

### **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, 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 or passed through the state or another agency. The exhibit defines 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, 2008**

**Exhibit 3**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>CITIES</b>						
	CITY OF ALBANY	---	2,123,704	360,000	2,483,704	Yes
	CITY OF ALBERT LEA	34,102	1,540,827	---	1,574,929	Yes
	CITY OF AUSTIN	---	2,124,012	---	2,124,012	Yes
	CITY OF BEMIDJI	150,217	8,781,647	---	8,931,864	Yes
	CITY OF BENSON	87,656	907,085	---	994,741	Yes
	CITY OF BIRD ISLAND	2,081,316	3,018,089	---	5,099,405	Yes
	CITY OF BLOOMINGTON	4,739,948	4,931,340	15,000	9,686,288	Yes
	CITY OF BRAINERD	---	959,951	---	959,951	Yes
	CITY OF BUFFALO	---	772,248	---	772,248	Yes
	CITY OF CALLAWAY	537,696	761,330	---	1,299,026	Yes
	CITY OF CAMBRIDGE	464,512	85,847	---	550,359	Yes
	CITY OF CARLTON	---	1,152,244	---	1,152,244	Yes
	CITY OF CLOQUET	167,112	470,283	---	637,395	Yes
	CITY OF DULUTH	3,922,042	5,605,986	564,058	10,092,086	Yes
	CITY OF EAGAN	---	6,329,727	424,913	6,754,640	Yes
	CITY OF EAST GRAND FORKS	1,496,728	629,205	---	2,125,933	Yes
	CITY OF EDINA	8,609	204,656	314,351	527,616	Yes
	CITY OF ELY	---	790,782	213,556	1,004,338	Yes
	CITY OF FARIBAULT	751,199	316,644	10,200	1,078,043	Yes
	CITY OF HARRIS	---	5,032,372	---	5,032,372	Yes
	CITY OF HAWLEY	---	1,145,847	---	1,145,847	Yes
	CITY OF HERMANTOWN	---	594,252	40,000	634,252	Yes
	CITY OF HUTCHINSON	280,158	12,200,330	---	12,480,488	Yes
	CITY OF INTERNATIONAL FALLS	---	1,526,665	---	1,526,665	Yes
	CITY OF LE CENTER	---	2,530,715	---	2,530,715	Yes
	CITY OF LITTLE FALLS	120,561	1,010,029	---	1,130,590	Yes
	CITY OF LUVERNE	---	554,147	---	554,147	Yes
	CITY OF MANKATO	4,808,915	17,681,760	---	22,490,675	Yes
	CITY OF MAPLE GROVE	1,800	1,552,948	904,620	2,459,368	Yes
	CITY OF MARSHALL	414,752	4,019,972	---	4,434,724	Yes
	CITY OF MILACA	---	1,204,953	---	1,204,953	Yes
	CITY OF MINNEAPOLIS	28,588,956	16,120,185	1,145,703	45,854,844	Yes
	CITY OF MOORHEAD	1,437,390	7,329,086	---	8,766,476	Yes
	CITY OF MORA	---	1,931,500	---	1,931,500	Yes
	CITY OF NEW ULM	449,616	2,369,121	---	2,818,737	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		
<b>CITIES (continued)</b>						
	CITY OF NEW YORK MILLS	---	2,418,694	---	2,418,694	Yes
	CITY OF NEWPORT	---	551,394	---	551,394	Yes
	CITY OF OWATONNA	586,885	572,772	---	1,159,657	Yes
	CITY OF PARK RAPIDS	---	1,045,032	---	1,045,032	Yes
	CITY OF PLYMOUTH	3,754,153	491,360	7,270	4,252,783	Yes
	CITY OF RICHFIELD	1,595,634	836,736	104,377	2,536,747	Yes
	CITY OF RICHMOND	345,350	440,581	---	785,931	Yes
	CITY OF ROCHESTER	2,503,552	1,840,925	---	4,344,477	Yes
	CITY OF ROSEAU	243,374	1,486,880	---	1,730,254	Yes
	CITY OF RUSHFORD [C]	---	2,282,518	---	2,282,518	Yes
	CITY OF SAUK CENTRE	43,684	787,931	---	831,615	Yes
	CITY OF SAUK RAPIDS	---	1,003,102	---	1,003,102	Yes
	CITY OF ST CLOUD	913,811	2,231,084	12,142	3,157,037	Yes
	CITY OF ST PAUL	13,079,306	4,595,064	177,166	17,851,536	Yes
	CITY OF TAYLORS FALLS	110,153	558,683	---	668,836	Yes
	CITY OF THIEF RIVER FALLS	6,010	677,872	---	683,882	Yes
	CITY OF TWIN VALLEY	1,990,092	437,176	---	2,427,268	Yes
	CITY OF VIKING	1,026,000	330,450	---	1,356,450	Yes
	CITY OF WATKINS	4,169,344	1,631,700	---	5,801,044	Yes
