

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 of entity—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 shows whether 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.

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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, 2015

Exhibit 3

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES						
	CITY OF ALEXANDRIA	---	952,415	---	952,415	Yes
	CITY OF AUSTIN	4,290,382	529,713	---	4,820,095	Yes
	CITY OF BIG FALLS	968,128	587,624	---	1,555,752	Yes
	CITY OF BLOOMINGTON	4,814,524	4,014,462	409,230	9,238,216	Yes
	CITY OF BLUE EARTH	964,149	82,801	---	1,046,950	Yes
	CITY OF BRAINERD	1,266	2,107,491	---	2,108,757	Yes
	CITY OF BROOKLYN PARK	438,993	208,562	3,903,032	4,550,587	Yes
	CITY OF CANBY	611,311	446,361	---	1,057,672	Yes
	CITY OF CHANHASSEN	---	1,367,233	---	1,367,233	Yes
	CITY OF DARWIN	---	11,526	767,910	779,436	Yes
	CITY OF DULUTH	4,770,414	12,433,571	316,971	17,520,956	Yes
	CITY OF EAST GRAND FORKS	2,035,287	23,301	---	2,058,588	Yes
	CITY OF EDEN PRAIRIE	539,613	291,132	---	830,745	Yes
	CITY OF EDINA	58,138	1,293,410	18,700	1,370,248	Yes
	CITY OF EVANSVILLE	---	14,978	3,712,995	3,727,973	Yes
	CITY OF FAIRMONT	669,893	33,165	1,034,659	1,737,717	Yes
	CITY OF FOSSTON	---	1,765,707	---	1,765,707	Yes
	CITY OF GIBBON	---	33,811	1,691,877	1,725,688	Yes
	CITY OF GLENCOE	528	1,286,803	---	1,287,331	Yes
	CITY OF GLENWOOD	---	20,842	561,122	581,964	Yes
	CITY OF GRANITE FALLS	1,695,524	56,661	---	1,752,185	Yes
	CITY OF HANLEY FALLS	612,357	13,229	---	625,586	Yes
	CITY OF HERMAN	---	5,000	499,407	504,407	Yes
	CITY OF IVANHOE	2,313,856	1,191	---	2,315,047	Yes
	CITY OF LONG PRAIRIE	782	1,204,774	---	1,205,556	Yes
	CITY OF MANKATO	3,006,966	2,091,715	3,662,959	8,761,640	Yes
	CITY OF MAPLE GROVE	4,781	45,411	1,233,246	1,283,438	Yes
	CITY OF MAPLETON	---	59,415	1,731,495	1,790,910	Yes
	CITY OF MAPLEWOOD	39,938	428,708	53,561	522,207	Yes
	CITY OF MILTONA	870,485	457,508	---	1,327,993	Yes
	CITY OF MINNEAPOLIS	19,494,569	9,241,613	2,120,044	30,856,226	Yes
	CITY OF MOORHEAD	720,534	1,772,533	---	2,493,067	Yes
	CITY OF MORRIS	---	517,500	2,877	520,377	Yes
	CITY OF MOTLEY	---	84,345	2,503,797	2,588,142	Yes
	CITY OF MOUNTAIN LAKE	32,000	188,879	1,288,868	1,509,747	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES (continued)						
	CITY OF NEW ULM	418,552	2,604,769	---	3,023,321	Yes
	CITY OF ORTONVILLE	---	539,250	---	539,250	Yes
	CITY OF OWATONNA	2,381	687,773	---	690,154	Yes
	CITY OF PARK RAPIDS	---	1,609,264	948,876	2,558,140	Yes
	CITY OF PERHAM	---	1,856	571,788	573,644	Yes
	CITY OF PRINCETON	323,820	177,583	50,981	552,384	Yes
	CITY OF RED WING	---	1,637,658	---	1,637,658	Yes
	CITY OF RICHFIELD	2,202,580	14,426	47,256	2,264,262	Yes
	CITY OF ROCHESTER	605,417	6,919,027	---	7,524,444	Yes
	CITY OF ROTHSAY	1,737,953	153,500	---	1,891,453	Yes
	CITY OF ST CLOUD	1,651,917	3,752,806	20,634	5,425,357	Yes
	CITY OF ST LOUIS PARK	3,375	5,660,696	136,930	5,801,001	Yes
	CITY OF ST PAUL	12,102,211	4,333,898	1,741,719	18,177,828	Yes
	CITY OF ST PETER	---	1,497,179	---	1,497,179	Yes
	CITY OF THIEF RIVER FALLS	1,232	753,768	9,267	764,267	Yes
	CITY OF VERGAS	---	575,245	---	575,245	Yes
	CITY OF VESTA	936,942	3,523	---	940,465	Yes
	CITY OF VIKING	1,200,088	591,252	---	1,791,340	Yes
	CITY OF VIRGINIA	96,890	67,680	415,385	579,955	Yes
	CITY OF WADENA	---	977,968	334,327	1,312,295	Yes
	CITY OF WARREN	---	332,895	530,535	863,430	Yes
	CITY OF WARROAD	91,350	422,284	---	513,634	Yes
	CITY OF WILLMAR	---	713,935	2,402,989	3,116,924	Yes
	CITY OF WINONA	---	3,415,674	22,288	3,437,962	Yes
	TOTAL	70,329,126	81,117,299	32,745,725	184,192,150	
COUNTIES						
	AITKIN COUNTY	68,496	1,677,386	192,722	1,938,604	Yes
	ANOKA COUNTY	1,753,996	32,933,266	788,556	35,475,818	Yes
	BECKER COUNTY	321,511	4,737,941	---	5,059,452	Yes
	BELTRAMI COUNTY	274,221	9,149,505	405,793	9,829,519	Yes
	BENTON COUNTY	798	5,207,859	---	5,208,657	Yes
	BIG STONE COUNTY	---	1,211,504	2,558	1,214,062	Yes
	BLUE EARTH COUNTY	122,878	5,839,200	6,226	5,968,304	Yes
	BROWN COUNTY	15,094	4,121,463	245,357	4,381,914	Yes
	CARLTON COUNTY	425,820	4,834,430	435,242	5,695,492	Yes
