

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, 2005**

Exhibit 1

Administering Agency Name of Entity	CFDA Number	Reason	Dollar Amount
HENNEPIN COUNTY			
CITY OF HOPKINS	97.004	Grant Compliance	54,179
MN - DEPARTMENT OF EDUCATION			
ISD 0592 CLIMAX	84.318	Expenditures	97,355
ISD 0690 WARROAD	84.027	Expenditures	4,000
ISD 0701 HIBBING	84.010	Expenditures	12,630
ISD 0701 HIBBING	84.027	Expenditures	129,287
SSD 1 MINNEAPOLIS	84.010	Expenditures	9,340
			252,612
MN - DEPARTMENT OF HUMAN SERVICES			
HENNEPIN COUNTY	93.558	Grant Compliance	824
HENNEPIN COUNTY	93.658	Grant Compliance	3,875
			4,699
U.S. - DEPARTMENT OF EDUCATION			
ISD 0706 VIRGINIA	84.215	Grant Administration	210,543
SSD 1 MINNEAPOLIS	84.184	Expenditures	266
			210,809
U.S. - DEPARTMENT OF JUSTICE			
ITASCA COUNTY	16.590	Expenditures	16,002
Total Questioned Costs			538,301