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**Schedule of Expenditures of Federal Awards**  
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Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's/Pass-Through Grantor's Number	Expenditures
<b>RESEARCH AND DEVELOPMENT CLUSTER, Continued</b>			
<b>Department of Energy, continued</b>			
Pass-through programs, continued:			
United States Automotive Materials Partnership LLC Development of Advanced Steel for Lightweight Vehicles	81.RD	13-2825-AMP	21,354
University of Georgia Environmental Protection of DOE Lands: Studies in Long-Term Stewardship	81.RD	RR267-420/4893886	4,700
University of Illinois Characterizing the Combined Roles of Iron and Transverse Mixing on Uranium Bioremediation in Groundwater Using Microfluidic Pore Networks	81.RD	A3018 2008-04979-01	57,138
UT-Battelle, LLC Novel Software Storage Architecture-Southeast Region Research Initiative (SERRI)	81.RD	4000111689	197,010
R&D Building Reliable Data Transfer Tool	81.RD	4000108178	27,479
Wireless Power Transfer (WPT) and Charging of Plug-In Electric Vehicles	81.RD	4000119528	251,181
Resilient Home Program Support - Southeast Region Research Initiative (SERRI)	81.RD	4000087337	<u>172,899</u>
<b>Total Department of Energy</b>			<u>5,107,629</u>
<b>Department of Education</b>			
Graduate Fellowships in Electrical and Computer Engineering	84.RD	P200A120224-13	42,034
Graduate Training in Engineering and Managing Resilient and Sustainable Civil Infrastructure	84.RD	P200A120222-13	22,469
Pass-through programs from:			
Greg Mathis Charter High School Greg Mathis Charter High School - Turnaround Project	84.RD	H63010010411	33,667
Iowa State University Professional Development for Algebra Progress Monitoring	84.RD	432-28-07	90,602
South Carolina Commission on Higher Education Improving Middle Grades Teacher Quality through the Clemson Mathematics Institute and Video Club	84.RD	ITQ FY2012-13	59,806
University of Central Florida MILMI - International Masters in Laser Materials and Interactions	84.RD	166253	21,328
University of Louisville A Longitudinal Study of the SC Personal Pathways to Success Initiative	84.RD	ULRF 08-0181-04	38,276
University of Michigan Lifelong Learning Curriculum Transformation Project	84.RD	3002053929	1,168
University of South Carolina Center for Adolescent Research in Schools (CARS)	84.RD	PO#41793(13580 FA84)/12-2043	<u>120,885</u>
<b>Total Department of Education</b>			<u>430,235</u>
<b>Vietnam Education Foundation</b>			
Vietnam Education Foundation Fellowship	85.RD	F09034F	1,000
Vietnam Education Foundation Fellowship	85.RD	None	<u>1,520</u>
<b>Total Vietnam Education Foundation</b>			<u>2,520</u>
<b>Election Assistance Commission</b>			
2010 Voting Technology and Accessibility Research - Accessible Voting Technology Initiative	90.RD	EAC110149A	<u>1,525,302</u>
<b>Total Election Assistance Commission</b>			<u>1,525,302</u>

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<b>RESEARCH AND DEVELOPMENT CLUSTER, Continued</b>			
<b>Department of Health and Human Services</b>			
A Multi-Level, Cohort-Sequential Study of Rural Adolescent Dating Violence Victimization and Perpetration	93.RD	5R01HD067505-02	433,273
A Novel Colon-Specific Bi-Functional Amebicidal Therapeutics: Gal-Dextran-MM	93.RD	5R03AI076869-02	926
ARRA - Epidemiology of Sexual Violence: A Trajectory-Based Approach	93.RD	1R15HD065568-01S1	272,829
ARRA - Mechanisms of Immunological Adaptation to a Harsh Chemical Environment	93.RD	1R15ES016905-01A1	3,017
Avian Middle Ear Development	93.RD	5R01DC009236-05	307,778
Biomaterials for Guided Neural Regeneration-Center of Biomaterials for Tissue Regeneration (CBTR)	93.RD	5P20GM103444-05	145,893
Biomechanical Characterization of Human Cartilaginous End-Plate	93.RD	5R03AR055775-02	86,745
Biphasic Intervertebra Disc Regeneration using Biomimetic Scaffolds - Benjamin Whatley	93.RD	1F31AG040929-01A1	33,982
Cardiac-Cell Mechanics at the Single-Cell Level: Properties & Interactions	93.RD	5K25HL092228-04	164,072
Cardiovascular Tissue Engineering in Diabetes	93.RD	5R21EB009835-02	26,385
Center of Biomaterials for Tissue Regeneration (CBTR)	93.RD	5P20GM103444-05	947,972
Controlling Fatty Acid Synthesis in African Trypanosomes	93.RD	3R15AI081207-01A1S1	28,456
DelPhi: Software for Electrostatic Modeling of Biomolecules	93.RD	5R01GM093937-03	417,196
Development of Scar-Inhibiting Compliant Tissue Adhesive	93.RD	5R21EB008785-02	90,974
Elastin-derived Scaffolds for Tissue Engineered Small Diameter Vascular Grafts	93.RD	5R03TW008941-02	7,130
Electromechanical Imaging of Live Vascular Smooth Muscle Cells	93.RD	5R21RR024449-02	62
Enabling Technology for Brain Tissue Regeneration-Center of Biomaterials for Tissue Regeneration (CBTR)	93.RD	5P20GM103444-05	79,881
Enhancing Patient Safety for Nurses Through Virtual Pediatric Patient Interaction	93.RD	1R03HS020233-01	49,876
Epidemiology of Sexual Violence: A Trajectory-Based Approach (supplement grant)	93.RD	3R15HD065568-01S1	106,023
GAGs: Function and Fixation in Bioprosthetic Heart Valves	93.RD	5R01HL070969-08	382,406
Health Coaches for Hypertension Control	93.RD	D04RH12726-03-00	49,962
High-Performance Membrane Chromatography for Protein Purification	93.RD	1R15GM094676-01	108,253
Histology and Imaging Core-Center of Biomaterials for Tissue Regeneration (CBTR)	93.RD	5P20GM103444-05	131,779
Hyaluronan Based Vascular Grafts-Center of Biomaterials for Tissue Regeneration (CBTR)	93.RD	5P20GM103444-05	51,936
Improved Spray Scavenging of Particulates Via Acoustical Excitation of Drop Oscil	93.RD	5R01OH009546-03	66,859
Integrating Biomechanics & Cell Biology to Understand TMJ Pathology	93.RD	5R01DE021134-02 revised	242,609
Investigating Mechanism of Intracellular Rotational Transport with Optical T	93.RD	1R15EB014560-01A1	41,177
Investigation of Effective Training of "promotoras" in Oral Rehydration Therapy	93.RD	1R03NR013228-01A1	42,434
Label Free RF Imaging of Cell Membrane Heterogeneity in Liquid Materials Synthesis and Characterization-Center of Biomaterials for Tissue Regeneration (CBTR)	93.RD	1K25GM100480-01A1	79,847
Mechanically Guided Urological Tissue Regeneration-Center of Biomaterials for Tissue Regeneration (CBTR)	93.RD	5P20GM103444-05	162,803
Mechanically Guided Urological Tissue Regeneration-Center of Biomaterials for Tissue Regeneration (CBTR)	93.RD	5P20GM103444-05	105,256
Naturally Occurring Dog Model for Juvenile Dermatomyositis	93.RD	1R15AR062868-01A1	14,576
Nutrient Sensing and Hexokinases in T. brucei	93.RD	2R15AI075326-02 revised	106,317

