

### **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.

This page left blank intentionally.

**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, 2014**

**Exhibit 3**

| Entity Type   | Name of Entity           | Direct<br>Federal | Pass Through |                 | Total      | Audit<br>Report<br>Acceptable |
|---------------|--------------------------|-------------------|--------------|-----------------|------------|-------------------------------|
|               |                          |                   | State        | Other<br>Agency |            |                               |
| <b>CITIES</b> |                          |                   |              |                 |            |                               |
|               | CITY OF ALBERT LEA       | 3,237             | 1,192,913    | ---             | 1,196,150  | Yes                           |
|               | CITY OF ALEXANDRIA       | ---               | 553,768      | ---             | 553,768    | Yes                           |
|               | CITY OF AUSTIN           | ---               | 1,310,289    | ---             | 1,310,289  | Yes                           |
|               | CITY OF BENSON           | 2,000             | 562,785      | 35,174          | 599,959    | Yes                           |
|               | CITY OF BLOOMINGTON      | 4,893,609         | 4,782,695    | 404,469         | 10,080,773 | Yes                           |
|               | CITY OF BRAINERD         | 63,030            | 664,339      | ---             | 727,369    | Yes                           |
|               | CITY OF BROOKLYN CENTER  | 36,595            | 43,370       | 1,479,832       | 1,559,797  | Yes                           |
|               | CITY OF BROOKLYN PARK    | 319,844           | 160,714      | 4,680,530       | 5,161,088  | Yes                           |
|               | CITY OF CROOKSTON        | ---               | 1,892,983    | ---             | 1,892,983  | Yes                           |
|               | CITY OF DARWIN           | ---               | 588,474      | 401,342         | 989,816    | Yes                           |
|               | CITY OF DULUTH           | 5,845,672         | 8,775,164    | 1,056,387       | 15,677,223 | Yes                           |
|               | CITY OF EAST GRAND FORKS | 2,027,661         | 41,711       | ---             | 2,069,372  | Yes                           |
|               | CITY OF ELBOW LAKE       | ---               | 2,312        | 673,594         | 675,906    | Yes                           |
|               | CITY OF FAIRMONT         | 650,131           | 4,003,258    | 8,664,674       | 13,318,063 | Yes                           |
|               | CITY OF FOSSTON          | ---               | 488,649      | 579,221         | 1,067,870  | Yes                           |
|               | CITY OF GLENWOOD         | ---               | 443,828      | 207,023         | 650,851    | Yes                           |
|               | CITY OF GONVICK          | 323,023           | 593,435      | ---             | 916,458    | Yes                           |
|               | CITY OF GRAND RAPIDS     | ---               | 610,704      | ---             | 610,704    | Yes                           |
|               | CITY OF GRANITE FALLS    | 773,104           | 23,932       | ---             | 797,036    | Yes                           |
|               | CITY OF HANOVER          | ---               | 777,572      | ---             | 777,572    | Yes                           |
|               | CITY OF JACKSON          | 91,200            | 90,642       | 1,401,304       | 1,583,146  | Yes                           |
|               | CITY OF KARLSTAD         | ---               | 3,000        | 1,862,083       | 1,865,083  | Yes                           |
|               | CITY OF LANCASTER        | 510,000           | 11,726       | ---             | 521,726    | Yes                           |
|               | CITY OF LONG PRAIRIE     | 113,640           | 187,425      | 381,236         | 682,301    | Yes                           |
|               | CITY OF LUVERNE          | 99,990            | 643,149      | ---             | 743,139    | Yes                           |
|               | CITY OF MANKATO          | 3,061,865         | 1,413,699    | 350,644         | 4,826,208  | Yes                           |
|               | CITY OF MAPLE GROVE      | 118,921           | 945,283      | 1,237,091       | 2,301,295  | Yes                           |
|               | CITY OF MAPLE LAKE       | ---               | 3,252        | 1,146,816       | 1,150,068  | Yes                           |
|               | CITY OF MINNEAPOLIS      | 24,483,682        | 18,475,934   | 3,854,616       | 46,814,232 | Yes                           |
|               | CITY OF MOORHEAD         | 1,113,741         | 669,177      | 7,150           | 1,790,068  | Yes                           |
|               | CITY OF MORRIS           | 62,056            | 887,154      | 2,220           | 951,430    | Yes                           |
|               | CITY OF NEW ULM          | 543,699           | 1,927,651    | ---             | 2,471,350  | Yes                           |
|               | CITY OF OLIVIA           | 448,684           | 3,722        | 1,595,710       | 2,048,116  | Yes                           |
|               | CITY OF OSAKIS           | 1,325,499         | 34,988       | ---             | 1,360,487  | Yes                           |
|               | CITY OF PARK RAPIDS      | ---               | 1,703,991    | 958,948         | 2,662,939  | 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, 2014**

| Entity Type               | Name of Entity            | Direct<br>Federal | Pass Through |                 | Total       | Audit<br>Report<br>Acceptable |
|---------------------------|---------------------------|-------------------|--------------|-----------------|-------------|-------------------------------|
|                           |                           |                   | State        | Other<br>Agency |             |                               |
| <b>CITIES (continued)</b> |                           |                   |              |                 |             |                               |
|                           | CITY OF PAYNESVILLE       | ---               | 1,672        | 2,179,776       | 2,181,448   | Yes                           |
|                           | CITY OF PERHAM            | 2,024,071         | 2,488        | 2,452,575       | 4,479,134   | Yes                           |
|                           | CITY OF PIPESTONE         | 45,461            | 506,227      | ---             | 551,688     | Yes                           |
|                           | CITY OF PLYMOUTH          | 2,253,097         | 303,981      | 43,392          | 2,600,470   | Yes                           |
|                           | CITY OF PRINCETON         | 1,003,779         | 180,272      | ---             | 1,184,051   | Yes                           |
|                           | CITY OF RICHFIELD         | 2,130,568         | 313,538      | 233,061         | 2,677,167   | Yes                           |
|                           | CITY OF RICHMOND          | ---               | 2,520        | 789,471         | 791,991     | Yes                           |
|                           | CITY OF ROCHESTER         | 2,773,651         | 4,453,267    | 34,204          | 7,261,122   | Yes                           |
|                           | CITY OF ST CLOUD          | 1,048,416         | 1,565,763    | 171,414         | 2,785,593   | Yes                           |
|                           | CITY OF ST PAUL           | 14,670,816        | 8,729,189    | 1,578,396       | 24,978,401  | Yes                           |
|                           | CITY OF ST PAUL PARK      | 1,722             | 20,104       | 950,839         | 972,665     | Yes                           |
|                           | CITY OF THIEF RIVER FALLS | 3,065             | 2,841,816    | 4,731           | 2,849,612   | Yes                           |
|                           | CITY OF VIRGINIA          | 184,936           | 79,045       | 3,395,116       | 3,659,097   | Yes                           |
|                           | CITY OF WADENA            | ---               | 515,595      | 487,795         | 1,003,390   | Yes                           |
|                           | CITY OF WARREN            | ---               | 357,759      | 415,837         | 773,596     | Yes                           |
|                           | CITY OF WATERVILLE        | ---               | 1,744        | 722,111         | 723,855     | Yes                           |
|                           | CITY OF WENDELL           | 722,634           | 514,000      | ---             | 1,236,634   | Yes                           |
|                           | CITY OF WHEATON           | 317,212           | 186,131      | 244,127         | 747,470     | Yes                           |
|                           | CITY OF WORTHINGTON       | 1,798,788         | 1,192,253    | ---             | 2,991,041   | Yes                           |
|                           | TOTAL                     | 75,889,099        | 76,281,052   | 44,682,909      | 196,853,060 |                               |
| <b>COUNTIES</b>           |                           |                   |              |                 |             |                               |
|                           | AITKIN COUNTY             | 90,323            | 1,632,575    | 141,256         | 1,864,154   | Yes                           |
|                           | ANOKA COUNTY              | 2,232,711         | 41,280,234   | 1,277,432       | 44,790,377  | Yes                           |
|                           | BECKER COUNTY             | 361,965           | 4,137,292    | 19,917          | 4,519,174   | Yes                           |
|                           | BELTRAMI COUNTY           | 181,069           | 11,513,263   | 426,372         | 12,120,704  | Yes                           |
|                           | BENTON COUNTY             | 4,490             | 5,340,347    | ---             | 5,344,837   | Yes                           |
|                           | BIG STONE COUNTY          | ---               | 696,359      | 2,535           | 698,894     | Yes                           |
|                           | BLUE EARTH COUNTY         | 145,025           | 4,975,604    | 5,319           | 5,125,948   | Yes                           |
|                           | BROWN COUNTY              | 115,388           | 1,861,456    | 240,385         | 2,217,229   | Yes                           |
|                           | CARLTON COUNTY            | 585,886           | 6,277,517    | 416,530         | 7,279,933   | Yes                           |
|                           | CARVER COUNTY             | 701,886           | 6,070,500    | 286,455         | 7,058,841   | Yes                           |
|                           | CASS COUNTY               | 447,788           | 4,090,260    | 32,401          | 4,570,449   | Yes                           |
|                           | CHIPPEWA COUNTY           | ---               | 1,782,567    | ---             | 1,782,567   | Yes                           |
|                           | CHISAGO COUNTY            | 1,758             | 3,087,267    | 236,251         | 3,325,276   | Yes                           |
|                           | CLAY COUNTY               | 96,565            | 5,452,377    | 80,658          | 5,629,600   | Yes                           |
|                           | CLEARWATER COUNTY         | 5,137             | 1,541,280    | 249,512         | 1,795,929   | 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, 2014**

