

EXHIBIT 3

EXPENDITURES OF FEDERAL AWARDS BY SUBRECIPIENT ENTITY

The following exhibit is a summary of expenditures of federal awards by subrecipient entities by type—cities, counties, nonprofit agencies, other governmental agencies, regional development commissions, schools and related agencies, and tribal governments. The federal award expenditures for each entity are summarized by the administering agency type—direct federal or passed through the state or another agency. The exhibit defines if the entity’s audit report is in accordance with the reporting elements required by generally accepted governmental auditing standards and OMB Circular A-133. Also presented are entities which were to file an audit but did not.

**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2010**

Exhibit 3
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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES						
	CITY OF ALBERT LEA	16,235	2,811,156	---	2,827,391	Yes
	CITY OF ALEXANDRIA	1,638,117	1,996,732	---	3,634,849	Yes
	CITY OF ANNANDALE	---	1,945,615	---	1,945,615	Yes
	CITY OF AURORA	97,285	1,559,475	75,000	1,731,760	Yes
	CITY OF AUSTIN	---	1,329,646	---	1,329,646	Yes
	CITY OF BARRETT	69,214	731,151	---	800,365	Yes
	CITY OF BEAVER BAY	---	600,933	---	600,933	Yes
	CITY OF BEMIDJI	120,580	2,079,021	---	2,199,601	Yes
	CITY OF BIG LAKE	2,911	2,787,492	---	2,790,403	Yes
	CITY OF BLOOMINGTON	4,773,718	4,302,670	---	9,076,388	Yes
	CITY OF BLUE EARTH	68,107	1,495,042	---	1,563,149	Yes
	CITY OF BRAINERD	15,231,273	6,508,414	---	21,739,687	Yes
	CITY OF BRECKENRIDGE	---	939,162	---	939,162	Yes
	CITY OF BROOKLYN PARK	20,509	65,551	1,785,427	1,871,487	Yes
	CITY OF BUFFALO	---	739,187	66,147	805,334	Yes
	CITY OF CLARA CITY	---	644,904	---	644,904	Yes
	CITY OF CLEAR LAKE	---	2,443,001	---	2,443,001	Yes
	CITY OF CLEARWATER	---	3,393,734	---	3,393,734	Yes
	CITY OF COON RAPIDS	103,068	209,154	378,566	690,788	Yes
	CITY OF COSMOS	25,488	609,979	---	635,467	Yes
	CITY OF CROOKSTON	---	993,145	---	993,145	Yes
	CITY OF DALTON	658,306	335,374	---	993,680	Yes
	CITY OF DASSEL	---	1,026,896	---	1,026,896	Yes
	CITY OF DAYTON	---	503,215	---	503,215	Yes
	CITY OF DELANO	---	594,975	62,674	657,649	Yes
	CITY OF DULUTH	5,896,119	5,779,331	533,471	12,208,921	Yes
	CITY OF EAST GRAND FORKS	1,487,105	2,529,529	---	4,016,634	Yes
	CITY OF EDEN PRAIRIE	743,222	49,128	36,490	828,840	Yes
	CITY OF EDEN VALLEY	437,449	770,057	---	1,207,506	Yes
	CITY OF ELBOW LAKE	446,925	1,955,318	---	2,402,243	Yes
	CITY OF ELK RIVER	112,500	1,365,926	---	1,478,426	Yes
	CITY OF ELY	13,300	438,678	175,000	626,978	Yes
	CITY OF FARIBAULT	3,779,449	406,269	---	4,185,718	Yes
	CITY OF FERGUS FALLS	23,665	1,109,460	---	1,133,125	Yes
	CITY OF FRIDLEY	39,954	669,038	73,722	782,714	Yes

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**Summary of Expenditures of Federal Awards by Entity
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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES (continued)						
	CITY OF GOODVIEW	58,076	2,074,995	---	2,133,071	Yes
	CITY OF GRAND RAPIDS	396,267	1,660,354	---	2,056,621	Yes
	CITY OF HANCOCK	1,624,376	86,829	---	1,711,205	Yes
	CITY OF HOWARD LAKE	---	8,684,894	---	8,684,894	Yes
	CITY OF HUTCHINSON	859,130	235,732	---	1,094,862	Yes
	CITY OF INTERNATIONAL FALLS	54,986	1,174,796	77,665	1,307,447	Yes
	CITY OF ISANTI	---	2,769,946	---	2,769,946	Yes
	CITY OF LAKE BRONSON	960,168	19,918	---	980,086	Yes
	CITY OF LAKEVILLE	2,421	824,021	69,205	895,647	Yes
	CITY OF LITCHFIELD	---	3,537,252	---	3,537,252	Yes
	CITY OF LITTLE FALLS	46,780	1,077,064	---	1,123,844	Yes
	CITY OF LONG PRAIRIE	397,257	324,349	---	721,606	Yes
	CITY OF LUVERNE	---	1,224,400	---	1,224,400	Yes
	CITY OF MADISON	10,810,509	68,114	---	10,878,623	Yes
	CITY OF MANKATO	3,252,565	7,792,272	---	11,044,837	Yes
	CITY OF MAPLE GROVE	17,260	16,475	11,762,698	11,796,433	Yes
	CITY OF MARSHALL	595,666	296,369	---	892,035	Yes
	CITY OF MINNEAPOLIS	23,059,053	22,166,808	24,329,393	69,555,254	Yes
	CITY OF MONTEVIDEO	351,114	8,231,495	5,081	8,587,690	Yes
	CITY OF MONTICELLO	790,931	188,054	---	978,985	Yes
	CITY OF MOORHEAD	1,322,682	13,059,120	---	14,381,802	Yes
	CITY OF MOOSE LAKE	---	2,763,690	---	2,763,690	Yes
	CITY OF MOUNTAIN IRON	---	599,250	69,890	669,140	Yes
	CITY OF NEW PRAGUE	---	23,315,038	---	23,315,038	Yes
	CITY OF NEW ULM	499,831	514,506	---	1,014,337	Yes
	CITY OF NEW YORK MILLS	---	1,514,534	---	1,514,534	Yes
	CITY OF NORTH BRANCH	---	1,867,649	---	1,867,649	Yes
	CITY OF NORTHFIELD	---	734,233	---	734,233	Yes
	CITY OF ORONOCO	97,446	1,253,777	---	1,351,223	Yes
	CITY OF ORTONVILLE	---	502,616	---	502,616	Yes
	CITY OF OWATONNA	561,563	2,526,208	---	3,087,771	Yes
	CITY OF PAYNESVILLE	---	574,652	---	574,652	Yes
	CITY OF PELICAN RAPIDS	---	4,867,452	---	4,867,452	Yes
	CITY OF PERHAM	136,210	2,279,399	---	2,415,609	Yes
	CITY OF PLYMOUTH	3,697,440	132,706	16,601	3,846,747	Yes
	CITY OF RED LAKE FALLS	---	620,948	---	620,948	Yes

