

**COLLEGE OF CHARLESTON
CHARLESTON, SOUTH CAROLINA**

**OMB CIRCULAR A-133 REPORTS
(WITH INDEPENDENT AUDITORS' REPORT THEREON)**

FOR THE YEAR ENDED JUNE 30, 2011

**COLLEGE OF CHARLESTON
CHARLESTON, SOUTH CAROLINA**

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COLLEGE OF CHARLESTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDING JUNE 30, 2011

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Pass-through Grantor's Number	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER:			
US DEPARTMENT OF AGRICULTURE			
Monitoring Trace Levels of Greenhouse Gases in Freshwater Wetlands	10.RD	AG-4660-C-09-0010	\$ 768
Experimental Forest and Range Network Information System	10.RD	AG-4660-C-09-0009	85
An Integrated Assessment of Prescribed Fire Effects and Monitoring - Sumter and Francis Marion National Forests, SC	10.RD	03-PA-11081209-070	(424)
Monitoring Stream Flow in the Turkey Creek Watershed, Francis Marion National Forest, SC	10.RD	10-CA-11330140-034	11,396
Passed Through from Southern Regional Aquaculture Center: Effects of Mosquito Abatement Pesticides on Various Life Stages of Commercially Important Shellfish Aquaculture Species in the South	10.RD	2008-38500-19251	439
Passed Through from Guild Associates, Inc.: Subcontract: College of Charleston and Guild Biosciences / USDA	10.RD	2009-33610-20028	5,766
TOTAL US DEPARTMENT OF AGRICULTURE - RESEARCH AND DEVELOPMENT CLUSTER			18,030
US DEPARTMENT OF COMMERCE			
Marine Organisms as Vectors of Human Disease Pathogens	11.RD	MOA-2004-167/1258	5,394
Science to Sustain, Protect, and Restore Coastal Ecosystems Emphasizing Linkage Between Environmental Condition and Human Human Health	11.RD	MOA-2010-051/8134	15,291
Management of NMFS Charleston Laboratory Library 2008-2009	11.RD	MOA-2008-071/7756	112,589
Sex Ratios of North Carolina Turtles	11.RD	ET133C07SE3357	1,130
Testosterone Assays of Sea Turtle Blood Samples	11.RD	DG133F-08-SE-4479	1,564
Passed Through from St. Catherine's Island Wildlife Survival Center / Wildlife Conservation Society: Testosterone Levels in Debilitated and Stranded Turtles	11.RD	NONE	(9)
Passed Through from the University of Central Florida: Biomarker 2	11.RD	NA06N0S4190100	5,793
Passed Through from Florida Atlantic University: At-Sea Research Opportunities for the Next Generation of Scientists: The CIOERT Transect Program	11.RD	NA09OAR4320073	68,275
Passed Through from the University Corporation for Atmospheric Research: Evaluating the Efficacy of an Internet-Based Hurricane Surge Forecasts	11.RD	NA06NWS4670013	(54)
Improved Integration of SLOSH Model Simulations and Local Landmark Data in Hurricane Surge Visualization Model	11.RD	NA06NWS4670013	1,370
Passed Through from SC Sea Grant Consortium: Seed Grant Identification of Putative Paratenic Hosts in the Life Cycle of Parasitic Philometrid Nematodes of the Southern Flounder Using PCR-RFLP Techniques	11.RD	NA06OAR4170015	(48)
Bleaching of <i>Oculina Varicosa</i> a Temperate Zone Coral off South Carolina	11.RD	NA06OAR4170015	245