	CITY OF WILLMAR	503,947	1,029,278	---	1,533,225	Yes
	CITY OF WINONA	28,227	475,496	22,288	526,011	Yes
	CITY OF WINSTED	---	500,764	---	500,764	Yes
	TOTAL	81,442,807	144,534,981	4,315,644	230,293,432	
<b>COUNTIES</b>						
	AITKIN COUNTY	---	1,190,367	15,467	1,205,834	Yes
	ANOKA COUNTY	1,658,986	25,609,698	1,158,493	28,427,177	Yes
	BECKER COUNTY	320,756	3,514,114	---	3,834,870	Yes
	BELTRAMI COUNTY	16,380	2,231,371	1,442,360	3,690,111	Yes
	BENTON COUNTY	2,326	1,494,076	---	1,496,402	Yes
	BIG STONE COUNTY	46,697	804,242	2,357	853,296	Yes
	BLUE EARTH COUNTY	168,638	5,488,076	---	5,656,714	Yes
	BROWN COUNTY	---	1,590,942	9,900	1,600,842	Yes
	CARLTON COUNTY	---	3,605,069	183,205	3,788,274	Yes
	CARVER COUNTY	7,101	1,449,382	157,269	1,613,752	Yes
	CASS COUNTY	373,697	3,302,226	---	3,675,923	Yes
	CHISAGO COUNTY	427	1,964,316	---	1,964,743	Yes

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**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>COUNTIES (continued)</b>						
	CLAY COUNTY	69,190	2,732,311	35,556	2,837,057	Yes
	CLEARWATER COUNTY	8,157	500,160	83,111	591,428	Yes
	COOK COUNTY	177,181	1,482,030	44,928	1,704,139	Yes
	CROW WING COUNTY	187,919	3,240,094	---	3,428,013	Yes
	DAKOTA COUNTY	8,531,677	17,650,527	---	26,182,204	Yes
	DODGE COUNTY	1,323	560,041	3,062	564,426	Yes
	DOUGLAS COUNTY	---	1,343,269	30,000	1,373,269	Yes
	FARIBAULT COUNTY	544,887	1,085,147	---	1,630,034	Yes
	FILLMORE COUNTY	41,114	1,235,885	---	1,276,999	Yes
	FREEBORN COUNTY	---	1,714,022	40,000	1,754,022	Yes
	GOODHUE COUNTY	7,576	1,933,779	7,487	1,948,842	Yes
	GRANT COUNTY	48,920	874,691	12,500	936,111	Yes
	HENNEPIN COUNTY	19,193,648	160,301,802	207,992	179,703,442	Yes
	HOUSTON COUNTY	---	4,733,622	---	4,733,622	Yes
	HUBBARD COUNTY	---	1,621,632	---	1,621,632	Yes
	ISANTI COUNTY	---	1,955,077	30,000	1,985,077	Yes
	ITASCA COUNTY	649,173	2,347,242	305,020	3,301,435	Yes
	JACKSON COUNTY	600	1,774,796	---	1,775,396	Yes
	KANABEC COUNTY	---	1,869,914	150,163	2,020,077	Yes
	KANDIYOHI COUNTY	15,720	4,531,727	---	4,547,447	Yes
	KITTSOON COUNTY	---	580,267	3,758	584,025	Yes
	KOOCHICHING COUNTY	7,343	3,099,865	---	3,107,208	Yes
	LAC QUI PARLE COUNTY	---	576,710	2,670	579,380	Yes
	LAKE COUNTY	172,887	5,852,452	56,253	6,081,592	Yes
	LAKE OF THE WOODS COUNTY	---	602,522	---	602,522	Yes
	LE SUEUR COUNTY	---	587,312	37,270	624,582	Yes
	MAHNOMEN COUNTY	---	779,758	---	779,758	Yes
	MARSHALL COUNTY	---	4,057,018	---	4,057,018	Yes
	MC LEOD COUNTY	20,304	1,843,351	339,980	2,203,635	Yes
	MEEKER COUNTY	750	488,854	241,879	731,483	Yes
	MILLE LACS COUNTY	---	1,564,459	---	1,564,459	Yes
	MORRISON COUNTY	415	1,855,844	---	1,856,259	Yes
	MOWER COUNTY	109,807	2,320,285	---	2,430,092	Yes
	NICOLLET COUNTY	---	770,166	---	770,166	Yes
	NOBLES COUNTY	---	1,471,335	---	1,471,335	Yes
	NORMAN COUNTY	---	1,198,413	---	1,198,413	Yes

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**Exhibit 3  
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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		
<b>COUNTIES (continued)</b>						
	OLMSTED COUNTY	199,165	10,137,539	630,627	10,967,331	Yes
	OTTER TAIL COUNTY	8,000	3,776,384	49,000	3,833,384	Yes
	PENNINGTON COUNTY	---	1,644,156	7,233	1,651,389	Yes
	PINE COUNTY	Report not filed within single audit deadline.				
