

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, 2005

Exhibit 3

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES						
	CITY OF ADA	---	2,212,476	---	2,212,476	Yes
	CITY OF AITKIN	379,217	579,735	---	958,952	Yes
	CITY OF AUSTIN	126,648	4,418,587	---	4,545,235	Yes
	CITY OF AVOCA	598,781	38,451	---	637,232	Yes
	CITY OF AVON	45,000	540,591	---	585,591	Yes
	CITY OF BAGLEY	15,531	860,660	---	876,191	Yes
	CITY OF BARNESVILLE	29,141	850,177	---	879,318	Yes
	CITY OF BATTLE LAKE	---	1,459,746	---	1,459,746	Yes
	CITY OF BAUDETTE	---	1,213,797	---	1,213,797	Yes
	CITY OF BELLE PLAINE	2,539,337	7,628	4,887	2,551,852	Yes
	CITY OF BEMIDJI	439,233	746,423	---	1,185,656	Yes
	CITY OF BENSON	22,251	1,674,475	---	1,696,726	Yes
	CITY OF BIG LAKE	---	2,049,523	---	2,049,523	Yes
	CITY OF BLOOMINGTON	4,579,876	742,613	25,784	5,348,273	Yes
	CITY OF BRAINERD	101,306	6,157,721	---	6,259,027	Yes
	CITY OF BROOKLYN PARK	138,561	570,381	347,379	1,056,321	Yes
	CITY OF BURNSVILLE	95,532	3,155,447	463,006	3,713,985	Yes
	CITY OF CAMBRIDGE	1,815,447	701,874	3,378	2,520,699	Yes
	CITY OF CHAMPLIN	---	704,584	4,415	708,999	Yes
	CITY OF COKATO	5,121	3,596,103	---	3,601,224	Yes
	CITY OF COLD SPRING	133,586	5,832,747	---	5,966,333	Yes
	CITY OF COLUMBIA HEIGHTS	470,331	19,661	595,148	1,085,140	Yes
	CITY OF COOK	42,165	1,358,875	32,500	1,433,540	Yes
	CITY OF COTTAGE GROVE	169,648	15,892	378,022	563,562	Yes
	CITY OF COTTONWOOD	---	782,917	---	782,917	Yes
	CITY OF DAWSON	76,230	1,187,378	---	1,263,608	Yes
	CITY OF DELANO	---	4,124,129	---	4,124,129	Yes
	CITY OF DULUTH	5,929,965	5,135,799	312,563	11,378,327	Yes
	CITY OF EAST GRAND FORKS	1,603,977	526,797	---	2,130,774	Yes
	CITY OF EAST GULL LAKE	---	3,802,139	---	3,802,139	Yes
	CITY OF EDINA	6,961	92,016	646,450	745,427	Yes
	CITY OF EVELETH	393,252	562,072	356,900	1,312,224	Yes
	CITY OF FAIRMONT	75	7,935,881	---	7,935,956	Yes
	CITY OF FARIBAULT	311,344	1,040,356	---	1,351,700	Yes
	CITY OF FISHER	---	2,111,391	---	2,111,391	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES (continued)						
	CITY OF GRAND MARAIS	217,769	1,180,198	---	1,397,967	Yes
	CITY OF HERMAN	1,329,848	239,536	---	1,569,384	Yes
	CITY OF HIBBING	308,054	3,292,817	166,946	3,767,817	Yes
	CITY OF HOFFMAN	1,303,056	1,036,032	---	2,339,088	Yes
	CITY OF HOPKINS	---	62,170	668,667	730,837	Yes
	CITY OF INTERNATIONAL FALLS	---	1,376,223	---	1,376,223	Yes
	CITY OF LAKE CITY	43,773	1,165,181	---	1,208,954	Yes
	CITY OF LAKE CRYSTAL	---	2,735,018	---	2,735,018	Yes
	CITY OF LAKE WILSON	186,476	349,766	---	536,242	Yes
	CITY OF LAKEFIELD	356,126	2,921,834	---	3,277,960	Yes
	CITY OF LISMORE	440,769	292,134	---	732,903	Yes
	CITY OF LITTLE FALLS	699,411	765,566	---	1,464,977	Yes
	CITY OF LONSDALE	---	4,171,043	---	4,171,043	Yes
	CITY OF LUVERNE	---	1,183,867	---	1,183,867	Yes
	CITY OF MABEL	---	656,244	---	656,244	Yes
	CITY OF MADISON	127,530	631,889	---	759,419	Yes
	CITY OF MAHNOMEN	596,074	18,270	---	614,344	Yes
	CITY OF MANKATO	2,702,110	693,810	---	3,395,920	Yes
	CITY OF MARSHALL	---	1,397,332	---	1,397,332	Yes
	CITY OF MC GREGOR	1,808,676	103,167	---	1,911,843	Yes
	CITY OF MINNEAPOLIS	27,446,736	45,286,048	910,097	73,642,881	Yes
	CITY OF MINNEOTA	118,260	385,753	---	504,013	Yes
	CITY OF MONTGOMERY	16,093	1,757,932	---	1,774,025	Yes
	CITY OF MOORHEAD	3,068,721	2,933,824	---	6,002,545	Yes
	CITY OF MOUNTAIN LAKE	---	2,205,150	---	2,205,150	Yes
	CITY OF NEW RICHLAND	---	619,416	---	619,416	Yes
	CITY OF NEW ULM	525,467	477,795	---	1,003,262	Yes
	CITY OF NEW YORK MILLS	51,549	663,471	---	715,020	Yes
	CITY OF NEWPORT	---	2,351,964	---	2,351,964	Yes