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Federal grantor/pass-through grantor/program title	Federal CFDA Number	Pass-through Grantor's Number	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER, Continued:			
US DEPARTMENT OF COMMERCE, Continued			
Passed Through from SC Sea Grant Consortium, Continued:			
An Assessment of the Presence and Fate of Pharmaceuticals and Personal Care Products PPCPs Found in Treated Wastewater Discharges into Charleston Harbor South Carolina	11.RD	MOA2006-025/7182, Am .3	3,837
The Gulf Stream Transect Oceanography Program (GuSTO): Undergraduate Workforce Training in Ocean Science Research	11.RD	NA10OAR4170073	16,541
Assessing Flooding Adaptation Needs in the City of Charleston, SC	11.RD	NA10OAR4170073, AM .1	13,579
Comparative Impact of the Invasive Parasitic Species, <i>Anguillicoloides</i> Crassus on the American Eel Populations between the Ace Basin and North Inlet NERRS and the Cooper River	11.RD	NA10OAR4170080 and NA10OAR4170073-5053	147
Health and Well-Being in Coastal Counties: Impact and Resiliency in the Wake of Deepwater Horizon Industrial-Environmental Disaster - Lowell Atkinson	11.RD	MOA2010-049/8135- Am.001	3,265
Health and Well-Being in Coastal Counties: Impact and Resiliency in the Wake of Deepwater Horizon Industrial-Environmental Disaster - Lauren Brown	11.RD	MOA2010-049/8135- Am.001	3,265
Spotted Seatrout Parasitic Burden and Reproductive Condition: Are They Related to Poor Health of the Fish?	11.RD	NA06OAR4170015-5020	1,777
Passed Through from Clemson University:			
Storm Hydrograph Separation Analysis for Paired Coastal Watersheds: An Assessment of Pre-development Site, Year 2	11.RD	NA06OAR4170015	(141)
Storm Hydrograph Separation Analysis for Paired Coastal Watersheds: An Assessment of Pre-development Site 2010	11.RD	NA10OAR4170073	27,804
Passed Through from SC Department of Natural Resources:			
Paralichthid Flounder Spawning Grounds Study, Year 2	11.RD	NA06OAR4170015, Am.9	(8,167)
Passed Through from SC Department of Natural Resources:			
Sex Ratios and Stress in Sea Turtles Captured in the Southeast US Waters	11.RD	NA08NMF4720502	775
TOTAL US DEPARTMENT OF COMMERCE - RESEARCH AND DEVELOPMENT CLUSTER			<u>274,222</u>
US DEPARTMENT OF THE INTERIOR			
EDMAP 2009 Geologic Mapping of the Capers Inlet, SC	15.RD	G09AC00123	1,882
NRC Site License Reviews (IPA-Intermittent)	15.RD	IPA-8-8931-2228	1,850
Shortnose Sturgeon Data Analysis	15.RD	401818M619	2,254
Passed Through from Florida Fish & Wildlife Conservation Commission:			
Laparoscopic Examination of Loggerhead Sea Turtles	15.RD	401819G512	724
Laparoscopic Examination of Loggerhead Sea Turtles in Florida Bay, 2011	15.RD	401819G512	4,785
Passed Through from Clemson University:			
Moth Survey in Congaree National Park	15.RD	H500085050	693
TOTAL US DEPARTMENT OF THE INTERIOR - RESEARCH AND DEVELOPMENT CLUSTER			<u>12,188</u>
US DEPARTMENT OF TRANSPORTATION			
Passed Through from Dorchester County			
Hazardous Materials Emergency Preparedness Grant-Dorchester/Berkeley/ Charleston Counties	20.RD	HMES8042160	30,935
TOTAL US DEPARTMENT OF TRANSPORTATION - RESEARCH AND DEVELOPMENT CLUSTER			<u>30,935</u>

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COLLEGE OF CHARLESTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDING JUNE 30, 2011

