

FORM SF-SAC (8-6-2008)

U.S. DEPT. OF COMM.— Econ. and Stat. Admin.— U.S. CENSUS BUREAU ACTING AS COLLECTING AGENT FOR OFFICE OF MANAGEMENT AND BUDGET

Data Collection Form for Reporting on AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS for Fiscal Year Ending Dates in 2008, 2009, or 2010

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

PART 1

GENERAL INFORMATION (To be completed by auditee, except for Items 6, 7, and 8)

1. Fiscal period ending date for this submission (Month Day Year: 08 / 31 / 2008)
2. Type of Circular A-133 audit (1 [X] Single audit, 2 [ ] Program-specific audit)
3. Audit period covered (1 [X] Annual, 2 [ ] Biennial, 3 [ ] Other - Months)

4. Auditee Identification Numbers
a. Primary Employer Identification Number (EIN): 74-6020689
b. Are multiple EINs covered in this report? 1 [ ] Yes 2 [X] No
c. If Part I, Item 4b = "Yes," complete Part I, Item 4c on the continuation sheet on Page 4.
d. Data Universal Numbering System (DUNS) Number
e. Are multiple DUNS covered in this report? 1 [ ] Yes 2 [ ] No
f. If Part I, Item 4e = "Yes," complete Part I, Item 4f on the continuation sheet on Page 4.

5. AUDITEE INFORMATION

a. Auditee name: TEMPLE COLLEGE
b. Auditee address (Number and street): 2600 SOUTH FIRST STREET, City: TEMPLE, State: TX, ZIP + 4 Code: 76504
c. Auditee contact Name: WAYNE CRISWELL, Title: VP ADMIN SERVICES
d. Auditee contact telephone: (254) 298-8601
e. Auditee contact FAX: (254) 298-8222
f. Auditee contact E-mail: WAYNE.CRISWELL@TEMPLEJC.EDU

6. PRIMARY AUDITOR INFORMATION (To be completed by auditor)

a. Primary auditor name: LOTT, VERNON & COMPANY, PC
b. Primary auditor address (Number and street): 20 SOUTH 4TH STREET, City: TEMPLE, State: TX, ZIP + 4 Code: 76501
c. Primary auditor contact Name: DANE LEGG, CPA, Title: AUDIT PARTNER
d. Primary auditor contact telephone: (254) 778-4783
e. Primary auditor contact FAX: (254) 778-4792
f. Primary auditor contact E-mail: DANE@LOTT-VERNON.COM

g. AUDITEE CERTIFICATION STATEMENT - This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in Parts I, II, and III of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

g. AUDITOR STATEMENT - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 7, 8, and 9a-9f, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in Parts II and III of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Auditee certification Date: ELECTRONICALLY CERTIFIED 2/16/2009
Name of certifying official: WAYNE CRISWELL
Title of certifying official: VICE PRESIDENT FOR ADMINISTRATIVE SERVICES

7a. Add Secondary auditor information? (Optional) 1 [ ] Yes 2 [X] No
b. If "Yes," complete Part I, Item 8 on the continuation sheet on page 5.
Auditor certification Date: ELECTRONICALLY CERTIFIED 1/25/2009

**PART II FINANCIAL STATEMENTS (To be completed by auditor)**

**1. Type of audit report**

Mark either: 1  Unqualified opinion **OR**  
any combination of: 2  Qualified opinion 3  Adverse opinion 4  Disclaimer of opinion