	CITY OF NORTHOME	3,100	588,947	---	592,047	Yes
	CITY OF OWATONNA	1,070,642	230,683	---	1,301,325	Yes
	CITY OF PERHAM	37,080	772,385	---	809,465	Yes
	CITY OF PIPESTONE	558,532	62,163	---	620,695	Yes
	CITY OF PLYMOUTH	4,149,850	12,796	310	4,162,956	Yes
	CITY OF RED WING	125,000	14,480,890	---	14,605,890	Yes
	CITY OF REVERE	592,500	592,000	---	1,184,500	Yes

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**Exhibit 3
(Continued)**

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			State	Other Agency		
CITIES (continued)						
	CITY OF RICHFIELD	1,700,578	54,109	416,045	2,170,732	Yes
	CITY OF ROCHESTER	2,888,326	3,446,675	---	6,335,001	Yes
	CITY OF ROCKVILLE	220,500	6,705,202	---	6,925,702	Yes
	CITY OF ROSEAU	---	4,364,245	---	4,364,245	Yes
	CITY OF SAUK RAPIDS	54,700	471,388	---	526,088	Yes
	CITY OF ST AUGUSTA	---	1,557,356	---	1,557,356	Yes
	CITY OF ST CLOUD	655,623	1,345,319	2,280,441	4,281,383	Yes
	CITY OF ST PAUL	16,044,482	10,230,713	554,568	26,829,763	Yes
	CITY OF ST PETER	46,528	1,929,726	---	1,976,254	Yes
	CITY OF STAPLES	662,411	28,074	---	690,485	Yes
	CITY OF THIEF RIVER FALLS	106,302	572,794	---	679,096	Yes
	CITY OF UNDERWOOD	541,775	730,017	---	1,271,792	Yes
	CITY OF WABASHA	72,094	2,923,211	---	2,995,305	Yes
	CITY OF WEST CONCORD	---	1,498,044	---	1,498,044	Yes
	CITY OF WHEATON	410,038	140,728	---	550,766	Yes
	CITY OF WILLMAR	34,917	3,662,410	---	3,697,327	Yes
	CITY OF WOODBURY	229,945	12,892	371,487	614,324	Yes
	TOTAL	91,619,937	204,175,259	8,538,993	304,334,189	
COUNTIES						
	AITKIN COUNTY	8,750	575,512	---	584,262	Yes
	ANOKA COUNTY	3,121,950	18,785,655	195,322	22,102,927	Yes
	BECKER COUNTY	381,639	1,850,915	---	2,232,554	Yes
	BELTRAMI COUNTY	---	2,417,249	---	2,417,249	Yes
	BENTON COUNTY	---	2,055,430	---	2,055,430	Yes
	BLUE EARTH COUNTY	---	3,445,829	---	3,445,829	Yes
	BROWN COUNTY	---	1,926,734	---	1,926,734	Yes
	CARLTON COUNTY	181,527	2,223,435	182,103	2,587,065	Yes
	CARVER COUNTY	8,688	2,478,468	---	2,487,156	Yes
	CASS COUNTY	266,615	3,492,837	---	3,759,452	Yes
	CHISAGO COUNTY	---	5,303,083	---	5,303,083	Yes
	CLAY COUNTY	278,154	2,373,717	23,380	2,675,251	Yes
	CLEARWATER COUNTY	8,826	750,840	3,000	762,666	Yes
	COOK COUNTY	237,624	2,088,921	32,794	2,359,339	Yes
	COTTONWOOD COUNTY	---	990,020	---	990,020	Yes
	CROW WING COUNTY	---	3,551,476	---	3,551,476	Yes
	DAKOTA COUNTY	3,949,200	13,470,427	---	17,419,627	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	DODGE COUNTY	---	618,346	---	618,346	Yes
	DOUGLAS COUNTY	2,937	1,673,925	27,787	1,704,649	Yes
	FARIBAULT COUNTY	172,275	668,462	---	840,737	Yes
	FILLMORE COUNTY	---	842,570	---	842,570	Yes
	FREEBORN COUNTY	---	1,410,923	---	1,410,923	Yes
	GOODHUE COUNTY	41,102	1,736,972	7,487	1,785,561	Yes
	HENNEPIN COUNTY	15,790,810	138,595,090	667,023	155,052,923	Yes
	HOUSTON COUNTY	---	959,890	---	959,890	Yes
	HUBBARD COUNTY	23,417	989,649	---	1,013,066	Yes
	ISANTI COUNTY	---	1,810,515	---	1,810,515	Yes
	ITASCA COUNTY	645,286	3,822,820	116,152	4,584,258	Yes
	JACKSON COUNTY	1,792	890,147	---	891,939	Yes
	KANABEC COUNTY	33,848	853,545	39,838	927,231	Yes
	KANDIYOHI COUNTY	331,043	2,106,838	---	2,437,881	Yes
	KITSON COUNTY	---	558,303	3,206	561,509	Yes
	KOOCHICHING COUNTY	5,560	729,727	---	735,287	Yes
	LAC QUI PARLE COUNTY	---	983,195	3,690	986,885	Yes
	LAKE COUNTY	148,674	1,413,746	51,092	1,613,512	Yes
	LE SUEUR COUNTY	238,460	584,197	---	822,657	Yes
	LINCOLN COUNTY	---	881,882	---	881,882	Yes
	MAHNOMEN COUNTY	---	1,195,401	---	1,195,401	Yes
	MARSHALL COUNTY	---	782,130	---	782,130	Yes
	MARTIN COUNTY	844	529,861	---	530,705	Yes
