

**CLEMSON UNIVERSITY
CLEMSON, SOUTH CAROLINA**

OMB CIRCULAR A-133 REPORTS

FOR THE YEAR ENDED JUNE 30, 2010

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

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CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2010

<u>Federal grantor/pass-through grantors/agencies or cluster title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
Research and Development - Cluster		
Department of Agriculture:	10.RD	\$ 7,130,923
Pass-through programs from:		
Auburn University	10.RD	2,548
Cornell University	10.RD	360
Florida State University	10.RD	12,727
Michigan State University	10.RD	13,692
Mississippi State University	10.RD	12,619
North Carolina State University	10.RD	56,034
Penn State University	10.RD	20,956
South Carolina Department of Agriculture	10.RD	78,961
South Carolina Forestry Commission	10.RD	28,293
State of California	10.RD	33,500
Texas A&M University	10.RD	366
Texas Tech University	10.RD	24,818
University of Arkansas	10.RD	185,359
University of California Davis	10.RD	198,256
University of Florida	10.RD	25,338
University of Georgia	10.RD	133,884
University of Kentucky	10.RD	40,960
University of Maryland	10.RD	87
Utah State University	10.RD	6,677
Virginia Polytechnic Institute	10.RD	8,144
Washington State University	10.RD	78,772
Total Department of Agriculture		8,093,274
Department of Commerce:	11.RD	108,846
Pass-through programs from:		
Georgia Department of Natural Resources	11.RD	117,335
Michelin North America, Incorporated	11.RD	581,622
National Textile Center	11.RD	68,033
South Carolina Department of Health and Environmental Control	11.RD	(4,640)
South Carolina Manufacturing Extension Partnership	11.RD	88,578
South Carolina Sea Grant Consortium	11.RD	125,208
Total Department of Commerce		1,084,982

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CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA Number	Expenditures
Department of Defense:	12.RD	7,419,602
Department of Defense - American Recovery and Reinvestment Act (ARRA)	12.RD	50,249
Pass-through programs from:		
Advanced Photonic Crystals, LLC	12.RD	4,807
Battelle	12.RD	14,295
Battelle Memorial Institute	12.RD	1,837
Children's Hospital Boston	12.RD	48,999
Clemson University Research Foundation	12.RD	915,438
FlexTech Alliance, Inc	12.RD	55,000
High Performance Technologies, Inc	12.RD	10,528
Human Factors Engineering, LLC	12.RD	48,908
Innovative Scientific Solutions, Inc	12.RD	12,224
Luminit, LLC	12.RD	20,998
Medical College of Georgia	12.RD	16,618
MIT Lincoln Laboratory	12.RD	22,521
New Jersey Institute of Technology	12.RD	39,889
Noblis, Incorporation - ARRA	12.RD	9,443
North Carolina A&T State University	12.RD	277,516
NXT, Incorporated	12.RD	323,465
Penn State University	12.RD	6,764
Science Applications International Corporation	12.RD	285,517
Scientific Research Corporation	12.RD	27,787
South Carolina Army National Guard	12.RD	11,955
South Carolina Department of Natural Resources	12.RD	18,282
South Carolina Research Authority	12.RD	494,994
Spartanburg Regional Healthcare System	12.RD	1,677
Spectral Energies, LLC	12.RD	14,000
Universal Technology Corporation	12.RD	154,176
University of California, Santa Barbara	12.RD	220,795
University of Maryland	12.RD	169,344
University of Michigan	12.RD	445,399
University of Missouri - Columbia	12.RD	105,676
University of Texas at Dallas	12.RD	142,777
Washington and Jefferson College	12.RD	64,370
Total of Department of Defense		11,455,850

