

North Idaho College
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Department of Health and Human Services:			
<u>Department of Health and Human Services Direct Programs</u>			
Head Start	93.600		\$ 2,386,987
Temporary Assistance for needy Families	93.558		106,999
Subtotal Department of Health and Human Services Direct Programs			<u>2,493,986</u>
<u>Department of Health and Human Services Pass-Through Programs</u>			
State of Idaho Commission on Aging:			
Aging Cluster:			
Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers	93.044	826000936 13	267,166
Special Programs for the Aging_ Title III, Part C_ Nutrition Services	93.045	826000936 13	442,917
Special Programs for the Aging_ Title III Part F_ Disease Prevention_ Health Promotion Services	93.043	826000936 13	<u>21,362</u>
Total Aging Cluster			731,445
Special Programs for the Aging_ Alzheimer's Disease	93.051	826000936 13	14,722
National Family Caregiver Support, Title III, Part E	93.052	826000936 13	101,466
Nutrition Services Incentive Program	93.053	826000936 13	67,444
Medicare Enrollment Assistance Program	93.071	826000936 13	10,177
State Medicaid Fraud Control Units	93.775	826000936 13	24,599
University of Idaho:			
Idaho INBRE-2 Network with NIC	93.389	IAK200-SB-003	237,850
Idaho INBRE-3 Network - TWDD	93.859	IAK200-SB-015	<u>69,380</u>
Subtotal Department of Health and Human Services Pass-Through Programs			<u>1,257,083</u>
Total Department of Health and Human Services			<u>3,751,069</u>
Department of Education:			
<u>Department of Education Direct Programs:</u>			
Student Financial Aid Cluster:			
Federal Supplemental Educational Opportunity Grants	84.007		197,939
Federal Work-Study Program	84.033		159,095
Federal Pell Grant Program	84.063		9,763,874
Federal Direct Student Loans	84.268		<u>9,338,460</u>
Total Student Financial Aid Cluster			<u>19,459,368</u>
TRIO - Student Support Services	84.042		<u>264,305</u>
Subtotal Department of Education Direct Programs			<u>19,723,673</u>

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<u>Department of Education Pass-Through Programs:</u>			
State of Idaho Professional-Technical Education:			
Adult Education - Basic Grants to States	84.002	F-ABE-15A-D)1-614	195,513
Adult Education - Basic Grants to States	84.002	F-ABE-15A-LO1-614	<u>6,940</u>
Total Adult Education - Basic Grants to States			<u>202,453</u>
Career and Technical Education -- Basic Grants to States	84.048	F-NTT-MCND-GU-15A-61	9,000
Career and Technical Education -- Basic Grants to States	84.048	RFF-C16-15A-614	62,675
Career and Technical Education -- Basic Grants to States	84.048	PFF-B06-15A-614	245,589
Career and Technical Education -- Basic Grants to States	84.048	PFF-B09-15A-614	<u>50,000</u>
Total Career and Technical Education - Basic Grants to States			<u>367,264</u>
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	826000936 01	<u>170,808</u>
Subtotal Department of Education Pass-Through Programs			<u>740,525</u>
Boise State University:			
Mathematics and Science Partnerships	84.366	5821-A	<u>12,987</u>
Total U.S. Department of Education			<u>753,512</u>
<u>Department of Labor Employment Training Administration:</u>			
<u>Department of Labor Employment Training Administration</u>			
<u>Direct Programs:</u>			
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282		1,443,202
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants - ICE Healthcare	17.282		196,614
<u>Pass-Through Programs:</u>			
College of Southern Idaho:			
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282	TC-22536-11-60-A-16	<u>168,209</u>
Total Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants			<u>1,808,025</u>
Department of Labor Employment Training Administration			
<u>Pass-Through Programs:</u>			
State of Idaho Department of Labor:			
Employment Service/Wagner-Peyser Funded Activities	17.207	FWIB-A03-15A-615	12,565
WIA Adult Program	17.258	826000936 19	63,226
Department of Labor Mine Safety and Health Administration direct:			
Mine Health and Safety Grants	17.600		<u>962</u>
Total Department of Labor Employment Training Administration			<u>1,884,778</u>

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Department of Agriculture Food and Nutrition Service:			
<u>Department of Agriculture Food and Nutrition Service Pass-Through Programs:</u>			
State of Idaho Superintendent of Public Instruction: Child and Adult Care Food Program	10.558	826000936 06	<u>146,178</u>
Total Department of Agriculture Food and Nutrition Service			<u>146,178</u>
National Aeronautics and Space Administration			
<u>National Aeronautics and Space Admin sub-recipient programs:</u>			
College of Southern Idaho: Education	43.008	FPK053-SB-001	<u>37,000</u>
Total National Science Foundation			<u>37,000</u>
Small Business Administration			
<u>Small Business Administration Pass-Through Programs:</u>			
Boise State University: Small Business Development Centers	59.037	6668-E	<u>60,542</u>
Total Small Business Administration			<u>60,542</u>
National Science Foundation:			
<u>National Science Foundation Pass-Through Programs:</u>			
University of Idaho: Trans-NSF Recovery Act Research Support	47.082	1323283	<u>10,980</u>
Total National Science Foundation			<u>10,980</u>
Corporation for National and Community Service:			
<u>Corporation for National and Community Service Direct Programs:</u>			
Retired and Senior Volunteer Program	94.002		<u>66,035</u>
Total Corporation for National and Community Service			<u>66,035</u>
Total expenditures of federal awards			<u><u>\$ 26,433,767</u></u>

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of the College and is presented on the accrual basis of accounting. 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*. The College received federal awards both directly from federal agencies and indirectly through pass-through entities. Federal financial assistance provided to a subrecipient is treated as an expenditure when it is paid to the subrecipient.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on an accrual basis of accounting. The College'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.