

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, 2008

Exhibit 1

Administering Agency Name of Entity	CFDA Number	Reason	Dollar Amount
MN - DEPARTMENT OF EDUCATION			
ISD 0840 ST JAMES	10.555	Grant Administration	119
NORTHWEST SERVICE COOPERATIVE	84.010	Expenditures	32
			151
MN - DEPARTMENT OF HUMAN SERVICES			
HENNEPIN COUNTY	93.558	Grant Administration	124
HOUSTON COUNTY	93.575	Grant Compliance	57,317
DODGE COUNTY	93.596	Grant Compliance	18,303
			75,744
Total Questioned Costs			75,895