

**CLEMSON UNIVERSITY  
CLEMSON, SOUTH CAROLINA**

**OMB CIRCULAR A-133 REPORTS**

**FOR THE YEAR ENDED JUNE 30, 2009**

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

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**CLEMSON UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2009**

<b>Federal grantor/pass-through grantors/agencies or cluster title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
Research and Development - Cluster		
Department of Agriculture:	10.RD	\$ 6,501,391
Pass-through programs from:		
Alabama A&M University	10.RD	19,684
Appalachian Sustainable Agriculture Project	10.RD	3,844
Cornell University	10.RD	56,689
Fort Valley State University	10.RD	215
Iowa State University	10.RD	161
Lowcountry Food Bank	10.RD	36,115
Mississippi State University	10.RD	14,815
North Carolina Department of Environment and Natural Resources	10.RD	9,000
North Carolina State University	10.RD	71,448
Penn State University	10.RD	3,535
Rutgers, The State University of New Jersey	10.RD	4,367
South Carolina Department of Agriculture	10.RD	24,113
South Carolina Forestry Commission	10.RD	39,017
Southern Regional Aquaculture Center	10.RD	11,432
Texas A&M University	10.RD	82,187
Texas Tech University	10.RD	15,232
University of Arkansas	10.RD	12,749
University of California Davis	10.RD	21,946
University of Florida	10.RD	17,078
University of Georgia	10.RD	233,058
University of Maryland	10.RD	38,597
Utah State University	10.RD	24,354
Virginia Polytechnic Institute	10.RD	3,164
Total Department of Agriculture		<u>7,244,191</u>
Department of Commerce:	11.RD	240,225
Pass-through programs from:		
Clemson University Research Foundation	11.RD	57,145
Georgia Department of Natural Resources	11.RD	25,000
Michelin North America, Inc.	11.RD	680,567
National Textile Center	11.RD	269,558
South Carolina Department of Health and Environmental Control	11.RD	44,910
South Carolina Department of Natural Resources	11.RD	13,562
South Carolina Sea Grant Consortium	11.RD	169,912
Total Department of Commerce		<u>1,500,879</u>

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**CLEMSON UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2009**

<b>Federal grantor/pass-through grantors/agencies or cluster title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
Department of Defense:	12.RD	7,829,956
Pass-through programs from:		
Battelle	12.RD	7,248
Battelle Memorial Institute	12.RD	6,983
Children's Hospital Boston	12.RD	16,381
Clemson University Research Foundation	12.RD	663,828
Edmund Optics, Inc.	12.RD	26,519
Innovative Scientific Solutions, Inc.	12.RD	48,146
Luna Innovations	12.RD	24,262
Medical College of Georgia	12.RD	36,597
Massachusetts Institute of Technology Lincoln Laboratory	12.RD	18,913
New Jersey Institute of Technology	12.RD	58,387
North Carolina A&T State University	12.RD	180,635
NXT, Inc.	12.RD	40,478
South Carolina Army National Guard	12.RD	79,927
South Carolina Department of Natural Resources	12.RD	5,457
South Carolina Research Authority	12.RD	1,069,365
Science Applications International Corporation	12.RD	323,956
Spartanburg Regional Healthcare System	12.RD	241,575
Unisys Corporation	12.RD	36,746
University of California Santa Barbara	12.RD	258,716
University of Maryland	12.RD	169,551
University of Michigan	12.RD	999,155
University of Missouri - Columbia	12.RD	38,865
University of Texas at Dallas	12.RD	14,265
Universal Technology Corporation	12.RD	123,673
University of Dayton Research Institute	12.RD	39,054
Various Sponsors	12.RD	768
Washington and Jefferson College	12.RD	74,165
Total of Department of Defense		12,433,571
Department of the Interior:	15.RD	409,178
Pass-through programs from:		
American Forest Foundation	15.RD	17,580
Indiana University	15.RD	12
National Fish and Wildlife Foundation	15.RD	4,862
South Carolina Department of Natural Resources	15.RD	127,485
Virginia Polytechnic Institute	15.RD	78,169
Total Department of the Interior		637,286

