

## **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, 2006**

**Exhibit 1**

<b>Administering Agency</b>			
<b>Name of Entity</b>	<b>CFDA Number</b>	<b>Reason</b>	<b>Dollar Amount</b>
MN - DEPARTMENT OF EDUCATION			
ISD 2580 EAST CENTRAL SCHOOLS	84.010	Expenditures	12,449
MIDWEST SPECIAL ED COOP	84.027	Expenditures	3,322
			<u>15,771</u>
MN - DEPARTMENT OF HUMAN SERVICES			
CHISAGO COUNTY	93.658	Grant Administration	62,874
HENNEPIN COUNTY	93.575	Grant Compliance	491,000
			<u>553,874</u>
U.S. - DEPARTMENT OF JUSTICE			
ITASCA COUNTY	16.590	Expenditures	26,113
			<u>26,113</u>
Total Questioned Costs			<u><u>595,758</u></u>

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