	MCLEOD COUNTY	13,187	1,044,722	271,083	1,328,992	Yes
	MEEKER COUNTY	140,304	1,119,427	---	1,259,731	Yes
	MILLE LACS COUNTY	---	1,530,794	---	1,530,794	Yes
	MORRISON COUNTY	---	1,351,106	8,239	1,359,345	Yes
	MOWER COUNTY	---	1,245,413	---	1,245,413	Yes
	MURRAY COUNTY	---	703,940	---	703,940	Yes
	NICOLLET COUNTY	1,400	816,046	---	817,446	Yes
	NOBLES COUNTY	---	2,146,077	17,299	2,163,376	Yes
	OLMSTED COUNTY	---	8,141,466	---	8,141,466	Yes
	OTTER TAIL COUNTY	41,933	2,977,980	58,211	3,078,124	Yes
	PINE COUNTY	---	1,529,289	76,675	1,605,964	Yes
	PIPESTONE COUNTY	18,022	1,016,646	---	1,034,668	Yes
	POLK COUNTY	125,064	4,294,528	---	4,419,592	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	RAMSEY COUNTY	4,624,770	43,603,979	609,405	48,838,154	Yes
	REDWOOD COUNTY	---	576,266	---	576,266	Yes
	RENVILLE COUNTY	---	1,048,624	140,734	1,189,358	Yes
	RICE COUNTY	1,578,086	1,750,369	---	3,328,455	Yes
	ROCK COUNTY	---	604,135	---	604,135	Yes
	ROSEAU COUNTY	---	1,434,786	---	1,434,786	Yes
	SCOTT COUNTY	93,394	2,731,094	248,645	3,073,133	Yes
	SHERBURNE COUNTY	142,374	1,443,332	5,072	1,590,778	Yes
	ST LOUIS COUNTY	4,319,335	10,882,211	1,161,622	16,363,168	Yes
	STEARNS COUNTY	140,968	7,210,770	72,415	7,424,153	Yes
	STEELE COUNTY	---	1,154,845	---	1,154,845	Yes
	STEVENS COUNTY	---	1,023,431	---	1,023,431	Yes
	SWIFT COUNTY	---	1,462,343	---	1,462,343	Yes
	TODD COUNTY	---	2,283,351	89,768	2,373,119	Yes
	WABASHA COUNTY	4,575	1,579,217	---	1,583,792	Yes
	WADENA COUNTY	---	564,548	81,420	645,968	Yes
	WASECA COUNTY	39,179	602,255	---	641,434	Yes
	WASHINGTON COUNTY	2,152,360	7,835,848	---	9,988,208	Yes
	WATONWAN COUNTY	12,289	511,367	---	523,656	Yes
	WINONA COUNTY	---	2,289,081	---	2,289,081	Yes
	WRIGHT COUNTY	---	2,092,158	23,869	2,116,027	Yes
	TOTAL	39,326,261	353,020,126	4,217,331	396,563,718	
HOUSING AND REDEVELOPMENT AUTHORITIES						
	NORTHWEST MN MULTI COUNTY HRA	2,675,042	703,704	---	3,378,746	Yes
	TOTAL	2,675,042	703,704	0	3,378,746	
NONPROFIT AGENCIES						
	ADULTS & CHILDRENS ALLIANCE INC	---	3,029,736	---	3,029,736	Yes
	AFRICAN COMMUNITY SERVICES	Report not filed within single audit deadline.				
	ALLINA HEALTH SYSTEM	---	2,344,429	566,834	2,911,263	Yes
	AMHERST WILDER FOUNDATION	7,646,682	3,693,848	325,000	11,665,530	Yes
	ANOKA COUNTY COMM ACTION PROG INC	3,939,133	1,964,088	10,695,694	16,598,915	Yes
	ARROWHEAD ECON OPPORTUNITY AGENCY	2,797,811	2,968,481	2,066,146	7,832,438	Yes
	BI-COUNTY COMM ACTION COUNCIL	2,884,449	3,040,409	---	5,924,858	Yes
	CATHOLIC CHARITIES -ST PAUL MPLS	Report not filed within single audit deadline.				
	CENTRAL MN COUNCIL ON AGING	62,918	1,663,714	---	1,726,632	Yes
	CENTRAL MN JOBS AND TRAINING	Report not received in time for this publication.				

**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		
NONPROFIT AGENCIES (continued)						
	CHILD CARE AND NUTRITION INC	Report not filed within single audit deadline.				
	CHILD CARE CHOICES INC	---	6,409,112	---	6,409,112	Yes
	CHILD CARE RESOURCE & REFERRAL INC	Report not filed within single audit deadline.				
	CHILDREN'S ADVOCATE PROG OF MANKATO	---	2,278,204	---	2,278,204	Yes
	COMM ACTION FOR SUBURBAN HENNEPIN	Report not filed within single audit deadline.				
	COMMUNITY ACTION OF MINNEAPOLIS	---	8,956,398	---	8,956,398	Yes
	GOODWILL INDUSTRIES/EASTER SEALS	96,032	1,257,879	155,069	1,508,980	Yes
	GREATER MPLS DAY CARE ASSOCIATION	Report not received in time for this publication.				
	HEARTLAND COMMUNITY ACTION AGENCY	1,693,620	1,421,783	14,860	3,130,263	Yes
	HUNGER SOLUTIONS MINNESOTA	Report not filed within single audit deadline.				
