

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, 2006

Exhibit 3

Entity Type			Pass Through			Audit Report Acceptable
CITIES	Name of Entity	Direct Federal	State	Other Agency	Total	
	CITY OF ADA	---	751,672	---	751,672	Yes
	CITY OF AITKIN	53,766	545,273	---	599,039	Yes
	CITY OF ALBERT LEA	1,540	924,139	---	925,679	Yes
	CITY OF AUSTIN	29,140	4,634,264	---	4,663,404	Yes
	CITY OF AVON	8,752	725,491	---	734,243	Yes
	CITY OF BEMIDJI	228,691	1,177,105	---	1,405,796	Yes
	CITY OF BENSON	59,607	2,965,549	---	3,025,156	Yes
	CITY OF BIG LAKE	---	5,888,667	---	5,888,667	Yes
	CITY OF BLOOMINGTON	5,128,511	1,833,672	533,774	7,495,957	Yes
	CITY OF BRAINERD	---	8,229,867	---	8,229,867	Yes
	CITY OF BROOKLYN PARK	436,152	5,228	775,287	1,216,667	Yes
	CITY OF BURNSVILLE	30,015	639,224	268,454	937,693	Yes
	CITY OF CAMBRIDGE	746,979	741,841	---	1,488,820	Yes
	CITY OF CANBY	---	1,479,292	---	1,479,292	Yes
	CITY OF CLAREMONT	846,111	276,125	---	1,122,236	Yes
	CITY OF COLD SPRING	---	702,324	---	702,324	Yes
	CITY OF COLUMBIA HEIGHTS	225,507	203,059	287,873	716,439	Yes
	CITY OF COOK	2,296,217	339,824	340,000	2,976,041	Yes
	CITY OF CROOKSTON	---	553,593	---	553,593	Yes
	CITY OF DAWSON	---	592,763	---	592,763	Yes
	CITY OF DULUTH	11,735,605	2,331,221	332,579	14,399,405	Yes
	CITY OF EAST GRAND FORKS	1,566,155	80,866	---	1,647,021	Yes
	CITY OF EDINA	11,155	400,563	172,636	584,354	Yes
	CITY OF EMILY	711,101	188,162	---	899,263	Yes
	CITY OF EVELETH	197,864	2,961,080	4,390	3,163,334	Yes
	CITY OF FAIRMONT	---	5,039,718	---	5,039,718	Yes
	CITY OF FARIBAULT	183,534	686,912	10,200	880,646	Yes
	CITY OF FERGUS FALLS	58,318	544,366	---	602,684	Yes
	CITY OF FISHER	---	1,697,529	---	1,697,529	Yes
	CITY OF GRAND RAPIDS	66,266	2,876,571	---	2,942,837	Yes
	CITY OF HERMAN	292,046	291,645	---	583,691	Yes
	CITY OF HIBBING	83,522	455,487	205,422	744,431	Yes
	CITY OF HOFFMAN	499,359	341,617	---	840,976	Yes
	CITY OF INTERNATIONAL FALLS	---	1,096,504	---	1,096,504	Yes
	CITY OF LAKEFIELD	307,186	2,777,345	---	3,084,531	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 LITTLE FALLS	2,019,544	22,350	---	2,041,894	Yes
	CITY OF LONSDALE	---	1,039,253	---	1,039,253	Yes
	CITY OF MADISON	112,500	399,366	---	511,866	Yes
	CITY OF MANKATO	2,585,794	1,571,916	---	4,157,710	Yes
	CITY OF MARSHALL	103,266	1,868,056	---	1,971,322	Yes
	CITY OF MINNEAPOLIS	33,836,496	25,642,167	946,431	60,425,094	Yes
	CITY OF MOORHEAD	1,346,843	5,755,375	---	7,102,218	Yes
	CITY OF NEW ULM	427,799	187,482	---	615,281	Yes
	CITY OF OWATONNA	792,027	671,480	---	1,463,507	Yes
	CITY OF PLYMOUTH	4,456,492	50,410	1,354	4,508,256	Yes
	CITY OF RED WING	4,925	7,048,994	---	7,053,919	Yes
	CITY OF RICHFIELD	1,814,499	1,235,465	75,174	3,125,138	Yes
	CITY OF ROCHESTER	4,100,306	11,055,569	---	15,155,875	Yes
	CITY OF ROCKVILLE	26,955	2,206,273	---	2,233,228	Yes
	CITY OF ROSEAU	159,044	2,084,617	167,222	2,410,883	Yes
	CITY OF ROSEVILLE	---	513,811	---	513,811	Yes