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

| Entity Type                 | Name of Entity           | Direct Federal | Pass Through |              | Total       | Audit Report Acceptable |
|-----------------------------|--------------------------|----------------|--------------|--------------|-------------|-------------------------|
|                             |                          |                | State        | Other Agency |             |                         |
| <b>COUNTIES (continued)</b> |                          |                |              |              |             |                         |
|                             | COOK COUNTY              | 350,483        | 3,711,922    | 122,227      | 4,184,632   | Yes                     |
|                             | COTTONWOOD COUNTY        | ---            | 1,047,997    | 31,256       | 1,079,253   | Yes                     |
|                             | CROW WING COUNTY         | ---            | 5,591,619    | 866          | 5,592,485   | Yes                     |
|                             | DAKOTA COUNTY            | 5,298,854      | 34,889,128   | 691,939      | 40,879,921  | Yes                     |
|                             | DODGE COUNTY             | 5,841          | 3,402,889    | 43,985       | 3,452,715   | Yes                     |
|                             | DOUGLAS COUNTY           | ---            | 2,288,644    | 567,721      | 2,856,365   | Yes                     |
|                             | FILLMORE COUNTY          | ---            | 2,009,456    | 71,097       | 2,080,553   | Yes                     |
|                             | FREEBORN COUNTY          | 8,610          | 3,441,262    | ---          | 3,449,872   | Yes                     |
|                             | GOODHUE COUNTY           | 37,189         | 3,648,685    | 5,497        | 3,691,371   | Yes                     |
|                             | GRANT COUNTY             | ---            | 828,593      | 29,757       | 858,350     | Yes                     |
|                             | HENNEPIN COUNTY          | 25,272,636     | 142,776,235  | 24,799,082   | 192,847,953 | Yes                     |
|                             | HOUSTON COUNTY           | 97,571         | 4,627,488    | 19,724       | 4,744,783   | Yes                     |
|                             | HUBBARD COUNTY           | 3,426          | 2,349,533    | 163,442      | 2,516,401   | Yes                     |
|                             | ISANTI COUNTY            | ---            | 3,801,172    | 28,458       | 3,829,630   | Yes                     |
|                             | ITASCA COUNTY            | 1,008,269      | 5,685,118    | 362,978      | 7,056,365   | Yes                     |
|                             | JACKSON COUNTY           | ---            | 961,207      | ---          | 961,207     | Yes                     |
|                             | KANABEC COUNTY           | 113,518        | 2,070,232    | 220,160      | 2,403,910   | Yes                     |
|                             | KANDIYOHI COUNTY         | 156,936        | 4,937,483    | ---          | 5,094,419   | Yes                     |
|                             | KITTSOON COUNTY          | ---            | 1,778,786    | 4,000        | 1,782,786   | Yes                     |
|                             | KOOCHICHING COUNTY       | 264,072        | 1,704,500    | 97,779       | 2,066,351   | Yes                     |
|                             | LAC QUI PARLE COUNTY     | ---            | 537,502      | 1,319        | 538,821     | Yes                     |
|                             | LAKE COUNTY              | 15,360,529     | 4,174,633    | 79,895       | 19,615,057  | Yes                     |
|                             | LAKE OF THE WOODS COUNTY | ---            | 631,839      | ---          | 631,839     | Yes                     |
|                             | LE SUEUR COUNTY          | ---            | 1,383,321    | 256,281      | 1,639,602   | Yes                     |
|                             | LYON COUNTY              | 823            | 2,523,572    | 11,761       | 2,536,156   | Yes                     |
|                             | MAHNOMEN COUNTY          | 59,185         | 863,298      | 22,367       | 944,850     | Yes                     |
|                             | MARSHALL COUNTY          | ---            | 1,384,338    | 21,207       | 1,405,545   | Yes                     |
|                             | MARTIN COUNTY            | ---            | 716,449      | 564          | 717,013     | Yes                     |
|                             | MC LEOD COUNTY           | 4,457          | 2,909,840    | 402,473      | 3,316,770   | Yes                     |
|                             | MEEKER COUNTY            | ---            | 1,769,166    | 330,070      | 2,099,236   | Yes                     |
|                             | MILLE LACS COUNTY        | ---            | 2,436,725    | 236,383      | 2,673,108   | Yes                     |
|                             | MORRISON COUNTY          | 153,004        | 3,723,509    | 50,175       | 3,926,688   | Yes                     |
|                             | MOWER COUNTY             | 114,216        | 5,505,686    | 107,456      | 5,727,358   | Yes                     |
|                             | MURRAY COUNTY            | ---            | 1,424,392    | 24,078       | 1,448,470   | Yes                     |
|                             | NICOLLET COUNTY          | ---            | 3,796,076    | 195,068      | 3,991,144   | Yes                     |
|                             | NOBLES COUNTY            | 1,940          | 1,507,796    | ---          | 1,509,736   | 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, 2014**

| Entity Type                 | Name of Entity                    | Direct<br>Federal | Pass Through       |                   | Total              | Audit<br>Report<br>Acceptable |
|-----------------------------|-----------------------------------|-------------------|--------------------|-------------------|--------------------|-------------------------------|
|                             |                                   |                   | State              | Other<br>Agency   |                    |                               |
| <b>COUNTIES (continued)</b> |                                   |                   |                    |                   |                    |                               |
|                             | NORMAN COUNTY                     | ---               | 834,296            | 26,640            | 860,936            | Yes                           |
|                             | OLMSTED COUNTY                    | 712,350           | 13,896,518         | 453,873           | 15,062,741         | Yes                           |
|                             | OTTER TAIL COUNTY                 | ---               | 4,977,870          | 137,647           | 5,115,517          | Yes                           |
|                             | PENNINGTON COUNTY                 | ---               | 1,416,340          | 30,648            | 1,446,988          | Yes                           |
|                             | PINE COUNTY                       | 17,559            | 3,938,654          | 348,011           | 4,304,224          | Yes                           |
|                             | POLK COUNTY                       | ---               | 5,381,897          | 943,964           | 6,325,861          | Yes                           |
|                             | POPE COUNTY                       | ---               | 1,047,993          | 151,412           | 1,199,405          | Yes                           |
|                             | RAMSEY COUNTY                     | 3,264,690         | 70,443,078         | 2,272,234         | 75,980,002         | Yes                           |
|                             | RENVILLE COUNTY                   | 149,947           | 1,922,351          | 175,453           | 2,247,751          | Yes                           |
|                             | RICE COUNTY                       | 1,763,115         | 4,085,949          | 1,427,829         | 7,276,893          | Yes                           |
|                             | ROCK COUNTY                       | ---               | 1,853,787          | 40,763            | 1,894,550          | Yes                           |
|                             | ROSEAU COUNTY                     | ---               | 2,029,633          | 24,105            | 2,053,738          | Yes                           |
|                             | SCOTT COUNTY                      | 226,356           | 10,303,970         | 471,125           | 11,001,451         | Yes                           |
|                             | SHERBURNE COUNTY                  | 126,388           | 5,108,688          | 10,838            | 5,245,914          | Yes                           |
|                             | SIBLEY COUNTY                     | 129,213           | 1,487,124          | 163,476           | 1,779,813          | Yes                           |
|                             | ST LOUIS COUNTY                   | 3,010,197         | 32,989,641         | 1,880,822         | 37,880,660         | Yes                           |
|                             | STEARNS COUNTY                    | 443,079           | 12,087,003         | 69,714            | 12,599,796         | Yes                           |
|                             | STEELE COUNTY                     | 7,080             | 2,928,752          | ---               | 2,935,832          | Yes                           |
|                             | STEVENS COUNTY                    | ---               | 741,221            | ---               | 741,221            | Yes                           |
|                             | SWIFT COUNTY                      | 1,331             | 1,641,658          | 98,177            | 1,741,166          | Yes                           |
|                             | TODD COUNTY                       | 2,318             | 2,499,175          | 590,779           | 3,092,272          | Yes                           |
|                             | TRAVERSE COUNTY                   | ---               | 639,750            | 549               | 640,299            | Yes                           |
|                             | WABASHA COUNTY                    | 1,558             | 1,413,430          | 10,421            | 1,425,409          | Yes                           |
|                             | WADENA COUNTY                     | 103,404           | 2,049,012          | 480,970           | 2,633,386          | Yes                           |
|                             | WASECA COUNTY                     | ---               | 1,919,776          | ---               | 1,919,776          | Yes                           |
|                             | WASHINGTON COUNTY                 | 642,911           | 13,808,348         | ---               | 14,451,259         | Yes                           |
|                             | WATONWAN COUNTY                   | ---               | 1,426,164          | ---               | 1,426,164          | Yes                           |
|                             | WILKIN COUNTY                     | 116,864           | 633,682            | 113,149           | 863,695            | Yes                           |
|                             | WINONA COUNTY                     | 113,264           | 3,617,771          | 38,646            | 3,769,681          | Yes                           |
|                             | WRIGHT COUNTY                     | 24,541            | 10,419,711         | 2,314             | 10,446,566         | Yes                           |
|                             | YELLOW MEDICINE COUNTY            | 90,843            | 2,108,557          | 31,489            | 2,230,889          | Yes                           |
|                             | <b>TOTAL</b>                      | <b>64,228,558</b> | <b>586,230,788</b> | <b>42,409,136</b> | <b>692,868,482</b> |                               |
| <b>NONPROFIT AGENCIES</b>   |                                   |                   |                    |                   |                    |                               |
|                             | ADULTS & CHILDRENS ALLIANCE INC   | ---               | 3,332,497          | ---               | 3,332,497          | Yes                           |
|                             | AMHERST H. WILDER FOUNDATION      | 2,237,675         | 574,434            | 203,403           | 3,015,512          | Yes                           |
|                             | ANOKA COUNTY COMM ACTION PROG INC | 3,864,948         | 3,723,252          | 570,713           | 8,158,913          | 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, 2014**