	POLK COUNTY	650,159	2,891,085	26,944	3,568,188	Yes
	RAMSEY COUNTY	3,141,970	66,697,875	1,768,069	71,607,914	Yes
	RED LAKE COUNTY	---	544,085	---	544,085	Yes
	REDWOOD COUNTY	---	656,708	---	656,708	Yes
	RICE COUNTY	1,517,146	1,936,820	---	3,453,966	Yes
	ROCK COUNTY	---	533,211	---	533,211	Yes
	ROSEAU COUNTY	---	2,330,754	5,000	2,335,754	Yes
	SCOTT COUNTY	146,378	6,406,114	435,677	6,988,169	Yes
	SHERBURNE COUNTY	92,557	5,343,640	11,026	5,447,223	Yes
	ST LOUIS COUNTY	4,797,933	13,578,826	1,371,725	19,748,484	Yes
	STEARNS COUNTY	84,596	7,661,405	41,212	7,787,213	Yes
	STEELE COUNTY	---	1,200,416	---	1,200,416	Yes
	SWIFT COUNTY	---	547,592	1,193	548,785	Yes
	TODD COUNTY	4,600	2,025,959	231,084	2,261,643	Yes
	WABASHA COUNTY	7,481	682,550	2,369	692,400	Yes
	WADENA COUNTY	---	1,984,711	164,118	2,148,829	Yes
	WASECA COUNTY	---	1,482,554	---	1,482,554	Yes
	WASHINGTON COUNTY	2,214,478	8,630,222	---	10,844,700	Yes
	WATONWAN COUNTY	10,467	711,392	---	721,859	Yes
	WILKIN COUNTY	94,433	1,430,081	87,832	1,612,346	Yes
	WINONA COUNTY	---	4,687,071	---	4,687,071	Yes
	WRIGHT COUNTY	---	2,396,385	---	2,396,385	Yes
	YELLOW MEDICINE COUNTY	---	2,466,881	3,809	2,470,690	Yes
	TOTAL	45,352,962	445,764,674	9,437,598	500,555,234	
<b>NONPROFIT AGENCIES</b>						
	ADULTS & CHILDRENS ALLIANCE INC	---	2,888,282	---	2,888,282	Yes
	AFRICAN COMMUNITY SERVICES	---	576,664	---	576,664	Yes
	ALLINA HEALTH SYSTEM	---	177,265	534,469	711,734	Yes
	AMHERST H. WILDER FOUNDATION	2,472,805	107,532	31,330	2,611,667	Yes
	ANOKA COUNTY COMM ACTION PROG INC	4,040,636	3,126,835	7,205,542	14,373,013	Yes
	ARROWHEAD ECON OPPORTUNITY AGCY	2,906,268	4,781,402	1,897,401	9,585,071	Yes
	BI-COUNTY COMM ACTION COUNCIL	3,032,083	1,330,331	---	4,362,414	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		
<b>NONPROFIT AGENCIES (continued)</b>						
	CAP OF SUBURBAN HENNEPIN	22,627	5,418,644	111,602	5,552,873	Yes
	CAP RAMSEY/WASHINGTON	9,085,346	13,173,541	779,914	23,038,801	Yes
	CATHOLIC CHARITIES - ST PAUL MPLS	Report not received in time for this publication.				
	CENTRACARE HLTH SYS/ST CLOUD HOSPITAL	Report not received in time for this publication.				
	CENTRAL MN COUNCIL ON AGING	57,113	2,408,553	---	2,465,666	Yes
	CENTRAL MN JOBS AND TRAINING	Report not received in time for this publication.				
	CENTRE FOR ASIANS/PACIFIC ISLANDERS	Report not filed within single audit deadline.				
	CHILD CARE AND NUTRITION INC	---	4,330,676	---	4,330,676	Yes
	CHILD CARE CHOICES INC	---	5,714,877	---	5,714,877	Yes
	CHILD CARE RESOURCE & REFERRAL INC	2,063,802	4,113,796	8,159,823	14,337,421	Yes
	CHILDREN'S ADVOCATE PROG OF MANKATO	Report not filed within single audit deadline.				
	COMMUNITY ACTION OF MINNEAPOLIS	Report not received in time for this publication.				
	FREMONT COMMUNITY HEALTH SERVICES	920,551	32,155	173,901	1,126,607	Yes
	HEARTLAND COMMUNITY ACTION AGCY	1,838,337	2,559,558	160,709	4,558,604	Yes
	HUNGER SOLUTIONS MINNESOTA	---	633,385	---	633,385	Yes
	INTER-COUNTY COMMUNITY COUNCIL	1,287,303	1,672,919	198,042	3,158,264	Yes
	INTERNATIONAL INSTITUTE-MINNESOTA	Report not filed within single audit deadline.				
	JEWISH FAMILY AND CHILDREN'S SERVICE OF	Report not filed within single audit deadline.				
	KOOTASCA COMM ACTION INC	1,303,825	1,055,841	372,342	2,732,008	Yes
	LAKES & PINES COMM ACT COUNCIL	2,279,931	5,326,495	---	7,606,426	Yes
	LAKES & PRAIRIES COMM ACT PRTRNSHP	1,776,958	903,398	619,556	3,299,912	Yes
	LAO FAMILY COMMUNITY OF MN INC	Report not filed within single audit deadline.				
	LIFETRACK RESOURCES	---	811,748	2,771,972	3,583,720	Yes
	LUTHERAN SOCIAL SERVICE OF MN	3,257,900	1,908,106	4,347,598	9,513,604	Yes
	MAHUBE COMMUNITY COUNCIL	3,158,911	3,282,309	43,993	6,485,213	Yes
	METRO AREA AGENCY ON AGING	---	6,982,174	---	6,982,174	Yes
	MINNEAPOLIS PARENT INFORMATION CENTERS	Report not received in time for this publication.				
	MN ADOPTION RESOURCE NETWORK INC	---	501,211	---	501,211	Yes
	MN CHILD CARE RESOURCE & REFERRAL	---	1,730,187	21,706	1,751,893	Yes
	MN LICENSED FAMILY CHILD CARE ASSN, INC	Report not filed within single audit deadline.				
	MN PREVENTION RESOURCE CENTER	2,350,074	1,283,267	34,995	3,668,336	Yes
	MN RIVER AREA AGENCY ON AGING	Report not received in time for this publication.				
