

CENTRAL TEXAS COLLEGE DISTRICT

Schedule E

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended August 31, 2005**

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures and Pass Through Disbursements
<b>U.S. DEPARTMENT OF EDUCATION:</b>			
Direct Programs:			
Supplemental Educational Opportunity Grant Program	84.007		\$ 92,585
Federal College Work-study Program	84.033		106,223
Federal Pell Grant Program	84.063		8,759,478
Pass-Through From:			
Texas Education Agency			
Adult Education	84.002A	341000308	3,245
Adult Education	84.002A	341000108	158,943
Adult Education-Correctional	84.002A	341000208	35,542
Subtotal CFDA			<u>197,730</u>
Texas Higher Education Coordinating Board:			
Carl D. Perkins Funds-Basic	84.048	54208	747,203
Temple College			
Carl D. Perkins Funds - Tech Prep	84.243	51719	2,500
Total U.S. Department of Education			<u>9,905,719</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Pass-Through From:			
Texas Education Agency			
Temporary Assistance to Needy Families	93.558	336250108	27,047
Total U. S. Department of Health and Human Services			<u>27,047</u>
<b>Total Federal Financial Assistance</b>			<u>\$ 9,932,766</u>

Notes to Schedule on Following Page

**CENTRAL TEXAS COLLEGE DISTRICT**  
**SCHEDULE E (Continued)**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended August 31, 2005**

Note 1: Federal Assistance Reconciliation

Federal Grants and Contracts revenue-per Schedule A	\$ 47,940,762
Less:	
Expenditures Not Subject to Federal Single Audit	(38,007,996)
Total Federal Revenues per Schedule of Expenditures of Federal Awards	<u>\$ 9,932,766</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 basic 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 not subject to federal single audit.

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 <u>CFDA Number/Program Name</u>	<u>New Loans Processed</u>	<u>Administrative Cost Recovered</u>	<u>Total Loans Processed &amp; Admin Cost Recovered</u>
U. S. Department of Education 84.032 Federal Family Education Loan Program	\$ 1,068,715		1,068,715

Note 5: Nonmonetary federal assistance received

None

Note 6: Amounts passed through by the College

None