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Pass-through Grantor's Number	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER, Continued:			
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			
SC Space Grant Consortium	43.RD	NNG05GI68G	359,968
A Comprehensive FUSE Survey of the Rotation Rates of Very Massive Stars in the Small and Large Magellanic Clouds	43.RD	NNX07AH66G	5,258
SC NASA EPSCoR 2007 (Experimental Program to Stimulate Competitive Research) Research Infrastructure Development	43.RD	NNX07AL01A	102,616
CAN / Experimental Program to Stimulate Competitive Research Experimental Program to Stimulate Competitive Research (EPSCoR) - 2007	43.RD	NNX07AT68A	183,609
XMM at the Edge of an AGN Wind a Deep Observation of PG 1126-041	43.RD	NNX07AT57A	184,297
SC Space Grant Consortium, Year 18	43.RD	NNX10AE11G	31,122
SC NASA EPSCoR: Development of Rapid Cycle Pressure Swing Adsorption Oxygen Concentrators for Extraterrestrial Applications	43.RD	NNX10AM76H	381,862
NRA / Research Opportunities in Space and Earth Sciences - 2008 (ROSES - 2008)	43.RD	NNX09AW23A	149,464
CAN / Experimental Program to Stimulate Competitive Research Experimental Program to Stimulate Competitive Research (EPSCoR)	43.RD	NNX10AG96G	2,338
	43.RD	NNX10AN36A	93,616
	43.RD	NNX10AN33A	128,669
Passed Through from Cornell University:			
Gamma Ray Burst Population Studies with an Enhances Batse Burst Catalog	43.RD	NNX09AD03G	10,966
Quantified Uncertainty: Flexible Probabilistic Modeling of Dynamic Spectra and Other Astronomical Data	43.RD	NNX09AK60G	12,533
Passed Through from Jet Propulsion Laboratory:			
Coldest Imaged Companion of a Sun-like Star	43.RD	RSA No. 1409371	12,978
Passed Through from Smithsonian Astrophysical Observatory:			
The Size of Quasar Non-Thermal / X-ray Emission Regions	43.RD	NAS8-03060	20,777
An Archival Study of the X-ray Spectral Evolution of AGNs	43.RD	NAS8-03060	5,401
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION - RESEARCH AND DEVELOPMENT CLUSTER			1,685,474
NATIONAL FOUNDATION FOR THE HUMANITIES			
Passed Through from SC Humanities Council:			
The Charleston Jazz Initiative Legends Festival	45.RD	10-1335-1	40
TOTAL NATIONAL FOUNDATION FOR THE HUMANITIES - RESEARCH AND DEVELOPMENT CLUSTER			40
NATIONAL SCIENCE FOUNDATION			
PFI: Lowcountry Partnership for Biomedical Innovation	47.RD	IIP-0917987	168,895
RUI: Stability Analysis for Soliton Solutions of the Vortex Filament Equation and Beyond	47.RD	DMS-0908074	58,447
Collaborative Proposal: RUI: An Automatic Telescope for Stellar Research and Training of Undergraduates	47.RD	AST-0507551	2,216
RUI: Tilted Accretion Disks Around Rapidly Rotating Black Holes	47.RD	AST-0807385	50,660
Workshop of the Southeastern Clustering and Ranking Group August 2009 Charleston, SC	47.RD	DMS-0917889	(1,342)
Southeast Geometry Conference 2010-2012	47.RD	DMS-1007465	6,630
RUI: Ground-Based and Space-Based Direct Imaging Surveys for Extrasolar Planets	47.RD	AST-1009203	27,167
Physiological Ecology of Intertidal Development: Linking Embryo Performance and Adult Reproductive Ecology	47.RD	OCE-0621467	60,216

