### Schedule 8

**Name of Entity:** Bossier Parish Community College  
**Schedule 8: Schedule of Expenditures of Federal Awards**  
**FYE June 30, 2007**  

**Preparer:** Vicki Morehead  
**Phone Number:** (318) 678-6213  
**EIN Number:** 72-1380259

#### Basis of Accounting Used To Prepare Schedule

Circle One:  
- **Full Accrual**  
- **Cash**

#### Table: Direct Awards

<table>
<thead>
<tr>
<th>Federal Grantor</th>
<th>Pass-Through Entity</th>
<th>Program Name/Title and Cluster Name</th>
<th>CFDA or Other Entity's Identifying No.</th>
<th>Pass-through Project Number</th>
<th>Award ID Number</th>
<th>Award Period</th>
<th>Disbursements/Expenditures</th>
<th>Receipts/Issues</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>US Department of Education</td>
<td>N/A</td>
<td>FY07 Federal Supplemental Educational Opportunity Grants</td>
<td>84.007</td>
<td>N/A</td>
<td>Same</td>
<td>P007A061618</td>
<td>7/06-7/07</td>
<td>109,800</td>
<td>0</td>
</tr>
<tr>
<td>US Department of Education</td>
<td>N/A</td>
<td>Federal Work-Study Program FY07</td>
<td>84.033</td>
<td>N/A</td>
<td>Same</td>
<td>P023A061618</td>
<td>7/06-7/07</td>
<td>110,078</td>
<td>0</td>
</tr>
<tr>
<td>US Department of Education</td>
<td>N/A</td>
<td>Federal Pell Grant Program FY05</td>
<td>84.063</td>
<td>N/A</td>
<td>Same</td>
<td>P063P043649</td>
<td>7/06-7/07</td>
<td>135</td>
<td>0</td>
</tr>
<tr>
<td>US Department of Education</td>
<td>N/A</td>
<td>Federal Pell Grant Program FY06</td>
<td>84.063</td>
<td>N/A</td>
<td>Same</td>
<td>P063P053649</td>
<td>7/06-7/07</td>
<td>22,609</td>
<td>0</td>
</tr>
<tr>
<td>US Department of Education</td>
<td>N/A</td>
<td>Federal Pell Grant Program FY07</td>
<td>84.063</td>
<td>N/A</td>
<td>Same</td>
<td>P063P063649</td>
<td>7/06-7/07</td>
<td>4,737,670</td>
<td>0</td>
</tr>
<tr>
<td>US Department of Education</td>
<td>N/A</td>
<td>Academic Competitiveness Grant FY07</td>
<td>84.375</td>
<td>N/A</td>
<td>Same</td>
<td>P375A063649</td>
<td>7/06-7/07</td>
<td>78,500</td>
<td>0</td>
</tr>
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</table>

#### Awards from a Pass-through Entity:

<table>
<thead>
<tr>
<th>Federal Grantor</th>
<th>Pass-Through Entity</th>
<th>Program Name/Title</th>
<th>CFDA or Other Entity's Identifying No.</th>
<th>Pass-through Project Number</th>
<th>Award ID Number</th>
<th>Award Period</th>
<th>Disbursements/Expenditures</th>
<th>Receipts/Issues</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Social Services</td>
<td>City of Shreveport</td>
<td>WIA Youth Activities</td>
<td>17.259</td>
<td>N/A</td>
<td>Same</td>
<td>K6002</td>
<td>7/06-7/07</td>
<td>52,650</td>
<td>0</td>
</tr>
<tr>
<td>Department of Social Services</td>
<td>Coordinating &amp; Development Center</td>
<td>WIA Youth Activities</td>
<td>17.259</td>
<td>N/A</td>
<td>Same</td>
<td>PY0670WIA1</td>
<td>7/06-7/07</td>
<td>52,736</td>
<td>0</td>
</tr>
</tbody>
</table>

**Total**  

<p>| | | | | | | | | | |</p>
<table>
<thead>
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</tr>
<tr>
<td><strong>Total</strong></td>
<td>5,164,178</td>
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<td></td>
<td>5,164,178</td>
</tr>
</tbody>
</table>
## Schedule 8-1

**Name of Entity:** Bossier Parish Community College  
**Schedule 8-1: Schedule of Fixed Price Contracts**  
**FYE June 30, 2007**  