**2.** Is a "going concern" explanatory paragraph included in the audit report? 1  Yes 2  No

**3.** Is a significant deficiency disclosed? 1  Yes 2  No - SKIP to Item 5

**4.** Is any significant deficiency reported as a material weakness? 1  Yes 2  No

**5.** Is a material noncompliance disclosed? 1  Yes 2  No

**PART III FEDERAL PROGRAMS (To be completed by auditor)**

**1.** Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide, Chapter 12) 1  Yes 2  No

**2.** What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § .520(b))

**3.** Did the auditee qualify as a low-risk auditee? (§ .530) 1  Yes 2  No

**4.** Is a significant deficiency disclosed for any major program? (§ .510(a)(1)) 1  Yes 2  No -SKIP to Item 6

**5.** Is any significant deficiency reported for any major program as a material weakness? (§ .510(a)(1)) 1  Yes 2  No

**6.** Are any known questioned costs reported? (§ .510(a)(3) or (4)) 1  Yes 2  No

**7.** Were Prior Audit Findings related to **direct** funding shown in the Summary Schedule of Prior Audit Findings? (§ .315(b)) 1  Yes 2  No

**8.** Indicate which **Federal** agency(ies) have current year audit findings related to **direct** funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to **direct** funding. (Mark (X) all that apply or None)

- |  |  |   |  |
|--|--|---|--|
| 98 <input type="checkbox"/> U.S. Agency for International Development      | 39 <input type="checkbox"/> General Services Administration          | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration |
| 10 <input type="checkbox"/> Agriculture                                    | 93 <input type="checkbox"/> Health and Human Services                | 89 <input type="checkbox"/> National Archives and Records Administration  | 19 <input type="checkbox"/> U.S. Department of State       |
| 23 <input type="checkbox"/> Appalachian Regional Commission                | 97 <input type="checkbox"/> Homeland Security                        | 05 <input type="checkbox"/> National Endowment for the Arts               | 20 <input type="checkbox"/> Transportation                 |
| 11 <input type="checkbox"/> Commerce                                       | 14 <input type="checkbox"/> Housing and Urban Development            | 06 <input type="checkbox"/> National Endowment for the Humanities         | 21 <input type="checkbox"/> Treasury                       |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 03 <input type="checkbox"/> Institute of Museum and Library Services | 47 <input type="checkbox"/> National Science Foundation                   | 64 <input type="checkbox"/> Veterans Affairs               |
| 12 <input type="checkbox"/> Defense  | 15 <input type="checkbox"/> Interior                                 | 07 <input type="checkbox"/> Office of National Drug Control Policy        | 00 <input checked="" type="checkbox"/> <b>None</b>         |
| 84 <input type="checkbox"/> Education                                      | 16 <input type="checkbox"/> Justice                                  | 59 <input type="checkbox"/> Small Business Administration                 | <input type="checkbox"/> Other - Specify:                  |
| 81 <input type="checkbox"/> Energy   | 17 <input type="checkbox"/> Labor                                    |   |  |
| 66 <input type="checkbox"/> Environmental Protection Agency                | 09 <input type="checkbox"/> Legal Services Corporation               |   |  |