	CARVER COUNTY	4,947	11,832,524	244,212	12,081,683	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	CASS COUNTY	498,875	4,094,599	40,645	4,634,119	Yes
	CHIPPEWA COUNTY	---	1,372,578	---	1,372,578	Yes
	CHISAGO COUNTY	414	4,008,841	42,375	4,051,630	Yes
	CLAY COUNTY	35,243	6,461,765	56,557	6,553,565	Yes
	CLEARWATER COUNTY	5,170	1,378,513	153,465	1,537,148	Yes
	COOK COUNTY	256,101	3,311,995	99,087	3,667,183	Yes
	CROW WING COUNTY	1,790	7,060,194	---	7,061,984	Yes
	DAKOTA COUNTY	3,981,876	37,325,657	273,622	41,581,155	Yes
	DODGE COUNTY	785	2,323,733	8,242	2,332,760	Yes
	DOUGLAS COUNTY	11,422	3,383,005	373,824	3,768,251	Yes
	FILLMORE COUNTY	---	1,536,012	176,796	1,712,808	Yes
	FREEBORN COUNTY	13,664	6,047,105	2,289	6,063,058	Yes
	GOODHUE COUNTY	72,809	7,544,575	3,699	7,621,083	Yes
	GRANT COUNTY	---	1,175,331	25,984	1,201,315	Yes
	HENNEPIN COUNTY	23,841,959	147,673,978	5,896,436	177,412,373	Yes
	HOUSTON COUNTY	---	2,354,391	30,864	2,385,255	Yes
	HUBBARD COUNTY	---	2,738,733	---	2,738,733	Yes
	ISANTI COUNTY	---	3,760,826	37,225	3,798,051	Yes
	ITASCA COUNTY	847,380	7,038,707	278,610	8,164,697	Yes
	JACKSON COUNTY	---	1,585,994	---	1,585,994	Yes
	KANABEC COUNTY	111,656	3,095,968	257,158	3,464,782	Yes
	KANDIYOHI COUNTY	125,587	4,324,320	---	4,449,907	Yes
	KITSON COUNTY	---	1,173,097	2,640	1,175,737	Yes
	KOOCHICHING COUNTY	38,955	2,572,922	96,285	2,708,162	Yes
	LAC QUI PARLE COUNTY	---	2,225,476	3,129	2,228,605	Yes
	LAKE COUNTY	20,343,119	6,092,005	109,775	26,544,899	Yes
	LAKE OF THE WOODS COUNTY	148,500	707,660	---	856,160	Yes
	LE SUEUR COUNTY	---	1,964,437	218,616	2,183,053	Yes
	LYON COUNTY	852	680,489	10,608	691,949	Yes
	MAHNOMEN COUNTY	5,057	3,012,534	3,289	3,020,880	Yes
	MARSHALL COUNTY	---	1,453,138	---	1,453,138	Yes
	MARTIN COUNTY	---	605,831	---	605,831	Yes
	MC LEOD COUNTY	6,239	2,584,792	264,348	2,855,379	Yes
	MEEKER COUNTY	---	1,896,662	297,105	2,193,767	Yes
	MILLE LACS COUNTY	---	4,316,741	405,042	4,721,783	Yes
	MORRISON COUNTY	127,510	2,884,964	14,395	3,026,869	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		
COUNTIES (continued)						
	MOWER COUNTY	24,833	3,999,912	5,910	4,030,655	Yes
	NICOLLET COUNTY	---	2,868,680	200,954	3,069,634	Yes
	NOBLES COUNTY	1,878	1,889,890	---	1,891,768	Yes
	NORMAN COUNTY	---	666,223	16,312	682,535	Yes
	OLMSTED COUNTY	757,786	16,128,071	27,404	16,913,261	Yes
	OTTER TAIL COUNTY	---	6,616,287	68,702	6,684,989	Yes
	PENNINGTON COUNTY	---	2,053,968	7,590	2,061,558	Yes
	PINE COUNTY	5,294	6,950,620	414,727	7,370,641	Yes
	PIPESTONE COUNTY	---	724,303	46,228	770,531	Yes
	POLK COUNTY	---	6,000,558	515,515	6,516,073	Yes
	POPE COUNTY	10,274	1,212,068	131,707	1,354,049	Yes
	RAMSEY COUNTY	2,404,090	76,333,666	1,475,562	80,213,318	Yes
	RENVILLE COUNTY	128,305	1,985,923	174,807	2,289,035	Yes
	RICE COUNTY	1,584,011	4,588,303	1,009,448	7,181,762	Yes
	ROCK COUNTY	20,740	989,046	19,313	1,029,099	Yes
	ROSEAU COUNTY	---	1,647,265	---	1,647,265	Yes
	SCOTT COUNTY	188,944	17,166,502	422,035	17,777,481	Yes
	SHERBURNE COUNTY	40,392	6,727,345	48,951	6,816,688	Yes
	SIBLEY COUNTY	123,643	2,753,761	173,421	3,050,825	Yes
	ST LOUIS COUNTY	3,266,141	26,108,066	1,543,476	30,917,683	Yes
	STEARNS COUNTY	126,904	14,198,738	36,053	14,361,695	Yes
	STEELE COUNTY	7,846	3,033,092	---	3,040,938	Yes
	STEVENS COUNTY	---	739,700	---	739,700	Yes
	SWIFT COUNTY	15,427	1,880,964	43,855	1,940,246	Yes
	TODD COUNTY	4,087	2,499,631	380,396	2,884,114	Yes
	TRAVERSE COUNTY	---	974,758	---	974,758	Yes
	WABASHA COUNTY	2,875	1,649,202	4,700	1,656,777	Yes
	WADENA COUNTY	39,093	1,667,486	349,732	2,056,311	Yes
	WASECA COUNTY	---	2,146,849	---	2,146,849	Yes
	WASHINGTON COUNTY	630,771	15,282,081	536,194	16,449,046	Yes
	WATONWAN COUNTY	---	1,395,364	---	1,395,364	Yes
	WILKIN COUNTY	96,883	1,026,149	80,817	1,203,849	Yes
	WINONA COUNTY	228,957	3,598,838	75,390	3,903,185	Yes
	WRIGHT COUNTY	28,355	7,795,917	3,542	7,827,814	Yes
	YELLOW MEDICINE COUNTY	132,198	1,065,039	2,802	1,200,039	Yes
	TOTAL	63,332,451	619,676,911	19,318,319	702,327,681	

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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptabl
			State	Other Agency		
NONPROFIT AGENCIES						
	ADULTS & CHILDRENS ALLIANCE INC	Report not filed within single audit deadline.				