	INTER-COUNTY COMMUNITY COUNCIL	980,462	1,475,924	341,571	2,797,957	Yes
	JEWISH FAMILY AND CHILDREN'S SERVICE OF	96,346	527,711	1,418,937	2,042,994	Yes
	KOOTASCA COMM ACTION INC	1,903,288	3,180,103	235,243	5,318,634	Yes
	LAKES & PINES COMM ACT COUNCIL	2,378,243	4,471,455	---	6,849,698	Yes
	LAKES & PRAIRIES COMM ACT PARTNERSHIP	1,726,144	781,540	492,106	2,999,790	Yes
	LIFETRACK RESOURCES	---	701,976	3,219,533	3,921,509	Yes
	MAHUBE COMMUNITY COUNCIL	3,168,432	3,000,269	---	6,168,701	Yes
	MAYO CLINIC FOUNDATION	Report not filed within single audit deadline.				
	METRO AREA AGENCY ON AGING	Report not filed within single audit deadline.				
	MIGRANT HEALTH SERVICE, INC	1,921,498	210,137	23,758	2,155,393	Yes
	MINISTRY HEALTH CARE INC AND AFFILIATES	431,660	14,265	745,869	1,191,794	Yes
	MN ADOPTION RESOURCE NETWORK INC	Report not received in time for this publication.				
	MN CHILD CARE RESOURCE REFERRAL INC	Report not filed within single audit deadline.				
	MN VALLEY ACTION COUNCIL	2,742,347	5,116,449	1,801,358	9,660,154	Yes
	MPLS AMERICAN INDIAN CENTER	535,504	485,439	99,980	1,120,923	Yes
	MPLS MEDICAL RESEARCH FOUNDATION	12,521,198	2,156,590	189,006	14,866,794	Yes
	NATIONAL NORTH AMERICAN COUNCIL	Report not received in time for this publication.				
	NW COMM ACTION INC	1,639,823	1,733,164	---	3,372,987	Yes
	NW PRIVATE INDUSTRY COUNCIL	Report not received in time for this publication.				
	OTTERTAIL-WADENA COMM ACT CNCL	1,336,586	1,196,962	75,096	2,608,644	Yes
	PACER CENTER	2,178,792	1,385,770	434,946	3,999,508	Yes
	PARENTS IN COMMUNITY ACTION INC	13,899,152	903,635	61,930	14,864,717	Yes
	PERSPECTIVES INC	319,602	92,948	1,156,351	1,568,901	Yes
	PILLSBURY UNITED COMMUNITIES	671,104	543,440	1,076,499	2,291,043	Yes
	PLANNED PARENTHOOD OF MN ND & SD	2,711,317	408,089	---	3,119,406	Yes
	PRAIRIE FIVE COMM ACT CNL	Report not filed within single audit deadline.				

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NONPROFIT AGENCIES (continued)						
	PRIME PROVIDERS INC	---	1,210,644	---	1,210,644	Yes
	PROVIDERS CHOICE INC	Report not filed within single audit deadline.				
	RAMSEY ACTION PROGRAMS	7,883,532	10,123,195	553,280	18,560,007	Yes
	REACH-UP INCORPORATED	3,898,688	82,989	---	3,981,677	Yes
	RESOURCE INC	1,033,831	1,206,137	6,167,974	8,407,942	Yes
	RESOURCES FOR CHILD CARING INC	Report not filed within single audit deadline.				
	RURAL MN CEP INC	---	4,466,273	4,447,432	8,913,705	Yes
	SCOTT CARVER DAKOTA COMM ACT AGENCY	2,273,732	3,992,618	1,467,885	7,734,235	Yes
	SE MN AREA AGY ON AGING	Report not filed within single audit deadline.				
	SECOND HARVEST HEARTLAND	Report not filed within single audit deadline.				
	SEMCAC INC	1,901,404	4,715,955	867,357	7,484,716	Yes
	SUSTAINABLE RESOURCES CENTER	Report not filed within single audit deadline.				
	SW MN HSG PARTNERSHIP	38,412	1,696,447	1,738,048	3,472,907	Yes
	SW MN OPPORTUNITY CNL	1,143,777	1,853,464	160,845	3,158,086	Yes
	SW MN PIC	1,177,862	888,674	1,302,649	3,369,185	Yes
	THREE RIVERS COMMUNITY ACTION, INC.	1,536,045	1,690,248	167,615	3,393,908	Yes
	TRI-COUNTY ACTION PROGRAM, INC	45,000	3,824,624	---	3,869,624	Yes
	TRI-COUNTY COMM ACTION PROGRAM	3,099,951	844,592	---	3,944,543	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	7,029,556	1,923,850	231,036	9,184,442	Yes
	WEST CENTRAL AREA AGENCY ON AGING	Report not filed within single audit deadline.				
	WEST CENTRAL MN COMMUNITIES ACTION	1,668,462	4,122,640	36,583	5,827,685	Yes
	WESTERN COMMUNITY ACTION INC	1,416,054	1,475,978	183,371	3,075,403	Yes
	WORKFORCE DEVELOPMENT, INC.	---	1,953,272	---	1,953,272	Yes
	WRIGHT COUNTY COMMUNITY ACTION INC	1,447,007	2,456,240	327,075	4,230,322	Yes
	YMCA-MPLS	Report not filed within single audit deadline.				