**Exhibit 3  
(Continued)**

| Entity Type                           | Name of Entity                          | Direct Federal                                    | Pass Through |              | Total      | Audit Report Acceptable |
|---------------------------------------|---|---|--------------|--------------|------------|-------------------------|
|                                       |   |   | State        | Other Agency |            |                         |
| <b>NONPROFIT AGENCIES (continued)</b> |   |   |              |              |            |                         |
|                                       | ARROWHEAD ECON OPPORTUNITY AGCY         | 3,532,314   | 6,264,098    | 1,908,125    | 11,704,537 | Yes                     |
|                                       | BI-COUNTY COMM ACTION COUNCIL           | 3,526,485   | 1,291,149    | 24,027       | 4,841,661  | Yes                     |
|                                       | CAP OF SUBURBAN HENNEPIN                | ---   | 1,932,899    | 537,825      | 2,470,724  | Yes                     |
|                                       | CAP RAMSEY & WASHINGTON COUNTIES        | 9,598,374   | 16,449,205   | ---          | 26,047,579 | Yes                     |
|                                       | CATHOLIC CHARITIES OF THE ARCHDIOCESE   | 1,802,067   | 676,436      | 1,294,922    | 3,773,425  | Yes                     |
|                                       | CENTRACARE HLTH SYS/ST CLOUD HOSPITAL   | Report not received in time for this publication. |              |              |            |                         |
|                                       | CENTRAL MN COUNCIL ON AGING             | ---   | 3,203,536    | ---          | 3,203,536  | Yes                     |
|                                       | CENTRAL MN JOBS AND TRAINING            | Report not received in time for this publication. |              |              |            |                         |
|                                       | CHILD CARE AND NUTRITION INC            | ---   | 4,781,620    | ---          | 4,781,620  | Yes                     |
|                                       | CHILD CARE AWARE OF MINNESOTA           | ---   | 2,422,432    | ---          | 2,422,432  | Yes                     |
|                                       | CHILD CARE CHOICES INC                  | 4,000   | 6,904,026    | ---          | 6,908,026  | Yes                     |
|                                       | CHILD CARE RESOURCE & REFERRAL INC      | Report not filed within single audit deadline.    |              |              |            |                         |
|                                       | CHILDREN'S HEALTH CARE                  | 1,409,302   | 616,612      | 1,150,289    | 3,176,203  | Yes                     |
|                                       | CORNERSTONE ADVOCACY SERVICE            | Report not filed within single audit deadline.    |              |              |            |                         |
|                                       | EMERGE COMMUNITY DEVELOPMENT            | 746,617   | 409,786      | 1,179,155    | 2,335,558  | Yes                     |
|                                       | GREATER MPLS COUNCIL OF CHURCHES        | 14,206  | 847,601      | 256,942      | 1,118,749  | Yes                     |
|                                       | HEARTLAND COMMUNITY ACTION AGCY         | 2,159,764   | 3,161,751    | 50,781       | 5,372,296  | Yes                     |
|                                       | HIRED                                   | Report not received in time for this publication. |              |              |            |                         |
|                                       | HMONG AMERICAN PARTNERSHIP              | Report not filed within single audit deadline.    |              |              |            |                         |
|                                       | HUNGER SOLUTIONS MINNESOTA              | ---   | 983,720      | ---          | 983,720    | Yes                     |
|                                       | INTER-COUNTY COMMUNITY COUNCIL          | 1,183,744   | 1,952,470    | 332,184      | 3,468,398  | Yes                     |
|                                       | KOOTASCA COMM ACTION INC                | Report not filed within single audit deadline.    |              |              |            |                         |
|                                       | LAKES & PINES COMM ACT COUNCIL          | 3,337,420   | 2,466,188    | 274          | 5,803,882  | Yes                     |
|                                       | LUTHERAN SOCIAL SERVICE OF MN           | 3,770,061   | 2,760,295    | 5,595,154    | 12,125,510 | Yes                     |
|                                       | MAHUBE-OTWA COMMUNITY ACTION PRTNShP    | 3,900,056   | 2,597,802    | 368,777      | 6,866,635  | Yes                     |
|                                       | MAYO FOUNDATION FOR MEDICAL EDUCATION   | Report not filed within single audit deadline.    |              |              |            |                         |
|                                       | METRO AREA AGENCY ON AGING              | ---   | 8,200,782    | ---          | 8,200,782  | Yes                     |
|                                       | METRO CENTER FOR INDEPENDENT LIVING     | Report not filed within single audit deadline.    |              |              |            |                         |
|                                       | MN AIDS PROJECT                         | 332,497   | 509,966      | 1,713,866    | 2,556,329  | Yes                     |
|                                       | 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              | ---   | 653,563      | 668,401      | 1,321,964  | Yes                     |
|                                       | MN VALLEY ACTION COUNCIL                | 2,777,494   | 9,690,753    | 1,072,946    | 13,541,193 | Yes                     |
|                                       | MPLS AMERICAN INDIAN CENTER, INC        | 1,093,032   | 292,573      | ---          | 1,385,605  | Yes                     |
|                                       | NORTHWEST COMMUNITY ACTION INC          | 2,483,567   | 1,902,314    | 113,704      | 4,499,585  | Yes                     |
|                                       | NW PRIVATE INDUSTRY COUNCIL             | Report not received in time for this publication. |              |              |            |                         |

