

EXHIBIT 1

QUESTIONED COSTS

The following exhibit is a summary of the questioned costs by administering agency. Summarized for each questioned cost is the subrecipient entity, CFDA number, reason for the questioned cost, and the amount of the questioned cost. The resolution of questioned costs is the responsibility of the administering agency.

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**State of Minnesota
Office of the State Auditor
Statewide Single Audit
Questioned Costs
For the Year Ended June 30, 2001**

Exhibit 1

Administering Agency			
Name of Entity	CFDA Number	Reason	Dollar Amount
MN - DEPARTMENT OF CHILDREN, FAMILIES AND LEARNING			
ST LOUIS COUNTY	93.596	Expenditures	258
ISD 0194 LAKEVILLE	10.555	Grant Administration	62,761
ISD 2365 GIBBON-FAIRFAX-WINTHROP	84.151	Grant Compliance	3,776
ISD 2711 MESABI EAST SCHOOLS	10.553	Grant Compliance	20,766
			<u>87,561</u>
MN - DEPARTMENT OF HUMAN SERVICES			
AITKIN COUNTY	93.658	Grant Compliance	988
PINE COUNTY	93.658	Expenditures	4,432
ST LOUIS COUNTY	93.658	Expenditures	1,005
			<u>6,425</u>
MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT			
CITY OF EAST GRAND FORKS	14.228	Cash Management	1,739
MN - PUBLIC FACILITIES AUTHORITY			
CITY OF SAVAGE	66.468	Expenditures	230,064
U.S. - DEPARTMENT OF JUSTICE			
CITY OF DULUTH	16.595	Expenditures	38,791
			<u>38,791</u>
Total Questioned Costs			<u><u>364,580</u></u>

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