

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 or the Uniform Guidance. Also presented are entities which were to file an audit but did not.

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State of Minnesota
Office of the State Auditor
Statewide Single Audit
Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2016

Exhibit 3

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
CITIES						
	CITY OF ALEXANDRIA	2,798	918,823	---	921,621	Yes
	CITY OF AUDUBON	---	393	1,945,393	1,945,786	Yes
	CITY OF AUSTIN	---	913,536	---	913,536	Yes
	CITY OF BEMIDJI	---	946,525	---	946,525	Yes
	CITY OF BLOOMINGTON	4,634,181	6,294,346	244,510	11,173,037	Yes
	CITY OF BRAINERD	7,610	926,543	---	934,153	Yes
	CITY OF BROOKLYN PARK	217,832	685,082	741,340	1,644,254	Yes
	CITY OF BUFFALO	2,158	1,486,168	1,465	1,489,791	Yes
	CITY OF BURNSVILLE	93,260	1,034,409	225,589	1,353,258	Yes
	CITY OF CYRUS	52,175	570,790	180,712	803,677	Yes
	CITY OF DULUTH	4,057,501	4,763,989	1,345,060	10,166,550	Yes
	CITY OF EAGAN	439,163	426,135	177,254	1,042,552	Yes
	CITY OF ELBOW LAKE	---	187,857	965,222	1,153,079	Yes
	CITY OF ELY	2,170	3,206,098	100,000	3,308,268	Yes
	CITY OF FAIRMONT	688,492	72,355	100,074	860,921	Yes
	CITY OF FREEBORN	1,062,451	796,900	436,920	2,296,271	Yes
	CITY OF GLENCOE	647	1,758,210	---	1,758,857	Yes
	CITY OF GRACEVILLE	---	82	2,746,499	2,746,581	Yes
	CITY OF GRANITE FALLS	854,183	46,500	---	900,683	Yes
	CITY OF HAYFIELD	---	14,562	783,542	798,104	Yes
	CITY OF HERMAN	---	95,995	738,981	834,976	Yes
	CITY OF HUTCHINSON	220,827	1,959,349	---	2,180,176	Yes
	CITY OF LONGVILLE	1,291,562	215,460	---	1,507,022	Yes
	CITY OF MANKATO	3,210,172	3,980,091	5,111,646	12,301,909	Yes
	CITY OF MAPLE GROVE	3,450	542,199	1,338,310	1,883,959	Yes
	CITY OF MAPLEWOOD	30,192	385,745	793,152	1,209,089	Yes
	CITY OF MINNEAPOLIS	26,068,881	10,591,987	1,053,591	37,714,459	Yes
	CITY OF MONTEVIDEO	---	109,288	1,172,558	1,281,846	Yes
	CITY OF MOORHEAD	530,904	440,656	---	971,560	Yes
	CITY OF MOOSE LAKE	---	155,163	1,385,042	1,540,205	Yes
	CITY OF MOTLEY	---	1,700	1,111,913	1,113,613	Yes
	CITY OF NEW ULM	434,417	1,636,677	---	2,071,094	Yes
	CITY OF NORTH MANKATO	9,829	3,091,385	1,112,108	4,213,322	Yes
	CITY OF PERHAM	---	202,450	2,016,419	2,218,869	Yes
	CITY OF RED WING	10,162	1,504,994	---	1,515,156	Yes

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			State	Other Agency		
CITIES (continued)						
	CITY OF RICHFIELD	2,111,742	1,245,562	257,043	3,614,347	Yes
	CITY OF ROCHESTER	2,662,041	2,025,833	---	4,687,874	Yes
	CITY OF ROSEAU	---	762,770	---	762,770	Yes
	CITY OF RUSH CITY	---	1,092,563	---	1,092,563	Yes
	CITY OF SOUTH ST PAUL	497	1,832,670	---	1,833,167	Yes
	CITY OF ST CLOUD	581,050	1,901,455	2,030,919	4,513,424	Yes
	CITY OF ST PAUL	14,577,674	10,090,166	989,068	25,656,908	Yes
	CITY OF VERNON CENTER	---	106,915	751,261	858,176	Yes
	CITY OF WARREN	---	19,356	937,134	956,490	Yes
	CITY OF WARROAD	26,720	1,008,113	---	1,034,833	Yes
	CITY OF WATERVILLE	---	95,885	1,417,865	1,513,750	Yes
	CITY OF WHEATON	62,424	656,424	72,658	791,506	Yes
	CITY OF WILLMAR	---	304,557	563,244	867,801	Yes
	CITY OF WINONA	---	6,565,619	22,288	6,587,907	Yes
	TOTAL	63,947,165	77,670,330	32,868,780	174,486,275	
COUNTIES						
	AITKIN COUNTY	74,394	5,525,103	193,476	5,792,973	Yes
	ANOKA COUNTY	1,866,183	44,219,242	1,408,430	47,493,855	Yes
	BECKER COUNTY	383,821	5,206,678	798,390	6,388,889	Yes
	BELTRAMI COUNTY	137,304	9,821,375	488,519	10,447,198	Yes
	BENTON COUNTY	11,313	3,516,463	20,947	3,548,723	Yes
	BLUE EARTH COUNTY	830,284	6,195,484	3,500	7,029,268	Yes
	BROWN COUNTY	9,676	3,557,090	226,799	3,793,565	Yes
	CARLTON COUNTY	14,049	4,611,350	351,898	4,977,297	Yes
	CARVER COUNTY	8,756	10,202,974	164,535	10,376,265	Yes
	CASS COUNTY	511,389	4,021,253	---	4,532,642	Yes
	CHIPPEWA COUNTY	---	1,943,618	---	1,943,618	Yes
	CHISAGO COUNTY	1,130	3,700,340	259,136	3,960,606	Yes
	CLAY COUNTY	32,545	6,211,275	640,603	6,884,423	Yes
	CLEARWATER COUNTY	---	3,895,047	130,036	4,025,083	Yes
	COOK COUNTY	245,966	5,850,812	88,789	6,185,567	Yes
	COTTONWOOD COUNTY	---	1,468,819	7,542	1,476,361	Yes
	CROW WING COUNTY	38,557	7,675,091	136,850	7,850,498	Yes
	DAKOTA COUNTY	4,250,870	38,460,338	356,205	43,067,413	Yes
	DOUGLAS COUNTY	---	3,574,197	33,826	3,608,023	Yes
	FILLMORE COUNTY	---	1,579,794	270,900	1,850,694	Yes