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2009**

<b>Federal grantor/pass-through grantors/agencies or cluster title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
Department of Justice:	16.RD	16,052
Total Department of Justice		16,052
Department of Labor:	17.RD	7,014
Pass-through programs from:		
Upper Savannah Council of Governments	17.RD	946
Total Department of Labor		7,960
Department of Transportation:	20.RD	238,560
Pass-through programs from:		
City of Fountain Inn	20.RD	379
Clemson University Research Foundation	20.RD	68,197
Innovative Pavement Research Foundation	20.RD	158,155
National Academy of Sciences	20.RD	33,522
Professional Service Industries, Inc.	20.RD	22,397
South Carolina Department of Transportation	20.RD	469,134
South Carolina State University	20.RD	26,724
State of Georgia	20.RD	94,781
TransSolutions, LLC	20.RD	39,365
University of Tennessee	20.RD	27,184
Total Department of Transportation		1,178,398
National Aeronautics and Space Administration:	43.RD	633,204
Pass-through programs from:		
College of Charleston	43.RD	398,956
Georgia Institute of Technology	43.RD	45,622
Jet Propulsion Laboratory	43.RD	95,304
National Space Biomedical Research Institute	43.RD	346,862
Space Telescope Science Institute	43.RD	9,698
Total National Aeronautics and Space Administration		1,529,646
National Endowment for the Humanities:	45.RD	40,836
Total National Endowment for the Humanities	45.RD	40,836

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**CLEMSON UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2009**

<b>Federal grantor/pass-through grantors/agencies or cluster title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
National Science Foundation:	47.RD	8,196,970
National Science Foundation - ARRA:	47.RD	15,154
National Science Foundation:		
Pass-through programs from:		
Advanced Photonic Crystals, LLC	47.RD	35,111
Appalachian State University	47.RD	45,343
CHK Group, Inc.	47.RD	51,126
Clemson University Research Foundation	47.RD	278,559
College of Charleston	47.RD	18,420
Colorado State University	47.RD	69,636
Duke University	47.RD	85,781
Fayetteville State University	47.RD	18,397
Greenville Technical College	47.RD	148,307
Iowa State University	47.RD	2,622
Massachusetts Institute of Technology	47.RD	3,922
North Carolina State University	47.RD	388,137
Purdue University	47.RD	8,440
South Carolina Research Authority	47.RD	127,341
South Carolina State University	47.RD	101,384
Solidica	47.RD	65,013
The Academy of Natural Sciences	47.RD	7,206
Ohio State University	47.RD	9,072
The Shodor Education Foundation, Inc.	47.RD	4,613
University of California	47.RD	2,072
University of Central Florida	47.RD	4,160
University of Florida	47.RD	444,773
University of Iowa	47.RD	53,697
University of North Carolina - Chapel Hill	47.RD	142,472
University of New Hampshire	47.RD	1,001
University of Oklahoma	47.RD	373
University of South Alabama	47.RD	41,451
University of Tennessee	47.RD	(8,962)
University of Virginia	47.RD	1,464
University of Wisconsin - Madison	47.RD	112,303
University of California - Santa Barbara	47.RD	52,205
ZDD-Ruth Rast	47.RD	402
Total National Science Foundation		<u>10,527,965</u>
Small Business Administration:	59.RD	8,756
Total Small Business Administration		<u>8,756</u>

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**YEAR ENDED JUNE 30, 2009**

