

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, 2002

Exhibit 3

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES						
	CITY OF AUSTIN	762,998	318,992	---	1,081,990	Yes
	CITY OF BAXTER	463,878	13,430	---	477,308	Yes
	CITY OF BLOOMINGTON	4,098,501	284,716	45,140	4,428,357	Yes
	CITY OF BRAINERD	---	1,684,187	---	1,684,187	Yes
	CITY OF BRECKENRIDGE	80,298	1,206,104	---	1,286,402	Yes
	CITY OF BURNSVILLE	Audit report filed did not include reports on federal awards				No
	CITY OF CALUMET	---	521,239	---	521,239	Yes
	CITY OF CANNON FALLS	---	11,100,228	---	11,100,228	Yes
	CITY OF CLARA CITY	13,619	604,545	---	618,164	Yes
	CITY OF CLINTON	Report not filed within single audit deadline.				
	CITY OF CLOQUET	---	441,500	---	441,500	Yes
	CITY OF COLUMBIA HEIGHTS	193,060	8,482	468,302	669,844	Yes
	CITY OF COMFREY	381,000	610,322	---	991,322	Yes
	CITY OF CROOKSTON	50,553	348,393	---	398,946	Yes
	CITY OF DEER RIVER	212,000	157,864	---	369,864	Yes
	CITY OF DETROIT LAKES	---	946,348	---	946,348	Yes
	CITY OF DULUTH	4,645,334	1,396,325	258,062	6,299,721	Yes
	CITY OF EAST GRAND FORKS	2,025,299	4,984,425	---	7,009,724	Yes
	CITY OF EDEN VALLEY	---	1,956,969	---	1,956,969	Yes
	CITY OF ELY	2,000,000	3,713,668	228,756	5,942,424	Yes
	CITY OF FARIBAULT	118,425	641,770	---	760,195	Yes
	CITY OF FINLAYSON	387,476	542,576	---	930,052	Yes
	CITY OF FOLEY	---	336,459	---	336,459	Yes
	CITY OF FOSSTON	20,191	610,495	---	630,686	Yes
	CITY OF GRANITE FALLS	---	1,184,302	---	1,184,302	Yes
	CITY OF HENNING	10,451	647,166	---	657,617	Yes
	CITY OF HIBBING	39,146	839,683	---	878,829	Yes
	CITY OF HINCKLEY	---	1,505,745	---	1,505,745	Yes
	CITY OF HUTCHINSON	---	482,590	---	482,590	Yes
	CITY OF JORDAN	---	2,315,030	---	2,315,030	Yes
	CITY OF KASSON	101,501	2,227,551	---	2,329,052	Yes
	CITY OF KENSINGTON	---	1,057,016	---	1,057,016	Yes
	CITY OF LITCHFIELD	---	1,774,831	---	1,774,831	Yes

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Exhibit 3
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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES (continued)						
	CITY OF MAHNOMEN	1,083,894	163,777	---	1,247,671	Yes
	CITY OF MANKATO	1,637,324	1,105,469	---	2,742,793	Yes
	CITY OF MINNEAPOLIS	25,075,380	10,236,573	123,898	35,435,851	Yes
	CITY OF MONTEVIDEO	232,109	513,663	5,471	751,243	Yes
	CITY OF MOORHEAD	1,225,911	1,220,473	---	2,446,384	Yes
	CITY OF MOUNTAIN LAKE	---	333,139	---	333,139	Yes
	CITY OF NEW HOPE	43,167	601,973	---	645,140	Yes
	CITY OF NEW ULM	307,464	182,912	---	490,376	Yes
	CITY OF NORTH MANKATO	30,962	495,598	---	526,560	Yes
	CITY OF NORTHFIELD	---	7,943,375	---	7,943,375	Yes
	CITY OF PERHAM	---	904,693	---	904,693	Yes
	CITY OF PIPESTONE	---	350,000	---	350,000	Yes
	CITY OF PLYMOUTH	2,389,567	34,400	6,802	2,430,769	Yes
	CITY OF RAMSEY	66,731	361,788	---	428,519	Yes
	CITY OF RED WING	240,000	268,718	---	508,718	Yes
	CITY OF REMER	712,979	579,500	---	1,292,479	Yes
	CITY OF RICHFIELD	1,465,908	1,601	276,712	1,744,221	Yes
	CITY OF ROCHESTER	1,611,748	1,227,382	1,605	2,840,735	Yes
	CITY OF ROSEVILLE	107,873	1,699,599	---	1,807,472	Yes
	CITY OF SAVAGE	81,107	368,326	---	449,433	Yes
	CITY OF SILVER BAY	---	1,152,881	---	1,152,881	Yes
	CITY OF SPRINGFIELD	---	610,219	---	610,219	Yes
	CITY OF ST CLOUD	361,410	9,522,076	21,050	9,904,536	Yes
	CITY OF ST MICHAEL	---	3,170,371	---	3,170,371	Yes
	CITY OF ST PAUL	7,979,521	7,542,944	800,982	16,323,447	Yes
	CITY OF ST PETER	10,729	5,226,347	---	5,237,076	Yes
	CITY OF STILLWATER	25,000	347,967	---	372,967	Yes
	CITY OF TRACY	---	1,246,068	---	1,246,068	Yes
	CITY OF WADENA	---	381,433	---	381,433	Yes
	CITY OF WINNEBAGO	---	1,497,067	---	1,497,067	Yes
	TOTAL	60,292,514	103,753,283	2,236,780	166,282,577	
COUNTIES						
	AITKIN COUNTY	67,506	1,172,791	---	1,240,297	Yes
	ANOKA COUNTY	1,533,666	13,371,477	---	14,905,143	Yes