	MN VALLEY ACTION COUNCIL	2,786,060	6,521,826	3,136,703	12,444,589	Yes
	MPLS AMERICAN INDIAN CENTER, INC	910,251	307,203	---	1,217,454	Yes
	MPLS MEDICAL RESEARCH FOUNDATION	10,122,786	368,337	1,895,152	12,386,275	Yes
	NORTHWEST COMMUNITY ACTION INC	2,204,669	1,589,706	1,640	3,796,015	Yes

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			State	Other Agency		
<b>NONPROFIT AGENCIES (continued)</b>						
	NW PRIVATE INDUSTRY COUNCIL	Report not received in time for this publication.				
	OTTERTAIL-WADENA COMM ACT CNCL	1,395,448	1,054,639	108,100	2,558,187	Yes
	PACER CENTER, INC	2,635,960	1,820,054	431,067	4,887,081	Yes
	PARENT PROVIDER CONNECTION	Report not filed within single audit deadline.				
	PARENTS IN COMMUNITY ACTION INC	13,998,506	976,130	---	14,974,636	Yes
	PERSPECTIVES INC	336,844	121,723	1,092,191	1,550,758	Yes
	PLANNED PARENTHOOD OF MN ND & SD	2,844,960	105,000	---	2,949,960	Yes
	PRAIRIE FIVE COMM ACT CNL	1,397,809	645,976	486,456	2,530,241	Yes
	PRIME PROVIDERS INC	Report not filed within single audit deadline.				
	PROVIDERS CHOICE INC	Report not filed within single audit deadline.				
	REACH-UP INCORPORATED	3,921,528	104,381	---	4,025,909	Yes
	RESOURCE INC	2,822,604	1,097,844	6,761,313	10,681,761	Yes
	RESOURCES FOR CHILD CARING INC	Report not filed within single audit deadline.				
	RURAL MN CEP INC	---	4,349,833	5,488,032	9,837,865	Yes
	SCOTT CARVER DAKOTA CAP AGENCY INC	2,988,059	5,415,330	497,885	8,901,274	Yes
	SE MN AREA AGY ON AGING	---	1,961,849	---	1,961,849	Yes
	SECOND HARVEST HEARTLAND	Report not filed within single audit deadline.				
	SEMCAC INC	2,054,538	5,870,962	1,048,503	8,974,003	Yes
	ST STEPHEN'S HUMAN SERVICES	---	209,590	808,298	1,017,888	Yes
	SUSTAINABLE RESOURCES CENTER	Report not filed within single audit deadline.				
	SW MN OPPORTUNITY COUNCIL	1,121,736	1,329,440	196,582	2,647,758	Yes
	SW MN PIC	---	1,078,843	1,242,669	2,321,512	Yes
	THREE RIVERS COMMUNITY ACTION, INC.	1,616,276	1,274,835	166,348	3,057,459	Yes
	TRI-COUNTY ACTION PROGRAM, INC	---	2,008,964	47,612	2,056,576	Yes
	TRI-COUNTY COMMUNITY ACTION, INC.	2,749,218	1,049,365	---	3,798,583	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	7,503,352	3,429,439	153,704	11,086,495	Yes
	WEST CENTRAL MN COMMUNITIES ACTION	1,857,713	1,659,184	61,467	3,578,364	Yes
	WESTERN COMMUNITY ACTION INC	1,550,524	1,244,032	329,115	3,123,671	Yes
	WOMEN'S SHELTER INC	Report not received in time for this publication.				
	WORKFORCE DEVELOPMENT, INC.	---	3,261,664	---	3,261,664	Yes
	WRIGHT COUNTY COMMUNITY ACTION	1,555,236	952,853	57,685	2,565,774	Yes
	YMCA OF METROPOLITAN MINNEAPOLIS	Report not filed within single audit deadline.				
	TOTAL	110,228,547	126,640,153	51,475,417	288,344,117	
<b>OTHER GOVERNMENTAL AGENCIES</b>						
	CARLTON COOK LAKE ST LOUIS CO HL BD	---	1,941,781	---	1,941,781	Yes
	COUNTRYSIDE PUBLIC HEALTH SERVICE	---	644,622	---	644,622	Yes

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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>OTHER GOVERNMENTAL AGENCIES (continued)</b>						
	DAKOTA CO COMMUNITY DEVELPMT AGCY	16,840,730	474,772	2,306,972	19,622,474	Yes
	DULUTH AIRPORT AUTHORITY	4,995,848	3,579,142	---	8,574,990	Yes
	DULUTH TRANSIT AUTHORITY	5,406,259	10,325	---	5,416,584	Yes
	HUMAN SERV OF FARIBAULT & MARTIN CO	---	1,167,825	---	1,167,825	Yes
	LINCOLN LYON MURRAY HUMAN SERVICES	---	731,171	---	731,171	Yes
	MEEKER-MCLEOD-SIBLEY CHS	125,000	708,219	---	833,219	Yes
	METRO AIRPORTS COMMISSION	---	22,332,526	---	22,332,526	Yes
	NE MN OFFICE OF JOB TRAINING	---	1,995,854	---	1,995,854	Yes
	NORTH COUNTRY CHS	---	677,567	---	677,567	Yes
	NORTHSTAR CORRIDOR DEVELOP AUTH	---	8,024,207	---	8,024,207	Yes
	NORTHWEST MN MULTI COUNTY HRA	2,562,505	162,159	---	2,724,664	Yes
	PACT 4 FAMILIES COLLABORATIVE	154,245	490,321	---	644,566	Yes
	ROCHESTER OLMSTED COUNCIL OF GOVTS	Report not received in time for this publication.				