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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	FREEBORN COUNTY	15,092	3,318,576	5,992	3,339,660	Yes
	GOODHUE COUNTY	23,327	4,290,440	5,053	4,318,820	Yes
	HENNEPIN COUNTY	24,076,190	148,071,395	546,960	172,694,545	Yes
	HOUSTON COUNTY	---	2,518,876	22,191	2,541,067	Yes
	HUBBARD COUNTY	---	3,299,364	---	3,299,364	Yes
	ISANTI COUNTY	---	4,034,549	24,405	4,058,954	Yes
	ITASCA COUNTY	836,062	6,457,861	349,044	7,642,967	Yes
	KANABEC COUNTY	126,031	2,867,407	271,240	3,264,678	Yes
	KANDIYOHI COUNTY	26,730	6,055,378	475,261	6,557,369	Yes
	KOOCHICHING COUNTY	407,975	2,252,288	109,831	2,770,094	Yes
	LAKE COUNTY	22,098,835	4,751,989	97,069	26,947,893	Yes
	LAKE OF THE WOODS COUNTY	---	2,811,324	---	2,811,324	Yes
	LE SUEUR COUNTY	---	2,163,367	219,646	2,383,013	Yes
	MAHNOMEN COUNTY	---	1,655,143	---	1,655,143	Yes
	MARSHALL COUNTY	14,000	2,451,289	---	2,465,289	Yes
	MARTIN COUNTY	---	1,809,040	4,338	1,813,378	Yes
	MC LEOD COUNTY	3,937	2,418,583	288,316	2,710,836	Yes
	MEEKER COUNTY	5,179	3,632,378	246,817	3,884,374	Yes
	MILLE LACS COUNTY	---	3,092,513	93,563	3,186,076	Yes
	MORRISON COUNTY	116,999	3,184,074	11,906	3,312,979	Yes
	MOWER COUNTY	150,574	3,712,880	5,503	3,868,957	Yes
	NICOLLET COUNTY	---	3,170,674	208,219	3,378,893	Yes
	NOBLES COUNTY	---	1,972,444	99,264	2,071,708	Yes
	NORMAN COUNTY	---	2,165,767	---	2,165,767	Yes
	OLMSTED COUNTY	597,145	17,974,208	154,788	18,726,141	Yes
	OTTER TAIL COUNTY	---	6,327,592	653,922	6,981,514	Yes
	PENNINGTON COUNTY	---	2,529,396	152,133	2,681,529	Yes
	PINE COUNTY	5,233	3,229,438	67,473	3,302,144	Yes
	PIPESTONE COUNTY	---	764,940	10,649	775,589	Yes
	POLK COUNTY	---	5,465,891	420,373	5,886,264	Yes
	POPE COUNTY	---	1,749,434	15,453	1,764,887	Yes
	RAMSEY COUNTY	2,384,735	78,874,593	1,956,154	83,215,482	Yes
	RED LAKE COUNTY	---	1,142,959	---	1,142,959	Yes
	REDWOOD COUNTY	---	2,191,964	7,190	2,199,154	Yes
	RENVILLE COUNTY	---	2,820,313	202,021	3,022,334	Yes
	RICE COUNTY	1,747,846	5,565,276	91,296	7,404,418	Yes