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(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2010**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES (continued)						
	CITY OF REDWOOD FALLS	15,156	3,351,335	---	3,366,491	Yes
	CITY OF RICHFIELD	1,674,241	19,086,740	68,329	20,829,310	Yes
	CITY OF ROCHESTER	4,567,473	3,572,424	---	8,139,897	Yes
	CITY OF SHELLY	676,201	6,437	---	682,638	Yes
	CITY OF SLEEPY EYE	---	2,106,799	---	2,106,799	Yes
	CITY OF SPRINGFIELD	398	545,455	---	545,853	Yes
	CITY OF ST CLOUD	583,135	10,311,508	28,775	10,923,418	Yes
	CITY OF ST HILAIRE	---	669,107	---	669,107	Yes
	CITY OF ST JAMES	---	534,805	---	534,805	Yes
	CITY OF ST LOUIS PARK	1,019,653	91,023	---	1,110,676	Yes
	CITY OF ST MICHAEL	7,008	4,395,465	70,317	4,472,790	Yes
	CITY OF ST PAUL	14,095,558	2,505,068	539,812	17,140,438	Yes
	CITY OF ST PETER	---	7,936,005	---	7,936,005	Yes
	CITY OF SWANVILLE	---	829,812	---	829,812	Yes
	CITY OF TWO HARBORS	---	943,857	---	943,857	Yes
	CITY OF VERNDALE	---	545,956	---	545,956	Yes
	CITY OF WHEATON	839,297	2,201,969	---	3,041,266	Yes
	CITY OF WILLMAR	47,453	39,705,852	---	39,753,305	Yes
	CITY OF WINDOM	---	1,488,654	---	1,488,654	Yes
	CITY OF WINONA	---	834,797	28,558	863,355	Yes
	CITY OF WOODBURY	525,704	74,921	24,044	624,669	Yes
	CITY OF WORTHINGTON	237,106	2,668,580	---	2,905,686	Yes
	CITY OF ZIMMERMAN	---	1,114,149	---	1,114,149	Yes
	TOTAL	109,684,613	280,818,991	40,276,865	430,780,469	
COUNTIES						
	AITKIN COUNTY	---	3,975,237	26,590	4,001,827	Yes
	ANOKA COUNTY	2,902,903	31,439,427	1,688,628	36,030,958	Yes
	BECKER COUNTY	362,113	6,065,400	---	6,427,513	Yes
	BELTRAMI COUNTY	27,086	8,055,013	539,078	8,621,177	Yes
	BENTON COUNTY	20,992	4,125,847	---	4,146,839	Yes
	BIG STONE COUNTY	45,881	694,007	46,548	786,436	Yes
	BLUE EARTH COUNTY	72,958	7,452,197	---	7,525,155	Yes
	BROWN COUNTY	4,000	3,642,323	43,054	3,689,377	Yes
	CARLTON COUNTY	11,168	5,216,537	413,466	5,641,171	Yes
	CARVER COUNTY	147,255	5,391,174	536,230	6,074,659	Yes
	CASS COUNTY	373,286	4,453,535	41,254	4,868,075	Yes

**State of Minnesota
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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)						
	CHIPPEWA COUNTY	4,730	1,580,344	---	1,585,074	Yes
	CHISAGO COUNTY	22,280	3,445,432	253,426	3,721,138	Yes
	CLAY COUNTY	45,420	9,449,733	43,741	9,538,894	Yes
	CLEARWATER COUNTY	16,262	2,843,382	349,266	3,208,910	Yes
	COOK COUNTY	248,994	5,464,629	50,475	5,764,098	Yes
	COTTONWOOD COUNTY	---	1,160,909	---	1,160,909	Yes
	CROW WING COUNTY	73,685	7,202,495	---	7,276,180	Yes
	DAKOTA COUNTY	6,138,174	32,162,434	78,803	38,379,411	Yes
	DODGE COUNTY	---	1,152,929	25,854	1,178,783	Yes
	DOUGLAS COUNTY	235,829	3,553,370	48,441	3,837,640	Yes
	FILLMORE COUNTY	---	2,260,702	---	2,260,702	Yes
	FREEBORN COUNTY	---	3,086,524	84,229	3,170,753	Yes
	GOODHUE COUNTY	814,511	5,597,223	17,487	6,429,221	Yes
	GRANT COUNTY	---	921,144	14,000	935,144	Yes
	HENNEPIN COUNTY	24,805,120	150,367,233	457,060	175,629,413	Yes
	HOUSTON COUNTY	---	2,194,029	10,000	2,204,029	Yes
	HUBBARD COUNTY	---	3,598,575	31,524	3,630,099	Yes
	ISANTI COUNTY	11,575	4,653,758	44,353	4,709,686	Yes
	ITASCA COUNTY	779,032	6,363,800	306,535	7,449,367	Yes
	JACKSON COUNTY	---	1,243,826	---	1,243,826	Yes
	KANABEC COUNTY	67,621	4,025,210	164,182	4,257,013	Yes
	KANDIYOHI COUNTY	9,125	7,406,482	42,141	7,457,748	Yes
	KITSON COUNTY	---	2,784,589	4,000	2,788,589	Yes
	KOOCHICHING COUNTY	380,383	2,626,250	115,692	3,122,325	Yes
	LAC QUI PARLE COUNTY	---	596,412	43,065	639,477	Yes
	LAKE COUNTY	264,409	5,365,276	91,642	5,721,327	Yes
	LAKE OF THE WOODS COUNTY	120,000	1,108,619	17,322	1,245,941	Yes
	LE SUEUR COUNTY	---	1,682,622	---	1,682,622	Yes
	LINCOLN COUNTY	---	1,909,052	34,574	1,943,626	Yes
	LYON COUNTY	420	1,563,342	34,574	1,598,336	Yes
	MAHNOMEN COUNTY	197,446	2,964,519	---	3,161,965	Yes
	MARSHALL COUNTY	---	3,761,210	9,740	3,770,950	Yes
	MARTIN COUNTY	---	1,331,089	---	1,331,089	Yes
	MC LEOD COUNTY	21,502	4,365,020	435,187	4,821,709	Yes
	MEEKER COUNTY	25,185	1,998,366	418,024	2,441,575	Yes
	MILLE LACS COUNTY	---	2,576,553	---	2,576,553	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)						
	MORRISON COUNTY	14,156	5,191,606	---	5,205,762	Yes
	MOWER COUNTY	158,234	3,539,466	8,629	3,706,329	Yes
	MURRAY COUNTY	1,442	2,494,761	---	2,496,203	Yes
	NICOLLET COUNTY	---	2,745,911	---	2,745,911	Yes
	NOBLES COUNTY	---	3,218,981	---	3,218,981	Yes
	NORMAN COUNTY	---	1,282,207	---	1,282,207	Yes
	OLMSTED COUNTY	301,805	12,791,333	507,632	13,600,770	Yes
	OTTER TAIL COUNTY	9,026	7,192,250	47,500	7,248,776	Yes
	PENNINGTON COUNTY	---	2,833,269	15,690	2,848,959	Yes
	PINE COUNTY	13,210	3,172,535	33,760	3,219,505	Yes
	PIPESTONE COUNTY	---	793,455	---	793,455	Yes
	POLK COUNTY	1,655,464	6,777,689	25,617	8,458,770	Yes
	POPE COUNTY	---	988,786	129,804	1,118,590	Yes
	RAMSEY COUNTY	3,453,936	77,606,388	1,607,479	82,667,803	Yes
	RED LAKE COUNTY	---	747,536	86,156	833,692	Yes
	REDWOOD COUNTY	57,500	2,567,894	34,574	2,659,968	Yes
	RENVILLE COUNTY	---	2,834,938	243,611	3,078,549	Yes
	RICE COUNTY	1,817,552	3,681,368	855,620	6,354,540	Yes
	ROCK COUNTY	---	2,629,758	34,574	2,664,332	Yes
	ROSEAU COUNTY	---	4,532,954	5,000	4,537,954	Yes
	SCOTT COUNTY	347,459	10,600,854	724,961	11,673,274	Yes
	SHERBURNE COUNTY	10,628	5,591,691	353	5,602,672	Yes
	SIBLEY COUNTY	---	2,177,628	242,650	2,420,278	Yes
	ST LOUIS COUNTY	5,998,955	29,496,845	1,729,426	37,225,226	Yes
	STEARNS COUNTY	196,608	14,353,861	41,597	14,592,066	Yes
	STEELE COUNTY	---	5,506,401	---	5,506,401	Yes
	STEVENS COUNTY	---	1,464,171	4,400	1,468,571	Yes
	SWIFT COUNTY	---	1,589,662	---	1,589,662	Yes
	TODD COUNTY	37,043	3,282,425	520,971	3,840,439	Yes
	TRAVERSE COUNTY	---	2,115,992	---	2,115,992	Yes
	WABASHA COUNTY	4,567	1,783,654	76,743	1,864,964	Yes
	WADENA COUNTY	---	2,962,009	304,336	3,266,345	Yes
	WASECA COUNTY	---	3,446,043	---	3,446,043	Yes
	WASHINGTON COUNTY	721,703	15,880,591	---	16,602,294	Yes
	WATONWAN COUNTY	---	1,481,840	1,570	1,483,410	Yes
	WILKIN COUNTY	79,632	1,819,290	121,520	2,020,442	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	WINONA COUNTY	3,486	4,182,658	44,552	4,230,696	Yes
	WRIGHT COUNTY	Report not filed within single audit deadline.				
	YELLOW MEDICINE COUNTY	13,420	2,684,827	51,609	2,749,856	Yes
	TOTAL	53,145,171	632,921,306	14,060,519	700,126,996	
NONPROFIT AGENCIES						
	360 COMMUNITIES	---	486,268	86,144	572,412	Yes
	ADULTS & CHILDRENS ALLIANCE INC	Report not filed within single audit deadline.				
	ALLINA HEALTH SYSTEM	241,710	59,444	1,168,895	1,470,049	Yes
	AMHERST H. WILDER FOUNDATION	3,184,129	1,101,574	---	4,285,703	Yes
	ANOKA COUNTY COMM ACTION PROG INC	4,471,566	5,690,989	1,077,941	11,240,496	Yes
	ARROWHEAD ECON OPPORTUNITY AGCY	3,389,272	10,895,649	3,315,105	17,600,026	Yes
	BI-COUNTY COMM ACTION COUNCIL	3,214,731	1,575,826	934	4,791,491	Yes
	BUILDERS ASSOCIATION OF MN	Report not received in time for this publication.				
	CAP OF SUBURBAN HENNEPIN	73,587	10,301,520	203,388	10,578,495	Yes
	CAP RAMSEY & WASHINGTON COUNTIES	8,138,490	21,029,344	21,398	29,189,232	Yes
	CENTRACARE HLTH SYS/ST CLOUD HOSPITAL	Report not received in time for this publication.				
	CENTRAL MN COUNCIL ON AGING	204,805	2,453,387	---	2,658,192	Yes
	CENTRAL MN JOBS AND TRAINING	Report not received in time for this publication.				
	CHILD CARE AND NUTRITION INC	---	4,711,713	---	4,711,713	Yes
	CHILD CARE CHOICES INC	---	6,404,325	10,019	6,414,344	Yes
	CHILD CARE RESOURCE & REFERRAL INC	2,352,230	4,459,622	616,766	7,428,618	Yes
	CHILDREN'S ADVOCATE PROGRAMS INC	Report not filed within single audit deadline.				
	CHILDREN'S HEALTH CARE	Report not filed within single audit deadline.				
	COMM HLTH INFO COLLABORATIVE - DULUTH	---	878,599	5,000	883,599	Yes
	COMMUNITY ACTION OF MINNEAPOLIS	---	28,129,247	---	28,129,247	Yes
	GREATER MPLS COUNCIL OF CHURCHES	965,886	712,331	500,548	2,178,765	Yes
	HEARTLAND COMMUNITY ACTION AGCY	2,022,426	3,960,902	171,424	6,154,752	Yes
	HIRED	Audit report filed did not include reports on federal awards.				No
	HMONG AMERICAN PARTNERSHIP	32,107	585,877	1,941,548	2,559,532	Yes
	HUNGER SOLUTIONS MINNESOTA	---	1,348,956	---	1,348,956	Yes
	INTER-COUNTY COMMUNITY COUNCIL	1,357,812	2,380,321	536,001	4,274,134	Yes
	JOURNEY HOME HALFWAY HOUSE	Report not received in time for this publication.				
	KOOTASCA COMM ACTION INC	1,926,159	2,355,274	539,972	4,821,405	Yes
	LAKES & PINES COMM ACT COUNCIL	2,498,841	9,069,158	---	11,567,999	Yes
	LAKES & PRAIRIES COMM ACT PRTRNSHP	2,498,802	559,838	1,605,175	4,663,815	Yes
	LAO FAMILY COMMUNITY OF MN INC	Audit report filed did not include reports on federal awards.				No

