

## **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, 2013**

**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	Report not filed within single audit deadline.				
	CITY OF ARLINGTON	---	11,583	2,067,310	2,078,893	Yes
	CITY OF ASHBY	1,010,680	1,000	---	1,011,680	Yes
	CITY OF AUSTIN	Report not filed within single audit deadline.				
	CITY OF BEMIDJI	19,843	639,932	---	659,775	Yes
	CITY OF BENSON	9,983	261,663	1,493,158	1,764,804	Yes
	CITY OF BERTHA	4,665,086	660,150	---	5,325,236	Yes
	CITY OF BLOOMINGTON	4,787,161	3,382,455	449,895	8,619,511	Yes
	CITY OF BLUE EARTH	819,230	2,523,190	538,486	3,880,906	Yes
	CITY OF BRAINERD	775,247	6,189,666	---	6,964,913	Yes
	CITY OF BRANDON	756,539	593,500	---	1,350,039	Yes
	CITY OF BROOKLYN CENTER	72,037	18,476	696,026	786,539	Yes
	CITY OF BROOKLYN PARK	38,108	117,200	8,378,576	8,533,884	Yes
	CITY OF CANBY	65,599	171,187	774,623	1,011,409	Yes
	CITY OF CROOKSTON	---	912,190	13,846	926,036	Yes
	CITY OF DETROIT LAKES	---	912,321	---	912,321	Yes
	CITY OF DULUTH	4,951,238	11,333,381	518,980	16,803,599	Yes
	CITY OF EAST GRAND FORKS	2,037,140	301,906	---	2,339,046	Yes
	CITY OF EDEN PRAIRIE	627,401	74,126	234	701,761	Yes
	CITY OF ELY	27,475	490,553	240,000	758,028	Yes
	CITY OF FAIRMONT	---	1,022,875	17,746,313	18,769,188	Yes
	CITY OF FARIBAULT	163,447	1,790,440	154,641	2,108,528	Yes
	CITY OF FERGUS FALLS	---	7,575,497	---	7,575,497	Yes
	CITY OF FOSSTON	858,533	140,575	2,198,964	3,198,072	Yes
	CITY OF FREEPORT	834,898	5,500	---	840,398	Yes
	CITY OF GRAND RAPIDS	Report not filed within single audit deadline.				
	CITY OF GRANITE FALLS	7,750,311	43,544	---	7,793,855	Yes
	CITY OF JACKSON	---	1,039,937	828,996	1,868,933	Yes
	CITY OF KASSON	---	1,555,612	115,112	1,670,724	Yes
	CITY OF KIMBALL	1,873,755	3,800	---	1,877,555	Yes
	CITY OF LE SUEUR	881,771	575,818	---	1,457,589	Yes
	CITY OF LITCHFIELD	---	374,078	739,151	1,113,229	Yes
	CITY OF LONG PRAIRIE	482,690	242,449	2,441,071	3,166,210	Yes
	CITY OF MADISON	604,796	202,210	---	807,006	Yes
	CITY OF MANKATO	5,307,458	1,398,728	742,083	7,448,269	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, 2013**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>CITIES (continued)</b>						
	CITY OF MAPLE GROVE	---	39,776	1,474,824	1,514,600	Yes
	CITY OF MARSHALL	2,000	636,724	---	638,724	Yes
	CITY OF MC INTOSH	---	393,421	1,468,063	1,861,484	Yes
	CITY OF MILAN	2,206,381	585,765	---	2,792,146	Yes
	CITY OF MINNEAPOLIS	40,319,018	21,360,012	5,012,424	66,691,454	Yes
	CITY OF MINNETONKA	219,926	374,729	---	594,655	Yes
	CITY OF MONTEVIDEO	74,825	1,711,198	204,419	1,990,442	Yes
	CITY OF MOORHEAD	968,966	2,901,198	2,050	3,872,214	Yes
	CITY OF MORRIS	343	610,534	---	610,877	Yes
	CITY OF MOUNTAIN LAKE	105,641	1,311	1,960,854	2,067,806	Yes
	CITY OF NEW ULM	527,603	4,668,062	---	5,195,665	Yes
	CITY OF NEWFOLDEN	---	12,753	529,315	542,068	Yes
	CITY OF OLIVIA	2,586,095	20,267	10,836,038	13,442,400	Yes
	CITY OF OSAKIS	1,418,065	800	---	1,418,865	Yes
	CITY OF PAYNESVILLE	---	250,112	832,358	1,082,470	Yes
	CITY OF PELICAN RAPIDS	---	233,233	734,484	967,717	Yes
	CITY OF PERHAM	925,269	115,284	102,645	1,143,198	Yes
	CITY OF PIPESTONE	405,731	113,557	466,390	985,678	Yes
	CITY OF PLYMOUTH	2,192,799	127,844	40,346	2,360,989	Yes
	CITY OF PRINCETON	7,737,890	746,337	---	8,484,227	Yes
	CITY OF RED WING	5,000	725,446	78,212	808,658	Yes
	CITY OF RICHFIELD	1,742,740	120,016	310,029	2,172,785	Yes
	CITY OF ROCHESTER	8,656,340	5,608,006	---	14,264,346	Yes
	CITY OF ROSEVILLE	6,246	704,424	2,572	713,242	Yes
	CITY OF SAVAGE	---	3,937,500	8,400	3,945,900	Yes
	CITY OF ST CLOUD	1,207,756	2,614,300	643,906	4,465,962	Yes
	CITY OF ST JAMES	25,998	855,869	194,924	1,076,791	Yes
	CITY OF ST PAUL	24,624,206	6,956,452	2,258,465	33,839,123	Yes
	CITY OF THIEF RIVER FALLS	8,233	885,840	111,002	1,005,075	Yes
	CITY OF TOWER	---	1,037,901	---	1,037,901	Yes
	CITY OF TWO HARBORS	29,940	193,262	289,917	513,119	Yes
	CITY OF TYLER	79,867	82,069	1,131,716	1,293,652	Yes
	CITY OF VIRGINIA	1,898,888	72,503	10,037,825	12,009,216	Yes
	CITY OF WADENA	---	1,240,012	2,986,753	4,226,765	Yes
	CITY OF WHEATON	875,251	267,950	1,780,092	2,923,293	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, 2013**