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RESEARCH AND DEVELOPMENT CLUSTER, Continued:			
NATIONAL SCIENCE FOUNDATION, Continued			
The Evolution of Feeding Tolerance for Chemically-Rich Seaweeds Among Herbivore Populations: A Tropical -Temperate Contrast	47.RD	OCE-0550245	1,013
Collaborative Research: Phytoplankton Community Dynamics and Physiological Status in the South Atlantic Subtropical Gyre and Benguela Upwelling Systems	47.RD	OCE-0728683	36,966
Collaborative Research: Analytical Techniques and Software: Development of Cyberinfrastructure to Support Laser-Ablation ICP Mass Spectrometry	47.RD	EAR-0930223	95,082
Collaborative Research: Lipid Lubrication of Oceanic Carbon and Sulfur Biochemistry via a Host-Virus Chemical Arms Race	47.RD	OCE-1061876	23,152
CAREER: Updating Problems in Information Retrieval and a Mathematical Dissection Lab	47.RD	CCF-0546622	56,663
SGER: Music Similarity Retrieval Using Power-Law Metrics	47.RD	IIS-0849499	(53)
EAGER: An Efficient Algorithm for Automated Transcription of Music, Vocalizations, and Arbitrary Sound Recordings	47.RD	IIS-1049554	22,985
REU Site: Research Experiences in Experimental Marine Biology	47.RD	DBI-0552828	878
RUI: Impaired Metabolism and Performance in Crustaceans Exposed to Bacteria	47.RD	IOS-0725245	148,692
Arabidopsis 2010 Collaborative Research RUI Quantifying Mutation Parameters in a Fitness Landscape Spontaneous Mutation in a Thaliana in its Native Range	47.RD	DEB-0845413	24,536
An Assessment of the Microbial Diversity Associated with Selected Caribbean Corals	47.RD	DEB-0964997	11,642
RUI: Targeted Annotation and Exploration of Synteny of Immunoglobulin Loci in Teleosts using RSS Motifs	47.RD	MCB-0948150	33,319
RUI: Fine Root Production and Architecture in a Loblolly Pine Forest Exposed to FACE: Interactive Effects of Atmospheric CO2-enrichment with Soil N Availability	47.RD	DEB-1020691	144,901
CAREER: Prediction of Synchrony and Phase-Locked Modes in Neural Networks based on Stimulus Time Resetting Curve	47.RD	IOS-1054914	17,521
Collaborative Research: Jaws and Backbone: Chondrichthyan Phylogeny and a Spine for the Vertebrate Tree of Life	47.RD	DEB-1132229	44,843
Collaborative: RUI: Engaging Undergraduates in Genomic Questions and Environmental Context: Building a Database of Complex Phenotypes for Plant Knockout Mutants	47.RD	IOS-1052262	17,672
REU Site: Research Experiences in Marine Organism Health: Resilience and Response to Environmental Change	47.RD	DBI-1062990	37,605
Graduate Research Fellowship Program	47.RD	DGE-0946744	37,747
Collaborative Research: Scaling up an Innovative Approach for Attracting Students to Computing	47.RD	DRL-1031356	11,306
Collaborative Research: Quantifying the Effects of Iron and Light on the Growth of Diatoms from the Ross Sea	47.RD	ANT-0739447	52,865
Collaborative Research: A Proteomic Approach to Understanding Cytoprotective Biogenic Sulfur Production in Sea-Ice Diatoms	47.RD	ANT-0739446	96,716
American Recovery and Reinvestment Act (ARRA) - RUI: SBBI: Phylogenetic Effect on Host Use Within Generalist Herbivores: A Case Study Using Marine Amphipods in the Family Amphipodidae (Crustacea: Amphipoda)	47.RD	DEB-0919064	156,409
TOTAL NATIONAL SCIENCE FOUNDATION - RESEARCH AND DEVELOPMENT CLUSTER			1,445,349
US ENVIRONMENTAL PROTECTION AGENCY			
Passed Through from Charleston County:			
Community Action for a Renewed Environment (CARE) Project	66.RD	RE-96494108-1	1,654
TOTAL US ENVIRONMENTAL PROTECTION AGENCY - RESEARCH AND DEVELOPMENT CLUSTER			1,654