	AMHERST H. WILDER FOUNDATION	2,118,924	633,779	317,673	3,070,376	Yes
	ANOKA COUNTY COMM ACTION PROG INC	4,243,539	4,231,577	291,924	8,767,040	Yes
	ARROWHEAD ECON OPPORTUNITY AGCY	3,349,754	6,877,726	1,901,611	12,129,091	Yes
	BI-COUNTY COMM ACTION COUNCIL	3,153,511	1,127,848	339	4,281,698	Yes
	CAP OF SUBURBAN HENNEPIN	---	2,643,213	450,751	3,093,964	Yes
	CAP RAMSEY & WASHINGTON COUNTIES	8,708,921	17,259,590	---	25,968,511	Yes
	CATHOLIC CHARITIES OF THE ARCHDIOCESE	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	---	3,030,185	---	3,030,185	Yes
	CENTRAL MN JOBS AND TRAINING	Report not received in time for this publication.				
	CHILD CARE AND NUTRITION INC	---	4,675,951	---	4,675,951	Yes
	CHILD CARE CHOICES INC	---	6,681,835	---	6,681,835	Yes
	CHILD CARE RESOURCE & REFERRAL INC	Report not filed within single audit deadline.				
	CHILDREN'S HEALTH CARE	1,359,998	627,233	1,190,084	3,177,315	Yes
	CORNERSTONE ADVOCACY SERVICE	Report not filed within single audit deadline.				
	GREATER MPLS COUNCIL OF CHURCHES	---	720,718	229,658	950,376	Yes
	HEARTLAND COMMUNITY ACTION AGCY	2,359,858	3,200,108	85,914	5,645,880	Yes
	HIRED	Report not received in time for this publication.				
	HMONG AMERICAN PARTNERSHIP	Report not filed within single audit deadline.				
	HUNGER SOLUTIONS MINNESOTA	---	1,136,772	---	1,136,772	Yes
	INTER-COUNTY COMMUNITY COUNCIL	1,300,957	2,133,533	290,137	3,724,627	Yes
	KOOTASCA COMM ACTION INC	Report not filed within single audit deadline.				
	LAKES & PINES COMM ACT COUNCIL	3,213,942	2,606,942	---	5,820,884	Yes
	LUTHERAN SOCIAL SERVICE OF MN	3,831,865	2,430,528	5,482,922	11,745,315	Yes
	MAHUBE-OTWA COMMUNITY ACTION PRTNSHP	3,927,183	2,534,367	118,997	6,580,547	Yes
	METRO AREA AGENCY ON AGING	---	8,096,911	---	8,096,911	Yes
	METRO CENTER FOR INDEPENDENT LIVING	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	---	1,284,568	---	1,284,568	Yes
	MN VALLEY ACTION COUNCIL	3,041,295	10,040,002	1,339,841	14,421,138	Yes
	MPLS AMERICAN INDIAN CENTER, INC	951,025	335,732	---	1,286,757	Yes
	NORTHWEST COMMUNITY ACTION INC	Report not filed within single audit deadline.				
	NW PRIVATE INDUSTRY COUNCIL	Report not received in time for this publication.				
	PACER CENTER, INC	1,275,964	1,249,412	198,385	2,723,761	Yes

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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	PARENTS IN COMMUNITY ACTION INC	18,847,039	1,303,351	---	20,150,390	Yes
	PRAIRIE FIVE COMM ACT CNL	1,467,729	1,705,906	410,859	3,584,494	Yes
	PRIME PROVIDERS INC	Report not filed within single audit deadline.				
	PROVIDERS CHOICE INC	Report not filed within single audit deadline.				
	RESOURCE INC	1,767,162	2,056,366	4,609,283	8,432,811	Yes
	RURAL MN CEP INC	6,724,789	6,063,162	652,847	13,440,798	Yes
	SCOPE RESOURCE CENTER, INC (PARENT PROVI	Report not filed within single audit deadline.				
	SCOTT CARVER DAKOTA CAP AGENCY INC	2,695,376	7,561,079	189,697	10,446,152	Yes
	SE MN AREA AGENCY ON AGING	---	2,083,302	---	2,083,302	Yes
	SECOND HARVEST HEARTLAND	---	18,564,920	---	18,564,920	Yes
	SECOND HARVEST NORTHERN LAKES FOOD BA	---	621,711	1,130,145	1,751,856	Yes
	SEMCAC INC	1,852,228	6,354,055	1,006,611	9,212,894	Yes
	STARBASE MINNESOTA INC	Report not received in time for this publication.				