**Exhibit 3**  
**(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>CITIES (continued)</b>						
	CITY OF WORTHINGTON	16,705	1,067,641	---	1,084,346	Yes
	TOTAL	138,288,148	105,837,650	83,635,488	327,761,286	
<b>COUNTIES</b>						
	AITKIN COUNTY	100,136	3,496,568	361,737	3,958,441	Yes
	ANOKA COUNTY	2,373,805	28,917,209	1,159,328	32,450,342	Yes
	BECKER COUNTY	359,917	5,240,667	---	5,600,584	Yes
	BELTRAMI COUNTY	413,643	7,947,363	112,954	8,473,960	Yes
	BENTON COUNTY	7,799	3,521,561	29,891	3,559,251	Yes
	BIG STONE COUNTY	---	556,957	30,769	587,726	Yes
	BLUE EARTH COUNTY	314,530	12,991,717	2,869	13,309,116	Yes
	BROWN COUNTY	109,084	2,045,204	318,378	2,472,666	Yes
	CARLTON COUNTY	654,711	4,971,273	482,092	6,108,076	Yes
	CARVER COUNTY	2,493,765	9,970,941	218,963	12,683,669	Yes
	CASS COUNTY	437,680	4,730,661	26,734	5,195,075	Yes
	CHIPPEWA COUNTY	1,089	1,246,655	225,501	1,473,245	Yes
	CHISAGO COUNTY	93,619	3,258,794	145,570	3,497,983	Yes
	CLAY COUNTY	111,278	5,584,043	67,613	5,762,934	Yes
	CLEARWATER COUNTY	---	1,350,083	79,464	1,429,547	Yes
	COOK COUNTY	328,329	4,645,524	80,536	5,054,389	Yes
	COTTONWOOD COUNTY	1,408	977,136	45,675	1,024,219	Yes
	CROW WING COUNTY	1,285	6,677,030	688,932	7,367,247	Yes
	DAKOTA COUNTY	4,420,721	42,281,955	---	46,702,676	Yes
	DODGE COUNTY	---	3,379,731	35,018	3,414,749	Yes
	DOUGLAS COUNTY	---	2,383,758	407,409	2,791,167	Yes
	FILLMORE COUNTY	---	1,746,715	119,651	1,866,366	Yes
	FREEBORN COUNTY	15,681	3,363,086	74,124	3,452,891	Yes
	GOODHUE COUNTY	36,890	3,952,579	40,695	4,030,164	Yes
	GRANT COUNTY	2,303	769,736	30,681	802,720	Yes
	HENNEPIN COUNTY	30,843,562	129,921,208	5,790,853	166,555,623	Yes
	HOUSTON COUNTY	---	2,299,315	129,900	2,429,215	Yes
	HUBBARD COUNTY	---	1,940,696	---	1,940,696	Yes
	ISANTI COUNTY	---	4,818,248	431,794	5,250,042	Yes
	ITASCA COUNTY	1,423,767	4,499,911	409,268	6,332,946	Yes
	JACKSON COUNTY	691	986,563	65,412	1,052,666	Yes
	KANABEC COUNTY	323,541	3,131,718	191,020	3,646,279	Yes
	KANDIYOHI COUNTY	150,169	4,800,470	38,240	4,988,879	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, 2013**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>COUNTIES (continued)</b>						
	KITSON COUNTY	---	669,935	4,000	673,935	Yes
	KOOCHICHING COUNTY	167,910	1,785,266	83,590	2,036,766	Yes
	LAC QUI PARLE COUNTY	---	646,005	103,666	749,671	Yes
	LAKE COUNTY	7,794,597	7,312,682	88,125	15,195,404	Yes
	LAKE OF THE WOODS COUNTY	---	1,040,228	---	1,040,228	Yes
	LE SUEUR COUNTY	---	3,479,626	169,142	3,648,768	Yes
	LINCOLN COUNTY	---	2,123,614	8,429	2,132,043	Yes
	LYON COUNTY	1,590	2,617,413	9,645	2,628,648	Yes
	MAHNOMEN COUNTY	27,006	938,532	---	965,538	Yes
	MARSHALL COUNTY	---	2,824,159	---	2,824,159	Yes
	MC LEOD COUNTY	9,070	2,245,075	558,889	2,813,034	Yes
	MEEKER COUNTY	8,105	2,268,265	385,063	2,661,433	Yes
	MILLE LACS COUNTY	2,239	3,070,185	165,182	3,237,606	Yes
	MORRISON COUNTY	149,074	3,204,947	128,026	3,482,047	Yes
	MOWER COUNTY	---	4,864,907	34,706	4,899,613	Yes
	MURRAY COUNTY	---	1,098,996	11,126	1,110,122	Yes
	NICOLLET COUNTY	---	2,572,169	226,181	2,798,350	Yes
	NOBLES COUNTY	---	2,115,660	---	2,115,660	Yes
	NORMAN COUNTY	---	3,438,239	176,718	3,614,957	Yes
	OLMSTED COUNTY	180,154	13,129,625	948,835	14,258,614	Yes
	OTTER TAIL COUNTY	---	6,158,106	249,852	6,407,958	Yes
	PENNINGTON COUNTY	---	1,469,504	81,317	1,550,821	Yes
	PINE COUNTY	18,663	3,034,531	289,408	3,342,602	Yes
	PIPESTONE COUNTY	---	1,070,015	155,567	1,225,582	Yes
	POLK COUNTY	1,455,642	5,843,110	4,704	7,303,456	Yes
	POPE COUNTY	---	998,289	168,968	1,167,257	Yes
	RAMSEY COUNTY	3,911,644	67,870,260	1,262,054	73,043,958	Yes
	REDWOOD COUNTY	---	1,575,821	242,948	1,818,769	Yes
	RENVILLE COUNTY	619,799	2,649,742	414,136	3,683,677	Yes
	RICE COUNTY	1,644,769	5,474,257	48,063	7,167,089	Yes
	ROSEAU COUNTY	---	2,696,876	132,824	2,829,700	Yes
	SCOTT COUNTY	261,498	7,532,687	1,032,029	8,826,214	Yes
	SHERBURNE COUNTY	152,801	6,978,076	13,177	7,144,054	Yes
	SIBLEY COUNTY	---	2,718,488	308,434	3,026,922	Yes
	ST LOUIS COUNTY	4,106,136	36,726,127	1,826,963	42,659,226	Yes
	STEARNS COUNTY	247,422	11,303,637	63,799	11,614,858	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, 2013**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>COUNTIES (continued)</b>						
	STEELE COUNTY	3,998	3,736,814	112,762	3,853,574	Yes
	STEVENS COUNTY	---	597,791	---	597,791	Yes
	SWIFT COUNTY	3,300	1,281,414	37,986	1,322,700	Yes
	TODD COUNTY	5,254	10,778,658	444,214	11,228,126	Yes
	TRAVERSE COUNTY	---	651,916	29,198	681,114	Yes
	WABASHA COUNTY	1,382	4,586,366	80,465	4,668,213	Yes
	WADENA COUNTY	134,166	1,453,629	180,809	1,768,604	Yes