**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, 2014**

| Entity Type                           | Name of Entity                           | Direct<br>Federal                                 | Pass Through       |                   | Total              | Audit<br>Report<br>Acceptable |
|---------------------------------------|--|---|--------------------|-------------------|--------------------|-------------------------------|
|                                       |  |   | State              | Other<br>Agency   |                    |                               |
| <b>NONPROFIT AGENCIES (continued)</b> |  |   |                    |                   |                    |                               |
|                                       | PACER CENTER, INC                        | 1,659,983   | 1,087,781          | 161,037           | 2,908,801          | Yes                           |
|                                       | PARENTS IN COMMUNITY ACTION INC          | 17,490,964  | 1,209,691          | ---               | 18,700,655         | Yes                           |
|                                       | PLANNED PARENTHOOD OF MN ND & SD         | 2,797,686   | 68,865             | ---               | 2,866,551          | Yes                           |
|                                       | PRAIRIE FIVE COMM ACT CNL                | 1,373,090   | 1,770,144          | 422,258           | 3,565,492          | Yes                           |
|                                       | PRIME PROVIDERS INC                      | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | PROVIDERS CHOICE INC                     | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | RESOURCE INC                             | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | RURAL MN CEP INC                         | 4,549,491   | 4,070,752          | 459,563           | 9,079,806          | Yes                           |
|                                       | SCOPE RESOURCE CENTER, INC (PARENT PROVI | ---   | 968,214            | ---               | 968,214            | Yes                           |
|                                       | SCOTT CARVER DAKOTA CAP AGENCY INC       | 2,715,820   | 7,771,331          | 17,716            | 10,504,867         | Yes                           |
|                                       | SE MN AREA AGENCY ON AGING               | ---   | 2,106,845          | ---               | 2,106,845          | Yes                           |
|                                       | SECOND HARVEST HEARTLAND                 | ---   | 22,430,627         | 39,885            | 22,470,512         | Yes                           |
|                                       | SECOND HARVEST NORTHERN LAKES FOOD BA    | ---   | 604,029            | 1,073,174         | 1,677,203          | Yes                           |
|                                       | SEMCAC INC                               | 2,089,443   | 5,665,402          | 977,631           | 8,732,476          | 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 HOUSING PARTNERSHIP                | 92,441  | 87,489             | 4,301,747         | 4,481,677          | Yes                           |
|                                       | SW MN OPPORTUNITY COUNCIL                | 1,024,595   | 1,409,203          | 132,813           | 2,566,611          | Yes                           |
|                                       | SW MN PIC                                | 773,315   | 909,742            | ---               | 1,683,057          | Yes                           |
|                                       | THREE RIVERS COMMUNITY ACTION, INC       | 4,487,425   | 2,909,430          | 565,464           | 7,962,319          | Yes                           |
|                                       | TRI-COUNTY ACTION PROGRAM, INC           | 1,759   | 2,794,309          | 31,616            | 2,827,684          | Yes                           |
|                                       | TRI-COUNTY COMMUNITY ACTION, INC.        | 3,872,291   | 1,070,945          | ---               | 4,943,236          | Yes                           |
|                                       | TRI-VALLEY OPPORTUNITY COUNCIL INC       | 10,414,757  | 3,799,361          | 228,426           | 14,442,544         | Yes                           |
|                                       | TUBMAN                                   | Report not filed within single audit deadline.    |                    |                   |                    |                               |
|                                       | WEST CENTRAL MN COMMUNITIES ACTION       | 2,044,642   | 1,657,224          | 51,967            | 3,753,833          | Yes                           |
|                                       | WESTERN COMMUNITY ACTION INC             | 1,544,951   | 1,724,417          | 105,210           | 3,374,578          | Yes                           |
|                                       | WRIGHT COUNTY COMMUNITY ACTION           | 1,635,653   | 1,077,635          | 29,128            | 2,742,416          | Yes                           |
|                                       | YMCA OF THE GREATER TWIN CITIES          | 206,263   | 1,122,771          | 299,838           | 1,628,872          | Yes                           |
|                                       | <b>TOTAL</b>                             | <b>106,548,192</b>                                | <b>154,917,967</b> | <b>25,938,961</b> | <b>287,405,120</b> |                               |
| <b>OTHER GOVERNMENTAL AGENCIES</b>    |  |   |                    |                   |                    |                               |
|                                       | AITKIN-ITASCA-KOOCHICHING CHS            | ---   | 669,276            | 13,132            | 682,408            | Yes                           |
|                                       | BEMIDJI REGIONAL AIRPORT                 | ---   | 663,943            | ---               | 663,943            | Yes                           |
|                                       | BROWN NICOLLET HUMAN SERVICE BOARD       | 2,500   | 509,921            | ---               | 512,421            | Yes                           |
|                                       | CARLTON COOK LAKE ST LOUIS CO HL BD      | ---   | 3,585,925          | ---               | 3,585,925          | Yes                           |
|                                       | CHISHOLM HIBBING AIRPORT COMMISSION      | ---   | 591,571            | ---               | 591,571            | 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, 2014**

| Entity Type                                    | Name of Entity                                 | Direct<br>Federal                                 | Pass Through |                 | Total       | Audit<br>Report<br>Acceptable |
|--|--|---|--------------|-----------------|-------------|-------------------------------|
|  |  |   | State        | Other<br>Agency |             |                               |
| <b>OTHER GOVERNMENTAL AGENCIES (continued)</b> |  |   |              |                 |             |                               |
|  | COUNTRYSIDE PUBLIC HEALTH SERVICE              | ---   | 719,036      | 48,124          | 767,160     | Yes                           |
|  | DAKOTA CO COMMUNITY DEVELOPMENT AGENCY         | Report not received in time for this publication. |              |                 |             |                               |
|  | DULUTH AIRPORT AUTHORITY                       | ---   | 6,156,814    | ---             | 6,156,814   | Yes                           |
|  | DULUTH TRANSIT AUTHORITY                       | 6,283,961   | 144,037      | ---             | 6,427,998   | Yes                           |
|  | HORIZON COMMUNITY HEALTH BOARD                 | ---   | 724,759      | ---             | 724,759     | Yes                           |
|  | HUMAN SERVICES OF FARIBAULT & MARTIN COUNTY    | ---   | 2,757,270    | ---             | 2,757,270   | Yes                           |
|  | MEEKER-MCLEOD-SIBLEY CHS                       | 102,940   | 1,225,438    | ---             | 1,328,378   | Yes                           |
|  | MINNEAPOLIS PARK & RECREATION BOARD            | ---   | 2,444,091    | 29,000          | 2,473,091   | Yes                           |
|  | MN VALLEY TRANSIT AUTHORITY                    | Report not filed within single audit deadline.    |              |                 |             |                               |
|  | NE MN OFFICE OF JOB TRAINING                   | Report not received in time for this publication. |              |                 |             |                               |
|  | NORMAN MAHONOMEN PUBLIC HEALTH                 | ---   | 3,400        | 507,605         | 511,005     | Yes                           |
|  | NORTH COUNTRY CHS                              | ---   | 1,635,801    | ---             | 1,635,801   | Yes                           |
|  | PACT FOR FAMILIES COLLABORATIVE                | ---   | 478,208      | 162,098         | 640,306     | Yes                           |
|  | POLK NORMAN MAHONOMEN CHB                      | ---   | 920,108      | ---             | 920,108     | Yes                           |
|  | QUIN COUNTY COMMUNITY HEALTH SERVICE           | ---   | 753,445      | ---             | 753,445     | Yes                           |
|  | RAINBOW RIDER                                  | ---   | 558,726      | ---             | 558,726     | Yes                           |
|  | RAMSEY COUNTY REGIONAL RAILROAD AUTHORITY      | ---   | 26,363,072   | 3,317,040       | 29,680,112  | Yes                           |
|  | SE MN MULTI COUNTY HRA                         | 2,251,043   | 6,007        | ---             | 2,257,050   | Yes                           |
|  | SOUTHWEST HEALTH & HUMAN SERVICES              | ---   | 5,323,822    | 4,000           | 5,327,822   | Yes                           |
|  | ST CLOUD METROPOLITAN TRANSIT COMMUNITY        | 2,591,607   | 163,572      | 75,000          | 2,830,179   | Yes                           |
|  | STEARNS-BENTON EMPLOYMENT TRAINING COUNCIL     | Report not received in time for this publication. |              |                 |             |                               |
|  | THREE RIVERS PARK DISTRICT                     | ---   | 553,176      | ---             | 553,176     | Yes                           |
|  | WESTERN LAKE SUPERIOR SANITARY DISTRICT        | Report not filed within single audit deadline.    |              |                 |             |                               |
|  | TOTAL  | 11,232,051  | 56,951,418   | 4,155,999       | 72,339,468  |                               |
| <b>REGIONAL DEVELOPMENT COMMISSIONS</b>        |  |   |              |                 |             |                               |
|  | ARROWHEAD REGIONAL DEVELOPMENT COMMUNITY       | 2,320,041   | 2,795,994    | ---             | 5,116,035   | Yes                           |
|  | METROPOLITAN COUNCIL                           | 229,776,993                                       | 5,453,328    | 46,857,646      | 282,087,967 | Yes                           |
|  | NW REGIONAL DEVELOPMENT COMMISSION             | 2,562,635   | 2,563,392    | 14,000          | 5,140,027   | Yes                           |
|  | REGION 5 DEVELOPMENT COMMUNITY                 | 1,708,851   | 4,550        | ---             | 1,713,401   | Yes                           |
|  | UPPER MN VALLEY REGIONAL DEVELOPMENT COMMUNITY | 1,279,215   | 86,921       | ---             | 1,366,136   | Yes                           |
|  | TOTAL  | 237,647,735                                       | 10,904,185   | 46,871,646      | 295,423,566 |                               |
| <b>SCHOOLS AND RELATED AGENCIES</b>            |  |   |              |                 |             |                               |
|  | ACADEMIA CESAR CHAVEZ CHARTER SCHOOL           | ---   | 572,876      | 100,488         | 673,364     | Yes                           |
|  | AREA SPECIFIC COOPERATIVE - E. GRAND FORKS     | ---   | 1,274,690    | ---             | 1,274,690   | Yes                           |
|  | ATHLOS LEADERSHIP ACADEMY                      | ---   | 766,573      | ---             | 766,573     | Yes                           |
|  | BEMIDJI REGIONAL INTERDISTRICT COUNCIL         | ---   | 2,003,531    | ---             | 2,003,531   | 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, 2014**

