

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, 2013

Exhibit 1

Administering Agency Name of Entity	CFDA Number	Reason	Dollar Amount
MN - DEPARTMENT OF EDUCATION			
ISD 0077 MANKATO	10.555	Grant Compliance	612
ISD 0077 MANKATO	84.027	Grant Administration	1,316
ISD 0535 ROCHESTER	84.287	Grant Compliance	735
ISD 0625 ST PAUL	84.010	Grant Compliance	23,622
ISD 0656 FARIBAULT	84.010	Grant Compliance	100
ISD 0717 JORDAN	10.555	Grant Compliance	731
ISD 0721 NEW PRAGUE	84.027	Expenditures	6,087
ISD 2143 WATERVILLE-ELYSIAN-MOR	10.555	Grant Compliance	405
ISD 2859 GLENCOE-SILVER LAKE	84.010	Expenditures	2,770
NORTHWEST SERVICE COOPERATIVE	84.010	Grant Compliance	131
PARTNERSHIP ACADEMY CHARTER S	84.010	Grant Compliance	26,532
			<u>63,041</u>
MN - DEPARTMENT OF HUMAN SERVICES			
NOBLES COUNTY	93.778	Grant Compliance	745
MN - DEPARTMENT OF PUBLIC SAFETY			
AITKIN COUNTY	97.036	Expenditures	13,999
U.S. - DEPARTMENT OF EDUCATION			
ISD 2176 WARREN-ALVARADO-OSLO	84.215	Expenditures	4,119
U.S. - DEPARTMENT OF JUSTICE			
CITY OF ST CLOUD	16.710	Expenditures	6,448
Total Questioned Costs			<u><u>88,352</u></u>