

**CLEMSON UNIVERSITY
CLEMSON, SOUTH CAROLINA**

OMB CIRCULAR A-133 REPORTS

FOR THE YEAR ENDED JUNE 30, 2011

**CLEMSON UNIVERSITY
CLEMSON, SOUTH CAROLINA
OMB CIRCULAR A-133 REPORTS**

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CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA number	Expenditures
Research and Development - Cluster		
<u>Department of Agriculture:</u>	10.RD	\$ 7,953,672
Pass-through programs from:		
South Carolina Department of Agriculture	10.RD	19,507
South Carolina Forestry Commission	10.RD	4,313
South Carolina Department of Agriculture	10.RD	24,265
Texas Tech University	10.RD	25,756
Mississippi State University	10.RD	1,573
South Carolina Department of Agriculture	10.RD	10,998
South Carolina Department of Agriculture	10.RD	16,125
South Carolina Department of Agriculture	10.RD	10,023
South Carolina Department of Agriculture	10.RD	12,135
South Carolina Department of Agriculture	10.RD	4,619
South Carolina Department of Agriculture	10.RD	10,234
South Carolina Department of Agriculture	10.RD	39,837
South Carolina Department of Agriculture	10.RD	7,160
South Carolina Department of Agriculture	10.RD	7,058
South Carolina Department of Agriculture	10.RD	325
South Carolina Department of Agriculture	10.RD	7,932
University of California Davis	10.RD	47,905
University of California Davis	10.RD	1,896
North Carolina State University	10.RD	6,946
University of Florida	10.RD	199
Florida State University	10.RD	23,145
University of Florida	10.RD	21,948
Virginia Polytechnic Institute	10.RD	9,895
University of Georgia	10.RD	39,957
University of Arkansas	10.RD	63,556
University of Georgia	10.RD	8,095
University of Georgia	10.RD	49,388
University of Georgia	10.RD	1,661
University of Georgia	10.RD	15,097
University of Georgia	10.RD	78,320
Utah State University	10.RD	17,036
University of Georgia	10.RD	14,016
Pennsylvania State University	10.RD	12,577
Washington State University	10.RD	69,888
Michigan State University	10.RD	38,342
University of Florida	10.RD	101,370
Cornell University	10.RD	1,830
University of Georgia	10.RD	18,430
Appalachian Sustainable Agriculture Project	10.RD	4,456
North Carolina State University	10.RD	2,611
University of Kentucky	10.RD	23,913
University of Georgia	10.RD	606
University of Georgia	10.RD	13,704
Georgia Forestry Commission	10.RD	6,000
State of California	10.RD	27,159
Auburn University	10.RD	8,668
Total Department of Agriculture	10.RD	<u>8,884,146</u>

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CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2011

Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA number	Expenditures
<u>Department of Commerce:</u>	11.RD	\$ 127,294
Pass-through programs from:		
Georgia Department of Natural Resources	11.RD	11,069
National Textile Center	11.RD	5,090
National Textile Center	11.RD	2,362
National Textile Center	11.RD	11
National Textile Center	11.RD	19,867
National Textile Center	11.RD	55,531
National Textile Center	11.RD	50,276
National Textile Center	11.RD	43,639
National Textile Center	11.RD	53,620
National Textile Center	11.RD	56,055
South Carolina Sea Grant Consortium	11.RD	3,944
South Carolina Sea Grant Consortium	11.RD	8,296
South Carolina Sea Grant Consortium	11.RD	821
South Carolina Sea Grant Consortium	11.RD	39,757
South Carolina Sea Grant Consortium	11.RD	38,289
South Carolina Sea Grant Consortium	11.RD	57,482
South Carolina Sea Grant Consortium	11.RD	34,051
South Carolina Sea Grant Consortium	11.RD	19,063
South Carolina Sea Grant Consortium	11.RD	5,424
South Carolina Sea Grant Consortium	11.RD	7,629
South Carolina Sea Grant Consortium	11.RD	4,526
South Carolina Manufacturing Extension Partnership	11.RD	1,422
South Carolina Manufacturing Extension Partnership	11.RD	90,001
Michelin North America, Incorporated	11.RD	198,543
Total of Department of Commerce		934,062
<u>Department of the Defense:</u>	12.RD	7,602,465
Pass-through programs from:		
University of Michigan	12.RD	122,950
MIT Lincoln Laboratory		8,271
Clemson University Research Foundation	12.RD	161,967
Washington & Jefferson College	12.RD	52,553
South Carolina Research Authority	12.RD	195,103
South Carolina Research Authority	12.RD	19,872
Clemson University Research Foundation	12.RD	112,317
North Carolina A&T State University	12.RD	144,451
Clemson University Research Foundation	12.RD	74,804
Clemson University Research Foundation	12.RD	96,332
Universal Technology Corporation	12.RD	54,544
Advanced Photonic Crystals, LLC	12.RD	19,693
Battelle	12.RD	92,333
High Performance Technologies, Incorporated	12.RD	58,378
Science Applications International Corporation	12.RD	25,964
Science Applications International Corporation	12.RD	(9,443)
Science Applications International Corporation	12.RD	95,914
Impact Technologies LLC	12.RD	31,231
University of Michigan	12.RD	61,871
Massachusetts Institute of Technology	12.RD	86,171
Tulane University	12.RD	38,163
South Carolina Department of Natural Resources	12.RD	9,279
NanoScale Corporation	12.RD	30,000

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CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2011

Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA number	Expenditures
<u>Department of the Defense, continued:</u>		
Pass-through programs from, continued:		
University of Michigan	12.RD	\$ 1,429
NXT, Incorporated	12.RD	124,720
FlexTech Alliance, Incorporated	12.RD	63,344
Georgia Health Sciences University	12.RD	48,929
Pennsylvania State University	12.RD	75,880
Clemson University Research Foundation	12.RD	40,017
Clemson University Research Foundation	12.RD	41,966
Children's Hospital Boston	12.RD	20,826
NXT, Incorporated	12.RD	122,919
Mote Marine Laboratory	12.RD	5,429
University of Missouri - Columbia	12.RD	86,050
Clemson University Research Foundation	12.RD	45,061
Clemson University Research Foundation	12.RD	119,288
Clemson University Research Foundation	12.RD	962
New Jersey Institute of Technology	12.RD	23,066
University of Texas at Dallas	12.RD	156,672
Clemson University Research Foundation	12.RD	83,838
Clemson University Research Foundation	12.RD	49,026
Total Department of Defense	12.RD	<u>10,294,605</u>
<u>Department of Interior:</u>		
Pass-through programs from:		
Research Planning Incorporated	15.RD	12,419
Virginia Polytechnic Institute	15.RD	26,745
Florida Fish & Wildlife Conservation Commission	15.RD	40,670
South Carolina Department of Natural Resources	15.RD	3,883
National Fish and Wildlife Foundation	15.RD	20,588
National Fish and Wildlife Foundation	15.RD	53,546
SC Department of Natural Resources	15.RD	3,248
SC Department of Natural Resources	15.RD	33,145
SC Department of Natural Resources	15.RD	20,629
SC Department of Natural Resources	15.RD	12,591
University of Minnesota	15.RD	5,397
Virginia Polytechnic Institute	15.RD	17,914
Total Department of Interior		<u>880,189</u>
<u>Department of Labor:</u>		
Pass-through programs from:		
South Carolina Department of Commerce	17.RD	2,473
	17.RD	<u>257,023</u>
Total Department of Labor		<u>259,496</u>
<u>Department of State:</u>		
Pass-through programs from:		
American Energy Technologies Company	19.RD	31,285
	19.RD	<u>10,000</u>
Total Department of State		<u>41,285</u>

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CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2011

Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA number	Expenditures
<u>Department of Transportation:</u>	20.RD	\$ 57,832
Pass-through programs from:		
South Carolina Department of Transportation	20.RD	2,015
South Carolina Department of Transportation	20.RD	21,295
Professional Service Industries, Incorporated	20.RD	46,249
South Carolina Department of Transportation	20.RD	181,650
South Carolina Department of Transportation	20.RD	100,570
South Carolina Department of Transportation	20.RD	98,814
Clemson University Research Foundation	20.RD	14,685
University of North Carolina - Chapel Hill	20.RD	101,033
South Carolina Department of Transportation	20.RD	98,008
South Carolina Department of Transportation	20.RD	97,698
South Carolina Department of Transportation	20.RD	103,295
South Carolina Department of Transportation	20.RD	25,088
Intelligent Automation Incorporated	20.RD	59,543
Clemson University Research Foundation	20.RD	39,619
Clemson University Research Foundation	20.RD	16,085
South Carolina Department of Transportation	20.RD	27,670
South Carolina Department of Transportation	20.RD	28,006
South Carolina Department of Transportation	20.RD	7,531
The National Academies	20.RD	12,875
Innovative Pavement Research Foundation	20.RD	328,807
South Carolina Department of Transportation	20.RD	463
South Carolina Department of Transportation	20.RD	56,101
South Carolina Department of Public Safety	20.RD	40,313
Clemson University Research Foundation	20.RD	10,541
Total Department of Transportation		<u>1,575,786</u>
<u>National Aeronautics and Space Administration:</u>	43.RD	753,907
Pass-through programs from:		
Smithsonian Astrophysical Observatory	43.RD	8,897
Jet Propulsion Laboratory	43.RD	16,894
Jet Propulsion Laboratory	43.RD	1,435
College of Charleston	43.RD	15,033
College of Charleston	43.RD	830
College of Charleston	43.RD	9,000
College of Charleston	43.RD	9,499
College of Charleston	43.RD	10,000
College of Charleston	43.RD	8,000
College of Charleston	43.RD	9,000
College of Charleston	43.RD	5,499
College of Charleston	43.RD	8,000
College of Charleston	43.RD	25,000
College of Charleston	43.RD	10,864
College of Charleston	43.RD	10,000
College of Charleston	43.RD	11,768
College of Charleston	43.RD	4,342
College of Charleston	43.RD	3,000
College of Charleston	43.RD	2,650
College of Charleston	43.RD	179
College of Charleston	43.RD	7,177
College of Charleston	43.RD	7,343
College of Charleston	43.RD	15,275

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CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2011

Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA number	Expenditures
<u>National Aeronautics and Space Administration, continued:</u>		
Pass-through programs from, continued:		
College of Charleston	43.RD	\$ 7,063
College of Charleston	43.RD	2,943
College of Charleston	43.RD	8,166
College of Charleston	43.RD	7,756
College of Charleston	43.RD	17,268
College of Charleston	43.RD	21,200
College of Charleston	43.RD	16,325
College of Charleston	43.RD	15,895
College of Charleston	43.RD	8,239
Georgia Institute of Technology	43.RD	26,450
National Space Biomedical Research Institute	43.RD	19,143
College of Charleston	43.RD	107,154
National Space Biomedical Research Institute	43.RD	<u>(15,147)</u>
Total National Aeronautics and Space Administration		<u>1,196,047</u>
<u>National Endowment for the Humanities:</u>		
Pass-through programs from:		
National Trust for Historic Preservation	45.RD	63,098
	45.RD	<u>(1)</u>
Total National Endowment for the Humanities		<u>63,097</u>
<u>National Science Foundation:</u>		
National Science Foundation - ARRA:	47.RD	9,420,635
Pass-through programs from:	47.RD	929,285
BBN Technologies	47.RD	4,400
BBN Technologies	47.RD	24,882
University of Central Florida	47.RD	16,465
Colorado State University	47.RD	24,874
CHK Group, Incorporated	47.RD	8,789
Clemson University Research Foundation	47.RD	26,333
Clemson University Research Foundation	47.RD	31,754
NanoScience Engineering Corporation	47.RD	6,462
University of Arkansas	47.RD	37,270
Advanced Thermal Technologies, LLC	47.RD	12,049
3F, LLC	47.RD	65,661
Clemson University Research Foundation	47.RD	33,371
Bioremediation Consulting Incorporated	47.RD	15,286
Advanced Photonic Crystals, LLC	47.RD	48,678
University of Alabama	47.RD	18,073
Advanced Plasma Products Incorporated	47.RD	20,148
Advanced Photonic Crystals, LLC	47.RD	8,925
Clemson University Research Foundation	47.RD	6,944
University of Oklahoma	47.RD	6,754
Clemson University Research Foundation	47.RD	43,903
Advanced Thermal Technologies, LLC	47.RD	9,749
University of Wisconsin - Madison	47.RD	39,702
South Carolina State University	47.RD	57,731
Clemson University Research Foundation	47.RD	116,465
North Carolina State University	47.RD	22,266
University of Massachusetts Amherst	47.RD	11,633
Computing Research Association	47.RD	32,745

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CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2011

Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA number	Expenditures
<u>National Science Foundation, continued:</u>		
Pass-through programs from, continued:		
Computing Research Association	47.RD	\$ 101,090
North Carolina State University	47.RD	108,171
The Academy of Natural Sciences	47.RD	33,780
University of Tennessee	47.RD	70,515
Pennsylvania State University	47.RD	17,548
University of Iowa	47.RD	6,084
Appalachian State University	47.RD	127,620
Iowa State University	47.RD	37,130
Fayetteville State University	47.RD	5,144
Fayetteville State University	47.RD	46,269
Winston Salem State University	47.RD	45,454
South Carolina State University	47.RD	115,608
Purdue University	47.RD	63,690
South Carolina State University	47.RD	60,649
University of Florida	47.RD	139,703
Greenville Technical College	47.RD	98,807
University of NC - Chapel Hill	47.RD	63,246
University of Florida	47.RD	53,561
South Carolina Research Authority	47.RD	158,769
South Carolina Research Authority	47.RD	51,238
South Carolina Research Authority	47.RD	2,250
Medical University of South Carolina	47.RD	35,000
South Carolina Research Authority	47.RD	3,312
South Carolina Research Authority	47.RD	14,000
South Carolina Research Authority	47.RD	525,875
Advanced Photonic Crystals, LLC	47.RD	123
BBN Technologies	47.RD	85,405
Clemson University Research Foundation	47.RD	1,072,626
Clemson University Research Foundation	47.RD	17,073
Total National Science Foundation	47.RD	<u>14,260,972</u>
<u>Small Business Administration:</u>	59.RD	<u>68,104</u>
Total Small Business Administration		<u>68,104</u>
<u>Environmental Protection Agency:</u>	66.RD	723,200
Pass-through programs from:		
Upstate Forever	66.RD	180,655
Dynamac Corporation	66.RD	8,594
Industrial Economics Incorporated	66.RD	2,472
South Carolina Department of Health and Environmental Control	66.RD	46,859
North Carolina State University	66.RD	7,756
City of Aiken	66.RD	211,394
William Marsh Rice University	66.RD	8,366
Total Environmental Protection Agency		<u>1,189,296</u>
<u>Nuclear Regulatory Commission:</u>	77.RD	<u>235,826</u>
Total Nuclear Regulatory Commission		<u>235,826</u>

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CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2011

Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA number	Expenditures
<u>Department of Energy:</u>	81.RD	\$ 2,663,261
Department of Energy - ARRA:	81.RD	232,397
Pass-through programs from:		
SCUREF	81.RD	20,704
Clemson University Research Foundation	81.RD	114
UT-Battelle, LLC	81.RD	81,492
UT-Battelle, LLC	81.RD	71,039
Lawrence Livermore National Laboratory	81.RD	36,166
SCUREF	81.RD	59,215
SCUREF	81.RD	38,462
SCUREF	81.RD	52,844
Sandia National Laboratories	81.RD	79,242
Los Alamos National Laboratory	81.RD	59,625
SCUREF	81.RD	5,713
SCUREF	81.RD	67,667
SCUREF	81.RD	57,760
Battelle Energy Alliance, LLC	81.RD	92,641
SCUREF	81.RD	39,056
Clemson University Research Foundation	81.RD	37,158
SCUREF	81.RD	49,978
Clemson University Research Foundation	81.RD	53,163
NanoSonic, Incorporated	81.RD	25,000
Clemson University Research Foundation	81.RD	16,800
Lawrence Livermore National Laboratory	81.RD	64,186
Clemson University Research Foundation	81.RD	1,551
Clemson University Research Foundation	81.RD	4,047
Clemson University Research Foundation	81.RD	3,805
Clemson University Research Foundation	81.RD	69,395
SCUREF	81.RD	9,530
Clemson University Research Foundation	81.RD	126,964
Clemson University Research Foundation	81.RD	62,480
Medical University of South Carolina	81.RD	2,391
Pennsylvania State University	81.RD	9,072
Clemson University Research Foundation	81.RD	155,824
Clemson University Research Foundation	81.RD	22,273
NanoScale Corporation	81.RD	32,516
Clemson University Research Foundation	81.RD	87,462
University of Illinois	81.RD	50,471
TECHFISH, LLC	81.RD	55,659
Louisiana State University	81.RD	203,197
South Dakota State University	81.RD	50,263
Clemson University Research Foundation	81.RD	13,598
University of Georgia	81.RD	48,637
Southern States Energy Board	81.RD	19,225
Louisiana State University	81.RD	194,633
Clemson University Research Foundation	81.RD	102,596
SCUREF	81.RD	6,496
South Carolina Energy Office	81.RD	291
Clemson University Research Foundation	81.RD	244,896
Clemson University Research Foundation	81.RD	356,572
Clemson University Research Foundation	81.RD	88,931
Clemson University Research Foundation	81.RD	185,310
National Association of State Energy Officials	81.RD	<u>(34,000)</u>
Total Department of Energy		<u>6,077,768</u>