	ROCK COUNTY RURAL WATER DISTRICT	---	533,000	---	533,000	Yes
	SE MN JTPA JOINT POWERS BOARD	Report not received in time for this publication.				
	SHETEK AREA WATER AND SEWER COMMISSIO	---	3,725,808	---	3,725,808	Yes
	SOUTHWEST METRO TRANSIT COMMISSION	Report not filed within single audit deadline.				
	STEARNS-BENTON EMPLOYMENT TRNG CNCL	---	1,681,683	---	1,681,683	Yes
	WESTERN LAKE SUPERIOR SANITARY DIST	497,531	3,727,404	---	4,224,935	Yes
	TOTAL	30,582,118	52,608,386	2,306,972	85,497,476	
<b>REGIONAL DEVELOPMENT COMMISSIONS</b>						
	ARROWHEAD REG DEVELOP COMM	3,634,108	2,450,577	---	6,084,685	Yes
	METROPOLITAN COUNCIL	123,359,111	40,306,680	1,110	163,666,901	Yes
	MID-MINNESOTA DEVELOPMENT COMM	1,239,983	95,526	---	1,335,509	Yes
	NW REGIONAL DEVELOPMENT COMMISSION	3,255,272	2,502,535	---	5,757,807	Yes
	REGION NINE DEVELOPMENT COMMISSION	Report not received in time for this publication.				
	SW REG DEVELOP COMM	1,475,402	64,133	353,312	1,892,847	Yes
	UPPER MN VALLEY REG DEVELOP COMM	105,366	2,022	65,230	172,618	Yes
	TOTAL	133,069,242	45,421,473	419,652	178,910,367	
<b>SCHOOLS AND RELATED AGENCIES</b>						
	AFSA HIGH SCHOOL	---	547,765	---	547,765	Yes
	AREA SPEC ED COOP - E. GRAND FORKS	---	1,497,765	---	1,497,765	Yes
	BEMIDJI REGIONAL INTERDISTRICT COUNCIL	---	1,846,810	---	1,846,810	Yes
	BENTON-STEARNS EDUCATION DISTRICT	Failed to report in compliance with Minnesota statutes.				
	CARVER-SCOTT EDUCATIONAL COOP	79,771	1,221,711	1,500	1,302,982	Yes
	CONCORDIA CREATIVE LRNG ACADEMY	---	564,306	---	564,306	Yes



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**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2008**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	DULUTH PUBLIC SCHOOLS ACADEMY	---	565,388	---	565,388	Yes
	EXCELL ACADEMY FOR HIGHER LEARNING	---	592,982	---	592,982	Yes
	FERGUS FALLS SPEC ED COOP	Failed to report in compliance with Minnesota statutes.				
	FRESHWATER EDUCATION DISTRICT	---	2,229,005	33,464	2,262,469	Yes
	GOODHUE COUNTY EDUCATION DISTRICT	---	1,544,793	---	1,544,793	Yes
	HARBOR CITY INTERNATIONAL SCHOOL	---	598,374	---	598,374	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	---	3,663,528	12,672	3,676,200	Yes
	HIGHER GROUND ACADEMY	---	670,756	---	670,756	Yes
	HMONG ACADEMY	---	1,001,509	---	1,001,509	Yes
	HOPE COMMUNITY ACADEMY	---	558,068	---	558,068	Yes
	INTERMEDIATE SCHOOL DISTRICT 287	49,600	1,353,614	---	1,403,214	Yes
	INTERMEDIATE SCHOOL DISTRICT 917	---	797,487	---	797,487	Yes
	ISD 0001 AITKIN	---	487,896	21,951	509,847	Yes
	ISD 0004 MCGREGOR	54,257	654,662	---	708,919	Yes
	ISD 0011 ANOKA-HENNEPIN	118,801	19,379,704	33,340	19,531,845	Yes
	ISD 0012 CENTENNIAL	14,013	2,239,920	20,686	2,274,619	Yes
	ISD 0013 COLUMBIA HEIGHTS	---	2,226,329	16,248	2,242,577	Yes
	ISD 0014 FRIDLEY	56,219	1,974,048	410,761	2,441,028	Yes
	ISD 0015 ST FRANCIS	8,353	2,468,659	---	2,477,012	Yes
	ISD 0016 SPRING LAKE PARK	---	2,370,388	25,218	2,395,606	Yes
	ISD 0022 DETROIT LAKES	79,612	1,823,939	17,022	1,920,573	Yes
	ISD 0023 FRAZEE	16,866	743,883	---	760,749	Yes
	ISD 0025 PINE POINT (PONSFORD)	549,162	450,368	25,240	1,024,770	Yes
	ISD 0031 BEMIDJI	184,407	3,609,293	93,517	3,887,217	Yes
	ISD 0036 KELLIHER	338,918	289,067	3,481	631,466	Yes
	ISD 0038 RED LAKE	7,942,185	2,298,368	20,968	10,261,521	Yes
	ISD 0047 SAUK RAPIDS	---	1,012,971	440,611	1,453,582	Yes
	ISD 0051 FOLEY	---	547,741	218,191	765,932	Yes
	ISD 0077 MANKATO	---	4,058,672	---	4,058,672	Yes
	ISD 0084 SLEEPY EYE	---	576,617	---	576,617	Yes
	ISD 0088 NEW ULM	---	812,902	---	812,902	Yes
	ISD 0094 CLOQUET	443,048	2,843,725	---	3,286,773	Yes
	ISD 0110 WACONIA	---	539,613	---	539,613	Yes
	ISD 0111 WATERTOWN - MAYER	---	602,779	---	602,779	Yes
	ISD 0112 EASTERN CARVER CO (CHASKA)	---	2,927,476	16,159	2,943,635	Yes
