

## **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, 2017**

**Exhibit 1**

<b>Administering Agency Name of Entity</b>	<b>CFDA Number</b>	<b>Reason</b>	<b>Dollar Amount</b>
<b>MN - DEPARTMENT OF EDUCATION</b>			
ISD 0272 EDEN PRAIRIE	84.027	Expenditures	48,325
ISD 0861 WINONA	84.027	Expenditures	39,936
SSD 1 MINNEAPOLIS	10.553	Grant Compliance	1,153
ISD 2149 MINNEWASKA AREA	10.553	Grant Compliance	53,506
			<u>142,920</u>
<b>MN - DEPARTMENT OF HEALTH</b>			
FAIRVIEW HEALTH SERVICES	93.817	Grant Compliance	<u>605,022</u>
<b>MN - DEPARTMENT OF HUMAN SERVICES</b>			
LE SUEUR COUNTY	93.563	Grant Compliance	22,925
CENTRAL MN COUNCIL ON AGING	93.044	Grant Compliance	4,106
CAP OF SUBURBAN HENNEPIN	93.569	Grant Compliance	45,016
			<u>72,047</u>
<b>U.S. - DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			
LAKES & PRAIRIES COMM ACT PRTNR	93.600	Grant Compliance	<u>71,566</u>
<b>Total Questioned Costs</b>			<u><u>891,555</u></u>