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA Number	Expenditures
Department of the Interior:	15.RD	494,559
Pass-through programs from:		
Florida Fish and Wildlife Conservation Commission	15.RD	109,150
National Fish and Wildlife Foundation	15.RD	28,410
Research Planning Incorporated	15.RD	20,300
South Carolina Department of Natural Resources	15.RD	112,904
Virginia Polytechnic Institute	15.RD	24,407
Total Department of the Interior		789,730
Department of State:	19.RD	149
Pass-through programs from:		
International Research and Exchanges Board	19.RD	159,912
Total Department of State		160,061
Department of Labor:	17.RD	13,960
Pass-through programs from:		
South Carolina Department of Commerce - ARRA	17.RD	42,977
Total Department of Labor		56,937
Department of Transportation:	20.RD	109,356
Pass-through programs from:		
City of Fountain Inn	20.RD	2,191
Clemson University Research Foundation	20.RD	62,574
Innovative Pavement Research Foundation	20.RD	86,482
Professional Service Industries, Incorporated	20.RD	30,104
South Carolina Department of Transportation	20.RD	672,157
South Carolina State University	20.RD	68,322
State of Georgia	20.RD	151
The National Academies	20.RD	88,557
TransSolutions, LLC	20.RD	24,709
University of North Carolina - Chapel Hill	20.RD	24,220
Total Department of Transportation		1,168,823
National Aeronautics and Space Administration:	43.RD	633,138
Pass-through programs from:		
College of Charleston	43.RD	601,784

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<u>Federal grantor/pass-through grantors/agencies or cluster title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
National Aeronautics and Space Administration, continued:		
Pass-through programs from, continued:		
Georgia Institute of Technology	43.RD	87,929
Jet Propulsion Laboratory	43.RD	99,334
National Space Biomedical Research Institute	43.RD	413,460
Smithsonian Astrophysical Observatory	43.RD	11,303
Space Micro Incorporated	43.RD	(48,072)
Space Telescope Science Institute	43.RD	7,641
		1,806,517
Total National Aeronautics and Space Administration		1,806,517
National Endowment for the Humanities:	45.RD	7,286
Pass-through programs from:		
National Trust for Historic Preservation	45.RD	11,346
		18,632
Total National Endowment for the Humanities	45.RD	18,632
National Science Foundation:	47.RD	9,337,906
National Science Foundation - ARRA	47.RD	553,509
Pass-through programs from:		
3F, LLC	47.RD	31,503
Advanced Photonic Crystals, LLC	47.RD	15,607
Advanced Thermal Technologies, LLC	47.RD	52,951
Appalachian State University	47.RD	141,258
Bioremediation Consulting Incorporated	47.RD	24,714
CHK Group, Incorporated	47.RD	15,144
Clemson University Research Foundation	47.RD	329,055
College of Charleston	47.RD	2,381
Colorado State University	47.RD	60,571
Computing Research Association	47.RD	106,564
Duke University	47.RD	15,408
Fayetteville State University	47.RD	43,022
Greenville Technical College	47.RD	95,783
Iowa State University	47.RD	21,627
Mississippi State University	47.RD	125,922
NanoScience Engineering Corporation	47.RD	33,429
North Carolina State University	47.RD	343,906
North Carolina State University	47.RD	26,517
Rochester Institute of Technology	47.RD	7,977
Solidica	47.RD	16

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CLEMSON UNIVERSITY
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YEAR ENDED JUNE 30, 2010

<u>Federal grantor/pass-through grantors/agencies or cluster title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
National Science Foundation, continued:		
Pass-through programs from, continued:		
South Carolina Research Authority	47.RD	163,747
South Carolina State University	47.RD	222,534
The Academy of Natural Sciences	47.RD	30,547
University of Arkansas	47.RD	23,885
University Of California, Santa Barbara	47.RD	(10,771)
University of Central Florida	47.RD	12,172
University of Florida	47.RD	253,438
University of Iowa	47.RD	40,372
University of North Carolina - Chapel Hill	47.RD	115,842
University of Oklahoma	47.RD	8,115
University of Tennessee	47.RD	19,880
University of Wisconsin - Madison	47.RD	57,970
Winston Salem State University	47.RD	15,586
BBN Technologies - ARRA	47.RD	90,000
Advanced Photonic Crystals, LLC - ARRA	47.RD	74,394
South Carolina Research Authority - ARRA	47.RD	72,112
Total National Science Foundation		12,574,593
Environmental Protection Agency:	66.RD	517,438
Pass-through programs from:		
North Carolina State University	66.RD	1,259
South Carolina Department of Health and Environmental Control	66.RD	53,109
Southern Illinois University - Edwardsville	66.RD	17,182
Upstate Forever	66.RD	127,421
City of Aiken - ARRA	66.RD	81,045
Total Environmental Protection Agency		797,454
Nuclear Regulatory Commission:	77.RD	176,327
Total Nuclear Regulatory Commission		176,327
Department of Energy:	81.RD	3,958,275
Pass-through programs from:		
Clemson University Research Foundation	81.RD	1,273,988
Lawrence Livermore National Laboratory	81.RD	46,959
Los Alamos National Laboratory	81.RD	6,271

