

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, 2003

Exhibit 3

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES						
	CITY OF ADA	---	457,876	---	457,876	Yes
	CITY OF ALEXANDRIA	---	1,053,847	---	1,053,847	Yes
	CITY OF AUSTIN	---	800,211	---	800,211	Yes
	CITY OF BAXTER	12,973	300,242	---	313,215	Yes
	CITY OF BEJOU	---	404,121	---	404,121	Yes
	CITY OF BEMIDJI	114,797	560,405	---	675,202	Yes
	CITY OF BLOOMINGTON	4,439,818	395,354	52,820	4,887,992	Yes
	CITY OF BRAINERD	---	699,769	---	699,769	Yes
	CITY OF BROOKLYN CENTER	Audit report filed did not include reports on federal awards.				No
	CITY OF BROOKLYN PARK	129,229	143,902	432,860	705,991	Yes
	CITY OF BUFFALO LAKE	---	548,918	---	548,918	Yes
	CITY OF BURNSVILLE	74,824	441,590	238,071	754,485	Yes
	CITY OF BUTTERFIELD	626,949	716,972	---	1,343,921	Yes
	CITY OF CAMBRIDGE	548,312	442,818	---	991,130	Yes
	CITY OF CARLTON	450,932	1,000	---	451,932	Yes
	CITY OF CLARA CITY	---	2,092,861	---	2,092,861	Yes
	CITY OF CLOQUET	31,965	1,875,870	10,612	1,918,447	Yes
	CITY OF COLUMBIA HEIGHTS	527,960	12,462	267,338	807,760	Yes
	CITY OF DEEPHAVEN	---	1,043,733	---	1,043,733	Yes
	CITY OF DETROIT LAKES	3,000	2,332,822	---	2,335,822	Yes
	CITY OF DULUTH	9,003,904	2,531,602	292,250	11,827,756	Yes
	CITY OF EAST GRAND FORKS	1,843,934	2,284,085	---	4,128,019	Yes
	CITY OF EDEN PRAIRIE	12,864	3,378	448,669	464,911	Yes
	CITY OF EDINA	19,228	65,989	375,471	460,688	Yes
	CITY OF ELY	260,760	2,209,645	---	2,470,405	Yes
	CITY OF FAIRMONT	60,966	453,909	---	514,875	Yes
	CITY OF FARIBAULT	107,443	933,896	---	1,041,339	Yes
	CITY OF FOSSTON	---	468,729	---	468,729	Yes
	CITY OF GROVE CITY	---	306,248	---	306,248	Yes
	CITY OF HALSTAD	329,366	54,526	---	383,892	Yes
	CITY OF HASTINGS	21,103	339,995	---	361,098	Yes
	CITY OF HENNING	1,902,000	687,240	---	2,589,240	Yes
	CITY OF HINCKLEY	1,123,380	103,121	---	1,226,501	Yes
	CITY OF INTERNATIONAL FALLS	---	322,899	---	322,899	Yes
	CITY OF KASSON	---	5,148,549	---	5,148,549	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		
CITIES (continued)						
	CITY OF LAKE CITY	---	563,480	---	563,480	Yes
	CITY OF LITCHFIELD	7,469,800	40,291	---	7,510,091	Yes
	CITY OF LONG PRAIRIE	---	3,608,075	---	3,608,075	Yes
	CITY OF MANKATO	1,695,947	688,833	---	2,384,780	Yes
	CITY OF MINNEAPOLIS	25,966,400	12,467,353	170,867	38,604,620	Yes
	CITY OF MOORHEAD	1,515,891	707,616	---	2,223,507	Yes
	CITY OF NEW ULM	504,112	2,562	---	506,674	Yes
	CITY OF NORTHFIELD	---	2,444,705	116,479	2,561,184	Yes
	CITY OF OSAKIS	---	1,015,407	---	1,015,407	Yes
	CITY OF OTTERTAIL	---	586,437	---	586,437	Yes
	CITY OF OWATONNA	357,072	300,000	---	657,072	Yes
	CITY OF PLYMOUTH	3,151,456	24,901	---	3,176,357	Yes
	CITY OF RED WING	---	1,390,560	---	1,390,560	Yes
	CITY OF RICHFIELD	1,319,177	29,812	540,359	1,889,348	Yes
	CITY OF ROCHESTER	1,603,530	1,779,324	2,250	3,385,104	Yes
	CITY OF ROSEAU	---	2,349,104	---	2,349,104	Yes
	CITY OF SHAKOPEE	138,363	170,794	---	309,157	Yes
	CITY OF SOUTH HAVEN	1,828,525	60,154	---	1,888,679	Yes
	CITY OF SPRING VALLEY	---	528,157	---	528,157	Yes
	CITY OF ST CLOUD	942,187	3,183,726	71,253	4,197,166	Yes
	CITY OF ST JOSEPH	25,576	377,314	---	402,890	Yes
	CITY OF ST PAUL	13,845,167	2,556,055	801,371	17,202,593	Yes
	CITY OF ST PETER	---	13,050,938	---	13,050,938	Yes
	CITY OF STEWART	---	977,400	---	977,400	Yes
	CITY OF TAMARACK	203,000	293,341	---	496,341	Yes
	CITY OF THIEF RIVER FALLS	21,392	500,050	---	521,442	Yes
	CITY OF TWO HARBORS	---	408,879	---	408,879	Yes
	CITY OF WADENA	---	2,542,301	---	2,542,301	Yes
	CITY OF WARREN	38,848	679,935	---	718,783	Yes
	CITY OF WARROAD	34,903	654,093	---	688,996	Yes
	CITY OF WILLMAR	---	941,394	---	941,394	Yes
	CITY OF WOODBURY	61,229	24,484	1,953,530	2,039,243	Yes
	TOTAL	82,368,282	85,186,059	5,774,200	173,328,541	
COUNTIES						
	AITKIN COUNTY	56,680	1,337,676	---	1,394,356	Yes
	ANOKA COUNTY	4,374,856	17,051,296	4,109	21,430,261	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, 2003**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	BECKER COUNTY	---	3,378,773	---	3,378,773	Yes
	BELTRAMI COUNTY	---	3,646,541	68,871	3,715,412	Yes
	BENTON COUNTY	51,045	1,744,144	---	1,795,189	Yes
	BIG STONE COUNTY	45,438	398,865	3,844	448,147	Yes
	BLUE EARTH COUNTY	---	4,023,287	---	4,023,287	Yes
	BROWN COUNTY	---	1,641,936	---	1,641,936	Yes
	CARLTON COUNTY	21,827	2,540,047	190,966	2,752,840	Yes
	CARVER COUNTY	---	2,403,961	---	2,403,961	Yes
	CASS COUNTY	26,004	2,512,332	---	2,538,336	Yes
	CHIPPEWA COUNTY	4,301	617,392	1,500	623,193	Yes
	CHISAGO COUNTY	---	4,164,670	---	4,164,670	Yes
	CLAY COUNTY	62,406	5,202,488	35,181	5,300,075	Yes
	CLEARWATER COUNTY	12,342	1,394,834	783	1,407,959	Yes
	COOK COUNTY	161,427	1,588,172	27,753	1,777,352	Yes
	COTTONWOOD COUNTY	---	663,952	---	663,952	Yes
	CROW WING COUNTY	148,184	4,321,919	---	4,470,103	Yes
	DAKOTA COUNTY	2,668,221	18,591,156	---	21,259,377	Yes
	DODGE COUNTY	---	585,317	---	585,317	Yes
	DOUGLAS COUNTY	103,917	1,742,970	48,128	1,895,015	Yes
	FARIBAULT COUNTY	---	1,590,802	---	1,590,802	Yes
	FILLMORE COUNTY	---	1,098,866	---	1,098,866	Yes
	FREEBORN COUNTY	---	1,733,620	---	1,733,620	Yes
	GOODHUE COUNTY	146,552	1,592,650	7,487	1,746,689	Yes
	GRANT COUNTY	6,500	818,827	51,325	876,652	Yes
	HENNEPIN COUNTY	17,836,309	161,122,245	1,067,037	180,025,591	Yes
	HOUSTON COUNTY	---	812,255	4,016	816,271	Yes
	HUBBARD COUNTY	12,667	1,943,955	10,197	1,966,819	Yes
	ISANTI COUNTY	68,750	3,384,795	6,796	3,460,341	Yes
	ITASCA COUNTY	224,793	2,425,111	129,678	2,779,582	Yes
	JACKSON COUNTY	---	661,514	---	661,514	Yes
	KANABEC COUNTY	41,213	1,242,169	128,766	1,412,148	Yes
	KANDIYOHI COUNTY	59,376	3,755,669	---	3,815,045	Yes
	KITSON COUNTY	---	474,354	3,662	478,016	Yes
	KOOCHICHING COUNTY	4,728	802,494	---	807,222	Yes
	LAC QUI PARLE COUNTY	6,131	360,026	---	366,157	Yes
	LAKE COUNTY	143,974	3,351,832	30,327	3,526,133	Yes