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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	BECKER COUNTY	---	2,050,592	---	2,050,592	Yes
	BELTRAMI COUNTY	---	3,838,439	79,562	3,918,001	Yes
	BENTON COUNTY	70,027	1,399,337	---	1,469,364	Yes
	BIG STONE COUNTY	42,248	561,021	2,136	605,405	Yes
	BLUE EARTH COUNTY	---	3,650,637	---	3,650,637	Yes
	BROWN COUNTY	---	1,761,211	---	1,761,211	Yes
	CARLTON COUNTY	212,116	1,536,712	178,892	1,927,720	Yes
	CARVER COUNTY	126,162	1,931,002	---	2,057,164	Yes
	CASS COUNTY	32,732	4,197,412	---	4,230,144	Yes
	CHIPPEWA COUNTY	---	333,809	---	333,809	Yes
	CHISAGO COUNTY	---	3,565,701	---	3,565,701	Yes
	CLAY COUNTY	79,991	4,529,723	---	4,609,714	Yes
	CLEARWATER COUNTY	9,936	1,165,538	4,000	1,179,474	Yes
	COOK COUNTY	113,050	1,950,608	22,165	2,085,823	Yes
	COTTONWOOD COUNTY	---	604,293	---	604,293	Yes
	CROW WING COUNTY	452,658	4,090,039	---	4,542,697	Yes
	DAKOTA COUNTY	1,864,152	19,899,168	---	21,763,320	Yes
	DODGE COUNTY	---	625,487	---	625,487	Yes
	DOUGLAS COUNTY	51,423	2,821,110	42,660	2,915,193	Yes
	FARIBAULT COUNTY	---	563,739	---	563,739	Yes
	FILLMORE COUNTY	---	1,608,432	---	1,608,432	Yes
	FREEBORN COUNTY	---	1,672,626	4,830	1,677,456	Yes
	GOODHUE COUNTY	102,633	1,398,352	6,457	1,507,442	Yes
	GRANT COUNTY	---	336,884	19,513	356,397	Yes
	HENNEPIN COUNTY	12,905,677	138,812,674	726,247	152,444,598	Yes
	HOUSTON COUNTY	---	809,485	9,208	818,693	Yes
	HUBBARD COUNTY	---	1,916,089	11,044	1,927,133	Yes
	ISANTI COUNTY	---	1,761,173	6,054	1,767,227	Yes
	ITASCA COUNTY	192,431	2,068,287	---	2,260,718	Yes
	JACKSON COUNTY	---	517,185	---	517,185	Yes
	KANABEC COUNTY	30,503	602,780	63,134	696,417	Yes
	KANDIYOHI COUNTY	39,999	3,994,696	---	4,034,695	Yes
	KITSON COUNTY	---	1,457,105	4,210	1,461,315	Yes
	KOOCHICHING COUNTY	4,489	740,446	---	744,935	Yes

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			State	Other Agency		
COUNTIES (continued)						
	LAC QUI PARLE COUNTY	18,937	400,634	---	419,571	Yes
	LAKE COUNTY	137,866	3,799,151	31,760	3,968,777	Yes
	LAKE OF THE WOODS COUNTY	---	360,625	---	360,625	Yes
	LE SUEUR COUNTY	29,180	904,551	---	933,731	Yes
	MAHNOMEN COUNTY	61,896	452,585	---	514,481	Yes
	MARSHALL COUNTY	---	1,119,503	---	1,119,503	Yes
	MCLEOD COUNTY	66,020	1,111,364	1,441	1,178,825	Yes
	MEEKER COUNTY	---	1,056,782	---	1,056,782	Yes
	MILLE LACS COUNTY	42,250	1,388,384	---	1,430,634	Yes
	MORRISON COUNTY	4,580	1,943,230	21,063	1,968,873	Yes
	MOWER COUNTY	24,922	2,066,944	---	2,091,866	Yes
	MURRAY COUNTY	---	866,305	4,500	870,805	Yes
	NICOLLET COUNTY	---	913,740	27,071	940,811	Yes
	NOBLES COUNTY	32,477	1,162,862	---	1,195,339	Yes
	NORMAN COUNTY	---	1,146,748	---	1,146,748	Yes
	OLMSTED COUNTY	---	9,233,625	26,204	9,259,829	Yes
	OTTER TAIL COUNTY	36,794	4,200,652	33,158	4,270,604	Yes
	PENNINGTON COUNTY	4,178	635,287	15,000	654,465	Yes
	PINE COUNTY	---	2,994,663	308,619	3,303,282	Yes
	PIPESTONE COUNTY	31,807	395,128	2,888	429,823	Yes
	POLK COUNTY	---	3,216,590	---	3,216,590	Yes
	POPE COUNTY	---	952,154	74,121	1,026,275	Yes
	RAMSEY COUNTY	1,737,202	46,189,319	1,012,033	48,938,554	Yes
	REDWOOD COUNTY	---	766,295	---	766,295	Yes
	RENVILLE COUNTY	218,333	1,235,109	---	1,453,442	Yes
	RICE COUNTY	1,130,460	1,469,856	---	2,600,316	Yes
	ROCK COUNTY	---	505,988	---	505,988	Yes
	ROSEAU COUNTY	---	732,379	6,000	738,379	Yes
	SCOTT COUNTY	---	2,602,757	376,146	2,978,903	Yes
	SHERBURNE COUNTY	29,999	2,403,057	5,456	2,438,512	Yes
	SIBLEY COUNTY	---	686,099	39,983	726,082	Yes
	ST LOUIS COUNTY	4,541,401	10,165,521	693,300	15,400,222	Yes
	STEARNS COUNTY	45,136	6,149,868	21,160	6,216,164	Yes
	STEELE COUNTY	288,330	1,286,170	---	1,574,500	Yes

