD 0113 WALKER-AKELEY	266,718	504,754	---	771,472	Yes
	ISD 0115 CASS LAKE - BENA	1,912,292	935,095	14,922	2,862,309	Yes
	ISD 0118 REMER	242,696	491,762	---	734,458	Yes
	ISD 0129 MONTEVIDEO	---	742,992	87,000	829,992	Yes
	ISD 0138 NORTH BRANCH	---	932,768	---	932,768	Yes
	ISD 0152 MOORHEAD	50,644	2,735,179	---	2,785,823	Yes
	ISD 0162 BAGLEY	173,672	642,409	---	816,081	Yes
	ISD 0166 COOK COUNTY	93,261	133,610	174,019	400,890	Yes
	ISD 0177 COTTONWOOD & JACKSON	---	373,428	---	373,428	Yes
	ISD 0181 BRAINERD	64,374	3,594,060	---	3,658,434	Yes
	ISD 0182 CROSBY	Failed to report in compliance with Minnesota statutes.				
	ISD 0191 BURNSVILLE	3,000	2,402,932	54,579	2,460,511	Yes
	ISD 0192 FARMINGTON	---	890,572	---	890,572	Yes
	ISD 0194 LAKEVILLE	---	1,514,020	26,376	1,540,396	Yes
	ISD 0196 ROSEMOUNT	465,855	4,977,179	---	5,443,034	Yes
	ISD 0197 WEST ST PAUL	---	1,164,964	---	1,164,964	Yes
	ISD 0199 INVER GROVE HEIGHTS	---	1,040,695	---	1,040,695	Yes
	ISD 0200 HASTINGS	Failed to report in compliance with Minnesota statutes.				
	ISD 0206 ALEXANDRIA	---	1,706,452	---	1,706,452	Yes
	ISD 0241 ALBERT LEA	---	1,722,445	2,605	1,725,050	Yes
	ISD 0256 RED WING	20,541	975,945	---	996,486	Yes
	ISD 0270 HOPKINS	21,567	2,216,933	---	2,238,500	Yes
	ISD 0271 BLOOMINGTON	---	3,362,935	24,126	3,387,061	Yes
	ISD 0272 EDEN PRAIRIE	---	1,702,097	67,759	1,769,856	Yes
	ISD 0273 EDINA	---	960,673	47,138	1,007,811	Yes
	ISD 0276 MINNETONKA	---	1,208,726	54,815	1,263,541	Yes
	ISD 0277 WESTONKA	---	688,471	38,951	727,422	Yes
	ISD 0278 ORONO	---	348,787	5,235	354,022	Yes
	ISD 0279 OSSEO	Audit report filed did not include reports on federal awards.				
	ISD 0280 RICHFIELD	---	1,662,358	12,802	1,675,160	Yes
	ISD 0281 ROBBINSDALE	22,248	4,269,992	50,429	4,342,669	Yes

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2001**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	ISD 0282 ST ANTHONY-NEW BRIGHTON	Failed to report in compliance with Minnesota statutes.				
	ISD 0283 ST LOUIS PARK	---	1,819,895	95,060	1,914,955	Yes
	ISD 0284 WAYZATA	---	1,309,619	---	1,309,619	Yes
	ISD 0286 BROOKLYN CENTER	---	933,490	---	933,490	Yes
	ISD 0300 LA CRESCENT	---	302,981	---	302,981	Yes
	ISD 0309 PARK RAPIDS	---	814,465	272,679	1,087,144	Yes
	ISD 0316 COLERAINE	31,416	655,958	3,761	691,135	Yes
	ISD 0317 DEER RIVER	361,819	600,204	---	962,023	Yes
	ISD 0318 GRAND RAPIDS	41,531	2,333,620	175,568	2,550,719	Yes
	ISD 0332 MORA	21,007	617,742	---	638,749	Yes
	ISD 0333 OGILVIE	15,875	312,394	---	328,269	Yes
	ISD 0345 NEW LONDON-SPICER	---	399,045	75,362	474,407	Yes
	ISD 0347 WILLMAR	---	1,778,470	---	1,778,470	Yes
	ISD 0361 INTERNATIONAL FALLS	29,360	751,000	---	780,360	Yes
	ISD 0378 DAWSON-BOYD	---	323,838	110,268	434,106	Yes
	ISD 0381 LAKE SUPERIOR	107,386	553,110	---	660,496	Yes
	ISD 0394 MONTGOMERY-LONSDALE	---	371,490	---	371,490	Yes
	ISD 0413 MARSHALL	---	816,187	---	816,187	Yes
	ISD 0423 HUTCHINSON	---	719,807	4,324	724,131	Yes
	ISD 0432 MAHNOMEN	1,223,438	504,332	---	1,727,770	Yes
	ISD 0435 WAUBUN	510,953	473,059	9,589	993,601	Yes
	ISD 0465 LITCHFIELD	---	455,218	39,576	494,794	Yes
	ISD 0466 DASSEL-COKATO	---	468,298	37,148	505,446	Yes
	ISD 0477 PRINCETON	---	755,609	161,862	917,471	Yes
	ISD 0480 ONAMIA	59,907	553,423	---	613,330	Yes
	ISD 0482 LITTLE FALLS	Failed to report in compliance with Minnesota statutes.				