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**Exhibit 3
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Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
COUNTIES (continued)						
	ROSEAU COUNTY	---	1,563,708	---	1,563,708	Yes
	SCOTT COUNTY	163,950	13,836,401	627,768	14,628,119	Yes
	SHERBURNE COUNTY	98,262	7,424,740	30,072	7,553,074	Yes
	SIBLEY COUNTY	---	2,369,666	1,044,022	3,413,688	Yes
	ST LOUIS COUNTY	2,928,295	26,595,230	1,562,942	31,086,467	Yes
	STEARNS COUNTY	135,868	12,807,075	56,921	12,999,864	Yes
	SWIFT COUNTY	14,478	2,165,694	59,954	2,240,126	Yes
	TODD COUNTY	3,850	2,635,527	238,962	2,878,339	Yes
	TRAVERSE COUNTY	---	985,108	645	985,753	Yes
	WABASHA COUNTY	1,976	2,492,778	5,342	2,500,096	Yes
	WADENA COUNTY	113,909	1,852,684	237,880	2,204,473	Yes
	WASHINGTON COUNTY	21,762	14,541,425	111,898	14,675,085	Yes
	WATONWAN COUNTY	---	1,933,189	---	1,933,189	Yes
	WILKIN COUNTY	117,445	1,012,550	89,107	1,219,102	Yes
	WINONA COUNTY	206,288	4,947,874	11,819	5,165,981	Yes
	WRIGHT COUNTY	21,795	6,635,190	3,451	6,660,436	Yes
	YELLOW MEDICINE COUNTY	110,134	1,181,907	2,300	1,294,341	Yes
	TOTAL	64,990,139	627,010,692	16,479,534	708,480,365	
NONPROFIT AGENCIES						
	ADULTS & CHILDRENS ALLIANCE INC	---	3,090,184	---	3,090,184	Yes
	AMHERST H. WILDER FOUNDATION	1,679,325	534,487	225,866	2,439,678	Yes
	ANOKA COUNTY COMM ACTION PROG INC	5,149,298	3,655,278	577,129	9,381,705	Yes
	ARROWHEAD ECON OPPORTUNITY AGCY	3,513,627	5,782,085	2,370,920	11,666,632	Yes
	BI-COUNTY COMM ACTION COUNCIL	3,477,488	1,320,650	---	4,798,138	Yes
	CAP OF SUBURBAN HENNEPIN	---	3,391,226	562,344	3,953,570	Yes
	CAP RAMSEY & WASHINGTON COUNTIES	10,430,163	16,649,537	---	27,079,700	Yes
	CATHOLIC CHARITIES OF THE ARCHDIOCESE	136,337	621,662	2,408,532	3,166,531	Yes
	CENTRACARE HLTH SYS/ST CLOUD HOSPITAL	331,815	1,622,275	---	1,954,090	Yes
	CENTRAL MN COUNCIL ON AGING	---	2,772,019	---	2,772,019	Yes
	CENTRAL MN JOBS AND TRAINING	273,677	3,684,291	744,758	4,702,726	Yes
	CHILD CARE AND NUTRITION INC	---	4,765,588	---	4,765,588	Yes
	CHILD CARE AWARE OF MINNESOTA	---	3,064,283	---	3,064,283	Yes
	CHILD CARE CHOICES INC	---	6,471,595	---	6,471,595	Yes
	CHILDREN'S HEALTH CARE	1,241,272	536,263	1,186,479	2,964,014	Yes
	DULUTH AREA FAMILY YMCA	---	759,883	487,802	1,247,685	Yes
	FAMILIES FIRST OF MINNESOTA	3,970,344	4,349,120	---	8,319,464	Yes