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			State	Other Agency			
NONPROFIT AGENCIES (continued)							
	LIFETRACK RESOURCES	---	924,352	1,872,651	2,797,003	Yes	
	LUTHERAN SOCIAL SERVICE OF MN	3,257,344	3,645,090	4,795,478	11,697,912	Yes	
	MAHUBE COMMUNITY COUNCIL	3,337,703	4,791,822	---	8,129,525	Yes	
	METRO AREA AGENCY ON AGING	---	7,675,690	---	7,675,690	Yes	
	METRO CENTER FOR INDEPENDENT LIVING	Report not filed within single audit deadline.					
	MINNESOTA RURAL WATER ASSOCIATION	---	589,870	412,076	1,001,946	Yes	
	MN CHILD CARE RESOURCE & REFERRAL	---	2,120,090	24,614	2,144,704	Yes	
	MN COALITION AGAINST SEXUAL ASSAULT	Report not received in time for this publication.					
	MN INSTITUTE OF PUBLIC HEALTH	Report not filed within single audit deadline.					
	MN LICENSED FAMILY CHILD CARE ASSN, INC	Report not filed within single audit deadline.					
	MN RIVER AREA AGENCY ON AGING	Report not received in time for this publication.					
	MN VALLEY ACTION COUNCIL	3,067,764	13,776,355	2,144,126	18,988,245	Yes	
	MPLS MEDICAL RESEARCH FOUNDATION	11,289,346	136,500	2,319,590	13,745,436	Yes	
	NORTHWEST COMMUNITY ACTION INC	2,156,186	2,296,040	44,894	4,497,120	Yes	
	NW PRIVATE INDUSTRY COUNCIL	Report not received in time for this publication.					
	OTTERTAIL-WADENA COMM ACT CNCL	1,435,287	1,610,468	82,134	3,127,889	Yes	
	PACER CENTER, INC	1,886,449	1,118,828	280,441	3,285,718	Yes	
	PARENT PROVIDER CONNECTION	Report not received in time for this publication.					
	PARENTS IN COMMUNITY ACTION INC	16,761,369	1,089,315	---	17,850,684	Yes	
	PERSPECTIVES INC	340,060	162,034	1,093,662	1,595,756	Yes	
	PRAIRIE FIVE COMM ACT CNL	1,493,383	2,044,400	501,574	4,039,357	Yes	
	PRIME PROVIDERS INC	---	1,220,791	---	1,220,791	Yes	
	PROVIDERS CHOICE INC	Report not filed within single audit deadline.					
	REACH-UP INCORPORATED	4,449,580	125,116	---	4,574,696	Yes	
	RED LAKE COMP HEALTH SERVICES	Report not filed within single audit deadline.					
	RESOURCE INC	2,200,670	2,003,200	10,273,422	14,477,292	Yes	
	RESOURCES FOR CHILD CARING INC	Audit report filed did not include reports on federal awards.					No
	RURAL MN CEP INC	5,811,183	11,942,046	185,853	17,939,082	Yes	
	SCOTT CARVER DAKOTA CAP AGENCY INC	2,238,670	7,660,060	521,203	10,419,933	Yes	
	SE MN AREA AGY ON AGING	---	2,086,817	---	2,086,817	Yes	
	SECOND HARVEST HEARTLAND	---	10,943,414	9,895	10,953,309	Yes	
	SEMCAC INC	2,160,827	7,602,119	1,211,479	10,974,425	Yes	
	STARBASE MINNESOTA INC	Report not received in time for this publication.					
	SUSTAINABLE RESOURCES CENTER	140,160	2,536,900	---	2,677,060	Yes	
	SW MN OPPORTUNITY COUNCIL	1,157,066	2,375,759	201,060	3,733,885	Yes	
	SW MN PIC	---	6,686,757	1,178,220	7,864,977	Yes	