	TOTAL	105,875,456	115,941,787	42,846,936	264,664,179	
OTHER GOVERNMENTAL AGENCIES						
	CARLTON COOK LAKE ST LOUIS CO HL BD	---	1,716,808	---	1,716,808	Yes
	DULUTH AIRPORT AUTHORITY	3,076,048	4,466,197	---	7,542,245	Yes
	DULUTH TRANSIT AUTHORITY	4,350,350	2,710	---	4,353,060	Yes
	DULUTH/NORTH SHORE SANITARY DISTRICT	5,751	3,697,694	---	3,703,445	Yes
	HUMAN SERV OF FARIBAULT & MARTIN CO	---	1,127,330	---	1,127,330	Yes
	LAKE WASHINGTON SANITARY DISTRICT	---	2,550,795	---	2,550,795	Yes
	LINCOLN LYON MURRAY HUMAN SERVICES	---	764,093	---	764,093	Yes
	MEEKER-MCLEOD-SIBLEY CHS	86,349	832,424	---	918,773	Yes
	METRO AIRPORTS COMMISSION	Report not filed within single audit deadline.				

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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
OTHER GOVERNMENTAL AGENCIES (continued)						
	MINNEAPOLIS PARK & RECREATION BD	---	356,493	227,739	584,232	Yes
	MINNEAPOLIS PUBLIC HOUSING AUTHORITY	88,567,879	42,155	296,809	88,906,843	Yes
	MN VALLEY REGIONAL RAILROAD AUTH	---	1,861,614	---	1,861,614	Yes
	NE MN OFFICE OF JOB TRAINING	---	1,953,042	85,967	2,039,009	Yes
	NORTH COUNTRY CHS	---	547,418	---	547,418	Yes
	PACT 4 FAMILIES COLLABORATIVE	2,566,563	245,702	---	2,812,265	Yes
	PRINCETON PUBLIC UTILITIES COMMISSION	---	812,241	---	812,241	Yes
	SE MN JTPA JOINT POWERS BOARD	Report not received in time for this publication.				
	SOUTHWEST METRO TRANSIT COMMISSION	---	2,910,472	---	2,910,472	Yes
	ST CLOUD METROPOLITAN TRANSIT COMM	---	1,802,139	---	1,802,139	Yes
	STEARNS-BENTON EMPLOYMENT TRNG CNCL	176,349	1,205,687	---	1,382,036	Yes
	TOTAL	98,829,289	26,895,014	610,515	126,334,818	
REGIONAL DEVELOPMENT COMMISSIONS						
	ARROWHEAD REG DEVELOP COMM	2,392,967	2,445,168	---	4,838,135	Yes
	EAST CENTRAL REG DEVELOP COMM	371,356	353,335	---	724,691	Yes
	METROPOLITAN COUNCIL	178,754,705	27,666,762	1,509,910	207,931,377	Yes
	MID-MINNESOTA DEVELOPMENT COMM	470,104	280,409	---	750,513	Yes
	NW REG DEVELOP COMM	Report not received in time for this publication.				
	REGION NINE DEVELOPMENT COMMISSION	Report not received in time for this publication.				
	SW REG DEVELOP COMM	1,307,830	335,348	---	1,643,178	Yes
	UPPER MN VALLEY REG DEVELOP COMM	85,828	1,008,149	---	1,093,977	Yes
	TOTAL	183,382,790	32,089,171	1,509,910	216,981,871	
SCHOOLS AND RELATED AGENCIES						
	ACADEMIA CESAR CHAVEZ CHARTER SCHOOL	---	798,912	---	798,912	Yes
	AREA SPEC ED COOP - E. GRAND FORKS	---	1,301,495	---	1,301,495	Yes
	BEMIDJI INTERDISTRICT COUNCIL	---	1,853,943	---	1,853,943	Yes
	BENTON-STEARNS EDUCATION DISTRICT	---	2,162,918	29,343	2,192,261	Yes
	CARVER-SCOTT EDUCATIONAL COOP	697,890	907,593	---	1,605,483	Yes
	CROW RIVER SPECIAL ED COOP	---	580,617	---	580,617	Yes
	FERGUS FALLS SPEC ED COOP	---	1,385,537	---	1,385,537	Yes
	FRESHWATER EDUCATION DISTRICT	---	2,703,422	55,279	2,758,701	Yes
	GOODHUE COUNTY EDUCATION DISTRICT	---	738,661	---	738,661	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	---	2,740,506	---	2,740,506	Yes
	HOPE COMMUNITY ACADEMY	---	552,019	---	552,019	Yes
	INTERMEDIATE SCHOOL DISTRICT 287	---	1,024,715	---	1,024,715	Yes
	INTERMEDIATE SCHOOL DISTRICT 917	---	800,772	---	800,772	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2005**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0001 AITKIN	---	502,842	23,498	526,340	Yes