| Entity Type                                     | Name of Entity                     | Direct<br>Federal | Pass Through |                 | Total      | Audit<br>Report<br>Acceptable |
|---|------------------------------------|-------------------|--------------|-----------------|------------|-------------------------------|
|   |                                    |                   | State        | Other<br>Agency |            |                               |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |                                    |                   |              |                 |            |                               |
|   | BENTON-STEARNES EDUCATION DISTRICT | ---               | 2,636,428    | 22,436          | 2,658,864  | Yes                           |
|   | BEST ACADEMY                       | ---               | 690,612      | ---             | 690,612    | Yes                           |
|   | COMMUNITY OF PEACE ACADEMY         | ---               | 538,626      | ---             | 538,626    | Yes                           |
|   | COMMUNITY SCHOOL OF EXCELLENCE     | ---               | 1,221,767    | ---             | 1,221,767  | Yes                           |
|   | DUGSI ACADEMY CHARTER SCHOOL       | ---               | 568,099      | ---             | 568,099    | Yes                           |
|   | DULUTH PUBLIC SCHOOLS ACADEMY      | ---               | 946,034      | ---             | 946,034    | Yes                           |
|   | EXCELL ACADEMY FOR HIGHER LEARNING | ---               | 538,025      | ---             | 538,025    | Yes                           |
|   | FERGUS FALLS AREA SPEC ED COOP     | ---               | 1,314,528    | ---             | 1,314,528  | Yes                           |
|   | FRESHWATER EDUCATION DISTRICT      | ---               | 2,135,329    | ---             | 2,135,329  | Yes                           |
|   | GLOBAL ACADEMY CHARTER SCHOOL      | ---               | 596,865      | ---             | 596,865    | Yes                           |
|   | GOODHUE COUNTY EDUCATION DISTRICT  | ---               | 1,673,609    | ---             | 1,673,609  | Yes                           |
|   | HARVEST PREPARATORY SCHOOL         | ---               | 529,431      | ---             | 529,431    | Yes                           |
|   | HIAWATHA ACADEMIES                 | ---               | 877,295      | ---             | 877,295    | Yes                           |
|   | HIAWATHA VALLEY EDUCATION DISTRICT | ---               | 2,687,196    | 15,087          | 2,702,283  | Yes                           |
|   | HIGHER GROUND ACADEMY              | ---               | 961,190      | ---             | 961,190    | Yes                           |
|   | HMONG COLLEGE PREP ACADEMY         | ---               | 1,497,356    | 450,188         | 1,947,544  | Yes                           |
|   | HOPE COMMUNITY ACADEMY             | ---               | 625,322      | ---             | 625,322    | Yes                           |
|   | INTERMEDIATE SCHOOL DISTRICT 287   | ---               | 917,756      | 20,188          | 937,944    | Yes                           |
|   | INTERMEDIATE SCHOOL DISTRICT 916   | ---               | 617,425      | 160,223         | 777,648    | Yes                           |
|   | ISD 0001 AITKIN                    | ---               | 777,727      | 40,742          | 818,469    | Yes                           |
|   | ISD 0004 MCGREGOR                  | ---               | 504,376      | ---             | 504,376    | Yes                           |
|   | ISD 0011 ANOKA-HENNEPIN            | 90,859            | 21,556,610   | 6,405           | 21,653,874 | Yes                           |
|   | ISD 0012 CENTENNIAL                | 17,578            | 3,092,069    | 5,369           | 3,115,016  | Yes                           |
|   | ISD 0013 COLUMBIA HEIGHTS          | ---               | 3,869,181    | 8,016           | 3,877,197  | Yes                           |
|   | ISD 0014 FRIDLEY                   | 280,093           | 2,423,502    | ---             | 2,703,595  | Yes                           |
|   | ISD 0015 ST FRANCIS                | 22,379            | 2,728,954    | 11,959          | 2,763,292  | Yes                           |
|   | ISD 0016 SPRING LAKE PARK          | ---               | 2,965,581    | 6,803           | 2,972,384  | Yes                           |
|   | ISD 0022 DETROIT LAKES             | 86,978            | 2,014,990    | 2,443           | 2,104,411  | Yes                           |
|   | ISD 0023 FRAZEE - VERGAS           | ---               | 869,739      | ---             | 869,739    | Yes                           |
|   | ISD 0025 PINE POINT (PONSFORD)     | 412,760           | 138,789      | 9,192           | 560,741    | Yes                           |
|   | ISD 0031 BEMIDJI                   | 284,787           | 5,567,737    | 77,496          | 5,930,020  | Yes                           |
|   | ISD 0032 BLACKDUCK                 | 48,096            | 525,228      | 8,492           | 581,816    | Yes                           |
|   | ISD 0036 KELLIHER                  | 438,491           | 350,820      | 5,200           | 794,511    | Yes                           |
|   | ISD 0038 RED LAKE                  | 8,175,899         | 3,663,568    | 70,301          | 11,909,768 | Yes                           |
|   | ISD 0047 SAUK RAPIDS - RICE        | ---               | 1,356,245    | 245,733         | 1,601,978  | Yes                           |
|   | ISD 0051 FOLEY                     | ---               | 716,185      | 161,046         | 877,231    | 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, 2014**

| Entity Type                                     | Name of Entity                        | Direct<br>Federal | Pass Through |                 | Total      | Audit<br>Report<br>Acceptable |
|---|---------------------------------------|-------------------|--------------|-----------------|------------|-------------------------------|
|   |                                       |                   | State        | Other<br>Agency |            |                               |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |                                       |                   |              |                 |            |                               |
|   | ISD 0077 MANKATO                      | ---               | 5,151,324    | 43,158          | 5,194,482  | Yes                           |
|   | ISD 0088 NEW ULM                      | ---               | 872,739      | ---             | 872,739    | Yes                           |
|   | ISD 0093 CARLTON                      | 78,453            | 426,564      | 13,920          | 518,937    | Yes                           |
|   | ISD 0094 CLOQUET                      | 441,278           | 1,811,017    | 4,798           | 2,257,093  | Yes                           |
|   | ISD 0108 CENTRAL (NORWOOD-YG AMERICA) | ---               | 297,809      | 227,475         | 525,284    | Yes                           |
|   | ISD 0110 WACONIA                      | ---               | 1,146,688    | 8,956           | 1,155,644  | Yes                           |
|   | ISD 0111 WATERTOWN - MAYER            | ---               | 832,823      | 10,467          | 843,290    | Yes                           |
|   | ISD 0112 EASTERN CARVER CO (CHASKA)   | ---               | 3,937,390    | 30,505          | 3,967,895  | Yes                           |
|   | ISD 0113 WALKER-HACKENSACK-AKELEY     | 295,812           | 859,967      | 5,419           | 1,161,198  | Yes                           |
|   | ISD 0115 CASS LAKE - BENA             | 3,812,986         | 1,212,835    | 5,817           | 5,031,638  | Yes                           |
|   | ISD 0118 NORTHLAND COMMUNITY (REMER)  | 22,601            | 648,152      | ---             | 670,753    | Yes                           |
|   | ISD 0129 MONTEVIDEO                   | ---               | 585,591      | 187,501         | 773,092    | Yes                           |
|   | ISD 0138 NORTH BRANCH                 | ---               | 854,299      | 55,813          | 910,112    | Yes                           |
|   | ISD 0152 MOORHEAD                     | 47,610            | 4,484,479    | 3,843           | 4,535,932  | Yes                           |
|   | ISD 0162 BAGLEY                       | 247,825           | 838,973      | 2,695           | 1,089,493  | Yes                           |
|   | ISD 0177 WINDOM                       | ---               | 578,346      | 143,692         | 722,038    | Yes                           |
|   | ISD 0181 BRAINERD                     | ---               | 6,150,503    | ---             | 6,150,503  | Yes                           |
|   | ISD 0182 CROSBY - IRLINGTON           | ---               | 747,413      | 50,082          | 797,495    | Yes                           |
|   | ISD 0186 PEQUOT LAKES                 | ---               | 592,030      | 48,587          | 640,617    | Yes                           |
|   | ISD 0191 BURNSVILLE-EAGAN-SAVAGE      | ---               | 7,503,478    | 69,852          | 7,573,330  | Yes                           |
|   | ISD 0192 FARMINGTON                   | ---               | 2,427,876    | 12,705          | 2,440,581  | Yes                           |
|   | ISD 0194 LAKEVILLE                    | ---               | 3,519,291    | 53,400          | 3,572,691  | Yes                           |
|   | ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN | 53,420            | 12,069,578   | ---             | 12,122,998 | Yes                           |
|   | ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN   | 682,963           | 3,295,761    | 9,709           | 3,988,433  | Yes                           |
|   | ISD 0199 INVER GROVE HEIGHTS          | 10,501            | 2,342,548    | 9,796           | 2,362,845  | Yes                           |
|   | ISD 0200 HASTINGS                     | ---               | 2,312,195    | 6,533           | 2,318,728  | Yes                           |
|   | ISD 0204 KASSON-MANTORVILLE           | ---               | 432,391      | 88,881          | 521,272    | Yes                           |
|   | ISD 0206 ALEXANDRIA                   | ---               | 3,227,595    | ---             | 3,227,595  | Yes                           |
|   | ISD 0241 ALBERT LEA                   | ---               | 2,592,644    | 27,109          | 2,619,753  | Yes                           |
|   | ISD 0256 RED WING                     | 30,819            | 1,003,051    | 236,762         | 1,270,632  | Yes                           |
|   | ISD 0270 HOPKINS                      | ---               | 4,638,360    | 38,360          | 4,676,720  | Yes                           |
|   | ISD 0271 BLOOMINGTON                  | 24,425            | 7,319,423    | 46,453          | 7,390,301  | Yes                           |
|   | ISD 0272 EDEN PRAIRIE                 | ---               | 3,932,897    | 100,613         | 4,033,510  | Yes                           |
|   | ISD 0273 EDINA                        | ---               | 2,233,550    | 13,500          | 2,247,050  | Yes                           |
|   | ISD 0276 MINNETONKA                   | ---               | 2,717,328    | 51,036          | 2,768,364  | Yes                           |
|   | ISD 0277 WESTONKA                     | ---               | 1,056,247    | 17,752          | 1,073,999  | 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, 2014**