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**Summary of Expenditures of Federal Awards by Entity
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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	LAKE OF THE WOODS COUNTY	---	1,188,779	---	1,188,779	Yes
	LE SUEUR COUNTY	12,500	906,242	---	918,742	Yes
	MAHNOMEN COUNTY	12,747	1,194,989	---	1,207,736	Yes
	MARSHALL COUNTY	---	1,333,773	---	1,333,773	Yes
	MARTIN COUNTY	---	311,595	---	311,595	Yes
	MCLEOD COUNTY	15,833	1,614,403	3,064	1,633,300	Yes
	MEEKER COUNTY	---	951,968	---	951,968	Yes
	MILLE LACS COUNTY	38,750	2,766,372	---	2,805,122	Yes
	MORRISON COUNTY	551	2,542,327	24,157	2,567,035	Yes
	MOWER COUNTY	11,379	4,614,893	---	4,626,272	Yes
	MURRAY COUNTY	---	788,430	---	788,430	Yes
	NICOLLET COUNTY	---	1,198,558	29,526	1,228,084	Yes
	NOBLES COUNTY	---	697,398	16,612	714,010	Yes
	NORMAN COUNTY	---	1,410,992	9,153	1,420,145	Yes
	OLMSTED COUNTY	---	11,269,991	29,619	11,299,610	Yes
	OTTER TAIL COUNTY	61,673	4,863,000	37,298	4,961,971	Yes
	PENNINGTON COUNTY	3,865	643,647	7,500	655,012	Yes
	PINE COUNTY	---	2,225,348	416,240	2,641,588	Yes
	PIPESTONE COUNTY	25,812	394,163	---	419,975	Yes
	POLK COUNTY	---	3,367,647	---	3,367,647	Yes
	POPE COUNTY	42,435	388,703	58,162	489,300	Yes
	RAMSEY COUNTY	3,199,651	52,769,347	1,423,639	57,392,637	Yes
	RED LAKE COUNTY	---	811,266	---	811,266	Yes
	REDWOOD COUNTY	---	744,406	---	744,406	Yes
	RENVILLE COUNTY	353,559	1,212,702	---	1,566,261	Yes
	RICE COUNTY	1,219,464	1,722,332	---	2,941,796	Yes
	ROCK COUNTY	---	729,126	---	729,126	Yes
	ROSEAU COUNTY	---	1,461,508	6,000	1,467,508	Yes
	SCOTT COUNTY	5,932	2,663,395	193,871	2,863,198	Yes
	SHERBURNE COUNTY	6,217	2,140,238	11,494	2,157,949	Yes
	SIBLEY COUNTY	5,000	843,086	31,249	879,335	Yes
	ST LOUIS COUNTY	3,761,883	12,833,590	697,810	17,293,283	Yes
	STEARNS COUNTY	53,839	6,655,891	25,460	6,735,190	Yes
	STEELE COUNTY	---	1,709,456	---	1,709,456	Yes
	STEVENS COUNTY	---	544,663	---	544,663	Yes
	SWIFT COUNTY	---	410,709	---	410,709	Yes