**Basis of Accounting Used To Prepare Schedule**  
Circle One:  
- [ ] Full Accrual  
- [ ] Cash

**Preparer:** Vicki Morehead  
**Phone Number:** (318) 678-6213  
**EIN Number:** 72-1380259  
**DUNS Number:** 170029123

### Federal Grantor  
<table>
<thead>
<tr>
<th>Pass-Through Entity</th>
<th>Program Name/Title and Cluster Name</th>
<th>CFDA or Other Entity's Identifying No.</th>
<th>Pass-through Project Name</th>
<th>Award ID Number</th>
<th>Award Period</th>
<th>Revenues</th>
</tr>
</thead>
</table>

**Direct Awards:**  
N/A

**Awards From a Pass-Through Entity:**  
N/A

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See instructions for completing this form beginning on page 13 of the Instructions.

Federal Grantor = the federal agency that provided the federal award.

Pass-Through Entity = the quasi-public agency, local government, non-profit organization, other state government, public college or university in another state, etc., that provided the federal award to carry out the federal program, if applicable.

Program Name/Title and Cluster Name = the program name from the CFDA catalog; if not available, the name should be taken from the federal award document; the cluster name should come from these instructions if a program falls within a cluster.

CFDA or Other Identifying No. = this number should be presented on the federal award document; if a CFDA number is not available, an other identifying number, along with a 2-digit federal agency prefix, must be included; i.e., federal award no., etc.

Pass-Through Entity Number = identifying number assigned by the pass-through entity, if applicable.

Project Name = the name of the grant or project as identified in the accounting records; if the project name is the same as the program, enter SAME.

Award ID = the grant, contract, etc., number that was assigned by the Federal grantor; this number is the number used when corresponding with the grantor.

Award Period = the period during which the assistance is available to your agency.

Revenues = the amount of revenues received during the year under fixed-price contracts.
Name of Entity: Bossier Parish Community College  
Schedule 8 - 2: Schedule of Disclosures for Federally Assisted Loans  
FYE June 30, 2007

Preparer: Vicki Morehead  
Phone Number: (318) 678-6213  
EIN Number: 72-1380259  
DUNS Number: 170029123

Basis of Accounting Used To Prepare Schedule  
Circle One: Full Accrual  Cash

<table>
<thead>
<tr>
<th>Federal Grantor</th>
<th>Program Name/Title and Cluster Name</th>
<th>CFDA No. or Other Identifying No.</th>
<th>Loans Made or Disbursed During the Year (06-07)</th>
<th>Loans Received During the Year (06-07)</th>
<th>Outstanding Loan Balance at 6/30/07</th>
<th>Principal and Interest Canceled</th>
</tr>
</thead>
<tbody>
<tr>
<td>US Department of Education</td>
<td>Federal Family Education Loans</td>
<td>84.032</td>
<td>7,909,098</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

See instructions for completing this form beginning on page 14 of the Instructions.

Federal Grantor = the federal agency that provided the federal award to your entity or the pass-through entity.

Program Name>Title and Cluster Name = the program name from the CFDA catalog; if not available, the name should be taken from the federal award document; the cluster name should come from these instructions if a program falls within a cluster.

CFDA or Other Identifying No. = this number should be presented on the federal award document; if a CFDA number is not available, an other identifying number along with the 2-digit federal agency prefix, must be included; i.e., federal award number, etc.
Name: Bossier Parish Community College
Hospital/College/University
For the Year Ended June 30, 2007

Finding Title: Over-Award of Financial Aid to Transfer Students

Reference Number(s): F-05-ED-BPCC-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): $22,085

Page Number (from Single Audit Report):

Program Name(s): Federal Pell and FFEL

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063, 84.032

Status of Questioned Costs (check one): Resolved: X Unresolved: X
No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
PELL funds of $14,810 were reduced from individual transfer student awards and netted from Bossier Parish Community College's 2005 PELL requests from the United States Department of Education. FFEL funds of $7,275 were reduced from individual transfer student awards and remitted to various student aid lenders. However, no final determination letter has been received.