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2010**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	THREE RIVERS COMMUNITY ACTION, INC	1,622,697	1,513,736	179,275	3,315,708	Yes
	TRI-COUNTY ACTION PROGRAM, INC	---	2,782,435	108,335	2,890,770	Yes
	TRI-COUNTY COMMUNITY ACTION, INC.	3,028,179	1,177,529	---	4,205,708	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	9,918,118	5,461,068	128,260	15,507,446	Yes
	TUBMAN FAMILY ALLIANCE	Report not filed within single audit deadline.				
	WEST CENTRAL MN COMMUNITIES ACTION	2,048,014	2,695,195	57,725	4,800,934	Yes
	WEST CENTRAL MN EMS CORPORATION	---	683,823	---	683,823	Yes
	WESTERN COMMUNITY ACTION INC	1,684,882	2,108,812	82,673	3,876,367	Yes
	WOMEN'S SHELTER INC	9,340	600,074	---	609,414	Yes
	WRIGHT COUNTY COMMUNITY ACTION	1,601,671	1,268,082	131,170	3,000,923	Yes
	YMCA OF METROPOLITAN MINNEAPOLIS	Audit report filed did not include reports on federal awards.				No
	TOTAL	119,668,501	234,604,751	39,640,068	393,913,320	
OTHER GOVERNMENTAL AGENCIES						
	AITKIN-ITASCA-KOOCHICHING CHS	---	762,302	13,966	776,268	Yes
	BEMIDJI REGIONAL AIRPORT	---	1,456,654	---	1,456,654	Yes
	BROWN-NICOLLET CHS	---	569,466	---	569,466	Yes
	CARLTON COOK LAKE ST LOUIS CO HL BD	---	2,610,390	2,000	2,612,390	Yes
	CHISHOLM HIBBING AIRPORT COMMISSION	---	4,927,218	---	4,927,218	Yes
	CLEAR LAKE/CLEARWATER SEWER AUTHORITY	---	4,030,168	---	4,030,168	Yes
	COUNTRYSIDE PUBLIC HEALTH SERVICE	---	848,972	---	848,972	Yes
	DAKOTA CO COMMUNITY DEVELPMT AGCY	Report not received in time for this publication.				
	DOUGLAS COUNTY HOSPITAL	Audit report filed did not include reports on federal awards.				No
	DULUTH AIRPORT AUTHORITY	1,767,164	8,583,197	---	10,350,361	Yes
	DULUTH TRANSIT AUTHORITY	5,472,033	189,465	---	5,661,498	Yes
	HRA OF CITY OF SAINT PAUL	2,777,525	125,443	---	2,902,968	Yes
	HRA OF ST CLOUD	6,944,795	788,530	662,087	8,395,412	Yes
	HUMAN SERV OF FARIBAULT & MARTIN CO	---	3,310,451	---	3,310,451	Yes
	LINCOLN LYON MURRAY HUMAN SERVICES	---	2,681,978	---	2,681,978	Yes
	LINCOLN-LYON-MURRAY-PIPESTONE PHS	---	707,327	---	707,327	Yes
	MEEKER-MCLEOD-SIBLEY CHS	143,476	893,526	---	1,037,002	Yes
	METRO AIRPORTS COMMISSION	882,994	24,090,337	---	24,973,331	Yes
	METRO EMERGENCY SERVICES BOARD	---	697,596	---	697,596	Yes
	MINNEAPOLIS PARK & RECREATION BD	---	2,423,955	267,716	2,691,671	Yes
	MN VALLEY TRANSIT AUTHORITY	---	6,965,967	733,324	7,699,291	Yes
	NE MN OFFICE OF JOB TRAINING	---	4,648,571	---	4,648,571	Yes
	NORTH COUNTRY CHS	---	1,163,620	---	1,163,620	Yes

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(Continued)**

**Summary of Expenditures of Federal Awards by Entity
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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
OTHER GOVERNMENTAL AGENCIES (continued)						
	NORTHSTAR CORRIDOR DEVELOP AUTH	---	14,732,175	---	14,732,175	Yes
	NORTHWEST MN MULTI COUNTY HRA	2,904,394	7,900	---	2,912,294	Yes
	PACT 4 FAMILIES COLLABORATIVE	8,103	1,408,568	---	1,416,671	Yes
	QUIN COUNTY COMM HEALTH SERVICE	---	786,177	---	786,177	Yes
	RAINBOW RIDER	---	620,123	77,114	697,237	Yes
	ROCHESTER OLMSTED COUNCIL OF GOVTS	Report not received in time for this publication.				
	SAUK RIVER WATERSHED DIST	---	929,234	12,857	942,091	Yes
	SE MN JTPA JOINT POWERS BOARD	Report not received in time for this publication.				
	ST CLOUD METROPOLITAN TRANSIT COMM	1,757,244	707,023	---	2,464,267	Yes
	STEARNS-BENTON EMPLOYMENT TRNG CNCL	---	4,498,408	---	4,498,408	Yes
	THREE RIVERS PARK DISTRICT	Audit report filed did not include reports on federal awards.				No
	TOWN OF OAKPORT	Report not filed within single audit deadline.				
	WESTERN LAKE SUPERIOR SANITARY DIST	83,775	2,336,625	---	2,420,400	Yes
	TOTAL	22,741,503	98,501,366	1,769,064	123,011,933	
REGIONAL DEVELOPMENT COMMISSIONS						
	ARROWHEAD REG DEVELOP COMM	2,885,049	2,762,502	---	5,647,551	Yes
	METROPOLITAN COUNCIL	203,301,949	51,817,177	423,890	255,543,016	Yes
	MID-MINNESOTA DEVELOPMENT COMM	1,047,644	115,548	---	1,163,192	Yes
	NW REGIONAL DEVELOPMENT COMMISSION	3,105,885	2,816,197	2,250	5,924,332	Yes
	SW REG DEVELOP COMM	1,505,292	346,818	---	1,852,110	Yes
	UPPER MN VALLEY REG DEVELOP COMM	1,069,031	143,979	---	1,213,010	Yes
	TOTAL	212,914,850	58,002,221	426,140	271,343,211	
SCHOOLS AND RELATED AGENCIES						
	ACADEMIA CESAR CHAVEZ CHARTER SCHOOL	---	714,953	---	714,953	Yes
	ACHIEVE LANGUAGE ACADEMY	---	674,516	---	674,516	Yes
	AREA SPEC ED COOP - E. GRAND FORKS	---	2,200,985	---	2,200,985	Yes
	AURORA CHARTER SCHOOL	---	774,932	---	774,932	Yes
	BEMIDJI REGIONAL INTERDISTRICT COUNCIL	---	2,834,305	---	2,834,305	Yes
	BENTON-STEARNS EDUCATION DISTRICT	Failed to report in compliance with Minnesota statutes.				
	BEST ACADEMY	---	724,882	---	724,882	Yes
	BLUESKY CHARTER SCHOOL	---	535,617	---	535,617	Yes
	CARVER-SCOTT EDUCATIONAL COOP	---	812,087	74,073	886,160	Yes
	COMMUNITY OF PEACE ACADEMY	---	972,432	---	972,432	Yes
	COMMUNITY SCHOOL OF EXCELLENCE	---	1,233,072	---	1,233,072	Yes
	CONCORDIA CREATIVE LRNG ACADEMY	---	810,701	---	810,701	Yes
	DUGSI ACADEMY CHARTER SCHOOL	---	583,597	---	583,597	Yes

