

### **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, 2012**

**Exhibit 3**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>CITIES</b>						
	CITY OF ALBERT LEA	1,000,000	3,346,734	---	4,346,734	Yes
	CITY OF ALEXANDRIA	1,227,791	171,059	---	1,398,850	Yes
	CITY OF ARGYLE	1,212,336	4,173	---	1,216,509	Yes
	CITY OF AUSTIN	---	852,758	---	852,758	Yes
	CITY OF BEMIDJI	289,641	895,034	---	1,184,675	Yes
	CITY OF BENSON	40,495	296,664	1,843,836	2,180,995	Yes
	CITY OF BLOOMING PRAIRIE	1,000	2,271	1,446,477	1,449,748	Yes
	CITY OF BLOOMINGTON	4,661,764	4,364,365	92,970	9,119,099	Yes
	CITY OF BLUE EARTH	---	2,296,730	393,943	2,690,673	Yes
	CITY OF BRAINERD	146,092	6,810,060	---	6,956,152	Yes
	CITY OF BROOKLYN CENTER	112,666	63,992	702,898	879,556	Yes
	CITY OF BROWNS VALLEY	779,666	12,294	---	791,960	Yes
	CITY OF BUFFALO	10,575	752,076	15,519	778,170	Yes
	CITY OF CALEDONIA	696,481	36,080	---	732,561	Yes
	CITY OF CAMBRIDGE	710,851	160,373	---	871,224	Yes
	CITY OF CANBY	2,775,435	675,572	---	3,451,007	Yes
	CITY OF COLUMBIA HEIGHTS	281,258	175,194	62,636	519,088	Yes
	CITY OF CROOKSTON	26,481	608,630	---	635,111	Yes
	CITY OF CROSBY	2,596,860	3,934	---	2,600,794	Yes
	CITY OF DETROIT LAKES	594,398	383,085	28,302	1,005,785	Yes
	CITY OF DULUTH	6,786,224	4,395,890	12,035,552	23,217,666	Yes
	CITY OF EAST GRAND FORKS	1,809,398	188,579	---	1,997,977	Yes
	CITY OF EDEN PRAIRIE	536,176	81,853	27,320	645,349	Yes
	CITY OF FAIRMONT	1,933	586,520	5,536,587	6,125,040	Yes
	CITY OF FARIBAULT	9,943,520	3,335,036	---	13,278,556	Yes
	CITY OF FERGUS FALLS	---	1,786,104	---	1,786,104	Yes
	CITY OF FOSSTON	382,467	222,544	348,169	953,180	Yes
	CITY OF GRAND RAPIDS	---	1,984,232	69,584	2,053,816	Yes
	CITY OF GRANITE FALLS	4,079,833	42,972	---	4,122,805	Yes
	CITY OF HECTOR	37,000	543,961	---	580,961	Yes
	CITY OF HIBBING	6,818	186,695	1,183,371	1,376,884	Yes
	CITY OF HOWARD LAKE	---	2,810	4,721,858	4,724,668	Yes
	CITY OF HUTCHINSON	248,888	1,190,593	---	1,439,481	Yes
	CITY OF ISANTI	74,154	20,431	728,634	823,219	Yes
	CITY OF KASSON	---	26,100	878,925	905,025	Yes

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**Exhibit 3  
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<b>CITIES (continued)</b>						
	CITY OF LITCHFIELD	---	168,255	2,518,031	2,686,286	Yes
	CITY OF LONSDALE	---	2,014	979,506	981,520	Yes
	CITY OF MADISON	1,145,847	92,049	---	1,237,896	Yes
	CITY OF MANKATO	8,842,155	2,231,213	4,601,369	15,674,737	Yes
	CITY OF MAPLE GROVE	---	45,715	9,135,626	9,181,341	Yes
	CITY OF MARSHALL	649,326	1,028,584	---	1,677,910	Yes
	CITY OF MINNEAPOLIS	36,426,125	27,093,856	14,843,805	78,363,786	Yes
	CITY OF MONTEVIDEO	596,754	377,883	342,753	1,317,390	Yes
	CITY OF MOORHEAD	871,766	5,695,835	50,073	6,617,674	Yes
	CITY OF MOTLEY	---	83,272	1,642,039	1,725,311	Yes
	CITY OF NASHWAUK	278,962	249,405	---	528,367	Yes
	CITY OF NEW ULM	1,651,347	1,964,499	---	3,615,846	Yes
	CITY OF NORTH BRANCH	---	504,606	---	504,606	Yes
	CITY OF NORTH MANKATO	106,184	1,183,870	---	1,290,054	Yes
	CITY OF NORWOOD YOUNG AMERICA	5,550	123,344	3,687,361	3,816,255	Yes
	CITY OF ORR	116,912	1,042,695	76,050	1,235,657	Yes
	CITY OF OWATONNA	200,724	1,393,219	---	1,593,943	Yes
	CITY OF PARK RAPIDS	61,767	949,980	1,250	1,012,997	Yes
	CITY OF PERHAM	532,190	258,489	383,576	1,174,255	Yes
	CITY OF PIERZ	---	605,890	---	605,890	Yes
	CITY OF PIPESTONE	33,388	229,384	1,971,703	2,234,475	Yes
	CITY OF PLUMMER	---	277,156	388,846	666,002	Yes
	CITY OF PLYMOUTH	3,730,868	105,920	14,832	3,851,620	Yes
	CITY OF PRINCETON	6,236,750	44,171	14,312	6,295,233	Yes
	CITY OF RAMSEY	---	1,636,045	21,504	1,657,549	Yes
	CITY OF REDWOOD FALLS	8,300	387,103	873,238	1,268,641	Yes
	CITY OF RICHFIELD	1,724,596	382,051	300,939	2,407,586	Yes
	CITY OF ROCHESTER	6,821,390	6,375,585	---	13,196,975	Yes
	CITY OF ROSEVILLE	67,393	648,638	48,139	764,170	Yes
	CITY OF SAUK CENTRE	1,552	6,618	2,890,002	2,898,172	Yes
	CITY OF SLAYTON	742,402	126,406	---	868,808	Yes
	CITY OF ST CLOUD	1,239,926	4,362,801	17,731,445	23,334,172	Yes
	CITY OF ST JAMES	---	146,323	4,209,886	4,356,209	Yes
	CITY OF ST PAUL	25,623,679	5,443,762	2,057,048	33,124,489	Yes
	CITY OF THIEF RIVER FALLS	15,247	919,973	---	935,220	Yes
	CITY OF TOWER	534,079	37,820	154,000	725,899	Yes