Status of Finding (check one):
Fully Corrected X Not Corrected
Partially Corrected X
Change of Corrective Action

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Policies and procedures have been implemented to review various national student information databases to ensure that students have no loan default, have no Title IV overpayments or have not reached loan limits. When award letters are signed, the databases are reviewed again for the most current history. Additional sites are accessed to ensure students are not receiving PELL through another institution.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Vicki Morehead

Phone Number: (318) 678-6213
Name of Entity: Bossier Parish Community College
Schedule 8-4: Schedule of Non-State Sub-recipients of Major Federal Programs
FYE June 30, 2007

Basis of Accounting Used To Prepare Schedule
Circle One: Full Accrual  Cash

<table>
<thead>
<tr>
<th>Federal Grantor and CFDA or Other Identifying No.</th>
<th>Award or Subaward Number</th>
<th>Project Number</th>
<th>Major Program Name and Cluster Name, when applicable</th>
<th>Amount of Major Program Funds Disbursed to Non-State Subrecipient</th>
<th>Name of Non-State Subrecipient</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Preparer: Vicki Morehead
Phone Number: (318) 678-6213
EIN Number: 72-1380259
DUNS Number: 170029123

NOTE: Please provide subtotals by program on the schedule.
See instructions for completing this form beginning on page 21 of the Instructions.

CFDA or Other Identifying No. = number in the Catalog of Federal Domestic Assistance (CFDA) that identifies the federal program; if a CFDA number is not available, an identifying number along with the 2-digit federal agency prefix should be assigned to the program to identify it; the number should appear on the attached list of major programs.

Major Program Name and Cluster Name = the name of the major federal program from which the funds were passed through to the secondary subrecipient; the cluster name should be presented if the program is a part of a cluster as designated by OMB; the program name and cluster name, if applicable, should appear on the attached list of major programs.

Amount of Major Program Funds Disbursed to Non-State Subrecipient = the amount of the major program funds passed through to a non-state subrecipient.

Non-State Subrecipient = the unit of local government, the public non-Louisiana college or university (University of Georgia), the unit of state government other than the State of Louisiana, or the name of the quasi-public agency to which the major program funds were passed through in a subrecipient relationship.
Name of Entity: Bossier Parish Community College
Schedule 8 - 5: Schedule of State Agency, Hospital, College, and University Sub-Recipients of Federal Programs
FYE June 30, 2007

Preparer: Vicki Morehead
Phone Number: (318) 678-6213
EIN Number: 72-1380259
DUNS Number: 170029123

Basis of Accounting Used To Prepare Schedule
Circle One: Full Accrual  Cash

<table>
<thead>
<tr>
<th>Federal Grantor and</th>
<th>Award or Federal Program Name and Cluster Name, when applicable</th>
</tr>
</thead>
<tbody>
<tr>
<td>CFDA or Other Identifying No.</td>
<td>Sub-award Number</td>
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</tbody>
</table>

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<tr>
<td>N/A</td>
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</tbody>
</table>

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Sub-total $ 

Total $ 

NOTE: Please provide subtotals by program on the schedule.

See instructions for completing this form beginning on page 23 of the Instructions.

CFDA or Other Identifying No. = number in the Catalog of Federal Domestic Assistance (CFDA) that identifies the federal program; if a CFDA number is not available, an other identifying number along with the 2-digit federal agency prefix should be assigned to the program to identify it.

Federal Program Name and Cluster Name = the name of the federal program from which the funds were passed through to the state agency/university subrecipient; the cluster name should be presented if the program is a part of a cluster as designated by OMB; the program name and cluster name if applicable.

State Agency = a state department, agency, board, commission, or other component unit.

Amount of Federal Program Funds Disbursed to State Agencies, Hospitals, Colleges, or Universities = the federal dollars passed through to a state department, agency, board, commission, other component unit, hospital, college, or university.
<table>
<thead>
<tr>
<th>Contract Financial Management System #</th>
<th>Parties to the Coop</th>
<th>Brief Description of the Coop</th>
<th>Multi-year, One-Time, or Other Appropriation</th>
<th>Original Amount of Coop, Plus Amendments, if any</th>
<th>Date Original Coop was Effective</th>
<th>End Date of Coop, as Amended, If Applicable</th>
<th>Funding Source per Coop Agreement Based on Net Liability as of June 30, 2006</th>
<th>Paid - Inception to Date as of 6/30/2007</th>
<th>Net Liability as of 6/30/2007</th>
</tr>
</thead>
<tbody>
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<td>Campus Facilities, Inc.</td>
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<td>100% State</td>
<td>100% SGR</td>
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<td>579583</td>
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<td>1/1/2002</td>
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