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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	STEVENS COUNTY	20,000	408,944	---	428,944	Yes
	SWIFT COUNTY	---	893,525	---	893,525	Yes
	TODD COUNTY	2,475	2,101,605	46,917	2,150,997	Yes
	TRAVERSE COUNTY	---	1,538,224	9,692	1,547,916	Yes
	WABASHA COUNTY	28,132	1,746,365	21,228	1,795,725	Yes
	WADENA COUNTY	35,976	962,336	120,718	1,119,030	Yes
	WASECA COUNTY	14,242	858,036	---	872,278	Yes
	WASHINGTON COUNTY	176,811	7,246,569	---	7,423,380	Yes
	WATONWAN COUNTY	---	1,740,985	---	1,740,985	Yes
	WILKIN COUNTY	---	709,802	28,554	738,356	Yes
	WINONA COUNTY	7,776	2,383,420	15,000	2,406,196	Yes
	WRIGHT COUNTY	---	3,049,805	39,078	3,088,883	Yes
	YELLOW MEDICINE COUNTY	3,072	1,161,360	---	1,164,432	Yes
	TOTAL	26,701,651	372,630,961	4,161,202	403,493,814	
HOUSING AND REDEVELOPMENT AUTHORITIES						
	BECKER COUNTY HOUSING AND ECONOMIC D	308,269	102,043	---	410,312	Yes
	DULUTH HRA	8,141,063	65,723	1,233,774	9,440,560	Yes
	TOTAL	8,449,332	167,766	1,233,774	9,850,872	
NONPROFIT AGENCIES						
	ADULTS & CHILDRENS ALLIANCE INC	---	3,232,840	---	3,232,840	Yes
	ALLINA HEALTH SYSTEM	454,537	219,216	1,379,121	2,052,874	Yes
	AMHERST WILDER FOUNDATION	2,797,707	4,168,013	566,813	7,532,533	Yes
	ANOKA COUNTY COMM ACTION PROG INC	3,904,159	2,344,158	10,469,549	16,717,866	Yes
	ARROWHEAD ECON OPPORTUNITY AGENCY	Report not received in time for this publication.				
	BI-COUNTY COMM ACTION COUNCIL	2,364,160	3,324,943	40,817	5,729,920	Yes
	CHILD CARE AND NUTRITION INC	---	3,614,857	---	3,614,857	Yes
	CHILD CARE CHOICES INC	---	6,398,305	---	6,398,305	Yes
	CHILD CARE RESOURCES & REFERRAL INC	Report not filed within single audit deadline.				
	CHILDREN'S ADVOCATE PROG OF MANKATO	---	2,285,896	---	2,285,896	Yes
	CHILDRENS WORLD LEARNING CENTER	Report not received in time for this publication.				
	CLAY-WILKIN OPPORTUNITY COUNCIL	Report not filed within single audit deadline.				
	COMM ACTION FOR SUBURBAN HENNEPIN	Report not filed within single audit deadline.				
	COMMUNITY ACTION OF MPLS	---	10,024,878	---	10,024,878	Yes
	CONCORDIA COLLEGE - MOORHEAD	Audit report filed did not include reports on federal awards				

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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	FROST BENCO WELLS ELECTRIC	Report not received in time for this publication.				
	GOODWILL INDUSTRIES/EASTER SEALS	338,001	301,241	206,430	845,672	Yes
	GREATER MPLS DAY CARE ASSOCIATION	Report not received in time for this publication.				
	HEARTLAND COMMUNITY ACTION AGENCY	1,713,916	2,684,994	1,661,264	6,060,174	Yes
	HUNGER SOLUTIONS MINNESOTA	Report not received in time for this publication.				
	INTER-COUNTY COMMUNITY COUNCIL	868,740	1,681,342	291,172	2,841,254	Yes
	INTERCULTURAL MUTUAL ASSIST ASSN	Report not received in time for this publication.				
	KOOTASCA COMM ACTION INC	1,812,756	2,925,714	270,482	5,008,952	Yes
	LAKES & PINES COMM ACT COUNCIL	1,991,336	5,701,663	---	7,692,999	Yes
	LIFETRACK RESOURCES	---	838,322	2,851,787	3,690,109	Yes
	LUTHERAN SOCIAL SERVICE OF MN	1,946,148	4,433,228	2,438,616	8,817,992	Yes
	MAHUBE COMMUNITY COUNCIL	2,394,860	3,048,957	---	5,443,817	Yes
	METRO AREA AGENCY ON AGING	Report not received in time for this publication.				
	MIGRANT HEALTH SERVICE, INC	1,981,758	157,668	36,076	2,175,502	Yes
	MLFCCA MN PROVIDER NUTRITION	Report not received in time for this publication.				
	MN CHILD CARE RESOURCE REFERRAL INC	Report not filed within single audit deadline.				
	MN INSTITUTE OF PUBLIC HEALTH	1,946,867	663,775	24,059	2,634,701	Yes
	MN LICENSED FAMILY CHILD CARE ASSN	---	3,269,520	---	3,269,520	Yes
	MN VALLEY ACTION COUNCIL	2,528,291	7,214,108	1,334,333	11,076,732	Yes
	MPLS AMERICAN INDIAN CENTER	1,037,346	253,115	124,201	1,414,662	Yes
	MPLS MED RESEARCH FOUNDATION	7,035,392	23,804	2,930,853	9,990,049	Yes
	NW COMM ACTION INC	1,498,337	1,553,998	---	3,052,335	Yes
	OTTERTAIL-WADENA COMM ACT CNCL	1,211,844	1,419,769	24,821	2,656,434	Yes
	PACER CENTER	4,886,822	666,630	231,220	5,784,672	Yes
	PARENTS IN COMMUNITY ACTION INC	12,859,279	829,720	108,655	13,797,654	Yes
	PERSPECTIVES INC	567,787	154,040	1,066,157	1,787,984	Yes
	PRAIRIE FIVE COMM ACT CNL	1,208,768	1,988,076	289,811	3,486,655	Yes
	PRIME PROVIDERS INC	Report not filed within single audit deadline.				
	PROVIDERS CHOICE INC	Report not filed within single audit deadline.				
	RAMSEY ACTION PROGRAMS	9,765,920	11,815,950	1,900,272	23,482,142	Yes
	REACH-UP INCORPORATED	3,667,225	71,872	---	3,739,097	Yes
	RESOURCES FOR CHILD CARING INC	Report not filed within single audit deadline.				
	RURAL MN CEP INC	Report not received in time for this publication.				
	SCOPE RESOURCES CENTER INC	Report not received in time for this publication.				