	SUSTAINABLE RESOURCES CENTER	Report not filed within single audit deadline.				
	SW MN OPPORTUNITY COUNCIL	1,089,149	1,474,856	148,610	2,712,615	Yes
	SW MN PIC	721,677	727,093	---	1,448,770	Yes
	THREE RIVERS COMMUNITY ACTION, INC	3,747,788	2,272,703	877,265	6,897,756	Yes
	TRI-COUNTY ACTION PROGRAM, INC	Report not filed within single audit deadline.				
	TRI-COUNTY COMMUNITY ACTION, INC.	3,819,496	999,501	---	4,818,997	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	9,818,469	4,546,249	236,725	14,601,443	Yes
	TUBMAN	Report not filed within single audit deadline.				
	WEST CENTRAL MN COMMUNITIES ACTION	3,218,938	1,606,597	52,019	4,877,554	Yes
	WESTERN COMMUNITY ACTION INC	1,559,603	2,032,369	313,104	3,905,076	Yes
	WRIGHT COUNTY COMMUNITY ACTION	1,609,521	1,078,210	28,304	2,716,035	Yes
	YMCA OF THE GREATER TWIN CITIES	Report not filed within single audit deadline.				
	TOTAL	101,775,700	144,609,960	21,553,705	267,939,365	
OTHER GOVERNMENTAL AGENCIES						
	AITKIN-ITASCA-KOOCHICHING CHS	---	626,238	45,632	671,870	Yes
	BEMIDJI REGIONAL AIRPORT	---	607,788	---	607,788	Yes
	CARLTON COOK LAKE ST LOUIS CO HL BD	---	2,798,490	---	2,798,490	Yes
	CHISHOLM HIBBING AIRPORT COMMISSION	---	2,102,878	---	2,102,878	Yes
	COUNTRYSIDE PUBLIC HEALTH SERVICE	---	742,725	17,208	759,933	Yes
	DAKOTA CO COMMUNITY DEVELPMT AGCY	Report not received in time for this publication.				
	DULUTH AIRPORT AUTHORITY	14,412	2,977,670	---	2,992,082	Yes
	DULUTH TRANSIT AUTHORITY	6,809,571	750	---	6,810,321	Yes
	HORIZON COMMUNITY HEALTH BOARD	---	638,186	---	638,186	Yes

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			State	Other Agency		
OTHER GOVERNMENTAL AGENCIES (continued)						
	HUMAN SERV OF FARIBAULT & MARTIN CO	---	3,443,775	---	3,443,775	Yes
	MEEKER-MCLEOD-SIBLEY CHS	---	1,029,927	---	1,029,927	Yes
	METRO AIRPORTS COMMISSION	14,950,331	6,136,578	---	21,086,909	Yes
	MINNEAPOLIS PARK & RECREATION BD	---	1,275,777	44,520	1,320,297	Yes
	NE MN OFFICE OF JOB TRAINING	Report not received in time for this publication.				
	NORTH COUNTRY CHS	---	1,306,922	---	1,306,922	Yes
	PACT FOR FAMILIES COLLABORATIVE	---	519,006	180,008	699,014	Yes
	POLK NORMAN MAHNOMEN CHB	---	676,613	---	676,613	Yes
	QUIN COUNTY COMM HEALTH SERVICE	---	687,582	---	687,582	Yes
	RAINBOW RIDER	---	516,222	---	516,222	Yes
	SE MN MULTI COUNTY HRA	2,068,601	35,291	---	2,103,892	Yes
	SOUTHWEST HEALTH & HUMAN SERVICES	---	6,589,201	6,500	6,595,701	Yes
	ST CLOUD METROPOLITAN TRANSIT COMM	6,256,313	171,575	---	6,427,888	Yes
	STEARNS-BENTON EMPLOYMENT TRNG CNCL	Report not received in time for this publication.				
	THREE RIVERS PARK DISTRICT	---	587,646	---	587,646	Yes
	TOTAL	30,099,228	33,470,840	293,868	63,863,936	
REGIONAL DEVELOPMENT COMMISSIONS						
	ARROWHEAD REG DEVELOP COMM	2,364,252	2,794,571	63,788	5,222,611	Yes
	METROPOLITAN COUNCIL	254,710,976	4,376,776	78,825,168	337,912,920	Yes
	NW REGIONAL DEVELOPMENT COMMISSION	2,501,531	2,338,445	---	4,839,976	Yes
	TOTAL	259,576,759	9,509,792	78,888,956	347,975,507	
SCHOOLS AND RELATED AGENCIES						
	ACADEMIA CESAR CHAVEZ CHARTER SCHOOL	---	518,760	119,528	638,288	Yes
	AREA SPEC ED COOP - E. GRAND FORKS	---	1,294,064	---	1,294,064	Yes
	ATHLOS LEADERSHIP ACADEMY	---	610,982	---	610,982	Yes
	AURORA CHARTER SCHOOL	---	507,212	---	507,212	Yes
	BEMIDJI REGIONAL INTERDISTRICT COUNCIL	---	1,970,507	---	1,970,507	Yes
