

**COLLEGE OF CHARLESTON
CHARLESTON, SOUTH CAROLINA**

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

FOR THE YEAR ENDED JUNE 30, 2012

**COLLEGE OF CHARLESTON
CHARLESTON, SOUTH CAROLINA**

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COLLEGE OF CHARLESTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Pass-through Grantor's Number	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER:			
US DEPARTMENT OF AGRICULTURE			
Monitoring Trace Levels of Greenhouse Gases in Freshwater Wetlands	10.RD		\$ 1,906
Experimental Forest and Range Network Information System Development	10.RD		(85)
An Integrated Assessment of Prescribed Fire Effects and Monitoring - Sumter and Francis Marion National Forests, SC	10.RD		39
Monitoring Stream Flow in the Turkey Creek Watershed, Francis Marion National Forest, SC	10.RD		11,737
Passed Through from Southern Regional Aquaculture Center: Effects of Mosquito Abatement Pesticides on Various Life Stages of Commercially Important Shellfish Aquaculture Species in the South	10.RD	2008-38500-19251	36,454
Passed Through from Guild Associates, Inc.: Subcontract: College of Charleston and Guild Biosciences / USDA	10.RD	2009-33610-20028	20,335
TOTAL US DEPARTMENT OF AGRICULTURE			<u>70,386</u>
US DEPARTMENT OF COMMERCE			
Science to Sustain, Protect, and Restore Coastal Ecosystems Emphasizing Linkage Between Environmental Condition and Human Health	11.RD		4,892
Management of NMFS Charleston Laboratory Library 2008-2009	11.RD		144,766
Sex Ratios of North Carolina Turtles	11.RD		(583)
Testosterone Assays of Sea Turtle Blood Samples	11.RD		3,129
Social Valuation of Ecosystem Services in the ACE Basin, SC	11.RD		19,035
Passed Through from the University of Central Florida: Biomarker 2	11.RD	NA06N0S4190100	6
Passed Through from Florida Atlantic University: At-Sea Research Opportunities for the Next Generation of Scientists: The CIOERT Transect Program	11.RD	NA09OAR4320073	17,568
Passed Through from the University Corporation for Atmospheric Research: Improved Integration of SLOSH Model Simulations and Local Landmark Data in Hurricane Surge Visualization Model	11.RD	NA06NWS4670013	6,727
Passed Through from SC Sea Grant Consortium: Comparative Impact of the Invasive Parasitic Species, <i>Anguillicoloides Crassus</i> on the American Eel Populations between the Ace Basin and North Inlet NERRS and the Cooper River	11.RD	NA10OAR4170080 and NA10OAR4170073-5053	9,804
Health and Well-Being in Coastal Counties: Impact and Resiliency in the Wake of Deepwater Horizon Industrial-Environmental Disaster - Lowell Atkinson	11.RD	MOA2010-049/8135- Am.001	21,268
Health and Well-Being in Coastal Counties: Impact and Resiliency in the Wake of Deepwater Horizon Industrial-Environmental Disaster - Lauren Brown	11.RD	MOA2010-049/8135- Am.001	20,685
Spotted Seatrout Parasitic Burden and Reproductive Condition: Are They Related to Poor Health of the Fish?	11.RD	NA06OAR4170015-5020	3,678
Coastal Livelihoods and the Local Sense of Place - Assessing Social- Ecological Relationships and Environmental Values in the Face of Demographic Changes	11.RD	NA10OAR4170073	10,117
Developing an Analysis Pipeline for Next Generation Sequencing Data at the College of Charleston	11.RD	NA10OAR4170073-P/M-21	2,107
Gray Triggerfish <i>Balistes-Capriscus</i> Life History in the South Atlantic Bight	11.RD	M399/ NA11NMF4330130	14,382