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<b>RESEARCH AND DEVELOPMENT CLUSTER, Continued</b>			
<b>Department of Health and Human Services, continued</b>			
Polymer Dot Nanoparticles for Detection of Single Molecules in Live Cells	93.RD	5 R01 GM081040-04	112
Role of Mei5-Sae3 in Meiotic Homologous Recombination	93.RD	5R01GM098510-03	180,408
Skin Cancer Detection Using Polarized Light Spectroscopic Methods	93.RD	1R15CA131808-01 Revised	8,111
Stem Cell-myocyte Electrical Coupling-Center of Biomaterials for Tissue Regeneration (CBTR)	93.RD	5P20GM103444-05	312,936
Telluride Science Research Meeting on "Frontiers in Biomagnetic Particles III", in Telluride, CO, June 2 - 5, 2013	93.RD	1R13EB017626-01	8,000
The Presence of A Bacterial Metabolic Pathway in Eukaryotic Fungi	93.RD	1R15GM084417-01A1	30,705
The Role of CAR and PXR in Gender Predominant P450 Expression and Induction	93.RD	2R15ES017321-02	70,476
Tissue Engineered Aortic Heart Valves: Scaffolds & Stem Cells	93.RD	5R01HL093399-04	234,588
Tissue Engineered Repair of Cranial Facial Muscle (Emily Lynn Ongstad)	93.RD	5F31DE022224-02	30,034
Tissue Engineering in Spinal Cord Regeneration	93.RD	5R01NS050243-05	105,409
Trans-generational Impact of Maternal Obesity and Diabetes on Health Disparities	93.RD	5R01MD004251-02	146,330
Vibratory Mechanotransduction	93.RD	5R21EB009489-02	25,839
Xanthine DNA Glycosylase in Mammalian Systems	93.RD	1R15GM090141-01	82,328
Pass-through programs from:			
Bite Technologies, LLC			
Assessing the Bite Counter as a Tool for Food Intake Monitoring	93.RD	CU-01	43,748
BotaniPharm, LLC			
Development of Research Grade Goldenseal Phase II	93.RD	CU09-01-11	5,635
Cedars-Sinai Medical Center			
Nanoconjugate based on polymeric acid for brain tumor treatment	93.RD	923755	11,398
Cell & Tissue Systems, Incorporated			
SBIR Phase II: Design and Assessment of a Compliant Nanofibrous Vascular Graft	93.RD	SBIR Phase II	4,558
Chesterfield County Coordinating Council			
Drug Free Chesterfield	93.RD	SP13611	26,166
Children's Hospital Boston			
Novel Angiogenesis Inhibitors Targeting the Anthrax Toxin Inhibitors	93.RD	PO# 0000461506 / 70855	49,275
Novel Angiogenesis Inhibitors Targeting the Anthrax Toxin Inhibitors	93.RD	PO#0000461505 / 76953	69,989
Novel Angiogenesis Inhibitors Targeting the Anthrax Toxin Receptors	93.RD	76953/PO # 0000356080	(7,424)
Novel Angiogenesis Inhibitors Targeting the Anthrax Toxin Receptors	93.RD	PO # 0000253732	(7,692)
East Carolina University			
Understanding the Formation of Nanoparticle-Protein Corona Impact on Cellular Uptake and Activation	93.RD	A11-0020-S001	38,361
Emory University			
Group Interventions for Abused, Suicidal Black Women	93.RD	S513420	(143)
Indiana University			
IN Challenge Grant Supplemental (Challenge Category #4)	93.RD	PO # 1290467	1,574
Medical University of South Carolina			
Assessing the Frequency and Costs Associated with Emergency Department Transfers Among South Carolina Nursing Home Residents	93.RD	SCTR 1201	10,882
Methods for Retrospective Multi-Site Research	93.RD	MUSC12-046	57,336