	ISD 0004 MCGREGOR	423,124	460,383	---	883,507	Yes
	ISD 0011 ANOKA-HENNEPIN	267,887	16,690,041	40,000	16,997,928	Yes
	ISD 0012 CENTENNIAL	123,424	2,020,310	14,791	2,158,525	Yes
	ISD 0013 COLUMBIA HEIGHTS	262,417	2,108,748	13,752	2,384,917	Yes
	ISD 0014 FRIDLEY	57,535	1,681,425	---	1,738,960	Yes
	ISD 0015 ST FRANCIS	---	1,949,720	---	1,949,720	Yes
	ISD 0016 SPRING LAKE PARK	794,804	1,892,848	---	2,687,652	Yes
	ISD 0022 DETROIT LAKES	75,698	1,928,698	---	2,004,396	Yes
	ISD 0023 FRAZEE	14,415	767,724	---	782,139	Yes
	ISD 0025 PINE POINT (PONSFORD)	316,050	500,427	---	816,477	Yes
	ISD 0031 BEMIDJI	181,808	5,124,112	---	5,305,920	Yes
	ISD 0038 RED LAKE	7,059,096	2,279,048	---	9,338,144	Yes
	ISD 0047 SAUK RAPIDS	---	993,384	408,610	1,401,994	Yes
	ISD 0051 FOLEY	---	695,843	222,538	918,381	Yes
	ISD 0077 MANKATO	---	4,438,873	---	4,438,873	Yes
	ISD 0084 SLEEPY EYE	---	436,774	116,814	553,588	Yes
	ISD 0088 NEW ULM	---	627,934	237,657	865,591	Yes
	ISD 0094 CLOQUET	920,874	3,165,347	---	4,086,221	Yes
	ISD 0112 CHASKA	---	2,869,406	78,073	2,947,479	Yes
	ISD 0113 WALKER-HACKENSACK-AKELEY	304,938	991,130	---	1,296,068	Yes
	ISD 0115 CASS LAKE - BENA	2,907,351	1,279,149	976	4,187,476	Yes
	ISD 0118 REMER	67,038	804,787	---	871,825	Yes
	ISD 0129 MONTEVIDEO	---	602,127	163,513	765,640	Yes
	ISD 0138 NORTH BRANCH	---	1,282,580	---	1,282,580	Yes
	ISD 0152 MOORHEAD	522,406	3,239,857	---	3,762,263	Yes
	ISD 0162 BAGLEY	226,335	807,928	---	1,034,263	Yes
	ISD 0166 COOK COUNTY	234,390	209,324	181,948	625,662	Yes
	ISD 0181 BRAINERD	88,912	4,931,015	---	5,019,927	Yes
	ISD 0182 CROSBY	---	530,311	12,986	543,297	Yes
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	---	4,705,440	51,232	4,756,672	Yes
	ISD 0192 FARMINGTON	---	1,722,155	36,909	1,759,064	Yes
	ISD 0194 LAKEVILLE	162,723	2,455,009	35,338	2,653,070	Yes
	ISD 0196 ROSEMOUNT	50,212	10,075,126	---	10,125,338	Yes
	ISD 0197 W ST PAUL-MENDOTA HGTS-EAGAN	---	2,208,033	38,874	2,246,907	Yes
	ISD 0199 INVER GROVE HEIGHTS	---	1,935,659	---	1,935,659	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2005**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0200 HASTINGS	---	1,935,761	8,364	1,944,125	Yes
	ISD 0206 ALEXANDRIA	---	2,765,234	---	2,765,234	Yes
	ISD 0241 ALBERT LEA	534,552	2,205,561	---	2,740,113	Yes
	ISD 0256 RED WING	63,060	1,279,910	---	1,342,970	Yes
	ISD 0270 HOPKINS	375,292	3,876,478	47,506	4,299,276	Yes
	ISD 0271 BLOOMINGTON	16,193	6,155,789	55,279	6,227,261	Yes
	ISD 0272 EDEN PRAIRIE	---	3,034,730	48,927	3,083,657	Yes
	ISD 0273 EDINA	---	2,064,221	62,545	2,126,766	Yes
	ISD 0276 MINNETONKA	---	1,800,999	13,442	1,814,441	Yes
	ISD 0277 WESTONKA	---	781,319	10,940	792,259	Yes
	ISD 0278 ORONO	---	555,163	12,895	568,058	Yes
	ISD 0279 OSSEO	112,214	11,374,502	979,170	12,465,886	Yes
	ISD 0280 RICHFIELD	---	2,432,986	28,488	2,461,474	Yes
	ISD 0281 ROBBINSDALE	171,782	6,016,745	73,174	6,261,701	Yes
	ISD 0283 ST LOUIS PARK	---	2,511,493	71,738	2,583,231	Yes
	ISD 0284 WAYZATA	---	2,470,160	---	2,470,160	Yes
	ISD 0286 BROOKLYN CENTER	Failed to report in compliance with Minnesota statutes.				
	ISD 0309 PARK RAPIDS	24,985	817,982	641,760	1,484,727	Yes
	ISD 0316 COLERAINE	Failed to report in compliance with Minnesota statutes.				