	WASECA COUNTY	---	1,925,275	---	1,925,275	Yes
	WASHINGTON COUNTY	1,666,667	16,352,313	---	18,018,980	Yes
	WATONWAN COUNTY	---	1,536,743	---	1,536,743	Yes
	WILKIN COUNTY	162,199	610,198	156,513	928,910	Yes
	WINONA COUNTY	82,702	5,816,183	106,957	6,005,842	Yes
	WRIGHT COUNTY	20,075	7,344,675	2,041	7,366,791	Yes
	YELLOW MEDICINE COUNTY	127,824	968,080	1,530	1,097,434	Yes
	TOTAL	67,985,089	601,590,184	22,389,112	691,964,385	
<b>NONPROFIT AGENCIES</b>						
	ADULTS & CHILDRENS ALLIANCE INC	---	3,339,198	---	3,339,198	Yes
	ALLINA HEALTH SYSTEM	652,682	8,355	1,095,380	1,756,417	Yes
	AMHERST H. WILDER FOUNDATION	2,544,585	128,007	147,208	2,819,800	Yes
	ANOKA COUNTY COMM ACTION PROG INC	4,281,620	3,796,520	564,733	8,642,873	Yes
	ARROWHEAD ECON OPPORTUNITY AGCY	Report not received in time for this publication.				
	BI-COUNTY COMM ACTION COUNCIL	3,833,754	1,716,631	31,559	5,581,944	Yes
	CAP OF SUBURBAN HENNEPIN	---	1,999,742	357,902	2,357,644	Yes
	CAP RAMSEY & WASHINGTON COUNTIES	9,620,501	16,739,914	---	26,360,415	Yes
	CENTRACARE HLTH SYS/ST CLOUD HOSPITAL	Report not received in time for this publication.				
	CENTRAL MN COUNCIL ON AGING	---	2,766,323	12,370	2,778,693	Yes
	CENTRAL MN JOBS AND TRAINING	Report not received in time for this publication.				
	CHILD CARE AND NUTRITION INC	---	4,926,519	---	4,926,519	Yes
	CHILD CARE CHOICES INC	---	6,976,049	---	6,976,049	Yes
	CHILD CARE RESOURCE & REFERRAL INC	4,352,180	4,807,443	179,987	9,339,610	Yes
	CHILDREN'S HEALTH CARE	1,788,837	826,480	1,232,611	3,847,928	Yes
	COMMUNITY ACTION OF MINNEAPOLIS	Report not received in time for this publication.				
	CORNERSTONE ADVOCACY SERVICE	Report not filed within single audit deadline.				
	EMERGE COMMUNITY DEVELOPMENT	623,988	465,246	1,178,980	2,268,214	Yes
	GREATER MPLS COUNCIL OF CHURCHES	317,141	1,100,805	365,572	1,783,518	Yes
	HEARTLAND COMMUNITY ACTION AGCY	2,195,684	2,643,048	83,366	4,922,098	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, 2013**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>NONPROFIT AGENCIES (continued)</b>						
	HIRED	Report not received in time for this publication.				
	HMONG AMERICAN PARTNERSHIP	293,481	699,128	1,384,051	2,376,660	Yes
	HUNGER SOLUTIONS MINNESOTA	---	1,301,204	---	1,301,204	Yes
	INTER-COUNTY COMMUNITY COUNCIL	1,456,977	2,066,407	407,886	3,931,270	Yes
	INTERNATIONAL INSTITUTE-MINNESOTA	---	265,960	826,648	1,092,608	Yes
	INVITATION HEALTH INSTITUTE	---	870,866	---	870,866	Yes
	KOOTASCA COMM ACTION INC	2,015,335	3,466,016	645,496	6,126,847	Yes
	LAKES & PINES COMM ACT COUNCIL	2,528,904	2,302,898	7,329	4,839,131	Yes
	LIFETRACK RESOURCES	---	362,394	388,277	750,671	Yes
	LUTHERAN SOCIAL SERVICE OF MN	3,508,894	3,075,443	5,140,926	11,725,263	Yes
	MAHUBE-OTWA COMMUNITY ACTION PRTNSHP	4,500,827	4,134,924	---	8,635,751	Yes
	MAYO FOUNDATION FOR MEDICAL EDUCATION	272,456,159	2,750	29,157,495	301,616,404	Yes
	METRO AREA AGENCY ON AGING	---	6,979,967	---	6,979,967	Yes
	METRO CENTER FOR INDEPENDENT LIVING	---	803,653	20,000	823,653	Yes
	MN CHILD CARE RESOURCE & REFERRAL	Report not filed within single audit deadline.				
	MN LICENSED FAMILY CHILD CARE ASSN, INC	Report not filed within single audit deadline.				
	MN RIVER AREA AGENCY ON AGING	Report not received in time for this publication.				
	MN RURAL WATER ASSOCIATION	Report not filed within single audit deadline.				
	MN VALLEY ACTION COUNCIL	2,929,783	8,071,617	963,822	11,965,222	Yes
	MPLS MEDICAL RESEARCH FOUNDATION	17,484,777	169,576	3,013,714	20,668,067	Yes
	NORTHWEST COMMUNITY ACTION INC	1,983,381	2,173,177	84,688	4,241,246	Yes
	NW PRIVATE INDUSTRY COUNCIL	Report not received in time for this publication.				
	PACER CENTER, INC	1,920,149	858,278	249,732	3,028,159	Yes
	PARENTS IN COMMUNITY ACTION INC	17,535,034	1,228,994	---	18,764,028	Yes
	PRAIRIE FIVE COMM ACT CNL	1,447,513	1,665,403	448,711	3,561,627	Yes
	PRIME PROVIDERS INC	Report not filed within single audit deadline.				
	PROVIDERS CHOICE INC	Report not filed within single audit deadline.				
	REACH-UP INCORPORATED	3,347,967	103,553	---	3,451,520	Yes
	RESOURCE INC	1,561,269	2,099,799	4,089,214	7,750,282	Yes
	RURAL MN CEP INC	5,123,481	5,099,417	367,613	10,590,511	Yes
	SCOTT CARVER DAKOTA CAP AGENCY INC	2,912,671	7,381,507	318,783	10,612,961	Yes
	SE MN AREA AGENCY ON AGING	---	2,041,180	---	2,041,180	Yes
	SECOND HARVEST HEARTLAND	---	15,932,239	31,329	15,963,568	Yes
	SECOND HARVEST NORTHERN LAKES FOOD BA	---	633,571	774,708	1,408,279	Yes
	SEMCAC INC	2,078,049	5,400,398	1,096,181	8,574,628	Yes
	ST STEPHEN'S HUMAN SERVICES	Report not received in time for this publication.				