	BENTON-STEARNS EDUCATION DISTRICT	---	2,685,726	22,137	2,707,863	Yes
	BEST ACADEMY	---	754,661	---	754,661	Yes
	COMMUNITY OF PEACE ACADEMY	---	500,812	---	500,812	Yes
	COMMUNITY SCHOOL OF EXCELLENCE	---	1,288,859	---	1,288,859	Yes
	DULUTH PUBLIC SCHOOLS ACADEMY	7,208	862,523	---	869,731	Yes
	EXCELL ACADEMY FOR HIGHER LEARNING	---	529,108	---	529,108	Yes
	FERGUS FALLS AREA SPEC ED COOP	---	1,309,994	---	1,309,994	Yes
	FRESHWATER EDUCATION DISTRICT	---	2,349,641	---	2,349,641	Yes
	GLOBAL ACADEMY CHARTER SCHOOL	---	616,201	---	616,201	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2015**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	GOODHUE COUNTY EDUCATION DISTRICT	---	1,560,330	---	1,560,330	Yes
	HIAWATHA ACADEMIES	---	1,106,438	---	1,106,438	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	---	2,632,765	15,402	2,648,167	Yes
	HIGHER GROUND ACADEMY	---	1,064,200	---	1,064,200	Yes
	HMONG COLLEGE PREP ACADEMY	---	1,513,734	503,777	2,017,511	Yes
	HOPE COMMUNITY ACADEMY	---	702,199	---	702,199	Yes
	INTERMEDIATE SCHOOL DISTRICT 287	---	1,239,848	20,600	1,260,448	Yes
	INTERMEDIATE SCHOOL DISTRICT 916	6,713	595,709	137,227	739,649	Yes
	ISD 0001 AITKIN	---	688,257	40,588	728,845	Yes
	ISD 0004 MCGREGOR	35,332	496,397	---	531,729	Yes
	ISD 0011 ANOKA-HENNEPIN	85,723	21,851,668	9,632	21,947,023	Yes
	ISD 0012 CENTENNIAL	17,926	2,788,985	4,293	2,811,204	Yes
	ISD 0013 COLUMBIA HEIGHTS	---	3,493,981	5,666	3,499,647	Yes
	ISD 0014 FRIDLEY	288,862	2,559,995	---	2,848,857	Yes
	ISD 0015 ST FRANCIS	28,728	2,309,446	31,378	2,369,552	Yes
	ISD 0016 SPRING LAKE PARK	---	3,073,627	6,285	3,079,912	Yes
	ISD 0022 DETROIT LAKES	89,401	2,114,308	---	2,203,709	Yes
	ISD 0023 FRAZEE - VERGAS	---	893,235	---	893,235	Yes
	ISD 0025 PINE POINT (PONSFORD)	457,556	207,350	8,843	673,749	Yes
	ISD 0031 BEMIDJI	282,490	5,495,407	90,365	5,868,262	Yes
	ISD 0032 BLACKDUCK	28,227	511,481	7,939	547,647	Yes
	ISD 0036 KELLIHER	568,296	372,482	5,244	946,022	Yes
	ISD 0038 RED LAKE	9,817,306	3,475,031	16,087	13,308,424	Yes
	ISD 0047 SAUK RAPIDS - RICE	134,243	1,465,809	235,307	1,835,359	Yes
	ISD 0051 FOLEY	---	653,966	173,485	827,451	Yes
	ISD 0077 MANKATO	---	5,497,674	60,779	5,558,453	Yes
	ISD 0088 NEW ULM	---	722,804	161,679	884,483	Yes
	ISD 0093 CARLTON	80,725	387,491	44,383	512,599	Yes
	ISD 0094 CLOQUET	409,225	1,817,639	3,976	2,230,840	Yes
	ISD 0108 CENTRAL (NORWOOD-YG AMERICA)	---	264,512	257,335	521,847	Yes
	ISD 0110 WACONIA	53,471	869,285	11,798	934,554	Yes
	ISD 0111 WATERTOWN - MAYER	---	859,331	10,351	869,682	Yes
	ISD 0112 EASTERN CARVER CO (CHASKA)	---	3,757,720	30,496	3,788,216	Yes
	ISD 0113 WALKER-HACKENSACK-AKELEY	335,540	838,970	5,419	1,179,929	Yes
	ISD 0115 CASS LAKE - BENA	Failed to report in compliance with Minnesota statutes.				
	ISD 0116 PILLAGER	---	504,793	35,674	540,467	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0118 NORTHLAND COMMUNITY (REMER)	23,927	633,456	---	657,383	Yes
	ISD 0129 MONTEVIDEO	---	654,963	182,942	837,905	Yes
	ISD 0138 NORTH BRANCH	---	892,434	75,787	968,221	Yes
	ISD 0152 MOORHEAD	54,758	4,698,398	---	4,753,156	Yes
	ISD 0162 BAGLEY	177,370	777,162	---	954,532	Yes
	ISD 0177 WINDOM	---	609,553	166,911	776,464	Yes
	ISD 0181 BRAINERD	---	6,160,823	---	6,160,823	Yes
	ISD 0182 CROSBY - IRONTON	---	739,825	47,521	787,346	Yes
	ISD 0186 PEQUOT LAKES	Failed to report in compliance with Minnesota statutes.				