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<b>RESEARCH AND DEVELOPMENT CLUSTER, Continued</b>			
<b>Department of Health and Human Services, continued</b>			
Pass-through programs, continued:			
NUBAD, LLC			
A Rapid Assay for RNA Targeted Drugs	93.RD	N08-29-2011	40,282
Targeting RNA Conformation for Drug Development	93.RD	NUBAD1R41GM100607-01	32,885
Rutgers, The State University of New Jersey			
Coarse Grained Modeling of Biomolecule-Copolymer Conjugate Systems	93.RD	4705/S1694198	94,220
Development of Molecular Modeling Methods to Simulate Protein Adsorption to Polymer Surfaces	93.RD	S1543487 4433 433677 10578	(1,825)
South Carolina Department of Social Services			
Strengthening SC Systems in Support of Quality Child Care Programs	93.RD	None	12,411
South Carolina Department of Agriculture			
South Carolina Farm to School Evaluation	93.RD	P16010CPPW11	9,250
The University of Kansas			
Tuning of Cellular Efficacy and Profiling of Cross-Species Antiparasitic Potential by Additional SAR Rounds By Synthesis of Trypanosoma Brucei Hexokinase 1 Inhibitors	93.RD	None	(10,749)
University of Michigan			
Effects of the Built Environment, Crime and Food Prices on BMI, Activity and Eating	93.RD	3002239275	16,204
University of South Carolina			
ARRA - Creation of an Integrated Consent Process for Biospecimen Collection and Community Research Participation in South Carolina	93.RD	PO#31854L/11-1874	6,608
Palmetto State Geriatric Education Center	93.RD	PO#51836 (18190-FJ20)/13-2240	19,999
SC Cancer Disparities Community Network II (Community Core-Year 2)	93.RD	PO#41751(11500-FA1B)/12-2036	8,947
South Carolina Cancer Disparities Community Network II (Community Core-Year 3)	93.RD	PO#51773(11500-FA33)/13-2246	18,600
South Carolina IDeA Networks of Biomedical Research Excellence (INBRE)	93.RD	PO#41591L/22050-Z161	625
South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE)	93.RD	22050-Z163	195,076
South Carolina IDeA Networks of Biomedical Research Excellence (SC INBRE) - Year 3 Bioinformatics Core	93.RD	13-2191 PO#51610/15590-FA93	10,000
University of Texas Austin			
A Novel Approach for the Design and Development of Valvular Replacement Biomaterials	93.RD	UTA12-000570	55,596
Widmeyer Communications			
Bullying Prevention Campaign Phase V	93.RD	None	37,181
Phase V Option Year 1 HRSA's Bullying Prevention Campaign	93.RD	None	52,249
<b>Total Department of Health and Human Services</b>			<b>6,925,182</b>
<b>Department of Homeland Security</b>			
Pass-through programs from:			
Federal Alliance for Safe Homes			
College Education for Building Codes: Current Status and Best Practices	97.RD	None	9,510
FLASH - ReScU	97.RD	2013000770 ReScU	24,262
FLASH-Building Code Framework	97.RD	2013000770 Bldg Code	31,426



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<b>RESEARCH AND DEVELOPMENT CLUSTER, Continued</b>			
<b>Department of Homeland Security, continued</b>			
Pass-through programs from, continued:			
Indiana University			
Developing Frameworks to Address Issues in Privacy	97.RD	BL-404718-CU (PO# 1311540)	23,761
Medical University of South Carolina			
Nuclear Forensics Education Award Program (NFEAP)	97.RD	MUSC12-104	<u>111,750</u>
<b>Total Department of Homeland Security</b>			<u>200,709</u>
<b>Agency for International Development</b>			
Pass-through programs from:			
Virginia Polytechnic Institute			
Building Local Capacity in IPM Solutions	98.RD	451071-19244	113,197
Ecologically-Based Partic IPM-SE Asia	98.RD	425976-19244	<u>214,898</u>
<b>Total Agency for International Development</b>			<u>328,095</u>
<b>Central Intelligence Agency</b>			
Ear Feature Analysis, Extraction Tools, and Classification for Improved Recognition	99.RD	2011-11071400004	<u>34,680</u>
<b>Total Central Intelligence Agency</b>			<u>34,680</u>
<b>Total Research and Development Cluster</b>			<u>56,358,844</u>
<b>STUDENT FINANCIAL ASSISTANCE CLUSTER</b>			
<b>Department of Education</b>			
Federal Supplemental Educational Opportunity Grants	84.007	UNKNOWN	309,250
Federal Work Study Program	84.003	UNKNOWN	576,385
Federal Work Study Program - Federal Job Location and Development	84.003	UNKNOWN	50,000
Federal Perkins Loan Program Federal Capital Contributions	84.038	UNKNOWN	122,119
Federal Pell Grant Program	84.063	UNKNOWN	12,807,913
Federal Direct Loans	84.268	UNKNOWN	<u>83,431,480</u>
<b>Total Department of Education</b>			<u>97,297,147</u>
<b>Total Student Financial Assistance Cluster</b>			<u>97,297,147</u>
<b>SNAP CLUSTER</b>			
<b>Department of Agriculture</b>			
Pass-through programs from:			
South Carolina Department of Social Services			
SNAP Outreach Community Partnership Program	10.561	5000012588	150,317
SNAP Outreach Community Partnership Program	10.561	5000013157	73,670
Supplemental Nutrition Assistance Program (SNAP-ED) for Clemson University	10.561	5000012249/6200000101/6200000	20,850
Supplemental Nutrition Assistance Program (SNAP-ED) for Clemson University	10.561	145	20,850
Supplemental Nutrition Assistance Program Employment and Training (SNAP E&T)	10.561	None	15,086
Supplemental Nutrition Assistance Program Employment and Training (SNAP E&T)	10.561	Task Order #2	<u>110,573</u>
<b>Total Department of Agriculture</b>			<u>370,496</u>
<b>Total SNAP Cluster</b>			<u>370,496</u>