**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, 2013**

**Exhibit 3  
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>NONPROFIT AGENCIES (continued)</b>						
	STARBASE MINNESOTA INC	Report not received in time for this publication.				
	SUSTAINABLE RESOURCES CENTER	Report not filed within single audit deadline.				
	SW MN HOUSING PARTNERSHIP	136,093	37,450	4,135,162	4,308,705	Yes
	SW MN PIC	719,948	1,630,431	---	2,350,379	Yes
	THREE RIVERS COMMUNITY ACTION, INC	1,574,465	2,562,131	276,712	4,413,308	Yes
	TRI-COUNTY ACTION PROGRAM, INC	---	2,579,598	270,241	2,849,839	Yes
	TRI-COUNTY COMMUNITY ACTION, INC.	3,659,660	990,378	---	4,650,038	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	11,152,226	4,119,020	300,954	15,572,200	Yes
	TUBMAN	292,548	2,098,931	511,236	2,902,715	Yes
	WEST CENTRAL MN COMMUNITIES ACTION	2,100,108	2,359,204	89,964	4,549,276	Yes
	WESTERN COMMUNITY ACTION INC	1,521,115	1,571,634	132,538	3,225,287	Yes
	WRIGHT COUNTY COMMUNITY ACTION	1,646,335	1,256,216	42,723	2,945,274	Yes
	TOTAL	398,098,121	150,635,592	60,425,801	609,159,514	
<b>OTHER GOVERNMENTAL AGENCIES</b>						
	AITKIN-ITASCA-KOOCHICHING CHS	---	732,572	15,865	748,437	Yes
	BEMIDJI REGIONAL AIRPORT	---	1,922,500	---	1,922,500	Yes
	CARLTON COOK LAKE ST LOUIS CO HL BD	---	2,855,428	---	2,855,428	Yes
	COUNTRYSIDE PUBLIC HEALTH SERVICE	---	808,646	---	808,646	Yes
	DAKOTA CO COMMUNITY DEVELPMT AGCY	Report not received in time for this publication.				
	DULUTH AIRPORT AUTHORITY	---	18,088,144	---	18,088,144	Yes
	DULUTH TRANSIT AUTHORITY	1,894,675	160,016	---	2,054,691	Yes
	HORIZON COMMUNITY HEALTH BOARD	---	726,473	---	726,473	Yes
	HUMAN SERV OF FARIBAULT & MARTIN CO	---	3,139,349	---	3,139,349	Yes
	MEEKER-MCLEOD-SIBLEY CHS	121,092	999,528	---	1,120,620	Yes
	METRO EMERGENCY SERVICES BOARD	---	1,187,327	---	1,187,327	Yes
	MINNEAPOLIS PARK & RECREATION BD	180,499	110,575	578,143	869,217	Yes
	MN VALLEY REGIONAL RAILROAD AUTH	---	1,979,057	---	1,979,057	Yes
	MN VALLEY TRANSIT AUTHORITY	---	804,678	4,025,760	4,830,438	Yes
	NE MN OFFICE OF JOB TRAINING	Report not received in time for this publication.				
	NORTH COUNTRY CHS	---	899,072	---	899,072	Yes
	PACT FOR FAMILIES COLLABORATIVE	---	867,154	174,505	1,041,659	Yes
	QUIN COUNTY COMM HEALTH SERVICE	---	633,635	---	633,635	Yes
	RAMSEY COUNTY REGIONAL RAILROAD AUTH	---	34,505,468	857,224	35,362,692	Yes
	RAMSEY-WASHINGTON METRO WATERSHED DI	---	52,838	1,512,225	1,565,063	Yes
	SE MN REGIONAL RADIO BOARD	---	681,321	---	681,321	Yes
	SOUTHWEST HEALTH & HUMAN SERVICES	---	3,870,849	---	3,870,849	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, 2013**