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	---	7,619,915	67,257	7,687,172	Yes
	ISD 0192 FARMINGTON	---	2,463,495	11,309	2,474,804	Yes
	ISD 0194 LAKEVILLE	---	3,584,598	46,400	3,630,998	Yes
	ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN	482,256	12,370,424	---	12,852,680	Yes
	ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN	27,631	3,529,112	12,700	3,569,443	Yes
	ISD 0199 INVER GROVE HEIGHTS	10,572	2,484,505	5,903	2,500,980	Yes
	ISD 0200 HASTINGS	---	2,315,245	4,362	2,319,607	Yes
	ISD 0204 KASSON-MANTORVILLE	---	467,025	100,613	567,638	Yes
	ISD 0206 ALEXANDRIA	---	3,178,097	---	3,178,097	Yes
	ISD 0241 ALBERT LEA	---	2,508,422	21,018	2,529,440	Yes
	ISD 0256 RED WING	34,429	1,041,492	240,229	1,316,150	Yes
	ISD 0270 HOPKINS	---	4,769,498	26,244	4,795,742	Yes
	ISD 0271 BLOOMINGTON	26,200	6,684,994	40,785	6,751,979	Yes
	ISD 0272 EDEN PRAIRIE	---	3,929,681	57,400	3,987,081	Yes
	ISD 0273 EDINA	---	1,973,050	13,202	1,986,252	Yes
	ISD 0276 MINNETONKA	---	2,639,760	22,838	2,662,598	Yes
	ISD 0277 WESTONKA	---	1,125,153	20,852	1,146,005	Yes
	ISD 0278 ORONO	---	918,086	7,905	925,991	Yes
	ISD 0279 OSSEO AREA	27,349	14,529,994	102,632	14,659,975	Yes
	ISD 0280 RICHFIELD	---	4,188,982	21,422	4,210,404	Yes
	ISD 0281 ROBBINSDALE	74,684	10,399,116	57,959	10,531,759	Yes
	ISD 0282 ST ANTHONY-NEW BRIGHTON	---	692,647	---	692,647	Yes
	ISD 0283 ST LOUIS PARK	247,012	3,017,027	493,311	3,757,350	Yes
	ISD 0284 WAYZATA	108,277	4,002,796	---	4,111,073	Yes
	ISD 0286 BROOKLYN CENTER	17,696	2,654,619	25,334	2,697,649	Yes
	ISD 0309 PARK RAPIDS	30,107	1,405,954	20,081	1,456,142	Yes
	ISD 0314 BRAHAM	---	464,927	88,328	553,255	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2015**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0316 GREENWAY (COLERAINE)	32,977	1,040,634	---	1,073,611	Yes
	ISD 0317 DEER RIVER	706,900	1,180,011	19,044	1,905,955	Yes
	ISD 0318 GRAND RAPIDS	84,304	3,431,080	136,941	3,652,325	Yes
	ISD 0319 NASHWAUK-KEEWATIN	29,101	644,637	7,374	681,112	Yes
	ISD 0332 MORA	---	1,081,270	---	1,081,270	Yes
	ISD 0345 NEW LONDON-SPICER	---	705,953	---	705,953	Yes
	ISD 0347 WILLMAR	---	4,353,753	899,213	5,252,966	Yes
	ISD 0361 INTERNATIONAL FALLS	---	830,938	---	830,938	Yes
	ISD 0381 LAKE SUPERIOR (TWO HARBORS)	---	1,011,421	21,105	1,032,526	Yes
	ISD 0413 MARSHALL	---	1,511,448	---	1,511,448	Yes
	ISD 0423 HUTCHINSON	---	1,560,982	---	1,560,982	Yes
	ISD 0432 MAHNOMEN	1,608,510	715,510	6,620	2,330,640	Yes
	ISD 0435 WAUBUN	1,502,652	587,302	4,710	2,094,664	Yes
	ISD 0463 EDEN VALLEY-WATKINS	---	441,941	217,312	659,253	Yes
	ISD 0465 LITCHFIELD	---	679,258	117,447	796,705	Yes
	ISD 0466 DASSEL-COKATO	---	784,054	211,741	995,795	Yes
	ISD 0477 PRINCETON	---	1,150,585	178,517	1,329,102	Yes
	ISD 0480 ONAMIA	778,168	1,656,840	13,751	2,448,759	Yes
	ISD 0482 LITTLE FALLS	---	2,190,969	9,610	2,200,579	Yes
	ISD 0492 AUSTIN	---	4,529,645	21,580	4,551,225	Yes
	ISD 0508 ST PETER	---	893,815	---	893,815	Yes
	ISD 0518 WORTHINGTON	---	2,800,645	---	2,800,645	Yes
	ISD 0533 DOVER-EYOTA	373	463,491	118,040	581,904	Yes
	ISD 0534 STEWARTVILLE	---	648,667	---	648,667	Yes
	ISD 0535 ROCHESTER	---	11,597,633	70,277	11,667,910	Yes
	ISD 0544 FERGUS FALLS	---	1,056,636	---	1,056,636	Yes
	ISD 0548 PELICAN RAPIDS	---	586,209	---	586,209	Yes
	ISD 0549 PERHAM - DENT	---	696,552	33,398	729,950	Yes
	ISD 0564 THIEF RIVER FALLS	8,503	1,338,516	50,958	1,397,977	Yes
	ISD 0578 PINE CITY	---	760,847	50,297	811,144	Yes
	ISD 0593 CROOKSTON	4,000	987,417	7,091	998,508	Yes
	ISD 0595 EAST GRAND FORKS	---	625,827	---	625,827	Yes
	ISD 0621 MOUNDS VIEW	31,026	5,895,737	167,725	6,094,488	Yes
	ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE	---	8,154,992	38,001	8,192,993	Yes
	ISD 0623 ROSEVILLE	---	5,940,640	18,906	5,959,546	Yes
	ISD 0624 WHITE BEAR LAKE	---	4,438,278	21,463	4,459,741	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2015**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0625 ST PAUL	2,015,582	62,828,334	555,842	65,399,758	Yes
	ISD 0656 FARIBAULT	---	3,489,373	31,240	3,520,613	Yes
	ISD 0659 NORTHFIELD	---	1,890,337	17,586	1,907,923	Yes
	ISD 0682 ROSEAU	27,158	613,947	9,653	650,758	Yes
