

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, 2015**

Exhibit 1

Administering Agency Name of Entity	CFDA Number	Reason	Dollar Amount
MN - DEPARTMENT OF EDUCATION			
ISD 0077 MANKATO	10.553	Grant Compliance	2
ISD 0077 MANKATO	84.010	Expenditures & Grant Compliance	170
ISD 0088 NEW ULM	10.555	Grant Reporting	145
ISD 0281 ROBBINSDALE	84.027	Grant Compliance	49,989
ISD 0281 ROBBINSDALE	84.367	Grant Compliance	163,111
ISD 0548 PELICAN RAPIDS	10.555	Grant Compliance	291
ISD 0623 ROSEVILLE	10.555	Grant Compliance	713
ISD 0623 ROSEVILLE	84.010	Grant Compliance	5,892
ISD 0656 FARIBAULT	10.555	Grant Compliance	121
ISD 0717 JORDAN	10.555	Grant Compliance	8,122
ISD 0829 WASECA	10.555	Grant Compliance	450
ISD 2899 PLAINVIEW-ELGIN-MILLVILL	10.555	Expenditures & Grant Compliance	1,543
			<u>230,549</u>
MN - DEPARTMENT OF HUMAN SERVICES			
BELTRAMI COUNTY	93.558	Grant Compliance	10,084
NATIONAL INSTITUTE FOR EXCELLENCE IN TEACHING			
PARTNERSHIP ACADEMY CHARTER S	84.374	Expenditures	24,705
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
RESOURCE INC	14.267	Expenditures & Grant Compliance	3,774
			<u>269,112</u>
Total Questioned Costs			<u><u>269,112</u></u>