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CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2011

Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA number	Expenditures
<u>Department of Education:</u>	84.RD	\$ 8,889
Pass-through programs from:		
South Carolina Department of Education	84.RD	125,322
South Carolina Department of Education	84.RD	197,195
South Carolina Department of Education	84.RD	18,470
Marion School District 7	84.RD	14,400
University of Louisville	84.RD	2,000
University of Louisville	84.RD	37,423
University of Louisville	84.RD	222,699
University of Central Florida	84.RD	16,577
Orangeburg School District 3	84.RD	19,500
Iowa State University	84.RD	152,892
Tlingit & Haida Indian Tribes of Alaska	84.RD	30,154
South Carolina Department of Education	84.RD	840
South Carolina Department of Education	84.RD	497,102
Spartanburg School District 7	84.RD	15,000
South Carolina Department of Education	84.RD	285,659
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Total Department of Education		1,644,122
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<u>Department of Health and Human Services:</u>	93.RD	6,804,831
Department of Health and Human Services - ARRA:	93.RD	635,897
Pass-through programs from:		
University of South Carolina	93.RD	21,939
South Carolina Department of Social Services	93.RD	76,003
Widmeyer Communications	93.RD	34,152
SciMetrika, LLC	93.RD	29,967
Widmeyer Communications	93.RD	74,662
Emory University	93.RD	26,934
University of Georgia	93.RD	9,509
University of South Florida	93.RD	9,921
Rand Corporation	93.RD	14,539
Chesterfield County Coordinating Council	93.RD	37,701
South Carolina Department of Health and Environmental Control	93.RD	7,103
Rutgers, The State University of New Jersey	93.RD	104,017
University of South Carolina	93.RD	1
Medical University of South Carolina	93.RD	10,619
University of South Carolina	93.RD	199,630
University of South Carolina	93.RD	29,283
University of South Carolina	93.RD	33,581
University of South Carolina	93.RD	12,568
University of South Carolina	93.RD	275
South Carolina Department of Social Services	93.RD	38,972
South Carolina Department of Social Services	93.RD	5,205
South Carolina Department of Social Services	93.RD	93,185
University of South Carolina	93.RD	89,661
University of South Carolina	93.RD	22,187
Ohio University	93.RD	25,478
Cleveland Clinic Lerner College of Medicine	93.RD	32,183
University of South Carolina	93.RD	197,283
University of South Carolina	93.RD	9,808
University of Medicine and Dentistry of New Jersey	93.RD	57,923
University of Washington	93.RD	7,976
Children's Hospital Boston	93.RD	122,610

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CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2011

Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA number	Expenditures
<u>Department of Health and Human Services, continued:</u>		
Pass-through programs from, continued:		
Children's Hospital Boston	93.RD	\$ 79,262
University of South Carolina	93.RD	19,930
Rutgers, The State University of New Jersey	93.RD	8,994
Lehigh University	93.RD	980
Total Department of Health and Human Services		<u>8,984,769</u>
<u>United States Agency for International Development:</u>		
Pass-through programs from:		
Virginia Polytechnic Institute	98.RD	66,894
Virginia Polytechnic Institute	98.RD	252,624
Total United States Agency for International Development		<u>319,518</u>
<u>Vietnam Education Foundation:</u>	99.RD	81,734
Total Vietnam Education Foundation		<u>81,734</u>
Total Research and Development - Cluster		<u>56,990,822</u>
Student Financial Aid - Cluster		
<u>Department of Education:</u>		
Federal Supplemental Educational Opportunity Grants	84.007	428,699
Federal Family Education Loans	84.032	594,162
Federal Work Study Program	84.033	514,183
Federal Work Study Program - Federal Job Location and Development	84.033	50,000
Federal Perkins Loan Program Federal Capital Contributions	84.038	108,445
Federal Pell Grant Program	84.063	12,282,909
Federal Direct Student Loans	84.268	76,605,304
Academic Competitiveness Grants	84.375	642,106
National Science and Mathematics Access to Retain Talent (SMART) Grants	84.376	871,549
Total Department of Education		<u>92,097,357</u>
Total Student Financial Aid - Cluster		<u>92,097,357</u>
Snap - Cluster		
<u>Department of Agriculture</u>		
Pass-through programs from:		
South Carolina Department of Social Services:		
SNAP Outreach Community University Partnership Program #3 - Seneca Human Affairs, Senior Solutions & CU	10.561	(11,056)
SNAP Outreach Community University Partnership Program #4 - Holy Ground Church of Deliverance, Center for Community Service & CU	10.561	(13,915)
SNAP Outreach Community Partnership Program	10.561	83,819
Total Department of Agriculture		<u>58,848</u>
Total SNAP - Cluster		<u>58,848</u>

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CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2011

Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA number	Expenditures
Special Education - Cluster		
<u>Department of Education:</u>		
Pass-through programs from:		
South Carolina Department of Education:		
Project CREATE 2008-09: Center for Re-Educating and Advancement of Teachers in Special Education	84.027	\$ 11,263
Project CREATE 2010-2011 Center for Re-Educating and Advancement of Teachers in Special Education	84.027	<u>14,285</u>
Total Department of Education		<u>25,548</u>
Total Special Education - Cluster		<u>25,548</u>
State Fiscal Stabilization Funds - Cluster		
<u>Department of Education:</u>		
Pass-through programs from:		
South Carolina Department of Education:		
ARRA Stimulus Funds - Student System	84.394	1,117,913
ARRA Stimulus Funds - Clemson University	84.394	16,484,608
ARRA Stimulus Funds - Lee Hall Renovation	84.394	4,729,809
ARRA Stimulus Funds - University Center Greenville	84.394	<u>40</u>
Total South Carolina Department of Education		<u>22,332,370</u>
South Carolina Budget and Control Board:		
State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act -ARRA	84.397	<u>2,600,000</u>
Total South Carolina Budget and Control Board		<u>2,600,000</u>
Total State Fiscal Stabilization Funds - Cluster		<u>24,932,370</u>
Homeland Security - Cluster		
<u>Department of Homeland Security:</u>		
Pass-through programs from:		
South Carolina Law Enforcement Division:		
Regional Food and Agriculture Sector Criticality Assessment Project	97.067	8,768
SC Ag-Watch 2008	97.067	15,922
South Carolina Ag-Watch for Animal Agriculture	97.067	44,783
South Carolina Ag-Watch for Plant Agriculture	97.067	58,048
Upstate Regional EOD Enhancement - IED Detection Canine Team	97.067	<u>10,995</u>
Total Department of Homeland Security:		<u>138,516</u>
Total Homeland Security - Cluster		<u>138,516</u>

(Continued)

CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2011

Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA number	Expenditures
Other Programs:		
<u>Department of Agriculture:</u>		
Establishing Native Beach Dune Species on Beach Front Areas Supporting the Invasive Shrub, Beach Vitex (Vitex Rotundifolia)	10.UNK	\$ (63)
Agriculture Research Basic and Applied Research	10.001	65,235
Plant and Animal Disease Pest Control and Animal Care	10.025	864,203
Beginning Farmer and Rancher Development Program	10.311	137,742
Cooperative Agreements with States For Intrastate Meat and Poultry Inspection	10.475	1,680,139
Cooperative Extension Service	10.500	378,058
Cooperative Extension Service - Smith Lever	10.500	7,681,434
Rural Business Enterprise Grants	10.769	114,111
Soil and Water Conservation	10.902	16,338
Wildlife Habitat Incentive Program	10.914	1,306
Cochran Fellowship Program-International Training-Foreign Participant	10.962	2,275
Pass-through programs from:		
South Carolina Forestry Commission:		
Cogongrass Detection, Eradication and Education Project -Yr 1	10.UNK	6,668
Cogongrass Detection, Eradication and Education Project -Yr 2	10.UNK	5,484
Forest Stewardship Workshops - Advanced NRE and Nuisance Wildlife	10.UNK	6,000
2010 Upstate and Lowcountry Forest Stewardship Newsletters	10.UNK	3,621
University of Florida:		
Educating and Training Future Farmers, Researchers and Extension Personnel in Sustainable Agriculture (Clemson subcontract with the University of Florida)	10.215	30
University of Georgia:		
Implement Plan of Work for the Southern Region Sustainable Agriculture Research & Education (SARE) Professional Development Program (PDP)	10.215	576
Implement Plan of Work for the Southern Region Sustainable Agriculture Research & Education (SARE) Professional Development Program (PDP)	10.215	15,138
Implement Plan of Work for the Southern Region Sustainable Agriculture Research & Education (SARE) Program	10.215	14,970
Michigan State University:		
Food Borne Norovirus in Elder Care Facilities: An Integrated Approach to Prevention and Control	10.303	10,816
Texas A&M University:		
Southern Region Plant Diagnostic Network	10.303	47,791
University of Florida:		
Southern Region Plant Diagnostic Network	10.304	48,095
University of Auburn:		
Healthy Homes Project	10.500	4,465
Kansas State University:		
4H Air Force Partnership Project	10.500	15,523
4H Air Force Partnership Project - KS	10.500	30,232
4-H Air Force Military Partnership Project - 2010	10.500	8,485
4H/Army Youth Development Project; KS, Operation Military Kids	10.500	91,406
South Carolina 2011 OSD/Operation Military Kids Camp	10.500	22,479
University of Georgia:		
Managing Input Risks in Forage Production for Beef Cattle Producers in Georgia and South Carolina	10.500	(1)
Implement Plan of Work for the Southern Region Sustainable Agriculture Research and Education Professional Development (PDP) Program	10.500	13,623
Southeastern Beef Cattle Risk Management Education Project	10.500	1,592
West Virginia State University:		
Health Literacy for Military Families	10.500	354

(Continued)

CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2011

Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA number	Expenditures
<u>Department of Agriculture, continued:</u>		
Pass-through programs from, continued:		
South Carolina Forestry Commission:		
Professional Development - ISA Southern Chapter Conference in North Carolina	10.664	\$ 250
Total Department of Agriculture		11,288,375
<u>Department of Commerce:</u>		
Pass-through programs from:		
Barnwell County:		
Barnwell County: Agribusiness Strategic Plan with an Emphasis on Industrial Park Development	11.010	4,525
South Carolina Sea Grant Consortium:		
The South Carolina Sea Grant Extension Program - Year 1	11.417	29,974
The South Carolina Sea Grant Extension Program - Year 2	11.417	37,126
South Carolina Water Resources Conference	11.417	1,500
Total Department of Commerce		73,125
<u>Department of Defense:</u>		
Pass-through programs from:		
South Carolina National Guard:		
Rich Media Coordinator	12.UNK	3,500
Rich Media Coordinator	12.UNK	8,394
Rich Media Coordinator	12.UNK	16,249
Total Department of Defense		28,143
<u>Department of Housing and Urban Development:</u>		
CU-ICAR Plaza Construction	14.251	4,745
Pass-through programs from:		
Greenville Housing Authority:		
Proposal for the Evaluation of the Jesse Jackson Community of the Housing Authority of the City of Greenville	14.UNK	20,013
Total Department of Housing and Urban Development		24,758
<u>Department of the Interior:</u>		
The Open Parks Grid Project (CESU)	15.UNK	43,134
Total Department of the Interior		43,134
<u>Department of Justice:</u>		
Pass-through programs from:		
National 4-H Council:		
SC 4-H Tech Wizards Mentoring Program	16.726	26,254
South Carolina Department of Alcohol and Drug Abuse:		
Palmetto Initiative for Campus/Community Collaboration Grant	16.727	3,938
Palmetto Initiative for Campus/Community Collaboration	16.727	10,413
South Carolina Department of Public Safety:		
Bulletproof Vest Replacement Program - ARRA	16.738	(46)
Public/Private Ventures:		
AMACHI Subaward on Recovery Act National Youth Mentoring Programs - ARRA	16.808	304,603
Total Department of Justice		345,162