	CITY OF RUSH CITY	203,417	1,319,254	---	1,522,671	Yes
	CITY OF SAUK RAPIDS	---	4,534,997	48,992	4,583,989	Yes
	CITY OF ST ANTHONY [HENNEPIN]	1,372	756,432	---	757,804	Yes
	CITY OF ST CLOUD	899,494	4,295,303	916,246	6,111,043	Yes
	CITY OF ST PAUL	17,733,289	5,988,394	163,414	23,885,097	Yes
	CITY OF ST PETER	---	918,494	---	918,494	Yes
	CITY OF THIEF RIVER FALLS	237,951	316,074	---	554,025	Yes
	CITY OF TRACY	7,298	803,928	---	811,226	Yes
	CITY OF TWO HARBORS	173,142	571,246	---	744,388	Yes
	CITY OF ULEN	1,411,705	558,075	---	1,969,780	Yes
	CITY OF WEST CONCORD	---	1,428,606	---	1,428,606	Yes
	CITY OF WILLMAR	52,970	3,284,306	---	3,337,276	Yes
	CITY OF WINDOM	71,658	665,932	---	737,590	Yes
	CITY OF WINONA	16,990	813,204	22,288	852,482	Yes
	CITY OF WORTHINGTON	33,300	1,437,414	---	1,470,714	Yes
	TOTAL	98,432,175	144,022,801	5,271,736	247,726,712	
COUNTIES						
	AITKIN COUNTY	---	1,114,806	26,734	1,141,540	Yes
	ANOKA COUNTY	3,896,084	19,610,547	113,395	23,620,026	Yes
	BECKER COUNTY	367,793	2,010,171	---	2,377,964	Yes

**State of Minnesota
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Summary of Expenditures of Federal Awards by Entity
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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)						
	BELTRAMI COUNTY	---	2,682,549	---	2,682,549	Yes
	BENTON COUNTY	---	1,800,014	---	1,800,014	Yes
	BLUE EARTH COUNTY	---	3,740,066	---	3,740,066	Yes
	BROWN COUNTY	150,441	1,757,961	---	1,908,402	Yes
	CARLTON COUNTY	---	1,474,475	163,722	1,638,197	Yes
	CARVER COUNTY	5,097	1,574,290	121,089	1,700,476	Yes
	CASS COUNTY	214,823	1,900,563	88,382	2,203,768	Yes
	CHIPPEWA COUNTY	4,273	1,589,944	1,915	1,596,132	Yes
	CHISAGO COUNTY	5,275	2,845,829	---	2,851,104	Yes
	CLAY COUNTY	70,004	3,316,726	25,184	3,411,914	Yes
	CLEARWATER COUNTY	9,994	1,170,048	---	1,180,042	Yes
	COOK COUNTY	152,967	2,218,601	37,559	2,409,127	Yes
	CROW WING COUNTY	---	4,295,155	---	4,295,155	Yes
	DAKOTA COUNTY	2,801,137	21,766,418	---	24,567,555	Yes
	DODGE COUNTY	---	682,361	---	682,361	Yes
	DOUGLAS COUNTY	2,362	1,670,766	32,158	1,705,286	Yes
	FILLMORE COUNTY	8,395	569,824	---	578,219	Yes
	FREEBORN COUNTY	---	2,131,562	---	2,131,562	Yes
	GOODHUE COUNTY	7,618	1,263,841	7,487	1,278,946	Yes
	HENNEPIN COUNTY	19,633,712	172,054,043	289,435	191,977,190	Yes
	HOUSTON COUNTY	---	1,305,510	---	1,305,510	Yes
	HUBBARD COUNTY	---	1,618,724	---	1,618,724	Yes
	ISANTI COUNTY	---	2,761,842	---	2,761,842	Yes
	ITASCA COUNTY	648,522	4,404,364	305,384	5,358,270	Yes
	JACKSON COUNTY	---	743,891	---	743,891	Yes
	KANABEC COUNTY	---	923,792	62,251	986,043	Yes
	KANDIYOHI COUNTY	89,348	2,496,378	---	2,585,726	Yes
	KOOCHICHING COUNTY	569,392	798,722	---	1,368,114	Yes
	LAC QUI PARLE COUNTY	---	718,491	4,100	722,591	Yes
	LAKE COUNTY	188,313	1,509,247	70,228	1,767,788	Yes
	LAKE OF THE WOODS COUNTY	---	693,750	---	693,750	Yes
	LE SUEUR COUNTY	Report not filed within single audit deadline.				
