

## **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, 2002**

**Exhibit 1**

<b>Administering Agency Name of Entity</b>	<b>CFDA Number</b>	<b>Reason</b>	<b>Dollar Amount</b>
MN - DEPARTMENT OF CHILDREN FAMILIES AND LEARNING			
ST LOUIS COUNTY	93.596	Expenditures	299
ISD 0599 FERTILE-BELTRAMI	84.184	Expenditures	3,244
ISD 0544 FERGUS FALLS	84.010	Grant Reporting	12,525
			<u>16,068</u>
MN - DEPARTMENT OF ECONOMIC SECURITY			
RAMSEY COUNTY	17.255	Grant Compliance	<u>52,555</u>
MN - DEPARTMENT OF HUMAN SERVICES			
BECKER COUNTY	93.658	Grant Compliance	24,131
CASS COUNTY	93.658	Grant Compliance	629,998
			<u>654,129</u>
MN - DEPARTMENT OF PUBLIC SAFETY			
AITKIN COUNTY	16.579	Grant Compliance	<u>5,199</u>
MN - DEPARTMENT OF TRADE AND ECONOMIC DEVELOPMENT			
CITY OF KENSINGTON	14.228	Grant Administration	<u>81,478</u>
Total Questioned Costs			<u><u>809,429</u></u>

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