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			State	Other Agency		
<b>CITIES (continued)</b>						
	CITY OF TWO HARBORS	39,302	1,277,736	503,762	1,820,800	Yes
	CITY OF TYLER	39,540	404,299	3,974,257	4,418,096	Yes
	CITY OF VERNDALE	---	307,620	305,174	612,794	Yes
	CITY OF VIRGINIA	289,248	22,466	2,530,788	2,842,502	Yes
	CITY OF WADENA	---	777,115	---	777,115	Yes
	CITY OF WHEATON	750,431	206,647	110,441	1,067,519	Yes
	CITY OF WILLMAR	10,500	522,600	4,508,867	5,041,967	Yes
	CITY OF WINONA	41,790	848,385	70,608	960,783	Yes
	CITY OF WOODBURY	770,302	25,425	82,409	878,136	Yes
	CITY OF WORTHINGTON	477,435	1,036,228	---	1,513,663	Yes
	TOTAL	141,753,928	108,158,348	111,140,220	361,052,496	
<b>COUNTIES</b>						
	AITKIN COUNTY	11,472	1,992,318	418,677	2,422,467	Yes
	ANOKA COUNTY	2,198,337	33,863,901	1,877,640	37,939,878	Yes
	BECKER COUNTY	659,587	5,827,311	---	6,486,898	Yes
	BELTRAMI COUNTY	1,482,281	8,614,303	666,749	10,763,333	Yes
	BENTON COUNTY	7,613	3,106,538	35,113	3,149,264	Yes
	BIG STONE COUNTY	---	701,284	27,232	728,516	Yes
	BLUE EARTH COUNTY	231,740	10,525,172	29,587	10,786,499	Yes
	BROWN COUNTY	105,614	2,352,292	347,808	2,805,714	Yes
	CARLTON COUNTY	69,692	5,128,855	516,376	5,714,923	Yes
	CARVER COUNTY	3,031,227	6,044,301	274,155	9,349,683	Yes
	CASS COUNTY	394,692	5,905,576	6,787	6,307,055	Yes
	CHIPPEWA COUNTY	---	1,642,894	---	1,642,894	Yes
	CHISAGO COUNTY	10,543	5,801,282	271,535	6,083,360	Yes
	CLAY COUNTY	103,443	6,318,025	48,842	6,470,310	Yes
	CLEARWATER COUNTY	5,629	1,316,238	266,778	1,588,645	Yes
	COOK COUNTY	765,312	4,691,740	68,727	5,525,779	Yes
	COTTONWOOD COUNTY	---	2,556,134	65,620	2,621,754	Yes
	CROW WING COUNTY	12,576	6,889,845	13,414	6,915,835	Yes
	DAKOTA COUNTY	4,931,032	37,675,167	---	42,606,199	Yes
	DODGE COUNTY	---	1,718,641	37,764	1,756,405	Yes
	DOUGLAS COUNTY	483	2,652,176	471,863	3,124,522	Yes
	FARIBAULT COUNTY	568	1,585,359	57,887	1,643,814	Yes
	FILLMORE COUNTY	1,938	1,571,327	340,456	1,913,721	Yes
	FREEBORN COUNTY	18,680	3,721,834	163,530	3,904,044	Yes

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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>COUNTIES (continued)</b>						
	GOODHUE COUNTY	81,788	4,528,813	94,765	4,705,366	Yes
	GRANT COUNTY	127,101	981,920	206,894	1,315,915	Yes
	HENNEPIN COUNTY	25,749,409	140,552,372	5,863,194	172,164,975	Yes
	HOUSTON COUNTY	1,183	1,382,629	79,445	1,463,257	Yes
	HUBBARD COUNTY	---	2,109,793	141,834	2,251,627	Yes
	ISANTI COUNTY	1,189	3,898,100	91,216	3,990,505	Yes
	ITASCA COUNTY	1,001,364	7,584,786	289,987	8,876,137	Yes
	JACKSON COUNTY	2,500	1,889,260	66,733	1,958,493	Yes
	KANABEC COUNTY	479,628	2,231,583	171,147	2,882,358	Yes
	KANDIYOHI COUNTY	186,369	4,340,003	30,507	4,556,879	Yes
	KITTSOON COUNTY	---	1,494,424	4,000	1,498,424	Yes
	KOOCHICHING COUNTY	80,286	2,247,241	401,625	2,729,152	Yes
	LAC QUI PARLE COUNTY	---	872,930	60,674	933,604	Yes
	LAKE COUNTY	1,095,496	4,892,981	94,146	6,082,623	Yes
	LAKE OF THE WOODS COUNTY	---	1,644,181	101,127	1,745,308	Yes
	LE SUEUR COUNTY	---	2,042,755	370,540	2,413,295	Yes
	LYON COUNTY	876	1,412,811	13,114	1,426,801	Yes
	MAHNOMEN COUNTY	49,277	893,631	122,835	1,065,743	Yes
	MARSHALL COUNTY	---	2,160,371	42,646	2,203,017	Yes
	MARTIN COUNTY	123,005	361,432	92,570	577,007	Yes
	MC LEOD COUNTY	5,116	3,075,464	464,482	3,545,062	Yes
	MEEKER COUNTY	10,636	2,566,464	368,080	2,945,180	Yes
	MILLE LACS COUNTY	---	2,843,314	215,915	3,059,229	Yes
	MORRISON COUNTY	---	5,203,976	203,507	5,407,483	Yes
	MOWER COUNTY	19,082	4,823,420	211,457	5,053,959	Yes
	MURRAY COUNTY	---	1,530,613	6,831	1,537,444	Yes
	NICOLLET COUNTY	---	2,876,387	244,860	3,121,247	Yes
	NOBLES COUNTY	---	1,649,610	---	1,649,610	Yes
	NORMAN COUNTY	---	2,201,605	6,986	2,208,591	Yes
	OLMSTED COUNTY	225,535	15,310,931	894,648	16,431,114	Yes
	OTTER TAIL COUNTY	---	5,660,419	260,713	5,921,132	Yes
	PENNINGTON COUNTY	---	1,234,269	32,465	1,266,734	Yes
	PINE COUNTY	97,824	2,963,097	182,699	3,243,620	Yes
	PIPESTONE COUNTY	---	1,113,588	40,337	1,153,925	Yes
	POLK COUNTY	1,479,332	7,550,811	25,750	9,055,893	Yes
	POPE COUNTY	---	984,766	238,578	1,223,344	Yes

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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>COUNTIES (continued)</b>						