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**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2003**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	TODD COUNTY	4,900	2,973,020	58,057	3,035,977	Yes
	TRAVERSE COUNTY	---	407,018	12,428	419,446	Yes
	WABASHA COUNTY	173,026	883,861	21,288	1,078,175	Yes
	WADENA COUNTY	---	1,869,576	136,965	2,006,541	Yes
	WASECA COUNTY	---	948,489	---	948,489	Yes
	WASHINGTON COUNTY	711,790	7,805,854	---	8,517,644	Yes
	WATONWAN COUNTY	27,079	656,656	---	683,735	Yes
	WILKIN COUNTY	---	839,434	31,806	871,240	Yes
	WINONA COUNTY	3,600	2,366,484	10,000	2,380,084	Yes
	WRIGHT COUNTY	---	2,893,816	37,711	2,931,527	Yes
	YELLOW MEDICINE COUNTY	---	457,352	7,544	464,896	Yes
	TOTAL	36,039,126	420,749,405	5,157,079	461,945,610	
HOUSING AND REDEVELOPMENT AUTHORITIES						
	BECKER COUNTY HOUSING AND ECONOMIC DE	362,593	9,294	---	371,887	Yes
	BIG STONE COUNTY HRA	Report not received in time for this publication.				
	TOTAL	362,593	9,294	0	371,887	
NONPROFIT AGENCIES						
	ADULTS & CHILDRENS ALLIANCE INC	---	3,217,135	---	3,217,135	Yes
	ALLINA HEALTH SYSTEM	34,654	159,381	1,803,798	1,997,833	Yes
	AMERICAN LUNG ASSOCIATION OF MINNESOTA	Report not received in time for this publication.				
	AMHERST WILDER FOUNDATION	2,892,225	4,995,062	9,000	7,896,287	Yes
	ANOKA COUNTY COMM ACTION PROG INC	4,128,361	2,489,239	12,222,523	18,840,123	Yes
	ARROWHEAD ECON OPPORTUNITY AGENCY	Report not received in time for this publication.				
	BI-COUNTY COMM ACTION COUNCIL	2,410,655	2,847,912	---	5,258,567	Yes
	BRIDGES MEDICAL SERVICES	Report not filed within single audit deadline.				
	CATHOLIC CHARITIES -ST PAUL MPLS	Report not filed within single audit deadline.				
	CENTRAL MN COUNCIL ON AGING	Report not filed within single audit deadline.				
	CENTRAL MN JOBS AND TRAINING	Report not received in time for this publication.				
	CHANNEL ONE INC	5,600	931,514	---	937,114	Yes
	CHILD CARE AND NUTRITION INC	---	3,690,718	---	3,690,718	Yes
	CHILD CARE CHOICES INC	---	6,439,371	---	6,439,371	Yes
	CHILD CARE RESOURCES & REFERRAL INC	Report not filed within single audit deadline.				
	CHILDREN'S ADVOCATE PROG OF MANKATO	Report not filed within single audit deadline.				
	CHILDREN'S HEALTH CARE	3,286,033	282,251	275,963	3,844,247	Yes
	CLAY-WILKIN OPPORTUNITY COUNCIL	1,567,272	505,759	370,963	2,443,994	Yes
	CLUES	Report not filed within single audit deadline.				

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**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2003**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	COMM ACTION FOR SUBURBAN HENNEPIN	Report not filed within single audit deadline.				
	COMMUNITY ACTION OF MINNEAPOLIS	Report not received in time for this publication.				
	CONCORDIA UNIVERSITY	Report not received in time for this publication.				
	GOODWILL INDUSTRIES/EASTER SEALS	110,148	714,736	199,330	1,024,214	Yes
	GREATER MPLS DAY CARE ASSOCIATION	Report not received in time for this publication.				
	HEARTLAND COMMUNITY ACTION AGENCY	1,662,741	2,168,460	1,437,405	5,268,606	Yes
	HUNGER SOLUTIONS MINNESOTA	Report not received in time for this publication.				
	INTER-COUNTY COMMUNITY COUNCIL	1,366,831	1,467,055	412,486	3,246,372	Yes
	INTERCULTURAL MUTUAL ASSIST ASSN	Report not received in time for this publication.				
	INTERNATIONAL INSTITUTE-MINNESOTA	Report not filed within single audit deadline.				
	KOOTASCA COMM ACTION INC	1,908,411	3,463,116	282,620	5,654,147	Yes
	LAKES & PINES COMM ACT COUNCIL	2,206,680	4,656,184	---	6,862,864	Yes
	LAO FAMILY COMMUNITY MINNESOTA INC	Report not received in time for this publication.				
	LIFETRACK RESOURCES	---	1,170,061	3,686,568	4,856,629	Yes
	LUTHERAN SOCIAL SERVICE OF MN	2,108,878	4,128,152	2,307,766	8,544,796	Yes
	MAHUBE COMMUNITY COUNCIL	2,848,974	2,812,488	---	5,661,462	Yes
	METRO AREA AGENCY ON AGING	Report not received in time for this publication.				
	MIGRANT HEALTH SERVICE, INC	2,022,911	131,302	44,137	2,198,350	Yes
	MLFCCA MN PROVIDER NUTRITION	Report not received in time for this publication.				
	MN ASSN CHILDRENS MENTAL HEALTH	Report not filed within single audit deadline.				
	MN CHILD CARE RESOURCE REFERRAL INC	Report not filed within single audit deadline.				
	MN COALITION AGAINST SEXUAL ASSAULT	Report not received in time for this publication.				
	MN INDIAN WOMEN'S RESOURCE	Report not filed within single audit deadline.				
	MN INSTITUTE OF PUBLIC HEALTH	1,867,405	677,494	159,356	2,704,255	Yes
	MN LICENSED FAMILY CHILD CARE ASSN	---	3,319,503	---	3,319,503	Yes
	MN VALLEY ACTION COUNCIL	2,638,663	6,456,471	1,665,415	10,760,549	Yes
	MPLS AMERICAN INDIAN CENTER	1,011,157	325,063	118,000	1,454,220	Yes
	MPLS MED RESEARCH FOUNDATION	7,605,658	---	2,773,571	10,379,229	Yes
	MPLS URBAN LEAGUE	Report not filed within single audit deadline.				
	NATIONAL NORTH AMERICAN COUNCIL	Report not received in time for this publication.				
	NW COMM ACTION INC	2,123,371	1,366,465	133,230	3,623,066	Yes
	NW PRIVATE INDUSTRY COUNCIL	Report not received in time for this publication.				
	OTTERTAIL-WADENA COMM ACT CNCL	1,353,508	1,436,181	42,590	2,832,279	Yes
	PACER CENTER	4,989,869	986,762	381,664	6,358,295	Yes
	PARENTS IN COMMUNITY ACTION INC	13,623,595	864,792	112,965	14,601,352	Yes
	PERSPECTIVES INC	423,200	117,855	112,040	653,095	Yes