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Federal grantor/pass-through grantor/program title	Federal CFDA Number	Pass-through Grantor's Number	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER, Continued:			
US DEPARTMENT OF ENERGY			
Passed Through from Duke University: Effects of Elevated CO ₂ and N Fertilization on Extraradical and Mycchizal Fungi: Implications for Carbon Flow into Southeastern Forests	81.RD	DE-FC02-06ER64156	398
Synchronicity of Fine Root and Soil Fungal Phenology: Responses to Disturbance, Interannual Variation in Precipitation and Temperature, and Atmospheric CO ₂ over 12 Years	81.RD	DE-FC02-06ER64156	106,129
TOTAL US DEPARTMENT OF ENERGY - RESEARCH AND DEVELOPMENT CLUSTER			<u>106,527</u>
US DEPARTMENT OF EDUCATION			
Radical Change in Large-Class Instruction: A Plan to Develop, Assess and Disseminate a Lecture-Less, Student-Active Teaching Method Proven Successful in Small Chemistry Classes	84.RD	P116B060026	126,773
TOTAL US DEPARTMENT OF EDUCATION - RESEARCH AND DEVELOPMENT CLUSTER			<u>126,773</u>
US DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Light Dosimetry for Esophageal Photodynamic Therapy	93.RD	1 R15 CA120106-01A1	157
Passed Through from the University of Virginia: ARRA - Minds in Motion	93.RD	5RC1HD063534-02	43,787
Passed Through from the University of South Carolina: ARRA - Administrative Supplement - INBRE South Carolina IDeA Network for Biomedical Research Excellence (SC-INBRE), Year 5	93.RD	3P20RR016461-09S1	7,149
Building Biomedical Research Pathways in Genetics, Neurobiology, and Chemical Biology	93.RD	5 P20 RR16461	2,262
	93.RD	2P20RR016461-10	140,057
Passed Through from SC Developmental Disabilities Council: Move, Grove, Get Active: A Family Centered Recreation Program for Children with Aspergers/Autism Spectrum Disorder	93.RD	0-21-0031	13,298
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES - RESEARCH AND DEVELOPMENT CLUSTER			<u>206,710</u>
US DEPARTMENT OF HOMELAND SECURITY			
Passed Through SC Emergency Management Division: South Carolina Earthquake Education and Preparedness Program (SCEEP)	97.RD	EMA-2009-GR-5554	6,000
TOTAL US DEPARTMENT OF HOMELAND SECURITY - RESEARCH AND DEVELOPMENT CLUSTER			<u>6,000</u>
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			<u>3,913,902</u>

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Federal grantor/pass-through grantor/program title	Federal CFDA Number	Pass-through Grantor's Number	Total Expenditures
<u>STUDENT FINANCIAL AID CLUSTER:</u>			
US DEPARTMENT OF EDUCATION			
Supplemental Educational Opportunity Grant 2008-2009	84.007	P007A083774	9,897
Supplemental Educational Opportunity Grant 2010-2011	84.007	P007A103774	310,645
College Work-Study Program 2005-2006	84.033	P033A053774	(97)
College Work-Study Program 2006-2007	84.033	P033A063774	42,104
College Work-Study Program 2008-2009	84.033	P033A083774	(63,302)
College Work-Study Program 2010-2011	84.033	P033A103774	263,852
Perkins Loan	84.038	P038A043774	2,251,137
Actual Pell Grant Program 2009-2010	84.063	P063P090378	(16,611)
Actual Pell Grant Program 2010-2011	84.063	P063P100378	9,804,157
Federal Direct Student Loan Unsubsidized 2008-2009	84.268	P268K090378	(12)
Federal Direct Student Loan Unsubsidized 2009-2010	84.268	P268K100378	(19,179)
Federal Direct Student Loan Unsubsidized 2010-2011	84.268	P268K110378	17,565,364
Federal Direct Plus Student Loan 2009-2010	84.268	P268K100378	(21,603)
Federal Direct Plus Student Loan 2010-2011	84.268	P268K110378	25,875,293
Federal Direct Student Loan Subsidized 2009-2010	84.268	P268K100378	(2,671)
Federal Direct Student Loan Subsidized 2010-2011	84.268	P268K110378	17,208,443
Federal Direct Graduate Plus Loan Program 2009-2010	84.268	P268K100378	(3,210)
Federal Direct Graduate Plus Loan Program 2010-2011	84.268	P268K110378	750,059
Academic Competitiveness Grants 2009-2010	84.375	P375A090378	(1,300)
Academic Competitiveness Grants 2010-2011	84.375	P375A100378	548,064
National Science and Mathematics Access to Retain Talent (SMART) Grants 10-11	84.376	P376S100378	588,341
Teacher Education Assistance for College and Higher Education Grants 2010-2011	84.379	P379T110378	229,000
TOTAL US DEPARTMENT OF EDUCATION - STUDENT FINANCIAL AID CLUSTER			<u>75,318,371</u>
<u>TRIO CLUSTER:</u>			
US DEPARTMENT OF EDUCATION			
Project ROAR, A Student Support Services Program to Serve 140 Low Income, First Generation, and Disabled Students	84.042A	P042A100123	125,275
Upward Bound Program	84.047A	P047A070612	365,295
College of Charleston Ronald E. McNair Post-Baccalaureate Degree Program	84.217A	P217A090181	234,484
TOTAL US DEPARTMENT OF EDUCATION - TRIO CLUSTER			<u>725,054</u>
<u>STATE FISCAL STABILIZATION FUND CLUSTER:</u>			
US DEPARTMENT OF EDUCATION			
Passed Through from Office of the State Treasurer: ARRA - State Fiscal Stabilization Funds 2010-2011	84.394	S394A090052	4,988,026
TOTAL US DEPARTMENT OF EDUCATION - STATE FISCAL STABILIZATION FUND CLUSTER			<u>4,988,026</u>