	ISD 0113 WALKER-HACKENSACK-AKELEY	246,055	624,456	---	870,511	Yes

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**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2008**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	ISD 0115 CASS LAKE - BENA	4,608,532	1,269,497	5,795	5,883,824	Yes
	ISD 0118 NORTHLAND COMMUNITY REMER	105,017	580,212	---	685,229	Yes
	ISD 0129 MONTEVIDEO	---	573,011	169,854	742,865	Yes
	ISD 0138 NORTH BRANCH	---	1,681,983	---	1,681,983	Yes
	ISD 0152 MOORHEAD	200,289	3,301,483	---	3,501,772	Yes
	ISD 0162 BAGLEY	113,571	606,459	5,715	725,745	Yes
	ISD 0181 BRAINERD	---	5,894,654	---	5,894,654	Yes
	ISD 0182 CROSBY	---	641,272	48,896	690,168	Yes
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	---	6,345,452	46,063	6,391,515	Yes
	ISD 0192 FARMINGTON	---	2,151,781	19,056	2,170,837	Yes
	ISD 0194 LAKEVILLE	---	2,861,073	39,291	2,900,364	Yes
	ISD 0196 ROSEMOUNT	32,416	12,195,113	---	12,227,529	Yes
	ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN	---	2,684,056	45,329	2,729,385	Yes
	ISD 0199 INVER GROVE HEIGHTS	---	1,822,534	---	1,822,534	Yes
	ISD 0200 HASTINGS	---	2,039,558	15,920	2,055,478	Yes
	ISD 0206 ALEXANDRIA	---	2,060,727	---	2,060,727	Yes
	ISD 0239 RUSHFORD-PETERSON	---	636,139	---	636,139	Yes
	ISD 0241 ALBERT LEA	---	2,260,071	---	2,260,071	Yes
	ISD 0256 RED WING	47,824	781,495	---	829,319	Yes
	ISD 0270 HOPKINS	42,680	4,161,692	36,220	4,240,592	Yes
	ISD 0271 BLOOMINGTON	23,536	5,434,250	82,871	5,540,657	Yes
	ISD 0272 EDEN PRAIRIE	---	3,075,390	65,835	3,141,225	Yes
	ISD 0273 EDINA	---	1,782,339	74,106	1,856,445	Yes
	ISD 0276 MINNETONKA	---	2,276,178	40,798	2,316,976	Yes
	ISD 0277 WESTONKA	---	751,822	10,170	761,992	Yes
	ISD 0278 ORONO	---	710,484	13,434	723,918	Yes
	ISD 0279 OSSEO	58,581	9,999,450	1,359,082	11,417,113	Yes
	ISD 0280 RICHFIELD	---	3,184,730	38,389	3,223,119	Yes
	ISD 0281 ROBBINSDALE	454,908	8,019,464	82,118	8,556,490	Yes
	ISD 0282 ST ANTHONY-NEW BRIGHTON	---	525,097	---	525,097	Yes
	ISD 0283 ST LOUIS PARK	---	2,360,634	92,733	2,453,367	Yes
	ISD 0284 WAYZATA	---	2,544,272	81,216	2,625,488	Yes
	ISD 0286 BROOKLYN CENTER	---	1,821,474	575,875	2,397,349	Yes
	ISD 0309 PARK RAPIDS	---	781,062	756,668	1,537,730	Yes
	ISD 0316 COLERAINE	37,781	638,418	---	676,199	Yes
	ISD 0317 DEER RIVER	516,332	744,268	64,476	1,325,076	Yes

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Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2008**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	ISD 0318 GRAND RAPIDS	62,518	2,553,991	166,456	2,782,965	Yes
	ISD 0332 MORA	---	843,130	---	843,130	Yes
	ISD 0333 OGILVIE	---	713,476	---	713,476	Yes
	ISD 0345 NEW LONDON-SPICER	---	389,322	121,148	510,470	Yes
	ISD 0347 WILLMAR	88,075	3,092,659	---	3,180,734	Yes
	ISD 0361 INTERNATIONAL FALLS	50,150	823,062	---	873,212	Yes
	ISD 0381 LAKE SUPERIOR (TWO HARBORS)	---	746,693	---	746,693	Yes
	ISD 0394 MONTGOMERY-LONSDALE	---	566,639	---	566,639	Yes
	ISD 0413 MARSHALL	---	1,258,231	---	1,258,231	Yes
	ISD 0423 HUTCHINSON	---	1,316,876	---	1,316,876	Yes
	ISD 0432 MAHNOMEN	965,197	589,426	---	1,554,623	Yes
	ISD 0435 WAUBUN	1,054,474	554,605	---	1,609,079	Yes
	ISD 0465 LITCHFIELD	---	561,420	143,831	705,251	Yes
	ISD 0466 DASSEL-COKATO	---	692,482	185,370	877,852	Yes
	ISD 0477 PRINCETON	---	728,199	270,526	998,725	Yes
	ISD 0480 ONAMIA	453,844	1,072,532	41,359	1,567,735	Yes
	ISD 0482 LITTLE FALLS	---	1,588,670	---	1,588,670	Yes
	ISD 0492 AUSTIN	---	3,424,324	---	3,424,324	Yes
	ISD 0508 ST PETER	---	592,475	---	592,475	Yes
	ISD 0518 WORTHINGTON	259,889	1,700,546	---	1,960,435	Yes
	ISD 0535 ROCHESTER	---	11,732,981	---	11,732,981	Yes
	ISD 0544 FERGUS FALLS	---	807,978	30,401	838,379	Yes
	ISD 0548 PELICAN RAPIDS	---	516,074	9,731	525,805	Yes