	ISD 0317 DEER RIVER	473,476	1,160,851	175,980	1,810,307	Yes
	ISD 0318 GRAND RAPIDS	55,409	2,437,626	161,434	2,654,469	Yes
	ISD 0332 MORA	---	737,386	---	737,386	Yes
	ISD 0347 WILLMAR	---	3,973,326	---	3,973,326	Yes
	ISD 0361 INTERNATIONAL FALLS	53,157	1,049,962	---	1,103,119	Yes
	ISD 0381 LAKE SUPERIOR	---	450,661	136,404	587,065	Yes
	ISD 0413 MARSHALL	---	1,409,003	---	1,409,003	Yes
	ISD 0423 HUTCHINSON	---	1,136,459	---	1,136,459	Yes
	ISD 0432 MAHNOMEN	1,531,065	1,007,600	---	2,538,665	Yes
	ISD 0435 WAUBUN	1,223,662	492,255	---	1,715,917	Yes
	ISD 0465 LITCHFIELD	---	522,426	---	522,426	Yes
	ISD 0466 DASSEL-COKATO	---	613,911	23,775	637,686	Yes
	ISD 0477 PRINCETON	---	647,229	199,151	846,380	Yes
	ISD 0480 ONAMIA	302,176	1,009,575	46,185	1,357,936	Yes
	ISD 0482 LITTLE FALLS	---	1,358,323	---	1,358,323	Yes
	ISD 0492 AUSTIN	---	2,821,301	---	2,821,301	Yes
	ISD 0508 ST PETER	---	636,748	5,496	642,244	Yes

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For the Year Ended June 30, 2005**

**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 0518 WORTHINGTON	---	1,929,138	---	1,929,138	Yes
	ISD 0535 ROCHESTER	148,785	8,331,343	---	8,480,128	Yes
	ISD 0544 FERGUS FALLS	---	818,475	---	818,475	Yes
	ISD 0548 PELICAN RAPIDS	---	526,718	---	526,718	Yes
	ISD 0549 PERHAM	---	650,115	---	650,115	Yes
	ISD 0564 THIEF RIVER FALLS	17,118	1,194,775	---	1,211,893	Yes
	ISD 0578 PINE CITY	---	699,274	---	699,274	Yes
	ISD 0592 CLIMAX	263,523	378,336	---	641,859	Yes
	ISD 0593 CROOKSTON	35,551	1,046,617	7,092	1,089,260	Yes
	ISD 0595 EAST GRAND FORKS	1,175	815,158	---	816,333	Yes
	ISD 0621 MOUNDS VIEW	25,452	4,350,303	108,699	4,484,454	Yes
	ISD 0622 NORTH ST PAUL-MAPLEWOOD-OAKDA	---	5,622,470	---	5,622,470	Yes
	ISD 0623 ROSEVILLE	---	2,423,599	---	2,423,599	Yes
	ISD 0624 WHITE BEAR LAKE	---	3,074,195	148,576	3,222,771	Yes
	ISD 0625 ST PAUL	4,125,280	54,016,183	487,247	58,628,710	Yes
	ISD 0656 FARIBAULT	---	3,553,136	---	3,553,136	Yes
	ISD 0659 NORTHFIELD	---	1,690,714	---	1,690,714	Yes
	ISD 0682 ROSEAU	---	625,792	---	625,792	Yes
	ISD 0690 WARROAD	29,056	639,473	4,804	673,333	Yes
	ISD 0700 HERMANTOWN	---	250,786	291,587	542,373	Yes
	ISD 0701 HIBBING	21,628	1,564,845	---	1,586,473	Yes
	ISD 0704 PROCTOR	---	413,504	325,466	738,970	Yes
	ISD 0706 VIRGINIA	300,961	554,660	5,553	861,174	Yes
	ISD 0707 NETT LAKE	480,799	176,004	12,838	669,641	Yes
	ISD 0709 DULUTH	1,983,161	8,346,235	---	10,329,396	Yes
	ISD 0712 MOUNTAIN IRON-BUHL	---	398,846	135,126	533,972	Yes
	ISD 0717 JORDAN	---	363,563	185,091	548,654	Yes
	ISD 0719 PRIOR LAKE	---	679,502	642,712	1,322,214	Yes
	ISD 0720 SHAKOPEE	24,493	1,217,036	793,555	2,035,084	Yes
	ISD 0727 BIG LAKE	---	522,066	---	522,066	Yes
	ISD 0728 ELK RIVER	26,065	2,765,885	---	2,791,950	Yes
	ISD 0740 MELROSE	---	680,457	---	680,457	Yes
	ISD 0742 ST CLOUD	2,594,117	6,734,645	---	9,328,762	Yes
	ISD 0748 SARTELL	---	515,304	156,817	672,121	Yes
	ISD 0761 OWATONNA	---	2,171,260	---	2,171,260	Yes
	ISD 0821 MENAUGA	---	804,861	---	804,861	Yes

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For the Year Ended June 30, 2005**

**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 0829 WASECA	---	2,495,666	---	2,495,666	Yes
	ISD 0831 FOREST LAKE	2,147	2,560,806	24,097	2,587,050	Yes
	ISD 0832 MAHTOMEDI	---	772,035	4,357	776,392	Yes
	ISD 0833 SO WASHINGTON COUNTY	298,195	4,581,629	---	4,879,824	Yes
	ISD 0834 STILLWATER	---	2,422,289	127,252	2,549,541	Yes
	ISD 0840 ST JAMES	---	733,447	---	733,447	Yes
	ISD 0861 WINONA	---	1,506,340	---	1,506,340	Yes
	ISD 0876 ANNANDALE	63,116	499,003	108,858	670,977	Yes
	ISD 0877 BUFFALO-HANOVER-MONTROSE	---	1,845,056	---	1,845,056	Yes
	ISD 0882 MONTICELLO	---	3,081,224	---	3,081,224	Yes
	ISD 0883 ROCKFORD	---	748,898	---	748,898	Yes
	ISD 0911 CAMBRIDGE	---	3,212,365	---	3,212,365	Yes
	ISD 0912 MILACA	---	701,827	151,979	853,806	Yes
	ISD 2142 ST LOUIS COUNTY	215,032	1,430,862	132,279	1,778,173	Yes
	ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN	---	312,286	285,262	597,548	Yes
	ISD 2144 CHISAGO LAKES	---	968,724	---	968,724	Yes
	ISD 2149 MINNEWASKA	---	560,680	---	560,680	Yes