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			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	FAMILY PARTNERSHIP	139,673	591,527	740,568	1,471,768	Yes
	GREATER MPLS COUNCIL OF CHURCHES	35,000	877,766	99,716	1,012,482	Yes
	HEARTLAND COMMUNITY ACTION AGCY	2,343,394	2,900,820	113,065	5,357,279	Yes
	HIRED	---	72,841	3,687,871	3,760,712	Yes
	HMONG AMERICAN PARTNERSHIP	1,041,000	873,561	1,288,628	3,203,189	Yes
	HUNGER SOLUTIONS MINNESOTA	---	1,116,013	---	1,116,013	Yes
	INTER-COUNTY COMMUNITY COUNCIL	1,445,460	583,785	221,715	2,250,960	Yes
	KINDER CARE LEARNING	Report not received in time for this publication.				
	KOOTASCA COMM ACTION INC	1,987,017	1,370,932	224,075	3,582,024	Yes
	LAKES & PINES COMM ACT COUNCIL	3,291,433	2,838,968	10,529	6,140,930	Yes
	LIFETRACK RESOURCES	---	394,336	513,073	907,409	Yes
	LUTHERAN SOCIAL SERVICE OF MN	3,940,326	2,984,800	5,172,404	12,097,530	Yes
	MAHUBE-OTWA COMMUNITY ACTION PRTNSHP	4,302,374	2,934,687	123,446	7,360,507	Yes
	METRO AREA AGENCY ON AGING	---	7,758,861	---	7,758,861	Yes
	METRO CENTER FOR INDEPENDENT LIVING	---	1,313,724	16,470	1,330,194	Yes
	MN LICENSED FAMILY CHILD CARE ASSN, INC	Report not filed within single audit deadline.				
	MN RIVER AREA AGENCY ON AGING	---	3,072,655	---	3,072,655	Yes
	MN VALLEY ACTION COUNCIL INC	3,003,088	6,249,273	4,363,270	13,615,631	Yes
	MPLS AMERICAN INDIAN CENTER, INC	688,370	271,579	---	959,949	Yes
	NATIONAL RURAL HEALTH RESOURCE CTR	1,155,603	128,406	30,571	1,314,580	Yes
	NORTHWEST COMMUNITY ACTION INC	2,588,703	1,868,338	77,839	4,534,880	Yes
	PACER CENTER, INC	938,700	1,055,640	184,416	2,178,756	Yes
	PARENTS IN COMMUNITY ACTION INC	20,927,489	1,281,017	---	22,208,506	Yes
	PRAIRIE FIVE COMM ACT CNL	1,469,900	2,041,275	438,959	3,950,134	Yes
	PRIME PROVIDERS INC	---	1,145,309	---	1,145,309	Yes
	PROVIDERS CHOICE INC	Report not filed within single audit deadline.				
	RESOURCE INC	852,029	2,158,049	4,536,205	7,546,283	Yes
	RURAL MN CEP INC	4,721,270	3,700,844	638,655	9,060,769	Yes
	SCOPE RESOURCE CENTER, INC (PARENT PROVI	Report not filed within single audit deadline.				
	SCOTT CARVER DAKOTA CAP AGENCY INC	2,758,391	7,387,744	238,332	10,384,467	Yes
	SE MN AREA AGENCY ON AGING	---	2,200,580	---	2,200,580	Yes
	SECOND HARVEST HEARTLAND	---	16,892,390	---	16,892,390	Yes
	SECOND HARVEST NORTHERN LAKES FOOD BA	---	610,288	902,535	1,512,823	Yes
	SEMCAC INC	2,172,577	6,433,861	1,078,639	9,685,077	Yes
	SOUTHWEST MN OPPORTUNITY COUNCIL	14,287	2,802,614	40,050	2,856,951	Yes
	STARBASE MINNESOTA INC	Report not filed within single audit deadline.				

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			State	Other Agency		
NONPROFIT AGENCIES (continued)						
	SUSTAINABLE RESOURCES CENTER	---	3,027,499	61,474	3,088,973	Yes
	SW MN PIC	---	1,299,176	---	1,299,176	Yes
	THINK SMALL	191,894	3,217,751	2,138	3,411,783	Yes
	THREE RIVERS COMMUNITY ACTION, INC	3,700,532	2,279,543	986,640	6,966,715	Yes
	TRI-COUNTY ACTION PROGRAM, INC	221,206	2,426,410	32,106	2,679,722	Yes
	TRI-COUNTY COMMUNITY ACTION, INC.	---	5,173,450	---	5,173,450	Yes
	TRI-VALLEY OPPORTUNITY COUNCIL INC	12,066,135	4,508,029	264,185	16,838,349	Yes
	TUBMAN	Report not filed within single audit deadline.				
	WEST CENTRAL MN COMMUNITIES ACTION	3,583,666	1,662,229	47,505	5,293,400	Yes
	WESTERN COMMUNITY ACTION INC	1,544,940	1,896,673	365,670	3,807,283	Yes
	WRIGHT COUNTY COMMUNITY ACTION	1,684,379	1,117,334	33,785	2,835,498	Yes
	YMCA OF THE GREATER TWIN CITIES	---	1,547,621	485,297	2,032,918	Yes
	TOTAL	113,012,182	177,138,624	35,583,661	325,734,467	
OTHER GOVERNMENTAL AGENCIES						
	BEMIDJI REGIONAL AIRPORT	---	822,555	---	822,555	Yes
	BUFFALO RIDGE REG RR AUTHORITY	Report not received in time for this publication.				
	CARLTON COOK LAKE ST LOUIS CO HL BD	49,461	2,470,313	---	2,519,774	Yes
	CHISHOLM HIBBING AIRPORT COMMISSION	---	4,617,946	---	4,617,946	Yes
	COUNTRYSIDE PUBLIC HEALTH SERVICE	Report not filed within single audit deadline.				
	DAKOTA CO COMMUNITY DEVELPMT AGCY	19,296,969	611,287	4,132,094	24,040,350	Yes
	DES MOINES VALLEY HEALTH & HUMAN SERVI	---	2,002,886	---	2,002,886	Yes
	DULUTH AIRPORT AUTHORITY	---	1,302,037	---	1,302,037	Yes
	HORIZON PUBLIC HEALTH	76,648	1,174,554	29,424	1,280,626	Yes
	HUMAN SERV OF FARIBAULT & MARTIN CO	---	3,460,882	---	3,460,882	Yes
	KANABEC PINE CHS	---	1,206,635	146,560	1,353,195	Yes
	MEEKER-MCLEOD-SIBLEY CHS	---	1,073,061	---	1,073,061	Yes
	MINNEAPOLIS PARK & RECREATION BD	---	3,059,221	114,447	3,173,668	Yes
	MINNESOTA PRAIRIE COUNTY ALLIANCE	---	4,786,338	---	4,786,338	Yes
	NE MN OFFICE OF JOB TRAINING	---	1,461,771	---	1,461,771	Yes
	NORTH COUNTRY CHS	---	1,134,514	---	1,134,514	Yes
	PACT FOR FAMILIES COLLABORATIVE	---	885,717	155,960	1,041,677	Yes
	PARTNERSHIP 4 HEALTH COMMUNITY HEALTH	---	2,331,602	---	2,331,602	Yes
	QUIN COUNTY COMM HEALTH SERVICE	---	760,395	---	760,395	Yes
	RAINBOW RIDER	---	863,968	---	863,968	Yes
	SE MN MULTI COUNTY HRA	2,167,421	487,786	---	2,655,207	Yes
	SOUTHWEST HEALTH & HUMAN SERVICES	---	5,798,426	220	5,798,646	Yes