(Continued)

CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2011

Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA number	Expenditures
<u>Department of State:</u>		
Pass-through programs from:		
International Research & Exchanges Board	19.408	\$ 171,377
Total Department of State		<u>171,377</u>
<u>Department of Transportation:</u>		
Pass-through programs from:		
South Carolina Department of Transportation:		
Transportation Technology Transfer Service (T3S)	20.UNK	187,609
State Work Zone Safety Training Program	20.UNK	239,688
Transportation Technology Transfer Service (T3S)	20.UNK	<u>182,650</u>
Total Department of Transportation		<u>609,947</u>
<u>National Aeronautics and Space Administration:</u>		
Building South Carolina's Heritage Health Index	43.312	(24)
Pass-through programs from:		
College of Charleston:		
Inspiring the Engineers of Tomorrow through Enhanced Engineering Course Material for Early Childhood and Elementary Pre-service Teachers	43.UNK	<u>1,179</u>
Total National Aeronautics and Space Administration		<u>1,155</u>
<u>National Endowment for the Humanities:</u>		
Pass-through programs from:		
Southern Arts Federation:		
2009 -2010 Southern Circuit Tour of Independent Filmmakers	45.024	279
2010-2011 Southern Circuit Filmmakers Tour	45.025	<u>1,800</u>
Total National Endowment for the Arts		<u>2,079</u>
<u>National Science Foundation:</u>		
Collaborative Research: Communicating Hurricane Information to Local Officials for Protective Action Decision Making	47.075	61,823
Clemson University MAT Noyce Scholarship Program for Middle Grades Education	47.076	84,847
Southeastern Regional Noyce Conference	47.076	71,933
Pass-through programs from:		
Florence-Darlington Technical College:		
SC ATE National Resource Center for Expanding Excellence in Technician Education	47.076	67,307
University of Nebraska - Lincoln	47.076	<u>950</u>
Total National Science Foundation		<u>286,860</u>
<u>Small Business Administration:</u>		
Pass-through programs from:		
University of South Carolina:		
Small Business Administration Jobs Act	59.UNK	3,504
Small Business Development Center - Operating Grant (Federal)	59.037	90,664
Small Business Development Center - Operating Grant (Federal)	59.037	<u>222,666</u>
Total Small Business Administration		<u>316,834</u>

(Continued)

CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2011

Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA number	Expenditures
<u>Department of Veterans Affairs:</u>		
Pass-through programs from:		
South Carolina State Office of Veterans Affairs	64.UNK	\$ 3,813
Total Department of Veterans Affairs		3,813
<u>Environmental Protection Agency:</u>		
Consolidated Pesticide Enforcement Cooperative Agreements	66.700	282,088
Pass-through programs from:		
Commonwealth of Virginia:		
Animal Waste Analysis for Commonwealth of VA	66.460	33,067
Upper Savannah Council of Governments:		
Rabun Creek Total Maximum Daily Load (TMDL) Implementation Project	66.460	110,981
Total Environmental Protection Agency		426,136
<u>Department of Energy:</u>		
Recovery Act: Clemson University Wind Turbine Drivetrain Test Facility - ARRA	81.087	16,642,404
Pass-through programs from:		
South Carolina Energy Office:		
Energy Efficiency and Renewable Energy Improvements - ARRA	81.041	49,267
Total Department of Energy		16,691,671
<u>Department of Education:</u>		
Fund for the Improvement of Postsecondary Education	84.116	166,918
Special Education - Personnel Development to Improve Services and		
Results for Children with Disabilities	84.325	341,550
Special Education Technical Assistance and Dissemination to Improve Services and		
Results for Children with Disabilities	84.326	734,785
Pass-through programs from:		
Communities in Schools of Chester County:		
21st Century Community Learning Centers Grant- Chester County		
Community In Schools Program	84.287	11,124
South Carolina Department of Education:		
Agriculture Education Teacher Education Grant	84.048	5,297
Agriculture Education Teacher Education Grant	84.048	50,490
Cherry Grove FFA Camp Caretaker	84.048	17,958
Iowa Department of Education:		
ReCertification of OBPP Trainers in Iowa	84.186	(164)
South Carolina Department of Education:		
21st Century Community Learning Center (Youth Development Center and Youth		
Challenge Academy	84.287	120,798
21st Century Community Learning Center (Spearman Elementary School and Pelzer		
Elementary School	84.287	2,473
21st Century Community Learning Center Summer Enrichment Grant (Youth		
Learning Institute)	84.287	29,101
21st Century Community Learning Centers Summer Enrichment Program	84.287	11,545
21st Century Community Learning Centers Grant (Youth Development Center and		
Youth Challenge Academy)	84.287	76,411
GoalPOST I Goal-Oriented Performance in Out of School Time - 21st Century Community		
Learning Centers Grant (Spearman Elementary School and Pelzer Elementary School)	84.287	130,675
GoalPOST I Goal-Oriented Performance in Out of School Time - 21st Century Community		
Learning Centers Grant (LaFrance, Pendleton, Townville, Palmetto and Cedar Grove		
Elementary School	84.287	281,902