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**Summary of Expenditures of Federal Awards by Entity
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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	PILLSBURY UNITED NEIGHBORHOOD SRVS	Report not filed within single audit deadline.				
	PRAIRIE FIVE COMM ACT CNL	1,312,497	1,848,740	358,206	3,519,443	Yes
	PRIME PROVIDERS INC	Report not filed within single audit deadline.				
	PROVIDERS CHOICE INC	Report not filed within single audit deadline.				
	RAMSEY ACTION PROGRAMS	7,970,389	8,916,195	944,859	17,831,443	Yes
	REACH-UP INCORPORATED	3,793,144	77,176	---	3,870,320	Yes
	RESOURCE INC	Report not filed within single audit deadline.				
	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	---	412,384	---	412,384	Yes
	SCOTT CARVER DAKOTA COMM ACT AGENCY	---	5,320,442	984,263	6,304,705	Yes
	SE MN AREA AGY ON AGING	Report not filed within single audit deadline.				
	SECOND HARVEST FOOD BANK	Report not filed within single audit deadline.				
	SEMCAC INC	2,032,519	4,448,826	926,745	7,408,090	Yes
	SOMALI COMMUNITIES OF MN INC	Report not received in time for this publication.				
	SUSTAINABLE RESOURCES CENTER	Report not filed within single audit deadline.				
	SW MN OPPORTUNITY CNL	997,448	2,148,147	213,636	3,359,231	Yes
	SW MN PIC	527,052	1,380,066	1,430,835	3,337,953	Yes
	THE EVERGREEN HOUSE	313,892	165,054	---	478,946	Yes
	THREE RIVERS COMMUNITY ACTION, INC.	1,295,397	1,876,968	92,951	3,265,316	Yes
	TRI-COUNTY ACTION PROGRAMS	---	3,136,134	---	3,136,134	Yes
	TRI-COUNTY COMM ACTION PROGRAM	2,871,267	707,539	---	3,578,806	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	8,118,186	2,888,369	560,802	11,567,357	Yes
	WEST CENTRAL AREA AGENCY ON AGING	Report not filed within single audit deadline.				
	WEST CENTRAL MIGRANTS	Report not filed within single audit deadline.				
	WEST CENTRAL MN COMM ACTION INC	1,537,204	4,312,804	15,817	5,865,825	Yes
	WESTERN COMMUNITY ACTION INC	1,372,470	1,837,847	539,969	3,750,286	Yes
	WORKFORCE DEVELOPMENT, INC.	---	6,018,016	---	6,018,016	Yes
	WRIGHT COUNTY COMMUNITY ACTION INC	1,453,459	2,075,967	16,126	3,545,552	Yes
	YWCA-ST PAUL	Report not filed within single audit deadline.				
	TOTAL	<u>97,791,724</u>	<u>109,391,156</u>	<u>34,635,599</u>	<u>241,818,479</u>	
OTHER GOVERNMENTAL AGENCIES						
	CARLTON COOK LAKE ST LOUIS CO HL BD	---	1,242,372	---	1,242,372	Yes
	CHISHOLM HIBBING AIRPORT COMMISSION	Report not filed within single audit deadline.				
	COUNTRYSIDE PUBLIC HEALTH SERVICE	---	493,902	18,117	512,019	Yes
	DULUTH AIRPORT AUTHORITY	99,300	4,167,820	---	4,267,120	Yes

