

ALPENA COMMUNITY COLLEGE

Federal Awards Supplemental Information
For The Year Ended June 30, 2015

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INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

To the Board of Trustees
Alpena Community College

Alpena, Michigan

We have audited the financial statements of Alpena Community College (the "College"), and its discretely presented component unit as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the College's basic financial statements. We issued our report thereon dated October 20, 2015, which contained unmodified opinions on the financial statements of the College and its component unit. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited basic financial statements subsequent to October 20, 2015.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Straley Lamp & Kraenzlein P.C.

January 18, 2016

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Alpena Community College

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2015

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Approved Grant Award Amount</u>
<u>U.S. Department of Labor</u>			
Direct Programs:			
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282	TC-22515-ESO TC-26458-QVO	\$ 2,835,000 2,500,000
Total U.S. Department of Labor			<u>5,335,000</u>
<u>National Science Foundation</u>			
Direct Programs:			
Education and Human Resources Sustainability in Concrete Technology	47.076	DUE-1103676	<u>200,000</u>
Total National Science Foundation			<u>200,000</u>
<u>U.S. Department of Education</u>			
Direct Programs:			
Student Financial Assistance Programs Cluster:			
Federal Supplemental Educational Opportunity Grants (FSEOG) 2014/2015	84.007	P007A141973	47,279 <u>47,279</u>
Federal Work-Study Program (FWS) 2013/2014 (FWS) 2014/2015	84.033	P033A131973 P033A141973	89,585 94,857 <u>184,442</u>
Federal Pell Grant Program (PELL) 2013/2014 (PELL) 2014/2015 (PELL) Administration 2013/2014 (PELL) Administration 2014/2015	84.063	P063P131622 P063P141622 P063Q131622 P063Q141622	3,592,321 3,051,903 5,440 4,455 <u>6,654,119</u>
Federal Direct Loan Program (Direct Loan) 2013/2014 Federal Direct - Subsidized Federal Direct - Unsubsidized Federal Direct - Plus	84.268	P268K141622	2,828,921 <u>2,828,921</u>
Federal Direct Loan Program (Direct Loan) 2014/2015 Federal Direct - Subsidized Federal Direct - Unsubsidized Federal Direct - Plus	84.268	P268K151622	3,068,688 <u>3,068,688</u>
Total Student Financial Assistance Programs Cluster			<u>12,783,449</u>

(Memo Only) Prior Year Expenditures	Revenue Accrued (Unearned) at June 30, 2014	Current Year Receipts (Cash Basis)	Current Year Federal Expenditures	Revenue Accrued (Unearned) at June 30, 2015
\$ 2,300,342	\$ 2,910	\$ 535,958	\$ 533,048	\$ -
-	-	175,243	220,992	45,749
<u>2,300,342</u>	<u>2,910</u>	<u>711,201</u>	<u>754,040</u>	<u>45,749</u>
199,849	493	493	-	-
<u>199,849</u>	<u>493</u>	<u>493</u>	<u>-</u>	<u>-</u>
-	-	47,279	47,279	-
-	-	<u>47,279</u>	<u>47,279</u>	<u>-</u>
57,365	-	32,220	32,220	-
-	-	58,439	58,439	-
<u>57,365</u>	<u>-</u>	<u>90,659</u>	<u>90,659</u>	<u>-</u>
3,592,321	(10,453)	(10,453)	-	-
-	-	3,051,903	3,051,903	-
5,340	-	100	100	-
-	-	4,455	4,455	-
<u>3,597,661</u>	<u>(10,453)</u>	<u>3,046,005</u>	<u>3,056,458</u>	<u>-</u>
1,537,371	28,651	27,538	(1,113)	-
1,224,187	31,592	27,642	(3,950)	-
72,426	(383)	(383)	-	-
<u>2,833,984</u>	<u>59,860</u>	<u>54,797</u>	<u>(5,063)</u>	<u>-</u>
-	-	1,351,199	1,351,199	-
-	-	1,072,177	1,072,177	-
-	-	56,808	56,808	-
<u>-</u>	<u>-</u>	<u>2,480,184</u>	<u>2,480,184</u>	<u>-</u>
<u>6,489,010</u>	<u>49,407</u>	<u>5,718,924</u>	<u>5,669,517</u>	<u>-</u>

(continued)

The accompanying notes to financial statements are an integral part of this statement.