	LYON COUNTY	---	1,694,355	---	1,694,355	Yes
	MAHNOMEN COUNTY	---	721,569	74,500	796,069	Yes
	MARSHALL COUNTY	---	1,820,534	---	1,820,534	Yes
	MC LEOD COUNTY	15,256	2,224,348	310,413	2,550,017	Yes

State of Minnesota
Office of the State Auditor
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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)						
	MEEKER COUNTY	25,946	681,157	---	707,103	Yes
	MILLE LACS COUNTY	---	1,001,343	---	1,001,343	Yes
	MORRISON COUNTY	3,800	2,486,465	107,338	2,597,603	Yes
	MOWER COUNTY	---	1,239,186	---	1,239,186	Yes
	NICOLLET COUNTY	---	832,047	---	832,047	Yes
	NOBLES COUNTY	7,180	1,004,884	24,000	1,036,064	Yes
	NORMAN COUNTY	---	812,982	---	812,982	Yes
	OLMSTED COUNTY	644,242	15,027,077	---	15,671,319	Yes
	OTTER TAIL COUNTY	---	3,180,496	55,686	3,236,182	Yes
	PENNINGTON COUNTY	---	1,333,107	46,822	1,379,929	Yes
	PINE COUNTY	13,613	875,278	69,307	958,198	Yes
	PIPESTONE COUNTY	2,479	802,910	---	805,389	Yes
	POLK COUNTY	66,699	2,563,564	---	2,630,263	Yes
	POPE COUNTY	438	1,091,469	33,310	1,125,217	Yes
	RAMSEY COUNTY	9,221,539	54,042,392	1,801,864	65,065,795	Yes
	RED LAKE COUNTY	---	478,203	38,499	516,702	Yes
	REDWOOD COUNTY	---	576,220	---	576,220	Yes
	RICE COUNTY	1,559,342	2,736,458	---	4,295,800	Yes
	ROSEAU COUNTY	---	1,726,457	8,032	1,734,489	Yes
	SCOTT COUNTY	357,147	3,299,575	302,753	3,959,475	Yes
	SHERBURNE COUNTY	104,381	1,908,051	12,220	2,024,652	Yes
	ST LOUIS COUNTY	4,841,149	11,345,946	1,304,621	17,491,716	Yes
	STEARNS COUNTY	124,127	8,587,474	80,432	8,792,033	Yes
	STEELE COUNTY	---	1,497,785	---	1,497,785	Yes
	SWIFT COUNTY	---	508,145	---	508,145	Yes
	TODD COUNTY	---	1,147,095	40,345	1,187,440	Yes
	WABASHA COUNTY	76,268	1,803,570	12,963	1,892,801	Yes
	WADENA COUNTY	---	742,385	163,645	906,030	Yes
	WASECA COUNTY	---	754,045	---	754,045	Yes
	WASHINGTON COUNTY	1,191,479	5,709,808	---	6,901,287	Yes
	WILKIN COUNTY	8,462	578,233	71,763	658,458	Yes
	WINONA COUNTY	---	2,529,130	---	2,529,130	Yes
	WRIGHT COUNTY	---	2,148,979	27,774	2,176,753	Yes
	TOTAL	47,089,097	412,727,993	5,935,310	465,752,400	
NONPROFIT AGENCIES						
	ADULTS & CHILDRENS ALLIANCE INC	---	3,091,326	---	3,091,326	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		
NONPROFIT AGENCIES (continued)						
	AFRICAN COMMUNITY SERVICES	Report not filed within single audit deadline.				
	ALLINA HEALTH SYSTEM	---	290,645	3,492,942	3,783,587	Yes
	AMHERST H. WILDER FOUNDATION	7,330,187	599,611	409,146	8,338,944	Yes
	ANOKA COUNTY COMM ACTION PROG INC	4,116,032	2,446,454	11,688,545	18,251,031	Yes
	ARROWHEAD ECON OPPORTUNITY AGENCY	3,239,510	4,479,362	2,565,640	10,284,512	Yes
	BI-COUNTY COMM ACTION COUNCIL	3,026,025	1,154,100	---	4,180,125	Yes
	CATHOLIC CHARITIES - ST PAUL MPLS	585,348	893,549	2,175,004	3,653,901	Yes
	CENTRAL MN COUNCIL ON AGING	118,288	2,093,408	---	2,211,696	Yes
	CENTRAL MN JOBS AND TRAINING	37,078	3,228,694	1,288,116	4,553,888	Yes
	CHILD CARE AND NUTRITION INC	---	4,323,014	---	4,323,014	Yes
	CHILD CARE CHOICES INC	---	6,024,210	---	6,024,210	Yes
	CHILD CARE RESOURCE & REFERRAL INC	2,150,458	3,683,338	6,873,033	12,706,829	Yes
	CHILDREN'S ADVOCATE PROG OF MANKATO	Report not filed within single audit deadline.				
	COMM ACTION PRTRNSHP OF SUB HENNEPIN	150,000	1,550,348	112,610	1,812,958	Yes
	COMM ACTION PRTRNSHP RAMSEY/WASHINGT	8,167,394	10,129,732	1,247,780	19,544,906	Yes
	COMMUNITY ACTION OF MINNEAPOLIS	---	11,556,936	---	11,556,936	Yes
	FREMONT COMMUNITY HEALTH SERVICES, INC.	917,292	23,695	140,680	1,081,667	Yes
	GREATER MPLS DAY CARE ASSOCIATION	Report not received in time for this publication.				
	HEARTLAND COMMUNITY ACTION AGENCY	1,973,380	2,003,868	13,705	3,990,953	Yes
	HUNGER SOLUTIONS MINNESOTA	Report not filed within single audit deadline.				
	INTER-COUNTY COMMUNITY COUNCIL	1,045,346	1,473,897	444,490	2,963,733	Yes
	KOOTASCA COMM ACTION INC	Report not received in time for this publication.				
	LAKES & PINES COMM ACT COUNCIL	2,389,124	4,558,913	---	6,948,037	Yes
	LAKES & PRAIRIES COMM ACT PARTNERSHIP	1,708,591	942,408	547,086	3,198,085	Yes
	LIFETRACK RESOURCES	---	710,723	2,484,977	3,195,700	Yes
	LUTHERAN SOCIAL SERVICE OF MN	2,984,869	3,357,472	3,877,370	10,219,711	Yes
	MAHUBE COMMUNITY COUNCIL	3,447,687	3,011,419	---	6,459,106	Yes
	MAYO CLINIC FOUNDATION	Report not filed within single audit deadline.				