	ISD 0690 WARROAD	45,745	659,417	10,711	715,873	Yes
	ISD 0695 CHISHOLM	4,000	561,531	---	565,531	Yes
	ISD 0700 HERMANTOWN	---	874,641	14,665	889,306	Yes
	ISD 0701 HIBBING	7,828	1,769,714	---	1,777,542	Yes
	ISD 0704 PROCTOR	---	1,673,255	---	1,673,255	Yes
	ISD 0706 VIRGINIA	33,784	816,518	239,672	1,089,974	Yes
	ISD 0707 NETT LAKE	852,938	107,434	23,043	983,415	Yes
	ISD 0709 DULUTH	1,934,071	9,855,337	33,321	11,822,729	Yes
	ISD 0712 MOUNTAIN IRON - BUHL	23,471	502,361	96,277	622,109	Yes
	ISD 0716 BELLE PLAINE	---	367,699	295,263	662,962	Yes
	ISD 0717 JORDAN	---	813,809	7,888	821,697	Yes
	ISD 0719 PRIOR LAKE - SAVAGE	12,933	1,990,978	11,500	2,015,411	Yes
	ISD 0720 SHAKOPEE	32,864	3,547,981	20,790	3,601,635	Yes
	ISD 0721 NEW PRAGUE	---	1,099,459	2,033	1,101,492	Yes
	ISD 0726 BECKER	---	569,970	164,802	734,772	Yes
	ISD 0727 BIG LAKE	---	916,374	205,300	1,121,674	Yes
	ISD 0728 ELK RIVER	449,212	5,043,750	42,735	5,535,697	Yes
	ISD 0740 MELROSE	---	696,271	82,858	779,129	Yes
	ISD 0741 PAYNESVILLE	---	639,587	70,305	709,892	Yes
	ISD 0742 ST CLOUD	116,049	9,123,805	82,560	9,322,414	Yes
	ISD 0743 SAUK CENTRE	---	548,109	45,320	593,429	Yes
	ISD 0745 ALBANY	---	532,876	70,470	603,346	Yes
	ISD 0748 SARTELL - ST STEPHEN	---	762,050	165,680	927,730	Yes
	ISD 0750 ROCORI AREA SCHOOLS	---	695,847	196,006	891,853	Yes
	ISD 0761 OWATONNA	---	3,174,387	31,528	3,205,915	Yes
	ISD 0777 BENSON	---	538,752	---	538,752	Yes
	ISD 0813 LAKE CITY	---	402,481	130,525	533,006	Yes
	ISD 0821 MENA HGA	---	547,881	28,711	576,592	Yes
	ISD 0829 WASECA	---	1,060,240	---	1,060,240	Yes
	ISD 0831 FOREST LAKE	16,952	3,310,516	17,501	3,344,969	Yes
	ISD 0832 MAHTOMEDI	---	867,981	---	867,981	Yes
	ISD 0833 SO WASHINGTON COUNTY	---	6,573,095	11,418	6,584,513	Yes

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Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2015**

**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0834 STILLWATER	866,441	3,076,729	18,216	3,961,386	Yes
	ISD 0840 ST JAMES	---	1,316,531	111,031	1,427,562	Yes
	ISD 0858 ST CHARLES	---	509,253	102,657	611,910	Yes
	ISD 0861 WINONA	---	2,229,145	13,771	2,242,916	Yes
	ISD 0876 ANNANDALE	---	575,629	135,658	711,287	Yes
	ISD 0877 BUFFALO-HANOVER-MONTROSE	---	2,652,672	38,375	2,691,047	Yes
	ISD 0879 DELANO	---	386,407	148,948	535,355	Yes
	ISD 0882 MONTICELLO	---	4,342,615	---	4,342,615	Yes
	ISD 0883 ROCKFORD	---	485,966	101,808	587,774	Yes
	ISD 0885 ST MICHAEL-ALBERTVILLE	---	1,060,015	50	1,060,065	Yes
	ISD 0911 CAMBRIDGE-ISANTI	---	1,821,873	497,332	2,319,205	Yes
	ISD 0912 MILACA	---	937,759	189,747	1,127,506	Yes
	ISD 2125 TRITON (DODGE CENTER)	---	481,026	106,481	587,507	Yes
	ISD 2134 UNITED SOUTH CENTRAL (WELLS)	50,000	418,527	69,895	538,422	Yes
	ISD 2135 MAPLE RIVER	---	543,139	---	543,139	Yes
	ISD 2142 ST LOUIS COUNTY	210,149	1,202,799	372,644	1,785,592	Yes
	ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN	---	620,350	---	620,350	Yes
	ISD 2144 CHISAGO LAKES (LINDSTROM)	---	941,864	---	941,864	Yes
	ISD 2149 MINNEWASKA AREA	---	824,123	---	824,123	Yes
	ISD 2154 EVELETH-GILBERT	---	443,718	154,163	597,881	Yes
	ISD 2155 WADENA-DEER CREEK	---	891,492	20,212	911,704	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	---	792,364	---	792,364	Yes
	ISD 2165 HINCKLEY-FINLAYSON	77,196	758,550	---	835,746	Yes
	ISD 2168 NRHEG (NEW RICHLAND)	---	588,107	---	588,107	Yes
	ISD 2170 STAPLES - MOTLEY	---	1,239,422	43,853	1,283,275	Yes
	ISD 2174 PINE RIVER - BACKUS	---	504,985	345,010	849,995	Yes
	ISD 2176 WARREN-ALVARADO-OSLO	565,622	245,216	1,211	812,049	Yes
	ISD 2184 LUVERNE	---	462,651	150,501	613,152	Yes
	ISD 2190 YELLOW MEDICINE EAST	116,732	492,442	---	609,174	Yes
	ISD 2198 FILLMORE CENTRAL (PRESTON)	18,042	587,063	---	605,105	Yes
	ISD 2310 SIBLEY EAST (ARLINGTON)	---	640,994	---	640,994	Yes
	ISD 2364 BELGRADE-BROOTEN-ELROSA	46,449	478,176	104,491	629,116	Yes
	ISD 2396 ATWATER-COSMOS-GROVE CITY	---	428,320	171,404	599,724	Yes
	ISD 2534 BOLD (Bird Island/Olivia/Lk Lillian)	---	623,569	107,401	730,970	Yes
	ISD 2580 EAST CENTRAL SCHOOLS	56,518	526,436	13,181	596,135	Yes