**PART III FEDERAL PROGRAMS - Continued**

| 9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR |                          | 10. AUDIT FINDINGS                        |                         |  |  |   |  |
|---|--------------------------|---|-------------------------|--|--|---|--|
| Federal Agency Prefix <sup>1</sup>            | CFDA Number              | Name of Federal program                   | Amount expended         | Direct award   | Major program  | Type(s) of compliance requirement(s) <sup>4</sup> | Audit finding reference number(s) <sup>5</sup> |
| (a)   | (b)                      | (d)                                       | (e)                     | (f)  | (g)  | (a)   | (b)  |
| Extension <sup>2</sup>                        | Research and development |   |                         |  | If yes, type of audit report <sup>3</sup>                                  |   |  |
| (b)   | (c)                      |   |                         |  | (h)  |   |  |
| 8 4   | .007                     | SEOG                                      | \$ 70,104.00            | 1 <input checked="" type="checkbox"/> Yes<br>2 <input type="checkbox"/> No | 1 <input checked="" type="checkbox"/> Yes<br>2 <input type="checkbox"/> No | O   | N/A  |
| 8 4   | .033                     | FEDERAL COLLEGE WORK STUDY PROGRAM        | \$ 98,857.00            | 1 <input checked="" type="checkbox"/> Yes<br>2 <input type="checkbox"/> No | 1 <input checked="" type="checkbox"/> Yes<br>2 <input type="checkbox"/> No | O   | N/A  |
| 8 4   | .042A                    | TRIO STUDENT SUPPORT SERVICES             | \$ 183,161.00           | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | O   | N/A  |
| 8 4   | .063                     | FEDERAL PELL GRANT                        | \$ 5,549,856.00         | 1 <input checked="" type="checkbox"/> Yes<br>2 <input type="checkbox"/> No | 1 <input checked="" type="checkbox"/> Yes<br>2 <input type="checkbox"/> No | O   | N/A  |
| 8 4   | .375                     | ACADEMIC COMPETITIVENESS GRANT            | \$ 78,637.00            | 1 <input checked="" type="checkbox"/> Yes<br>2 <input type="checkbox"/> No | 1 <input checked="" type="checkbox"/> Yes<br>2 <input type="checkbox"/> No | O   | N/A  |
| 8 4   | .002A                    | ADULT BASIC EDUCATION                     | \$ 88,942.00            | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | O   | N/A  |
| 8 4   | .048                     | CARL PERKINS VOCATIONAL EDUCATION - BASIC | \$ 232,454.00           | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | 1 <input checked="" type="checkbox"/> Yes<br>2 <input type="checkbox"/> No | O   | N/A  |
| 8 4   | .069A                    | LEAP                                      | \$ 5,732.00             | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | O   | N/A  |
| 8 4   | .069B                    | SLEAP                                     | \$ 7,603.00             | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | O   | N/A  |
| 8 4   | .185                     | BYRD HONORS SCHOLARSHIP PROGRAM           | \$ 750.00               | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | O   | N/A  |
| <b>TOTAL FEDERAL AWARDS EXPENDED</b>          |                          |   | <b>\$ 15,133,530.00</b> |  |  |   |  |

<sup>1</sup> See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

<sup>2</sup> Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)

<sup>3</sup> If major program is marked "Yes," enter only one letter (U = Unqualified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.

<sup>4</sup> Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under § 510(a)) reported for each Federal program.

- A. Activities allowed or unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis - Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal funds
- I. Procurement and suspension and debarment
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None
- P. Other

**PART III FEDERAL PROGRAMS - Continued**

| 9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR |  | 10. AUDIT FINDINGS                    |                         |  |  |                   |   |  |
|---|--|---------------------------------------|-------------------------|--|--|-------------------|---|--|
| Federal Agency Prefix <sup>1</sup> (a)        | CFDA Number Extension <sup>2</sup> (b) | Name of Federal program (d)           | Amount expended (e)     | Direct award (f)   | Major program (g)  | Major program (h) | Type(s) of compliance requirement(s) <sup>4</sup> (a) | Audit finding reference number(s) <sup>5</sup> (b) |
| 8 4   | .243                                   | CARL PERKINS TECH PREP PROGRAM        | \$ 360,611.00           | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No |                   | O   | N/A  |
| 9 3   | .558                                   | TANF                                  | \$ 11,023.00            | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No |                   | O   | N/A  |
| 9 3   | .UNKNOWN                               | CHILD DEVELOPMENT GRANT               | \$ 8,000.00             | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No |                   | O   | N/A  |
| 8 4   | .032                                   | FEDERAL FAMILY EDUCATION/LOAN PROGRAM | \$ 8,437,830.00         | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | U                 | O   | N/A  |
|   |  |                                       | \$ .00                  | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No |                   |   |  |
|   |  |                                       | \$ .00                  | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No |                   |   |  |
|   |  |                                       | \$ .00                  | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No |                   |   |  |
|   |  |                                       | \$ .00                  | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No |                   |   |  |
|   |  |                                       | \$ .00                  | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No | 1 <input type="checkbox"/> Yes<br>2 <input checked="" type="checkbox"/> No |                   |   |  |
| <b>TOTAL FEDERAL AWARDS EXPENDED</b>          |  |                                       | <b>\$ 15,133,530.00</b> |  |  |                   |   |  |

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<sup>4</sup> Enter the letter(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under § 510(a)) reported for each Federal program.