**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>						
	ST PAUL PORT AUTHORITY	378,058	2,556,887	---	2,934,945	Yes
	STEARNS-BENTON EMPLOYMENT TRNG CNCL	Report not received in time for this publication.				
	WESTERN LAKE SUPERIOR SANITARY DIST	Report not filed within single audit deadline.				
	TOTAL	<u>2,574,324</u>	<u>77,581,517</u>	<u>7,163,722</u>	<u>87,319,563</u>	
<b>REGIONAL DEVELOPMENT COMMISSIONS</b>						
	ARROWHEAD REG DEVELOP COMM	3,202,036	2,690,460	---	5,892,496	Yes
	METROPOLITAN COUNCIL	265,103,532	5,695,369	56,259,747	327,058,648	Yes
	NW REGIONAL DEVELOPMENT COMMISSION	2,640,867	3,147,663	69,033	5,857,563	Yes
	TOTAL	<u>270,946,435</u>	<u>11,533,492</u>	<u>56,328,780</u>	<u>338,808,707</u>	
<b>SCHOOLS AND RELATED AGENCIES</b>						
	ACADEMIA CESAR CHAVEZ CHARTER SCHOOL	---	599,026	59,165	658,191	Yes
	AREA SPEC ED COOP - E. GRAND FORKS	---	1,401,686	---	1,401,686	Yes
	BEMIDJI REGIONAL INTERDISTRICT COUNCIL	---	2,023,036	---	2,023,036	Yes
	BENTON-STEARNS EDUCATION DISTRICT	---	2,603,671	27,235	2,630,906	Yes
	BEST ACADEMY	---	688,724	---	688,724	Yes
	CARVER-SCOTT EDUCATIONAL COOP	---	597,197	51,504	648,701	Yes
	COMMUNITY OF PEACE ACADEMY	---	510,578	---	510,578	Yes
	COMMUNITY SCHOOL OF EXCELLENCE	---	1,426,369	---	1,426,369	Yes
	DULUTH PUBLIC SCHOOLS ACADEMY	---	981,599	---	981,599	Yes
	EXCELL ACADEMY FOR HIGHER LEARNING	---	529,734	---	529,734	Yes
	FERGUS FALLS AREA SPEC ED COOP	---	1,291,794	---	1,291,794	Yes
	FRESHWATER EDUCATION DISTRICT	---	2,198,153	---	2,198,153	Yes
	GLOBAL ACADEMY CHARTER SCHOOL	---	676,827	---	676,827	Yes
	GOODHUE COUNTY EDUCATION DISTRICT	---	1,537,378	---	1,537,378	Yes
	HARVEST PREPARATORY SCHOOL	---	576,527	---	576,527	Yes
	HIAWATHA ACADEMIES	---	688,089	---	688,089	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	---	2,762,070	15,803	2,777,873	Yes
	HIGHER GROUND ACADEMY	---	987,223	---	987,223	Yes
	HMONG COLLEGE PREP ACADEMY	---	1,183,582	---	1,183,582	Yes
	HOPE COMMUNITY ACADEMY	---	548,329	---	548,329	Yes
	INTERMEDIATE SCHOOL DISTRICT 287	---	909,764	16,550	926,314	Yes
	INTERMEDIATE SCHOOL DISTRICT 916	118,088	637,483	133,724	889,295	Yes
	ISD 0001 AITKIN	---	816,729	35,503	852,232	Yes
	ISD 0004 MCGREGOR	---	570,272	---	570,272	Yes
	ISD 0011 ANOKA-HENNEPIN	69,380	22,407,430	7,169	22,483,979	Yes
	ISD 0012 CENTENNIAL	20,368	3,350,342	8,818	3,379,528	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, 2013**

**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 0013 COLUMBIA HEIGHTS	---	3,840,312	6,346	3,846,658	Yes
	ISD 0014 FRIDLEY	424,257	2,433,605	---	2,857,862	Yes
	ISD 0015 ST FRANCIS	15,416	2,634,682	29,815	2,679,913	Yes
	ISD 0016 SPRING LAKE PARK	---	3,259,264	7,747	3,267,011	Yes
	ISD 0022 DETROIT LAKES	89,142	1,974,864	4,911	2,068,917	Yes
	ISD 0023 FRAZEE - VERGAS	22,064	931,990	---	954,054	Yes
	ISD 0025 PINE POINT (PONSFORD)	438,348	123,841	6,745	568,934	Yes
	ISD 0031 BEMIDJI	370,626	5,161,393	111,678	5,643,697	Yes
	ISD 0032 BLACKDUCK	28,878	490,148	19,880	538,906	Yes
	ISD 0036 KELLIHER	388,628	365,612	3,205	757,445	Yes
	ISD 0038 RED LAKE	8,506,938	4,127,740	56,450	12,691,128	Yes
	ISD 0047 SAUK RAPIDS - RICE	---	1,220,704	181,794	1,402,498	Yes
	ISD 0051 FOLEY	---	713,169	179,602	892,771	Yes
	ISD 0077 MANKATO	---	4,997,278	101,877	5,099,155	Yes
	ISD 0088 NEW ULM	---	824,891	---	824,891	Yes
	ISD 0093 CARLTON	128,512	386,040	26,026	540,578	Yes
	ISD 0094 CLOQUET	492,019	1,779,651	5,391	2,277,061	Yes
	ISD 0097 MOOSE LAKE	---	1,088,009	135,578	1,223,587	Yes
	ISD 0108 CENTRAL (NORWOOD-YG AMERICA)	---	655,583	10,001	665,584	Yes
	ISD 0110 WACONIA	---	1,155,263	9,943	1,165,206	Yes
	ISD 0111 WATERTOWN - MAYER	---	793,271	9,340	802,611	Yes
	ISD 0112 EASTERN CARVER CO (CHASKA)	---	3,875,587	32,876	3,908,463	Yes
	ISD 0113 WALKER-HACKENSACK-AKELEY	456,923	825,057	5,819	1,287,799	Yes
	ISD 0115 CASS LAKE - BENA	4,728,298	1,413,597	31,055	6,172,950	Yes
	ISD 0118 NORTHLAND COMMUNITY (REMER)	27,220	594,008	---	621,228	Yes
	ISD 0129 MONTEVIDEO	---	568,925	206,239	775,164	Yes
	ISD 0138 NORTH BRANCH	---	872,587	82,933	955,520	Yes
	ISD 0152 MOORHEAD	51,376	4,487,166	7,309	4,545,851	Yes
	ISD 0162 BAGLEY	259,789	692,684	10,866	963,339	Yes
	ISD 0177 WINDOM	8,541	559,284	158,438	726,263	Yes
	ISD 0181 BRAINERD	---	6,766,645	---	6,766,645	Yes
	ISD 0182 CROSBY - IRONTON	---	934,569	44,975	979,544	Yes
	ISD 0186 PEQUOT LAKES	---	570,759	41,701	612,460	Yes
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	---	6,359,584	76,991	6,436,575	Yes
	ISD 0192 FARMINGTON	---	2,314,016	8,772	2,322,788	Yes
	ISD 0194 LAKEVILLE	---	3,736,421	51,932	3,788,353	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, 2013**