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<b>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</b>			
<b>Department of Transportation</b>			
Pass-through programs from:			
South Carolina Department of Transportation			
Transportation Technology Transfer Service (T3S)	20.205	1570; Proj No. 88L56E2013013	158,813
State Work Zone Safety Training Program	20.205	PO #369014/377336	239,392
Transportation Technology Transfer Service (T3S)	20.205	1522; Proj No. 88L56E2012012	153,348
South Carolina Department of Parks, Recreation, and Tourism			
Sustainable Trails Short Course	20.219	2007017	1,526
<b>Total Department of Transportation</b>			553,079
<b>Total Highway Planning and Construction Cluster</b>			553,079
<b>SPECIAL EDUCATION CLUSTER</b>			
<b>Department of Education</b>			
Pass-through programs from:			
South Carolina Department of Education			
Project CREATE: Center for ReEducation and Advancement of Teachers in Special Education	84.027	12CO302-01	13,079
Project CREATE: Center for ReEducation and Advancement of Teachers in Special Education	84.027	13CO302-01	14,006
<b>Total Department of Education</b>			27,085
<b>Total Special Education Cluster</b>			27,085
<b>OTHER PROGRAMS</b>			
<b>Department of Agriculture</b>			
NAHLN-LIMS Integration Consulting	10.UNK	13-9419-0095	892
USDA Forest Service Recreation, Heritage and Volunteer Resources	10.UNK	08-CR-11132424-147	3,978
Animal Disease Traceability	10.025	12-9645-1175CA	80,000
Animal Disease Traceability	10.025	13-9645-1175CA	1,897
CAPS - Tier 1 and Pests of National Concern	10.025	12-8245-0380-CA	68,925
CAPS - Tier 1 and Pests of National Concern	10.025	13-8245-0380-CA	44,477
Cooperative Pesticide Recordkeeping Program	10.025	12-25-A-5700	1,291
Emerald Ash Borer National Survey	10.025	12-8245-0648-CA	35,177
Emerald Ash Borer National Survey	10.025	13-8245-0648-CA	36,136
Equine, Cervids and Small Ruminants	10.025	12-9645-1144-CA	9,282
Farm Bill Honey Bee Survey	10.025	11-8245-0829-CA	15,359
Farm Bill Honey Bee Survey	10.025	12-8245-0829-CA	9,361
Farm Bill Junior Invasive Inspectors	10.025	12-8245-0907-CA	23,304
Farm Bill P ramorum National Nursery Survey	10.025	11-8245-0830-CA	22,727
Farm Bill Stone Fruit Commodity Survey	10.025	12-8245-0891-CA	13,192
Farm Bill Tomato Commodity Survey	10.025	11-8245-0831-CA	14,635
Farm Bill-Thousand Cankers Survey	10.025	13-8245-0964-CA	3,165
Imported Fire Ant	10.025	12-8245-0178-CA	27,994
Imported Fire Ant	10.025	13-8245-0178-CA	26,962
Maintenance of Membership Laboratory Requirements (NAHLN Member Lab Assistance)	10.025	12-9419-0164-CA	55,000
NAHLN- LIMS Integration Consulting	10.025	12-9419-0095-CA	60,036
National Surveillance and Response for Animal Health Activities	10.025	13-9645-1276-CA	6,158
Notifiable Avian Influenza Program for NPIP and LBMS (2012)	10.025	12-9645-1147-CA	180,702
Phytophthora ramorum Farm Bill National Nursery Survey	10.025	12-8245-0830-CA	15,766
Slow Sand Filtration System for P. ramorum Phase 2	10.025	12-8245-0794-CA	31,955
Swine Health Program	10.025	12-9645-1145-CA	54,302
Witchweed	10.025	12-8245-0028-CA	14,060
Witchweed	10.025	13-8245-0028-CA	3

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<b>OTHER PROGRAMS, Continued</b>			
<b>Department of Agriculture, continued</b>			
Zoonotic & Foreign/Emerging Diseases Management	10.025	12-9645-1146-CA	14,487
Bundling of Culinology, Nutrition and Packaging in Undergraduate Applied Niche Research	10.217	2012-70003-19969	30,108
Building Entrepreneurial, Business Management and Land Stewardship Capacity for South Carolina New and Beginning Farmers	10.311	2010-49400-21735	285,728
South Carolina Meat-Poultry Inspection Department (All Other)	10.475	BASE12	50,279
South Carolina Meat-Poultry Inspection Department (All Other)	10.475	UNKNOWN	152,592
South Carolina Meat-Poultry Inspection Department (Compliance)	10.475	BASE12	30,421
South Carolina Meat-Poultry Inspection Department (Compliance)	10.475	UNKNOWN	83,129
South Carolina Meat-Poultry Inspection Department (Cross Utilization)	10.475	Cross Utilization	60,602
South Carolina Meat-Poultry Inspection Department (In-Plant)	10.475	BASE12	264,399
South Carolina Meat-Poultry Inspection Department (In-Plant)	10.475	UNKNOWN	794,844
South Carolina Meat-Poultry Inspection Department (Laboratory)	10.475	BASE12	5,273
South Carolina Meat-Poultry Inspection Department (Laboratory)	10.475	UNKNOWN	18,094
South Carolina Meat-Poultry Inspection Department (PHDCIS)	10.475	UNKNOWN	3,329
South Carolina Meat-Poultry Inspection Department (PHDCIS) '12	10.475	FY 2012 PHDCIS	1,472
A Coordinated Extension IPM Training Program for South Carolina to Address Stakeholder Needs in Key Commodities	10.500	2010-41534-21538	221,564
Clemson University (South Carolina) Pesticide Safety Education Program	10.500	2011-48679-31062	5,310
Cooperative Extension Service - Smith Lever	10.500	UNKNOWN	6,674,113
Development of a New Web Based Database System	10.500	2010-38834-20823	17,775
Development of Extension IPM Training in South Carolina to Address Stakeholder Needs in Key Commodities	10.500	2009-41534-05445	6,973
Expanded Health Coaches for Hypertension Control	10.500	2012-46100-20122	51,811
South Carolina Pesticide Safety Education Program	10.500	2012-48679-20234	7,637
Sustainable Agriculture Research and Education Professional Development Program	10.500	2012-47001-19735	16,992
Web Based Nutrition Education and Evaluation Reporting System (webNEERS)	10.500	2012-41510-20085	144,235
Reducing Ground Water Hazards in Low Income Rural South Carolina Counties Through Increased Recycling and Landfill Gas Use	10.762	Loan # 11 46-039-576000254	15,131
Expansion of Innovation Center	10.769	Loan # 09 46-039-576000254	30,446
Expansion of Innovation Center	10.769	Loan 7 46-039-576000254	20,028
Rural Business Enterprise Grant (RBEG) - Technical Assistance	10.769	Loan 6 46-039-576000254	121
Development of Training Workshops for Weed Control and a SC NRCS Pamphlet: Weed Suppression Using Rolled Cover Crops (Organic)	10.902	68-4639-11-0027	14,889
Development of Training Workshops for Weed Control and a SC NRCS Pamphlet: Weed Suppression Using Rolled Cover Crops (Weed)	10.902	68-4639-11-0026	2,842
Creation of South Carolina MarketMaker Website	10.912	68-4639-12-0016	14,424
Demonstration of Innovative Interseeding Technology for Crop Rotations to Enhance Soil Properties and Reduce Energy Consumption and Pest Occurrence While Optimizing Farm Profits	10.912	69-3A75-12-212	10,710
Demonstration of Innovative Water Conservation Technologies to Enhance Resilience to Drought While Optimizing Farm Profits	10.912	69-3A75-13-88	7,362
5 Borlaug Fellows to Clemson University	10.962	58-3148-8-148	25,028
South Carolina Meat-Poultry Inspection Department (Cross Utilization) Pass-through programs from:	10.UNK	UNKNOWN	154,791
South Carolina Forestry Commission			
Cogongrass Detection, Eradication & Education and Forest Pests Detection & Education Project	10.UNK	None	34,262
Cogongrass Detection, Eradication and Education Project	10.UNK	None	18,303
South Carolina Department of Agriculture			
Canning Coaches for Safe Home Preservation of Locally Grown Specialty Crops	10.170	12-25-B-1253	3,674
University of Florida			