	ISD 0484 PIERZ	---	578,257	---	578,257	Yes
	ISD 0492 AUSTIN	---	1,599,344	---	1,599,344	Yes
	ISD 0500 SOUTHLAND	---	363,667	---	363,667	Yes
	ISD 0508 ST PETER	---	483,595	---	483,595	Yes
	ISD 0518 WORTHINGTON	9,969	1,165,985	---	1,175,954	Yes
	ISD 0535 ROCHESTER	3,789	5,246,805	---	5,250,594	Yes
	ISD 0544 FERGUS FALLS	---	740,302	---	740,302	Yes
	ISD 0548 PELICAN RAPIDS	---	356,242	---	356,242	Yes

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2001**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	ISD 0549 PERHAM	---	711,413	---	711,413	Yes
	ISD 0564 THIEF RIVER FALLS	10,210	1,000,949	---	1,011,159	Yes
	ISD 0578 PINE CITY	---	535,493	---	535,493	Yes
	ISD 0593 CROOKSTON	43,009	715,258	14,753	773,020	Yes
	ISD 0595 EAST GRAND FORKS	14,451	800,295	72,692	887,438	Yes
	ISD 0599 FERTILE-BELTRAMI	3,000	986,571	---	989,571	Yes
	ISD 0601 FOSSTON	13,928	304,570	---	318,498	Yes
	ISD 0621 MOUNDS VIEW	17,593	3,081,025	93,464	3,192,082	Yes
	ISD 0622 NORTH ST PAUL-MAPLEWOOD	---	3,618,368	8,975	3,627,343	Yes
	ISD 0623 ROSEVILLE	---	1,723,668	---	1,723,668	Yes
	ISD 0624 WHITE BEAR LAKE	---	2,149,014	50,518	2,199,532	Yes
	ISD 0625 ST PAUL	4,031,566	34,893,307	2,317,815	41,242,688	Yes
	ISD 0656 FARIBAULT	---	1,570,221	---	1,570,221	Yes
	ISD 0659 NORTHFIELD	---	855,140	---	855,140	Yes
	ISD 0682 ROSEAU	---	409,108	---	409,108	Yes
	ISD 0690 WARROAD	430,827	540,884	---	971,711	Yes
	ISD 0695 CHISHOLM	53,103	314,971	---	368,074	Yes
	ISD 0700 HERMANTOWN	---	354,421	---	354,421	Yes
	ISD 0701 HIBBING	52,303	1,156,265	---	1,208,568	Yes
	ISD 0704 PROCTOR	---	518,797	---	518,797	Yes
	ISD 0706 VIRGINIA	11,624	1,286,705	645	1,298,974	Yes
	ISD 0707 NETT LAKE	317,346	94,145	13,116	424,607	Yes
	ISD 0709 DULUTH	2,245,289	5,878,210	11,280	8,134,779	Yes
	ISD 0712 MOUNTAIN IRON-BUHL	---	287,350	56,026	343,376	Yes
	ISD 0717 JORDAN	---	274,796	47,532	322,328	Yes
	ISD 0719 PRIOR LAKE	---	621,983	---	621,983	Yes
	ISD 0720 SHAKOPEE	17,907	589,803	294,539	902,249	Yes
	ISD 0727 BIG LAKE	---	374,943	---	374,943	Yes
	ISD 0728 ELK RIVER	---	1,911,567	---	1,911,567	Yes
	ISD 0739 KIMBALL	---	233,885	82,192	316,077	Yes
	ISD 0740 MELROSE	---	500,277	---	500,277	Yes
	ISD 0741 PAYNESVILLE	---	341,893	---	341,893	Yes
	ISD 0742 ST CLOUD	736,976	4,191,266	---	4,928,242	Yes
	ISD 0743 SAUK CENTRE	---	408,818	---	408,818	Yes

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2001**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	ISD 0745 ALBANY	---	385,736	---	385,736	Yes
	ISD 0748 SARTELL	---	293,584	102,671	396,255	Yes
	ISD 0750 ROCORI AREA SCHOOLS	---	404,294	---	404,294	Yes
	ISD 0761 OWATONNA	---	1,566,585	---	1,566,585	Yes
	ISD 0777 BENSON	---	283,766	40,000	323,766	Yes
	ISD 0786 BERTHA-HEWITT	---	353,720	1,549	355,269	Yes
	ISD 0820 SEBEKA	---	318,946	---	318,946	Yes