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NONPROFIT AGENCIES (continued)						
	SCOTT CARVER DAKOTA COMM ACT AGENC	1,840,257	3,701,236	850,655	6,392,148	Yes
	SE MN INITIATIVE FUND	Report not filed within single audit deadline.				
	SECOND HARVEST FOOD BANK	Report not filed within single audit deadline.				
	SEMCAC INC	1,838,747	5,491,598	896,741	8,227,086	Yes
	ST THOMAS UNIVERSITY	Report not received in time for this publication.				
	SW MN OPPORTUNITY CNL	1,017,553	2,322,513	70,227	3,410,293	Yes
	SW MN PIC	7,462	1,668,187	1,500,205	3,175,854	Yes
	THE BRIDGE FOR RUNAWAY YOUTH, INC	450,787	7,864	180,843	639,494	Yes
	THE EVERGREEN HOUSE	308,429	214,514	---	522,943	Yes
	THREE RIVERS COMM ACT PROG	1,153,496	1,920,529	63,623	3,137,648	Yes
	TRI-COUNTY ACTION PROGRAMS	---	4,381,670	21,002	4,402,672	Yes
	TRI-COUNTY COMM ACTION PROGRAM	2,222,991	686,482	---	2,909,473	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	7,305,578	3,447,569	544,750	11,297,897	Yes
	WEST CENTRAL MIGRANTS	---	510,122	---	510,122	Yes
	WEST CENTRAL MN COMM ACTION INC	1,381,532	4,804,263	---	6,185,795	Yes
	WESTERN COMMUNITY ACTION INC	1,280,294	3,019,694	471,761	4,771,749	Yes
	WORKFORCE DEVELOPMENT, INC.	---	2,971,475	2,701,635	5,673,110	Yes
	WRIGHT COUNTY COMMUNITY ACTION INC	1,363,632	2,013,912	74,200	3,451,744	Yes
	TOTAL	90,952,714	124,472,240	35,622,151	251,047,105	
OTHER GOVERNMENTAL AGENCIES						
	CARLTON COOK LAKE ST LOUIS CO HL BD	---	935,017	---	935,017	Yes
	COUNTRYSIDE PUBLIC HEALTH SERVICE	---	355,475	15,836	371,311	Yes
	DULUTH AIRPORT AUTHORITY	---	3,644,112	---	3,644,112	Yes
	DULUTH TRANSIT AUTHORITY	2,113,833	645	---	2,114,478	Yes
	HUMAN SERV OF FARIBAULT & MARTIN CO	---	1,246,347	---	1,246,347	Yes
	LINCOLN LYON MURRAY HUMAN SERVICES	---	1,280,071	---	1,280,071	Yes
	MEEKER-MCLEOD-SIBLEY CHS	26,000	442,542	---	468,542	Yes
	METRO AIRPORTS COMMISSION	---	37,649,135	---	37,649,135	Yes
	MPLS PARK & RECREATION BD	62,540	253,868	116,137	432,545	Yes
	MPLS YOUTH COORDINATING BD	---	297,543	604,816	902,359	Yes
	MULTI-COUNTY NURSING SERVICE	---	321,315	---	321,315	Yes
	NE MN OFFICE OF JOB TRAINING	Report not received in time for this publication.				
	PACT 4 FAMILIES COLLABORATIVE	1,103,713	181,787	---	1,285,500	Yes
	QUIN COUNTY COMM HEALTH SERVICE	---	315,073	---	315,073	Yes