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<b>OTHER PROGRAMS, Continued</b>			
<b>Department of Agriculture, continued</b>			
Educating and Training Future Farmers, Researchers and Extension Personnel in Sustainable Agriculture (Clemson subcontract with the University of Florida)	10.215	UF10245	18,142
University of Georgia			
Implement Plan of Work for the Southern Region Sustainable Agriculture Research & Education (SARE) Program	10.215	RD309-117/4893516	12,735
Implement Plan of Work for the Southern Region Sustainable Agriculture Research and Education Professional Development (PDP) Program	10.215	RE675-116/4892336	16,229
Pass-through programs from University of Georgia, continued:			
Sustainable Agriculture Research & Education (SARE) Program	10.215	RD309-122/4940046	19,441
Enhancing the Safety of Locally Grown Produce Through Research and Extension	10.303	RE256-119/4690768	37,831
National Center for Home Food Processing and Preservation	10.303	RE256-131/4893626	9,340
Michigan State University			
Food Borne Norovirus in Elder Care Facilities: An Integrated Approach to Prevention and Control	10.303	61-4299CU	33,860
Texas A&M University			
The Southern Region Water Resource Project	10.303	451009	14,762
University of Florida			
Southern Plant Diagnostic Network	10.304	UF12230	22,000
FamilyFarmed.org			
Valdosta RO Wholesale Success: Managing Wholesale Production, Marketing, Financial, and Human Risks for Alabama and South Carolina Specialty Crop Farmers, project#010	10.460	None	4,999
Auburn University			
Healthy Homes Project	10.500	10-ACES-374584-CU	649
Kansas State University			
4-H Air Force Military Partnership Project	10.500	S13181	2,452
4-H Military Partnerships: 4-H Army Youth Development Project	10.500	S12046.02	56,830
Military 4-H Club Grant - "Children, Youth and Families at Risk 4-H Military Partnership Program"	10.500	S13066	4,296
South Carolina 2012 Military 4-H Club Support	10.500	S12128.02	23,040
South Carolina 2012 Office of Secretary of Defense/Operation Military Kids Camp (SC 2012 OSD/OMK Camp)	10.500	S12238.01	17,781
South Carolina OMK Local/Regional Support Network (L/RSN) - Darlington Area	10.500	S12158.02	12,996
South Carolina OMK Local/Regional Support Network (L/RSN) - GLNS Region	10.500	S12109.02	17,925
Purdue University			
Military Community Family and Youth Extension Program	10.500	8000047940 / 2010-48869-20781	71,122
Military Community Family and Youth Extension Program	10.500	8000054851	4,073
University of Arkansas			
Building Organic Agriculture Extension Training Capacity in the Southeast	10.500	UACES 23481-04	(733)
University of Georgia			
Developing Mobile Applications Using Social Media for the Southeast Cattle Advisor	10.500	RE684-168/4943546	523
Implement Plan of Work for the Southern Region Sustainable Agriculture Research & Education Professional Development (PDP) Program	10.500	RE675-167/4941476	5,198
Saluda County			
Saluda County: Agribusiness Strategic Plan with an Emphasis on Developing Local Assets	10.762	2012000687	30,013
<b>Total Department of Agriculture</b>			<u>10,585,418</u>

**Clemson University, South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ending June 30, 2013**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's/Pass-Through Grantor's Number	Expenditures
<b>OTHER PROGRAMS, Continued</b>			
<b>Department of Commerce</b>			
Pass-through programs from:			
South Carolina Sea Grant Consortium			
Coastal and Marine Recreation and Tourism Outreach Partnership: SCSGC/Clemson PRTM - Year 4	11.417	M437-A/E-1e Yr. 4	36,556
Coastal and Marine Recreation and Tourism Outreach Partnership: SCSGC/Clemson PRTM - Year 3	11.417	M337-A/E-1b	<u>52,521</u>
<b>Total Department of Commerce</b>			<u>89,077</u>
<b>Department of Defense</b>			
SC OMK (Operation: Military Kids)	12.UNK	NAFBA1-13-M-0190	21,152
Pass-through programs from:			
South Carolina Army National Guard			
Rich Media Coordinator	12.UNK	4100013833/4100019464	318
SC Army National Guard Agribusiness Development Team (AADT) Training	12.UNK	W912QG-11-C-0002	<u>85,126</u>
<b>Total Department of Defense</b>			<u>106,596</u>
<b>Department of the Interior</b>			
Development of Healthy Parks - Healthy People Strategic Action Plan for Hot Springs National Park	15.UNK	P12AC11294 P11AC91068 (formerly J5041100026)	35,545
The Open Parks Grid Project (CESU)	15.UNK		<u>8,419</u>
<b>Total Department of the Interior</b>			<u>43,964</u>
<b>Department of Justice</b>			
Pass-through programs from:			
South Carolina Department of Public Safety			
Disproportionate Minority Contact Research Project	16.540	1J09006	(694)
Disproportionate Minority Contact Research Project	16.540	1J11001	(3,124)
National 4-H Council			
SC Tech Wizards 2012	16.726	2011-OJJDP-MNTR-137	183,200
SC Youth Mentoring Program	16.726	2012-OJJDP-NMPIII-340	19,641
South Carolina Department of Alcohol and Drug Abuse Services			
Palmetto Initiative for Campus-Community Collaboration	16.727	CLE-PICC-2	22,634
National 4-H Council			
York County 4-H Catawba Mentoring Program/Tribal Youth	16.731	Prime# 2011-TY-FX-0031/2011- OJJDP-MNTY-163	<u>20,235</u>
<b>Total Department of Justice</b>			<u>241,892</u>
<b>Department of State</b>			
Pass-through programs from:			
International Research & Exchanges Board			
Teaching Excellence and Achievement and International Leaders in Education Program (ILEP)	19.408	FY12-ILEP-Clemson-01	<u>172,583</u>
<b>Total Department of State</b>			<u>172,583</u>
<b>Appalachian Regional Commission</b>			
STEM Labs for Appalachian Youth	23.022	SC-17375	<u>29,370</u>
<b>Total Appalachian Regional Commission</b>			<u>29,370</u>