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<u>Federal grantor/pass-through grantors/agencies or cluster title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
Department of Energy, continued:		
Pass-through programs from, continued:		
Louisiana State University	81.RD	248,207
Medical University of South Carolina	81.RD	2,359
Michigan Technological University	81.RD	5,630
National Association of State Energy Officials	81.RD	34,724
Penn State University	81.RD	52,494
Sandia National Laboratories	81.RD	46,540
SCUREF	81.RD	220,818
South Carolina Energy Office	81.RD	66,655
South Carolina State University	81.RD	13,169
South Dakota State University	81.RD	16,234
University of California	81.RD	(1,084)
University of Georgia	81.RD	51,108
UT-Battelle, LLC	81.RD	225,784
Clemson University Research Foundation - ARRA	81.RD	21,421
SCUREF - ARRA	81.RD	59,131
Southern States Energy Board - ARRA	81.RD	19,695
Technology and Management Services, Incorporated - ARRA	81.RD	4,989
		<u>6,373,367</u>
Department of Education:	84.RD	
Pass-through programs from:		
Iowa State University	84.RD	169,420
Oklahoma State Department of Education	84.RD	3,967
South Carolina Commission on Higher Education	84.RD	6,615
South Carolina Department of Education	84.RD	1,267,703
Tlingit and Haida Indian Tribes of Alaska	84.RD	199,325
University of Central Florida	84.RD	10,671
University of Louisville	84.RD	273,166
		<u>1,930,867</u>
Department of Health and Human Services:	93.RD	6,467,389
Department of Health and Human Services - ARRA	93.RD	701,441
Pass-through programs from:		
Chesterfield County Coordinating Council	93.RD	45,045
Children's Hospital - Boston	93.RD	63,575
East Carolina University	93.RD	4,500

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<u>Federal grantor/pass-through grantors/agencies or cluster title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
Department of Health and Human Services, continued:		
Pass-through programs from, continued:		
Emory University	93.RD	22,997
Medical University of South Carolina	93.RD	48,362
Oconee Memorial Hospital	93.RD	45,743
Ohio University	93.RD	28,984
Rand Corporation	93.RD	32,263
Rutgers, The State University of New Jersey	93.RD	76,810
SciMetrika, LLC	93.RD	24,449
South Carolina Department of Mental Health	93.RD	49,052
South Carolina Department of Social Services	93.RD	308,510
University of Georgia	93.RD	13,836
University of Miami	93.RD	1,606
University of South Carolina	93.RD	345,118
University of Washington	93.RD	50,024
UT-Battelle, LLC	93.RD	1,480
Widmeyer Communications	93.RD	54,769
Ohio University - ARRA	93.RD	13,427
University of South Carolina - ARRA	93.RD	278,897
Total of Department of Health and Human Services		8,678,277
Corporation for National and Community Service:	94.RD	
Pass-through programs from:		
Institute for Global Education and Service Learning	94.RD	8,887
Total for Corporation for National and Community Service		8,887
United States Agency for International Development:	98.RD	
Pass-through programs from:		
Virginia Polytechnic Institute	98.RD	220,892
Total for United States Agency for International Development		220,892
Vietnam Education Foundation:	99.RD	83,781
Total Vietnam Education Foundation		83,781
Total Research and Development - Cluster		55,479,251