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COLLEGE OF CHARLESTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Pass-through Grantor's Number	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER, Continued:			
US DEPARTMENT OF COMMERCE, Continued			
Passed Through from SC Sea Grant Consortium, Continued:			
Growth and Distribution of Deep Water Constructional Scleratinia Under 'Acidified' Ocean Conditions in the Southern California Bight	11.RD	MOA2010-049/8135	21,735
Health, Well-Being, and NOAA Investments in Coastal Counties Impacted by the Deepwater Horizon Industrial-Environmental Disaster	11.RD	HML-MOA2010-049/8135-AM.002	6,259
Microbial Interactions with the Florida Red Tide Dinoflagellates, <i>Karenia</i> Spp. - a Role for Quorum Sensing?	11.RD	MOA2010-049/8135	20,154
Passed Through from Clemson University:			
Storm Hydrograph Separation Analysis for Paired Coastal Watersheds: An Assessment of Pre-development Site, Year 2	11.RD	NA06OAR4170015	33,858
Storm Hydrograph Separation Analysis for Paired Coastal Watersheds: An Assessment of Pre-development Site 2010	11.RD	NA10OAR4170073	1,813
Passed Through from SC Department of Natural Resources:			
Preliminary Studies of Stocking Striped Bass into the Santee-Cooper Waters	11.RD	SCDNR FY2012-001	10,475
Sex Ratios and Stress in Sea Turtles Captured in the Southeast US Waters	11.RD	NA08NMF4720502	3,149
TOTAL US DEPARTMENT OF COMMERCE			<u>375,024</u>
US DEPARTMENT OF DEFENSE			
Passed Through from University of Maryland:			
ONR/MURI Subcontract: Flying Insect Sensory Modalities	12.RD	N00014-10-1-0952	66,797
TOTAL US DEPARTMENT OF DEFENSE			<u>66,797</u>
US DEPARTMENT OF THE INTERIOR			
Shortnose Sturgeon Data Analysis	15.RD		306
Identification of Prey Items Obtained from Lionfish Captured at Biscayne National Park	15.RD		2,198
Passed Through from Florida Fish & Wildlife Conservation Commission:			
Laparoscopic Examination of Loggerhead Sea Turtles	15.RD	401819G512	647
Laparoscopic Examination of Loggerhead Sea Turtles in Florida Bay, 2011	15.RD	401819G512	(643)
Laprosopic Examination of Loggerhead Sea Turtles in Florida Bay 2012	15.RD	PR6332905	2,141
Passed Through from Clemson University:			
Moth Survey in Congaree National Park	15.RD	H500085050	4,621
Passed Through from National Park Service:			
Aquatic Mollusks Report, Great Smoky Mountains National Park	15.RD	NONE	2,399
TOTAL US DEPARTMENT OF THE INTERIOR			<u>11,669</u>
US DEPARTMENT OF TRANSPORTATION			
Passed Through from Dorchester County:			
Hazardous Materials Emergency Preparedness Grant-Dorchester/Berkeley/ Charleston Counties	20.RD	HMESC8042160 ES1002	9,221