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			State	Other Agency		
OTHER GOVERNMENTAL AGENCIES (continued)						
	SOUTHWEST METRO TRANSIT COMMISSION	---	1,715,144	---	1,715,144	Yes
	SPRING LAKE TOWNSHIP	---	1,263,000	---	1,263,000	Yes
	STEARNS-BENTON EMPLOYMENT TRNG CNC	---	1,303,216	286,476	1,589,692	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	3,306,086	67,839,784	1,041,493	72,187,363	
REGIONAL DEVELOPMENT COMMISSIONS						
	ARROWHEAD REG DEVELOP COMM	2,487,155	2,442,479	---	4,929,634	Yes
	EAST CENTRAL REG DEVELOP COMM	58,454	578,616	1,791	638,861	Yes
	HEADWATERS REG DEVELOP COMM	2,526,557	405,767	---	2,932,324	Yes
	METROPOLITAN COUNCIL	186,957,249	75,684,715	---	262,641,964	Yes
	MID-MINNESOTA DEVELOPMENT COMM	716,231	1,575,128	---	2,291,359	Yes
	NW REG DEVELOP COMM	2,559,447	650,124	---	3,209,571	Yes
	REGION 5 DEVELOP COMM	Report not received in time for this publication.				
	REGION NINE DEVELOPMENT COMMISSION	447,453	1,900,647	---	2,348,100	Yes
	SW REG DEVELOP COMM	84,136	1,283,845	---	1,367,981	Yes
	UPPER MN VALLEY REG DEVELOP COMM	765,142	2,057,043	---	2,822,185	Yes
	TOTAL	196,601,824	86,578,364	1,791	283,181,979	
SCHOOLS AND RELATED AGENCIES						
	AREA SPEC ED COOP - E. GRAND FORKS	---	849,056	---	849,056	Yes
	BEMIDJI INTERDISTRICT COUNCIL	---	1,424,014	---	1,424,014	Yes
	BENTON-STEARNS EDUCATION DISTRICT	---	1,649,876	66,444	1,716,320	Yes
	CARVER-SCOTT EDUCATIONAL COOP	Failed to report in compliance with Minnesota statutes.				
	COMMUNITY OF PEACE ACADEMY	---	357,061	---	357,061	Yes
	CROW RIVER SPECIAL ED COOP	---	707,199	---	707,199	Yes
	ECSU OF THE METRO TWIN CITIES AREA	---	3,073,727	---	3,073,727	Yes
	EDISON CHARTER SCHOOL	Failed to report in compliance with Minnesota statutes.				
	FERGUS FALLS SPEC ED COOP	---	833,965	---	833,965	Yes
	FOUR DIRECTIONS CHARTER SCHOOL	431,862	119,268	---	551,130	Yes
	FRESHWATER EDUCATION DISTRICT	---	1,985,003	60,076	2,045,079	Yes
	GOODHUE COUNTY EDUCATION DISTRICT	---	480,404	---	480,404	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	---	1,970,662	---	1,970,662	Yes
	HOPE COMMUNITY ACADEMY	Failed to report in compliance with Minnesota statutes.				
	INTERMEDIATE SCHOOL DISTRICT 287	---	2,104,136	729,199	2,833,335	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		
SCHOOLS AND RELATED AGENCIES (continued)						
	INTERMEDIATE SCHOOL DISTRICT 917	---	849,215	96,045	945,260	Yes
	ISD 0001 AITKIN	---	483,843	28,919	512,762	Yes
	ISD 0002 HILL CITY	---	704,135	---	704,135	Yes
	ISD 0004 MCGREGOR	124,600	617,953	81,472	824,025	Yes
	ISD 0011 ANOKA-HENNEPIN	168,571	12,213,012	174,131	12,555,714	Yes
	ISD 0012 CENTENNIAL	16,583	1,740,030	15,960	1,772,573	Yes
	ISD 0013 COLUMBIA HEIGHTS	197,379	1,389,486	21,055	1,607,920	Yes
	ISD 0014 FRIDLEY	68,392	1,061,292	---	1,129,684	Yes
	ISD 0015 ST FRANCIS	---	1,714,077	16,050	1,730,127	Yes
	ISD 0016 SPRING LAKE PARK	110,560	1,398,905	---	1,509,465	Yes
	ISD 0022 DETROIT LAKES	59,900	1,736,023	---	1,795,923	Yes
	ISD 0023 FRAZEE	15,614	952,068	---	967,682	Yes
	ISD 0025 PINE POINT	467,662	197,207	---	664,869	Yes
	ISD 0031 BEMIDJI	265,496	3,380,643	---	3,646,139	Yes
	ISD 0032 BLACKDUCK	48,150	333,612	---	381,762	Yes
	ISD 0036 KELLIHER	132,351	318,671	---	451,022	Yes
	ISD 0038 RED LAKE	5,828,035	1,352,723	14,000	7,194,758	Yes
	ISD 0047 SAUK RAPIDS	---	696,431	437,617	1,134,048	Yes
	ISD 0051 FOLEY	---	558,264	102,785	661,049	Yes
	ISD 0077 MANKATO	---	2,954,977	---	2,954,977	Yes
	ISD 0084 SLEEPY EYE	---	386,803	---	386,803	Yes
	ISD 0088 NEW ULM	---	575,438	24,562	600,000	Yes
	ISD 0091 BARNUM	121,514	296,960	---	418,474	Yes
	ISD 0093 CARLTON	134,218	305,170	---	439,388	Yes
	ISD 0094 CLOQUET	636,274	2,282,559	---	2,918,833	Yes
	ISD 0110 WACONIA	---	302,446	---	302,446	Yes
	ISD 0112 CHASKA	---	1,780,186	20,781	1,800,967	Yes
	ISD 0113 WALKER-HACKENSACK-AKELEY	349,733	623,827	---	973,560	Yes
	ISD 0115 CASS LAKE	1,676,629	1,243,439	4,517	2,924,585	Yes
	ISD 0116 PILLAGER	---	310,806	---	310,806	Yes
	ISD 0118 REMER	128,908	565,694	88,046	782,648	Yes
	ISD 0129 MONTEVIDEO	---	821,850	107,000	928,850	Yes
	ISD 0138 NORTH BRANCH	---	957,885	---	957,885	Yes
	ISD 0152 MOORHEAD	---	3,163,610	---	3,163,610	Yes

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Exhibit 3
(Continued)