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**Summary of Expenditures of Federal Awards by Entity
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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
OTHER GOVERNMENTAL AGENCIES (continued)						
	DULUTH TRANSIT AUTHORITY	4,409,038	2,184	---	4,411,222	Yes
	HUMAN SERV OF FARIBAULT & MARTIN CO	---	1,554,388	---	1,554,388	Yes
	LINCOLN LYON MURRAY HUMAN SERVICES	---	1,290,768	27,334	1,318,102	Yes
	MEEKER-MCLEOD-SIBLEY CHS	55,154	740,167	---	795,321	Yes
	METRO AIRPORTS COMMISSION	---	43,013,150	---	43,013,150	Yes
	MN VALLEY REGIONAL RAILROAD AUTH	---	1,245,392	---	1,245,392	Yes
	MPLS PARK & RECREATION BD	127,500	160,728	1,699,407	1,987,635	Yes
	MPLS YOUTH COORDINATING BD	---	377,013	614,233	991,246	Yes
	NE MN OFFICE OF JOB TRAINING	---	3,419,403	59,661	3,479,064	Yes
	PACT 4 FAMILIES COLLABORATIVE	2,267,267	249,843	---	2,517,110	Yes
	QUIN COUNTY COMM HEALTH SERVICE	---	364,790	---	364,790	Yes
	SE MN JTPA JOINT POWERS BOARD	Report not filed within single audit deadline.				
	SOUTHWEST METRO TRANSIT COMMISSION	---	7,553,616	---	7,553,616	Yes
	STEARNS-BENTON EMPLOYMENT TRNG CNCL	---	1,005,709	1,476,181	2,481,890	Yes
	UNIVERSITY OF MINNESOTA	Report not received in time for this publication.				
	WESTERN LAKE SUPERIOR SANITARY DIST	---	1,830,634	5,988	1,836,622	Yes
	TOTAL	6,958,259	68,711,879	3,900,921	79,571,059	
REGIONAL DEVELOPMENT COMMISSIONS						
	ARROWHEAD REG DEVELOP COMM	2,088,591	2,508,391	---	4,596,982	Yes
	EAST CENTRAL REG DEVELOP COMM	50,194	689,391	---	739,585	Yes
	METROPOLITAN COUNCIL	205,368,052	72,554,039	666,740	278,588,831	Yes
	MID-MINNESOTA DEVELOPMENT COMM	637,903	1,704,181	---	2,342,084	Yes
	NW REG DEVELOP COMM	3,092,212	1,456,892	---	4,549,104	Yes
	REGION 5 DEVELOP COMM	123,332	882,653	---	1,005,985	Yes
	REGION NINE DEVELOPMENT COMMISSION	661,127	1,794,332	---	2,455,459	Yes
	SW REG DEVELOP COMM	259,823	1,194,682	---	1,454,505	Yes
	UPPER MN VALLEY REG DEVELOP COMM	310,388	1,800,730	---	2,111,118	Yes
	TOTAL	212,591,622	84,585,291	666,740	297,843,653	
SCHOOLS AND RELATED AGENCIES						
	ACADEMIA CESAR CHAVEZ CHARTER SCHOOL	---	636,149	---	636,149	Yes
	AREA SPEC ED COOP - E. GRAND FORKS	---	1,065,555	---	1,065,555	Yes
	BEMIDJI INTERDISTRICT COUNCIL	---	1,615,905	---	1,615,905	Yes
	BENTON-STEARNS EDUCATION DISTRICT	---	1,929,328	31,240	1,960,568	Yes
	CARVER-SCOTT EDUCATIONAL COOP	553,295	1,581,943	---	2,135,238	Yes
	CROW RIVER SPECIAL ED COOP	---	495,354	---	495,354	Yes
	DULUTH PUBLIC SCHOOLS ACADEMY	---	528,380	---	528,380	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2003**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ECSU OF THE METRO TWIN CITIES AREA	---	2,944,530	---	2,944,530	Yes
	FERGUS FALLS SPEC ED COOP	---	909,641	---	909,641	Yes
	FRESHWATER EDUCATION DISTRICT	---	1,982,318	46,150	2,028,468	Yes
	GOODHUE COUNTY EDUCATION DISTRICT	---	768,515	---	768,515	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	---	2,354,661	---	2,354,661	Yes
	HOPE COMMUNITY ACADEMY	---	617,664	---	617,664	Yes
	INTERMEDIATE SCHOOL DISTRICT 287	---	2,301,146	---	2,301,146	Yes
	INTERMEDIATE SCHOOL DISTRICT 917	---	755,813	82,657	838,470	Yes
	ISD 0001 AITKIN	---	545,054	22,957	568,011	Yes
	ISD 0002 HILL CITY	---	739,850	---	739,850	Yes
	ISD 0004 MCGREGOR	178,831	708,205	36,636	923,672	Yes
	ISD 0011 ANOKA-HENNEPIN	467,626	14,838,685	108,883	15,415,194	Yes
	ISD 0012 CENTENNIAL	185,190	1,803,917	13,118	2,002,225	Yes
	ISD 0013 COLUMBIA HEIGHTS	---	1,733,868	17,440	1,751,308	Yes
	ISD 0014 FRIDLEY	60,155	1,352,506	---	1,412,661	Yes
	ISD 0015 ST FRANCIS	---	1,878,588	---	1,878,588	Yes
	ISD 0016 SPRING LAKE PARK	342,298	1,545,872	---	1,888,170	Yes
	ISD 0022 DETROIT LAKES	71,778	1,783,467	---	1,855,245	Yes
	ISD 0023 FRAZEE	17,189	877,112	---	894,301	Yes
	ISD 0025 PINE POINT (PONSFORD)	242,094	283,514	---	525,608	Yes
	ISD 0031 BEMIDJI	284,618	4,400,914	---	4,685,532	Yes
	ISD 0032 BLACKDUCK	56,534	363,652	---	420,186	Yes
	ISD 0036 KELLIHER	118,944	292,931	---	411,875	Yes
	ISD 0038 RED LAKE	7,194,955	1,756,842	27,280	8,979,077	Yes
	ISD 0047 SAUK RAPIDS	---	866,093	394,247	1,260,340	Yes
	ISD 0051 FOLEY	61,600	525,836	124,120	711,556	Yes
	ISD 0077 MANKATO	---	3,726,716	---	3,726,716	Yes
	ISD 0084 SLEEPY EYE	---	422,595	---	422,595	Yes
	ISD 0088 NEW ULM	---	706,954	102,829	809,783	Yes
	ISD 0091 BARNUM	101,048	395,479	---	496,527	Yes
	ISD 0093 CARLTON	---	454,957	---	454,957	Yes
	ISD 0094 CLOQUET	388,610	2,513,253	18,443	2,920,306	Yes
	ISD 0097 MOOSE LAKE	---	357,242	---	357,242	Yes
	ISD 0100 WRENSHALL	---	424,398	---	424,398	Yes
	ISD 0110 WACONIA	---	361,013	---	361,013	Yes
	ISD 0112 CHASKA	---	2,108,111	19,113	2,127,224	Yes