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COLLEGE OF CHARLESTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Pass-through Grantor's Number	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER, Continued:			
US DEPARTMENT OF TRANSPORTATION, Continued			
Passed Through From SC Emergency Management Division: Hazardous Materials Emergency Preparedness Grant-Dorchester/ Berkeley/ Charleston Counties-Yr 2	20.RD	HMESC8042160	19,817
TOTAL US DEPARTMENT OF TRANSPORTATION			<u>29,038</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			
SC Space Grant Consortium	43.RD		45,344
SC NASA EPSCoR 2007-2010 (Experimental Program to Stimulate Competitive Research) Research Infrastructure Development	43.RD		117,856
CAN / Experimental Program to Stimulate Competitive Research (EPSCoR) USC 2007-2010	43.RD		66,391
Experimental Program to Stimulate Competitive Research (EPSCoR) Clemson 2007-2010	43.RD		20,326
XMM at the Edge of an AGN Wind, a Deep Observation of PG 1126-041	43.RD		23,331
SC Space Grant Consortium, Year 18 Main	43.RD		623,439
SC NASA EPSCoR: Development of Rapid Cycle Pressure Swing Adsorption Oxygen Concentrators for Extraterrestrial Applications	43.RD		175,140
NRA / Research Opportunities in Space and Earth Sciences - 2008 (ROSES - 2008)	43.RD		22,981
SCSGC Subaward to USC 2010-2013 (Reynolds)	43.RD		115,962
SCSGC Subaward to Clemson - Chen 2010-2013	43.RD		120,895
Passed Through from Cornell University: Gamma Ray Burst Population Studies with an Enhanced Batse Burst Catalog	43.RD	NNX09AD03G	16,610
Quantified Uncertainty: Flexible Probabilistic Modeling of Dynamic Spectra and Other Astronomical Data	43.RD	NNX09AK60G	8,583
Passed Through from Jet Propulsion Laboratory: Coldest Imaged Companion of a Sun-like Star	43.RD	RSA No. 1409371	(1,615)
Passed Through from Smithsonian Astrophysical Observatory: The Size of Quasar Non-Thermal / X-ray Emission Regions	43.RD	NAS8-03060	4,720
An Archival Study of the X-ray Spectral Evolution of AGNs	43.RD	NAS8-03060	29,211
Energy Dependent X-ray Microlensing	43.RD	NAS8-03060	1,357
Extreme Velocity Quasar Outflows and the Role of X-ray Shielding	43.RD	NAS8-03060	2,053
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			<u>1,392,584</u>
NATIONAL FOUNDATION FOR THE HUMANITIES			
Investigating Consciousness: Buddhist and Contemporary Philosophical Perspectives	45.RD		137,933
Passed Through from University of South Carolina: Year 2 Digital Library-Ongoing Initiative	45.RD	IIF-11-01 41889 30000-FL07	9,897
TOTAL NATIONAL FOUNDATION FOR THE HUMANITIES			<u>147,830</u>
NATIONAL ENDOWMENT FOR THE ARTS			
The Charleston Jazz Initiative Legends Festival	45.RD		40,000
Returning to the Sea-Saltworks by Motoi Yamamoto	45.RD		7,487
TOTAL NATIONAL ENDOWMENT FOR THE ARTS			<u>47,487</u>

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COLLEGE OF CHARLESTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Pass-through Grantor's Number	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER, Continued:			
NATIONAL SCIENCE FOUNDATION			
PFI: Lowcountry Partnership for Biomedical Innovation	47.RD		191,943
RUI: Stability Analysis for Soliton Solutions of the Vortex Filament Equation and Beyond	47.RD		28,418
RUI: Tilted Accretion Disks Around Rapidly Rotating Black Holes	47.RD		24,858
Southeast Geometry Conference 2010-2012	47.RD		9,569
RUI: Ground-Based and Space-Based Direct Imaging Surveys for Extrasolar Planets	47.RD		118,670
Physiological Ecology of Intertidal Development: Linking Embryo Performance and Adult Reproductive Ecology	47.RD		(1,444)
Collaborative Research: Phytoplankton Community Dynamics and Physiological Status in the South Atlantic Subtropical Gyre and Benguela Upwelling Systems	47.RD		5,209
Collaborative Research: Analytical Techniques and Software: Development of CyberInfrastructure to Support Laser-Ablation ICP Mass Spectrometry	47.RD		91,570
Collaborative Research: Lipid Lubrication of Oceanic Carbon and Sulfur Biochemistry via a Host-Virus Chemical Arms Race	47.RD		223,083
CAREER: Updating Problems in Information Retrieval and a Mathematical Dissection Lab	47.RD		76,619
EAGER: An Efficient Algorithm for Automated Transcription of Music, Vocalizations, and Arbitrary Sound Recordings	47.RD		1,911
RUI: Impaired Metabolism and Performance in Crustaceans Exposed to Bacteria	47.RD		33,848
Arabidopsis 2010 Collaborative Research RUI Quantifying Mutation Parameters in a Fitness Landscape Spontaneous Mutation in a Thaliana in its Native Range	47.RD		25,480
RUI: Targeted Annotation and Exploration of Synteny of Immunoglobulin Loci in Teleosts using RSS Motifs	47.RD		38,658
RUI: Fine Root Production and Architecture in a Loblolly Pine Forest Exposed to FACE: Interactive Effects of Atmospheric CO2-enrichment with Soil N Availability	47.RD		155,414
CAREER: Prediction of Synchrony and Phase-Locked Modes in Neural Networks based on Stimulus Time Resetting Curve	47.RD		45,063
Collaborative Research: Jaws and Backbone: Chondrichthyan Phylogeny and a Spine for the Vertebrate Tree of Life	47.RD		563,922
Collaborative: RUI: Engaging Undergraduates in Genomic Questions and Environmental Context: Building a Database of Complex Phenotypes for Plant Knockout Mutants	47.RD		169,195
REU Site: Research Experiences in Marine Organism Health: Resilience and Response to Environmental Change	47.RD		82,773
Graduate Research Fellowship Program	47.RD		6,079
Collaborative Research: Scaling up an Innovative Approach for Attracting Students to Computing	47.RD		61,153
Collaborative Research: A Proteomic Approach to Understanding Cytoprotective Biogenic Sulfur Production in Sea-Ice Diatoms	47.RD		36,698
ARRA - RUI: SBBI: Phylogenetic Effect on Host Use Within Generalist Herbivores: A Case Study Using Marine Amphipods in the Family Amphithoidae (Crustacea: Amphipoda)	47.RD		102,266
An International Workshop to Develop the Song Global Network	47.RD		21,721
Collaborative Research, RUI: Nonlinear Schroedinger Models in Fluid Dynamics: Rogue Wave and Vortex Filaments	47.RD		43,926
Molecular Band Measurements of Absolute Starspot Properties	47.RD		61,367