<b>Federal grantor/pass-through grantors/agencies or cluster title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
Environmental Protection Agency:	66.RD	54,038
Pass-through programs from:		
Friends of Lake Keowee Society, Inc.	66.RD	108,326
Southern Environmental Law Center	66.RD	2,183
Southern Illinois University - Edwardsville	66.RD	40,131
University of South Alabama	66.RD	39,636
Total Environmental Protection Agency		244,314
Nuclear Regulatory Commission:	77.RD	159,494
Total Nuclear Regulatory Commission		159,494
Department of Energy:	81.RD	3,652,493
Pass-through programs from:		
Clemson University Research Foundation	81.RD	1,379,812
Louisiana State University	81.RD	203,641
Medical University of South Carolina	81.RD	48,046
Michigan Technological University	81.RD	25,961
National Association of State Energy Officials	81.RD	241,002
Penn State University	81.RD	80,521
Sandia National Laboratories	81.RD	23,497
South Carolina Energy Office	81.RD	7,228
South Carolina State University	81.RD	18,821
SCUREF	81.RD	296,333
South Dakota State University	81.RD	42,656
University of California	81.RD	105,810
UT-Battelle, LLC	81.RD	105,158
Total Department of Energy		6,230,979
Department of Education:		
Pass-through programs from:		
National Writing Project Corporation	84.RD	69,323
New Hampshire Department of Education	84.RD	(213)
Oklahoma State Department of Education	84.RD	1,600
South Carolina Commission on Higher Education	84.RD	85,906
South Carolina Department of Education	84.RD	1,560,814
Tlingit and Haida Indian Tribes of Alaska	84.RD	204,935

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<b>Federal grantor/pass-through grantors/agencies or cluster title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
Department of Education, continued:		
Pass-through programs from, continued:		
University of Central Florida	84.RD	3,450
University of Connecticut	84.RD	77,142
University of Louisville	84.RD	230,900
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Total of Department of Education		2,233,857
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Department of Health and Human Services:	93.RD	5,112,914
Department of Health and Human Services - ARRA:	93.RD	3,331
Department of Health and Human Services:		
Pass-through programs from:		
Chesterfield County Coordinating Council	93.RD	43,117
Children's Hospital - Boston	93.RD	93,750
Emory University	93.RD	27,949
Medical College of Georgia	93.RD	57,862
Medical University of South Carolina	93.RD	169,306
Oconee Memorial Hospital	93.RD	64,027
Ohio University	93.RD	41,282
Rutgers, The State University of New Jersey	93.RD	109,737
South Carolina Center for Fathers and Families	93.RD	32,982
South Carolina Department of Mental Health	93.RD	31,200
South Carolina Department of Social Services	93.RD	408,707
University of Miami	93.RD	21,394
University of Washington	93.RD	55,494
University of South Carolina	93.RD	376,816
UT-Battelle, LLC	93.RD	64,736
Widmeyer Communications	93.RD	51,672
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Total of Department of Health and Human Services		6,766,276
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Corporation for National and Community Service:	94.RD	44,894
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Total for Corporation for National and Community Service		44,894
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United States Agency for International Development:	98.RD	(21,944)
Pass-through programs from:		
Virginia Polytechnic Institutue	98.RD	203,224
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Total for United States Agency for International Development		181,280
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<b>Federal grantor/pass-through grantors/agencies or cluster title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
Vietnam Education Foundation:	99.RD	26,825
Total Vietnam Education Foundation		26,825
Total Research and Development - Cluster		51,013,459
 Student Financial Aid - Cluster:		
Department of Education:		
Federal Supplemental Educational Opportunity Grants	84.007	682,529
Federal Family Education Loans	84.032	53,170,559
Federal Work Study Program	84.033	531,155
Federal Work Study Program	84.033	50,000
Federal Perkins Loan Program Federal Capital Contributions	84.038	50,486
Federal Pell Grant Program	84.063	6,634,172
Academic Competitiveness Grants	84.375	270,459
National Science and Mathematics Access to Retain Talent Grants	84.376	177,216
Total Department of Education		61,566,576
Total Student Financial Aid - Cluster		61,566,576
 Other Programs:		
Department of Agriculture:		
Chattooga River Macroinvertebrate Survey and Water Quality Training	10.000	2,991
Establishing Native Beach Dune Species on Beach Front Areas		
Supporting the Invasive Shrub, Beach Vitex (Vitex Rotundifolia)	10.000	40,481
USDA Forest Service Recreation, Heritage and Volunteer Resources	10.000	35,522
Agricultural Research Basic and Applied Research	10.001	12,992
Plant and Animal Disease Pest Control and Animal Care	10.025	763,429
Higher Education Challenge Grants	10.217	41,489
International Science and Education Grants	10.305	38,851
Cooperative Agreements with States For Intrastate Meat and Poultry Inspection	10.475	1,899,716
Cooperative Extension Service	10.500	193,708
Cooperative Extension Service - Smith Lever	10.500	8,436,069
Rural Business Enterprise Grants	10.769	211,326
Resource Conservation and Development	10.901	15,949
Cochran Fellowship Program-International Training-Foreign Participant	10.962	13,854