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**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2003**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0113 WALKER-HACKENSACK-AKELEY	---	787,339	---	787,339	Yes
	ISD 0115 CASS LAKE - BENA	1,676,629	1,243,439	4,517	2,924,585	Yes
	ISD 0116 PILLAGER	---	363,854	---	363,854	Yes
	ISD 0118 REMER	98,715	745,694	73,485	917,894	Yes
	ISD 0129 MONTEVIDEO	---	823,147	169,439	992,586	Yes
	ISD 0138 NORTH BRANCH	---	1,166,927	---	1,166,927	Yes
	ISD 0152 MOORHEAD	---	3,147,104	---	3,147,104	Yes
	ISD 0162 BAGLEY	114,501	743,593	---	858,094	Yes
	ISD 0166 COOK COUNTY	274,955	247,190	---	522,145	Yes
	ISD 0177 WINDOM	---	469,309	---	469,309	Yes
	ISD 0181 BRAINERD	53,120	4,427,065	---	4,480,185	Yes
	ISD 0182 CROSBY	---	648,661	---	648,661	Yes
	ISD 0186 PEQUOT LAKES	---	441,117	---	441,117	Yes
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	46,910	3,581,567	66,264	3,694,741	Yes
	ISD 0192 FARMINGTON	---	1,124,857	36,407	1,161,264	Yes
	ISD 0194 LAKEVILLE	32,383	2,139,975	49,614	2,221,972	Yes
	ISD 0196 ROSEMOUNT	649,225	6,229,696	---	6,878,921	Yes
	ISD 0197 WEST ST PAUL	419,420	2,005,576	29,965	2,454,961	Yes
	ISD 0199 INVER GROVE HEIGHTS	---	1,714,886	---	1,714,886	Yes
	ISD 0200 HASTINGS	Failed to report in compliance with Minnesota statutes.				
	ISD 0206 ALEXANDRIA	---	2,036,132	---	2,036,132	Yes
	ISD 0213 OSAKIS	---	398,681	---	398,681	Yes
	ISD 0241 ALBERT LEA	330,076	2,237,324	---	2,567,400	Yes
	ISD 0242 ALDEN	Audit report filed did not include reports on federal awards.				No
	ISD 0256 RED WING	23,434	1,113,195	---	1,136,629	Yes
	ISD 0270 HOPKINS	---	2,706,234	---	2,706,234	Yes
	ISD 0271 BLOOMINGTON	---	3,665,881	46,211	3,712,092	Yes
	ISD 0272 EDEN PRAIRIE	---	2,610,826	39,836	2,650,662	Yes
	ISD 0273 EDINA	---	1,382,535	41,059	1,423,594	Yes
	ISD 0276 MINNETONKA	---	1,485,291	14,744	1,500,035	Yes
	ISD 0277 WESTONKA	Failed to report in compliance with Minnesota statutes.				
	ISD 0278 ORONO	---	509,264	6,593	515,857	Yes
	ISD 0279 OSSEO	290,393	8,180,584	---	8,470,977	Yes
	ISD 0280 RICHFIELD	---	1,979,457	17,719	1,997,176	Yes
	ISD 0281 ROBBINSDALE	36,703	5,580,528	93,340	5,710,571	Yes
	ISD 0282 ST ANTHONY-NEW BRIGHTON	---	318,874	---	318,874	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2003**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0283 ST LOUIS PARK	---	2,123,692	111,056	2,234,748	Yes
	ISD 0284 WAYZATA	---	2,016,582	---	2,016,582	Yes
	ISD 0286 BROOKLYN CENTER	Failed to report in compliance with Minnesota statutes.				
	ISD 0300 LA CRESCENT	---	398,641	---	398,641	Yes
	ISD 0306 LAPORTE	20,229	586,585	---	606,814	Yes
	ISD 0309 PARK RAPIDS	---	1,071,368	340,883	1,412,251	Yes
	ISD 0316 COLERAINE	Failed to report in compliance with Minnesota statutes.				
	ISD 0317 DEER RIVER	591,702	1,055,401	82,329	1,729,432	Yes
	ISD 0318 GRAND RAPIDS	60,612	2,495,720	157,473	2,713,805	Yes
	ISD 0319 NASHWAUK-KEEWATIN	---	308,327	---	308,327	Yes
	ISD 0332 MORA	30,611	678,776	---	709,387	Yes
	ISD 0333 OGILVIE	563	340,841	---	341,404	Yes
	ISD 0345 NEW LONDON-SPICER	---	478,477	61,329	539,806	Yes
	ISD 0347 WILLMAR	---	2,530,953	---	2,530,953	Yes
	ISD 0361 INTERNATIONAL FALLS	45,960	873,463	---	919,423	Yes
	ISD 0362 LITTLEFORK-BIG FALLS	24,211	468,389	---	492,600	Yes
	ISD 0378 DAWSON-BOYD	29,673	216,348	75,557	321,578	Yes
	ISD 0381 LAKE SUPERIOR	132,361	496,416	153,436	782,213	Yes
	ISD 0391 CLEVELAND	---	301,607	20,535	322,142	Yes
	ISD 0394 MONTGOMERY-LONSDALE	---	470,006	3,762	473,768	Yes
	ISD 0413 MARSHALL	---	1,330,049	---	1,330,049	Yes
	ISD 0423 HUTCHINSON	---	1,039,000	38,935	1,077,935	Yes
	ISD 0432 MAHNOMEN	1,409,852	551,235	---	1,961,087	Yes
	ISD 0435 WAUBUN	967,592	439,284	4,325	1,411,201	Yes
	ISD 0463 EDEN VALLEY	---	339,302	---	339,302	Yes
	ISD 0465 LITCHFIELD	---	568,997	116,509	685,506	Yes
	ISD 0466 DASSEL-COKATO	---	645,645	235,073	880,718	Yes
	ISD 0473 ISLE	---	429,714	---	429,714	Yes
	ISD 0477 PRINCETON	---	798,172	97,010	895,182	Yes
	ISD 0480 ONAMIA	232,145	743,517	---	975,662	Yes
	ISD 0482 LITTLE FALLS	---	1,284,903	---	1,284,903	Yes
	ISD 0484 PIERZ	---	510,898	---	510,898	Yes
	ISD 0485 ROYALTON	---	329,242	---	329,242	Yes
	ISD 0492 AUSTIN	605,119	2,024,884	---	2,630,003	Yes
	ISD 0500 SOUTHLAND -- ADAMS	---	523,518	---	523,518	Yes
	ISD 0508 ST PETER	---	695,873	---	695,873	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2003**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0513 BREWSTER	---	833,547	---	833,547	Yes
	ISD 0518 WORTHINGTON	213,908	1,385,387	---	1,599,295	Yes
	ISD 0535 ROCHESTER	359,316	6,660,514	---	7,019,830	Yes
	ISD 0542 BATTLE LAKE	16,040	315,016	---	331,056	Yes
	ISD 0544 FERGUS FALLS	---	818,474	---	818,474	Yes
	ISD 0548 PELICAN RAPIDS	---	399,802	3,985	403,787	Yes
	ISD 0549 PERHAM	---	534,054	---	534,054	Yes
	ISD 0550 UNDERWOOD	---	575,131	2,076	577,207	Yes
	ISD 0564 THIEF RIVER FALLS	15,945	1,165,921	---	1,181,866	Yes
	ISD 0578 PINE CITY	---	735,492	22,276	757,768	Yes
	ISD 0592 CLIMAX	259,171	617,232	---	876,403	Yes
	ISD 0593 CROOKSTON	86,945	909,313	---	996,258	Yes
	ISD 0595 EAST GRAND FORKS	19,933	939,616	84,478	1,044,027	Yes
	ISD 0599 FERTILE-BELTRAMI	---	1,029,841	---	1,029,841	Yes
	ISD 0601 FOSSTON	29,022	689,468	---	718,490	Yes
	ISD 0621 MOUNDS VIEW	26,333	4,027,268	108,982	4,162,583	Yes
	ISD 0622 NORTH ST PAUL-MAPLEWOOD-OAKDA	---	4,809,228	9,380	4,818,608	Yes
	ISD 0623 ROSEVILLE	---	2,229,013	---	2,229,013	Yes
	ISD 0624 WHITE BEAR LAKE	---	2,840,015	70,527	2,910,542	Yes
	ISD 0625 ST PAUL	7,251,476	42,704,561	1,935,107	51,891,144	Yes
	ISD 0627 OKLEE	18,609	293,804	---	312,413	Yes
	ISD 0630 RED LAKE FALLS	---	329,162	---	329,162	Yes
	ISD 0656 FARIBAULT	---	2,052,875	---	2,052,875	Yes
	ISD 0659 NORTHFIELD	12,934	1,393,427	---	1,406,361	Yes
	ISD 0682 ROSEAU	13,076	640,804	---	653,880	Yes
	ISD 0690 WARROAD	361,862	631,659	15,467	1,008,988	Yes
	ISD 0695 CHISHOLM	97,082	326,525	---	423,607	Yes
	ISD 0696 ELY	10,469	218,500	123,576	352,545	Yes
	ISD 0698 FLOODWOOD	---	498,988	---	498,988	Yes
	ISD 0700 HERMANTOWN	---	257,837	101,089	358,926	Yes
	ISD 0701 HIBBING	94,044	1,367,200	---	1,461,244	Yes
	ISD 0704 PROCTOR	---	466,941	228,629	695,570	Yes
	ISD 0706 VIRGINIA	15,945	1,930,933	711	1,947,589	Yes
	ISD 0707 NETT LAKE	426,973	638,821	18,000	1,083,794	Yes
	ISD 0709 DULUTH	1,911,632	8,649,745	203,373	10,764,750	Yes
	ISD 0712 MOUNTAIN IRON-BUHL	---	393,310	32,851	426,161	Yes