**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 0196 ROSEMOUNT-APPLE VALLEY-EAGAN	214,448	12,069,843	---	12,284,291	Yes
	ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN	2,163,329	3,291,786	6,341	5,461,456	Yes
	ISD 0199 INVER GROVE HEIGHTS	15,519	2,405,778	7,515	2,428,812	Yes
	ISD 0200 HASTINGS	---	2,520,401	7,232	2,527,633	Yes
	ISD 0206 ALEXANDRIA	---	3,051,464	---	3,051,464	Yes
	ISD 0241 ALBERT LEA	---	2,576,697	27,392	2,604,089	Yes
	ISD 0252 CANNON FALLS	---	504,188	---	504,188	Yes
	ISD 0256 RED WING	34,746	957,443	226,862	1,219,051	Yes
	ISD 0270 HOPKINS	50,143	4,662,163	39,684	4,751,990	Yes
	ISD 0271 BLOOMINGTON	22,765	6,886,917	46,453	6,956,135	Yes
	ISD 0272 EDEN PRAIRIE	---	4,009,718	93,006	4,102,724	Yes
	ISD 0273 EDINA	---	2,119,824	12,454	2,132,278	Yes
	ISD 0276 MINNETONKA	---	2,728,449	42,643	2,771,092	Yes
	ISD 0277 WESTONKA	---	1,167,427	16,174	1,183,601	Yes
	ISD 0278 ORONO	---	924,378	7,156	931,534	Yes
	ISD 0279 OSSEO AREA	25,170	14,728,731	127,935	14,881,836	Yes
	ISD 0280 RICHFIELD	---	4,120,245	20,618	4,140,863	Yes
	ISD 0281 ROBBINSDALE	397,656	9,901,975	72,638	10,372,269	Yes
	ISD 0282 ST ANTHONY-NEW BRIGHTON	---	758,995	---	758,995	Yes
	ISD 0283 ST LOUIS PARK	389,998	3,020,657	488,874	3,899,529	Yes
	ISD 0284 WAYZATA	---	4,392,673	---	4,392,673	Yes
	ISD 0286 BROOKLYN CENTER	180,179	2,870,426	19,991	3,070,596	Yes
	ISD 0300 LA CRESCENT - HOKAH	---	339,939	176,237	516,176	Yes
	ISD 0309 PARK RAPIDS	27,642	1,352,829	5,930	1,386,401	Yes
	ISD 0314 BRAHAM	---	984,850	---	984,850	Yes
	ISD 0316 GREENWAY (COLERAINE)	37,317	719,338	264,952	1,021,607	Yes
	ISD 0317 DEER RIVER	602,728	1,216,619	7,464	1,826,811	Yes
	ISD 0318 GRAND RAPIDS	81,953	3,695,386	178,244	3,955,583	Yes
	ISD 0319 NASHWAUK-KEEWATIN	28,991	589,072	4,929	622,992	Yes
	ISD 0332 MORA	---	979,046	---	979,046	Yes
	ISD 0333 OGILVIE	11,162	723,895	---	735,057	Yes
	ISD 0345 NEW LONDON-SPICER	---	707,430	---	707,430	Yes
	ISD 0347 WILLMAR	---	3,942,024	530,336	4,472,360	Yes
	ISD 0361 INTERNATIONAL FALLS	27,078	583,508	213,007	823,593	Yes
	ISD 0381 LAKE SUPERIOR (TWO HARBORS)	---	907,239	6,902	914,141	Yes
	ISD 0413 MARSHALL	---	1,432,376	---	1,432,376	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, 2013**

**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 0423 HUTCHINSON	---	1,596,186	994	1,597,180	Yes
	ISD 0432 MAHNOMEN	1,393,376	758,695	---	2,152,071	Yes
	ISD 0435 WAUBUN	1,349,839	1,044,017	3,726	2,397,582	Yes
	ISD 0463 EDEN VALLEY-WATKINS	---	425,896	142,175	568,071	Yes
	ISD 0465 LITCHFIELD	---	677,782	172,835	850,617	Yes
	ISD 0466 DASSEL-COKATO	---	975,197	194,523	1,169,720	Yes
	ISD 0473 ISLE	48,817	498,745	89,911	637,473	Yes
	ISD 0477 PRINCETON	---	1,137,030	167,869	1,304,899	Yes
	ISD 0480 ONAMIA	596,555	1,707,931	2,839	2,307,325	Yes
	ISD 0482 LITTLE FALLS	---	1,875,948	9,514	1,885,462	Yes
	ISD 0484 PIERZ	---	464,186	67,290	531,476	Yes
	ISD 0492 AUSTIN	---	3,848,913	15,841	3,864,754	Yes
	ISD 0508 ST PETER	---	842,906	4,065	846,971	Yes
	ISD 0518 WORTHINGTON	---	2,857,579	---	2,857,579	Yes
	ISD 0533 DOVER-EYOTA	---	469,112	140,106	609,218	Yes
	ISD 0534 STEWARTVILLE	---	560,862	---	560,862	Yes
	ISD 0535 ROCHESTER	---	11,530,241	32,624	11,562,865	Yes
	ISD 0544 FERGUS FALLS	---	962,670	---	962,670	Yes
	ISD 0548 PELICAN RAPIDS	---	1,018,356	---	1,018,356	Yes
	ISD 0549 PERHAM - DENT	---	729,375	23,713	753,088	Yes
	ISD 0564 THIEF RIVER FALLS	77,279	1,289,311	26,452	1,393,042	Yes
	ISD 0578 PINE CITY	---	917,177	---	917,177	Yes
	ISD 0593 CROOKSTON	4,000	941,015	17,812	962,827	Yes
	ISD 0595 EAST GRAND FORKS	---	624,593	5,467	630,060	Yes
	ISD 0621 MOUNDS VIEW	32,589	5,587,954	253,278	5,873,821	Yes
	ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE	12,741	8,168,551	49,516	8,230,808	Yes
	ISD 0623 ROSEVILLE	316,013	5,207,716	18,708	5,542,437	Yes
	ISD 0624 WHITE BEAR LAKE	---	4,360,291	7,258	4,367,549	Yes
	ISD 0625 ST PAUL	1,284,577	67,469,804	912,352	69,666,733	Yes
	ISD 0656 FARIBAULT	---	3,425,954	19,546	3,445,500	Yes
	ISD 0659 NORTHFIELD	---	2,023,123	16,106	2,039,229	Yes
	ISD 0682 ROSEAU	26,823	645,653	6,939	679,415	Yes
	ISD 0690 WARROAD	43,499	686,666	46,943	777,108	Yes
	ISD 0695 CHISHOLM	4,000	654,668	---	658,668	Yes
	ISD 0700 HERMANTOWN	---	804,055	10,790	814,845	Yes
	ISD 0701 HIBBING	190,179	1,780,180	3,900	1,974,259	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, 2013**