- A. Activities allowed or unallowed
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- H. Period of availability of Federal funds
- I. Procurement and suspension and debarment
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None
- P. Other



**PART I GENERAL INFORMATION - Continued**

8. Part I, Item 8, Secondary Auditor's Contact Information. (List the Secondary Auditor's Contact information)

|   |  |  |
|---|--|--|
| <p><b>1. a.</b> Secondary Auditor name<br/><b>N / A</b></p> <p><b>b.</b> Secondary Auditor address (Number and street)</p> <p>City</p> <p>State    ZIP + 4 Code    -    -    -</p> <p><b>c.</b> Secondary Auditor contact<br/>Name    <b>ARR</b></p> <p>Title</p> <p><b>d.</b> Secondary Auditor contact telephone<br/>-    -    -    -    -    -</p> <p><b>e.</b> Secondary Auditor contact FAX<br/>-    -    -    -    -    -</p> <p><b>f.</b> Secondary Auditor contact E-mail</p> | <p><b>2. a.</b> Secondary Auditor name</p> <p><b>b.</b> Secondary Auditor address (Number and street)</p> <p>City</p> <p>State    ZIP + 4 Code    -    -    -</p> <p><b>c.</b> Secondary Auditor contact<br/>Name    <b>ARR</b></p> <p>Title</p> <p><b>d.</b> Secondary Auditor contact telephone<br/>-    -    -    -    -    -</p> <p><b>e.</b> Secondary Auditor contact FAX<br/>-    -    -    -    -    -</p> <p><b>f.</b> Secondary Auditor contact E-mail</p> | <p><b>3. a.</b> Secondary Auditor name</p> <p><b>b.</b> Secondary Auditor address (Number and street)</p> <p>City</p> <p>State    ZIP + 4 Code    -    -    -</p> <p><b>c.</b> Secondary Auditor contact<br/>Name    <b>ARR</b></p> <p>Title</p> <p><b>d.</b> Secondary Auditor contact telephone<br/>-    -    -    -    -    -</p> <p><b>e.</b> Secondary Auditor contact FAX<br/>-    -    -    -    -    -</p> <p><b>f.</b> Secondary Auditor contact E-mail</p> |
| <p><b>4. a.</b> Secondary Auditor name</p> <p><b>b.</b> Secondary Auditor address (Number and street)</p> <p>City</p> <p>State    ZIP + 4 Code    -    -    -</p> <p><b>c.</b> Secondary Auditor contact<br/>Name</p> <p>Title</p> <p><b>d.</b> Secondary Auditor contact telephone<br/>-    -    -    -    -    -</p> <p><b>e.</b> Secondary Auditor contact FAX<br/>-    -    -    -    -    -</p> <p><b>f.</b> Secondary Auditor contact E-mail</p>                                | <p><b>5. a.</b> Secondary Auditor name</p> <p><b>b.</b> Secondary Auditor address (Number and street)</p> <p>City</p> <p>State    ZIP + 4 Code    -    -    -</p> <p><b>c.</b> Secondary Auditor contact<br/>Name</p> <p>Title</p> <p><b>d.</b> Secondary Auditor contact telephone<br/>-    -    -    -    -    -</p> <p><b>e.</b> Secondary Auditor contact FAX<br/>-    -    -    -    -    -</p> <p><b>f.</b> Secondary Auditor contact E-mail</p>               | <p><b>6. a.</b> Secondary Auditor name</p> <p><b>b.</b> Secondary Auditor address (Number and street)</p> <p>City</p> <p>State    ZIP + 4 Code    -    -    -</p> <p><b>c.</b> Secondary Auditor contact<br/>Name</p> <p>Title</p> <p><b>d.</b> Secondary Auditor contact telephone<br/>-    -    -    -    -    -</p> <p><b>e.</b> Secondary Auditor contact FAX<br/>-    -    -    -    -    -</p> <p><b>f.</b> Secondary Auditor contact E-mail</p>               |