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**Exhibit 3
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**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2010**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	DULUTH PUBLIC SCHOOLS ACADEMY	---	1,343,641	---	1,343,641	Yes
	EXCELL ACADEMY FOR HIGHER LEARNING	---	888,450	---	888,450	Yes
	FERGUS FALLS AREA SPEC ED COOP	---	2,077,768	---	2,077,768	Yes
	FRESHWATER EDUCATION DISTRICT	---	3,914,153	31,922	3,946,075	Yes
	GLOBAL ACADEMY CHARTER SCHOOL	---	820,916	---	820,916	Yes
	GOODHUE COUNTY EDUCATION DISTRICT	---	2,890,924	---	2,890,924	Yes
	HARVEST PREPARATORY SCHOOL	---	864,073	---	864,073	Yes
	HIAWATHA LEADERSHIP ACADEMY	---	806,869	---	806,869	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	---	6,312,328	---	6,312,328	Yes
	HIGHER GROUND ACADEMY	---	1,378,454	---	1,378,454	Yes
	HMONG COLLEGE PREP ACADEMY	---	1,157,613	---	1,157,613	Yes
	HOPE COMMUNITY ACADEMY	---	1,200,308	---	1,200,308	Yes
	INTERMEDIATE SCHOOL DISTRICT 287	330,123	824,026	9,176	1,163,325	Yes
	INTERMEDIATE SCHOOL DISTRICT 916	---	713,236	---	713,236	Yes
	INTERMEDIATE SCHOOL DISTRICT 917	---	746,908	---	746,908	Yes
	ISD 0001 AITKIN	---	1,534,976	158,605	1,693,581	Yes
	ISD 0002 HILL CITY	10,833	542,434	---	553,267	Yes
	ISD 0004 MCGREGOR	9,906	1,086,687	---	1,096,593	Yes
	ISD 0011 ANOKA-HENNEPIN	118,459	51,523,292	21,082	51,662,833	Yes
	ISD 0012 CENTENNIAL	20,963	7,494,158	17,060	7,532,181	Yes
	ISD 0013 COLUMBIA HEIGHTS	---	5,998,835	19,562	6,018,397	Yes
	ISD 0014 FRIDLEY	50,134	4,565,518	758,294	5,373,946	Yes
	ISD 0015 ST FRANCIS	8,765	7,313,559	35,175	7,357,499	Yes
	ISD 0016 SPRING LAKE PARK	169,087	5,823,209	16,663	6,008,959	Yes
	ISD 0022 DETROIT LAKES	82,135	3,893,636	25,443	4,001,214	Yes
	ISD 0023 FRAZEE	16,890	1,389,196	---	1,406,086	Yes
	ISD 0025 PINE POINT (PONSFORD)	447,068	283,702	16,320	747,090	Yes
	ISD 0031 BEMIDJI	207,462	8,676,463	103,950	8,987,875	Yes
	ISD 0032 BLACKDUCK	6,591	926,718	6,736	940,045	Yes
	ISD 0036 KELLIHER	171,181	661,719	32,773	865,673	Yes
	ISD 0038 RED LAKE	8,462,507	4,695,193	35,473	13,193,173	Yes
	ISD 0047 SAUK RAPIDS	---	3,235,818	698,406	3,934,224	Yes
	ISD 0051 FOLEY	---	1,670,978	361,901	2,032,879	Yes
	ISD 0077 MANKATO	---	9,546,279	---	9,546,279	Yes
	ISD 0084 SLEEPY EYE	---	905,417	---	905,417	Yes
	ISD 0085 SPRINGFIELD	---	617,422	---	617,422	Yes

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Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2010**

**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 0088 NEW ULM	---	2,480,443	---	2,480,443	Yes
	ISD 0091 BARNUM	18,938	865,644	---	884,582	Yes
	ISD 0093 CARLTON	12,064	726,466	---	738,530	Yes
	ISD 0094 CLOQUET	588,106	6,353,173	1,050	6,942,329	Yes
	ISD 0095 CROMWELL	24,217	590,335	---	614,552	Yes
	ISD 0097 MOOSE LAKE	---	763,073	199,220	962,293	Yes
	ISD 0099 ESKO	---	845,532	281,983	1,127,515	Yes
	ISD 0108 NORWOOD-YOUNG AMERICA	---	1,246,480	4,449	1,250,929	Yes
	ISD 0110 WACONIA	---	2,961,825	7,744	2,969,569	Yes
	ISD 0111 WATERTOWN - MAYER	---	1,727,020	12,120	1,739,140	Yes
	ISD 0112 EASTERN CARVER CO (CHASKA)	---	9,328,968	72,250	9,401,218	Yes
	ISD 0113 WALKER-HACKENSACK-AKELEY	138,084	1,631,748	4,988	1,774,820	Yes
	ISD 0115 CASS LAKE - BENA	4,702,908	2,582,225	6,798	7,291,931	Yes
	ISD 0116 PILLAGER	---	1,040,987	---	1,040,987	Yes
	ISD 0118 NORTHLAND COMMUNITY (REMER)	21,286	1,179,444	---	1,200,730	Yes
	ISD 0129 MONTEVIDEO	95,494	1,536,965	317,196	1,949,655	Yes
	ISD 0138 NORTH BRANCH	---	3,319,599	---	3,319,599	Yes
	ISD 0139 RUSH CITY	---	933,369	97,505	1,030,874	Yes
	ISD 0146 BARNESVILLE	---	713,449	139,999	853,448	Yes
	ISD 0150 HAWLEY	---	744,952	86,181	831,133	Yes
	ISD 0152 MOORHEAD	179,901	7,610,948	4,392	7,795,241	Yes
	ISD 0162 BAGLEY	46,505	1,474,408	121,647	1,642,560	Yes
	ISD 0166 COOK COUNTY	11,169	951,467	---	962,636	Yes
	ISD 0173 MOUNTAIN LAKE	---	741,888	---	741,888	Yes
	ISD 0177 WINDOM	---	1,242,614	---	1,242,614	Yes
	ISD 0181 BRAINERD	---	11,978,496	39,441	12,017,937	Yes
	ISD 0182 CROSBY - IRONTON	---	1,593,294	163,452	1,756,746	Yes
	ISD 0186 PEQUOT LAKES	---	1,469,897	182,239	1,652,136	Yes
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	---	13,168,842	126,915	13,295,757	Yes
	ISD 0192 FARMINGTON	---	6,445,875	18,581	6,464,456	Yes
	ISD 0194 LAKEVILLE	---	10,494,062	105,492	10,599,554	Yes
	ISD 0195 RANDOLPH	---	613,675	---	613,675	Yes
	ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN	1,618,739	29,010,146	13,709	30,642,594	Yes
	ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN	395,000	7,096,775	47,273	7,539,048	Yes
	ISD 0199 INVER GROVE HEIGHTS	2,622	4,989,558	20,447	5,012,627	Yes
	ISD 0200 HASTINGS	---	5,655,097	22,103	5,677,200	Yes

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**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2010**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0203 HAYFIELD	---	786,534	111,873	898,407	Yes
	ISD 0204 KASSON-MANTORVILLE	---	1,452,017	267,116	1,719,133	Yes
	ISD 0206 ALEXANDRIA	---	5,984,885	---	5,984,885	Yes
	ISD 0213 OSAKIS	---	783,252	15,127	798,379	Yes
	ISD 0227 CHATFIELD	---	768,829	114,690	883,519	Yes
	ISD 0239 RUSHFORD-PETERSON	---	841,631	99,316	940,947	Yes
	ISD 0241 ALBERT LEA	---	5,258,736	28,585	5,287,321	Yes
	ISD 0252 CANNON FALLS	---	1,266,134	---	1,266,134	Yes
	ISD 0253 GOODHUE	---	551,086	---	551,086	Yes
	ISD 0255 PINE ISLAND	---	1,039,406	148,248	1,187,654	Yes
	ISD 0256 RED WING	31,466	2,580,123	763,622	3,375,211	Yes
	ISD 0270 HOPKINS	276,142	10,271,240	---	10,547,382	Yes
	ISD 0271 BLOOMINGTON	19,435	14,327,084	120,094	14,466,613	Yes
	ISD 0272 EDEN PRAIRIE	---	10,599,725	100,198	10,699,923	Yes
	ISD 0273 EDINA	---	7,300,454	20,520	7,320,974	Yes
	ISD 0276 MINNETONKA	---	8,040,375	40,772	8,081,147	Yes
	ISD 0277 WESTONKA	---	2,663,956	9,200	2,673,156	Yes
	ISD 0278 ORONO	---	2,602,385	6,057	2,608,442	Yes
	ISD 0279 OSSEO AREA	415,782	30,565,868	872,854	31,854,504	Yes
	ISD 0280 RICHFIELD	---	6,761,889	74,924	6,836,813	Yes
	ISD 0281 ROBBINSDALE	312,677	18,992,879	---	19,305,556	Yes
	ISD 0282 ST ANTHONY-NEW BRIGHTON	---	1,875,975	---	1,875,975	Yes
	ISD 0283 ST LOUIS PARK	---	6,277,837	81,541	6,359,378	Yes
	ISD 0284 WAYZATA	---	10,558,738	772,454	11,331,192	Yes
	ISD 0286 BROOKLYN CENTER	8,354	3,919,334	837,489	4,765,177	Yes
	ISD 0294 HOUSTON	---	967,044	206,334	1,173,378	Yes
	ISD 0299 CALEDONIA	---	831,841	121,222	953,063	Yes
	ISD 0300 LA CRESCENT - HOKAH	---	1,239,848	159,289	1,399,137	Yes
	ISD 0308 NEVIS	40,764	744,904	64,907	850,575	Yes
	ISD 0309 PARK RAPIDS	4,062	1,953,008	994,227	2,951,297	Yes
	ISD 0314 BRAHAM	---	1,222,476	---	1,222,476	Yes
	ISD 0316 COLERAINE	37,944	1,492,835	140,780	1,671,559	Yes
	ISD 0317 DEER RIVER	538,085	1,561,693	199,826	2,299,604	Yes
	ISD 0318 GRAND RAPIDS	69,410	5,825,439	225,604	6,120,453	Yes
	ISD 0319 NASHWAUK-KEEWATIN	43,142	751,838	154,326	949,306	Yes
	ISD 0332 MORA	---	2,336,687	---	2,336,687	Yes