	RAMSEY COUNTY	3,642,655	78,583,208	1,162,085	83,387,948	Yes
	RED LAKE COUNTY	---	522,265	29,384	551,649	Yes
	REDWOOD COUNTY	42,490	1,623,790	36,340	1,702,620	Yes
	RENVILLE COUNTY	154,367	2,173,479	169,858	2,497,704	Yes
	RICE COUNTY	1,778,097	4,037,186	211,289	6,026,572	Yes
	ROCK COUNTY	---	863,011	58,978	921,989	Yes
	ROSEAU COUNTY	100,000	2,726,717	189,854	3,016,571	Yes
	SCOTT COUNTY	207,772	19,416,314	809,854	20,433,940	Yes
	SHERBURNE COUNTY	118,953	4,251,365	177,831	4,548,149	Yes
	SIBLEY COUNTY	---	1,744,715	225,095	1,969,810	Yes
	ST LOUIS COUNTY	6,096,895	28,293,820	1,843,426	36,234,141	Yes
	STEARNS COUNTY	199,267	23,476,007	40,511	23,715,785	Yes
	STEELE COUNTY	14,176	5,055,573	185,198	5,254,947	Yes
	STEVENS COUNTY	---	841,719	133,196	974,915	Yes
	SWIFT COUNTY	---	1,808,563	59,543	1,868,106	Yes
	TODD COUNTY	8,754	1,297,207	1,960,112	3,266,073	Yes
	TRAVERSE COUNTY	---	781,410	120,500	901,910	Yes
	WABASHA COUNTY	2,467	2,423,970	214,047	2,640,484	Yes
	WADENA COUNTY	154,304	2,504,553	269,812	2,928,669	Yes
	WASECA COUNTY	---	2,077,233	---	2,077,233	Yes
	WASHINGTON COUNTY	1,459,491	23,743,281	---	25,202,772	Yes
	WATONWAN COUNTY	---	3,098,273	108,149	3,206,422	Yes
	WILKIN COUNTY	94,775	828,936	177,352	1,101,063	Yes
	WINONA COUNTY	146,330	3,723,191	78,955	3,948,476	Yes
	WRIGHT COUNTY	113,104	6,526,416	149,399	6,788,919	Yes
	YELLOW MEDICINE COUNTY	11,095	966,255	20,257	997,607	Yes
	<b>TOTAL</b>	<b>59,204,447</b>	<b>634,701,720</b>	<b>26,173,872</b>	<b>720,080,039</b>	
<b>NONPROFIT AGENCIES</b>						
	ADULTS & CHILDRENS ALLIANCE INC	---	3,236,057	---	3,236,057	Yes
	AMHERST H. WILDER FOUNDATION	2,337,537	122,414	160,229	2,620,180	Yes
	ANOKA COUNTY COMM ACTION PROG INC	4,250,316	5,160,196	340,230	9,750,742	Yes
	ARROWHEAD ECON OPPORTUNITY AGCY	3,337,888	7,181,638	2,431,385	12,950,911	Yes
	BI-COUNTY COMM ACTION COUNCIL	3,298,096	2,632,129	18,292	5,948,517	Yes
	CAP OF SUBURBAN HENNEPIN	---	2,255,628	476,157	2,731,785	Yes
	CAP RAMSEY & WASHINGTON COUNTIES	9,251,073	25,746,568	60,450	35,058,091	Yes
	CENTRACARE HLTH SYS/ST CLOUD HOSPITAL	106,800	1,146,981	26,362	1,280,143	Yes

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			State	Other Agency		
<b>NONPROFIT AGENCIES (continued)</b>						
	CENTRAL MN COUNCIL ON AGING	---	2,710,708	---	2,710,708	Yes
	CENTRAL MN JOBS AND TRAINING	Report not received in time for this publication.				
	CHILD CARE AND NUTRITION INC	Report not filed within single audit deadline.				
	CHILD CARE CHOICES INC	---	6,962,147	9,036	6,971,183	Yes
	CHILD CARE RESOURCE & REFERRAL INC	Report not filed within single audit deadline.				
	CHILDREN'S HEALTH CARE	388,059	1,351,495	2,347,418	4,086,972	Yes
	COMMUNITY ACTION OF MINNEAPOLIS	Report not received in time for this publication.				
	CORNERSTONE ADVOCACY SERVICE	---	542,937	173,491	716,428	Yes
	EMERGE COMMUNITY DEVELOPMENT	570,480	538,400	1,541,980	2,650,860	Yes
	GREATER MPLS COUNCIL OF CHURCHES	445,869	1,044,796	384,229	1,874,894	Yes
	HEARTLAND COMMUNITY ACTION AGCY	2,155,467	3,970,916	77,023	6,203,406	Yes
	HIRED	Report not received in time for this publication.				
	HMONG AMERICAN PARTNERSHIP	86,971	873,463	1,727,530	2,687,964	Yes
	HUNGER SOLUTIONS MINNESOTA	---	1,094,658	---	1,094,658	Yes
	INTER-COUNTY COMMUNITY COUNCIL	Report not filed within single audit deadline.				
	INTERNATIONAL INSTITUTE-MINNESOTA	717,365	460,316	---	1,177,681	Yes
	KOOTASCA COMM ACTION INC	Report not filed within single audit deadline.				
	LAKES & PINES COMM ACT COUNCIL	3,110,185	4,561,102	28,022	7,699,309	Yes
	LIFETRACK RESOURCES	---	476,754	918,591	1,395,345	Yes
	LUTHERAN SOCIAL SERVICE OF MN	3,720,370	3,768,973	6,216,854	13,706,197	Yes
	MAHUBE COMMUNITY COUNCIL	5,253,213	4,945,908	---	10,199,121	Yes
	MAYO FOUNDATION FOR MEDICAL EDUCATION	259,879,396	459,975	31,479,484	291,818,855	Yes
	METRO AREA AGENCY ON AGING	---	7,713,329	---	7,713,329	Yes
	METRO CENTER FOR INDEPENDENT LIVING	Report not filed within single audit deadline.				
	MN CHILD CARE RESOURCE & REFERRAL	---	2,177,940	---	2,177,940	Yes
	MN COMM ACTION PARTNERSHIP	323,336	833,069	---	1,156,405	Yes
	MN INSTITUTE OF PUBLIC HEALTH	---	872,238	---	872,238	Yes
	MN LICENSED FAMILY CHILD CARE ASSN, INC	Report not received in time for this publication.				