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Federal grantor/pass-through grantor/program title	Federal CFDA Number	Pass-through Grantor's Number	Total Expenditures
OTHER PROGRAMS:			
US DEPARTMENT OF JUSTICE			
Passed Through from SC Department of Alcohol and Other Drug Abuse Services:			
Palmetto Initiative for Campus/Community Collaborations (PICCC) 2009-2010	16.727	COC-PICC-0	28,248
Palmetto Initiative for Campus/Community Collaborations (PICCC) 2010-2011	16.727	COC-PICC-1	44,948
TOTAL US DEPARTMENT OF JUSTICE - OTHER PROGRAMS			73,196
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			
Passed Through from Space Telescope Science Institute:			
The Standard Touch: Developing Enriching Space Science E/PO			
Products for Learners who are Blind/Visually Impaired	43.UNK	HST-ED-90313.01-A	1,200
Transporting HST Exoplanet Studies to the Middle/High Classroom	43.UNK	HST-EO-12228.20-A	3,586
Passed Through from the University of Alabama in Huntsville:			
Coordinate Science Definition Team Activities at the College of Charleston			
	43.UNK	NNM05AA22A	13,823
Passed Through from the National Space Grant Foundation:			
Fly Me to the Moon			
	43.UNK	2009-AESP10	18,747
Passed Through from Washington University:			
Moonrise: A Lunar South Pole-Aitken Basin Sample Return Mission (Phase A)			
	43.UNK	NNM10AA13C	23,198
Passed Through from Brown University:			
Moon Mineralogy Mapper			
	43.UNK	NNM05AB26C	34,125
The Moon as Cornerstone to the Terrestrial Planets: The Formative Years			
	43.UNK	NNA09DB34A	31,405
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION - OTHER PROGRAMS			126,084
NATIONAL ENDOWMENT FOR THE HUMANITIES			
Crazyhorse Literary Journal Expansion 2010			
	45.024	10-5200-7072	7,500
Passed Through from SC Humanities Council:			
Conference and Teachers Workshop on Race, Labor and Citizenship in the Post-Emancipation South			
	45.129	9-1305-1	386
Roger Guenveur Smith: Tracing History			
	45.129	10-1365-1	4,000
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES - OTHER PROGRAMS			11,886
NATIONAL SCIENCE FOUNDATION			
Collaborative Proposal: Southeastern Atlantic Mathematical Sciences Workshop			
	47.049	DMS-0739387	11,855
MRI-Consortium Acquisition of a Shipboard Sorting High Speed Flow Cytometer for Research and Education			
	47.050	OCE-0923320	269,723
Acquisition of an Isotopic Liquid Water Analyzer for Environmental Science Research and Student Training at the College of Charleston			
	47.050	EAR-1029135	80,762
Passed Through the Institute for Global Environmental Strategies:			
A Collaborative Effort for Building an Earth System Science Education Alliance in SC			
	47.050	GEO-0631389	4,281
Qualitative Research Workshop			
	47.076	DUE-0923592	2,102
Computing in the Arts: A Model Curriculum			
	47.076	DUE-1044861	1,213