	ISD 2687 HOWARD LK-WAVERLY-WINSTED	---	432,122	88,411	520,533	Yes

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**Exhibit 3
(Continued)**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 2689 PIPESTONE AREA	---	699,201	189,943	889,144	Yes
	ISD 2711 MESABI EAST (AURORA)	---	834,125	---	834,125	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	---	990,158	---	990,158	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	---	1,065,006	27,292	1,092,298	Yes
	ISD 2853 LAC QUI PARLE VALLEY	18,583	446,013	176,835	641,431	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	846,026	232,814	1,078,840	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	---	735,621	---	735,621	Yes
	ISD 2895 JACKSON COUNTY CENTRAL	---	532,967	186,965	719,932	Yes
	ISD 2897 REDWOOD FALLS	201,184	544,413	246,271	991,868	Yes
	ISD 2899 PLAINVIEW-ELGIN-MILLVILLE	---	413,891	152,211	566,102	Yes
	ISD 2904 TRACY	---	526,497	109,068	635,565	Yes
	ISD 2905 TRI-CITY UNITED	---	1,233,522	---	1,233,522	Yes
	ITASCA AREA SCHOOLS COLLABORATIVE	---	161,800	601,137	762,937	Yes
	LAKE AGASSIZ SPEC ED COOP	---	589,955	---	589,955	Yes
	LAKES COUNTRY SERVICE COOPERATIVE	---	636,420	---	636,420	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	2,271,542	55,977	2,327,519	Yes
	METRO TWIN CITIES AREA SERVICE COOP	---	3,123,786	---	3,123,786	Yes
	MID STATE EDUCATION DISTRICT	---	648,788	---	648,788	Yes
	MIDWEST SPECIAL ED COOP	---	903,361	---	903,361	Yes
	MN INTERNATIONAL MIDDLE SCHOOL	---	571,463	---	571,463	Yes
	MN TRANSITIONS CHARTER SCHOOL	71,185	1,769,856	---	1,841,041	Yes
	MN VALLEY EDUCATION DISTRICT	---	1,429,498	5,014	1,434,512	Yes
	NATIONAL JOINT POWERS ALLIANCE	---	886,083	---	886,083	Yes
	NAYTAHWAUSH COMMUNITY SCHOOL	744,817	515,581	---	1,260,398	Yes
	NEW DISCOVERIES MONTESSORI ACADEMY	21,041	601,431	---	622,472	Yes
	NEW MILLENNIUM ACADEMY	43,584	677,141	---	720,725	Yes
	NOBLE ACADEMY	---	645,486	---	645,486	Yes
	NORTHEAST SERVICE COOP	2,907,420	679,217	---	3,586,637	Yes
	NORTHLAND LEARNING CTR, VIRGINIA	---	2,327,360	---	2,327,360	Yes
	NORTHWEST SERVICE COOPERATIVE	---	1,008,396	---	1,008,396	Yes
	PARTNERSHIP ACADEMY CHARTER SCHOOL	---	439,140	313,327	752,467	Yes
	PRAIRIE SEEDS ACADEMY	---	759,718	---	759,718	Yes
	RESOURCE TRAINING AND SOLUTIONS	Failed to report in compliance with Minnesota statutes.				
	RIVER BEND EDUCATION DISTRICT	---	1,591,832	---	1,591,832	Yes
	RUM RIVER SPECIAL EDUCATION COOP	---	2,073,073	---	2,073,073	Yes
	SOJOURNER TRUTH ACADEMY	---	835,254	---	835,254	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		
SCHOOLS AND RELATED AGENCIES (continued)						
	SOUTH CENTRAL SERVICE COOPERATIVE	87,097	657,488	---	744,585	Yes
	SOUTHEAST SERVICE COOPERATIVE	---	1,103,084	---	1,103,084	Yes
	SOUTHERN MN SPCL SERVICES COOP	---	546,705	---	546,705	Yes
	SOUTHWEST METRO EDUCATIONAL COOP	---	709,099	38,855	747,954	Yes
	SSD 1 MINNEAPOLIS	717,411	53,041,130	2,475,215	56,233,756	Yes
	SSD 6 SOUTH ST PAUL	---	2,476,559	9,590	2,486,149	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	1,928,819	2,232	1,931,051	Yes
	SW & WEST CENTRAL SERVICE COOP	61,044	9,214,226	---	9,275,270	Yes
	TWIN CITIES INTERNATIONAL ELEMENTARY	---	803,693	---	803,693	Yes
	WEST CENTRAL EDUCATION DISTRICT	---	1,060,912	---	1,060,912	Yes
	WEST METRO EDUCATION PROGRAM	Failed to report in compliance with Minnesota statutes.				
	ZUMBRO EDUCATION DISTRICT	---	2,093,133	55,950	2,149,083	Yes
	TOTAL	31,308,856	562,961,893	17,198,389	611,469,138	
TRIBAL GOVERNMENTS						
	BOIS FORTE RES BUS COMM	Report not filed within single audit deadline.				
	FOND DU LAC BAND OF CHIPPEWA	32,914,489	1,303,571	545,698	34,763,758	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not received in time for this publication.				
	MILLE LACS BAND OF CHIPPEWA INDIANS	22,049,617	4,113,940	78,124	26,241,681	Yes
	MN CHIPPEWA TRIBE	Report not filed within single audit deadline.				
	RED LAKE BAND OF CHIPPEWA INDIANS	55,596,102	4,295,728	69,713	59,961,543	Yes
	WHITE EARTH RESERVATION	22,921,470	2,720,560	522,379	26,164,409	Yes
	TOTAL	133,481,678	12,433,799	1,215,914	147,131,391	
		689,903,798	1,463,780,494	171,214,876	2,324,899,168	