

CENTRAL TEXAS COLLEGE DISTRICT

Schedule E

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2007

| Federal Grantor Pass-Through Grantor Program Title | Federal CFDA Number | Pass-Through Grantor's Number | Expenditures and Pass Through Disbursements |
|--|---------------------------|-------------------------------------|--|
| U.S. DEPARTMENT OF EDUCATION: | | | |
| Direct Programs: | | | |
| Supplemental Educational Opportunity Grant Program | 84.007 | | \$ 99,788 |
| Federal College Work-study Program | 84.033 | | 93,692 |
| Federal Pell Grant Program | 84.063 | | 7,677,854 |
| Academic Competitive Grant | 84.375 | | 2,775 |
| Pass-Through From: | | | |
| Texas Education Agency | | | |
| Adult Education | 84.002A | 341000308 | 5,047 |
| Adult Education | 84.002A | 341000108 | 155,442 |
| Adult Education-Correctional | 84.002A | 341000208 | 19,135 |
| Subtotal CFDA | | | <u>179,624</u> |
| Texas Higher Education Coordinating Board: | | | |
| Carl D. Perkins Funds-Basic | 84.048 | 64208 | 678,152 |
| Leveraging Educational Assistance Partnerships | 84.069A | | 14,387 |
| Special Leveraging Educational Assistance Partnership | 84.069B | | 24,277 |
| Temple College | | | |
| Carl D. Perkins Funds - Tech Prep | 84.243 | 51719 | 2,500 |
| Total U.S. Department of Education | | | <u>8,773,049</u> |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| Pass-Through From: | | | |
| Texas Education Agency | | | |
| Temporary Assistance to Needy Families | 93.558 | 336250108 | 25,874 |
| Total U. S. Department of Health and Human Services | | | <u>25,874</u> |
| Total Federal Financial Assistance | | | <u>\$ 8,798,923</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, 2007

Note 1: Federal Assistance Reconciliation

| | |
|---|---------------------|
| Federal Grants and Contracts revenue-per Schedule A | \$ 51,070,809 |
| Less: | |
| Expenditures Not Subject to Federal Single Audit | (42,271,886) |
| Total Federal Revenues per Schedule of Expenditures of Federal Awards | <u>\$ 8,798,923</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 & Admin Cost Recovered</u> |
|--|--------------------------------|--|---|
| U. S. Department of Education 84.032 Federal Family Education Loan Program | \$ 907,760 | | 907,760 |

Note 5: Nonmonetary federal assistance received

None

Note 6: Amounts passed through by the College

None