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**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2003**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0717 JORDAN	---	368,971	109,845	478,816	Yes
	ISD 0719 PRIOR LAKE	---	1,000,752	---	1,000,752	Yes
	ISD 0720 SHAKOPEE	27,300	952,214	459,062	1,438,576	Yes
	ISD 0726 BECKER	---	339,223	---	339,223	Yes
	ISD 0727 BIG LAKE	Failed to report in compliance with Minnesota statutes.				
	ISD 0728 ELK RIVER	---	2,536,271	---	2,536,271	Yes
	ISD 0738 HOLDINGFORD	---	362,801	---	362,801	Yes
	ISD 0739 KIMBALL	---	323,851	100,327	424,178	Yes
	ISD 0740 MELROSE	---	658,117	---	658,117	Yes
	ISD 0741 PAYNESVILLE	---	469,625	---	469,625	Yes
	ISD 0742 ST CLOUD	2,142,783	5,079,572	543,583	7,765,938	Yes
	ISD 0743 SAUK CENTRE	---	547,136	---	547,136	Yes
	ISD 0745 ALBANY	---	455,821	36,004	491,825	Yes
	ISD 0748 SARTELL	66,645	318,387	110,740	495,772	Yes
	ISD 0750 ROCORI AREA SCHOOLS	---	479,576	188,790	668,366	Yes
	ISD 0756 BLOOMING PRAIRIE	---	383,992	---	383,992	Yes
	ISD 0761 OWATONNA	---	1,831,023	---	1,831,023	Yes
	ISD 0777 BENSON	---	331,925	140,898	472,823	Yes
	ISD 0786 BERTHA-HEWITT	---	427,075	5,935	433,010	Yes
	ISD 0787 BROWERVILLE	---	300,906	---	300,906	Yes
	ISD 0801 BROWNS VALLEY	Failed to report in compliance with Minnesota statutes.				
	ISD 0813 LAKE CITY	---	397,512	---	397,512	Yes
	ISD 0818 VERNDALE	---	300,797	---	300,797	Yes
	ISD 0820 SEBEKA	11,314	380,487	---	391,801	Yes
	ISD 0821 MENAUGA	---	428,277	---	428,277	Yes
	ISD 0829 WASECA	Failed to report in compliance with Minnesota statutes.				
	ISD 0831 FOREST LAKE	---	2,582,250	29,510	2,611,760	Yes
	ISD 0832 MAHTOMEDI	---	602,540	6,341	608,881	Yes
	ISD 0833 SO WASHINGTON COUNTY	Failed to report in compliance with Minnesota statutes.				
	ISD 0834 STILLWATER	---	2,286,567	37,345	2,323,912	Yes
	ISD 0836 BUTTERFIELD	---	693,489	---	693,489	Yes
	ISD 0837 MADELIA	10,622	478,102	---	488,724	Yes
	ISD 0840 ST JAMES	---	717,995	---	717,995	Yes
	ISD 0846 BRECKENRIDGE	---	510,082	---	510,082	Yes
	ISD 0857 LEWISTON	---	359,297	---	359,297	Yes
	ISD 0858 ST CHARLES	---	389,421	---	389,421	Yes

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**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2003**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0861 WINONA	---	1,423,293	97,317	1,520,610	Yes
	ISD 0876 ANNANDALE	---	493,950	76,156	570,106	Yes
	ISD 0877 BUFFALO	Failed to report in compliance with Minnesota statutes.				
	ISD 0879 DELANO	185,448	358,816	83,436	627,700	Yes
	ISD 0882 MONTICELLO	---	1,897,722	---	1,897,722	Yes
	ISD 0885 ST MICHAEL-ALBERTVILLE	---	337,173	---	337,173	Yes
	ISD 0891 CANBY	---	385,676	---	385,676	Yes
	ISD 0911 CAMBRIDGE	---	2,746,851	---	2,746,851	Yes
	ISD 0912 MILACA	---	768,049	124,259	892,308	Yes
	ISD 2125 DODGE CENTER	---	350,877	---	350,877	Yes
	ISD 2134 UNITED SOUTH CENTRAL	---	516,178	7,002	523,180	Yes
	ISD 2135 MAPLE RIVER	---	386,370	---	386,370	Yes
	ISD 2137 KINGSLAND	---	321,301	---	321,301	Yes
	ISD 2142 ST LOUIS COUNTY	150,300	1,290,211	651,508	2,092,019	Yes
	ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN	---	383,405	191,723	575,128	Yes
	ISD 2144 CHISAGO LAKES	---	743,291	---	743,291	Yes
	ISD 2149 MINNEWASKA	---	648,829	---	648,829	Yes
	ISD 2154 EVELETH-GILBERT	---	520,188	177,346	697,534	Yes
	ISD 2155 WADENA-DEER CREEK	---	701,228	6,472	707,700	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	---	336,174	98,671	434,845	Yes
	ISD 2165 HINCKLEY-FINLAYSON	96,706	590,571	---	687,277	Yes
	ISD 2169 MURRAY COUNTY	---	334,617	66,605	401,222	Yes
	ISD 2170 STAPLES-MOTLEY	---	983,278	39,116	1,022,394	Yes
	ISD 2174 PINE RIVER - BACKUS	---	715,355	---	715,355	Yes
	ISD 2176 WARREN-ALVARADO-OSLO	---	599,146	---	599,146	Yes
	ISD 2180 MACCRAY	---	279,315	48,755	328,070	Yes
	ISD 2184 LUVERNE	---	450,533	117,409	567,942	Yes
	ISD 2190 YELLOW MEDICINE EAST	5,318	440,072	36,730	482,120	Yes
	ISD 2198 FILLMORE CENTRAL	---	349,128	---	349,128	Yes
	ISD 2310 SIBLEY EAST	3,188	397,375	---	400,563	Yes
	ISD 2342 WEST CENTRAL AREA SCHOOLS	---	394,504	4,135	398,639	Yes
	ISD 2358 TRI-COUNTY (KARLSTAD-STRANDQUIS	13,785	483,604	---	497,389	Yes
	ISD 2364 BELGRADE-BROOTEN-ELROSA	---	390,542	53,555	444,097	Yes
	ISD 2365 GIBBON-FAIRFAX-WINTHROP	---	438,989	59,941	498,930	Yes
	ISD 2396 A.C.G.C.	---	538,779	---	538,779	Yes
	ISD 2397 LESUEUR-HENDERSON	---	423,847	---	423,847	Yes

