

College of Western Idaho
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Pass-through Number	Expenditures
U.S. Department of Education			
Pass Through Payments from State Division of Professional Technical Education			
Adult Basic Education-Administered Basic Grant Program			
Federal Direct Services	84.002	F ABE D01 14A 660	\$ 543,686
EL Civics	84.002	F ABE E01 14A 660	68,341
OVAE & Content Training	84.002	F ABE L01 14A 660	17,590
ABE Program Quality Improvement	84.002	F ABE L01 14B 660	4,077
ABE ITRP	84.002	F ABE L01 14C 660	3,861
IDOC Service Agreement	84.002	PCA05088, PCA05108	132,412
Total Adult Basic Education			<u>769,967</u>
Career Technical Education-Basic Grants to States			
PTSO Accounting Services	84.048	F CPL MPTA AD 14A 660	57,413
Joint Student Leadership Training	84.048	F CPL JSL AG 14A 660	12,000
Membership	84.048	F SPP HHCM HP 14A 660	2,500
Perkins - Academic Skills Development	84.048	PFF B01 14A 660	38,356
Perkins - Program Improvement	84.048	PFF B06 14C 660	191,243
Perkins - Professional Development	84.048	PFF B04 14B 660	49,990
Perkins - Advanced Learning Partnership	84.048	RFF C16 14B 660	61,226
Perkins - PACE	84.048	PFF B08 14E 660	21,138
Perkins - High School Tech Prep Student Recruitment	84.048	PFF B08 14F 660	28,634
Nontraditional Training Programs	84.048	F NTT MCND GU 14A 660	39,474
Nontraditional Training Programs	84.048	F NTT MCND GU 14A 630	9,975
Total Career Technical Education- Basic Grant to States			<u>511,949</u>
IDOC Service Agreement	84.027	PCA05188	39,696
Title II, Part B - Mathematics and Science Partnerships	84.366	5821-D	22,289
Direct Programs			
Federal Pell Grant	84.063*		20,807,051
Federal Supplemental Educational Opportunity Grant	84.007*		410,289
Federal College Work Study	84.033*		238,774
Federal Direct Subsidized Loans	84.268*		13,631,169
Federal Direct Unsubsidized Loans	84.268*		6,207,724
Federal Parent Plus Loan	84.268*		49,968
Total Direct Loans			<u>19,888,861</u>
Total Student Financial Aid			<u>41,344,975</u>
Total U.S. Department of Education			<u>42,688,876</u>

College of Western Idaho
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2014

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Number</u>	<u>Expenditures</u>
Department of Labor			
Direct Programs:			
Trade Adjustment Assistance Community College	17.282	TC 22536 1160 A 16	<u>137,869</u>
Total Department of Labor			<u>137,869</u>
Workforce Investment Act Grants			
ABE ITRP - Math	17.207	F WIA A02 14A 660	1,539
ABE ITRP - Drafting	17.207	F WIA A02 14B 660	<u>1,731</u>
			<u>3,270</u>
Total Federal Expenditures:			<u>\$ 42,830,015</u>

* Denotes a major program cluster

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal grant activity of the College under programs of the federal government for the year ended June 30, 2014. The information in this schedule is presented in accordance with the requirements of *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operation of the College, it is not intended to and does not present the financial position, changes in net position, or cash flows of the College.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on an accrual basis of accounting. The College of Western Idaho's summary of significant accounting policies is presented in Note 1 in the basic financial statements. Pass-through entity identifying numbers are presented where available.