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0162 BAGLEY	175,508	659,916	---	835,424	Yes
	ISD 0166 COOK COUNTY	123,055	132,874	161,069	416,998	Yes
	ISD 0177 WINDOM	---	455,689	---	455,689	Yes
	ISD 0181 BRAINERD	74,986	4,145,423	---	4,220,409	Yes
	ISD 0182 CROSBY	---	597,962	---	597,962	Yes
	ISD 0186 PEQUOT LAKES	---	389,502	---	389,502	Yes
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	---	2,904,911	113,203	3,018,114	Yes
	ISD 0192 FARMINGTON	---	999,214	---	999,214	Yes
	ISD 0194 LAKEVILLE	---	1,845,858	56,448	1,902,306	Yes
	ISD 0196 ROSEMOUNT	603,640	5,875,889	---	6,479,529	Yes
	ISD 0197 WEST ST PAUL	---	1,783,270	62,465	1,845,735	Yes
	ISD 0199 INVER GROVE HEIGHTS	---	1,435,472	---	1,435,472	Yes
	ISD 0200 HASTINGS	Failed to report in compliance with Minnesota statutes.				
	ISD 0206 ALEXANDRIA	---	1,918,576	---	1,918,576	Yes
	ISD 0241 ALBERT LEA	284,858	1,880,609	20,927	2,186,394	Yes
	ISD 0256 RED WING	21,460	938,279	---	959,739	Yes
	ISD 0270 HOPKINS	---	2,475,960	21,849	2,497,809	Yes
	ISD 0271 BLOOMINGTON	20,231	3,451,179	36,798	3,508,208	Yes
	ISD 0272 EDEN PRAIRIE	---	2,238,668	36,079	2,274,747	Yes
	ISD 0273 EDINA	---	1,172,783	38,547	1,211,330	Yes
	ISD 0276 MINNETONKA	---	1,520,174	11,458	1,531,632	Yes
	ISD 0277 WESTONKA	---	689,618	38,616	728,234	Yes
	ISD 0278 ORONO	---	385,386	5,037	390,423	Yes
	ISD 0279 OSSEO	256,600	6,392,474	48,847	6,697,921	Yes
	ISD 0280 RICHFIELD	---	1,994,808	16,046	2,010,854	Yes
	ISD 0281 ROBBINSDALE	39,514	4,854,229	51,650	4,945,393	Yes
	ISD 0283 ST LOUIS PARK	Failed to report in compliance with Minnesota statutes.				
	ISD 0284 WAYZATA	---	1,707,245	---	1,707,245	Yes
	ISD 0286 BROOKLYN CENTER	---	776,313	---	776,313	Yes
	ISD 0300 LA CRESCENT	---	338,206	---	338,206	Yes
	ISD 0306 LAPORTE	1,659	602,423	---	604,082	Yes
	ISD 0309 PARK RAPIDS	---	865,876	520,335	1,386,211	Yes
	ISD 0316 COLERAINE	47,049	649,699	3,057	699,805	Yes
	ISD 0317 DEER RIVER	580,888	798,202	---	1,379,090	Yes

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Exhibit 3
(Continued)

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0318 GRAND RAPIDS	61,163	2,327,448	183,556	2,572,167	Yes
	ISD 0319 NASHWAUK-KEEWATIN	---	307,135	---	307,135	Yes
	ISD 0332 MORA	20,655	659,798	---	680,453	Yes
	ISD 0333 OGILVIE	4,786	338,234	---	343,020	Yes
	ISD 0345 NEW LONDON-SPICER	---	394,868	146,521	541,389	Yes
	ISD 0347 WILLMAR	---	2,282,733	---	2,282,733	Yes
	ISD 0361 INTERNATIONAL FALLS	38,569	768,017	---	806,586	Yes
	ISD 0381 LAKE SUPERIOR	163,167	592,428	---	755,595	Yes
	ISD 0394 MONTGOMERY-LONSDALE	---	394,608	---	394,608	Yes
	ISD 0413 MARSHALL	---	1,169,575	---	1,169,575	Yes
	ISD 0423 HUTCHINSON	---	533,090	135,688	668,778	Yes
	ISD 0432 MAHNOMEN	1,338,871	541,990	---	1,880,861	Yes
	ISD 0435 WAUBUN	708,895	549,670	5,151	1,263,716	Yes
	ISD 0463 EDEN VALLEY	---	329,413	---	329,413	Yes
	ISD 0465 LITCHFIELD	---	506,399	62,461	568,860	Yes
	ISD 0466 DASSEL-COKATO	92,431	700,218	35,971	828,620	Yes
	ISD 0473 ISLE	---	362,680	---	362,680	Yes
	ISD 0477 PRINCETON	---	622,827	193,146	815,973	Yes
	ISD 0480 ONAMIA	119,212	582,109	---	701,321	Yes
	ISD 0482 LITTLE FALLS	Failed to report in compliance with Minnesota statutes.				
	ISD 0484 PIERZ	---	593,549	---	593,549	Yes
	ISD 0492 AUSTIN	---	1,804,348	---	1,804,348	Yes
	ISD 0500 SOUTHLAND	---	420,249	---	420,249	Yes
	ISD 0508 ST PETER	---	582,930	---	582,930	Yes
	ISD 0518 WORTHINGTON	---	1,459,352	---	1,459,352	Yes
	ISD 0535 ROCHESTER	429,598	5,615,409	---	6,045,007	Yes
	ISD 0544 FERGUS FALLS	---	760,249	---	760,249	Yes
	ISD 0548 PELICAN RAPIDS	---	394,093	---	394,093	Yes
	ISD 0549 PERHAM	---	596,150	---	596,150	Yes
	ISD 0564 THIEF RIVER FALLS	14,820	1,080,775	---	1,095,595	Yes
	ISD 0578 PINE CITY	---	695,177	---	695,177	Yes
	ISD 0592 CLIMAX	375,801	202,456	---	578,257	Yes
	ISD 0593 CROOKSTON	100,095	811,009	8,845	919,949	Yes
	ISD 0595 EAST GRAND FORKS	21,642	761,135	91,071	873,848	Yes

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Exhibit 3
(Continued)