**Clemson University, South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ending June 30, 2013**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's/Pass-Through Grantor's Number	Expenditures
<b>OTHER PROGRAMS, Continued</b>			
<b>National Aeronautics and Space Administration</b>			
A Multi-Instrument Study of Electron-Positron Annihilation in the Milky Way	43.UNK	NNX09AC80 G	10,862
Pass-through programs from:			
College of Charleston			
NASA EPSCoR RID Augmentation Travel Award Program - 2012	43.001	20-NE-Clemson_Khalilian-T	<u>2,568</u>
<b>Total National Aeronautics and Space Administration</b>			<u>13,430</u>
<b>National Endowment for the Arts</b>			
Pass-through programs from:			
South Arts			
2012-2013 Southern Circuit	45.025	None	<u>2,400</u>
<b>Total National Endowment for the Arts</b>			<u>2,400</u>
<b>National Science Foundation</b>			
Collaborative Research: Computational Intelligence Methods for Dynamic Stochastic Optimization of Smart Grid Operation with High Penetration of Renewable Energy	47.041	ECCS-1232070	9,920
Collaborative Research: Communicating Hurricane Information to Local Officials for Protective Action Decision Making	47.075	SES-0838639	7,820
Biosystems Technology ATE Project	47.076	DUE-0703117	48,449
Clemson University MAT Noyce Scholarship Program for Middle Grades Education	47.076	DUE-0733711	8,770
Southeastern Regional Noyce Conference	47.076	DUE-1062155	159,197
A Planning Workshop to Scale Condominium Cluster Model to Condo of Condos	47.080	OCI-1249541	54,445
Pass-through programs from:			
University of Nebraska - Lincoln			
GEAR-Tech-21 Camp 2012	47.076	None	<u>943</u>
<b>Total National Science Foundation</b>			<u>289,544</u>
<b>Small Business Administration</b>			
Pass-through programs from:			
University of South Carolina			
Small Business Administration Jobs Act	59.UNK	PO#32207L/1-603001-Z-0149	36,086
Small Business Development Center - Operating Grant (Federal)	59.037	Federal	<u>367,228</u>
<b>Total Small Business Administration</b>			<u>403,314</u>
<b>Environmental Protection Agency</b>			
2011-2013 Certification and Training Pesticide Programs			
Cooperative Agreement	66.700	E98463811	62,279
2011-2013 Enforcement Pesticide Programs Cooperative Agreement	66.700	E98463611	167,307
2011-2013 Special Pesticide Programs Cooperative Agreement	66.700	E98463711	171,231
Pass-through programs from:			
Commonwealth of Virginia			
Animal Waste Analysis for Commonwealth of VA	66.460	319-2011-15-V	<u>38,446</u>
<b>Total Environmental Protection Agency</b>			<u>439,263</u>

**Clemson University, South Carolina**

*Schedule of Expenditures of Federal Awards*

*For the year ending June 30, 2013*

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's/Pass-Through Grantor's Number	Expenditures
<b>OTHER PROGRAMS, Continued</b>			
<b>Department of Energy</b>			
Clemson University 15 Megawatt Hardware-In-the-Loop (HIL) Grid Simulator	81.087	DE-EE0005723	1,500,000
ARRA: Clemson University Wind Turbine Drivetrain Testing Facility	81.087	DE-EE0003023	5,363,898
<b>Total Department of Energy</b>			<u>6,863,898</u>
<b>Department of Education</b>			
Applied International Monetary Economics	84.116	P116J090063	27,678
The Consortium for Small and Medium-size Enterprises and Entrepreneurship Education (SMEEE)	84.116	P116J080038-11	26,206
Transatlantic Double Degree in International Business	84.116	P116J090006	55,568
Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities	84.325	H325D080056-11	221,575
National Dropout Prevention Center for Students with Disabilities	84.326	H326W080003-12	633,584
Pass-through programs from:			
South Carolina Department of Education			
Agricultural Education Professional Development	84.UNK	None	72,640
Agriculture Teacher Education and Professional Development	84.UNK	4000015033	301
Cherry Grove FFA Camp Caretaker	84.048	12VA302-42	(174)
Cherry Grove FFA Camp Caretaker	84.048	13VA302-42	21,892
Communities In Schools of Chester County			
21st Century Community Learning Centers Grant	84.287	None	9,439
South Carolina Department of Education			
21st Century Community Learning Center (Youth Development Center and Youth Challenge Academy)	84.287	12CL302-03	90,649
21st Century Community Learning Center (Youth Development Center and Youth Challenge Academy)	84.287	13CL302-03	48,018
21st Century Community Learning Centers - GoalPOST II	84.287	13CL302-02	275,535
21st Century Community Learning Centers - GoalPOST III	84.287	13CL302-20	142,711
21st Century Community Learning Centers for Charleston County Schools (A.I.M. Achieve, Inspire, Motivate)	84.287	13CL302-21	128,277
GoalPOST I (Goal-Oriented Performance in Out of School Time)	84.287	12CL302-01	154
GoalPOST II (Goal-Oriented Performance in Out of School Time)	84.287	12CL302-02	9,357
South Carolina Department of Education			
Inquiry Based Learning: A Companion Course for the Biology End-of-Course Exam	84.366	12MS302-01	79,283
Inquiry Based Learning: A Companion Course for the Biology End-of-Course Exam	84.366	13MS302	18,436
Inquiry Based Learning: A Companion Course for the Biology End-of-Course Test	84.366	11MS302-01	24,532
National Writing Project			
Upstate Writing Project Teacher Leadership Development SEED Grant	84.367	01-SC11-SEED2012	96,514
South Carolina Commission on Higher Education			
iPad Technology in Middle Grades Mathematics: Meeting the Need for Highly Technologically Qualified Teachers FY 2011-12	84.367	None	8,515
Meeting the Need for Highly Qualified Mathematics Teachers - FY 2011-12	84.367	None	12,321
Project RES: Reform-Based Environmental Science - FY 2011-12	84.367	ITQ 2011-2012	1,799
Project RES: Reform-Based Environmental Science - FY 2012-13	84.367	ITQ 2012-13	74,168
Project RES: Reform-Based Environmental Science FY 2011-12 Supplemental Grants	84.367	FY 2011-12 Supplemental	17,964
The Ohio State University			
ARRA: Reading Recovery: Scaling Up What Works	84.396	60029187 (PO# RF01229125)	398,218