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<b>Federal grantor/pass-through grantors/agencies or cluster title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
Department of Agriculture, Continued:		
Pass-through programs from:		
South Carolina Forestry Commission:		
Longleaf Pine Programming Support	10.000	2,117
Natural Resources Enterprises for Landowners Workshop	10.000	3,400
Upstate and Lowcountry Forest Stewardship Newsletters	10.000	6,161
Southern Forest Research Partnership Inc:		
South Carolina Woody Biomass Marketing Project	10.000	16,405
University of Georgia:		
Implement Plan of Work for the Southern Region Sustainable Agriculture Research and Education (SARE)	10.200	830
University of Georgia:		
Model State Program-Assistant	10.215	18,476
SARE 2008 Enhanced Model State Program	10.215	18,580
North Carolina State University:		
Development of a Pest Management Strategic Plan for Leafy Brassica Greens for South Carolina and Georgia	10.303	5,260
University of Florida:		
Southern Region Plant Diagnostic Network	10.304	27,360
University of Auburn:		
Healthy Homes Project	10.500	5,371
Kansas State University:		
4H Air Force Partnership Project	10.500	50,630
4H/Army Youth Development Project; KS, Operation Military Kids	10.500	73,709
4H/Army Youth Development Project; KS, 2009 OMK Kids Camp Initiative	10.500	29,834
Pro-Ag, Inc.:		
Helping South Carolina Row-Crop Producers Manage Price and Production Risk	10.500	1,202
Texas A&M University:		
2008 Farm Bill Producer Education Training	10.500	1,000
University of Arkansas:		
Building Organic Agriculture Extension Training Capacity in the Southeast	10.500	19,451
University of Florida:		
Continued Development of the IPM Pest Information Platform for Extension (PIPE) Risk Management Tool, RMA 2007	10.500	5,094
University of Georgia:		
Implement Plan of Work for the Southern Region	10.500	9,320
Managing Input Risks in Forage Production for Beef Cattle Producers in Georgia and South Carolina	10.500	3,333

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<b>Federal grantor/pass-through grantors/agencies or cluster title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
Department of Agriculture, Continued:		
Pass-through programs from:		
Managing Price Risk for Cattle Producers in Alabama, Georgia, Florida, and South Carolina	10.500	6,767
Model State Program Training	10.500	12,418
Louisiana State University:		
Cotton Community of Practice	10.500	4,500
South Carolina Department of Social Services		
2008 FSOCUP Project #1: Clemson University, Anderson Interfaith Ministries and Piedmont Emergency Relief	10.561	44,604
2008 FSOCUP Project #2: Clemson University, Clemson Community Care, and United Christian Ministries	10.561	41,852
2008 FSOCUP Project #4: Clemson University, St. Francis Health System, and Holy Ground Church of Deliverance Ministries	10.561	15,938
2008 FSOCUP Project #5: Clemson University and United Ministries	10.561	1,222
South Carolina Department of Education:		
South Carolina Team Nutrition - Building Healthy Habits in Early Years	10.574	11,487
South Carolina Forestry Commission:		
Cogongrass Detection, Eradication and Education Project	10.664	6,911
Total Department of Agriculture		<u>12,149,609</u>
Department of Commerce:		
Pass-through programs from:		
South Carolina Sea Grant Consortium:		
The South Carolina Sea Grant Extension Program - Year 1	11.417	59,833
The South Carolina Sea Grant Extension Program - Year 2	11.417	41,196
South Carolina Department of Natural Resources:		
The Flow of South Carolina Harvested Seafood Products through South Carolina Markets	11.472	6,914
Total Department of Commerce		<u>107,943</u>
Department of Defense:		
Pass-through programs from:		
South Carolina National Guard:		
Rich Media Coordinator	12.000	9,251
Total Department of Defense		<u>9,251</u>