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OTHER GOVERNMENTAL AGENCIES (continued)						
	SPIRIT MOUNTAIN RECREATIONAL AREA AUTH	767,700	195,169	---	962,869	Yes
	ST CLOUD METROPOLITAN TRANSIT COMM	2,150,744	54,209	---	2,204,953	Yes
	THREE RIVERS PARK DISTRICT	---	6,488,540	---	6,488,540	Yes
	TOTAL	24,508,943	47,049,812	4,578,705	76,137,460	
REGIONAL DEVELOPMENT COMMISSIONS						
	ARROWHEAD REG DEVELOP COMM	2,638,216	2,652,162	68,000	5,358,378	Yes
	METROPOLITAN COUNCIL	247,214,282	5,343,532	60,344,211	312,902,025	Yes
	MID-MINNESOTA DEVELOPMENT COMM	867,846	29,682	---	897,528	Yes
	NW REGIONAL DEVELOPMENT COMMISSION	2,545,868	2,544,427	---	5,090,295	Yes
	REGION 5 DEVELOP COMM	1,486,098	24,144	---	1,510,242	Yes
	REGION NINE DEVELOPMENT COMMISSION	1,813,008	387,046	---	2,200,054	Yes
	UPPER MN VALLEY REG DEVELOP COMM	1,474,643	13,498	---	1,488,141	Yes
	TOTAL	258,039,961	10,994,491	60,412,211	329,446,663	
SCHOOLS AND RELATED AGENCIES						
	AREA SPEC ED COOP - E. GRAND FORKS	---	1,289,109	---	1,289,109	Yes
	BEMIDJI REGIONAL INTERDISTRICT COUNCIL	---	1,903,701	---	1,903,701	Yes
	BENTON-STEARNES EDUCATION DISTRICT	---	1,687,882	20,630	1,708,512	Yes
	COMMUNITY SCHOOL OF EXCELLENCE	---	1,358,574	---	1,358,574	Yes
	DULUTH PUBLIC SCHOOLS ACADEMY	10,524	827,037	---	837,561	Yes
	FERGUS FALLS AREA SPEC ED COOP	---	1,465,561	---	1,465,561	Yes
	FRESHWATER EDUCATION DISTRICT	---	2,241,618	---	2,241,618	Yes
	GOODHUE COUNTY EDUCATION DISTRICT	---	1,465,247	---	1,465,247	Yes
	HIAWATHA ACADEMIES	---	1,490,829	---	1,490,829	Yes
	HIAWATHA VALLEY EDUCATION DISTRICT	---	2,477,960	7,762	2,485,722	Yes
	HIGHER GROUND ACADEMY	---	1,075,772	---	1,075,772	Yes
	HMONG COLLEGE PREP ACADEMY	---	1,846,067	701,991	2,548,058	Yes
	HOPE COMMUNITY ACADEMY	---	906,844	---	906,844	Yes
	ISD 0001 AITKIN	---	726,498	59,701	786,199	Yes
	ISD 0011 ANOKA-HENNEPIN	88,286	22,453,715	---	22,542,001	Yes
	ISD 0012 CENTENNIAL	21,189	2,760,644	1,405	2,783,238	Yes
	ISD 0013 COLUMBIA HEIGHTS	45,438	3,673,464	10,964	3,729,866	Yes
	ISD 0014 FRIDLEY	970	2,848,559	---	2,849,529	Yes
	ISD 0015 ST FRANCIS	---	2,363,414	23,353	2,386,767	Yes
	ISD 0016 SPRING LAKE PARK	---	3,198,589	8,193	3,206,782	Yes
	ISD 0022 DETROIT LAKES	89,978	2,017,250	---	2,107,228	Yes
	ISD 0023 FRAZEE - VERGAS	---	907,195	---	907,195	Yes

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For the Year Ended June 30, 2016**