| Entity Type                                     | Name of Entity                       | Direct<br>Federal | Pass Through |                 | Total      | Audit<br>Report<br>Acceptable |
|---|--------------------------------------|-------------------|--------------|-----------------|------------|-------------------------------|
|   |                                      |                   | State        | Other<br>Agency |            |                               |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |                                      |                   |              |                 |            |                               |
|   | ISD 0278 ORONO                       | ---               | 964,270      | 6,894           | 971,164    | Yes                           |
|   | ISD 0279 OSSEO AREA                  | 27,942            | 14,975,180   | 103,440         | 15,106,562 | Yes                           |
|   | ISD 0280 RICHFIELD                   | ---               | 4,455,155    | 20,165          | 4,475,320  | Yes                           |
|   | ISD 0281 ROBBINSDALE                 | 111,094           | 10,391,463   | 77,922          | 10,580,479 | Yes                           |
|   | ISD 0282 ST ANTHONY-NEW BRIGHTON     | ---               | 657,661      | ---             | 657,661    | Yes                           |
|   | ISD 0283 ST LOUIS PARK               | 344,566           | 3,028,588    | 697,829         | 4,070,983  | Yes                           |
|   | ISD 0284 WAYZATA                     | 69,649            | 4,292,473    | ---             | 4,362,122  | Yes                           |
|   | ISD 0286 BROOKLYN CENTER             | 35,456            | 2,615,678    | 52,495          | 2,703,629  | Yes                           |
|   | ISD 0309 PARK RAPIDS                 | 29,739            | 1,323,611    | 7,000           | 1,360,350  | Yes                           |
|   | ISD 0314 BRAHAM                      | ---               | 459,578      | 103,282         | 562,860    | Yes                           |
|   | ISD 0316 GREENWAY (COLERAINE)        | 31,960            | 729,734      | 289,215         | 1,050,909  | Yes                           |
|   | ISD 0317 DEER RIVER                  | 513,621           | 1,246,680    | 10,606          | 1,770,907  | Yes                           |
|   | ISD 0318 GRAND RAPIDS                | 83,097            | 3,632,023    | 159,583         | 3,874,703  | Yes                           |
|   | ISD 0319 NASHWAUK-KEEWATIN           | 27,031            | 609,056      | 8,002           | 644,089    | Yes                           |
|   | ISD 0332 MORA                        | ---               | 1,083,067    | ---             | 1,083,067  | Yes                           |
|   | ISD 0345 NEW LONDON-SPICER           | ---               | 656,253      | ---             | 656,253    | Yes                           |
|   | ISD 0347 WILLMAR                     | ---               | 4,264,031    | 862,550         | 5,126,581  | Yes                           |
|   | ISD 0361 INTERNATIONAL FALLS         | 25,568            | 587,983      | 209,159         | 822,710    | Yes                           |
|   | ISD 0381 LAKE SUPERIOR (TWO HARBORS) | ---               | 866,066      | 14,108          | 880,174    | Yes                           |
|   | ISD 0413 MARSHALL                    | ---               | 1,405,838    | ---             | 1,405,838  | Yes                           |
|   | ISD 0423 HUTCHINSON                  | ---               | 1,569,197    | ---             | 1,569,197  | Yes                           |
|   | ISD 0432 MAHNOMEN                    | 1,365,456         | 703,361      | 6,320           | 2,075,137  | Yes                           |
|   | ISD 0435 WAUBUN                      | 1,135,095         | 928,532      | 4,400           | 2,068,027  | Yes                           |
|   | ISD 0463 EDEN VALLEY-WATKINS         | ---               | 443,219      | 176,166         | 619,385    | Yes                           |
|   | ISD 0465 LITCHFIELD                  | ---               | 659,760      | 132,201         | 791,961    | Yes                           |
|   | ISD 0466 DASSEL-COKATO               | ---               | 779,543      | 200,378         | 979,921    | Yes                           |
|   | ISD 0477 PRINCETON                   | ---               | 1,160,478    | 189,253         | 1,349,731  | Yes                           |
|   | ISD 0480 ONAMIA                      | 324,340           | 1,981,346    | 6,145           | 2,311,831  | Yes                           |
|   | ISD 0482 LITTLE FALLS                | ---               | 1,900,103    | 11,642          | 1,911,745  | Yes                           |
|   | ISD 0484 PIERZ                       | ---               | 442,072      | 60,465          | 502,537    | Yes                           |
|   | ISD 0492 AUSTIN                      | ---               | 4,311,658    | 23,593          | 4,335,251  | Yes                           |
|   | ISD 0508 ST PETER                    | ---               | 896,804      | ---             | 896,804    | Yes                           |
|   | ISD 0518 WORTHINGTON                 | ---               | 3,069,053    | ---             | 3,069,053  | Yes                           |
|   | ISD 0533 DOVER-EYOTA                 | 361               | 460,301      | 120,741         | 581,403    | Yes                           |
|   | ISD 0534 STEWARTVILLE                | ---               | 533,688      | ---             | 533,688    | Yes                           |
|   | ISD 0535 ROCHESTER                   | ---               | 11,618,875   | 46,244          | 11,665,119 | 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, 2014**