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0599 FERTILE-BELTRAMI	615	1,563,088	---	1,563,703	Yes
	ISD 0601 FOSSTON	11,766	505,397	---	517,163	Yes
	ISD 0621 MOUNDS VIEW	27,053	3,520,610	110,433	3,658,096	Yes
	ISD 0622 NORTH ST PAUL-MAPLEWOOD-OAK	---	4,215,774	15,501	4,231,275	Yes
	ISD 0623 ROSEVILLE	---	1,943,434	20,779	1,964,213	Yes
	ISD 0624 WHITE BEAR LAKE	---	2,554,044	67,496	2,621,540	Yes
	ISD 0625 ST PAUL	Failed to report in compliance with Minnesota statutes.				
	ISD 0656 FARIBAULT	---	1,802,044	---	1,802,044	Yes
	ISD 0659 NORTHFIELD	---	1,306,866	---	1,306,866	Yes
	ISD 0682 ROSEAU	---	422,527	---	422,527	Yes
	ISD 0690 WARROAD	476,709	519,813	8,960	1,005,482	Yes
	ISD 0700 HERMANTOWN	---	380,705	---	380,705	Yes
	ISD 0701 HIBBING	73,082	1,295,042	---	1,368,124	Yes
	ISD 0704 PROCTOR	---	584,928	---	584,928	Yes
	ISD 0706 VIRGINIA	15,291	1,561,256	2,838	1,579,385	Yes
	ISD 0707 NETT LAKE	338,722	161,472	18,102	518,296	Yes
	ISD 0709 DULUTH	1,813,797	7,318,566	163,685	9,296,048	Yes
	ISD 0712 MOUNTAIN IRON-BUHL	191,154	82,765	29,539	303,458	Yes
	ISD 0717 JORDAN	---	333,960	91,601	425,561	Yes
	ISD 0719 PRIOR LAKE	---	755,950	---	755,950	Yes
	ISD 0720 SHAKOPEE	27,200	697,993	413,956	1,139,149	Yes
	ISD 0721 NEW PRAGUE	---	447,857	---	447,857	Yes
	ISD 0727 BIG LAKE	---	421,972	---	421,972	Yes
	ISD 0728 ELK RIVER	---	2,331,226	---	2,331,226	Yes
	ISD 0739 KIMBALL	---	288,940	108,731	397,671	Yes
	ISD 0740 MELROSE	---	571,347	---	571,347	Yes
	ISD 0741 PAYNESVILLE	---	485,510	---	485,510	Yes
	ISD 0742 ST CLOUD	945,788	5,071,273	---	6,017,061	Yes
	ISD 0743 SAUK CENTRE	---	423,195	---	423,195	Yes
	ISD 0745 ALBANY	---	418,844	34,508	453,352	Yes
	ISD 0748 SARTELL	---	337,733	106,372	444,105	Yes
	ISD 0750 ROCORI AREA SCHOOLS	---	441,097	132,455	573,552	Yes
	ISD 0756 BLOOMING PRAIRIE	---	304,271	---	304,271	Yes
	ISD 0761 OWATONNA	---	1,711,166	---	1,711,166	Yes

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Exhibit 3
(Continued)

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0777 BENSON	---	291,776	40,000	331,776	Yes
	ISD 0786 BERTHA-HEWITT	---	407,469	1,898	409,367	Yes
	ISD 0803 WHEATON	234,620	142,540	---	377,160	Yes
	ISD 0820 SEBEKA	---	316,756	---	316,756	Yes
	ISD 0821 MENAHGA	---	395,787	---	395,787	Yes
	ISD 0829 WASECA	---	1,313,103	---	1,313,103	Yes
	ISD 0831 FOREST LAKE	---	2,221,827	45,351	2,267,178	Yes
	ISD 0832 MAHTOMEDI	---	562,526	9,727	572,253	Yes
	ISD 0833 SO WASHINGTON COUNTY	Failed to report in compliance with Minnesota statutes.				
	ISD 0834 STILLWATER	---	2,091,097	40,927	2,132,024	Yes
	ISD 0837 MADELIA	---	403,884	---	403,884	Yes
	ISD 0840 ST JAMES	---	674,149	---	674,149	Yes
	ISD 0846 BRECKENRIDGE	---	409,686	---	409,686	Yes
	ISD 0858 ST CHARLES	---	328,740	---	328,740	Yes
	ISD 0861 WINONA	---	1,157,848	---	1,157,848	Yes
	ISD 0876 ANNANDALE	---	394,820	44,549	439,369	Yes
	ISD 0877 BUFFALO	---	1,332,401	---	1,332,401	Yes
	ISD 0879 DELANO	---	291,918	75,941	367,859	Yes
	ISD 0882 MONTICELLO	---	1,669,879	33,151	1,703,030	Yes
	ISD 0883 ROCKFORD	---	690,348	---	690,348	Yes
	ISD 0885 ST MICHAEL-ALBERTVILLE	---	341,510	---	341,510	Yes
	ISD 0891 CANBY	---	330,165	---	330,165	Yes
	ISD 0911 CAMBRIDGE	---	2,391,264	---	2,391,264	Yes
	ISD 0912 MILACA	---	693,597	---	693,597	Yes
	ISD 2125 DODGE CENTER	---	317,153	---	317,153	Yes
	ISD 2134 UNITED SOUTH CENTRAL	---	430,813	5,379	436,192	Yes
	ISD 2135 MAPLE RIVER	---	387,161	---	387,161	Yes
	ISD 2137 KINGSLAND	---	320,736	---	320,736	Yes
	ISD 2142 ST LOUIS COUNTY	213,381	1,325,623	368,121	1,907,125	Yes
	ISD 2143 WATERVILLE-ELYSIAN-MORRISTOW	---	346,008	152,586	498,594	Yes
	ISD 2144 CHISAGO LAKES	---	652,177	---	652,177	Yes
	ISD 2149 MINNEWASKA	---	656,258	---	656,258	Yes
	ISD 2154 EVELETH-GILBERT	---	485,777	171,369	657,146	Yes
	ISD 2155 WADENA-DEER CREEK	---	622,588	---	622,588	Yes

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Exhibit 3
(Continued)