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COLLEGE OF CHARLESTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Pass-through Grantor's Number	Total Expenditures
RESEARCH AND DEVELOPMENT CLUSTER, Continued:			
NATIONAL SCIENCE FOUNDATION, Continued			
RUI-Integrating Roots into Whole Plant Phenotypes-Ecological and Genetic Perturbations	47.RD		52,452
RUI-Elevated Environmental CO2 Impairs Acclimation to Hypoxia in Crustaceans	47.RD		37,532
Technology Assistance with Implementation and Operation of Transportable Array Element of Usarray and Earthscope	47.RD		14,590
AF: Small: RUI: Ranking and Clustering by Integer and Liner Optimization	47.RD		30,813
Collaborative Research: Cascading effects of an Invasive Seaweed on Estuarine Food Webs of the Southeastern US	47.RD		37,837
TOTAL NATIONAL SCIENCE FOUNDATION			<u>2,391,193</u>
US ENVIRONMENTAL PROTECTION AGENCY			
Passed Through from Charleston County: Community Action for a Renewed Environment (CARE) Project	66.RD	RE-96494108-1	(2,053)
TOTAL US ENVIRONMENTAL PROTECTION AGENCY			<u>(2,053)</u>
US DEPARTMENT OF ENERGY			
Passed Through from Duke University: Synchronicity of Fine Root and Soil Fungal Phenology: Responses to Disturbance, Interannual Variation in Precipitation and Temperature, and Atmospheric CO ₂ over 12 Years	81.RD	DE-FC02- 06ER64156/10NICCR1110	13,872
TOTAL US DEPARTMENT OF ENERGY			<u>13,872</u>
US DEPARTMENT OF EDUCATION			
Passed Through from University of Virginia: WINGS	84.RD	R305A110703	75,036
TOTAL US DEPARTMENT OF EDUCATION			<u>75,036</u>
US DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through from National Institute of Health: Building Biomedical Research Pathways in Genetics, Neurobiology, and Chemical Biology	93.RD	5P20RR016461-11	145,872
Passed Through from the University of Virginia: ARRA - Minds in Motion	93.RD	5RC1HD063534-02	25,111
Passed Through from the University of South Carolina: Building Biomedical Research Pathways in Genetics, Neurobiology, and Chemical Biology	93.RD	2P20RR016461-10	1
SC INBRE Year 2-Bioinformatics Core-Digital Transcriptomics of Loggerhead Sea Turtles	93.RD	5P20RR016461-11	1,921
Passed Through from SC Developmental Disabilities Council: Move, Grove, Get Active: A Family Centered Recreation Program for Children with Aspergers/Autism Spectrum Disorder	93.RD	0-21-0031	1,080
Move, Grove, Get Active: A Family Centered Recreation Program for Children with Aspergers/Autism Spectrum Disorder 2011-2012	93.RD	01-21-0031	2,855
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>176,840</u>