	METRO AREA AGENCY ON AGING	Report not filed within single audit deadline.				
	MINISTRY HEALTH CARE INC AND AFFILIATES	344,386	28,292	821,860	1,194,538	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	21,651	9,287,539	2,255,119	11,564,309	Yes
	MPLS AMERICAN INDIAN CENTER, INC	638,168	633,087	---	1,271,255	Yes
	MPLS MEDICAL RESEARCH FOUNDATION	12,871,373	436,556	2,015,234	15,323,163	Yes
	NATIONAL NORTH AMERICAN COUNCIL	Report not received in time for this publication.				

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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	NORTHWEST COMMUNITY ACTION INC	1,729,644	2,243,036	---	3,972,680	Yes
	NW PRIVATE INDUSTRY COUNCIL	Report not received in time for this publication.				
	OTTERTAIL-WADENA COMM ACT CNCL	1,349,423	1,031,302	126,153	2,506,878	Yes
	PACER CENTER	1,752,426	1,416,991	434,312	3,603,729	Yes
	PARENTS IN COMMUNITY ACTION INC	13,939,932	946,055	---	14,885,987	Yes
	PERSPECTIVES INC	348,500	123,994	1,191,053	1,663,547	Yes
	PILLSBURY UNITED COMMUNITIES	659,035	759,926	1,173,860	2,592,821	Yes
	PLANNED PARENTHOOD OF MN ND & SD	2,973,699	105,000	---	3,078,699	Yes
	PRAIRIE FIVE COMM ACT CNL	1,398,857	830,428	466,175	2,695,460	Yes
	PRIME PROVIDERS INC	---	1,302,983	---	1,302,983	Yes
	PROVIDERS CHOICE INC	Report not filed within single audit deadline.				
	REACH-UP INCORPORATED	3,174,306	99,166	---	3,273,472	Yes
	RESOURCE INC	1,077,821	1,444,240	7,114,281	9,636,342	Yes
	RESOURCES FOR CHILD CARING INC	---	1,189,311	309,326	1,498,637	Yes
	RURAL MN CEP INC	---	5,371,640	4,531,507	9,903,147	Yes
	SCOTT CARVER DAKOTA COMM ACT AGENCY	2,685,766	4,123,674	493,432	7,302,872	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	2,216,188	4,951,825	1,062,282	8,230,295	Yes
	ST PAUL AREA COUNCIL OF CHURCHES	---	455,330	189,788	645,118	Yes
	ST STEPHEN'S HUMAN SERVICES	---	298,014	1,092,245	1,390,259	Yes
	SUSTAINABLE RESOURCES CENTER	Report not filed within single audit deadline.				
	SW MN OPPORTUNITY COUNCIL	1,131,708	1,567,729	156,939	2,856,376	Yes
	SW MN PIC	14,533	959,921	1,204,959	2,179,413	Yes
	THREE RIVERS COMMUNITY ACTION, INC.	1,685,270	1,056,466	72,434	2,814,170	Yes
	TRI-COUNTY ACTION PROGRAM, INC	29,746	1,643,013	49,765	1,722,524	Yes
	TRI-COUNTY COMM ACTION PROGRAM	3,168,291	737,858	---	3,906,149	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	7,378,892	3,476,094	214,154	11,069,140	Yes
	WEST CENTRAL MN COMMUNITIES ACTION	1,856,496	1,617,908	23,087	3,497,491	Yes
	WESTERN COMMUNITY ACTION INC	1,592,853	2,593,158	207,338	4,393,349	Yes
	WORKFORCE DEVELOPMENT, INC.	---	2,071,347	---	2,071,347	Yes
	WRIGHT COUNTY COMMUNITY ACTION INC	1,580,904	736,848	462,072	2,779,824	Yes
	TOTAL	109,006,477	125,165,853	63,028,499	297,200,829	
OTHER GOVERNMENTAL AGENCIES						
	CARLTON COOK LAKE ST LOUIS CO HL BD	---	1,661,519	---	1,661,519	Yes
	COUNTRYSIDE PUBLIC HEALTH SERVICE	---	554,231	---	554,231	Yes

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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 AIRPORT AUTHORITY	2,965,140	9,724,562	---	12,689,702	Yes
	DULUTH TRANSIT AUTHORITY	1,905,851	1,502	---	1,907,353	Yes
	DULUTH/NORTH SHORE SANITARY DISTRICT	---	870,017	---	870,017	Yes
	FAIRMONT PUBLIC UTILITIES COMMISSION	---	4,718,753	---	4,718,753	Yes
	HUMAN SERV OF FARIBAULT & MARTIN CO	---	1,125,830	---	1,125,830	Yes
	KNIFE RIVER-LARSMONT SANITARY DISTRICT	100,184	881,906	---	982,090	Yes
	LAKE WASHINGTON SANITARY DISTRICT	---	3,596,235	---	3,596,235	Yes
	LINCOLN LYON MURRAY HUMAN SERVICES	---	785,288	---	785,288	Yes
	MEEKER-MCLEOD-SIBLEY CHS	100,000	737,799	---	837,799	Yes
	METRO AIRPORTS COMMISSION	Report not filed within single audit deadline.				