Alpena Community College

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - (continued)

For the year ended June 30, 2015

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Approved Grant Award Amount</u>
<u>U.S. Department of Education (continued)</u>			
Direct Programs:			
TRIO Cluster:			
TRIO - Student Support Services	84.042	P042A110358	\$ 1,060,396
			<u>1,060,396</u>
TRIO - Talent Search	84.044	P044A110158	1,137,971
TRIO - Talent Search	84.044	P044A120099	1,278,249
			<u>2,416,220</u>
Total TRIO Cluster			<u>3,476,616</u>
Total U.S. Department of Education Direct Programs			<u>16,260,065</u>
Passed through Michigan Department of Education:			
Career and Technical Education - Basic Grants to States	84.048		
Regional allocation		133510 13211	125,844
Regional allocation		143510 14211	104,062
Regional allocation		143670 14241	6,250
Regional allocation		153250 15251	17,706
Regional allocation		153510 15211	110,938
Regional allocation		153670 152401	3,125
			<u>367,925</u>
Total Passed through Michigan Department of Education			<u>367,925</u>
Total U.S. Department of Education			<u>16,627,990</u>
Total Federal Financial Assistance			<u>\$ 22,162,990</u>

<u>(Memo Only)</u> <u>Prior Year</u> <u>Expenditures</u>	<u>Revenue Accrued</u> <u>(Unearned) at</u> <u>June 30, 2014</u>	<u>Current Year</u> <u>Receipts</u> <u>(Cash Basis)</u>	<u>Current Year</u> <u>Federal</u> <u>Expenditures</u>	<u>Revenue Accrued</u> <u>(Unearned) at</u> <u>June 30, 2015</u>
\$ 714,450	\$ (2,329)	\$ 280,244	\$ 285,223	\$ 2,650
<u>714,450</u>	<u>(2,329)</u>	<u>280,244</u>	<u>285,223</u>	<u>2,650</u>
606,279	(980)	197,276	199,208	952
<u>550,257</u>	<u>3,615</u>	<u>306,390</u>	<u>305,040</u>	<u>2,265</u>
<u>1,156,536</u>	<u>2,635</u>	<u>503,666</u>	<u>504,248</u>	<u>3,217</u>
<u>1,870,986</u>	<u>306</u>	<u>783,910</u>	<u>789,471</u>	<u>5,867</u>
<u>8,359,996</u>	<u>49,713</u>	<u>6,502,834</u>	<u>6,458,988</u>	<u>5,867</u>
124,076	-	(45)	(45)	-
103,819	3,357	3,357	-	-
5,613	-	-	-	-
-	-	17,703	17,703	-
-	-	102,085	110,492	8,407
-	-	<u>3,125</u>	<u>3,125</u>	-
<u>233,508</u>	<u>3,357</u>	<u>126,225</u>	<u>131,275</u>	<u>8,407</u>
<u>8,593,504</u>	<u>53,070</u>	<u>6,629,059</u>	<u>6,590,263</u>	<u>14,274</u>
<u>\$ 11,093,695</u>	<u>\$ 56,473</u>	<u>\$ 7,340,753</u>	<u>\$ 7,344,303</u>	<u>\$ 60,023</u>

The accompanying notes to financial statements are an integral part of this statement.

Alpena Community College

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1--BASIS OF PRESENTATION AND REPORTING ENTITY.

The accompanying schedule of expenditures of federal awards ("the schedule") includes the federal grant activity of all federal financial assistance programs of Alpena Community College (the "College"), under programs of the federal government for the year ended June 30, 2015. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of Alpena Community College, it is not intended to and does not present the financial position, changes in net position, or cash flows of Alpena Community College.