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Federal grantor/pass-through grantor/program title	Federal CFDA Number	Pass-through Grantor's Number	Total Expenditures
OTHER PROGRAMS, Continued:			
NATIONAL SCIENCE FOUNDATION, Continued			
Passed Through from South Carolina State University:			
SCAMP Phase II - Year 3	47.076	HRD-0705355	32,665
SCAMP Phase II - Year 4	47.076	HRD-0705355	17,457
Planning Meeting for a US-Italy Coastal Antarctic Time Series	47.079	OISE-1000668	4,730
Passed Through from South Carolina Research Authority:			
ARRA - Collaborative Research: An EPSCoR Desktop to Teragrid Ecosystem	47.082	EPS-0919440	42,331
TOTAL NATIONAL SCIENCE FOUNDATION - OTHER PROGRAMS			<u>467,119</u>
US ENVIRONMENTAL PROTECTION AGENCY			
Indoor Air Quality Tools for Schools	66.034	XA-95420309-0	359
TOTAL US ENVIRONMENTAL PROTECTION AGENCY - OTHER PROGRAMS			<u>359</u>
US DEPARTMENT OF ENERGY			
Passed Through from South Carolina Energy Office:			
ARRA - Simons Center for the Arts Direct Digital Controls Installation	81.041	S09-0129	154,378
ARRA - Lightsey Center Direct Digital Controls Installation	81.041	S09-0129	124,378
ARRA - Randolph Hall Direct Digital Controls Installation	81.041	S09-0129	82,378
ARRA - J.C. Long Building Direct Digital Controls Installation	81.041	S09-0129	124,378
ARRA - Central Energy Grid Buildings Installation	81.041	S09-0129	147,800
TOTAL US DEPARTMENT OF ENERGY - OTHER PROGRAMS			<u>633,312</u>
US DEPARTMENT OF EDUCATION			
Global Scholars Program	84.016A	P016A080022	84,707
Passed Through from South Carolina Department of Education:			
Personnel Development Collaboration: Project CREATE 2010-2011	84.027A	11-CO-303-01	61,812
Greening the Supply Chain: Promoting Economically and Socially Sustainable Environmental Development	84.116N	P116N070022	61,205
The Need for International Entrepreneurship Education	84.153A	P153A080039	108,615
Passed Through from the University of South Carolina:			
Diverse Pathways in Teacher Preparation: A Collaborative Approach for South Carolina 2- and 4-Year Colleges	84.336B	P336B040014	15
Passed Through from South Carolina Department of Education:			
Partnering to Increase Science and Mathematics Teacher Knowledge and Student Achievement	84.366	11 MS 303-01	52,981
REACH F.A.R. (Realizing Educational and Career Hopes: Foundation, Augmentation, Replication) Application for Model Comprehensive Postsecondary and Transition Program	84.407A	P407A100001	179,990
TOTAL US DEPARTMENT OF EDUCATION - OTHER PROGRAMS			<u>549,325</u>
TOTAL OTHER PROGRAMS			<u>1,861,281</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 86,806,634</u></u>

COLLEGE OF CHARLESTON
NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
FOR THE YEAR ENDING JUNE 30, 2011

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the College of Charleston 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR FEDERAL AWARDS

Expenditures for student financial aid programs include the federal share of student's Federal Supplemental Educational Opportunity Grant program grants and Federal Work Study program earnings, certain other federal financial aid for students and administrative costs allowances, where applicable.

Expenditures for federal research and development programs are determined using the cost accounting principles and procedures set forth in OMB Circular A-21, Cost Principles for Educational Institutions. Under these cost principles, certain expenditures are not allowable or are limited as to reimbursement.

Expenditures for nonfinancial aid awards include indirect costs, related primarily to facilities operation and maintenance and general, divisional and departmental administrative services, which are allocated to direct cost objectives (including federal awards) based on negotiated formulas commonly referred to as facilities and administrative cost rates. Facilities and administrative costs allocated to such awards for the year ended June 30, 2011, were based on predetermined fixed rates negotiated with the College's cognizant federal agency.

NOTE 3 - FEDERAL PERKINS LOAN PROGRAM (CFDA NUMBER 84.038)

The Federal Perkins Loan Program is administered directly by the College of Charleston, and balances and transactions are included in the loan fund of the College of Charleston's financial statements. The balance of loans outstanding, under the Federal Perkins Loan program, was \$2,097,566 as of June 30, 2011.