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 2164 DILWORTH-GLYNDON-FELTON	---	336,174	98,671	434,845	Yes
	ISD 2165 HINCKLEY-FINLAYSON	113,219	477,496	---	590,715	Yes
	ISD 2169 MURRAY COUNTY	---	315,375	55,182	370,557	Yes
	ISD 2170 STAPLES-MOTLEY	---	915,852	40,106	955,958	Yes
	ISD 2174 PINE RIVER - BACKUS	---	623,675	---	623,675	Yes
	ISD 2180 MACCRAY	---	260,477	47,614	308,091	Yes
	ISD 2184 LUVERNE	---	443,529	96,701	540,230	Yes
	ISD 2190 YELLOW MEDICINE EAST	39,189	354,976	60,770	454,935	Yes
	ISD 2198 FILLMORE CENTRAL	---	340,398	---	340,398	Yes
	ISD 2310 SIBLEY EAST	---	387,086	---	387,086	Yes
	ISD 2342 WEST CENTRAL AREA SCHOOLS	---	524,246	4,065	528,311	Yes
	ISD 2358 TRI-COUNTY (KARLSTAD-STRANDQ	---	319,575	---	319,575	Yes
	ISD 2364 BELGRADE-BROOTEN-ELROSA	---	344,947	43,227	388,174	Yes
	ISD 2365 GIBBON-FAIRFAX-WINTHROP	---	385,608	38,257	423,865	Yes
	ISD 2396 A.C.G.C.	---	501,306	---	501,306	Yes
	ISD 2397 LESUEUR-HENDERSON	---	415,263	---	415,263	Yes
	ISD 2448 MARTIN COUNTY WEST	---	344,316	---	344,316	Yes
	ISD 2534 BIRD ISLAND	---	335,824	72,750	408,574	Yes
	ISD 2580 ASKOV-SANDSTONE	39,180	533,785	---	572,965	Yes
	ISD 2689 PIPESTONE-JASPER	9,880	543,242	76,464	629,586	Yes
	ISD 2711 MESABI EAST SCHOOLS	---	384,934	90,988	475,922	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	---	625,065	---	625,065	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	---	617,495	---	617,495	Yes
	ISD 2835 JANESVILLE-WALDORF	---	413,259	---	413,259	Yes
	ISD 2853 LAC QUI PARLE VALLEY	4,256	557,570	115,991	677,817	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	670,979	---	670,979	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	---	500,750	---	500,750	Yes
	ISD 2890 RENVILLE COUNTY WEST	---	467,144	54,187	521,331	Yes
	ISD 2895 JACKSON COUNTY CENTRAL	---	514,339	20,094	534,433	Yes
	ISD 2897 REDWOOD FALLS	110,828	452,165	71,000	633,993	Yes
	LAKES COUNTRY SERVICE COOP	---	748,038	---	748,038	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	1,401,522	22,842	1,424,364	Yes
	MEXICA MULTICULTURAL EDUC	Failed to report in compliance with Minnesota statutes.				
	MID STATE EDUCATION DISTRICT	---	990,134	---	990,134	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	MIDWEST SPECIAL ED COOP	---	423,581	---	423,581	Yes
	MN RIVER VALLEY ED DISTRICT	---	478,479	---	478,479	Yes
	MN VALLEY COOPERATIVE	---	375,873	---	375,873	Yes
	MN VALLEY EDUCATION DISTRICT	---	998,689	---	998,689	Yes
	NE SERVICE COOP	---	501,108	---	501,108	Yes
	NEW VISIONS SCHOOL	Failed to report in compliance with Minnesota statutes.				
	NORTH CENTRAL SERVICE COOP	---	855,199	---	855,199	Yes
	NORTHERN LAKES SP ED COOP	---	500,172	---	500,172	Yes
	NW SERVICE COOP	695,025	156,369	---	851,394	Yes
	RIVER BEND EDUCATION DISTRICT	---	1,006,197	---	1,006,197	Yes
	ROOT RIVER EDUCATION DISTRICT	---	671,819	---	671,819	Yes
	SOUTH CENTRAL SERVICE COOP	350,000	602,496	---	952,496	Yes
	SOUTHERN PLAINS ED COOP	Failed to report in compliance with Minnesota statutes.				
	SSD 1 MINNEAPOLIS	6,658,011	46,225,692	462,998	53,346,701	Yes
	SSD 6 SOUTH ST PAUL	---	1,452,953	---	1,452,953	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	1,028,496	---	1,028,496	Yes
	SW & WEST CENTRAL SERVICE COOP	584,392	4,872,842	---	5,457,234	Yes
	TIES ESV REGION VII	Failed to report in compliance with Minnesota statutes.				
	WEST CENTRAL EDUCATION DISTRICT	---	795,690	---	795,690	Yes
	ZUMBRO EDUCATION DISTRICT	---	942,689	---	942,689	Yes
	TOTAL	<u>29,674,742</u>	<u>298,553,356</u>	<u>7,979,362</u>	<u>336,207,460</u>	
TRIBAL GOVERNMENTS						
	BOIS FORTE RES BUS COMM	9,858,666	506,270	64,380	10,429,316	Yes
	FOND DU LAC RESERVATION	28,786,940	889,201	106,697	29,782,838	Yes
	GRAND PORTAGE RESERVATION	2,851,935	190,742	14,061	3,056,738	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not filed within single audit deadline.				
	LOWER SIOUX COMM COUNCIL	1,071,103	67,124	---	1,138,227	Yes
	MILLE LACS BAND OF CHIPPEWA INDIANS	Report not filed within single audit deadline.				
	RED LAKE BAND OF CHIPPEWA INDIANS	Report not filed within single audit deadline.				
	TOTAL	<u>42,568,644</u>	<u>1,653,337</u>	<u>185,138</u>	<u>44,407,119</u>	
		<u>458,547,507</u>	<u>1,055,649,091</u>	<u>52,461,691</u>	<u>1,566,658,289</u>	