	MN RIVER AREA AGENCY ON AGING	Report not received in time for this publication.				
	MN RURAL WATER ASSOCIATION	---	576,222	789,747	1,365,969	Yes
	MN VALLEY ACTION COUNCIL	2,932,227	9,732,237	1,361,722	14,026,186	Yes
	MPLS AMERICAN INDIAN CENTER, INC	1,116,112	62,761	---	1,178,873	Yes
	MPLS MEDICAL RESEARCH FOUNDATION	16,697,125	156,926	2,525,096	19,379,147	Yes
	NORTHWEST COMMUNITY ACTION INC	2,629,888	2,779,370	63,284	5,472,542	Yes
	NW PRIVATE INDUSTRY COUNCIL	Report not received in time for this publication.				
	OTTERTAIL-WADENA COMM ACT CNCL	1,399,006	2,992,166	84,029	4,475,201	Yes

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<b>NONPROFIT AGENCIES (continued)</b>						
	PACER CENTER, INC	2,371,332	909,110	400,474	3,680,916	Yes
	PARENTS IN COMMUNITY ACTION INC	18,360,108	1,225,866	---	19,585,974	Yes
	PRAIRIE FIVE COMM ACT CNL	1,434,183	1,934,580	476,232	3,844,995	Yes
	PRIME PROVIDERS INC	Report not filed within single audit deadline.				
	PROVIDERS CHOICE INC	Report not filed within single audit deadline.				
	REACH-UP INCORPORATED	3,385,226	129,752	---	3,514,978	Yes
	RESOURCE INC	1,566,708	1,607,347	8,418,399	11,592,454	Yes
	RURAL MN CEP INC	5,600,088	5,493,308	146,072	11,239,468	Yes
	SCOTT CARVER DAKOTA CAP AGENCY INC	2,752,615	10,227,941	476,578	13,457,134	Yes
	SE MN AREA AGENCY ON AGING	---	2,278,912	---	2,278,912	Yes
	SECOND HARVEST HEARTLAND	---	5,908,365	14,426,338	20,334,703	Yes
	SECOND HARVEST NORTHERN LAKES FOOD BA	---	624,391	1,112,347	1,736,738	Yes
	SEMCAC INC	2,043,049	10,455,366	1,394,295	13,892,710	Yes
	ST STEPHEN'S HUMAN SERVICES	Report not received in time for this publication.				
	STARBASE MINNESOTA INC	Report not received in time for this publication.				
	SUSTAINABLE RESOURCES CENTER	Report not filed within single audit deadline.				
	SW MN PIC	774,980	1,620,410	53,604	2,448,994	Yes
	THREE RIVERS COMMUNITY ACTION, INC	1,856,226	3,247,158	176,164	5,279,548	Yes
	TRI-COUNTY ACTION PROGRAM, INC	35,000	3,969,084	405,932	4,410,016	Yes
	TRI-COUNTY COMMUNITY ACTION, INC.	3,889,113	2,690,264	---	6,579,377	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	11,150,206	3,848,264	272,917	15,271,387	Yes
	TUBMAN FAMILY ALLIANCE	297,736	2,077,657	518,574	2,893,967	Yes
	WEST CENTRAL MN COMMUNITIES ACTION	2,084,968	4,490,509	67,700	6,643,177	Yes
	WEST CENTRAL MN EMS CORPORATION	---	595,522	---	595,522	Yes
	WESTERN COMMUNITY ACTION INC	1,449,676	2,301,203	906,885	4,657,764	Yes
	WRIGHT COUNTY COMMUNITY ACTION	Report not filed within single audit deadline.				
	<b>TOTAL</b>	<b>383,057,993</b>	<b>174,775,426</b>	<b>82,493,152</b>	<b>640,326,571</b>	
<b>OTHER GOVERNMENTAL AGENCIES</b>						
	BEMIDJI REGIONAL AIRPORT	---	4,416,877	---	4,416,877	Yes
	CARLTON COOK LAKE ST LOUIS CO HL BD	---	2,668,064	---	2,668,064	Yes
	COUNTRYSIDE PUBLIC HEALTH SERVICE	---	830,874	---	830,874	Yes
	DAKOTA CO COMMUNITY DEVELPMT AGCY	Report not received in time for this publication.				
	DULUTH AIRPORT AUTHORITY	220,645	8,557,443	---	8,778,088	Yes
	DULUTH TRANSIT AUTHORITY	1,477,947	116,152	---	1,594,099	Yes
	HORIZON COMMUNITY HEALTH BOARD	---	839,634	---	839,634	Yes
	HUMAN SERV OF FARIBAULT & MARTIN CO	---	3,510,939	---	3,510,939	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>OTHER GOVERNMENTAL AGENCIES (continued)</b>						
	MEEKER-MCLEOD-SIBLEY CHS	133,808	924,223	---	1,058,031	Yes
	METRO EMERGENCY SERVICES BOARD	---	1,112,173	---	1,112,173	Yes
	MINNEAPOLIS PARK & RECREATION BD	141,714	951,276	973,271	2,066,261	Yes
	NE MN OFFICE OF JOB TRAINING	Report not received in time for this publication.				
	NORTH COUNTRY CHS	---	925,788	---	925,788	Yes
	PACT FOR FAMILIES COLLABORATIVE	---	1,135,402	101,005	1,236,407	Yes
	QUIN COUNTY COMM HEALTH SERVICE	---	643,547	---	643,547	Yes
	RAMSEY COUNTY REGIONAL RAILROAD AUTH	---	43,525,908	752,056	44,277,964	Yes
	SE MN REGIONAL RADIO BOARD	---	1,000,386	---	1,000,386	Yes
	SOUTHWEST HEALTH & HUMAN SERVICES	---	3,179,738	14,121	3,193,859	Yes
	ST CLOUD METROPOLITAN TRANSIT COMM	3,394,953	233,122	---	3,628,075	Yes
	ST PAUL PORT AUTHORITY	2,430,716	6,545,727	---	8,976,443	Yes
	STEARNS-BENTON EMPLOYMENT TRNG CNCL	Report not received in time for this publication.				