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<u>Federal grantor/pass-through grantors/agencies or cluster title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
Student Financial Aid - Cluster		
Department of Education:		
Federal Supplemental Educational Opportunity Grants	84.007	795,583
Federal Family Education Loans	84.032	59,924,989
Federal Work Study Program	84.033	433,312
Federal Work Study Program - ARRA	84.033	154,805
Federal Work Study Program	84.033	50,000
Federal Perkins Loan Program Federal Capital Contributions	84.038	80,009
Federal Pell Grant Program	84.063	10,116,427
Academic Competitiveness Grants	84.375	589,079
National Science and Mathematics Access to Retain Talent (SMART) Grants	84.376	732,015
Total Department of Education		<u>72,876,219</u>
Total Student Financial Aid - Cluster		<u>72,876,219</u>
State Fiscal Stabilization Fund (SFSF) - Cluster		
Department of Education:		
Pass-through programs from:		
South Carolina Treasurer:		
SFSF - Education State Grants - Clemson University - ARRA	84.394	4,691,917
SFSF - Education State Grants - Lee Hall Renovation - ARRA	84.394	459,157
SFSF - Education State Grants - University Center Greenville - ARRA	84.394	364,400
SFSF - Government Services - ARRA	84.397	2,500,000
Total Department of Education		<u>8,015,474</u>
Total State Fiscal Stabilization Fund - Cluster		<u>8,015,474</u>
Other Programs:		
Department of Agriculture:		
Chattooga River Macro invertebrate Survey and Water Quality Training	10.000	2,636
Establishing Native Beach Dune Species on Beach Front Areas Supporting the Invasive Shrub, Beach Vitex (Vitex Rotundifolia)	10.000	4,239
Plant and Animal Disease Pest Control and Animal Care	10.025	774,105
Higher Education Challenge Grants	10.217	9,841
International Science and Education Grants	10.305	21,888
Cooperative Agreements with States For Intrastate Meat and Poultry Inspection	10.475	1,681,657

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CLEMSON UNIVERSITY
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Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA Number	Expenditures
Department of Agriculture, continued:		
Cooperative Extension Service	10.500	337,044
Cooperative Extension Service - Smith Lever	10.500	7,285,139
Rural Business Enterprise Grants	10.769	204,088
Wildlife Habitat Incentive Program	10.914	12,693
Cochran Fellowship Program-International Training-Foreign Participant	10.962	19,307
Pass-through programs from:		
South Carolina Forestry Commission:		
2010 Upstate and Lowcountry Forest Stewardship Newsletters	10.000	4,093
Cogongrass Detection, Eradication and Education Project	10.000	5,632
Continuing Education and Training Arborist Opportunity	10.000	1,799
Upstate and Lowcountry Forest Stewardship Newsletters	10.000	2,623
University of Florida:		
2009 IR-4 Liaison Work	10.200	311
University of Georgia:		
Model State Program-Assistant	10.215	1,524
SARE 2008 Enhanced Model State Program	10.215	900
Implement Plan of Work for the Southern Region Sustainable Agriculture Research & Education (SARE) Professional Development Program (PDP)	10.215	23,704
North Carolina State University:		
Development of a Pest Management Strategic Plan for Leafy Brassica Greens for South Carolina and Georgia	10.303	767
Texas A&M University:	10.303	5,855
University of Florida:		
Southern Region Plant Diagnostic Network	10.304	37,606
Purdue University:		
EDEN Regional Extension Animal Agrosecurity Workshop	10.304	15,383
University of Auburn:		
Healthy Homes Project	10.500	3,955
Kansas State University:		
4H Air Force Partnership Project	10.500	22,256
4H Air Force Partnership Project - KS	10.500	19,183
4H/Army Youth Development Project; KS, Operation Military Kids	10.500	115,638
4H/Army Youth Development Project; KS, 2009 OMK Kids Camp Initiative	10.500	67,677
Mississippi State University:		
Implementation of "Connecting Rural Communities" E-Commerce Curricula in South Carolina	10.500	2,750
Pro-Ag, Inc.:		
Helping South Carolina Row-Crop Producers Manage Price and Production Risk	10.500	25,686

