

Report on the
Chattahoochee Valley Community College
Phenix City, Alabama
October 1, 2010 through September 30, 2011

Filed: January 27, 2012



**Department of
Examiners of Public Accounts**

50 North Ripley Street, Room 3201
P.O. Box 302251
Montgomery, Alabama 36130-2251
Website: www.examiners.alabama.gov

Ronald L. Jones, Chief Examiner

***Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2011***

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number
<u>Student Financial Assistance Cluster</u>		
<u>U. S. Department of Education</u>		
<u>Direct Programs</u>		
Federal Pell Grant Program	84.063	
Federal Pell Grant Program	84.063	
Federal Pell Grant Program Administrative Allowance	84.063	
Sub-Total Federal Pell Grant Program		
Federal Supplemental Educational Opportunity Grants	84.007	
Federal Supplemental Educational Opportunity Grants	84.007	
Sub-Total Federal Supplemental Educational Opportunity Grants		
Federal Work-Study Program	84.033	
Federal Work-Study Program	84.033	
Sub-Total Federal Work-Study Program		
Academic Competitiveness Grants	84.375	
Total Student Financial Assistance Cluster (M)		
<u>State Fiscal Stabilization Fund Cluster</u>		
<u>U. S. Department of Education</u>		
<u>Passed Through Alabama Department of Postsecondary Education</u>		
ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act (M)	84.394	10-1327-06A
<u>WIA Cluster</u>		
<u>U. S. Department of Labor</u>		
<u>Passed Through Alabama Department of Economic and Community Affairs</u>		
ARRA - WIA Dislocated Workers	17.260	8X220014S
<u>Passed Through Columbus Technical College</u>		
WIA Dislocated Workers	17.260	N.A.
Total WIA Cluster		
<u>Other Federal Awards</u>		
<u>U. S. Department of Education</u>		
<u>Passed Through Alabama Department of Postsecondary Education</u>		
Adult Education - Basic Grants to States	84.002	V002A110001
<u>Passed Through Alabama Department of Education</u>		
Career and Technical Education - Basic Grants to States	84.048	V048A110001
Tech-Prep Education	84.243	V243A110001
College Access Challenge Grant Program	84.378	V378A110001

Assistance Period	Budget		Revenue Recognized	Expenditures
	Total	Federal Share		
07/01/2011-06/30/2012	\$ 2,168,315.00	\$ 2,168,315.00	\$ 2,079,725.44	\$ 2,079,725.44
07/01/2010-06/30/2011	5,308,800.82	5,308,800.82	3,201,295.48	3,201,295.48
07/01/2010-06/30/2011	6,050.00	6,050.00	6,050.00	6,050.00
			<u>5,287,070.92</u>	<u>5,287,070.92</u>
07/01/2011-06/30/2012	38,513.00	38,513.00	14,490.00	14,490.00
07/01/2010-06/30/2011	37,780.00	37,780.00	30,982.00	30,982.00
			<u>45,472.00</u>	<u>45,472.00</u>
07/01/2011-06/30/2012	70,608.00	70,608.00	15,907.32	15,907.32
07/01/2010-06/30/2011	70,608.00	70,608.00	64,316.38	64,316.38
			<u>80,223.70</u>	<u>80,223.70</u>
07/01/2010-06/30/2011	104,160.50	104,160.50	104,160.50	104,160.50
			<u>5,516,927.12</u>	<u>5,516,927.12</u>
10/01/2010-09/30/2011	337,123.00	337,123.00	337,123.00	337,123.00
10/01/2010-11/30/2011	29,928.11	29,928.11	2,680.49	2,680.49
04/01/2008-06/30/2011	588,733.00	588,733.00	200,789.68	200,789.68
			<u>203,470.17</u>	<u>203,470.17</u>
10/01/2010-09/30/2011	228,155.00	95,825.00	90,495.84	90,495.84
10/01/2010-09/30/2011	75,205.20	75,205.20	74,948.47	74,948.47
10/01/2010-09/30/2011	8,356.00	8,356.00	8,356.00	8,356.00
06/27/2011-08/01/2011	\$ 14,000.00	\$ 14,000.00	\$ 12,778.69	\$ 12,778.69

***Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2011***

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number
<u>U. S. Department of Labor</u>		
<u>Passed Through Alabama Department of Economic and Community Affairs</u>		
ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	17.275	9G101503
<u>National Science Foundation</u>		
<u>Passed Through Columbus State University</u>		
Education and Human Resources	47.076	N.A.
Total Federal Awards		

(M) = Major Program
N.A. = Not Available

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Assistance Period	Budget		Revenue Recognized	Expenditures
	Total	Federal Share		
07/01/2010-12/31/2112	\$ 743,500.00	\$ 743,500.00	\$ 173,781.90	\$ 173,781.90
06/01/2011-07/31/2011	\$ 10,000.00	\$ 10,000.00	10,000.00	10,000.00
			<u>\$ 6,427,881.19</u>	<u>\$ 6,427,881.19</u>

***Notes to the Schedule of Expenditures
of Federal Awards
For the Year Ended September 30, 2011***

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Chattahoochee Valley Community 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***. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.