	THREE RIVERS PARK DISTRICT	---	642,687	---	642,687	Yes
	WESTERN LAKE SUPERIOR SANITARY DIST	---	3,777,707	---	3,777,707	Yes
	<b>TOTAL</b>	<b>7,799,783</b>	<b>85,537,667</b>	<b>1,840,453</b>	<b>95,177,903</b>	
<b>REGIONAL DEVELOPMENT COMMISSIONS</b>						
	ARROWHEAD REG DEVELOP COMM	3,970,069	2,411,404	---	6,381,473	Yes
	METROPOLITAN COUNCIL	206,692,100	10,574,221	69,203,238	286,469,559	Yes
	MID-MINNESOTA DEVELOPMENT COMM	912,475	141,711	---	1,054,186	Yes
	NW REGIONAL DEVELOPMENT COMMISSION	3,258,562	3,837,074	---	7,095,636	Yes
	UPPER MN VALLEY REG DEVELOP COMM	1,103,395	9,196	---	1,112,591	Yes
	<b>TOTAL</b>	<b>215,936,601</b>	<b>16,973,606</b>	<b>69,203,238</b>	<b>302,113,445</b>	
<b>SCHOOLS AND RELATED AGENCIES</b>						
	ACADEMIA CESAR CHAVEZ CHARTER SCHOOL	---	559,451	---	559,451	Yes
	AREA SPEC ED COOP - E. GRAND FORKS	---	1,563,390	---	1,563,390	Yes
	BEMIDJI REGIONAL INTERDISTRICT COUNCIL	806	2,160,253	---	2,161,059	Yes
	BENTON-STEARNS EDUCATION DISTRICT	---	2,601,510	111,767	2,713,277	Yes
	BEST ACADEMY	---	647,226	---	647,226	Yes
	CARVER-SCOTT EDUCATIONAL COOP	---	613,504	11,261	624,765	Yes
	COMMUNITY OF PEACE ACADEMY	---	675,812	---	675,812	Yes
	COMMUNITY SCHOOL OF EXCELLENCE	---	1,257,838	---	1,257,838	Yes
	DULUTH PUBLIC SCHOOLS ACADEMY	---	1,065,668	---	1,065,668	Yes
	EXCELL ACADEMY FOR HIGHER LEARNING	---	567,993	---	567,993	Yes
	FERGUS FALLS AREA SPEC ED COOP	---	1,278,765	---	1,278,765	Yes
	FRESHWATER EDUCATION DISTRICT	---	2,326,087	13,383	2,339,470	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>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	GLOBAL ACADEMY CHARTER SCHOOL	---	590,090	---	590,090	Yes
	GOODHUE COUNTY EDUCATION DISTRICT	---	1,781,020	---	1,781,020	Yes
	HIAWATHA ACADEMIES	---	605,374	---	605,374	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	---	3,477,081	13,599	3,490,680	Yes
	HIGHER GROUND ACADEMY	---	996,178	---	996,178	Yes
	HMONG COLLEGE PREP ACADEMY	---	1,114,789	---	1,114,789	Yes
	HOPE COMMUNITY ACADEMY	---	702,478	---	702,478	Yes
	INTERMEDIATE SCHOOL DISTRICT 287	---	2,078,981	6,299	2,085,280	Yes
	INTERMEDIATE SCHOOL DISTRICT 916	138,201	1,104,737	---	1,242,938	Yes
	ISD 0001 AITKIN	---	837,767	10,642	848,409	Yes
	ISD 0004 MCGREGOR	---	676,286	---	676,286	Yes
	ISD 0011 ANOKA-HENNEPIN	123,991	28,370,657	3,680	28,498,328	Yes
	ISD 0012 CENTENNIAL	19,524	3,834,503	12,791	3,866,818	Yes
	ISD 0013 COLUMBIA HEIGHTS	---	4,365,611	114,446	4,480,057	Yes
	ISD 0014 FRIDLEY	65,268	2,403,237	103,520	2,572,025	Yes
	ISD 0015 ST FRANCIS	19,871	2,768,480	32,887	2,821,238	Yes
	ISD 0016 SPRING LAKE PARK	6,242	3,560,202	10,397	3,576,841	Yes
	ISD 0022 DETROIT LAKES	90,646	2,644,321	17,736	2,752,703	Yes
	ISD 0023 FRAZEE - VERGAS	22,103	958,299	---	980,402	Yes
	ISD 0025 PINE POINT (PONSFORD)	409,739	111,603	9,517	530,859	Yes
	ISD 0031 BEMIDJI	319,856	5,805,844	97,177	6,222,877	Yes
	ISD 0032 BLACKDUCK	24,587	702,693	8,535	735,815	Yes
	ISD 0036 KELLIHER	366,041	547,594	3,205	916,840	Yes
	ISD 0038 RED LAKE	8,900,657	4,145,542	37,918	13,084,117	Yes
	ISD 0047 SAUK RAPIDS - RICE	---	1,376,018	220,875	1,596,893	Yes
	ISD 0051 FOLEY	---	1,035,304	159,440	1,194,744	Yes
	ISD 0077 MANKATO	---	4,701,582	39,223	4,740,805	Yes
	ISD 0088 NEW ULM	---	916,007	---	916,007	Yes
	ISD 0093 CARLTON	232,955	399,655	22,038	654,648	Yes
	ISD 0094 CLOQUET	471,048	1,808,700	4,497	2,284,245	Yes
	ISD 0099 ESKO	---	502,354	7,361	509,715	Yes
	ISD 0108 CENTRAL (NORWOOD-YG AMERICA)	---	662,007	8,745	670,752	Yes
	ISD 0110 WACONIA	---	1,217,150	10,611	1,227,761	Yes
	ISD 0111 WATERTOWN - MAYER	---	939,879	7,585	947,464	Yes
	ISD 0112 EASTERN CARVER CO (CHASKA)	---	3,564,454	31,109	3,595,563	Yes
	ISD 0113 WALKER-HACKENSACK-AKELEY	42,661	809,517	153,485	1,005,663	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>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	ISD 0115 CASS LAKE - BENA	3,548,423	1,995,155	4,861	5,548,439	Yes
	ISD 0118 NORTHLAND COMMUNITY (REMER)	26,129	680,848	---	706,977	Yes
	ISD 0129 MONTEVIDEO	---	856,350	156,688	1,013,038	Yes
	ISD 0138 NORTH BRANCH	---	1,619,545	164,309	1,783,854	Yes
	ISD 0139 RUSH CITY	---	547,061	7,491	554,552	Yes
	ISD 0152 MOORHEAD	54,211	4,380,853	562	4,435,626	Yes
	ISD 0162 BAGLEY	260,583	856,307	5,696	1,122,586	Yes
	ISD 0177 WINDOM	96,387	743,596	60,165	900,148	Yes