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**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2010**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0333 OGILVIE	13,710	928,949	---	942,659	Yes
	ISD 0345 NEW LONDON-SPICER	---	1,455,054	294,947	1,750,001	Yes
	ISD 0347 WILLMAR	47,608	5,826,063	887,119	6,760,790	Yes
	ISD 0361 INTERNATIONAL FALLS	30,309	1,641,382	411,959	2,083,650	Yes
	ISD 0363 NORTHOME	33,320	616,141	47,470	696,931	Yes
	ISD 0378 DAWSON-BOYD	16,099	556,115	172,103	744,317	Yes
	ISD 0381 LAKE SUPERIOR (TWO HARBORS)	---	1,568,206	327,267	1,895,473	Yes
	ISD 0390 LAKE OF THE WOODS	26,044	686,574	65,048	777,666	Yes
	ISD 0392 LE CENTER	---	695,741	129,441	825,182	Yes
	ISD 0394 MONTGOMERY-LONSDALE	---	1,099,432	353,684	1,453,116	Yes
	ISD 0413 MARSHALL	---	2,929,742	---	2,929,742	Yes
	ISD 0414 MINNEOTA	21,665	620,264	---	641,929	Yes
	ISD 0423 HUTCHINSON	---	3,719,950	---	3,719,950	Yes
	ISD 0432 MAHNOMEN	994,959	1,190,471	89,250	2,274,680	Yes
	ISD 0435 WAUBUN	1,208,543	1,174,600	74,808	2,457,951	Yes
	ISD 0441 NEWFOLDEN	26,102	464,304	59,080	549,486	Yes
	ISD 0463 EDEN VALLEY-WATKINS	---	942,424	297,421	1,239,845	Yes
	ISD 0465 LITCHFIELD	---	1,930,101	399,982	2,330,083	Yes
	ISD 0466 DASSEL-COKATO	---	2,235,274	331,763	2,567,037	Yes
	ISD 0473 ISLE	15,241	712,706	241,165	969,112	Yes
	ISD 0477 PRINCETON	---	2,963,113	559,573	3,522,686	Yes
	ISD 0480 ONAMIA	1,043,916	1,920,680	53,638	3,018,234	Yes
	ISD 0482 LITTLE FALLS	---	3,932,306	---	3,932,306	Yes
	ISD 0484 PIERZ	---	1,149,073	190,809	1,339,882	Yes
	ISD 0485 ROYALTON	---	740,092	167,309	907,401	Yes
	ISD 0486 SWANVILLE	---	509,806	---	509,806	Yes
	ISD 0487 UPSALA	---	542,816	---	542,816	Yes
	ISD 0492 AUSTIN	213,020	7,037,905	10,734	7,261,659	Yes
	ISD 0500 SOUTHLAND - ADAMS	105,916	590,697	33,046	729,659	Yes
	ISD 0508 ST PETER	---	2,115,698	100,404	2,216,102	Yes
	ISD 0511 ADRIAN	---	681,353	---	681,353	Yes
	ISD 0518 WORTHINGTON	86,241	3,908,609	---	3,994,850	Yes
	ISD 0531 BYRON	---	1,478,638	---	1,478,638	Yes
	ISD 0533 DOVER-EYOTA	---	1,000,601	120,313	1,120,914	Yes
	ISD 0534 STEWARTVILLE	---	1,710,742	---	1,710,742	Yes
	ISD 0535 ROCHESTER	30,777	23,622,789	---	23,653,566	Yes

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**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2010**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0542 BATTLE LAKE	---	623,872	57,239	681,111	Yes
	ISD 0544 FERGUS FALLS	---	2,426,342	311,164	2,737,506	Yes
	ISD 0547 PARKERS PRAIRIE	---	633,516	187,028	820,544	Yes
	ISD 0548 PELICAN RAPIDS	---	1,747,788	106,974	1,854,762	Yes
	ISD 0549 PERHAM	---	1,767,887	180,596	1,948,483	Yes
	ISD 0550 UNDERWOOD	10,638	572,464	60,066	643,168	Yes
	ISD 0553 NEW YORK MILLS	---	1,009,463	120,250	1,129,713	Yes
	ISD 0564 THIEF RIVER FALLS	16,890	2,710,345	7,531	2,734,766	Yes
	ISD 0577 WILLOW RIVER	14,581	851,907	---	866,488	Yes
	ISD 0578 PINE CITY	12,605	1,782,705	172,019	1,967,329	Yes
	ISD 0593 CROOKSTON	55,635	2,067,954	17,417	2,141,006	Yes
	ISD 0595 EAST GRAND FORKS	---	1,765,779	226,223	1,992,002	Yes
	ISD 0599 FERTILE-BELTRAMI	28,430	578,624	53,548	660,602	Yes
	ISD 0601 FOSSTON	6,247	829,906	76,815	912,968	Yes
	ISD 0621 MOUNDS VIEW	27,301	12,775,882	783,494	13,586,677	Yes
	ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE	---	16,613,571	449,984	17,063,555	Yes
	ISD 0623 ROSEVILLE	2,332,505	9,907,103	26,776	12,266,384	Yes
	ISD 0624 WHITE BEAR LAKE	---	10,060,654	355,138	10,415,792	Yes
	ISD 0625 ST PAUL	3,973,707	103,709,600	194,976	107,878,283	Yes
	ISD 0630 RED LAKE FALLS	25,797	461,063	43,383	530,243	Yes
	ISD 0640 WABASSO	---	618,106	---	618,106	Yes
	ISD 0656 FARIBAULT	---	6,614,196	---	6,614,196	Yes
	ISD 0659 NORTHFIELD	---	4,505,123	---	4,505,123	Yes
	ISD 0682 ROSEAU	19,041	1,562,035	6,308	1,587,384	Yes
	ISD 0690 WARROAD	25,219	1,714,354	19,941	1,759,514	Yes
	ISD 0695 CHISHOLM	4,627	1,164,735	---	1,169,362	Yes
	ISD 0696 ELY	31,805	627,309	149,475	808,589	Yes
	ISD 0700 HERMANTOWN	---	1,535,507	612,468	2,147,975	Yes
	ISD 0701 HIBBING	15,610	3,534,214	---	3,549,824	Yes
	ISD 0704 PROCTOR	---	1,532,838	471,724	2,004,562	Yes
	ISD 0706 VIRGINIA	22,442	1,908,054	692,283	2,622,779	Yes
	ISD 0707 NETT LAKE	772,179	235,275	35,054	1,042,508	Yes
	ISD 0709 DULUTH	5,656,041	17,158,823	872,789	23,687,653	Yes
	ISD 0712 MOUNTAIN IRON - BUHL	11,557	906,962	236,793	1,155,312	Yes
	ISD 0716 BELLE PLAINE	---	1,224,901	351,280	1,576,181	Yes
	ISD 0717 JORDAN	---	1,739,502	---	1,739,502	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 0719 PRIOR LAKE - SAVAGE	---	6,525,265	25,489	6,550,754	Yes
	ISD 0720 SHAKOPEE	27,070	6,764,373	56,673	6,848,116	Yes
	ISD 0721 NEW PRAGUE	---	3,601,010	25,895	3,626,905	Yes
	ISD 0726 BECKER	---	2,226,003	---	2,226,003	Yes
	ISD 0727 BIG LAKE	---	2,870,315	398,179	3,268,494	Yes
	ISD 0728 ELK RIVER	---	12,229,030	56,576	12,285,606	Yes
	ISD 0738 HOLDINGFORD	---	1,091,377	---	1,091,377	Yes
	ISD 0739 KIMBALL	---	690,679	154,267	844,946	Yes
	ISD 0740 MELROSE	---	1,477,046	188,572	1,665,618	Yes
	ISD 0742 ST CLOUD	671,876	17,155,593	248,423	18,075,892	Yes
	ISD 0743 SAUK CENTRE	---	1,000,007	151,458	1,151,465	Yes
	ISD 0745 ALBANY	---	1,399,318	210,181	1,609,499	Yes
	ISD 0748 SARTELL	---	2,488,043	370,355	2,858,398	Yes
	ISD 0750 ROCORI AREA SCHOOLS	---	2,017,719	463,906	2,481,625	Yes
	ISD 0756 BLOOMING PRAIRIE	---	693,032	85,810	778,842	Yes
	ISD 0761 OWATONNA	---	6,828,799	34,000	6,862,799	Yes
	ISD 0763 MEDFORD	---	621,091	155,391	776,482	Yes
	ISD 0769 MORRIS	---	811,297	111,967	923,264	Yes
	ISD 0775 KERKHOVEN-MURDOCK-SUNBERG	---	632,617	81,345	713,962	Yes
	ISD 0777 BENSON	---	1,309,696	---	1,309,696	Yes
	ISD 0786 BERTHA-HEWITT	8,784	882,810	51,564	943,158	Yes
	ISD 0787 BROWERVILLE	---	773,574	---	773,574	Yes
	ISD 0803 WHEATON	---	547,419	41,950	589,369	Yes
	ISD 0811 WABASHA	---	835,648	---	835,648	Yes
	ISD 0813 LAKE CITY	---	1,192,266	183,436	1,375,702	Yes
	ISD 0818 VERNDALE	55,123	827,364	54,919	937,406	Yes
	ISD 0820 SEBEKA	14,538	780,831	---	795,369	Yes
	ISD 0821 MENAHTGA	---	1,117,376	103,922	1,221,298	Yes
	ISD 0829 WASECA	---	3,773,362	---	3,773,362	Yes
	ISD 0831 FOREST LAKE	---	8,488,331	19,716	8,508,047	Yes
	ISD 0832 MAHTOMEDI	---	2,997,313	8,095	3,005,408	Yes
	ISD 0833 SO WASHINGTON COUNTY	234,236	17,074,548	94,687	17,403,471	Yes
	ISD 0834 STILLWATER	8,792	8,614,112	55,466	8,678,370	Yes
	ISD 0837 MADELIA	26,129	704,529	---	730,658	Yes
	ISD 0840 ST JAMES	---	1,679,712	---	1,679,712	Yes
	ISD 0846 BRECKENRIDGE	11,827	1,064,261	97,654	1,173,742	Yes