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<u>Federal grantor/pass-through grantors/agencies or cluster title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
Department of Agriculture, continued:		
Pass-through programs from, continued:		
University of Arkansas:		
Building Organic Agriculture Extension Training Capacity in the Southeast	10.500	3,513
University of Georgia:		
Managing Input Risks in Forage Production for Beef Cattle		
Producers in Georgia and South Carolina	10.500	8,828
Model State Program Training	10.500	7,582
Southeastern Beef Cattle Risk Management Education Project	10.500	3,373
South Carolina Department of Social Services		
SNAP Outreach Community University Partnership Program #3 - Seneca		
Human Affairs, Senior Solutions & CU	10.561	11,056
SNAP Outreach Community University Partnership Program #4 - Holy Ground		
Church of Deliverance, Center for Community Service & CU	10.561	13,915
South Carolina Forestry Commission:		
Cogongrass Detection, Eradication and Education Project	10.664	5,753
Professional Development - ISA Southern Chapter Conference in North Carolina	10.664	800
 Total Department of Agriculture		<u>10,764,799</u>
 Department of Commerce:		
Pass-through programs from:		
South Carolina Sea Grant Consortium:		
The South Carolina Sea Grant Extension Program - Year 1	11.417	36,883
The South Carolina Sea Grant Extension Program - Year 2	11.417	66,407
 Total Department of Commerce		<u>103,290</u>
 Department of Defense:		
Pass-through programs from:		
South Carolina National Guard:		
Rich Media Coordinator	12.000	19,941
SCNG Agribusiness Development Team Training	12.000	20,760
 Total Department of Defense		<u>40,701</u>
 Department of Housing and Urban Development:		
Landscaping In CU-ICAR Campus Technology Neighborhood One	14.251	323,294

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Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA Number	Expenditures
Department of Housing and Urban Development, continued:		
Pass-through programs from:		
Greenville Housing Authority:		
Proposal for the Evaluation of the Jesse Jackson Community of the Housing Authority of the City of Greenville	14.000	41,283
Total Department of Housing and Urban Development		<u>364,577</u>
Department of the Interior:		
Restoring Native Beach Dune Communities on Private Properties Through the Eradication of Beach Vitex	15.630	1,207
Restoring Native Beach Dune Communities on Private Properties Through the Eradication of Beach Vitex and Planting Native Dune Grasses	15.632	33,859
Total Department of the Interior		<u>35,066</u>
Department of Justice:		
Pass-through programs from:		
South Carolina Department of Alcohol and Drug Abuse:		
Palmetto Initiative for Campus/Community Collaboration Grant	16.727	746
Palmetto Initiative for Campus/Community Collaboration	16.727	3,710
South Carolina Department of Public Safety:		
Bulletproof Vest Replacement Program - ARRA	16.738	5,609
Public/Private Ventures:		
AMACHI Subaward on Recovery Act National Youth Mentoring Programs - ARRA	16.808	111,417
Total Department of the Justice		<u>121,482</u>
Department of Transportation:		
Pass-through programs from:		
South Carolina Department of Transportation:		
State Work Zone Safety Training Program	20.000	5,458
Transportation Technology Transfer Service (T3S)	20.000	152,042
Transportation Technology Transfer Service (T3S)	20.205	144,319
Total Department of Transportation		<u>301,819</u>

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Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA Number	Expenditures
National Aeronautics and Space Administration:		
Building South Carolina's Heritage Health Index	43.312	40,244
Total National Aeronautics and Space Administration	43.312	<u>40,244</u>
National Endowment for the Arts:		
To Support a Performance on the Eskridge Tri-ART Series by the American Bluegrass Masters Tour and a Performance by the African Children's Choir	45.024	10,000
Pass-through programs from:		
Southern Arts Federation:		
2009 -2010 Southern Circuit Tour of Independent Filmmakers	45.024	1,521
Total National Endowment for the Arts		<u>11,521</u>
National Science Foundation:		
Collaborative Research: Communicating Hurricane Information to Local Officials for Protective Action Decision Making	47.075	50,129
Clemson University MAT Noyce Scholarship Program for Middle Grades Education	47.076	215,181
Pass-through programs from:		
Florence-Darlington Technical College:		
SC ATE National Resource Center for Expanding Excellence in Technician Education	47.076	64,797
Total National Science Foundation		<u>330,107</u>
Small Business Administration:		
Pass-through programs from:		
University of South Carolina:		
Small Business Development Center - Operating Grant (Federal)	59.037	259,284
Total Small Business Administration		<u>259,284</u>
Environmental Protection Agency:		
Consolidated Pesticide Enforcement Cooperative Agreements	66.700	549,389
Research, Development, Monitoring, Public Education, Training, Demonstrations and Studies	66.716	(225)
Environmental Education Grants	66.951	6,120
Pass-through programs from:		
Commonwealth of Virginia:		
Animal Waste Analysis for Commonwealth of Virginia	66.460	14,276
Animal Waste Analysis for Commonwealth of VA	66.460	26,015