	ISD 0181 BRAINERD	---	7,551,485	34,994	7,586,479	Yes
	ISD 0182 CROSBY - IRONTON	---	808,767	19,255	828,022	Yes
	ISD 0186 PEQUOT LAKES	---	702,212	---	702,212	Yes
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	---	7,264,497	114,642	7,379,139	Yes
	ISD 0192 FARMINGTON	---	3,074,566	12,008	3,086,574	Yes
	ISD 0194 LAKEVILLE	---	5,414,041	57,733	5,471,774	Yes
	ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN	416,989	16,324,825	98,028	16,839,842	Yes
	ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN	2,024,183	3,138,801	9,862	5,172,846	Yes
	ISD 0199 INVER GROVE HEIGHTS	12,461	2,817,130	9,952	2,839,543	Yes
	ISD 0200 HASTINGS	---	2,770,564	8,768	2,779,332	Yes
	ISD 0206 ALEXANDRIA	---	3,248,602	---	3,248,602	Yes
	ISD 0213 OSAKIS	---	391,428	151,742	543,170	Yes
	ISD 0241 ALBERT LEA	---	2,440,433	34,243	2,474,676	Yes
	ISD 0256 RED WING	35,049	1,038,528	340,459	1,414,036	Yes
	ISD 0270 HOPKINS	199,658	5,156,870	31,039	5,387,567	Yes
	ISD 0271 BLOOMINGTON	22,453	6,985,965	47,654	7,056,072	Yes
	ISD 0272 EDEN PRAIRIE	---	5,355,586	78,575	5,434,161	Yes
	ISD 0273 EDINA	---	3,707,539	34,994	3,742,533	Yes
	ISD 0276 MINNETONKA	---	2,597,811	38,115	2,635,926	Yes
	ISD 0277 WESTONKA	---	1,265,984	20,167	1,286,151	Yes
	ISD 0278 ORONO	---	1,109,157	6,077	1,115,234	Yes
	ISD 0279 OSSEO AREA	458,418	15,708,080	209,671	16,376,169	Yes
	ISD 0280 RICHFIELD	---	3,868,695	77,464	3,946,159	Yes
	ISD 0281 ROBBINSDALE	829,509	11,279,201	135,054	12,243,764	Yes
	ISD 0282 ST ANTHONY-NEW BRIGHTON	---	739,088	---	739,088	Yes
	ISD 0283 ST LOUIS PARK	231,982	3,957,356	364,054	4,553,392	Yes
	ISD 0284 WAYZATA	---	5,147,361	23,694	5,171,055	Yes
	ISD 0286 BROOKLYN CENTER	108,288	3,178,439	181,684	3,468,411	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>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	ISD 0300 LA CRESCENT - HOKAH	---	372,886	156,226	529,112	Yes
	ISD 0309 PARK RAPIDS	32,174	1,659,306	5,930	1,697,410	Yes
	ISD 0314 BRAHAM	---	976,464	---	976,464	Yes
	ISD 0316 GREENWAY (COLERAINE)	39,667	699,020	343,771	1,082,458	Yes
	ISD 0317 DEER RIVER	602,436	1,348,396	7,877	1,958,709	Yes
	ISD 0318 GRAND RAPIDS	86,818	3,993,058	216,125	4,296,001	Yes
	ISD 0319 NASHWAUK-KEEWATIN	23,817	479,062	6,269	509,148	Yes
	ISD 0332 MORA	---	1,099,322	---	1,099,322	Yes
	ISD 0333 OGILVIE	9,109	802,881	---	811,990	Yes
	ISD 0345 NEW LONDON-SPICER	---	584,129	115,731	699,860	Yes
	ISD 0347 WILLMAR	---	3,339,330	615,859	3,955,189	Yes
	ISD 0361 INTERNATIONAL FALLS	22,952	701,307	313,613	1,037,872	Yes
	ISD 0381 LAKE SUPERIOR (TWO HARBORS)	---	870,750	15,962	886,712	Yes
	ISD 0394 MONTGOMERY-LONSDALE	---	754,396	---	754,396	Yes
	ISD 0413 MARSHALL	---	1,417,986	---	1,417,986	Yes
	ISD 0423 HUTCHINSON	---	1,627,402	71,465	1,698,867	Yes
	ISD 0432 MAHNOMEN	1,384,769	626,795	---	2,011,564	Yes
	ISD 0435 WAUBUN	1,413,862	1,154,469	2,975	2,571,306	Yes
	ISD 0463 EDEN VALLEY-WATKINS	---	503,285	148,268	651,553	Yes
	ISD 0465 LITCHFIELD	---	705,195	226,678	931,873	Yes
	ISD 0466 DASSEL-COKATO	---	998,076	182,996	1,181,072	Yes
	ISD 0473 ISLE	83,957	579,360	99,071	762,388	Yes
	ISD 0477 PRINCETON	---	1,492,176	181,001	1,673,177	Yes
	ISD 0480 ONAMIA	588,289	1,317,175	65,848	1,971,312	Yes
	ISD 0482 LITTLE FALLS	---	1,843,788	---	1,843,788	Yes
	ISD 0484 PIERZ	---	632,708	40,221	672,929	Yes
	ISD 0492 AUSTIN	---	4,460,290	18,587	4,478,877	Yes
	ISD 0508 ST PETER	38,896	1,043,748	196,476	1,279,120	Yes
	ISD 0518 WORTHINGTON	---	2,953,020	---	2,953,020	Yes
	ISD 0533 DOVER-EYOTA	---	544,344	126,739	671,083	Yes
	ISD 0534 STEWARTVILLE	---	567,314	---	567,314	Yes
	ISD 0535 ROCHESTER	---	13,908,185	66,716	13,974,901	Yes
	ISD 0544 FERGUS FALLS	---	1,227,960	---	1,227,960	Yes
	ISD 0548 PELICAN RAPIDS	---	931,529	---	931,529	Yes
	ISD 0549 PERHAM - DENT	---	988,909	23,575	1,012,484	Yes
	ISD 0564 THIEF RIVER FALLS	17,463	1,333,326	5,935	1,356,724	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>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	ISD 0577 WILLOW RIVER	18,809	601,788	---	620,597	Yes
	ISD 0578 PINE CITY	298,396	866,970	---	1,165,366	Yes
	ISD 0593 CROOKSTON	95,573	1,018,105	15,717	1,129,395	Yes
	ISD 0595 EAST GRAND FORKS	---	749,857	7,280	757,137	Yes
	ISD 0621 MOUNDS VIEW	27,492	6,010,671	646,625	6,684,788	Yes
	ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE	124,922	9,048,017	354,941	9,527,880	Yes
	ISD 0623 ROSEVILLE	1,432,089	6,596,495	19,596	8,048,180	Yes
	ISD 0624 WHITE BEAR LAKE	---	4,674,280	235,740	4,910,020	Yes
	ISD 0625 ST PAUL	1,732,582	72,556,487	436,316	74,725,385	Yes
	ISD 0656 FARIBAULT	---	4,362,626	24,672	4,387,298	Yes
	ISD 0659 NORTHFIELD	67,850	2,401,453	11,465	2,480,768	Yes
	ISD 0682 ROSEAU	22,371	719,859	7,646	749,876	Yes
	ISD 0690 WARROAD	41,665	850,017	71,256	962,938	Yes
	ISD 0695 CHISHOLM	4,000	577,846	---	581,846	Yes
	ISD 0700 HERMANTOWN	---	1,051,911	15,007	1,066,918	Yes
	ISD 0701 HIBBING	17,316	2,471,642	3,300	2,492,258	Yes
	ISD 0704 PROCTOR	---	1,179,916	6,526	1,186,442	Yes
	ISD 0706 VIRGINIA	30,935	891,491	562,986	1,485,412	Yes
	ISD 0707 NETT LAKE	704,388	107,558	14,701	826,647	Yes
	ISD 0709 DULUTH	2,054,051	10,843,862	1,677,784	14,575,697	Yes
	ISD 0712 MOUNTAIN IRON - BUHL	15,480	630,122	117,607	763,209	Yes
	ISD 0716 BELLE PLAINE	---	562,712	188,682	751,394	Yes
	ISD 0717 JORDAN	---	907,998	---	907,998	Yes
	ISD 0719 PRIOR LAKE - SAVAGE	---	2,453,606	38,825	2,492,431	Yes
	ISD 0720 SHAKOPEE	29,747	4,928,471	64,517	5,022,735	Yes
	ISD 0721 NEW PRAGUE	---	1,775,500	2,000	1,777,500	Yes
	ISD 0726 BECKER	---	580,654	3,382	584,036	Yes
	ISD 0727 BIG LAKE	---	1,034,979	16,612	1,051,591	Yes
	ISD 0728 ELK RIVER	26,089	6,971,659	32,112	7,029,860	Yes
	ISD 0738 HOLDINGFORD	---	539,980	140,868	680,848	Yes
	ISD 0740 MELROSE	---	638,075	17,510	655,585	Yes
	ISD 0742 ST CLOUD	148,571	10,414,420	83,187	10,646,178	Yes
	ISD 0743 SAUK CENTRE	---	583,925	---	583,925	Yes
	ISD 0745 ALBANY	---	771,695	24,232	795,927	Yes
	ISD 0748 SARTELL - ST STEPHEN	77,385	698,826	191,924	968,135	Yes
	ISD 0750 ROCORI AREA SCHOOLS	---	998,766	213,320	1,212,086	Yes

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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 0761 OWATONNA	---	4,019,866	31,795	4,051,661	Yes
	ISD 0777 BENSON	---	697,387	---	697,387	Yes
	ISD 0813 LAKE CITY	---	451,686	155,935	607,621	Yes
	ISD 0821 MENAUGA	---	739,929	15,020	754,949	Yes
	ISD 0829 WASECA	---	1,214,625	---	1,214,625	Yes
	ISD 0831 FOREST LAKE	17,953	4,137,363	9,841	4,165,157	Yes
	ISD 0832 MAHTOMEDI	---	1,715,854	5,289	1,721,143	Yes
	ISD 0833 SO WASHINGTON COUNTY	24,725	8,279,896	27,765	8,332,386	Yes
	ISD 0834 STILLWATER	9,719	4,419,801	26,505	4,456,025	Yes
	ISD 0840 ST JAMES	---	791,962	88,195	880,157	Yes
	ISD 0846 BRECKENRIDGE	14,073	664,172	---	678,245	Yes
	ISD 0858 ST CHARLES	---	476,536	111,619	588,155	Yes
	ISD 0861 WINONA	---	1,406,694	541,282	1,947,976	Yes
	ISD 0876 ANNANDALE	---	907,885	162,539	1,070,424	Yes
	ISD 0877 BUFFALO-HANOVER-MONTROSE	---	3,769,215	28,380	3,797,595	Yes
	ISD 0879 DELANO	500	628,734	162,565	791,799	Yes
	ISD 0882 MONTICELLO	---	4,076,474	---	4,076,474	Yes
	ISD 0883 ROCKFORD	---	678,283	125,287	803,570	Yes
	ISD 0885 ST MICHAEL-ALBERTVILLE	---	1,361,073	---	1,361,073	Yes
	ISD 0911 CAMBRIDGE-ISANTI	---	2,433,251	505,935	2,939,186	Yes
	ISD 0912 MILACA	---	1,002,506	178,955	1,181,461	Yes
	ISD 2125 TRITON (DODGE CENTER)	---	530,971	54,893	585,864	Yes
	ISD 2134 UNITED SOUTH CENTRAL (WELLS)	18,989	435,186	58,837	513,012	Yes
	ISD 2135 MAPLE RIVER	---	729,531	---	729,531	Yes
	ISD 2142 ST LOUIS COUNTY	193,198	1,591,455	432,678	2,217,331	Yes
	ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN	---	773,865	---	773,865	Yes
	ISD 2144 CHISAGO LAKES (LINDSTROM)	---	1,854,673	---	1,854,673	Yes
	ISD 2149 MINNEWASKA AREA	---	988,837	4,658	993,495	Yes
	ISD 2154 EVELETH-GILBERT	---	749,096	208,701	957,797	Yes
	ISD 2155 WADENA-DEER CREEK	---	2,782,012	---	2,782,012	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	---	882,612	---	882,612	Yes
	ISD 2165 HINCKLEY-FINLAYSON	36,761	888,358	---	925,119	Yes
	ISD 2168 NRHEG (NEW RICHLAND)	---	726,833	---	726,833	Yes
	ISD 2170 STAPLES - MOTLEY	---	1,272,678	---	1,272,678	Yes
	ISD 2174 PINE RIVER - BACKUS	---	780,697	18,445	799,142	Yes
	ISD 2176 WARREN-ALVARADO-OSLO	113,713	414,007	894	528,614	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>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	ISD 2184 LUVERNE	---	503,895	143,269	647,164	Yes
	ISD 2190 YELLOW MEDICINE EAST	152,368	461,506	---	613,874	Yes
	ISD 2198 FILLMORE CENTRAL (PRESTON)	9,052	583,485	---	592,537	Yes