(Continued)

CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2011

Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA number	Expenditures
<u>Department of Education, continued:</u>		
Pass-through programs from, continued:		
University of Tennessee:		
Clemson University State Outreach and Technical Assistance Center (CUSOTC)	84.326	\$ 76,935
South Carolina Department of Education:		
Inquiry Based Learning: A Companion Course for Biology	84.366	23,877
South Carolina Commission on Higher Education:		
Project RES: Reform-based Environmental Science	84.367	601
Meeting the Need for Highly Qualified Mathematics Teachers-FY2009-10	84.367	242
Project RES: Reform-based Environmental Science - FY2010-11	84.367	64,490
Meeting the Need for Highly Qualified Mathematics Teachers-FY2010-11	84.367	74,746
Ohio State University:		
Reading Recovery: Scaling Up What Works	84.396	193,737
National Writing Project:		
National Writing Project	84.928	9,451
Upstate Writing Project	84.928	38,402
Total Department of Education		<u>2,463,344</u>
<u>Department of Health and Human Services:</u>		
Compassion Capital Fund	93.009	101,243
Drug-free Communities Support Programs Grants	93.276	96,899
Mentoring Children of Prisoners	93.616	510,581
Pass-through programs from:		
Children's Trust Fund of South Carolina:		
Building Dreams (Expansion)	93.590	9,600
University of South Carolina:		
CITIA-SC: Creating a Healthier South Carolina through Health Information Technology	93.718	34,465
A Partnership to Promote Physical Activity and Healthy Eating in AME Churches	93.837	37,443
Total Department of Health and Human Services		<u>790,231</u>
<u>Corporation for National and Community Service:</u>		
Pass-through programs from:		
South Carolina Department of Education		
Builders of Tomorrow Service Learning Project	94.004	12,000
Total Corporation for National and Community Service		<u>12,000</u>
<u>Department of Homeland Security:</u>		
Department of Homeland Security Personnel Agreement	97.UNK	158,068
Pass-through programs from:		
South Carolina Law Enforcement Division:		
Clemson Diversion Dam Buffer Zone Protection Plan	97.UNK	7,514
Regional Food and Agriculture Sector Criticality Assessment Project (Multi-State)	97.999	1,278
Total Department of Homeland Security		<u>166,860</u>
Total Other Programs		<u>33,745,004</u>
Total Federal Expenditures		<u>\$ 207,988,465</u>

CLEMSON UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Clemson University (the University) and is presented on the accrual basis of accounting. The information in the schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICES FOR FEDERAL AWARD EXPENDITURES

Expenditures for student financial aid programs include the federal share of students' Federal Supplemental Educational Opportunity Grant (FSEOG) program grants and Federal Work Study (FWS) program earnings, certain other federal financial aid for students and administrative cost 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 University's cognizant federal agencies.

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

The Federal Perkins Loan Program is administered directly by the University and balances and transactions relating to the program are included in the University's financial statements. The balance of loans outstanding under the Federal Perkins Loan Program was \$7,923,524 as of June 30, 2011.

NOTE 4 - MATCHING

Under the FWS program, the University matched \$168,508 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 FSEOG program, the University matched \$142,816 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.

NOTE 5 - CONTINGENCIES

The University 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 represented in the schedule, the University provided federal awards to subrecipients as follows:

	Federal CFDA number	Amount provided to subrecipients
Department of Agriculture	10.200	\$ 46,891
Department of Agriculture	10.206	14,368
Department of Agriculture	10.215	576
Department of Agriculture	10.303	202,986
Department of Agriculture	10.311	39,270
Department of Agriculture	10.500	12,234
Department of Agriculture	10.561	68,775
Total Department of Agriculture		385,100
Department of Commerce	11.417	820
Total Department of Commerce		820
Department of Defense	12.UNK	256,888
Department of Defense	12.351	32,138
Department of Defense	12.420	43,280
Department of Defense	12.431	519,835
Department of Defense	12.800	146,968
Department of Defense	12.910	546,231
Total Department of Defense		1,545,340
Department of Interior	15.000	1,740
Department of Interior	15.805	4,698
Total Department of Interior		6,438
Department of Justice	16.808	43,125
Total Department of Justice		43,125
Department of Transportation	20.UNK	48,643
Department of Transportation	20.108	85,457
	20.205	1,220
Total Department of Transportation		135,320

(Continued)

NOTE 6 - SUBRECIPIENTS, Continued

National Aeronautics and Space Administration	43.999	30,000
Total National Aeronautics and Space Administration		<u>30,000</u>
National Endowment for the Humanities	45.312	32,021
Total National Endowment for the Humanities		<u>32,021</u>
National Science Foundation	47.041	365,456
National Science Foundation	47.049	78,310
National Science Foundation	47.070	145,517
National Science Foundation	47.074	10,660
National Science Foundation	47.076	74,781
National Science Foundation	47.081	19,352
National Science Foundation	47.082	266,496
Total National Science Foundation		<u>960,572</u>
Environmental Protection Agency	66.419	5,544
Environmental Protection Agency	66.509	153,114
Total Environmental Protection Agency		<u>158,658</u>
Department of Energy	81.UNK	18,750
Department of Energy	81.049	44,247
Department of Energy	81.057	27,276
Department of Energy	81.113	30,986
Department of Energy	81.999	300,965
Total Department of Energy		<u>422,224</u>
Department of Education	84.051	13,937
Department of Education	84.116	12,334
Department of Education	84.287	118,500
Department of Education	84.324	52,629
Department of Education	84.366	114,974
Department of Education	84.396	14,488
Total Department of Education		<u>326,862</u>