**Clemson University, South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ending June 30, 2013**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's/Pass-Through Grantor's Number	Expenditures
<b>OTHER PROGRAMS, Continued</b>			
<b>Department of Education, continued</b>			
Pass-through programs from National Writing Project:			
2013 i3 NWP College-Ready Writers Program (CRWP) Study and Planning Grant	84.411	01-SC11-i32013	24,185
2013 i3 NWP College-Ready Writers Program (CRWP) Study and Planning Grant proposal	84.411	01-SC11-i32013	14,567
Upstate Writing Project SC-2012-2013 i3 College-Ready Writers Program: Study and Planning Grant	84.411	01-SC11-i32013	<u>19,613</u>
<b>Total Department of Education</b>			<u>2,553,525</u>
<b>Department of Health and Human Services</b>			
Pass-through programs from:			
University of South Carolina Health Information Technology Extension Program: Practice and Workflow Design to Support Meaningful Use of EHR	93.718	PO#31611L/11-1835 (22000-FL05)	7,394
Live Well Greenville-YMCA of Greenville Building Dreams-Community Transportation Grant	93.737	Prime # 1H75DP004224-01	14,275
University of South Carolina A Partnership to Promote Physical Activity and Healthy Eating in AME Churches	93.837	07-1313/11530 FA29 PO#71659,71660	<u>24,836</u>
<b>Total Department of Health and Human Services</b>			<u>46,505</u>
<b>Department of Homeland Security</b>			
Assistance to Firefighter Grant	97.044	EMW-2011-FO-8505	19,713
Pass-through programs from:			
South Carolina Law Enforcement Division Regional Food and Agriculture Sector Criticality Assessment Project (Multi-State)	97.UNK	9SHSP45	71,722
South Carolina Emergency Management Division Clemson University Continuity of Operations Plan	97.UNK	None	7,500
South Carolina Law Enforcement Division 2010 Buffer Zone Protection Program - Clemson University Sports Complex	97.078	10BZPP01	<u>93,528</u>
<b>Total Department of Homeland Security</b>			<u>192,463</u>
<b>Total Other Programs</b>			<u>22,073,242</u>
<b>Total Federal Expenditures</b>			<u>\$ 176,679,893</u>



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**Clemson University****Clemson, South Carolina*****Notes to the Schedule of Expenditures of Federal Awards******June 30, 2013***

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**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 Policies 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, 2013, 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 \$8,499,167 as of June 30, 2013.

**Note 4. Matching**

Under the FWS program, the University matched \$205,273 in total compensation for the year ended June 30, 2013 in addition to the federal share of expenditures in the accompanying schedule of expenditures of federal awards.

Under the FSEOG program, the University matched \$640,672 in funds awarded to students for the year ended June 30, 2013, in addition to the federal share of expenditures in the accompanying schedule of expenditures of federal awards.

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**Clemson University****Clemson, South Carolina***Notes to the Schedule of Expenditures of Federal Awards**June 30, 2013*

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**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**

	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
<b>Department of Agriculture</b>		
	10.UNK	\$ 8,398
	10.170	29,475
	10.200	23,499
	10.206	8,979
	10.253	1,961
	10.303	428,732
	10.309	2,321
	10.311	95,264
	10.561	<u>185,823</u>
Total Department of Agriculture		<u>\$ 784,452</u>
<b>Department of Commerce</b>		
	11.417	<u>\$ 10,857</u>
Total Department of Commerce		<u>\$ 10,857</u>
<b>Department of Defense</b>		
	12.UNK	\$ 144,158
	12.300	833
	12.351	124,463
	12.420	74,910
	12.431	4,441
	12.800	<u>91,892</u>
Total Department of Defense		<u>\$ 440,697</u>
<b>Department of Interior</b>		
	15.805	<u>\$ 7,256</u>
Total Department of Interior		<u>\$ 7,256</u>
<b>Department of State</b>		
	19.345	<u>\$ 48,987</u>
Total Department of State		<u>\$ 48,987</u>

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**Clemson University****Clemson, South Carolina***Notes to the Schedule of Expenditures of Federal Awards**June 30, 2013*

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**Note 6. Subrecipients, Continued**

	Federal CFDA Number	Amount Provided to Subrecipients
<b>Department of Transportation</b>		
	20.UNK	\$ 71,135
	20.761	<u>4,475</u>
Total Department of Transportation		<u>\$ 75,610</u>
<b>National Aeronautics and Space Administration</b>		
	43.001	\$ <u>15,770</u>
Total National Aeronautics and Space Administration		<u>\$ 15,770</u>
<b>Institute of Museum and Library Services</b>		
	45.312	\$ <u>42,752</u>
Total Institute of Museum and Library Services		<u>\$ 42,752</u>
<b>National Science Foundation</b>		
	47.041	\$ 391,603
	47.049	117,353
	47.050	28,090
	47.070	104,753
	47.074	142,087
	47.076	319,717
	47.081	26,475
	47.082	<u>21,856</u>
Total National Science Foundation		<u>\$ 1,151,934</u>
<b>Environmental Protection Agency</b>		
	66.509	\$ <u>147,877</u>
Total Environmental Protection Agency		<u>\$ 147,877</u>
<b>Department of Energy</b>		
	81.UNK	\$ 461,314
	81.049	243,667
	81.057	104,923
	81.089	26,670
	81.113	<u>136,664</u>
Total Department of Energy		<u>\$ 973,238</u>
<b>Department of Education</b>		
	84.051	\$ 1,600
	84.116	14,338
	84.287	<u>181,120</u>
Total Department of Education		<u>\$ 197,058</u>

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**Clemson University****Clemson, South Carolina***Notes to the Schedule of Expenditures of Federal Awards**June 30, 2013*