| Entity Type                                     | Name of Entity                       | Direct<br>Federal | Pass Through |                 | Total      | Audit<br>Report<br>Acceptable |
|---|--------------------------------------|-------------------|--------------|-----------------|------------|-------------------------------|
|   |                                      |                   | State        | Other<br>Agency |            |                               |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |                                      |                   |              |                 |            |                               |
|   | ISD 0544 FERGUS FALLS                | ---               | 1,062,574    | ---             | 1,062,574  | Yes                           |
|   | ISD 0548 PELICAN RAPIDS              | ---               | 939,864      | ---             | 939,864    | Yes                           |
|   | ISD 0549 PERHAM - DENT               | ---               | 690,045      | 27,414          | 717,459    | Yes                           |
|   | ISD 0564 THIEF RIVER FALLS           | 131,630           | 1,284,886    | 51,950          | 1,468,466  | Yes                           |
|   | ISD 0578 PINE CITY                   | ---               | 833,897      | 24,057          | 857,954    | Yes                           |
|   | ISD 0593 CROOKSTON                   | ---               | 992,043      | 22,756          | 1,014,799  | Yes                           |
|   | ISD 0595 EAST GRAND FORKS            | ---               | 637,686      | 4,853           | 642,539    | Yes                           |
|   | ISD 0621 MOUNDS VIEW                 | 29,221            | 5,452,568    | 177,316         | 5,659,105  | Yes                           |
|   | ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE | 40,635            | 8,327,213    | 62,866          | 8,430,714  | Yes                           |
|   | ISD 0623 ROSEVILLE                   | ---               | 4,281,707    | 15,774          | 4,297,481  | Yes                           |
|   | ISD 0624 WHITE BEAR LAKE             | ---               | 4,499,991    | 137,381         | 4,637,372  | Yes                           |
|   | ISD 0625 ST PAUL                     | 1,242,609         | 64,199,303   | 1,249,028       | 66,690,940 | Yes                           |
|   | ISD 0656 FARIBAULT                   | ---               | 3,658,161    | 33,705          | 3,691,866  | Yes                           |
|   | ISD 0659 NORTHFIELD                  | ---               | 1,917,519    | 11,839          | 1,929,358  | Yes                           |
|   | ISD 0682 ROSEAU                      | 25,407            | 630,048      | 11,380          | 666,835    | Yes                           |
|   | ISD 0690 WARROAD                     | 46,719            | 649,982      | 14,630          | 711,331    | Yes                           |
|   | ISD 0695 CHISHOLM                    | 4,000             | 628,267      | ---             | 632,267    | Yes                           |
|   | ISD 0700 HERMANTOWN                  | ---               | 890,424      | 9,480           | 899,904    | Yes                           |
|   | ISD 0701 HIBBING                     | 12,518            | 1,703,845    | 1,800           | 1,718,163  | Yes                           |
|   | ISD 0704 PROCTOR                     | ---               | 1,661,628    | 5,620           | 1,667,248  | Yes                           |
|   | ISD 0706 VIRGINIA                    | 31,960            | 822,424      | 268,868         | 1,123,252  | Yes                           |
|   | ISD 0707 NETT LAKE                   | 704,071           | 98,609       | 22,057          | 824,737    | Yes                           |
|   | ISD 0709 DULUTH                      | 1,945,511         | 9,776,214    | 13,218          | 11,734,943 | Yes                           |
|   | ISD 0712 MOUNTAIN IRON - BUHL        | 22,339            | 497,723      | 97,938          | 618,000    | Yes                           |
|   | ISD 0716 BELLE PLAINE                | ---               | 357,640      | 326,369         | 684,009    | Yes                           |
|   | ISD 0717 JORDAN                      | ---               | 844,797      | 8,094           | 852,891    | Yes                           |
|   | ISD 0719 PRIOR LAKE - SAVAGE         | 10,958            | 2,128,843    | 10,978          | 2,150,779  | Yes                           |
|   | ISD 0720 SHAKOPEE                    | 30,819            | 3,607,003    | 13,575          | 3,651,397  | Yes                           |
|   | ISD 0721 NEW PRAGUE                  | ---               | 1,240,525    | 2,104           | 1,242,629  | Yes                           |
|   | ISD 0726 BECKER                      | ---               | 585,172      | 163,698         | 748,870    | Yes                           |
|   | ISD 0727 BIG LAKE                    | ---               | 951,294      | 255,344         | 1,206,638  | Yes                           |
|   | ISD 0728 ELK RIVER                   | 318,479           | 4,982,674    | 40,406          | 5,341,559  | Yes                           |
|   | ISD 0740 MELROSE                     | ---               | 756,905      | 30,926          | 787,831    | Yes                           |
|   | ISD 0742 ST CLOUD                    | 16,883            | 8,802,249    | 89,931          | 8,909,063  | Yes                           |
|   | ISD 0743 SAUK CENTRE                 | ---               | 581,365      | 23,002          | 604,367    | Yes                           |
|   | ISD 0745 ALBANY                      | ---               | 553,848      | 28,911          | 582,759    | 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, 2014**

| Entity Type                                     | Name of Entity                         | Direct<br>Federal | Pass Through |                 | Total     | Audit<br>Report<br>Acceptable |
|---|--|-------------------|--------------|-----------------|-----------|-------------------------------|
|   |  |                   | State        | Other<br>Agency |           |                               |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |  |                   |              |                 |           |                               |
|   | ISD 0748 SARTELL - ST STEPHEN          | ---               | 758,427      | 164,285         | 922,712   | Yes                           |
|   | ISD 0750 ROCORI AREA SCHOOLS           | 10,000            | 676,681      | 232,561         | 919,242   | Yes                           |
|   | ISD 0761 OWATONNA                      | ---               | 2,913,156    | 30,400          | 2,943,556 | Yes                           |
|   | ISD 0813 LAKE CITY                     | ---               | 435,041      | 131,137         | 566,178   | Yes                           |
|   | ISD 0821 MENAUGA                       | ---               | 548,153      | 21,356          | 569,509   | Yes                           |
|   | ISD 0829 WASECA                        | ---               | 1,194,836    | ---             | 1,194,836 | Yes                           |
|   | ISD 0831 FOREST LAKE                   | 16,349            | 3,284,234    | 15,427          | 3,316,010 | Yes                           |
|   | ISD 0832 MAHTOMEDI                     | ---               | 907,225      | 7,574           | 914,799   | Yes                           |
|   | ISD 0833 SO WASHINGTON COUNTY          | ---               | 6,886,117    | 19,978          | 6,906,095 | Yes                           |
|   | ISD 0834 STILLWATER                    | 352,396           | 3,445,974    | 33,308          | 3,831,678 | Yes                           |
|   | ISD 0840 ST JAMES                      | ---               | 1,318,478    | 32,639          | 1,351,117 | Yes                           |
|   | ISD 0858 ST CHARLES                    | ---               | 484,278      | 105,504         | 589,782   | Yes                           |
|   | ISD 0861 WINONA                        | ---               | 2,215,718    | 14,648          | 2,230,366 | Yes                           |
|   | ISD 0876 ANNANDALE                     | ---               | 538,678      | 137,965         | 676,643   | Yes                           |
|   | ISD 0877 BUFFALO-HANOVER-MONTROSE      | ---               | 2,639,883    | 22,678          | 2,662,561 | Yes                           |
|   | ISD 0879 DELANO                        | ---               | 384,201      | 222,653         | 606,854   | Yes                           |
|   | ISD 0882 MONTICELLO                    | ---               | 3,901,038    | ---             | 3,901,038 | Yes                           |
|   | ISD 0883 ROCKFORD                      | ---               | 423,232      | 109,979         | 533,211   | Yes                           |
|   | ISD 0885 ST MICHAEL-ALBERTVILLE        | ---               | 984,534      | ---             | 984,534   | Yes                           |
|   | ISD 0911 CAMBRIDGE-ISANTI              | ---               | 1,777,753    | 499,869         | 2,277,622 | Yes                           |
|   | ISD 0912 MILACA                        | ---               | 974,512      | 175,582         | 1,150,094 | Yes                           |
|   | ISD 2125 TRITON (DODGE CENTER)         | ---               | 480,236      | 48,996          | 529,232   | Yes                           |
|   | ISD 2135 MAPLE RIVER                   | ---               | 544,083      | ---             | 544,083   | Yes                           |
|   | ISD 2142 ST LOUIS COUNTY               | 168,086           | 1,281,798    | 372,092         | 1,821,976 | Yes                           |
|   | ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN | ---               | 635,278      | ---             | 635,278   | Yes                           |
|   | ISD 2144 CHISAGO LAKES (LINDSTROM)     | ---               | 899,056      | ---             | 899,056   | Yes                           |
|   | ISD 2149 MINNEWASKA AREA               | 3,130             | 866,330      | ---             | 869,460   | Yes                           |
|   | ISD 2154 EVELETH-GILBERT               | ---               | 442,677      | 168,121         | 610,798   | Yes                           |
|   | ISD 2155 WADENA-DEER CREEK             | ---               | 904,108      | 19,787          | 923,895   | Yes                           |
|   | ISD 2164 DILWORTH-GLYNDON-FELTON       | ---               | 857,133      | ---             | 857,133   | Yes                           |
|   | ISD 2165 HINCKLEY-FINLAYSON            | 76,364            | 736,025      | ---             | 812,389   | Yes                           |
|   | ISD 2168 NRHEG (NEW RICHLAND)          | ---               | 629,341      | ---             | 629,341   | Yes                           |
|   | ISD 2170 STAPLES - MOTLEY              | ---               | 1,251,096    | 37,177          | 1,288,273 | Yes                           |
|   | ISD 2174 PINE RIVER - BACKUS           | ---               | 837,926      | 6,183           | 844,109   | Yes                           |
|   | ISD 2176 WARREN-ALVARADO-OSLO          | 634,100           | 225,230      | 963             | 860,293   | Yes                           |
|   | ISD 2184 LUVERNE                       | ---               | 472,625      | 177,626         | 650,251   | 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, 2014**