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**CLEMSON UNIVERSITY**  
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**YEAR ENDED JUNE 30, 2009**

<b>Federal grantor/pass-through grantors/agencies or cluster title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
Department of Housing and Urban Development:		
Youthbuild Upstate	14.243	20,240
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	14.000	4,358
Total Department of Housing and Urban Development		<u>24,598</u>
Department of the Interior:		
Restoring Native Beach Dune Communities on Private Properties Through the Eradication of Beach Vitex	15.630	13,792
Restoring Native Beach Dune Communities on Private Properties Through the Eradication of Beach Vitex and Planting Native Dune Grasses	15.632	25,258
Pass-through programs from:		
South Carolina Department of Archives and History:		
Low Country Basket Historic Resources of Charleston County SC	15.907	3,956
Total Department of the Interior		<u>43,006</u>
Department of State:		
Pass-through programs from:		
International Research and Exchanges Board:		
IREX International Leaders in Education Program	19.000	133,023
Total Department of State		<u>133,023</u>
Department of Transportation:		
Pass-through programs from:		
South Carolina Department of Transportation:		
Transportation Technology Transfer Service (T3S)	20.205	384,925
Total Department of Transportation		<u>384,925</u>
National Endowment for the Arts:		
Promotion of the Arts Grants to Organizations and Individuals	45.024	15,023
Pass-through programs from:		
Southern Arts Federation:		
Southern Circuit Tour of Independent Filmmakers	45.024	1,500
Total National Endowment for the Arts		<u>16,523</u>

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**CLEMSON UNIVERSITY**  
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<b>Federal grantor/pass-through grantors/agencies or cluster title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
National Science Foundation:		
Collaborative Research: Communicating Hurricane Information to Local Officials for Protective Action Decision	47.075	9,582
Clemson University MAT Noyce Scholarship Program for Middle Grades Education	47.076	127,340
Pass-through programs from:		
Florence-Darlington Technical College:		
SC ATE National Resource Center for Expanding Excellence in Technician Education	47.076	36,596
 Total National Science Foundation		173,518
 Small Business Administration:		
Pass-through programs from:		
University of South Carolina:		
Small Business Development Center - Operating Grant (Federal)	59.037	274,935
 Total Small Business Administration		274,935
 Environmental Protection Agency:		
Consolidated Pesticide Enforcement Cooperative Agreements	66.700	448,155
Research, Development, Monitoring, Public Education, Training, Demonstrations and Studies	66.716	35,420
Environmental Education Grants	66.951	18,000
Pass-through programs from:		
Commonwealth of Virginia:		
Animal Waste Analysis for Commonwealth of Virginia Research Planning, Inc.	66.460	36,463
TMDL Implementation for Fecal Coliform Bacteria in Allison Creek Calabash Branch, Beaverdam Creek and Brown Creek	66.460	757
TMDL Implementation for Fecal Coliform Bacteria in the Fishing Creek Watershed	66.460	1,396
South Carolina Department of Health and Environmental Control:		
Enoree River TMDL project	66.460	142,417
Long Cane Creek Total Maximum Daily Load Implementation Project	66.460	203,964
Middle Savannah Watershed Total Maximum Daily Load Implementation Project	66.460	89,116
Tyger River Total Maximum Daily Load Implementation Project	66.460	176,372
Upper Savannah Council of Governments:		
Rabun Creek Total Maximum Daily Load (TMDL) Implementation Project	66.460	44,366
 Total Environmental Protection Agency		1,196,426