**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 0031 BEMIDJI	253,900	4,541,524	1,071,581	5,867,005	Yes
	ISD 0036 KELLIHER	669,914	409,944	9,200	1,089,058	Yes
	ISD 0038 RED LAKE	10,103,469	2,811,676	6,100	12,921,245	Yes
	ISD 0047 SAUK RAPIDS - RICE	---	1,617,529	474,955	2,092,484	Yes
	ISD 0077 MANKATO	---	5,544,811	86,212	5,631,023	Yes
	ISD 0088 NEW ULM	---	782,713	150,148	932,861	Yes
	ISD 0094 CLOQUET	283,810	1,812,314	3,442	2,099,566	Yes
	ISD 0110 WACONIA	121,312	1,261,531	8,661	1,391,504	Yes
	ISD 0112 EASTERN CARVER CO (CHASKA)	---	3,856,647	32,311	3,888,958	Yes
	ISD 0113 WALKER-HACKENSACK-AKELEY	366,198	851,126	---	1,217,324	Yes
	ISD 0115 CASS LAKE - BENA	4,509,635	1,979,166	5,585	6,494,386	Yes
	ISD 0129 MONTEVIDEO	---	768,165	215,013	983,178	Yes
	ISD 0138 NORTH BRANCH	---	908,265	133,519	1,041,784	Yes
	ISD 0152 MOORHEAD	51,255	4,886,537	---	4,937,792	Yes
	ISD 0162 BAGLEY	313,686	819,572	---	1,133,258	Yes
	ISD 0177 WINDOM	---	632,241	140,894	773,135	Yes
	ISD 0181 BRAINERD	---	3,886,352	382,792	4,269,144	Yes
	ISD 0191 BURNSVILLE-EAGAN-SAVAGE	---	7,788,208	37,092	7,825,300	Yes
	ISD 0192 FARMINGTON	---	2,570,483	26,621	2,597,104	Yes
	ISD 0194 LAKEVILLE	---	3,735,269	59,065	3,794,334	Yes
	ISD 0196 ROSEMOUNT-APPLE VALLEY-EAGAN	528,649	13,172,780	---	13,701,429	Yes
	ISD 0197 W ST PAUL-MNDTA HGTS-EAGAN	35,612	3,643,409	11,302	3,690,323	Yes
	ISD 0199 INVER GROVE HEIGHTS	10,830	2,597,474	7,581	2,615,885	Yes
	ISD 0200 HASTINGS	---	2,448,130	5,451	2,453,581	Yes
	ISD 0206 ALEXANDRIA	---	2,578,800	---	2,578,800	Yes
	ISD 0241 ALBERT LEA	---	2,624,382	31,024	2,655,406	Yes
	ISD 0256 RED WING	41,079	1,077,527	272,911	1,391,517	Yes
	ISD 0270 HOPKINS	---	4,481,287	38,724	4,520,011	Yes
	ISD 0271 BLOOMINGTON	28,179	6,362,987	41,050	6,432,216	Yes
	ISD 0272 EDEN PRAIRIE	---	4,027,315	47,869	4,075,184	Yes
	ISD 0273 EDINA	---	2,514,979	12,226	2,527,205	Yes
	ISD 0276 MINNETONKA	---	2,711,738	42,571	2,754,309	Yes
	ISD 0277 WESTONKA	---	1,191,926	26,291	1,218,217	Yes
	ISD 0278 ORONO	---	895,754	6,387	902,141	Yes
	ISD 0279 OSSEO AREA	45,438	15,063,207	101,975	15,210,620	Yes
	ISD 0280 RICHFIELD	---	4,201,211	19,911	4,221,122	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2016**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 0281 ROBBINSDALE	82,413	11,496,845	46,700	11,625,958	Yes
	ISD 0282 ST ANTHONY-NEW BRIGHTON	---	944,339	---	944,339	Yes
	ISD 0283 ST LOUIS PARK	---	3,141,865	504,016	3,645,881	Yes
	ISD 0284 WAYZATA	110,565	3,666,944	---	3,777,509	Yes
	ISD 0286 BROOKLYN CENTER	4,000	2,717,792	34,292	2,756,084	Yes
	ISD 0309 PARK RAPIDS	27,781	1,341,098	15,094	1,383,973	Yes
	ISD 0316 GREENWAY (COLERAINE)	33,256	1,147,974	21,000	1,202,230	Yes
	ISD 0317 DEER RIVER	768,164	1,409,524	20,909	2,198,597	Yes
	ISD 0318 GRAND RAPIDS	88,986	3,491,659	176,094	3,756,739	Yes
	ISD 0332 MORA	---	1,043,476	---	1,043,476	Yes
	ISD 0347 WILLMAR	---	3,995,083	828,163	4,823,246	Yes
	ISD 0361 INTERNATIONAL FALLS	---	866,164	---	866,164	Yes
	ISD 0381 LAKE SUPERIOR (TWO HARBORS)	---	883,175	18,956	902,131	Yes
	ISD 0413 MARSHALL	---	1,679,036	---	1,679,036	Yes
	ISD 0423 HUTCHINSON	---	1,543,776	---	1,543,776	Yes
	ISD 0432 MAHNOMEN	1,712,254	767,507	6,620	2,486,381	Yes
	ISD 0435 WAUBUN	1,248,604	626,276	4,500	1,879,380	Yes
	ISD 0465 LITCHFIELD	---	688,357	104,291	792,648	Yes
	ISD 0466 DASSEL-COKATO	---	818,039	176,932	994,971	Yes
	ISD 0477 PRINCETON	---	1,212,333	275,201	1,487,534	Yes
	ISD 0480 ONAMIA	722,317	1,342,717	49,622	2,114,656	Yes
	ISD 0482 LITTLE FALLS	---	2,422,850	8,947	2,431,797	Yes
	ISD 0492 AUSTIN	---	5,340,645	26,793	5,367,438	Yes
	ISD 0508 ST PETER	---	980,794	1,259	982,053	Yes
	ISD 0518 WORTHINGTON	---	3,160,142	---	3,160,142	Yes
	ISD 0535 ROCHESTER	---	12,081,995	25,214	12,107,209	Yes
	ISD 0544 FERGUS FALLS	---	1,085,588	---	1,085,588	Yes
	ISD 0549 PERHAM - DENT	---	774,670	40,043	814,713	Yes
	ISD 0564 THIEF RIVER FALLS	12,242	1,409,912	3,600	1,425,754	Yes
	ISD 0578 PINE CITY	---	822,897	50,576	873,473	Yes
	ISD 0593 CROOKSTON	4,000	1,037,404	9,732	1,051,136	Yes
	ISD 0621 MOUNDS VIEW	28,958	6,037,870	273,999	6,340,827	Yes
	ISD 0622 N ST PAUL-MAPLEWOOD-OAKDALE	47,486	8,544,683	32,168	8,624,337	Yes
	ISD 0623 ROSEVILLE	---	6,121,467	24,502	6,145,969	Yes
	ISD 0624 WHITE BEAR LAKE	---	4,459,039	35,899	4,494,938	Yes
	ISD 0625 ST PAUL	2,508,752	63,143,857	400,609	66,053,218	Yes