	ISD 2154 EVELETH-GILBERT	---	503,391	---	503,391	Yes
	ISD 2155 WADENA-DEER CREEK	---	1,165,525	---	1,165,525	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	---	554,977	---	554,977	Yes
	ISD 2165 HINCKLEY-FINLAYSON	92,242	600,100	---	692,342	Yes
	ISD 2170 STAPLES-MOTLEY	---	940,174	---	940,174	Yes
	ISD 2174 PINE RIVER - BACKUS	---	685,604	---	685,604	Yes
	ISD 2184 LUVERNE	---	439,831	133,309	573,140	Yes
	ISD 2364 BELGRADE-BROOTEN-ELROSA	---	487,225	98,046	585,271	Yes
	ISD 2396 ATWATER-COSMOS-GROVE CITY	---	542,714	---	542,714	Yes
	ISD 2580 EAST CENTRAL SCHOOLS	49,027	632,845	---	681,872	Yes
	ISD 2689 PIPESTONE-JASPER	---	596,487	109,708	706,195	Yes
	ISD 2711 MESABI EAST SCHOOLS	---	521,602	162,918	684,520	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	---	1,018,382	---	1,018,382	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	---	780,946	---	780,946	Yes
	ISD 2853 LAC QUI PARLE VALLEY	11,512	438,867	155,429	605,808	Yes
	ISD 2856 STEPHEN-ARGYLE	732,925	173,624	---	906,549	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	604,095	---	604,095	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	---	631,458	---	631,458	Yes
	ISD 2890 RENVILLE COUNTY WEST	---	504,779	---	504,779	Yes

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(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)						
	ISD 2895 JACKSON COUNTY CENTRAL	---	949,152	11,186	960,338	Yes
	ISD 2897 REDWOOD FALLS	110,544	446,011	209,502	766,057	Yes
	LAKES COUNTRY SERVICE COOPERATIVE	---	677,125	---	677,125	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	2,174,950	30,201	2,205,151	Yes
	METRO TWIN CITIES AREA SERVICE COOP	---	1,684,795	---	1,684,795	Yes
	MID STATE EDUCATION DISTRICT	---	1,361,654	---	1,361,654	Yes
	MIDWEST SPECIAL ED COOP	---	670,541	---	670,541	Yes
	MN RIVER VALLEY ED DISTRICT	---	958,859	---	958,859	Yes
	MN RIVER VALLEY SPEC ED COOP	---	2,940,932	---	2,940,932	Yes
	MN TRANSITIONS CHARTER SCHOOL	---	686,776	---	686,776	Yes
	MN VALLEY EDUCATION DISTRICT	---	1,354,587	---	1,354,587	Yes
	NATIONAL JOINT POWERS ALLIANCE	---	695,238	---	695,238	Yes
	NEW SPIRIT SCHOOLS CHARTER 4029	---	689,515	---	689,515	Yes
	NEW VISIONS SCHOOL	1,448,531	326,777	---	1,775,308	Yes
	NORTHEAST SERVICE COOP	---	775,975	---	775,975	Yes
	NORTHERN LAKES SP ED COOP	---	788,759	---	788,759	Yes
	NORTHLAND LEARNING CENTER, VIRGINIA	---	1,846,064	---	1,846,064	Yes
	NORTHWEST SERVICE COOPERATIVES	204,246	347,780	---	552,026	Yes
	RIVER BEND EDUCATION DISTRICT	---	1,576,508	---	1,576,508	Yes
	ROOT RIVER EDUCATION DISTRICT	---	961,230	---	961,230	Yes
	SOUTH CENTRAL SERVICE COOPERATIVE	---	575,327	---	575,327	Yes
	SOUTHERN PLAINS ED COOP	---	1,181,484	---	1,181,484	Yes
	SSD 1 MINNEAPOLIS	8,103,609	57,213,966	1,051,496	66,369,071	Yes
	SSD 6 SOUTH ST PAUL	---	1,707,663	15,888	1,723,551	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	1,841,323	---	1,841,323	Yes
	SW & WEST CENTRAL SERVICE COOPERATIVES	124,013	6,842,564	---	6,966,577	Yes
	WEST CENTRAL EDUCATION DISTRICT	---	1,159,275	---	1,159,275	Yes
	WEST METRO EDUCATION PROGRAM	Failed to report in compliance with Minnesota statutes.				
	ZUMBRO EDUCATION DISTRICT	---	1,549,263	---	1,549,263	Yes
	TOTAL	42,228,653	434,793,431	10,681,714	487,703,798	
TRIBAL GOVERNMENTS						
	BOIS FORTE RES BUS COMM	9,781,515	528,953	204,516	10,514,984	Yes
	FOND DU LAC RESERVATION	27,254,441	1,026,280	80,021	28,360,742	Yes
	GRAND PORTAGE RESERVATION	3,767,140	344,402	31,196	4,142,738	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not filed within single audit deadline.				
	LOWER SIOUX INDIAN COMMUNITY	1,421,347	256,743	---	1,678,090	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
TRIBAL GOVERNMENTS (continued)						
	MILLE LACS BAND OF CHIPPEWA INDIANS	14,050,636	492,377	77,216	14,620,229	Yes
	MN CHIPPEWA TRIBE	Report not filed within single audit deadline.				
	RED LAKE BAND OF CHIPPEWA INDIANS	Report not filed within single audit deadline.				
	TOTAL	<u>56,275,079</u>	<u>2,648,755</u>	<u>392,949</u>	<u>59,316,783</u>	
		<u>620,212,507</u>	<u>1,170,267,247</u>	<u>68,798,348</u>	<u>1,859,278,102</u>	

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