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<u>Federal grantor/pass-through grantors/agencies or cluster title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
Environmental Protection Agency, continued:		
Pass-through programs from, continued:		
South Carolina Department of Health and Environmental Control:		
Enoree River TMDL project	66.460	6,634
Long Cane Creek Total Maximum Daily Load Implementation Project	66.460	68,507
Middle Savannah Watershed Total Maximum Daily Load Implementation Project	66.460	49,360
Tyger River Total Maximum Daily Load Implementation Project	66.460	27,825
Upper Savannah Council of Governments:		
Rabun Creek Total Maximum Daily Load (TMDL) Implementation Project	66.460	49,855
		<hr/>
Total Environmental Protection Agency		797,756
		<hr/>
Department of Energy:		
Renewable Energy and Research Development - Clemson University		
Wind Turbine Drivetrain Test Facility - ARRA	81.087	7,895,869
Pass-through programs from:		
SCUREF:		
Technical Assistance to SCUREF	81.000	1,165
South Carolina Energy Office:		
State Energy Program - Energy Efficiency and Renewable Energy Improvements - ARRA	81.041	1,131,786
		<hr/>
Total Department of Energy		9,028,820
		<hr/>
Department of Education:		
Fund for the Improvement of Postsecondary Education	84.116	194,984
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	372,324
National Center for Dropout Prevention	84.326	902,266
Pass-through programs from:		
Communities in Schools of Greenville County:		
Communities in Schools Summer Day Camp Programming	84.000	719
Communities in Schools of Chester County:		
21st Century Community Learning Centers Grant- Chester County Community In Schools Program	84.000	318
South Carolina Department of Health and Environmental Control:		
School Health Index Project	84.000	486
National Writing Project:		
National Writing Project	84.928	73,513

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Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA Number	Expenditures
Department of Education, continued:		
Pass-through programs from, continued:		
South Carolina Department of Education:		
Project CREATE 2008-09: Center for Re-Educating and Advancement of Teachers in Special Education	84.027	4,052
New Hampshire Department of Education:		
New Hampshire Statewide Dropout Prevention Initiative - Evaluation	84.048	88,231
South Carolina Department of Education:		
Agriculture Education Teacher Education Grant	84.048	56,900
Cherry Grove FFA Camp Caretaker	84.048	21,892
Alaska Staff Development Network:		
The Rural Alaska Mentoring Program (RAMP) Year 2	84.184	10,999
Iowa Department of Education		
Recertification of OBPP Trainers in Iowa	84.186	15,401
Communities in Schools of Chester County:		
RRCNA Reading Recovery Trainer	84.215	25,000
21st Century Community Learning Centers Grants - Chester Park Complex	84.287	9,951
Lexington School District One:		
Project A.B.L.E	84.287	293
21st Century Community Learning Center (Youth Development Center and Youth Challenge Academy	84.287	75,671
21st Century Community Learning Centers 2009 Summer Enrichment Program (Youth Learning Institute)	84.287	23,452
21st Century Community Learning Center Summer Enrichment Grant (Youth Learning Institute)	84.287	16,813
21st Century Community Learning Centers Grant	84.287	197,497
21st Century Community Learning Centers Grant	84.287	31,746
The School District of Oconee County:		
21st Century Community Learning Centers Grant: (Code Elementary School) Club 2:45: An After School Program	84.287	3,028
University of Oregon:		
National Center of Secondary, Transition and Postsecondary School Outcomes for Students with Disabilities	84.324	9,175
University of North Carolina - Charlotte:		
Secondary Transition Technical Assistance Center	84.326	13,413
University of Tennessee:		
Clemson University State Outreach and Technical Assistance Center (CUSOTC)	84.326	73,971
PEPNet-South	84.326	3,672

(Continued)

CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2010

Federal grantor/pass-through grantors/agencies or cluster title	Federal CFDA Number	Expenditures
Department of Education, continued:		
Pass-through programs from, continued:		
South Carolina Department of Education:		
Inquiry Based Learning: A Companion Course for Biology	84.366	84,105
South Carolina Commission on Higher Education:		
Digital Express-Year 4	84.367	85,382
Meeting the Need for Highly Qualified Mathematics Teachers-FY2008-09	84.367	72,664
Project RES: Reform-based Environmental Science	84.367	75,912
Total Department of Education		2,543,830
National Archives and Records Administration		
Pass-through programs from:		
South Carolina Department of Archives and History:		
Conversion of Clemson University Libraries Finding Aids to Encoded Archival D Description	89.003	10,000
Processing and Providing Access to the Clemson Chapter of the SC Council on Human Relations and Clemson Child Development Center	89.003	1,325
Total National Archives and Records Administration		11,325
Department of Health and Human Services:		
Compassion Capital Fund	93.009	253,932
Drug-free Communities Support Programs Grants	93.276	97,314
Mentoring Children of Prisoners	93.616	432,539
Pass-through programs from:		
Children's Trust Fund of South Carolina:		
Building Dreams (Expansion)	93.590	27,476
University of South Carolina:		
A Partnership to Promote Physical Activity and Healthy Eating in AME Churches	93.837	45,938
University of South Carolina:		
Palmetto State Geriatric Education Centers - Year 2	93.969	1,549
Palmetto State Geriatric Education Centers - Year 3	93.969	39,000
Total Department of Health and Human Services		897,748

(Continued)

CLEMSON UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2010

<u>Federal grantor/pass-through grantors/agencies or cluster title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
Corporation for National and Community Service:		
Pass-through programs from:		
United Way of South Carolina:		
AmeriCorps Special Projects 2008-2009	94.006	100
Clemson University AmeriCorps Formula Grant FY 2008-2009	94.006	3,200
		<hr/>
Total Corporation for National and Community Service		3,300
Department of Homeland Security:		
Department of Homeland Security Personnel Agreement	97.000	133,279
Pass-through programs from:		
South Carolina Law Enforcement Division:		
Clemson Diversion Dam Buffer Zone Protection Plan	97.000	56,255
Regional Food and Agriculture Sector Criticality Assessment Project	97.067	63,324
SC Ag-Watch 2008	97.067	6,448
South Carolina Ag-Watch for Animal Agriculture	97.067	37,986
South Carolina Ag-Watch for Plant Agriculture	97.067	20,010
Upstate Regional EOD Enhancement	97.067	4,000
		<hr/>
Total Department of Homeland Security		321,302
		<hr/>
Total Other Programs		25,976,971
		<hr/>
Total Federal Awards		\$ 162,347,915

CLEMSON UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS

NOTE 1 - BASIS OF PRESENTATION

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

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

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

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

Expenditures for nonfinancial aid awards include indirect costs, related primarily to facilities operation and maintenance and general, divisional and departmental administrative services, which are allocated to direct cost objectives (including federal awards) based on negotiated formulas commonly referred to as facilities and administrative cost rates. Facilities and administrative costs allocated to such awards for the year ended June 30, 2010, 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 \$8,783,257 as of June 30, 2010.

NOTE 4 - MATCHING

Under the FWS program, the University matched \$182,395 in total compensation for the year ended June 30, 2010 in addition to the federal share of expenditures in the accompanying schedule of expenditures of federal awards.

Under the FSEOG program, the University matched \$264,210 in funds awarded to students for the year ended June 30, 2010 in addition to the federal share of expenditures in the accompanying schedule of expenditures of federal awards.

NOTE 5 - CONTINGENCIES

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

NOTE 6 - SUBRECIPIENTS

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

Federal granting agency	Federal CFDA number	Amount provided to subrecipients
Department of Agriculture	10.000	\$ 2,940
Department of Agriculture	10.200	31,372
Department of Agriculture	10.206	26,626
Department of Agriculture	10.215	10,041
Department of Agriculture	10.303	131,002
Department of Agriculture	10.500	22,709
Department of Agriculture	10.561	22,701
Department of Agriculture	10.769	24,995
Total Department of Agriculture		<u>272,386</u>
Department of Defense	12.000	390,435
Department of Defense	12.300	5,000
Department of Defense	12.420	71,875
Department of Defense	12.431	264,923
Department of Defense	12.800	61,231
Department of Defense	12.910	977,421
Total Department of Defense		<u>1,770,885</u>
Department of Justice	12.910	33,750
Total Department of Justice		<u>33,750</u>
National Aeronautics and Space Administration	43.999	71,136
Total National Aeronautics and Space Administration		<u>71,136</u>
National Science Foundation	47.041	229,060
National Science Foundation	47.049	71,186
National Science Foundation	47.070	86,585
National Science Foundation	47.076	59,498
National Science Foundation	47.082	43,532
Total National Science Foundation		<u>489,861</u>
Environmental Protection Agency	66.509	128,313
Total Environmental Protection Agency		<u>128,313</u>