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Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2016**

**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 0656 FARIBAULT	---	3,553,947	28,921	3,582,868	Yes
	ISD 0659 NORTHFIELD	---	2,124,208	12,949	2,137,157	Yes
	ISD 0700 HERMANTOWN	---	928,786	7,565	936,351	Yes
	ISD 0701 HIBBING	11,008	1,760,056	---	1,771,064	Yes
	ISD 0704 PROCTOR	---	976,470	---	976,470	Yes
	ISD 0706 VIRGINIA	29,193	881,848	239,087	1,150,128	Yes
	ISD 0707 NETT LAKE	858,347	96,862	19,287	974,496	Yes
	ISD 0709 DULUTH	2,069,679	9,240,115	22,191	11,331,985	Yes
	ISD 0717 JORDAN	---	881,782	---	881,782	Yes
	ISD 0719 PRIOR LAKE - SAVAGE	14,655	2,346,937	5,359	2,366,951	Yes
	ISD 0720 SHAKOPEE	35,550	4,119,001	18,420	4,172,971	Yes
	ISD 0721 NEW PRAGUE	---	1,159,815	2,164	1,161,979	Yes
	ISD 0727 BIG LAKE	---	922,822	38,102	960,924	Yes
	ISD 0728 ELK RIVER	312,062	5,141,686	40,619	5,494,367	Yes
	ISD 0740 MELROSE	---	691,793	58,872	750,665	Yes
	ISD 0742 ST CLOUD	219,575	9,665,116	95,818	9,980,509	Yes
	ISD 0748 SARTELL - ST STEPHEN	---	727,683	333,448	1,061,131	Yes
	ISD 0750 ROCORI AREA SCHOOLS	---	716,459	208,726	925,185	Yes
	ISD 0761 OWATONNA	---	3,329,788	25,862	3,355,650	Yes
	ISD 0829 WASECA	---	1,044,802	2,947	1,047,749	Yes
	ISD 0831 FOREST LAKE	19,776	3,124,308	15,778	3,159,862	Yes
	ISD 0832 MAHTOMEDI	---	942,828	8,938	951,766	Yes
	ISD 0833 SO WASHINGTON COUNTY	---	6,811,725	13,805	6,825,530	Yes
	ISD 0834 STILLWATER	715,398	3,050,150	19,940	3,785,488	Yes
	ISD 0840 ST JAMES	---	885,771	4,167	889,938	Yes
	ISD 0861 WINONA	---	2,398,142	16,444	2,414,586	Yes
	ISD 0877 BUFFALO-HANOVER-MONTROSE	---	2,737,129	29,050	2,766,179	Yes
	ISD 0882 MONTICELLO	---	1,293,577	2,557,017	3,850,594	Yes
	ISD 0885 ST MICHAEL-ALBERTVILLE	---	1,005,073	130,617	1,135,690	Yes
	ISD 0911 CAMBRIDGE-ISANTI	---	1,812,368	600,184	2,412,552	Yes
	ISD 0912 MILACA	---	906,349	256,393	1,162,742	Yes
	ISD 2142 ST LOUIS COUNTY	205,794	1,213,064	369,782	1,788,640	Yes
	ISD 2144 CHISAGO LAKES (LINDSTROM)	---	984,092	---	984,092	Yes
	ISD 2149 MINNEWASKA AREA	---	820,100	---	820,100	Yes
	ISD 2155 WADENA-DEER CREEK	---	904,502	27,756	932,258	Yes
	ISD 2164 DILWORTH-GLYNDON-FELTON	---	857,705	---	857,705	Yes