NOTE 4 - MATCHING

Under the Federal Work Study program, the College of Charleston matched \$44,252 in total compensation for the year ended June 30, 2011, in addition to the federal share of expenditures in the accompanying Schedule of Expenditures of Federal Awards.

Under the Supplemental Education Opportunity Grant program, the College of Charleston matched \$122,293 in funds awarded to students for the year ended June 30, 2011, in addition to the federal share of expenditures in the accompanying Schedule of Expenditures of Federal Awards.

**COLLEGE OF CHARLESTON
NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
FOR THE YEAR ENDING JUNE 30, 2011**

NOTE 5 - CONTINGENCIES

The College of Charleston receives funds under various federal grant programs and such awards are to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of non-compliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

NOTE 6 - SUBRECIPIENTS

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the College of Charleston provided federal awards to subrecipients as follows:

<u>Federal Granting Agency</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
US Department of Agriculture	10.XXX	\$ 10,360
National Aeronautics and Space Administration	43.XXX	1,130,183
US Department of Education	84.XXX	96,531
National Science Foundation	47.041 / 47.070	<u>38,193</u>
		<u>\$ 1,275,267</u>

NOTE 7 - STATE ENERGY PROGRAM (CFDA NUMBER 81.041) NOTE PAYABLE

The State Energy Program grants are administered by the South Carolina Energy Office. Pursuant to the grant award, 25% of the application amount (\$639,000) is repayable in the form of a no interest loan in the amount of \$159,750. The note was paid in full during the year ended June 30, 2011.



**INDEPENDENT AUDITORS' 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***

Members of the Board of Trustees
College of Charleston
Charleston, South Carolina

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the College of Charleston (the College), an agency of the State of South Carolina, as of and for the year ended June 30, 2011, which collectively comprise the College's basic financial statements and have issued our report thereon dated October 10, 2011. Our report includes a reference to another auditor. We conducted our audit in accordance with 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. Another auditor audited the financial statements of the College of Charleston Foundation. The financial statements of the College of Charleston Foundation, a discretely presented component unit and the College of Charleston Cougar Club, a discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

Management of the College is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the College's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over financial reporting.

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 College's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are free of 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*.

This report is intended solely for the information and use of management, the audit committee, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Greenwood, South Carolina
October 10, 2011

Elliott Davis, LLC



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE A DIRECT
AND MATERIAL EFFECT ON EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133 AND ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS**

Members of the Board of Trustees
College of Charleston
Charleston, South Carolina

Compliance

We have audited the College of Charleston's (the College) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2011. The College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the College's management. Our responsibility is to express an opinion on the College's compliance based on our audit.

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. 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 the 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. Our audit does not provide a legal determination of the College's compliance with those requirements.

In our opinion, the College complied, in all material respects, with the 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, 2011.

Internal Control Over Compliance

Management of the College is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the College's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance 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 the 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the College of Charleston, an agency of the State of South Carolina, as of and for the year ended June 30, 2011, which collectively comprise the College's basic financial statements, and have issued our report thereon dated October 10, 2011. Our report was modified to include a reference to other auditors. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, the audit committee, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Elliott Davis, LLC

Greenwood, South Carolina

January 5, 2012, except for the portion related to the Schedule of Expenditures of Federal Awards as to which date is October 10, 2011

COLLEGE OF CHARLESTON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2011

Section I - Summary of auditors' results

Financial Statements

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
- Material weakness identified?	No
- Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over financial reporting:	
- Material weakness identified?	No
- Significant deficiencies identified?	None reported
Type of auditors' report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.007; 84.033; 84.038; 84.063; 84.268; 84.375; 84.376; 84.379	Student Financial Aid Cluster
84.394	ARRA - State Fiscal Stabilization Fund Cluster
81.041	ARRA - State Energy Program Grants

Dollar threshold used for distinguishing between type A and B programs:	\$2,604,199
Auditee qualified as low-risk auditee?	Yes

Section II - Financial Statement Findings

None reported

Section III - Federal Award Findings and Questioned Costs

None reported

COLLEGE OF CHARLESTON
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2011

In accordance with Government Auditing Standards, issued by the Comptroller General of the United States, the following is the status of known material findings and recommendations from prior year audits:

None reported