

CENTRAL TEXAS COLLEGE DISTRICT
SCHEDULE D-3
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 1999

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Pass Through Disbursements and Expenditures
U.S. DEPARTMENT OF EDUCATION:			
Direct Program:			
Supplemental Educational Opportunity Grant Program	84.007	N/A	\$ 162,262
Federal College Work-study Program	84.033	N/A	141,160
Federal Pell Grant Program	84.063	N/A	4,593,126
Pass-Through From:			
Texas Education Agency			
Adult Education	84.002	941000335307	5,882
Adult Education	84.002	941000132207	139,640
Adult Education-Correctional	84.002	941000232607	23,571
Texas Higher Education Coordinating Board:			
Carl D. Perkins Funds	84.048	99420209	697,587
Carl D. Perkins Funds - Equity	84.048	99160006	33,543
Carl D. Perkins Funds - Single Parent	84.048	99150010	50,922
Total U.S. Department of Education			<u>5,847,693</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass-Through From:			
Texas Education Agency			
Temporary Assistance to Needy Families	93.021	936250132207	<u>18,962</u>
Total U.S. Department of Health and Human Services			<u>18,962</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:			
Interest Subsidy	14.174		<u>34,689</u>
Total U.S. Department of Housing and Urban Development			<u>34,689</u>
U.S. DEPARTMENT OF JUSTICE:			
Community Oriented Policing Services	16.710	96-um-wx-0809	<u>9,233</u>
Total U.S. Department of Justice			<u>9,233</u>
Total Federal Financial Assistance			<u><u>5,910,577</u></u>

Notes to Schedule on Following Page

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Note 1: Federal Assistance Reconciliation

Federal Revenues - Per Exhibit C:	
Federal Grants and Contracts	\$ 23,325,265
Indirect/Administrative Costs Recoveries	2,690,528
Total Federal Revenues per Exhibit C	<u>26,015,793</u>
Reconciling Items:	
Less:	
Expenditures Not Subject to Federal Single Audit	20,105,216
Total Pass-Through & Expenditures Per Federal Schedule	<u>5,910,577</u>

Note 2: Significant accounting policies used in preparing the schedule.

The expenditures included in the schedule are reported for the college's fiscal year. Expenditure reports to funding agencies are prepared on the award period basis. The expenditures reported above represent funds which have been expended by the college for the purpose of the award. The expenditures reported above may not have been reimbursed by the funding agencies as of the end of the fiscal year. Some amounts reported in the schedule may differ from amounts used in the preparation of the general purpose financial statements. Separate accounts are maintained for the different awards to aid in the observance of limitations and restrictions imposed by the funding agencies. The college has followed all applicable guidelines issued by various entities in the preparation of the schedule.

Note 3: Expenditures from Federal Funds Not Included in Schedule

CTCD receives amounts under contractual agreements with various U.S. military and other organizations for training programs and other services provided that are not subject to OMB-133 audits and therefore are not included in the above Federal schedule.

Note 4: Student Loans Processed and Administrative Costs Recovered - Not Included in Schedule

Federal Grantor CFDA Number/Program Name	New Loans Processed	Administrative Cost Recovered	Total Loans Processed & Admin Cost Recovered
Department of Education 84.032 Federal Family Education Loan Program	1,011,700		1,011,700
Total Department of Education	<u>1,011,700</u>		<u>1,011,700</u>