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**Summary of Expenditures of Federal Awards by Entity
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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0858 ST CHARLES	---	1,048,863	178,626	1,227,489	Yes
	ISD 0861 WINONA	---	3,615,805	542,029	4,157,834	Yes
	ISD 0876 ANNANDALE	---	1,630,345	334,315	1,964,660	Yes
	ISD 0877 BUFFALO-HANOVER-MONTROSE	---	6,587,905	35,412	6,623,317	Yes
	ISD 0879 DELANO	---	1,681,923	---	1,681,923	Yes
	ISD 0881 MAPLE LAKE	---	988,141	---	988,141	Yes
	ISD 0882 MONTICELLO	---	7,101,568	---	7,101,568	Yes
	ISD 0883 ROCKFORD	---	1,456,313	296,507	1,752,820	Yes
	ISD 0885 ST MICHAEL-ALBERTVILLE	---	3,211,413	508,897	3,720,310	Yes
	ISD 0911 CAMBRIDGE-ISANTI	---	4,772,131	1,092,622	5,864,753	Yes
	ISD 0912 MILACA	---	1,903,282	437,381	2,340,663	Yes
	ISD 2071 LAKE CRYSTAL-WELLCOME MEMORIA	---	749,269	---	749,269	Yes
	ISD 2125 TRITON (DODGE CENTER)	---	1,162,665	104,117	1,266,782	Yes
	ISD 2134 UNITED SOUTH CENTRAL (WELLS)	---	1,095,003	187,268	1,282,271	Yes
	ISD 2135 MAPLE RIVER	---	1,309,764	---	1,309,764	Yes
	ISD 2137 KINGSLAND (SPRING VALLEY)	---	1,000,585	---	1,000,585	Yes
	ISD 2142 ST LOUIS COUNTY	196,574	2,881,000	764,928	3,842,502	Yes
	ISD 2143 WATERVILLE-ELYSIAN-MORRISTOWN	---	1,310,936	---	1,310,936	Yes
	ISD 2144 CHISAGO LAKES (LINDSTROM)	Failed to report in compliance with Minnesota statutes.				
	ISD 2149 MINNEWASKA AREA	---	1,564,336	---	1,564,336	Yes
	ISD 2154 EVELETH-GILBERT	---	1,435,341	323,887	1,759,228	Yes
	ISD 2155 WADENA-DEER CREEK	---	1,536,856	113,258	1,650,114	Yes
	ISD 2159 BUFFALO LAKE-HECTOR	33,669	629,373	108,549	771,591	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	---	1,970,658	---	1,970,658	Yes
	ISD 2165 HINCKLEY-FINLAYSON	38,922	1,333,291	114,696	1,486,909	Yes
	ISD 2167 LAKEVIEW	38,785	715,821	---	754,606	Yes
	ISD 2168 NRHEG (NEW RICHLAND)	---	996,910	---	996,910	Yes
	ISD 2169 MURRAY COUNTY CENTRAL	---	933,459	---	933,459	Yes
	ISD 2170 STAPLES - MOTLEY	---	2,158,816	150,000	2,308,816	Yes
	ISD 2172 KENYON-WANAMINGO	---	807,537	---	807,537	Yes
	ISD 2174 PINE RIVER - BACKUS	---	1,540,878	127,348	1,668,226	Yes
	ISD 2176 WARREN-ALVARADO-OSLO	98,087	767,918	51,671	917,676	Yes
	ISD 2184 LUVERNE	---	1,270,267	271,057	1,541,324	Yes
	ISD 2190 YELLOW MEDICINE EAST	142,936	1,013,925	---	1,156,861	Yes
	ISD 2198 FILLMORE CENTRAL (PRESTON)	6,840	932,386	---	939,226	Yes
	ISD 2215 NORMAN COUNTY EAST	20,993	447,709	48,329	517,031	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2010**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 2310 SIBLEY EAST (ARLINGTON)	---	1,374,382	---	1,374,382	Yes
	ISD 2311 CLEARBROOK-GONVICK	91,114	690,797	54,405	836,316	Yes
	ISD 2342 WEST CENTRAL AREA SCHOOLS	---	855,241	91,384	946,625	Yes
	ISD 2364 BELGRADE-BROOTEN-ELROSA	---	1,083,350	173,763	1,257,113	Yes
	ISD 2365 GIBBON-FAIRFAX-WINTHROP	---	1,101,282	---	1,101,282	Yes
	ISD 2396 ATWATER-COSMOS-GROVE CITY	Failed to report in compliance with Minnesota statutes.				
	ISD 2397 LESUEUR-HENDERSON	---	1,247,684	---	1,247,684	Yes
	ISD 2448 MARTIN COUNTY WEST	---	802,282	---	802,282	Yes
	ISD 2534 BOLD (Bird Island/Olivia)	---	1,027,855	91,372	1,119,227	Yes
	ISD 2580 EAST CENTRAL SCHOOLS	32,872	1,134,197	85,308	1,252,377	Yes
	ISD 2609 WINGER-ERSKINE-MCINTOSH	---	571,161	57,745	628,906	Yes
	ISD 2683 GREENBUSH-MIDDLE RIVER	28,539	612,296	50,771	691,606	Yes
	ISD 2687 HOWARD LK-WAVERLY-WINSTED	---	1,008,145	311,954	1,320,099	Yes
	ISD 2689 PIPESTONE-JASPER	---	1,436,262	174,238	1,610,500	Yes
	ISD 2711 MESABI EAST (AURORA)	---	1,009,992	224,673	1,234,665	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	---	2,079,918	221,238	2,301,156	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	---	1,795,446	145,677	1,941,123	Yes
	ISD 2754 CEDAR MOUNTAIN	---	488,068	106,471	594,539	Yes
	ISD 2759 EAGLE VALLEY (EAGLE BEND)	3,013	511,382	40,159	554,554	Yes
	ISD 2805 ZUMBROTA-MEZEPPA	---	1,003,517	225,005	1,228,522	Yes
	ISD 2835 JANESVILLE-WALDORF-PEMBERTON	---	775,894	---	775,894	Yes
	ISD 2853 LAC QUI PARLE VALLEY	4,908	1,013,324	263,297	1,281,529	Yes
	ISD 2854 ADA-BORUP	59,359	619,737	65,209	744,305	Yes
	ISD 2856 STEPHEN-ARGYLE	28,129	454,476	43,276	525,881	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	1,825,619	367,380	2,192,999	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	---	1,788,175	---	1,788,175	Yes
	ISD 2884 RED ROCK CENTRAL	---	599,650	71,374	671,024	Yes
	ISD 2888 CLINTON-GRACEVILLE-BEARDSLEY	---	578,440	43,119	621,559	Yes
	ISD 2889 LAKE PARK-AUDUBON	---	655,172	114,107	769,279	Yes
	ISD 2890 RENVILLE COUNTY WEST	---	904,894	---	904,894	Yes
	ISD 2895 JACKSON COUNTY CENTRAL	---	1,358,878	123,635	1,482,513	Yes
	ISD 2897 REDWOOD FALLS	104,961	1,203,313	386,616	1,694,890	Yes
	ISD 2898 WESTBROOK-WALNUT GROVE	---	759,696	---	759,696	Yes
	ISD 2899 PLAINVIEW-ELGIN-MILLVILLE	---	1,322,810	194,856	1,517,666	Yes
	ISD 2902 RUSSELL-TYLER-RUTHTON	38,388	605,732	92,134	736,254	Yes
	ISD 2903 ORTONVILLE	---	751,168	174,662	925,830	Yes