Alpena Community College's reporting entity is defined in Note 1 to the College's basic financial statements.

NOTE 2--SIGNIFICANT ACCOUNTING POLICIES.

A. BASIS OF ACCOUNTING

Expenditures reported on the schedule are reported on the accrual basis of accounting, the same basis of accounting as the basic financial statements. Such expenditures reported on the schedule are recognized following the cost principles contained in OMB Circular A-21, *Cost Principles for Educational Institutions* wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements. Pass-through identifying numbers are presented where available.

The U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* established a risk-based approach to determine which Federal programs were major programs. This risk-based approach included consideration of current and prior audit experience, oversight by Federal agencies and pass-through entities, and the inherent risk of the Federal program. Major program determination was performed and is defined in Section 520 of the circular.

For the audit period ended June 30, 2015 Alpena Community College's dollar threshold for larger federal programs, which were regarded as Type A programs, were programs with Federal awards expended during the audit period which exceeded \$300,000. All other federal programs were regarded as Type B programs. For the year ended June 30, 2015, Alpena Community College, qualified as a low-risk auditee as defined in Section 530 of the circular. No federal programs were considered to be high-risk and the determination was made that major programs were all Type A programs to encompass at least 25% of the total federal awards expended. During the year ended June 30, 2015, Alpena Community College, expended 98% of its total expenditures of federal awards programs audited as major programs.

Alpena Community College

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 2--SIGNIFICANT ACCOUNTING POLICIES. (continued)

B. CFDA

This refers to the Catalog of Federal Domestic Assistance.

C. RECEIPTS

Current year receipts represent cash/payments-in-kind received from federal sources during the period July 1, 2014 through June 30, 2015.

NOTE 3--ADJUSTMENTS TO GRANTS AND TRANSFERS.

Alpena Community College transferred \$20,096 of the Federal Work-Study program (CFDA #84.033) to the Federal Supplemental Educational Opportunity Grants (CFDA #84.007) and \$6,308 to the General Fund for administration costs.

NOTE 4--LOANS OUTSTANDING.

Alpena Community College originates but does not provide funding for Federal Direct Student Loans (FDLs). The amount presented in the schedule of expenditures of federal awards represents the value of new FDL's accepted by students during the year ended June 30, 2015.

NOTE 5--RECONCILIATION TO U.S. DEPARTMENT OF EDUCATION ADMINISTRATION AND PAYMENT SYSTEM PAYMENT REQUESTS (EDCAPS G5).

The following shows a reconciliation of the direct programs total of the U.S. Department of Education grants received reported on the Schedule of Expenditures of Federal Awards to U.S. Department of Education grant administration and payment system payment requests (EDCAPS G5):

EDCAPS G5:

Total draws	\$6,573,860	
Total refunds	<u>(71,026)</u>	
		<u>\$6,502,834</u>

(SEFA) Schedule of expenditures of federal awards:

Current year receipts (Cash Basis)		\$6,502,834
Revenue accrued (unearned) at June 30, 2014	(49,713)	
Revenue accrued (unearned) at June 30, 2015	<u>5,867</u>	
		<u>(43,846)</u>
Current year federal expenditures		<u>\$6,458,988</u>

Alpena Community College

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 6--RECONCILIATION TO THE STATE OF MICHIGAN DEPARTMENT OF EDUCATION (MDE) GRANT SECTION AUDITORS REPORT.

The following shows a reconciliation of current year expenditures per the Schedule of Expenditures of Federal Awards to current payments per the State of Michigan Department of Education (MDE) Grant Auditor Report (GAR) from the Cash Management System (CMS):

State of Michigan CMS System

Total draws \$ 126,225

(SEFA) Schedule of expenditures of federal awards:

Current year receipts (Cash Basis) \$ 126,225

Revenue accrued (unearned) at June 30, 2014 (3,357)

Revenue accrued (unearned) at June 30, 2015 8,407

5,050

Current year federal expenditures \$ 131,275

NOTE 7--RELATIONSHIP OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS TO THE BASIC FINANCIAL STATEMENTS.