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<b>Federal grantor/pass-through grantors/agencies or cluster title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
Department of Energy:		
Pass-through programs from:		
SCUREF:		
Technical Assistance to SCUREF	81.000	3,090
Eastern Band of Cherokee Indians:		
Strategic Energy Plan for the Eastern Band of Cherokee Indians	81.087	68,920
Total Department of Energy		72,010
Department of Education:		
Fund for the Improvement of Postsecondary Education	84.116	100,720
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	191,379
National Center for Dropout Prevention	84.326	352,639
National Dropout Prevention Center for Students with Disabilities	84.326	305,595
Pass-through programs from:		
Communities in Schools of Chester County:		
21st Century Community Learning Centers Grant- Chester County Community In Schools Program	84.000	5,160
Pioneer Regional Educational Service Agency:		
Georgia State Personnel Development	84.000	56,779
South Carolina Department of Health and Environmental Control:		
School Health Index Project	84.000	11,537
South Carolina Department of Education:		
Project CREATE 2008-09: Center for Re-Educating and Advancement of Teachers in Special Education	84.027	14,328
New Hampshire Department of Education:		
New Hampshire Statewide Dropout Prevention Initiative - Evaluation	84.048	4,395
South Carolina Department of Education:		
Agriculture Education Teacher Education Grant	84.048	56,864
Cherry Grove FFA Camp Caretaker	84.048	21,892
Alaska Staff Development Network:		
The Rural Alaska Mentoring Program (RAMP)	84.184	9,985
South Carolina Department of Education:		
21st Century Community Learning Centers 2009 Summer Enrichment Program (Youth Learning Institute)	84.287	22,565
GoalPOST: Goal Oriented Performance in Out of School Time (21st Century Community Learning Centers Grant: Spearman Elementary School and Pelzer Elementary School)	84.287	155,451
The School District of Oconee County:		
21st Century Community Learning Centers Grant: (Code Elementary School) Club 2:45: An After School Program	84.287	22,172

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<b>Federal grantor/pass-through grantors/agencies or cluster title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
Department of Education, Continued:		
Pass-through programs from:		
University of Oregon:		
National Center of Secondary, Transition and PostSecondary School Outcomes for Students with Disabilities (Grant 1)	84.324	12,780
National Center of Secondary, Transition and PostSecondary School Outcomes for Students with Disabilities (Grant 2)	84.324	11,905
University of North Carolina - Charlotte:		
Secondary Transition Technical Assistance Center	84.326	5,394
University of Tennessee:		
Clemson University State Outreach and Technical Assistance Center (CUSOTC)	84.326	77,989
Minnesota State Department of Education:		
Dropout Prevention, Retention and Graduation	84.360	17,148
South Carolina Department of Education:		
Inquiry Based Learning: A Companion Course for Biology	84.366	27,673
Inquiry Based Learning: A Companion Course for Biology	84.366	17,535
South Carolina Coalition for Mathematics and Science	84.366	445,745
South Carolina Commission on Higher Education:		
Digital Express-Year 4	84.367	8,318
Digital Express-Year 2	84.367	218
FY2008-2009 Improving Teacher Quality Higher Education Grant Program (Digital Express)	84.367	75,001
Meeting the Need for Highly Qualified Mathematics Teachers-FY2008-09	84.367	60,408
Project RES: Reform-based Environmental Science	84.367	2,391
Total Department of Education		2,093,966
Department of Health and Human Services:		
Compassion Capital Fund	93.009	271,496
Drug-free Communities Support Programs Grants	93.276	103,880
Advanced Education Nursing Traineeships	93.358	28,195
Mentoring Children of Prisoners	93.616	516,802
Lucy's Tasty Treasures	93.999	1,815
Pass-through programs from:		
South Carolina Lieutenant Governor's Office:		
Planning for Your Long-Term Care Needs	93.000	305
South Carolina Department of Health and Environmental Control:		
Enhancement of Jurisdictional Disease Surveillance through Integration of Tracking and Reporting of Zoonotic Diseases by CVDC	93.283	35
Get Smart: Dairy Educational Program	93.283	9,849
Get Smart: Know When Antibiotics Work on the Farm - Noncommercial Poultry 2008	93.283	10,000