**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 0704 PROCTOR	---	1,398,343	12,826	1,411,169	Yes
	ISD 0706 VIRGINIA	33,069	838,480	471,891	1,343,440	Yes
	ISD 0707 NETT LAKE	715,631	100,593	851	817,075	Yes
	ISD 0709 DULUTH	2,053,398	9,968,310	307,003	12,328,711	Yes
	ISD 0712 MOUNTAIN IRON - BUHL	21,326	566,046	81,333	668,705	Yes
	ISD 0716 BELLE PLAINE	---	405,606	224,443	630,049	Yes
	ISD 0717 JORDAN	---	888,285	---	888,285	Yes
	ISD 0719 PRIOR LAKE - SAVAGE	---	2,213,517	5,601	2,219,118	Yes
	ISD 0720 SHAKOPEE	32,350	3,739,827	18,645	3,790,822	Yes
	ISD 0721 NEW PRAGUE	---	1,389,428	2,000	1,391,428	Yes
	ISD 0726 BECKER	---	1,078,406	84,842	1,163,248	Yes
	ISD 0727 BIG LAKE	---	978,886	100,803	1,079,689	Yes
	ISD 0728 ELK RIVER	209,867	5,008,477	42,191	5,260,535	Yes
	ISD 0740 MELROSE	---	649,576	22,174	671,750	Yes
	ISD 0742 ST CLOUD	16,883	7,925,561	78,033	8,020,477	Yes
	ISD 0743 SAUK CENTRE	---	515,897	27,575	543,472	Yes
	ISD 0745 ALBANY	---	549,361	32,632	581,993	Yes
	ISD 0748 SARTELL - ST STEPHEN	---	727,927	194,186	922,113	Yes
	ISD 0750 ROCORI AREA SCHOOLS	---	646,626	231,691	878,317	Yes
	ISD 0761 OWATONNA	---	3,001,100	30,140	3,031,240	Yes
	ISD 0777 BENSON	---	539,028	---	539,028	Yes
	ISD 0813 LAKE CITY	---	421,627	169,315	590,942	Yes
	ISD 0821 MENAUGA	---	558,419	17,695	576,114	Yes
	ISD 0829 WASECA	---	1,128,397	---	1,128,397	Yes
	ISD 0831 FOREST LAKE	---	3,482,740	15,950	3,498,690	Yes
	ISD 0832 MAHTOMEDI	---	1,086,223	2,266	1,088,489	Yes
	ISD 0833 SO WASHINGTON COUNTY	---	6,759,586	19,770	6,779,356	Yes
	ISD 0834 STILLWATER	10,477	3,393,889	13,386	3,417,752	Yes
	ISD 0840 ST JAMES	---	1,165,816	92,964	1,258,780	Yes
	ISD 0858 ST CHARLES	---	439,812	126,570	566,382	Yes
	ISD 0861 WINONA	---	2,343,371	22,874	2,366,245	Yes
	ISD 0876 ANNANDALE	---	532,184	149,129	681,313	Yes
	ISD 0877 BUFFALO-HANOVER-MONTROSE	---	2,654,356	34,535	2,688,891	Yes
	ISD 0879 DELANO	---	388,418	200,112	588,530	Yes
	ISD 0882 MONTICELLO	---	3,796,517	---	3,796,517	Yes
	ISD 0883 ROCKFORD	---	482,391	147,350	629,741	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, 2013**

**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 0885 ST MICHAEL-ALBERTVILLE	---	823,735	---	823,735	Yes
	ISD 0911 CAMBRIDGE-ISANTI	---	1,893,346	580,679	2,474,025	Yes
	ISD 0912 MILACA	---	931,689	175,620	1,107,309	Yes
	ISD 2125 TRITON (DODGE CENTER)	---	497,085	110,719	607,804	Yes
	ISD 2134 UNITED SOUTH CENTRAL (WELLS)	43,854	413,131	68,647	525,632	Yes
	ISD 2135 MAPLE RIVER	---	606,877	---	606,877	Yes
	ISD 2142 ST LOUIS COUNTY	202,046	1,041,650	424,953	1,668,649	Yes
	ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN	---	632,083	---	632,083	Yes
	ISD 2144 CHISAGO LAKES (LINDSTROM)	---	969,483	---	969,483	Yes
	ISD 2149 MINNEWASKA AREA	---	798,386	---	798,386	Yes
	ISD 2154 EVELETH-GILBERT	---	490,783	195,746	686,529	Yes
	ISD 2155 WADENA-DEER CREEK	---	1,156,119	17,115	1,173,234	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	---	872,900	---	872,900	Yes
	ISD 2165 HINCKLEY-FINLAYSON	40,034	732,329	---	772,363	Yes
	ISD 2168 NRHEG (NEW RICHLAND)	---	602,779	---	602,779	Yes
	ISD 2170 STAPLES - MOTLEY	---	1,180,385	22,686	1,203,071	Yes
	ISD 2174 PINE RIVER - BACKUS	---	797,073	8,296	805,369	Yes
	ISD 2176 WARREN-ALVARADO-OSLO	602,805	228,990	1,215	833,010	Yes
	ISD 2184 LUVERNE	745	503,591	186,397	690,733	Yes
	ISD 2190 YELLOW MEDICINE EAST	89,151	474,353	---	563,504	Yes
	ISD 2198 FILLMORE CENTRAL (PRESTON)	16,290	504,186	---	520,476	Yes
	ISD 2310 SIBLEY EAST (ARLINGTON)	---	667,046	---	667,046	Yes
	ISD 2364 BELGRADE-BROOTEN-ELROSA	---	541,994	110,120	652,114	Yes
	ISD 2396 ATWATER-COSMOS-GROVE CITY	---	483,222	122,458	605,680	Yes
	ISD 2534 BOLD (Bird Island/Olivia/Lk Lillian)	---	521,814	87,601	609,415	Yes
	ISD 2580 EAST CENTRAL SCHOOLS	65,638	846,796	26,245	938,679	Yes
	ISD 2687 HOWARD LK-WAVERLY-WINSTED	---	416,033	129,069	545,102	Yes
	ISD 2689 PIPESTONE AREA	---	689,248	196,363	885,611	Yes
	ISD 2711 MESABI EAST (AURORA)	---	705,898	221,087	926,985	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	---	882,017	---	882,017	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	---	1,143,068	21,011	1,164,079	Yes
	ISD 2853 LAC QUI PARLE VALLEY	3,420	452,777	166,877	623,074	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	827,514	213,385	1,040,899	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	---	857,174	---	857,174	Yes
	ISD 2895 JACKSON COUNTY CENTRAL	---	501,656	150,261	651,917	Yes
	ISD 2897 REDWOOD FALLS	125,802	570,383	232,970	929,155	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, 2013**