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**Exhibit 3
(Continued)**

**Summary of Expenditures of Federal Awards by Entity
For the Year Ended June 30, 2016**

Entity Type	Name of Entity	Direct Federal	Pass Through		Total	Audit Report Acceptable
			State	Other Agency		
SCHOOLS AND RELATED AGENCIES (continued)						
	ISD 2165 HINCKLEY-FINLAYSON	78,297	755,091	---	833,388	Yes
	ISD 2170 STAPLES - MOTLEY	---	1,114,654	39,831	1,154,485	Yes
	ISD 2174 PINE RIVER - BACKUS	---	497,776	311,056	808,832	Yes
	ISD 2689 PIPESTONE AREA	---	772,110	181,435	953,545	Yes
	ISD 2752 FAIRMONT AREA SCHOOLS	---	1,060,457	---	1,060,457	Yes
	ISD 2753 LONG PRAIRIE-GREY EAGLE	---	1,029,547	36,270	1,065,817	Yes
	ISD 2859 GLENCOE-SILVER LAKE	---	968,931	231,075	1,200,006	Yes
	ISD 2860 BLUE EARTH AREA SCHOOLS	---	751,696	6,230	757,926	Yes
	ISD 2897 REDWOOD FALLS	212,702	698,250	272,282	1,183,234	Yes
	ISD 2905 TRI-CITY UNITED	---	1,336,033	3,416	1,339,449	Yes
	MEEKER-WRIGHT SPECIAL ED COOP	---	2,192,236	56,688	2,248,924	Yes
	METRO TWIN CITIES AREA SERVICE COOP	---	2,872,636	---	2,872,636	Yes
	MIDWEST SPECIAL ED COOP	---	800,815	---	800,815	Yes
	MN TRANSITIONS CHARTER SCHOOL	72,645	1,424,243	---	1,496,888	Yes
	MN VALLEY EDUCATION DISTRICT	---	1,418,489	1,500	1,419,989	Yes
	NATIONAL JOINT POWERS ALLIANCE	---	788,000	---	788,000	Yes
	NAYTAHWAUSH COMMUNITY SCHOOL	771,410	168,270	---	939,680	Yes
	NEW MILLENNIUM ACADEMY	27,768	802,162	---	829,930	Yes
	NORTHLAND LEARNING CTR, VIRGINIA	---	1,754,171	---	1,754,171	Yes
	NORTHWEST SERVICE COOPERATIVE	---	930,450	---	930,450	Yes
	PAUL BUNYAN EDUCATION COOP	---	2,708,611	---	2,708,611	Yes
	PRAIRIE SEEDS ACADEMY	---	917,653	---	917,653	Yes
	RESOURCE TRAINING AND SOLUTIONS	---	1,015,549	---	1,015,549	Yes
	RIVER BEND EDUCATION DISTRICT	---	1,376,301	---	1,376,301	Yes
	RUM RIVER SPECIAL EDUCATION COOP	---	2,886,937	---	2,886,937	Yes
	SHERBURNE/NORTHERN WRIGHT SPEC ED COO	---	3,007,207	---	3,007,207	Yes
	SOJOURNER TRUTH ACADEMY	---	961,937	---	961,937	Yes
	SOUTHEAST SERVICE COOPERATIVE	---	1,030,601	---	1,030,601	Yes
	SOUTHERN PLAINS ED COOP	---	1,289,216	2,099	1,291,315	Yes
	SSD 1 MINNEAPOLIS	1,494,539	58,255,649	1,168,047	60,918,235	Yes
	SSD 6 SOUTH ST PAUL	---	2,497,927	11,265	2,509,192	Yes
	ST CROIX RIVER EDUCATION DISTRICT	---	1,994,305	2,915	1,997,220	Yes
	SW & WEST CENTRAL SERVICE COOP	---	9,177,584	---	9,177,584	Yes
	TWIN CITIES INTERNATIONAL ELEMENTARY	---	885,725	---	885,725	Yes
	WEST CENTRAL EDUCATION DISTRICT	---	1,364,070	---	1,364,070	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)						
	ZUMBRO EDUCATION DISTRICT	---	2,175,327	63,105	2,238,432	Yes
	TOTAL	32,167,527	538,027,775	15,155,616	585,350,918	
TRIBAL GOVERNMENTS						
	FOND DU LAC BAND OF CHIPPEWA	33,786,045	1,087,845	264,465	35,138,355	Yes
	LEECH LAKE RESERVATION BUS COMM	Report not filed within single audit deadline.				
	MILLE LACS BAND OF CHIPPEWA INDIANS	24,268,686	4,686,486	125,595	29,080,767	Yes
	MN CHIPPEWA TRIBE	Report not filed within single audit deadline.				
	RED LAKE BAND OF CHIPPEWA INDIANS	59,236,422	5,663,154	134,125	65,033,701	Yes
	WHITE EARTH RESERVATION	Report not filed within single audit deadline.				
	TOTAL	117,291,153	11,437,485	524,185	129,252,823	
		673,957,070	1,489,329,209	165,602,692	2,328,888,971	