(Continued)

**CLEMSON UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2009**

<b>Federal grantor/pass-through grantors/agencies or cluster title</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
Department of Health and Human Services, Continued:		
Pass-through programs from:		
University of South Carolina:		
A Partnership to Promote Physical Activity and Healthy Eating in AME Churches	93.837	36,540
University of South Carolina:		
Palmetto State Geriatric Education Centers - Year 2	93.969	45,925
Total Department of Health and Human Services		<u>1,024,842</u>
Corporation for National and Community Service:		
Pass-through programs from:		
United Way of South Carolina:		
2007-2008 AmeriCorps Builders of Tomorrow for Youth Leadership Dropout Prevention Program	94.006	(497)
AmeriCorps Special Projects 2008-2009	94.006	1,910
Clemson University AmeriCorps Formula Grant FY 2008-2009	94.006	100,686
Total Corporation for National and Community Service:		<u>102,099</u>
Department of Homeland Security:		
Pass-through programs from:		
South Carolina Law Enforcement Division:		
Clemson Diversion Dam Buffer Zone Protection Plan	97.000	16,526
South Carolina Law Enforcement Division:		
South Carolina Ag-Watch for Animal Agriculture	97.067	72,413
South Carolina Ag-Watch for Animal Agriculture	97.067	66,211
Total Department of Homeland Security:		<u>155,150</u>
Total Federal Awards		<u>\$ 130,541,859</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, 2009, 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 \$9,638,894 as of June 30, 2009.

**NOTE 4 - MATCHING**

Under the FWS program, the University matched \$160,772 in total compensation for the year ended June 30, 2009 in addition to the federal share of expenditures in the accompanying schedule of expenditures of federal awards.

Under the FSEOG program, the University matched \$227,343 in funds awarded to students for the year ended June 30, 2009 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:

<b>Federal granting agency</b>	<b>Federal CFDA number</b>	<b>Amount provided to subrecipients</b>
Department of Agriculture	10.000	\$ 13,660
Department of Agriculture	10.200	51,107
Department of Agriculture	10.206	20,473
Department of Agriculture	10.215	9,100
Department of Agriculture	10.303	12,822
Department of Agriculture	10.500	72,635
Department of Agriculture	10.561	92,142
Department of Agriculture	10.912	5,704
Total Department of Agriculture		<u>277,643</u>
Department of Commerce	11.113	10,222
Department of Commerce	11.417	16,068
Total Department of Commerce		<u>26,290</u>
Department of Defense	12.000	417,032
Department of Defense	12.300	83,177
Department of Defense	12.420	79,594
Department of Defense	12.431	757,867
Department of Defense	12.910	1,428,994
Total Department of Defense		<u>2,766,664</u>
Department of Transportation	20.000	31,250
Department of Transportation	20.108	68,343
Department of Transportation	20.205	2,131
Total Department of Transportation		<u>101,724</u>
National Aeronautics and Space Administration	43.999	10,510
Total National Aeronautics and Space Administration		<u>10,510</u>
National Science Foundation	47.041	627,338
National Science Foundation	47.049	116,752
National Science Foundation	47.070	10,184
National Science Foundation	47.074	141,563
National Science Foundation	47.076	55,776
Total National Science Foundation		<u>951,613</u>
Environmental Protection Agency	66.460	3,973
Total Environmental Protection Agency		<u>3,973</u>