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**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2003**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 2448 MARTIN COUNTY WEST	---	413,266	---	413,266	Yes
	ISD 2534 BIRD ISLAND	---	322,426	61,658	384,084	Yes
	ISD 2580 ASKOV-SANDSTONE	54,754	647,213	---	701,967	Yes
	ISD 2609 ERSKINE-MCINTOSH	---	361,068	---	361,068	Yes
	ISD 2689 PIPESTONE-JASPER	---	537,593	59,444	597,037	Yes
	ISD 2711 MESABI EAST SCHOOLS	---	422,242	111,953	534,195	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	---	679,310	---	679,310	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	---	674,760	---	674,760	Yes
	ISD 2759 EAGLE VALLEY	---	324,494	---	324,494	Yes
	ISD 2835 JANESVILLE-WALDORF	---	478,502	---	478,502	Yes
	ISD 2853 LAC QUI PARLE VALLEY	4,032	580,640	119,407	704,079	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	688,081	---	688,081	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	---	619,379	2,946	622,325	Yes
	ISD 2888 CLINTON-GRACEVILLE-BEARDSLEY	Failed to report in compliance with Minnesota statutes.				
	ISD 2889 LAKE PARK-AUDUBON	---	301,488	2,451	303,939	Yes
	ISD 2890 RENVILLE COUNTY WEST	---	554,309	121,387	675,696	Yes
	ISD 2895 JACKSON COUNTY CENTRAL	---	524,578	27,917	552,495	Yes
	ISD 2897 REDWOOD FALLS	92,561	593,705	143,066	829,332	Yes
	ISD 2898 WESTBROOK-WALNUT GROVE	---	480,239	---	480,239	Yes
	LAKES COUNTRY SERVICE COOP	---	749,774	---	749,774	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	1,693,634	36,369	1,730,003	Yes
	MID STATE EDUCATION DISTRICT	---	960,352	---	960,352	Yes
	MIDWEST SPECIAL ED COOP	---	452,165	---	452,165	Yes
	MINNESOTA INSTITUTE OF TECHNOLOGY CHAR	Failed to report in compliance with Minnesota statutes.				
	MN RIVER VALLEY ED DISTRICT	---	414,274	---	414,274	Yes
	MN RIVER VALLEY SPEC ED COOP	---	2,053,110	---	2,053,110	Yes
	MN TRANSITIONS CHARTER SCHOOL	65,724	563,131	---	628,855	Yes
	MN VALLEY COOPERATIVE	---	432,048	---	432,048	Yes
	MN VALLEY EDUCATION DISTRICT	---	1,111,832	---	1,111,832	Yes
	NE SERVICE COOP	---	516,998	---	516,998	Yes
	NEW SPIRIT SCHOOLS CHARTER SCHOOL 4029	---	358,494	---	358,494	Yes
	NEW VISIONS SCHOOL	613,784	210,770	---	824,554	Yes
	NORTH CENTRAL SERVICE COOP	---	888,490	---	888,490	Yes
	NORTHERN LAKES SP ED COOP	---	597,401	---	597,401	Yes
	NW SERVICE COOP	612,161	34,657	---	646,818	Yes
	RIVER BEND EDUCATION DISTRICT	---	1,225,462	---	1,225,462	Yes

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

**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2003**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ROOT RIVER EDUCATION DISTRICT	---	845,322	---	845,322	Yes
	SOUTH CENTRAL SERVICE COOP	---	615,912	---	615,912	Yes
	SOUTHERN PLAINS ED COOP	---	964,998	---	964,998	Yes
	SSD 1 MINNEAPOLIS	Failed to report in compliance with Minnesota statutes.				
	SSD 6 SOUTH ST PAUL	---	1,847,351	16,135	1,863,486	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	1,100,488	---	1,100,488	Yes
	SW & WEST CENTRAL SERVICE COOP	456,569	5,717,522	---	6,174,091	Yes
	TIES ESV REGION VII	164,953	352,250	---	517,203	Yes
	TWIN CITIES INTERNATIONAL ELEMENTARY CH	---	324,787	---	324,787	Yes
	WEST CENTRAL EDUCATION DISTRICT	---	735,646	---	735,646	Yes
	WOODSON INST FOR STUDENT EXCELLENCE	---	337,897	---	337,897	Yes
	ZUMBRO EDUCATION DISTRICT	---	1,127,447	---	1,127,447	Yes
	TOTAL	34,540,521	343,134,373	10,604,274	388,279,168	
TRIBAL GOVERNMENTS						
	BOIS FORTE RES BUS COMM	7,270,455	641,670	113,337	8,025,462	Yes
	FOND DU LAC RESERVATION	21,136,031	879,216	84,492	22,099,739	Yes
	GRAND PORTAGE RESERVATION	2,691,745	225,401	18,677	2,935,823	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not filed within single audit deadline.				
	LOWER SIOUX COMM COUNCIL	1,489,053	73,380	---	1,562,433	Yes
	MILLE LACS BAND OF CHIPPEWA INDIANS	Report not filed within single audit deadline.				
	MN CHIPPEWA TRIBE	Report not filed within single audit deadline.				
	PRAIRIE ISLAND INDIAN COMMUNITY	Report not filed within single audit deadline.				
	RED LAKE BAND OF CHIPPEWA INDIANS	Report not filed within single audit deadline.				
	WHITE EARTH RESERVATION	Report not filed within single audit deadline.				
	TOTAL	32,587,284	1,819,667	216,506	34,623,457	
		503,239,411	1,113,587,124	60,955,319	1,677,781,854	

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