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COLLEGE OF CHARLESTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Pass-through Grantor's Number	Total Expenditures
<u>RESEARCH AND DEVELOPMENT CLUSTER, Continued:</u>			
US DEPARTMENT OF HOMELAND SECURITY			
Passed Through SC Emergency Management Division:			
South Carolina Earthquake Education and Preparedness Program (SCEEP)	97.RD	EMA-2010-GR-5073	15,000
Earthquake Mitigation Plan and Education and Outreach - South Carolina 2011- 2012	97.RD	EMA-2011-GR-5135	1,642
Evaluation of Mass Care Facilities for Seismic Risk-SCEEP Supplement	97.RD	EMA-2010-GR-5073	14,319
TOTAL US DEPARTMENT OF HOMELAND SECURITY			<u>30,961</u>
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			<u>4,826,664</u>
 <u>STUDENT FINANCIAL AID CLUSTER:</u>			
US DEPARTMENT OF EDUCATION			
Supplemental Educational Opportunity Grant 2011-2012	84.007		317,997
College Work-Study Program 2011-2012	84.033		285,228
Perkins Loan	84.038		2,136,754
Actual Pell Grant Program 2009-2010	84.063		1,868
Actual Pell Grant Program 2010-2011	84.063		(14,536)
Actual Pell Grant Program 2011-2012	84.063		10,239,188
Federal Direct Student Loan Unsubsidized 2009-2010	84.268		1,990
Federal Direct Student Loan Unsubsidized 2010-2011	84.268		(17,861)
Federal Direct Student Loan Unsubsidized 2011-2012	84.268		19,091,722
Federal Direct Plus Student Loan 2009-2010	84.268		3,510
Federal Direct Plus Student Loan 2010-2011	84.268		(16,982)
Federal Direct Plus Student Loan 2011-2012	84.268		28,106,944
Federal Direct Student Loan Subsidized 2010-2011	84.268		(4,607)
Federal Direct Student Loan Subsidized 2011-2012	84.268		18,027,446
Federal Direct Graduate Plus Loan Program 2010-2011	84.268		(7,365)
Federal Direct Graduate Plus Loan Program 2011-2012	84.268		650,628
Academic Competitiveness Grants 2010-2011	84.375		(650)
Teacher Education Assistance for College and Higher Education	84.379		304,500
TOTAL US DEPARTMENT OF EDUCATION - STUDENT FINANCIAL AID CLUSTER			<u>79,105,774</u>
 <u>TRIO CLUSTER:</u>			
US DEPARTMENT OF EDUCATION			
Project ROAR, A Student Support Services Program to Serve 140 Low Income, First Generation, and Disabled Students			
	84.042		275,926
Upward Bound Program	84.047		446,084
College of Charleston Ronald E. McNair Post-Baccalaureate Degree Program	84.217		225,975
College of Charleston Upward Bound 2012-2017	84.047		24,691
TOTAL US DEPARTMENT OF EDUCATION - TRIO CLUSTER			<u>972,676</u>
 <u>SPECIAL EDUCATION CLUSTER (IDEA):</u>			
US DEPARTMENT OF EDUCATION			
Passed Through from South Carolina Department of Education:			
Personnel Development Collaboration: Project CREATE 2011-2012	84.027	H6310100911	40,991
TOTAL US DEPARTMENT OF EDUCATION - SPECIAL EDUCATION CLUSTER (IDEA)			<u>40,991</u>

