

CENTRAL TEXAS COLLEGE DISTRICT
SCHEDULE D-3
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2000

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 Programs:			
Supplemental Educational Opportunity Grant Program	84.007		\$ 201,414
Federal College Work-study Program	84.033		151,435
Federal Pell Grant Program	84.063		4,263,794
Pass-Through From:			
Texas Education Agency			
Adult Education	84.002	041000308	2,296
Adult Education	84.002	041000108	128,039
Adult Education-Correctional	84.002	041000208	24,927
Subtotal CFDA			<u>155,262</u>
Texas Higher Education Coordinating Board:			
Carl D. Perkins Funds-Basic	84.048		789,833
Carl D. Perkins Funds - Tech Prep	84.243		70,000
Pass-Through From:			
Temple College			
Carl D. Perkins Funds - Tech Prep	84.243		7,398
Total U.S. Department of Education			<u>5,639,136</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:			
Interest Subsidy	14.174		<u>26,698</u>
U.S. DEPARTMENT OF JUSTICE:			
Community Oriented Policing Services	16.710		<u>8,351</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass-Through From:			
Texas Education Agency			
Temporary Assistance to Needy Families	93.021	036250108	<u>10,612</u>
Total Federal Financial Assistance			<u><u>5,684,797</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	\$ 27,932,558
Indirect/Administrative Costs Recoveries	3,326,091
Total Federal Revenues per Exhibit C	<u>31,258,649</u>
Reconciling Items:	
Less:	
Expenditures Not Subject to Federal Single Audit	25,573,852
Total Pass-Through & Expenditures Per Federal Schedule	<u><u>5,684,797</u></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 purposes 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
U. S. Department of Education 84.032 Federal Family Education Loan Program	\$ 1,051,635		1,051,635