Revenues from federal sources are reported in Alpena Community College's basic financial statements as follows:

General fund \$ 11,700

Restricted fund 4,716,010

Total Federal revenues per basic financial statements \$4,727,710

Federal Pell grant return of funds not reported in the audited financial statements at year end and reported as unearned grants in the (SEFA) Schedule of expenditures of federal awards

Revenue accrued (unearned) at June 30, 2014 10,453

Revenue accrued (unearned) at June 30, 2015 581

11,034

Alpena Community College

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 6--RELATIONSHIP OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS TO THE BASIC FINANCIAL STATEMENTS. (continued)

Federal revenues from veterans administration program income reported in the audited financial statements at June 30, 2015 and not reported as grants in the (SEFA) Schedule of expenditures of federal awards	\$ (837)
Federal Vocational Education Program, C.F.D.A. #84.048 previously reported as state grants in the audited basic financial statements at June 30, 2015	131,275
Federal (Direct Loan) Programs, C.F.D.A. #84.268 previously not reported as revenues in the audited basic financial statements at June 30, 2015	<u>2,475,121</u>
(SEFA) Current year federal expenditures	<u><u>\$7,344,303</u></u>



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.

To the Board of Trustees

Alpena Community College

Alpena, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of Alpena Community College (the "College"), and its discretely presented component unit as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated October 20, 2015. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the basic financial statements, we considered Alpena Community College's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's basic financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Alpena Community College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Straley Kamp & Kraenzlein P.C.

October 20, 2015



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133.**

To the Board of Trustees
Alpena Community College
Alpena, Michigan

Report on Compliance for Each Major Federal Program

We have audited Alpena Community College (the "College") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (*OMB Circular A-133 Compliance Supplement*) that could have a direct and material effect on each of Alpena Community College's major federal programs for the year ended June 30, 2015. Alpena Community College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Alpena Community College's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Alpena Community College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Alpena Community College's compliance.

Opinion on Each Major Federal Program

In our opinion, Alpena Community College, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

The management of Alpena Community College, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Alpena Community College's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Alpena Community College's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Straley Lamp & Kraenzlein P.C.

January 18, 2016

Alpena Community College

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2015

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditors’ report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified not considered to be a material weakness?

_____ Yes X None

Noncompliance material to financial statements noted?

_____ Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified not considered to be a material weakness?

_____ Yes X None

Type of auditors’ report issued on compliance for major programs

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)?

_____ Yes X No

Alpena Community College

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2015

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
U. S. Department of Labor	
CFDA 17.82	Trade Adjustment Assistance Community College and Career Training (TAACCCT)
U.S. Department of Education	
Federal Student Aid Cluster:	
CFDA 84.007	Federal Supplemental Educational Opportunity Grant Program (SEOG)
CFDA 84.033	Federal Work-Study Program (FWS)
CFDA 84.063	Federal Pell Grant Program (PELL)
CFDA 84.268	Federal Direct Student Loans (Direct Loan)
Trio Cluster:	
CFDA 84.042	TRIO – Student Support Services
CFDA 84.044	TRIO – Talent Search

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 300,000

Auditee qualified as low-risk auditee?

X Yes No

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted in the current year.

SECTION II – FEDERAL PROGRAM AUDIT FINDINGS

None noted in the current year.

Alpena Community College

REPORT ON PRIOR AUDIT FINDINGS

For the year ended June 30, 2015

Program

Finding

Questioned
Costs

There were no findings or questioned costs noted in the prior year.

Alpena Community College

CORRECTIVE ACTION PLAN

For the year ended June 30, 2015

A corrective action plan is not required since there are no findings or questioned costs noted in the current year.