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COLLEGE OF CHARLESTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Pass-through Grantor's Number	Total Expenditures
OTHER PROGRAMS:			
US DEPARTMENT OF COMMERCE			
Preliminary Planning for a Southeast Ocean Observatory Visualization Laboratory	11.473		9,537
TOTAL US DEPARTMENT OF COMMERCE			<u>9,537</u>
US DEPARTMENT OF THE INTERIOR			
An Audio/Visual Display: Seeing with New Eyes: Lowcountry (Gullah-Geechee) Traditions in Music, Song and Story	15.UNK		1,628
TOTAL US DEPARTMENT OF THE INTERIOR			<u>1,628</u>
US DEPARTMENT OF JUSTICE			
Passed Through from SC Department of Alcohol and Other Drug Abuse Services:			
Palmetto Initiative for Campus/Community Collaborations (PICCC) 2009-2010	16.727	COC-PICC-0	24,806
Palmetto Initiative for Campus/Community Collaborations (PICCC) 2010-2011	16.727	COC-PICC-1	11,249
Palmetto Initiative for Campus/Community Collaborations (PICCC) 2011-2012	16.727	COC-PICC-2	34,332
TOTAL US DEPARTMENT OF JUSTICE			<u>70,387</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			
Passed Through from Space Telescope Science Institute: Transporting HST Exoplanet Studies to the Middle/High	43.UNK	HST-EO-12228.20-A	10,952
Passed Through from the University of Alabama in Huntsville: Coordinate Science Definition Team Activities at the College of Charleston	43.UNK	NNM05AA22A	7,805
UAH-CofC NASA Space Mission Design	43.008	SUB2012-0172	9,512
Passed Through from the National Space Grant Foundation: Fly Me to the Moon	43.UNK	2009-AESP10	3,218
Passed Through from Brown University: Moon Mineralogy Mapper	43.UNK	NNM05AB26C	185,215
The Moon as Cornerstone to the Terrestrial Planets: The Formative Years	43.UNK	NNA09DB34A	65,259
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			<u>281,961</u>
NATIONAL ENDOWMENT FOR THE HUMANITIES			
NEH Enduring Questions Concern on What is the Rule of Law?	45.163		24,942
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES			<u>24,942</u>
NATIONAL SCIENCE FOUNDATION			
MRI-Consortium Acquisition of a Shipboard Sorting High Speed Flow Cytometer for Research and Education	47.050		37,871
Acquisition of an Isotopic Liquid Water Analyzer for Environmental Science Research and Student Training at the College of Charleston	47.050		(967)
Passed Through the Institute for Global Environmental Strategies: Computing in the Arts: A Model Curriculum	47.076	DUE-1044861	56,019
Passed Through from South Carolina State University: SCAMP Phase II - Year 3	47.076	HRD-0705355	7,128
SCAMP Phase II - Year 4	47.076	HRD-0705355	27,555
SCAMP Federal Year 5 2011-2012	47.076	HRD-0705355	12,644

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COLLEGE OF CHARLESTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Pass-through Grantor's Number	Total Expenditures
OTHER PROGRAMS, Continued:			
NATIONAL SCIENCE FOUNDATION, Continued			
Passed Through from South Carolina Research Authority: ARRA - Collaborative Research: An EPSCoR Desktop to Teragrid Ecosystem	47.082	EPS-0919440	23,658
TOTAL NATIONAL SCIENCE FOUNDATION			<u>163,908</u>
US NUCLEAR REGULATORY COMMISSION			
Enhancement of the Undergraduate Nuclear and Radiochemistry Curriculum Through the Development of Radiochemistry	77.006		26,937
TOTAL US NUCLEAR REGULATORY COMMISSION			<u>26,937</u>
US DEPARTMENT OF EDUCATION			
Global Scholars Program	84.016		33,015
FY2009 Congressionally - Directed Grant Awards: Equipment for the Lowcountry Hazards Center	84.116		74,850
Passed Through from South Carolina Department of Education: Greening the Supply Chain: Promoting Economically and Socially Sustainable Environmental Development	84.116	P116N070022	12,034
The Need for International Entrepreneurship Education	84.153	P153A080039	18,897
Passed Through from South Carolina Department of Education: Partnering to Increase Science and Mathematics Teacher Knowledge and Student Achievement	84.366	11 MS 303-01	207,349
REACH F.A.R. (Realizing Educational and Career Hopes: Foundation, Augmentation, Replication) Application for Model Comprehensive Postsecondary and Transition Program	84.407	P407A100001	366,431
TOTAL US DEPARTMENT OF EDUCATION			<u>712,576</u>
TOTAL OTHER PROGRAMS			<u>1,291,876</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 86,237,981</u></u>