	ISD 0549 PERHAM	---	715,373	---	715,373	Yes
	ISD 0564 THIEF RIVER FALLS	16,417	1,188,171	---	1,204,588	Yes
	ISD 0578 PINE CITY	---	645,276	---	645,276	Yes
	ISD 0593 CROOKSTON	7,197	1,276,665	46,148	1,330,010	Yes
	ISD 0595 EAST GRAND FORKS	---	741,734	17,158	758,892	Yes
	ISD 0621 MOUNDS VIEW	28,335	4,420,373	208,612	4,657,320	Yes
	ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE	---	6,458,297	1,221	6,459,518	Yes
	ISD 0623 ROSEVILLE	673,969	3,072,446	---	3,746,415	Yes
	ISD 0624 WHITE BEAR LAKE	---	3,592,372	74,874	3,667,246	Yes
	ISD 0625 ST PAUL	Audit report filed did not include reports on federal awards.				No
	ISD 0656 FARIBAULT	---	2,822,383	---	2,822,383	Yes
	ISD 0659 NORTHFIELD	---	1,680,817	---	1,680,817	Yes
	ISD 0682 ROSEAU	18,425	590,344	---	608,769	Yes

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**Exhibit 3  
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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		
<b>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	ISD 0690 WARROAD	36,740	792,089	15,415	844,244	Yes
	ISD 0701 HIBBING	14,453	1,564,038	---	1,578,491	Yes
	ISD 0704 PROCTOR	---	379,306	228,744	608,050	Yes
	ISD 0706 VIRGINIA	18,223	636,885	482,271	1,137,379	Yes
	ISD 0707 NETT LAKE	656,789	88,689	45,336	790,814	Yes
	ISD 0709 DULUTH	3,394,142	10,904,984	20,148	14,319,274	Yes
	ISD 0712 MOUNTAIN IRON - BUHL	8,962	371,182	132,807	512,951	Yes
	ISD 0719 PRIOR LAKE	---	780,487	904,390	1,684,877	Yes
	ISD 0720 SHAKOPEE	25,637	1,420,425	1,054,801	2,500,863	Yes
	ISD 0721 NEW PRAGUE	---	793,247	---	793,247	Yes
	ISD 0727 BIG LAKE	---	597,337	9,832	607,169	Yes
	ISD 0728 ELK RIVER	18,681	3,983,190	64,193	4,066,064	Yes
	ISD 0740 MELROSE	---	541,747	4,850	546,597	Yes
	ISD 0742 ST CLOUD	382,771	6,894,712	---	7,277,483	Yes
	ISD 0748 SARTELL	---	629,467	308,172	937,639	Yes
	ISD 0750 ROCORI AREA SCHOOLS	---	623,180	258,727	881,907	Yes
	ISD 0761 OWATONNA	---	3,102,482	---	3,102,482	Yes
	ISD 0829 WASECA	---	2,003,228	---	2,003,228	Yes
	ISD 0831 FOREST LAKE	---	3,527,350	24,884	3,552,234	Yes
	ISD 0832 MAHTOMEDI	---	956,169	7,591	963,760	Yes
	ISD 0833 SO WASHINGTON COUNTY	269,946	5,234,045	---	5,503,991	Yes
	ISD 0834 STILLWATER	6,382	3,061,807	---	3,068,189	Yes
	ISD 0840 ST JAMES	---	703,266	---	703,266	Yes
	ISD 0861 WINONA	---	1,372,721	---	1,372,721	Yes
	ISD 0876 ANNANDALE	---	483,776	134,814	618,590	Yes
	ISD 0877 BUFFALO-HANOVER-MONTROSE	---	2,208,051	18,000	2,226,051	Yes
	ISD 0882 MONTICELLO	---	2,978,800	---	2,978,800	Yes
	ISD 0883 ROCKFORD	---	713,155	---	713,155	Yes
	ISD 0885 ST MICHAEL-ALBERTVILLE	---	576,986	13,482	590,468	Yes
	ISD 0911 CAMBRIDGE	---	3,676,962	---	3,676,962	Yes
	ISD 0912 MILACA	---	774,020	265,401	1,039,421	Yes
	ISD 2142 ST LOUIS COUNTY	229,578	1,143,478	622,959	1,996,015	Yes
	ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN	---	593,433	---	593,433	Yes
	ISD 2144 CHISAGO LAKES (LINDSTROM)	---	1,189,558	---	1,189,558	Yes
	ISD 2149 MINNEWASKA	---	644,212	---	644,212	Yes
	ISD 2154 EVELETH-GILBERT	---	474,695	264,081	738,776	Yes

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**Exhibit 3  
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**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2008**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	ISD 2155 WADENA-DEER CREEK	---	826,555	---	826,555	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	---	703,832	---	703,832	Yes
	ISD 2165 HINCKLEY-FINLAYSON	101,861	598,571	---	700,432	Yes
	ISD 2170 STAPLES - MOTLEY	---	1,008,263	---	1,008,263	Yes
	ISD 2174 PINE RIVER - BACKUS	---	573,884	4,851	578,735	Yes
	ISD 2184 LUVERNE	---	460,249	128,810	589,059	Yes
	ISD 2190 YELLOW MEDICINE EAST	153,421	447,570	---	600,991	Yes
	ISD 2198 FILLMORE CENTRAL (PRESTON)	---	706,063	---	706,063	Yes