(Continued)

**NOTE 6 - SUBRECIPIENTS, Continued**

<b>Federal granting agency</b>	<b>Federal CFDA number</b>	<b>Amount provided to subrecipients</b>
Department of Energy	81.049	8,181
Department of Energy	81.087	160,487
Department of Energy	81.113	120,037
Department of Energy	81.121	77,958
Department of Energy	81.999	65,943
Total Department of Energy		<u>432,606</u>
Department of Education	84.051	2,504
Department of Education	84.116	10,651
Department of Education	84.326	101,021
Department of Education	84.366	158,399
Total Department of Education		<u>272,575</u>
Department of Health and Human Services	93.009	335,900
Department of Health and Human Services	93.276	70,044
Department of Health and Human Services	93.286	202,092
Department of Health and Human Services	93.375	108,180
Department of Health and Human Services	93.616	49,779
Department of Health and Human Services	93.837	23,100
Department of Health and Human Services	93.846	44,722
Department of Health and Human Services	93.853	61,241
Department of Health and Human Services	93.865	13,393
Total Department of Health and Human Services		<u>908,451</u>
Agency for International Development	98.001	162,389
Agency for International Development	98.837	141,929
Total Agency for International Development		<u>304,318</u>
		<u>\$ 6,056,367</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, 2009, which collectively comprise the University's basic financial statements and have issued our report thereon dated October 5, 2009. 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 College'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**

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 control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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 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 the audit committee, management, and the federal awarding agencies and pass-through entities of the University and is not intended to be and should not be used by anyone other than those specified parties.

*Elliott Davis, LLC*

Greenwood, South Carolina  
October 22, 2009

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE TO 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 are applicable to each of its major Federal program for the year ended June 30, 2009. 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 its major Federal programs are 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 on the University's compliance with those requirements.

In our opinion, the University complied, in all material respects, with the requirements referred to above that are applicable to its major Federal program for the year ended June 30, 2009.

## **Internal Control Over Compliance**

The management of the University is responsible for establishing and maintaining effective internal control over compliance with 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 requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purposes described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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 discretely presented components of Clemson University, a department of the State of South Carolina, as of and for the year ended June 30, 2009, which collectively comprise the University's basis financial statements, and have issued our report thereon dated October 5, 2009. 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 the audit committee, management, and the federal awarding agencies and pass-through entities of the University and is not intended to be and should not be used by anyone other than those specified parties.

*Elliott Davis, LLC*

Greenwood, South Carolina  
October 22, 2009

**CLEMSON UNIVERSITY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**I. Summary of auditor's results**

- A. An unqualified opinion was issued on the basic financial statements of Clemson University.
- B. No significant deficiencies relating to the audit of the financial statements are reported in the Schedule of Findings and Questioned Costs.
- C. No material weaknesses 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 significant deficiencies relating to the audit of the major federal award programs are reported in the Schedule of Findings and Questioned Costs.
- F. No material weaknesses relating to the audit of the major federal award programs are 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. Major federal programs for Clemson University for the fiscal year ended June 30, 2009 are:
 

<u>CFDA Numbers</u>	<u>Name of federal program or cluster</u>
10.500	Cooperative Extension Service
10.RD; 11.RD; 12.RD; 15.RD; 16.RD; 17.RD; 20.RD; 43.RD; 45.RD; 47.RD; 59.RD; 66.RD; 77.RD; 81.RD; 84.RD; 93.RD; 94.RD; 98.RD; 99.RD	Research and Development Cluster
- I. The threshold for distinguishing Types A and B programs for Clemson University was \$3,000,000.
- J. Clemson University was assessed as a low risk auditee.

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

None

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

None

**CLEMSON UNIVERSITY**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

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