

## **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, 2003**

**Exhibit 1**

<b>Administering Agency Name of Entity</b>	<b>CFDA Number</b>	<b>Reason</b>	<b>Dollar Amount</b>
<b>MN - DEPARTMENT OF EDUCATION</b>			
CASS COUNTY	93.596	Grant Compliance	980
ISD 0701 HIBBING	84.010	Expenditures	40,545
			<u>41,525</u>
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>			
CARLTON COUNTY	93.658	Grant Compliance	9,613
CASS COUNTY	93.658	Grant Compliance	28,639
HENNEPIN COUNTY	93.596	Grant Compliance	114
ST LOUIS COUNTY	93.556	Expenditures	1,756
			<u>40,122</u>
<b>MN - DEPARTMENT OF PUBLIC SAFETY</b>			
BECKER COUNTY HOUSING AND ECO	83.544	Expenditures	46,791
<b>MN - DEPARTMENT OF TRANSPORTATION</b>			
CITY OF ROCHESTER	20.106	Grant Compliance	13,465
<b>U.S. - DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>			
FOND DU LAC RESERVATION	14.867	Grant Compliance	216,000
CITY OF BLOOMINGTON	14.871	Grant Compliance	520
			<u>216,520</u>
Total Questioned Costs			<u><u>358,423</u></u>

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