| Entity Type                                     | Name of Entity                                | Direct<br>Federal | Pass Through |                 | Total     | Audit<br>Report<br>Acceptable |
|---|---|-------------------|--------------|-----------------|-----------|-------------------------------|
|   |   |                   | State        | Other<br>Agency |           |                               |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |   |                   |              |                 |           |                               |
|   | ISD 2190 YELLOW MEDICINE EAST                 | 106,491           | 511,466      | ---             | 617,957   | Yes                           |
|   | ISD 2198 FILLMORE CENTRAL (PRESTON)           | 15,598            | 585,847      | ---             | 601,445   | Yes                           |
|   | ISD 2310 SIBLEY EAST (ARLINGTON)              | ---               | 606,885      | ---             | 606,885   | Yes                           |
|   | ISD 2364 BELGRADE-BROOTEN-ELROSA              | ---               | 489,160      | 107,008         | 596,168   | Yes                           |
|   | ISD 2396 ATWATER-COSMOS-GROVE CITY            | ---               | 375,166      | 196,494         | 571,660   | Yes                           |
|   | ISD 2534 BOLD (Bird Island/Olivia/Lk Lillian) | ---               | 607,871      | 110,021         | 717,892   | Yes                           |
|   | ISD 2580 EAST CENTRAL SCHOOLS                 | 70,894            | 629,589      | 12,204          | 712,687   | Yes                           |
|   | ISD 2689 PIPESTONE AREA                       | ---               | 674,660      | 148,414         | 823,074   | Yes                           |
|   | ISD 2711 MESABI EAST (AURORA)                 | ---               | 768,129      | 261,294         | 1,029,423 | Yes                           |
|   | ISD 2752 FAIRMONT AREA SCHOOLS                | ---               | 970,792      | ---             | 970,792   | Yes                           |
|   | ISD 2753 LONG PRAIRIE-GREY EAGLE              | ---               | 1,068,109    | 20,539          | 1,088,648 | Yes                           |
|   | ISD 2853 LAC QUI PARLE VALLEY                 | 3,420             | 424,795      | 166,343         | 594,558   | Yes                           |
|   | ISD 2859 GLENCOE-SILVER LAKE                  | ---               | 803,595      | 188,997         | 992,592   | Yes                           |
|   | ISD 2860 BLUE EARTH AREA SCHOOLS              | ---               | 754,371      | ---             | 754,371   | Yes                           |
|   | ISD 2895 JACKSON COUNTY CENTRAL               | ---               | 507,827      | 118,920         | 626,747   | Yes                           |
|   | ISD 2897 REDWOOD FALLS                        | 156,873           | 542,434      | 229,984         | 929,291   | Yes                           |
|   | ISD 2899 PLAINVIEW-ELGIN-MILLVILLE            | ---               | 585,940      | ---             | 585,940   | Yes                           |
|   | ISD 2904 TRACY                                | ---               | 528,760      | 90,144          | 618,904   | Yes                           |
|   | ISD 2905 TRI-CITY UNITED                      | ---               | 1,328,140    | ---             | 1,328,140 | Yes                           |
|   | ITASCA AREA SCHOOLS COLLABORATIVE             | ---               | 220,230      | 643,547         | 863,777   | Yes                           |
|   | LAKES COUNTRY SERVICE COOPERATIVE             | ---               | 635,039      | ---             | 635,039   | Yes                           |
|   | MEEKER-WRIGHT SPECIAL ED COOP                 | ---               | 2,350,279    | 50,241          | 2,400,520 | Yes                           |
|   | METRO TWIN CITIES AREA SERVICE COOP           | ---               | 3,344,712    | ---             | 3,344,712 | Yes                           |
|   | MID STATE EDUCATION DISTRICT                  | ---               | 809,477      | ---             | 809,477   | Yes                           |
|   | MIDWEST SPECIAL ED COOP                       | ---               | 740,576      | ---             | 740,576   | Yes                           |
|   | MN INTERNATIONAL MIDDLE SCHOOL                | ---               | 536,693      | ---             | 536,693   | Yes                           |
|   | MN TRANSITIONS CHARTER SCHOOL                 | 405,812           | 1,333,007    | ---             | 1,738,819 | Yes                           |
|   | MN VALLEY EDUCATION DISTRICT                  | ---               | 1,244,314    | 4,014           | 1,248,328 | Yes                           |
|   | NATIONAL JOINT POWERS ALLIANCE                | ---               | 895,124      | ---             | 895,124   | Yes                           |
|   | NAYTAHWAUSH COMMUNITY SCHOOL                  | 666,523           | 504,558      | ---             | 1,171,081 | Yes                           |
|   | NEW DISCOVERIES MONTESSORI ACADEMY            | 21,942            | 652,467      | ---             | 674,409   | Yes                           |
|   | NEW MILLENNIUM ACADEMY                        | 442               | 679,758      | ---             | 680,200   | Yes                           |
|   | NOBLE ACADEMY                                 | ---               | 629,371      | ---             | 629,371   | Yes                           |
|   | NORTHEAST SERVICE COOP                        | 6,161,470         | 731,003      | ---             | 6,892,473 | Yes                           |
|   | NORTHLAND LEARNING CTR, VIRGINIA              | ---               | 2,386,503    | 54,062          | 2,440,565 | Yes                           |
|   | NORTHWEST SERVICE COOPERATIVE                 | ---               | 811,724      | ---             | 811,724   | 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, 2014**

| Entity Type                                     | Name of Entity                       | Direct Federal                                    | Pass Through  |              | Total         | Audit Report Acceptable |
|---|--------------------------------------|---|---------------|--------------|---------------|-------------------------|
|   |                                      |   | State         | Other Agency |               |                         |
| <b>SCHOOLS AND RELATED AGENCIES (continued)</b> |                                      |   |               |              |               |                         |
|   | PARTNERSHIP ACADEMY CHARTER SCHOOL   | ---   | 436,907       | 365,991      | 802,898       | Yes                     |
|   | PRAIRIE SEEDS ACADEMY                | ---   | 842,277       | ---          | 842,277       | Yes                     |
|   | RESOURCE TRAINING AND SOLUTIONS      | ---   | 1,170,431     | ---          | 1,170,431     | Yes                     |
|   | RIVER BEND EDUCATION DISTRICT        | ---   | 1,521,093     | ---          | 1,521,093     | Yes                     |
|   | RUM RIVER SPECIAL EDUCATION COOP     | ---   | 2,173,869     | ---          | 2,173,869     | Yes                     |
|   | SOJOURNER TRUTH ACADEMY              | ---   | 805,204       | ---          | 805,204       | Yes                     |
|   | SOUTH CENTRAL SERVICE COOPERATIVE    | 64,947  | 662,986       | ---          | 727,933       | Yes                     |
|   | SOUTHEAST SERVICE COOPERATIVE        | ---   | 1,061,148     | ---          | 1,061,148     | Yes                     |
|   | SOUTHERN MN SPCL SERVICES COOP       | ---   | 512,284       | ---          | 512,284       | Yes                     |
|   | SOUTHERN PLAINS ED COOP              | ---   | 1,015,001     | 3,514        | 1,018,515     | Yes                     |
|   | SOUTHWEST METRO EDUCATIONAL COOP     | ---   | 567,254       | 43,674       | 610,928       | Yes                     |
|   | SSD 1 MINNEAPOLIS                    | 899,129   | 59,712,331    | 865,416      | 61,476,876    | Yes                     |
|   | SSD 6 SOUTH ST PAUL                  | ---   | 2,368,079     | 8,742        | 2,376,821     | Yes                     |
|   | ST CROIX RIVER EDUCATION DISTRICT    | ---   | 1,964,916     | 1,440        | 1,966,356     | Yes                     |
|   | SW & WEST CENTRAL SERVICE COOP       | ---   | 9,508,086     | ---          | 9,508,086     | Yes                     |
|   | TWIN CITIES INTERNATIONAL ELEMENTARY | ---   | 780,258       | ---          | 780,258       | Yes                     |
|   | WEST CENTRAL EDUCATION DISTRICT      | ---   | 926,277       | ---          | 926,277       | Yes                     |
|   | WEST METRO EDUCATION PROGRAM         | ---   | 794,553       | ---          | 794,553       | Yes                     |
|   | ZUMBRO EDUCATION DISTRICT            | ---   | 2,189,929     | 53,383       | 2,243,312     | Yes                     |
|   | TOTAL                                | 34,179,313  | 573,232,678   | 16,462,936   | 623,874,927   |                         |
| <b>TRIBAL GOVERNMENTS</b>                       |                                      |   |               |              |               |                         |
|   | BOIS FORTE RES BUS COMM              | 11,130,231  | 245,163       | 163,059      | 11,538,453    | Yes                     |
|   | FOND DU LAC BAND OF CHIPPEWA         | 33,250,233  | 1,622,973     | 373,186      | 35,246,392    | Yes                     |
|   | LEECH LAKE RESERVATION BUS COMM      | Report not received in time for this publication. |               |              |               |                         |
|   | MILLE LACS BAND OF CHIPPEWA INDIANS  | 23,208,647  | 3,778,022     | 86,889       | 27,073,558    | Yes                     |
|   | MN CHIPPEWA TRIBE                    | 2,292,351   | 1,589,119     | ---          | 3,881,470     | Yes                     |
|   | RED LAKE BAND OF CHIPPEWA INDIANS    | 50,780,755  | 4,311,170     | 13,742       | 55,105,667    | Yes                     |
|   | WHITE EARTH RESERVATION              | 22,735,085  | 2,645,431     | 598,042      | 25,978,558    | Yes                     |
|   | TOTAL                                | 143,397,302                                       | 14,191,878    | 1,234,918    | 158,824,098   |                         |
|   |                                      | 673,122,250                                       | 1,472,709,966 | 181,756,505  | 2,327,588,721 |                         |