	ISD 2310 SIBLEY EAST (ARLINGTON)	---	831,371	---	831,371	Yes
	ISD 2311 CLEARBROOK-GONVICK	173,298	620,019	1,265	794,582	Yes
	ISD 2364 BELGRADE-BROOTEN-ELROSA	---	593,152	107,466	700,618	Yes
	ISD 2365 GIBBON-FAIRFAX-WINTHROP	---	502,153	---	502,153	Yes
	ISD 2396 ATWATER-COSMOS-GROVE CITY	---	599,792	166,368	766,160	Yes
	ISD 2397 LESUEUR-HENDERSON	---	724,658	---	724,658	Yes
	ISD 2534 BOLD (Bird Island/Olivia/Lk Lillian)	---	623,368	115,291	738,659	Yes
	ISD 2580 EAST CENTRAL SCHOOLS	19,709	1,175,202	32,270	1,227,181	Yes
	ISD 2687 HOWARD LK-WAVERLY-WINSTED	---	418,320	127,638	545,958	Yes
	ISD 2689 PIPESTONE AREA	---	704,725	178,827	883,552	Yes
	ISD 2711 MESABI EAST (AURORA)	---	679,322	185,076	864,398	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	---	942,424	---	942,424	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	---	1,102,407	18,187	1,120,594	Yes
	ISD 2853 LAC QUI PARLE VALLEY	---	453,247	162,369	615,616	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	870,130	94,498	964,628	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	---	912,929	---	912,929	Yes
	ISD 2895 JACKSON COUNTY CENTRAL	---	520,322	71,543	591,865	Yes
	ISD 2897 REDWOOD FALLS	111,397	558,061	259,206	928,664	Yes
	ISD 2899 PLAINVIEW-ELGIN-MILLVILLE	---	612,325	---	612,325	Yes
	ISD 2904 TRACY	---	502,322	111,799	614,121	Yes
	ITASCA AREA SCHOOLS COLLABORATIVE	1,064,852	190,203	---	1,255,055	Yes
	LAKE AGASSIZ SPEC ED COOP	---	502,502	---	502,502	Yes
	LAKES COUNTRY SERVICE COOPERATIVE	273,289	850,175	---	1,123,464	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	2,538,883	57,358	2,596,241	Yes
	METRO TWIN CITIES AREA SERVICE COOP	---	3,160,698	---	3,160,698	Yes
	MID STATE EDUCATION DISTRICT	---	747,120	8,979	756,099	Yes
	MIDWEST SPECIAL ED COOP	---	751,379	---	751,379	Yes
	MN TRANSITIONS CHARTER SCHOOL	---	2,000,760	27,461	2,028,221	Yes
	MN VALLEY EDUCATION DISTRICT	---	1,646,741	---	1,646,741	Yes
	NATIONAL JOINT POWERS ALLIANCE	---	1,518,318	---	1,518,318	Yes
	NAYTAHWAUSH COMMUNITY SCHOOL	653,373	187,750	---	841,123	Yes
	NEW MILLENNIUM ACADEMY	---	730,744	---	730,744	Yes
	NEW VISIONS ACADEMY	---	989,959	---	989,959	Yes

**State of Minnesota  
Office of the State Auditor  
Statewide Single Audit  
Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2012**

**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>						
	NOBLE ACADEMY	---	675,041	---	675,041	Yes
	NORTHEAST SERVICE COOP	21,419,882	881,582	---	22,301,464	Yes
	NORTHLAND LEARNING CTR, VIRGINIA	---	2,566,649	60,399	2,627,048	Yes
	NW REGIONAL INTERDISTRICT COUNCIL	---	530,401	13,117	543,518	Yes
	PRAIRIE SEEDS ACADEMY	---	853,569	---	853,569	Yes
	RIVER BEND EDUCATION DISTRICT	---	1,677,339	---	1,677,339	Yes
	RUM RIVER SPECIAL EDUCATION COOP	---	2,178,444	---	2,178,444	Yes
	SOJOURNER TRUTH ACADEMY	---	550,575	---	550,575	Yes
	SOUTH CENTRAL SERVICE COOPERATIVE	254,145	782,040	---	1,036,185	Yes
	SOUTHERN MN SPCL SERVICES COOP	---	598,442	---	598,442	Yes
	SOUTHERN PLAINS ED COOP	---	985,267	5,015	990,282	Yes
	SSD 1 MINNEAPOLIS	1,902,471	58,602,116	588,751	61,093,338	Yes
	SSD 6 SOUTH ST PAUL	---	2,105,266	11,234	2,116,500	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	2,126,464	---	2,126,464	Yes
	SW & WEST CENTRAL SERVICE COOP	306,762	9,985,083	---	10,291,845	Yes
	TWIN CITIES INTERNATIONAL ELEMENTARY	---	851,265	---	851,265	Yes
	WEST CENTRAL EDUCATION DISTRICT	---	1,067,133	---	1,067,133	Yes
	WEST METRO EDUCATION PROGRAM	---	1,328,964	---	1,328,964	Yes
	ZUMBRO EDUCATION DISTRICT	---	2,250,681	50,360	2,301,041	Yes
	TOTAL	57,663,068	647,946,494	17,877,438	723,487,000	
<b>TRIBAL GOVERNMENTS</b>						
	BOIS FORTE RES BUS COMM	16,117,491	483,512	182,282	16,783,285	Yes
	FOND DU LAC BAND OF CHIPPEWA	32,516,066	1,058,103	278,256	33,852,425	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not received in time for this publication.				
	MILLE LACS BAND OF CHIPPEWA INDIANS	22,058,984	507,871	112,560	22,679,415	Yes
	MN CHIPPEWA TRIBE	2,105,081	1,893,362	---	3,998,443	Yes
	RED LAKE BAND OF CHIPPEWA INDIANS	50,187,304	4,596,806	303,906	55,088,016	Yes
	WHITE EARTH RESERVATION	38,491,251	2,183,236	402,871	41,077,358	Yes
	TOTAL	161,476,177	10,722,890	1,279,875	173,478,942	
		1,026,891,997	1,678,816,151	310,008,248	3,015,716,396	