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**Note 6. Subrecipients, Continued**

	Federal CFDA Number	Amount Provided to Subrecipients
<b>Election Assistance Commission</b>		
	90.403	\$ <u>1,087,489</u>
Total Election Assistance Commission		\$ <u>1,087,489</u>
<b>Department of Health and Human Services</b>		
	93.121	\$ 35,573
	93.286	2,072
	93.837	375,864
	93.853	78,552
	93.859	231,474
	93.865	<u>148,420</u>
Total Department of Health and Human Services		\$ <u>871,955</u>
<b>Agency for International Development</b>		
	98.001	\$ <u>186,000</u>
Total Agency for International Development		<u>186,000</u>
		\$ <u>6,041,932</u>



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

Members of the Board of Trustees  
Clemson University  
Clemson, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and discretely presented component units of Clemson University (the University), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 2, 2013. Our report includes a reference to other auditors who audited the financial statements of Clemson University Research Foundation and Clemson University Land Stewardship Foundation, as described in our report on Clemson University's financial statements. This report does not include the results of other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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



Greenville, South Carolina  
October 2, 2013



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE; AND THE REPORT ON THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

Members of the Board of Trustees  
Clemson University  
Clemson, South Carolina

**Report on Compliance for Each Major Federal Program**

We have audited Clemson University's (the University) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2013. 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.

The University's basic financial statements include the operations of the Clemson University Research Foundation (CURF), a discretely presented component unit, which received \$4,941,534 in federal awards, which is not included in the schedule during the year ended June 30, 2013. Our audit, described below, did not include the operations of CURF because the discretely presented component unit engaged other auditors to perform an audit in accordance with Circular A-133.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

### **Report on Internal Control Over Compliance**

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

### **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the business type activities and discretely presented components of the University, a component unit of the State of South Carolina, as of and for the year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated October 2, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 is the responsibility of



management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Elliott Davis, LLC*

Greenville, South Carolina  
October 2, 2013

**Clemson University**  
**Clemson, South Carolina**  
*Schedule of Findings and Questioned Costs*  
*For the year ended June 30, 2013*

**Section I. Summary of Auditor's Results**

Financial Statements

Type of auditors' report issued: Unmodified  
 Internal control over financial reporting:

- Material weakness identified? \_\_\_\_\_ yes      X   no
- Significant deficiency identified that is not considered to be a material weakness \_\_\_\_\_ yes      X   none reported

Noncompliance material to financial statements noted \_\_\_\_\_ yes      X   no

Federal Awards

Internal control over major federal programs:

- Material weakness identified? \_\_\_\_\_ yes      X   no
- Significant deficiency identified that is not considered to be a material weakness \_\_\_\_\_ yes      X   none reported

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133 \_\_\_\_\_   X   yes    \_\_\_\_\_ no

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of federal program or cluster</u>
10.RD; 11.RD; 12.RD; 15.RD; 16.RD; 17.RD; 19.RD; 20.RD; 23.RD; 43.RD; 45.RD; 47.RD; 59.RD; 64.RD; 66.RD; 77.RD; 81.RD; 84.RD; 85.RD; 90.RD; 93.RD; 97.RD; 98.RD; 99.RD	Research and Development Cluster
81.087	ARRA: Clemson University Wind Turbine Drivetrain Testing Facility; Clemson University 15 Megawatt Hardware-In-the-Loop (HIL) Grid Simulator
84.396	ARRA: Reading Recovery: Scaling Up What Works

Dollar threshold used to distinguish between Type A and Type B Programs \$3,000,000

Auditee qualified as low-risk auditee? \_\_\_\_\_   X   yes    \_\_\_\_\_ no

**Clemson University**  
**Clemson, South Carolina**  
*Schedule of Findings and Questioned Costs*  
*For the year ended June 30, 2013*

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**Section II. Financial Statement Findings**

None

**Section III. Federal Award Questioned Costs & Findings**

**Finding 2013-1**

Program: CFDA No. 84.396 – ARRA: Reading Recovery: Scaling Up What Works

Criteria or Specific Requirement: For calculations related to indirect cost recoveries, the University should exclude Tuition and Fees and Stipends from the indirect cost recovery base used to determine the indirect costs charged to the award.

Condition: The University did not appropriately categorize expenditures in accordance with the grant agreement, resulting in an overstated cost recovery base used to calculate the indirect cost recovery amount.

Questioned Costs: \$12,508

Context: A test of the facilities and administrative cost allocation adjustment recorded during the fiscal year indicated the adjustment was not properly supported by an appropriate indirect cost recovery base. The cost base used included direct expenditures for Teacher Stipends charged to the award during fiscal year 2012 incorrectly coded as Site Support. Charges for Site Support are eligible for inclusion in the indirect cost recovery base, while charges for Teacher Stipends are not eligible. The cost allocation adjustment was the only such adjustment made during the fiscal year.

Effect: Costs of \$12,508 are questioned as a result of including the ineligible charges in the Indirect Cost Recovery base.

Cause: A lack of detailed review of the proper coding of direct charges in the accounting system caused inappropriate items to be included in the indirect cost recovery base.

Recommendation: Classification of direct charges should be reviewed for compliance with the grant award document by a responsible individual with oversight authority before the indirect cost base is determined and used to calculate the indirect cost recovery amounts.

View of Responsible Official and Corrective Actions: Procedures have been reviewed and updated to ensure appropriate categorization of expenditures and accurate indirect cost recovery amounts. Subsequently, the affected college hired a post-award administrator who is reviewing and reconciling the identification of direct cost expenditures by the department for this program before Grants and Contracts Administration sends the invoice to the sponsor.

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**Clemson University****Clemson, South Carolina***Schedule of Findings and Questioned Costs**For the year ended June 30, 2013*

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**Section III. Federal Award Questioned Costs & Findings, Continued**

The Director of Grants and Contracts Administration is reviewing and approving indirect cost adjustments prepared by Grants and Contracts Administration fiscal managers on all sponsored projects before journal entries are posted to the General Ledger.

Communication is ongoing via the Grants and Contracts Administration newsletter and quarterly post-award University meetings with emphasis on identifying and allocating costs correctly. The reconciling adjustment is being prepared and excess funds will be returned to the sponsor.