	MINNEAPOLIS PARK & RECREATION BD	182,908	1,313,592	55,934	1,552,434	Yes
	MINNEAPOLIS PUBLIC HOUSING AUTHORITY	90,919,233	178,346	292,990	91,390,569	Yes
	NE MN OFFICE OF JOB TRAINING	---	2,316,005	51,317	2,367,322	Yes
	NORTH COUNTRY CHS	---	579,945	---	579,945	Yes
	PACT 4 FAMILIES COLLABORATIVE	1,341,257	264,995	---	1,606,252	Yes
	SOUTHWEST METRO TRANSIT COMMISSION	Report not filed within single audit deadline.				
	STEARNS-BENTON EMPLOYMENT TRNG CNCL	Report not received in time for this publication.				
	WESTERN LAKE SUPERIOR SANITARY DIST	608,727	14,700	---	623,427	Yes
	TOTAL	98,123,300	29,325,225	400,241	127,848,766	
REGIONAL DEVELOPMENT COMMISSIONS						
	ARROWHEAD REG DEVELOP COMM	Report not filed within single audit deadline.				
	METROPOLITAN COUNCIL	85,374,122	31,387,707	---	116,761,829	Yes
	NW REGIONAL DEVELOPMENT COMMISSION	3,158,981	3,530,034	---	6,689,015	Yes
	REGION NINE DEVELOPMENT COMMISSION	Report not received in time for this publication.				
	UPPER MN VALLEY REG DEVELOP COMM	141,660	130,698	2,080	274,438	Yes
	TOTAL	88,674,763	35,048,439	2,080	123,725,282	
SCHOOLS AND RELATED AGENCIES						
	ACADEMIA CESAR CHAVEZ CHARTER SCHOOL	---	548,390	---	548,390	Yes
	AREA SPEC ED COOP - E. GRAND FORKS	---	1,410,266	---	1,410,266	Yes
	BEMIDJI INTERDISTRICT COUNCIL	---	1,886,387	---	1,886,387	Yes
	BENTON-STEARNS EDUCATION DISTRICT	---	2,264,916	---	2,264,916	Yes
	CARVER-SCOTT EDUCATIONAL COOP	226,791	1,415,036	---	1,641,827	Yes
	CROW RIVER SPECIAL ED COOP	---	664,753	---	664,753	Yes
	DULUTH PUBLIC SCHOOLS ACADEMY	---	741,167	---	741,167	Yes
	FERGUS FALLS SPEC ED COOP	---	1,400,078	---	1,400,078	Yes
	FRESHWATER EDUCATION DISTRICT	---	2,278,975	42,977	2,321,952	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2006**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	GOODHUE COUNTY EDUCATION DISTRICT	---	746,055	---	746,055	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	---	3,139,507	---	3,139,507	Yes
	HOPE COMMUNITY ACADEMY	---	669,965	---	669,965	Yes
	INTERMEDIATE SCHOOL DISTRICT 287	---	1,292,757	---	1,292,757	Yes
	INTERMEDIATE SCHOOL DISTRICT 917	---	800,772	---	800,772	Yes
	ISD 0001 AITKIN	---	525,050	---	525,050	Yes
	ISD 0004 MCGREGOR	113,838	500,786	---	614,624	Yes
	ISD 0011 ANOKA-HENNEPIN	116,492	17,919,876	---	18,036,368	Yes
	ISD 0012 CENTENNIAL	24,440	2,516,297	15,691	2,556,428	Yes
	ISD 0013 COLUMBIA HEIGHTS	---	2,286,076	24,118	2,310,194	Yes
	ISD 0014 FRIDLEY	88,938	2,066,031	335,676	2,490,645	Yes
	ISD 0015 ST FRANCIS	---	2,131,342	---	2,131,342	Yes
	ISD 0016 SPRING LAKE PARK	595,953	2,179,807	---	2,775,760	Yes
	ISD 0022 DETROIT LAKES	71,250	1,717,313	---	1,788,563	Yes
	ISD 0023 FRAZEE	14,164	719,039	---	733,203	Yes
	ISD 0025 PINE POINT (PONSFORD)	423,751	683,423	---	1,107,174	Yes
	ISD 0031 BEMIDJI	235,684	5,447,901	---	5,683,585	Yes
	ISD 0038 RED LAKE	7,894,475	2,465,539	---	10,360,014	Yes
	ISD 0047 SAUK RAPIDS	---	1,120,765	444,653	1,565,418	Yes
	ISD 0051 FOLEY	36,788	701,771	205,339	943,898	Yes
	ISD 0077 MANKATO	---	4,524,827	---	4,524,827	Yes
	ISD 0084 SLEEPY EYE	---	519,918	69,096	589,014	Yes
	ISD 0088 NEW ULM	---	626,543	229,580	856,123	Yes
	ISD 0094 CLOQUET	837,390	3,252,146	---	4,089,536	Yes
	ISD 0112 CHASKA	---	2,682,588	24,720	2,707,308	Yes
	ISD 0113 WALKER-HACKENSACK-AKELEY	204,084	778,412	75,000	1,057,496	Yes
	ISD 0115 CASS LAKE - BENA	4,021,659	1,612,063	7,044	5,640,766	Yes
	ISD 0118 REMER	179,979	806,282	---	986,261	Yes