	ISD 0821 MENAHTGA	---	349,688	---	349,688	Yes
	ISD 0829 WASECA	---	1,148,154	---	1,148,154	Yes
	ISD 0831 FOREST LAKE	---	1,873,836	34,540	1,908,376	Yes
	ISD 0832 MAHTOMEDI	---	498,760	10,739	509,499	Yes
	ISD 0833 SO WASHINGTON COUNTY	---	2,923,878	---	2,923,878	Yes
	ISD 0834 STILLWATER	---	1,774,882	30,082	1,804,964	Yes
	ISD 0837 MADELIA	---	350,462	---	350,462	Yes
	ISD 0840 ST JAMES	---	628,339	---	628,339	Yes
	ISD 0846 BRECKENRIDGE	---	378,471	---	378,471	Yes
	ISD 0861 WINONA	Failed to report in compliance with Minnesota statutes.				
	ISD 0876 ANNANDALE	---	367,706	53,333	421,039	Yes
	ISD 0877 BUFFALO	---	1,101,928	---	1,101,928	Yes
	ISD 0879 DELANO	---	286,865	25,426	312,291	Yes
	ISD 0882 MONTICELLO	---	1,336,331	35,895	1,372,226	Yes
	ISD 0883 ROCKFORD	---	323,888	---	323,888	Yes
	ISD 0891 CANBY	---	316,439	---	316,439	Yes
	ISD 0911 CAMBRIDGE	6,517	1,870,549	---	1,877,066	Yes
	ISD 0912 MILACA	---	559,043	---	559,043	Yes
	ISD 2134 UNITED SOUTH CENTRAL	---	406,788	---	406,788	Yes
	ISD 2135 MAPLE RIVER	---	352,166	---	352,166	Yes
	ISD 2137 KINGSLAND	---	346,270	---	346,270	Yes
	ISD 2142 ST LOUIS COUNTY	167,711	1,296,416	283,424	1,747,551	Yes
	ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN	---	323,563	---	323,563	Yes
	ISD 2144 CHISAGO LAKES	---	606,458	---	606,458	Yes
	ISD 2149 MINNEWASKA	---	650,856	---	650,856	Yes
	ISD 2154 EVELETH-GILBERT	---	457,976	108,736	566,712	Yes
	ISD 2155 WADENA-DEER CREEK	---	991,152	---	991,152	Yes

**State of Minnesota  
Office of the State Auditor  
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Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2001**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	ISD 2159 BUFFALO LAKE-HECTOR	278,102	145,976	3,000	427,078	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	---	355,798	108,798	464,596	Yes
	ISD 2165 HINCKLEY-FINLAYSON	53,032	442,900	---	495,932	Yes
	ISD 2169 MURRAY COUNTY	---	299,448	35,823	335,271	Yes
	ISD 2170 STAPLES-MOTLEY	---	944,671	44,263	988,934	Yes
	ISD 2174 PINE RIVER - BACKUS	---	579,166	---	579,166	Yes
	ISD 2184 LUVERNE	---	402,025	75,916	477,941	Yes
	ISD 2190 YELLOW MEDICINE EAST	27,151	336,548	95,176	458,875	Yes
	ISD 2198 FILLMORE CENTRAL	---	336,082	---	336,082	Yes
	ISD 2310 SIBLEY EAST	---	310,403	---	310,403	Yes
	ISD 2342 WEST CENTRAL AREA SCHOOLS	---	319,095	3,381	322,476	Yes
	ISD 2364 BELGRADE-BROOTEN-ELROSA	---	334,067	34,225	368,292	Yes
	ISD 2365 GIBBON-FAIRFAX-WINTHROP	---	332,096	26,601	358,697	Yes
	ISD 2396 A.C.G.C.	---	381,102	---	381,102	Yes
	ISD 2397 LESUEUR-HENDERSON	---	394,387	---	394,387	Yes
	ISD 2448 MARTIN COUNTY WEST	---	327,298	---	327,298	Yes
	ISD 2534 BIRD ISLAND	---	315,078	53,871	368,949	Yes
	ISD 2580 ASKOV-SANDSTONE	42,819	496,569	---	539,388	Yes
	ISD 2689 PIPESTONE-JASPER	161	534,069	58,635	592,865	Yes