	ISD 2311 CLEARBROOK-GONVICK	231,535	364,748	---	596,283	Yes
	ISD 2364 BELGRADE-BROOTEN-ELROSA	---	535,181	66,153	601,334	Yes
	ISD 2396 ATWATER-COSMOS-GROVE CITY	---	386,224	170,690	556,914	Yes
	ISD 2534 BOLD (Bird Island/Olivia)	---	485,976	61,638	547,614	Yes
	ISD 2580 EAST CENTRAL SCHOOLS	63,728	551,820	17,168	632,716	Yes
	ISD 2689 PIPESTONE-JASPER	---	515,582	56,210	571,792	Yes
	ISD 2711 MESABI EAST SCHOOLS (AURORA)	---	449,798	185,223	635,021	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	26,837	954,687	---	981,524	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	---	693,113	---	693,113	Yes
	ISD 2853 LAC QUI PARLE VALLEY	2,000	392,786	165,653	560,439	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	567,595	---	567,595	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	---	682,351	---	682,351	Yes
	ISD 2897 REDWOOD FALLS	108,468	389,380	251,680	749,528	Yes
	LAKES COUNTRY SERVICE COOPERATIVE	---	1,062,043	---	1,062,043	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	2,327,854	55,695	2,383,549	Yes
	METRO TWIN CITIES AREA SERVICE COOP	---	2,187,201	---	2,187,201	Yes
	MID STATE EDUCATION DISTRICT	---	828,239	---	828,239	Yes
	MIDWEST SPECIAL ED COOP	---	724,993	---	724,993	Yes
	MN INTERNSHIP CENTER CHARTER SCHOOL	---	525,735	---	525,735	Yes
	MN RIVER VALLEY ED DISTRICT	---	704,871	---	704,871	Yes
	MN RIVER VALLEY SPEC ED COOP	---	3,404,203	---	3,404,203	Yes
	MN TRANSITIONS CHARTER SCHOOL	---	1,476,662	---	1,476,662	Yes
	MN VALLEY COOPERATIVE	---	553,667	---	553,667	Yes
	MN VALLEY EDUCATION DISTRICT	Failed to report in compliance with Minnesota statutes.				
	NATIONAL JOINT POWERS ALLIANCE	---	782,701	---	782,701	Yes
	NAYTAHWAUSH COMMUNITY SCHOOL	483,096	161,721	---	644,817	Yes
	NEW SPIRIT SCHOOLS CHARTER 4029	---	793,674	---	793,674	Yes
	NEW VISIONS SCHOOL	130,940	1,074,427	---	1,205,367	Yes

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**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2008**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	NORTHEAST SERVICE COOP	---	950,234	---	950,234	Yes
	NORTHERN LAKES SP ED COOP	---	752,729	---	752,729	Yes
	NORTHLAND LEARNING CENTER, VIRGINIA	41,528	2,093,101	---	2,134,629	Yes
	NORTHWEST SERVICE COOPERATIVE	892,108	417,547	---	1,309,655	Yes
	NW REGIONAL INTERDISTRICT COUNCIL	---	529,545	---	529,545	Yes
	RIVER BEND EDUCATION DISTRICT	---	1,581,558	---	1,581,558	Yes
	SOJOURNER TRUTH ACADEMY	---	813,398	---	813,398	Yes
	SOUTH CENTRAL SERVICE COOPERATIVE	---	982,372	---	982,372	Yes
	SOUTHEAST SERVICE COOPERATIVE	---	714,756	---	714,756	Yes
	SOUTHERN MN SPCL SERVICES COOP	---	595,040	---	595,040	Yes
	SOUTHERN PLAINS ED COOP	---	1,068,749	---	1,068,749	Yes
	SSD 1 MINNEAPOLIS	5,079,345	59,884,743	608,595	65,572,683	Yes
	SSD 6 SOUTH ST PAUL	---	1,926,088	35,077	1,961,165	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	1,392,494	---	1,392,494	Yes
	SW & WEST CENTRAL SERVICE COOP	---	8,275,332	---	8,275,332	Yes
	TWIN CITIES INTERNATIONAL ELEMENTARY	---	679,253	---	679,253	Yes
	WEST CENTRAL EDUCATION DISTRICT	---	1,187,086	---	1,187,086	Yes
	WEST METRO EDUCATION PROGRAM	---	838,496	---	838,496	Yes
	ZUMBRO EDUCATION DISTRICT	---	1,702,123	---	1,702,123	Yes
	TOTAL	32,478,395	419,790,995	13,186,115	465,455,505	
<b>TRIBAL GOVERNMENTS</b>						
	BOIS FORTE RES BUS COMM	7,537,396	259,846	170,827	7,968,069	Yes
	FOND DU LAC RESERVATION	25,773,900	802,631	180,339	26,756,870	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not filed within single audit deadline.				
	MILLE LACS BAND OF CHIPPEWA INDIANS	17,907,267	145,422	77,675	18,130,364	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	20,073,309	1,799,719	234,729	22,107,757	Yes
	TOTAL	71,291,872	3,007,618	663,570	74,963,060	
		504,445,943	1,237,768,280	81,804,968	1,824,019,191	