	ISD 0129 MONTEVIDEO	---	585,883	164,157	750,040	Yes
	ISD 0138 NORTH BRANCH	---	1,542,683	---	1,542,683	Yes
	ISD 0152 MOORHEAD	654,605	3,522,465	---	4,177,070	Yes
	ISD 0162 BAGLEY	203,592	744,507	---	948,099	Yes
	ISD 0166 COOK COUNTY	216,671	188,610	267,201	672,482	Yes
	ISD 0181 BRAINERD	99,200	5,740,735	---	5,839,935	Yes
	ISD 0182 CROSBY	---	727,885	16,976	744,861	Yes
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	---	5,141,420	47,960	5,189,380	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2006**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0192 FARMINGTON	---	1,874,469	37,532	1,912,001	Yes
	ISD 0194 LAKEVILLE	120,504	2,826,730	39,791	2,987,025	Yes
	ISD 0196 ROSEMOUNT	28,563	9,479,527	---	9,508,090	Yes
	ISD 0197 W ST PAUL-MENDOTA HGTS-EAGAN	---	2,549,197	32,557	2,581,754	Yes
	ISD 0199 INVER GROVE HEIGHTS	---	1,897,021	---	1,897,021	Yes
	ISD 0200 HASTINGS	---	1,854,342	5,816	1,860,158	Yes
	ISD 0206 ALEXANDRIA	---	2,872,986	---	2,872,986	Yes
	ISD 0241 ALBERT LEA	164,965	2,246,818	---	2,411,783	Yes
	ISD 0256 RED WING	21,675	1,362,657	---	1,384,332	Yes
	ISD 0270 HOPKINS	88,666	3,891,639	51,304	4,031,609	Yes
	ISD 0271 BLOOMINGTON	15,452	6,470,457	78,220	6,564,129	Yes
	ISD 0272 EDEN PRAIRIE	---	3,097,327	55,648	3,152,975	Yes
	ISD 0273 EDINA	---	2,090,073	70,618	2,160,691	Yes
	ISD 0276 MINNETONKA	---	1,961,449	37,844	1,999,293	Yes
	ISD 0277 WESTONKA	---	818,350	14,502	832,852	Yes
	ISD 0278 ORONO	---	662,478	17,102	679,580	Yes
	ISD 0279 OSSEO	146,981	11,201,427	1,282,683	12,631,091	Yes
	ISD 0280 RICHFIELD	---	2,811,070	47,589	2,858,659	Yes
	ISD 0281 ROBBINSDALE	356,353	7,888,019	104,832	8,349,204	Yes
	ISD 0283 ST LOUIS PARK	148,800	2,313,208	88,670	2,550,678	Yes
	ISD 0284 WAYZATA	---	2,450,469	101,709	2,552,178	Yes
	ISD 0286 BROOKLYN CENTER	Failed to report in compliance with Minnesota statutes.				
	ISD 0309 PARK RAPIDS	24,895	856,114	805,125	1,686,134	Yes
	ISD 0316 COLERAINE	27,885	764,323	---	792,208	Yes
	ISD 0317 DEER RIVER	411,416	1,072,731	137,960	1,622,107	Yes
	ISD 0318 GRAND RAPIDS	52,724	2,441,230	165,147	2,659,101	Yes
	ISD 0332 MORA	---	663,792	---	663,792	Yes
	ISD 0333 OGILVIE	---	738,846	---	738,846	Yes
	ISD 0347 WILLMAR	---	3,645,004	---	3,645,004	Yes
	ISD 0361 INTERNATIONAL FALLS	51,935	1,108,753	---	1,160,688	Yes
	ISD 0394 MONTGOMERY-LONSDALE	---	504,615	---	504,615	Yes
	ISD 0413 MARSHALL	---	1,358,512	---	1,358,512	Yes
	ISD 0423 HUTCHINSON	---	1,236,063	---	1,236,063	Yes
	ISD 0432 MAHNOMEN	1,367,760	763,757	---	2,131,517	Yes
	ISD 0435 WAUBUN	1,063,782	531,088	---	1,594,870	Yes
	ISD 0465 LITCHFIELD	---	510,617	---	510,617	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2006**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0466 DASSEL-COKATO	---	625,993	---	625,993	Yes
	ISD 0477 PRINCETON	---	666,247	279,371	945,618	Yes
	ISD 0480 ONAMIA	304,403	907,974	34,477	1,246,854	Yes
	ISD 0482 LITTLE FALLS	---	1,221,133	---	1,221,133	Yes
	ISD 0492 AUSTIN	---	3,330,743	---	3,330,743	Yes
	ISD 0508 ST PETER	---	591,848	7,523	599,371	Yes
	ISD 0518 WORTHINGTON	---	1,929,667	---	1,929,667	Yes
	ISD 0535 ROCHESTER	256,971	9,312,844	---	9,569,815	Yes
	ISD 0544 FERGUS FALLS	---	865,168	---	865,168	Yes
	ISD 0548 PELICAN RAPIDS	---	514,616	---	514,616	Yes
	ISD 0549 PERHAM	---	613,362	---	613,362	Yes
	ISD 0564 THIEF RIVER FALLS	16,098	1,094,441	---	1,110,539	Yes
	ISD 0578 PINE CITY	---	747,827	---	747,827	Yes
	ISD 0593 CROOKSTON	41,705	1,246,835	---	1,288,540	Yes