(Continued)

NOTE 6 - SUBRECIPIENTS, Continued

Department of Health and Human Services	93.009	136,426
Department of Health and Human Services	93.276	70,195
Department of Health and Human Services	93.286	45,676
Department of Health and Human Services	93.307	47,598
Department of Health and Human Services	93.389	384,605
Department of Health and Human Services	93.395	21,312
Department of Health and Human Services	93.616	85,000
Department of Health and Human Services	93.701	5,320
Department of Health and Human Services	93.837	153,681
Department of Health and Human Services	93.853	34,389
Department of Health and Human Services	93.859	47,074
Department of Health and Human Services	93.865	24,688
Total Department of Health and Human Services		<u>1,055,964</u>
Agency for International Development	98.001	201,566
Total Agency for International Development		<u>201,566</u>
		<u>\$ 5,304,010</u>



**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
Clemson University
Clemson, South Carolina

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of Clemson University (the University), a department of the State of South Carolina, as of and for the year ended June 30, 2011, which collectively comprise the University's basic financial statements and have issued our report thereon dated October 3, 2011. 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. Our report was modified to include a reference to other auditors. Other auditors audited the financial statements of the Clemson University Research Foundation and the Clemson University Foundation, as described in our report on the University's financial statements. The financial statements of the Clemson University Research Foundation and the Clemson University Foundation were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

Management of Clemson University is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the University'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 University's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the University'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 University'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2011-1.

The University's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the University's response and, accordingly, we express no opinion on it.

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 3, 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
Clemson University
Clemson, South Carolina

Compliance

We have audited the compliance of Clemson University (the University) 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 the University's major federal programs for the year ended June 30, 2011. The University'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 University's management. Our responsibility is to express an opinion on the University'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, 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 the University'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 University's compliance with those requirements.

In our opinion, the University 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. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2011-1.

Internal Control Over Compliance

Management of the University 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 University'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 University'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.

The University's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the University's response, and accordingly, we express no opinion on the response.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the business-type activities and discretely presented components of Clemson University, a department of the State of South Carolina, as of and for the year ended June 30, 2011, which collectively comprise the University's basis financial statements, and have issued our report thereon dated October 3, 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.

Greenwood, South Carolina
October 3, 2011

Elliott Davis, LLC

CLEMSON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2011

I. Summary of auditors' results

- A. An unqualified opinion was issued on the basic financial statements of Clemson University.
- B. No material weaknesses relating to the audit of the financial statements are reported in the Schedule of Findings and Questioned Costs.
- C. No significant deficiencies relating to the audit of the financial statements are reported in the Schedule of Findings and Questioned Costs.
- D. No instances of noncompliance material to the financial statements of Clemson University were disclosed during the audit.
- E. No material weaknesses relating to the audit of the major federal award programs are reported in the Schedule of Findings and Questioned Costs.
- F. No significant deficiencies relating to the audit of the major federal award programs is reported in the Schedule of Findings and Questioned Costs.
- G. The auditor's report on compliance for the major federal award programs for Clemson University expresses an unqualified opinion.
- H. There is one audit finding (Finding 2011-1) disclosed that is required to be reported in accordance with Section 510(a) of OMB Circular A-133.

I. Major federal programs for Clemson University for the fiscal year ended June 30, 2011 are:

<u>CFDA Numbers</u>	<u>Name of federal program or cluster</u>
84.007; 84.032; 84.033; 84.038; 84.063; 84.268; 84.375; 84.376	Student Financial Aid - Cluster
16.808	AMACHI Subaward on Recovery Act National Youth Mentoring Programs - ARRA
81.087	Renewable Energy and Research Development - ARRA
84.394; 84.397	State Fiscal Stabilization Fund - Cluster - ARRA

- J. The threshold for distinguishing Types A and B programs for Clemson University was \$3,000,000.
- K. Clemson University was assessed as a low risk auditee.

II. Findings related to the audit of the financial statements of Clemson University

None noted

III. Findings and questioned costs related to the audit of federal awards

Finding 2011-1

Programs:	CFDA No. 84.032 - Federal Family Education Loans; CFDA No. 84.063 - Federal Pell Grant Program
Criteria or Specific Requirement:	For calculations related to the return of Title IV funds, the University should divide the total calendar days completed by the student in the payment period or period of enrollment by the total number of calendar days in the same period. Only days the student was on an approved leave of absence or institutionally scheduled breaks of five or more consecutive days should be excluded from the calculation.
Condition:	For purposes of the return of Title IV funds calculation, the University uses class or teaching days rather than calendar days.
Questioned Costs:	\$24,000
Context:	A test of 20 students who officially or unofficially withdrew during the year.
Cause:	A lack of written procedures caused inappropriate criteria to be used in the return of Title IV funds calculations.
Effect:	Costs of \$24,000 are questioned as a result of using inappropriate criteria in the return of Title IV funds calculations.
Recommendation:	Appropriate written procedures should be established to ensure that the return of Title IV funds calculations are in compliance with program guidance.
View of Responsible Official and Corrective Actions:	<p>Written procedures for return of Title IV funds have been reviewed and updated to ensure compliance with Title IV regulations. These procedures include an approval by the Registrar and Director of Financial Aid on the number of days in the term to be used for the return of Title IV funds and the use of the R2T4 web based tool provided by the Department of Education for the return of Title IV funds.</p> <p>Corrective actions were taken before the fiscal year end closing to review all student withdrawals for the fiscal year. All student accounts with Title IV aid were adjusted using the R2T4 web based tool. Federal year end reporting reflects these corrective adjustments to the student's account.</p>

CLEMSON UNIVERSITY
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 noted