**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 2899 PLAINVIEW-ELGIN-MILLVILLE	---	619,016	---	619,016	Yes
	ISD 2904 TRACY	---	541,963	110,507	652,470	Yes
	ISD 2905 TRI-CITY UNITED	---	990,706	---	990,706	Yes
	ITASCA AREA SCHOOLS COLLABORATIVE	---	210,076	829,782	1,039,858	Yes
	LAKES COUNTRY SERVICE COOPERATIVE	245,413	649,822	---	895,235	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	2,445,223	52,395	2,497,618	Yes
	METRO TWIN CITIES AREA SERVICE COOP	---	3,160,073	---	3,160,073	Yes
	MID STATE EDUCATION DISTRICT	---	766,006	---	766,006	Yes
	MIDWEST SPECIAL ED COOP	---	775,088	---	775,088	Yes
	MN INTERNATIONAL MIDDLE SCHOOL	---	505,508	---	505,508	Yes
	MN RIVER VALLEY ED DISTRICT	---	514,235	---	514,235	Yes
	MN TRANSITIONS CHARTER SCHOOL	---	1,925,519	---	1,925,519	Yes
	MN VALLEY EDUCATION DISTRICT	---	1,244,558	---	1,244,558	Yes
	NATIONAL JOINT POWERS ALLIANCE	---	1,032,627	---	1,032,627	Yes
	NAYTAHWAUSH COMMUNITY SCHOOL	711,378	379,108	---	1,090,486	Yes
	NEW DISCOVERIES MONTESSORI ACADEMY	22,899	542,155	---	565,054	Yes
	NEW MILLENNIUM ACADEMY	---	763,675	---	763,675	Yes
	NEW VISIONS ACADEMY	---	964,571	---	964,571	Yes
	NOBLE ACADEMY	---	654,022	---	654,022	Yes
	NORTHEAST SERVICE COOP	6,823,752	731,774	---	7,555,526	Yes
	NORTHLAND LEARNING CTR, VIRGINIA	---	2,532,818	33,919	2,566,737	Yes
	NORTHWEST SERVICE COOPERATIVE	---	874,742	---	874,742	Yes
	NW REGIONAL INTERDISTRICT COUNCIL	---	529,935	---	529,935	Yes
	PARTNERSHIP ACADEMY CHARTER SCHOOL	---	475,608	45,689	521,297	Yes
	PRAIRIE SEEDS ACADEMY	---	781,840	---	781,840	Yes
	RESOURCE TRAINING AND SOLUTIONS	---	1,193,645	---	1,193,645	Yes
	RIVER BEND EDUCATION DISTRICT	---	1,501,446	15,332	1,516,778	Yes
	RUM RIVER SPECIAL EDUCATION COOP	---	2,233,593	---	2,233,593	Yes
	SOJOURNER TRUTH ACADEMY	---	559,965	---	559,965	Yes
	SOUTH CENTRAL SERVICE COOPERATIVE	223,603	672,052	---	895,655	Yes
	SOUTHEAST SERVICE COOPERATIVE	20,215	1,050,292	---	1,070,507	Yes
	SOUTHERN MN SPCL SERVICES COOP	---	558,530	3,832	562,362	Yes
	SOUTHERN PLAINS ED COOP	---	931,273	3,832	935,105	Yes
	SSD 1 MINNEAPOLIS	835,635	65,618,041	515,793	66,969,469	Yes
	SSD 6 SOUTH ST PAUL	---	2,380,352	10,955	2,391,307	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	2,034,013	1,434	2,035,447	Yes

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

**Exhibit 3  
(Continued)**

**Summary of Expenditures of Federal Awards by Entity  
For the Year Ended June 30, 2013**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
<b>SCHOOLS AND RELATED AGENCIES (continued)</b>						
	SW & WEST CENTRAL SERVICE COOP	2,100	9,127,326	---	9,129,426	Yes
	TWIN CITIES INTERNATIONAL ELEMENTARY	---	918,234	---	918,234	Yes
	WEST CENTRAL EDUCATION DISTRICT	---	1,007,384	---	1,007,384	Yes
	WEST METRO EDUCATION PROGRAM	---	876,011	---	876,011	Yes
	ZUMBRO EDUCATION DISTRICT	---	2,095,210	53,000	2,148,210	Yes
	TOTAL	39,503,703	587,832,532	15,262,533	642,598,768	
<b>TRIBAL GOVERNMENTS</b>						
	BOIS FORTE RES BUS COMM	12,782,553	203,824	217,358	13,203,735	Yes
	FOND DU LAC BAND OF CHIPPEWA	32,221,308	1,132,321	366,893	33,720,522	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not received in time for this publication.				
	MILLE LACS BAND OF CHIPPEWA INDIANS	22,328,475	662,259	142,270	23,133,004	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	67,332,336	1,998,404	726,521	70,057,261	
		984,728,156	1,537,009,371	245,931,957	2,767,669,484	