	ISD 0595 EAST GRAND FORKS	494	789,511	---	790,005	Yes
	ISD 0621 MOUNDS VIEW	26,397	4,396,593	50,432	4,473,422	Yes
	ISD 0622 NORTH ST PAUL-MAPLEWOOD-OAKDA	---	5,548,140	1,387	5,549,527	Yes
	ISD 0623 ROSEVILLE	---	2,633,573	---	2,633,573	Yes
	ISD 0624 WHITE BEAR LAKE	---	3,412,453	80,724	3,493,177	Yes
	ISD 0625 ST PAUL	5,073,313	56,088,007	596,214	61,757,534	Yes
	ISD 0656 FARIBAULT	---	3,642,409	---	3,642,409	Yes
	ISD 0659 NORTHFIELD	---	1,753,892	---	1,753,892	Yes
	ISD 0682 ROSEAU	10,581	570,878	---	581,459	Yes
	ISD 0690 WARROAD	33,694	625,016	12,258	670,968	Yes
	ISD 0701 HIBBING	19,798	1,520,999	---	1,540,797	Yes
	ISD 0704 PROCTOR	---	413,931	305,301	719,232	Yes
	ISD 0706 VIRGINIA	105,777	580,302	7,369	693,448	Yes
	ISD 0707 NETT LAKE	599,140	124,767	12,233	736,140	Yes
	ISD 0709 DULUTH	1,977,979	8,084,366	15,934	10,078,279	Yes
	ISD 0712 MOUNTAIN IRON - BUHL	---	411,073	145,369	556,442	Yes
	ISD 0717 JORDAN	---	340,332	185,002	525,334	Yes
	ISD 0719 PRIOR LAKE	---	657,585	642,135	1,299,720	Yes
	ISD 0720 SHAKOPEE	23,178	1,305,803	791,079	2,120,060	Yes
	ISD 0727 BIG LAKE	---	525,024	224,037	749,061	Yes
	ISD 0728 ELK RIVER	28,972	3,312,720	---	3,341,692	Yes
	ISD 0740 MELROSE	---	607,856	13,747	621,603	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2006**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0742 ST CLOUD	1,912,426	7,450,449	---	9,362,875	Yes
	ISD 0748 SARTELL	---	526,032	215,153	741,185	Yes
	ISD 0750 ROCORI AREA SCHOOLS	235,151	524,775	235,608	995,534	Yes
	ISD 0761 OWATONNA	---	2,374,280	---	2,374,280	Yes
	ISD 0821 MENAUGA	---	651,204	---	651,204	Yes
	ISD 0829 WASECA	---	3,018,742	---	3,018,742	Yes
	ISD 0831 FOREST LAKE	---	2,790,955	29,842	2,820,797	Yes
	ISD 0832 MAHTOMEDI	---	880,048	5,988	886,036	Yes
	ISD 0833 SO WASHINGTON COUNTY	257,812	4,805,384	---	5,063,196	Yes
	ISD 0834 STILLWATER	---	2,799,768	---	2,799,768	Yes
	ISD 0840 ST JAMES	---	750,140	---	750,140	Yes
	ISD 0846 BRECKENRIDGE	---	504,540	---	504,540	Yes
	ISD 0861 WINONA	---	1,314,735	---	1,314,735	Yes
	ISD 0876 ANNANDALE	---	476,205	135,078	611,283	Yes
	ISD 0877 BUFFALO-HANOVER-MONTROSE	---	1,777,191	41,008	1,818,199	Yes
	ISD 0882 MONTICELLO	---	3,238,899	---	3,238,899	Yes
	ISD 0883 ROCKFORD	---	784,105	---	784,105	Yes
	ISD 0885 ST MICHAEL-ALBERTVILLE	---	485,244	76,888	562,132	Yes
	ISD 0911 CAMBRIDGE	---	3,619,364	---	3,619,364	Yes
	ISD 0912 MILACA	---	715,864	167,212	883,076	Yes
	ISD 2142 ST LOUIS COUNTY	194,309	1,015,409	136,122	1,345,840	Yes
	ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN	---	543,831	---	543,831	Yes
	ISD 2144 CHISAGO LAKES (LINDSTROM)	---	1,102,849	---	1,102,849	Yes
	ISD 2149 MINNEWASKA	---	549,940	---	549,940	Yes
	ISD 2155 WADENA-DEER CREEK	---	1,035,916	---	1,035,916	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	---	715,982	---	715,982	Yes
	ISD 2165 HINCKLEY-FINLAYSON	57,611	580,625	---	638,236	Yes
	ISD 2170 STAPLES-MOTLEY	---	928,316	378	928,694	Yes
	ISD 2174 PINE RIVER - BACKUS	---	650,562	---	650,562	Yes
	ISD 2190 YELLOW MEDICINE EAST	95,795	489,364	---	585,159	Yes
	ISD 2364 BELGRADE-BROOTEN-ELROSA	---	517,914	98,723	616,637	Yes
	ISD 2396 ATWATER-COSMOS-GROVE CITY	---	524,551	---	524,551	Yes
	ISD 2534 BIRD ISLAND	---	478,728	77,073	555,801	Yes
	ISD 2580 EAST CENTRAL SCHOOLS	45,088	480,819	30,436	556,343	Yes
	ISD 2689 PIPESTONE-JASPER	---	537,253	72,623	609,876	Yes
	ISD 2711 MESABI EAST SCHOOLS	---	433,064	412,588	845,652	Yes