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(Continued)**

**Summary of Expenditures of Federal Awards by Entity
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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 2904 TRACY	---	1,033,097	198,675	1,231,772	Yes
	LAKE AGASSIZ SPEC ED COOP	---	699,406	---	699,406	Yes
	LAKES COUNTRY SERVICE COOPERATIVE	310,514	1,031,783	---	1,342,297	Yes
	LAKES INTERNATIONAL LANGUAGE ACADEMY	---	640,241	---	640,241	Yes
	LEARNING FOR LEADERSHIP CHARTER SCHOOL	Failed to report in compliance with Minnesota statutes.				
	LINCOLN INTERNATIONAL CHARTER SCHOOL	---	540,785	---	540,785	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	3,774,204	48,199	3,822,403	Yes
	METRO TWIN CITIES AREA SERVICE COOP	---	3,379,546	---	3,379,546	Yes
	MID STATE EDUCATION DISTRICT	---	1,271,698	32,994	1,304,692	Yes
	MIDWEST SPECIAL ED COOP	---	1,156,791	---	1,156,791	Yes
	MN INTERNATIONAL MIDDLE CHARTER SCHOO	---	843,859	---	843,859	Yes
	MN INTERNSHIP CENTER CHARTER SCHOOL	---	1,128,105	---	1,128,105	Yes
	MN RIVER VALLEY ED DISTRICT	---	860,395	---	860,395	Yes
	MN RIVER VALLEY SPEC ED COOP	---	650,402	---	650,402	Yes
	MN TRANSITIONS CHARTER SCHOOL	---	3,797,449	---	3,797,449	Yes
	MN VALLEY COOPERATIVE CENTER	---	631,287	---	631,287	Yes
	MN VALLEY EDUCATION DISTRICT	Failed to report in compliance with Minnesota statutes.				
	NATIONAL JOINT POWERS ALLIANCE	---	777,956	---	777,956	Yes
	NAYTAHWAUSH COMMUNITY SCHOOL	520,427	251,103	---	771,530	Yes
	NEW MILLENNIUM ACADEMY	---	936,341	---	936,341	Yes
	NEW SPIRIT SCHOOLS CHARTER	---	623,067	---	623,067	Yes
	NEW VISIONS ACADEMY	---	812,191	19,902	832,093	Yes
	NOBLE ACADEMY	---	1,156,173	---	1,156,173	Yes
	NORTHEAST SERVICE COOP	375,581	1,048,640	---	1,424,221	Yes
	NORTHERN LAKES SP ED COOP	---	1,206,005	---	1,206,005	Yes
	NORTHLAND LEARNING CTR, VIRGINIA	---	3,544,445	---	3,544,445	Yes
	NORTHWEST SERVICE COOPERATIVE	400,240	456,395	---	856,635	Yes
	NW REGIONAL INTERDISTRICT COUNCIL	---	860,708	14,284	874,992	Yes
	PACT CHARTER SCHOOL	---	586,511	---	586,511	Yes
	PARTNERSHIP ACADEMY CHARTER SCHOOL	---	728,784	---	728,784	Yes
	PRAIRIE SEEDS ACADEMY	---	955,770	---	955,770	Yes
	RESOURCE TRAINING AND SOLUTIONS	---	671,667	---	671,667	Yes
	RIVER BEND EDUCATION DISTRICT	---	2,600,046	---	2,600,046	Yes
	RUM RIVER SPECIAL EDUCATION COOP	---	3,844,149	---	3,844,149	Yes
	SOJOURNER TRUTH ACADEMY	---	762,686	---	762,686	Yes
	SOUTH CENTRAL SERVICE COOPERATIVE	271,794	1,000,178	---	1,271,972	Yes

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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)						
	SOUTHEAST SERVICE COOPERATIVE	162,484	828,122	---	990,606	Yes
	SOUTHERN MN EDUCATION CONSORTIUM	---	516,298	---	516,298	Yes
	SOUTHERN MN SPCL SERVICES COOP	---	861,802	---	861,802	Yes
	SOUTHERN PLAINS ED COOP	---	1,604,931	---	1,604,931	Yes
	SOUTHSIDE FAMILY CHARTER SCHOOL	---	622,920	---	622,920	Yes
	SSD 1 MINNEAPOLIS	3,877,257	96,008,771	616,455	100,502,483	Yes
	SSD 6 SOUTH ST PAUL	---	4,646,246	37,454	4,683,700	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	3,654,095	---	3,654,095	Yes
	SW & WEST CENTRAL SERVICE COOP	Failed to report in compliance with Minnesota statutes.				
	TAREK IBN ZIYAD ACADEMY CHARTER SCHOO	---	1,492,201	---	1,492,201	Yes
	TWIN CITIES INTERNATIONAL ELEMENTARY	---	1,481,774	---	1,481,774	Yes
	UBAH MEDICAL ACADEMY CHARTER SCHOOL	---	678,083	---	678,083	Yes
	URBAN ACADEMY	---	689,317	---	689,317	Yes
	WEST CENTRAL EDUCATION DISTRICT	Failed to report in compliance with Minnesota statutes.				
	WOODSON INST FOR STUDENT EXCELLENCE	---	806,364	---	806,364	Yes
	YINGHUA ACADEMY	387,856	150,611	---	538,467	Yes
	ZUMBRO EDUCATION DISTRICT	---	2,977,183	60,229	3,037,412	Yes
	TOTAL	45,073,344	1,170,359,423	37,910,865	1,253,343,632	
TRIBAL GOVERNMENTS						
	BOIS FORTE RES BUS COMM	10,201,207	291,290	247,523	10,740,020	Yes
	FOND DU LAC BAND OF CHIPPEWA	21,704,479	872,964	201,196	22,778,639	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not filed within single audit deadline.				
	MILLE LACS BAND OF CHIPPEWA INDIANS	19,215,449	149,752	75,017	19,440,218	Yes
	MN CHIPPEWA TRIBE	Report not filed within single audit deadline.				
	RED LAKE BAND OF CHIPPEWA INDIANS	Report not filed within single audit deadline.				
	WHITE EARTH RESERVATION	Report not filed within single audit deadline.				
	TOTAL	51,121,135	1,314,006	523,736	52,958,877	
		614,349,117	2,476,522,064	134,607,257	3,225,478,438	