

## **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, 2016**

**Exhibit 1**

<b>Administering Agency Name of Entity</b>	<b>CFDA Number</b>	<b>Reason</b>	<b>Dollar Amount</b>
MN - DEPARTMENT OF COMMERCE			
SUSTAINABLE RESOURCES CENTER	93.568	Expenditures	21
MN - DEPARTMENT OF EDUCATION			
ISD 0112 EASTERN CARVER CO (CHAS	10.555	Grant Compliance	97
ISD 0194 LAKEVILLE	84.027	Expenditures	23,405
ISD 0194 LAKEVILLE	84.173	Expenditures	540
ISD 0656 FARIBAULT	10.555	Grant Compliance	62
ISD 0761 OWATONNA	84.027	Grant Reporting	641
			24,745
MN - DEPARTMENT OF HEALTH			
WASHINGTON COUNTY	93.558	Grant Compliance	319
MN - DEPARTMENT OF HUMAN SERVICES			
NOBLES COUNTY	93.778	Grant Compliance	3,488
RAMSEY COUNTY	93.558	Grant Compliance	106,216
TRAVERSE COUNTY	93.778	Grant Compliance	12,563
HORIZON PUBLIC HEALTH	93.778	Grant Reporting	15,884
MINNESOTA PRAIRIE COUNTY ALLIA	93.558	Expenditures	59,452
			197,603
MN - DEPARTMENT OF TRANSPORTATION			
CITY OF SOUTH ST PAUL	20.106	Grant Compliance	13,219
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
AMHERST H. WILDER FOUNDATION	14.235	Grant Compliance	27,118
Total Questioned Costs			263,025