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Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2006**

**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 2752 FAIRMONT AREA SCHOOLS	---	1,093,235	---	1,093,235	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	---	838,191	4,618	842,809	Yes
	ISD 2853 LAC QUI PARLE VALLEY	6,221	425,095	207,926	639,242	Yes
	ISD 2856 STEPHEN-ARGYLE	698,787	178,795	---	877,582	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	590,298	---	590,298	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	---	632,947	---	632,947	Yes
	ISD 2897 REDWOOD FALLS	71,891	489,268	275,192	836,351	Yes
	LAKES COUNTRY SERVICE COOPERATIVE	---	910,235	---	910,235	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	2,297,234	---	2,297,234	Yes
	METRO TWIN CITIES AREA SERVICE COOP	---	1,559,856	---	1,559,856	Yes
	MID STATE EDUCATION DISTRICT	---	1,883,429	---	1,883,429	Yes
	MIDWEST SPECIAL ED COOP	---	560,573	---	560,573	Yes
	MN INTERNSHIP CENTER CHARTER SCHOOL	---	574,348	---	574,348	Yes
	MN RIVER VALLEY ED DISTRICT	---	860,691	---	860,691	Yes
	MN RIVER VALLEY SPEC ED COOP	---	3,314,502	---	3,314,502	Yes
	MN TRANSITIONS CHARTER SCHOOL	---	889,721	---	889,721	Yes
	MN VALLEY EDUCATION DISTRICT	Failed to report in compliance with Minnesota statutes.				
	NATIONAL JOINT POWERS ALLIANCE	---	669,210	---	669,210	Yes
	NEW SPIRIT SCHOOLS CHARTER 4029	---	643,718	---	643,718	Yes
	NEW VISIONS SCHOOL	231,256	650,676	---	881,932	Yes
	NORTHEAST SERVICE COOP	---	693,806	---	693,806	Yes
	NORTHERN LAKES SP ED COOP	---	846,679	---	846,679	Yes
	NORTHLAND LEARNING CENTER, VIRGINIA	---	2,200,818	---	2,200,818	Yes
	NORTHWEST SERVICE COOPERATIVES	465,135	170,168	---	635,303	Yes
	NW REGIONAL INTERDISTRICT COUNCIL	---	584,954	---	584,954	Yes
	RIVER BEND EDUCATION DISTRICT	---	1,590,930	---	1,590,930	Yes
	ROOT RIVER EDUCATION DISTRICT	---	658,985	---	658,985	Yes
	SOUTH CENTRAL SERVICE COOPERATIVE	---	643,169	---	643,169	Yes
	SOUTHERN PLAINS ED COOP	---	1,233,772	---	1,233,772	Yes
	SSD 1 MINNEAPOLIS	Failed to report in compliance with Minnesota statutes.				
	SSD 6 SOUTH ST PAUL	---	1,916,791	17,440	1,934,231	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	1,896,640	---	1,896,640	Yes
	SW & WEST CENTRAL SERVICE COOPERATIVES	374,228	7,504,174	---	7,878,402	Yes
	TAREK IBN ZIYAD ACADEMY CHARTER SCHOO	---	548,002	---	548,002	Yes
	TWIN CITIES INTERNATIONAL ELEMENTARY CH	---	651,443	---	651,443	Yes
	WEST CENTRAL EDUCATION DISTRICT	---	1,274,738	---	1,274,738	Yes

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**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2006**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	WEST METRO EDUCATION PROGRAM	---	563,796	---	563,796	Yes
	ZUMBRO EDUCATION DISTRICT	---	1,509,220	---	1,509,220	Yes
	TOTAL	33,516,310	398,689,247	10,789,325	442,994,882	
TRIBAL GOVERNMENTS						
	BOIS FORTE RES BUS COMM	8,798,160	486,246	186,206	9,470,612	Yes
	FOND DU LAC RESERVATION	26,911,358	861,712	125,476	27,898,546	Yes
	GRAND PORTAGE RESERVATION	4,005,550	236,261	33,900	4,275,711	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not filed within single audit deadline.				
	MILLE LACS BAND OF CHIPPEWA INDIANS	16,850,467	141,275	79,216	17,070,958	Yes
	MN CHIPPEWA TRIBE	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	56,565,535	1,725,494	424,798	58,715,827	
		531,407,657	1,146,705,052	85,851,989	1,763,964,698	