COLLEGE OF CHARLESTON
NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the College of Charleston and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR FEDERAL AWARDS

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

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

Expenditures for nonfinancial aid awards include indirect costs, related primarily to facilities operation and maintenance and general, divisional and departmental administrative services, which are allocated to direct cost objectives (including federal awards) based on negotiated formulas commonly referred to as facilities and administrative cost rates. Facilities and administrative costs allocated to such awards for the year ended June 30, 2012, were based on predetermined fixed rates negotiated with the College's cognizant federal agency.

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

The Federal Perkins Loan Program is administered directly by the College of Charleston, and balances and transactions are included in the loan fund of the College of Charleston's financial statements. The balance of loans outstanding, under the Federal Perkins Loan program, was \$2,040,527 as of June 30, 2012.

NOTE 4 - MATCHING

Under the Federal Work Study program, the College of Charleston matched \$61,352 in total compensation for the year ended June 30, 2012, in addition to the federal share of expenditures in the accompanying Schedule of Expenditures of Federal Awards.

Under the Federal Supplemental Education Opportunity Grant program, the College of Charleston matched \$129,921 in funds awarded to students for the year ended June 30, 2012, in addition to the federal share of expenditures in the accompanying Schedule of Expenditures of Federal Awards.

**COLLEGE OF CHARLESTON
NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012**

NOTE 5 - CONTINGENCIES

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

NOTE 6 - SUBRECIPIENTS

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

<u>Federal Granting Agency</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
US Department of Agriculture	10.XXX	\$ 10,670
National Aeronautics and Space Administration	43.XXX	863,552
US Department of Education	84.XXX	29,507
National Science Foundation	47.XXX	<u>180,743</u>
		<u>\$ 1,084,472</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
College of Charleston
Charleston, South Carolina

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the College of Charleston (the College), an agency of the State of South Carolina, as of and for the year ended June 30, 2012, which collectively comprise the College's basic financial statements and have issued our report thereon dated October 10, 2012. Our report includes a reference to another auditor. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Another auditor audited the financial statements of the College of Charleston Foundation. The financial statements of the College of Charleston Foundation, a discretely presented component unit and the College of Charleston Cougar Club, a discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the College's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

Compliance and Other Matters

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

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

Greenville, South Carolina
October 10, 2012

A handwritten signature in black ink that reads "Elliott Davis, LLC". The signature is written in a cursive, flowing style.



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

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

Compliance

We have audited the College of Charleston's (the College) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2012. The College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the College's management. Our responsibility is to express an opinion on the College's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *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 College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the College's compliance with those requirements.

In our opinion, the College complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management of the College is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the College's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over compliance.

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

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the College of Charleston, an agency of the State of South Carolina, as of and for the year ended June 30, 2012, and have issued our report thereon dated October 10, 2012, which contained an unqualified opinion on those financial statements. Our report was modified to include a reference to another auditor. Our audit was performed for the purpose of forming our opinions on the 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 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

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



Greenville, South Carolina

January 7, 2013, except for the portion related to the Schedule of Expenditures of Federal Awards as to which date is October 10, 2012

COLLEGE OF CHARLESTON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2012

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

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

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
84.007; 84.033; 84.038; 84.063; 84.268; 84.375; 84.379	Student Financial Aid Cluster
10.RD; 11.RD; 12.RD; 15.RD; 20.RD; 43.RD; 45.RD; 47.RD; 66.RD; 81.RD; 84.RD; 93.RD; 97.RD	Research and Development Cluster

Dollar threshold used for distinguishing between type A and B programs:	\$2,587,139
Auditee qualified as low-risk auditee?	Yes

Section II - Financial Statement Findings

None reported

Section III - Federal Award Findings and Questioned Costs

None reported

**COLLEGE OF CHARLESTON
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2012**

None reported