	ISD 2711 MESABI EAST SCHOOLS	---	364,022	---	364,022	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	---	560,153	---	560,153	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	---	558,335	---	558,335	Yes
	ISD 2758 REDWOOD FALLS	91,175	431,217	74,000	596,392	Yes
	ISD 2853 LAC QUI PARLE VALLEY	---	528,395	93,507	621,902	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	539,545	---	539,545	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	---	497,944	---	497,944	Yes
	ISD 2890 RENVILLE COUNTY WEST	---	494,575	50,193	544,768	Yes
	ISD 2895 JACKSON COUNTY CENTRAL	---	449,403	19,761	469,164	Yes
	LAKES COUNTRY SERVICE COOP	---	712,449	---	712,449	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	1,133,259	---	1,133,259	Yes
	METROPOLITAN TWIN CITIES AREA ESCU	---	2,764,248	---	2,764,248	Yes
	MID STATE EDUCATION DISTRICT	Failed to report in compliance with Minnesota statutes.				
	MIDWEST SPECIAL ED COOP	---	392,962	---	392,962	Yes
	MN RIVER VALLEY ED DISTRICT	---	435,205	---	435,205	Yes

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**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	MN RIVER VALLEY SPEC ED COOP	Failed to report in compliance with Minnesota statutes.				
	MN VALLEY EDUCATION DISTRICT	---	876,376	---	876,376	Yes
	NE SERVICE COOP	---	406,954	14,000	420,954	Yes
	NEW VISIONS SCHOOL	374,267	357,423	---	731,690	Yes
	NORTH CENTRAL SERVICE COOP	---	809,593	---	809,593	Yes
	NORTHERN LAKES SP ED COOP	---	505,670	---	505,670	Yes
	NW SERVICE COOP	978,789	140,727	---	1,119,516	Yes
	RIVER BEND EDUCATION DISTRICT	---	612,794	---	612,794	Yes
	ROOT RIVER EDUCATION DISTRICT	358,672	305,612	---	664,284	Yes
	SOUTH CENTRAL SERVICE COOP	---	524,957	---	524,957	Yes
	SOUTHERN PLAINS ED COOP	---	596,721	---	596,721	Yes
	SSD 1 MINNEAPOLIS	3,599,179	40,071,438	755,894	44,426,511	Yes
	SSD 6 SOUTH ST PAUL	---	1,092,315	---	1,092,315	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	683,381	---	683,381	Yes
	SW & WEST CENTRAL SERVICE COOP	596,127	3,893,013	---	4,489,140	Yes
	WEST CENTRAL EDUCATION DISTRICT	---	637,167	---	637,167	Yes
	ZUMBRO EDUCATION DISTRICT	---	850,970	---	850,970	Yes
	TOTAL	27,678,700	282,319,819	8,489,013	318,487,532	
<b>TRIBAL GOVERNMENTS</b>						
	BOIS FORTE RES BUS COMM	7,808,676	240,708	63,828	8,113,212	Yes
	FOND DU LAC RESERVATION	17,186,631	865,721	146,042	18,198,394	Yes
	GRAND PORTAGE RESERVATION	2,239,338	191,788	12,154	2,443,280	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not filed within single audit deadline.				
	MILLE LACS BAND OF CHIPPEWA INDIANS	12,474,004	354,554	236,320	13,064,878	Yes
	RED LAKE BAND OF CHIPPEWA INDIANS	25,748,235	1,267,600	96,523	27,112,358	Yes
	TOTAL	65,456,884	2,920,371	554,867	68,932,122	
		362,806,099	1,009,191,762	48,071,166	1,420,069,027	