(Continued)

NOTE 6 - SUBRECIPIENTS, Continued

<u>Federal granting agency</u>	<u>Federal CFDA number</u>	<u>Amount provided to subrecipients</u>
Department of Energy	81.049	9,538
Department of Energy	81.087	77,061
Department of Energy	81.113	84,008
Department of Energy	81.121	4,718
Department of Energy	81.999	650,502
Total Department of Energy		<u>825,827</u>
Department of Education	84.051	12,021
Department of Education	84.116	21,034
Department of Education	84.324	26,553
Department of Education	84.326	4,831
Department of Education	84.356	4,000
Department of Education	84.357	42,491
Department of Education	84.366	109,523
Total Department of Education		<u>220,453</u>
Department of Health and Human Services	93.009	375,525
Department of Health and Human Services	93.276	70,170
Department of Health and Human Services	93.286	172,392
Department of Health and Human Services	93.389	164,664
Department of Health and Human Services	93.395	80,708
Department of Health and Human Services	93.616	59,348
Department of Health and Human Services	93.837	115,777
Department of Health and Human Services	93.846	3,607
Department of Health and Human Services	93.853	58,485
Department of Health and Human Services	93.865	108,759
Total Department of Health and Human Services		<u>1,209,435</u>
Agency for International Development	98.001	154,974
Total Agency for International Development		<u>154,974</u>
Total awarded to subrecipients		<u>\$ 5,177,020</u>



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

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

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of Clemson University (the University), a department of the State of South Carolina, as of and for the year ended June 30, 2010, which collectively comprise the University's basic financial statements and have issued our report thereon dated October 5, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our report was modified to include a reference to other auditors. Other auditors audited the financial statements of the Clemson University Research Foundation and the Clemson University Foundation, as described in our report on the University's financial statements. The financial statements of the Clemson University Research Foundation and the Clemson University Foundation were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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.

Elliott Davis, LLC

Greenwood, South Carolina
October 5, 2010



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

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

Compliance

We have audited 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, 2010. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the University's compliance with those requirements.

In our opinion, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

Internal Control Over Compliance

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

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

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the business-type activities and discretely presented components of Clemson University, a department of the State of South Carolina, as of and for the year ended June 30, 2010, which collectively comprise the University's basis financial statements, and have issued our report thereon dated October 5, 2010. Our report was modified to include a reference to other auditors. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

Elliott Davis, LLC

Greenwood, South Carolina
October 5, 2010

CLEMSON UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010

I. Summary of auditors' results

- A. An unqualified opinion was issued on the basic financial statements of Clemson University.
- B. No significant deficiencies relating to the audit of the financial statements are reported in the Schedule of Findings and Questioned Costs.
- C. No material weaknesses relating to the audit of the financial statements are reported in the Schedule of Findings and Questioned Costs.
- D. No instances of noncompliance material to the financial statements of Clemson University were disclosed during the audit.
- E. No significant deficiencies relating to the audit of the major federal award programs are reported in the Schedule of Findings and Questioned Costs.
- F. No material weaknesses relating to the audit of the major federal award programs are reported in the Schedule of Findings and Questioned Costs.
- G. The auditor's report on compliance for the major federal award programs for Clemson University expresses an unqualified opinion.

H. Major federal programs for Clemson University for the fiscal year ended June 30, 2010 are:

<u>CFDA Numbers</u>	<u>Name of federal program or cluster</u>
10.RD; 11.RD; 12.RD; 15.RD; 17.RD; 19.RD; 20.RD; 43.RD; 45.RD; 47.RD; 66.RD; 77.RD; 81.RD; 84.RD; 93.RD; 94.RD; 98.RD; 99.RD;	Research and Development - Cluster
81.041	State Energy Program - ARRA
81.087	Renewable Energy and Research Development - ARRA
84.394; 84.397	State Fiscal Stabilization Fund - Cluster - ARRA

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

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

None noted

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

None noted

CLEMSON UNIVERSITY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010

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

None noted