

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, 2014**

Exhibit 1

Administering Agency Name of Entity	CFDA Number	Reason	Dollar Amount
CITY OF MINNEAPOLIS			
MN AIDS PROJECT	14.241	Grant Compliance	92,500
HENNEPIN COUNTY			
MN AIDS PROJECT	93.914	Grant Compliance	109,400
MN - DEPARTMENT OF EDUCATION			
DUGSI ACADEMY CHARTER SCHOOL	10.555	Expenditures	7,515
HIGHER GROUND ACADEMY	10.555	Grant Compliance	16,986
ISD 0077 MANKATO	10.555	Grant Compliance	44
ISD 0204 KASSON-MANTORVILLE	10.555	Expenditures	969
ISD 0281 ROBBINSDALE	84.010	Grant Compliance	87,267
ISD 0623 ROSEVILLE	10.553	Grant Administration	10
ISD 0623 ROSEVILLE	10.555	Grant Administration	348
ISD 0623 ROSEVILLE	84.027	Expenditures	2,859
ISD 0717 JORDAN	10.555	Grant Compliance	225
ISD 0840 ST JAMES	10.555	Grant Compliance	70
ISD 2899 PLAINVIEW-ELGIN-MILLVILL	10.555	Grant Compliance	329
			116,622
MN - DEPARTMENT OF HUMAN SERVICES			
NORMAN COUNTY	93.778	Grant Reporting	16,018
WRIGHT COUNTY	93.558	Grant Compliance	2,573
			18,591
MN - DEPARTMENT OF TRANSPORTATION			
CHISHOLM HIBBING AIRPORT COMMI	20.106	Cash Management	62,827
U.S. - DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
CITY OF ST PAUL	14.256	Grant Compliance	28,809
Total Questioned Costs			428,749