

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, 2010

Exhibit 1

Administering Agency Name of Entity	CFDA Number	Reason	Dollar Amount
MN - DEPARTMENT OF EDUCATION			
ISD 0077 MANKATO	84.010	Grant Compliance	14
ISD 0115 CASS LAKE - BENA	84.010	Expenditures	10,256
ISD 0548 PELICAN RAPIDS	84.010	Grant Compliance	50
ISD 0624 WHITE BEAR LAKE	84.389	Grant Administration	22,800
ISD 0625 ST PAUL	84.010	Expenditures	3,008
ISD 0625 ST PAUL	84.027	Expenditures	49,219
ISD 0625 ST PAUL	84.365	Expenditures	28,814
ISD 2580 EAST CENTRAL SCHOOLS	84.010	Grant Compliance	10,496
			<u>124,657</u>
MN - DEPARTMENT OF HEALTH			
LINCOLN-LYON-MURRAY-PIPESTONE	93.558	Cash Management	10,000
FREEBORN COUNTY	93.558	Expenditures	44,268
			<u>54,268</u>
MN - DEPARTMENT OF HUMAN SERVICES			
ANOKA COUNTY	93.563	Expenditures	139,633
WINONA COUNTY	93.558	Grant Reporting	38,000
			<u>177,633</u>
MN - POLLUTION CONTROL AGENCY			
SAUK RIVER WATERSHED DIST	66.458	Grant Reporting	41,293
			<u>41,293</u>
U.S. - DEPARTMENT OF EDUCATION			
NAYTAHWAUSH COMMUNITY SCHOO	84.041	Grant Compliance	27,311
SOUTH CENTRAL SERVICE COOPERAT	84.215	Grant Compliance	5,798
			<u>33,109</u>
Total Questioned Costs			<u><u>430,960</u></u>

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