

**THE COLLEGE OF CHARLESTON
CHARLESTON, SOUTH CAROLINA**

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

FOR THE YEAR ENDED JUNE 30, 2007

**THE COLLEGE OF CHARLESTON
CHARLESTON, SOUTH CAROLINA**

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THE COLLEGE OF CHARLESTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

| 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 | | | |
| Effects of Bedding, Weed Control and Fertilization on Soil Carbon and Nitrogen Cycling in Intensively Managed Coastal Plain Loblolly Pine Plantations | 10.RD | SRS 03-DG-11330137-274 | \$ 1,846 |
| Stream Flow Monitoring and Dynamics of Turkey Creek Watershed, Santee Experimental Forest | 10.RD | SRS 04-CA-11330135-204 | 8,040 |
| Comparison of the Effects of Prescribed Fire on the National Forests in South Carolina: Quantifying Genotype x Silviculture Interaction Impacts on Productivity and Carbon Sequestration by Manipulating Soil Organic Matter, N Supply and Demand | 10.RD | SRS-05-CA-11330135-205 | 6,659 |
| An Integrated Assessment of Prescribed Fire Effects and Monitoring - Sumter and Francis Marion National Forests, SC | 10.RD | 03-PA-11081209-070 | 39,255 |
| Watershed Characterization and TMDL Implementation for Chapel Branch Creek | 10.RD | SRS 07-CA-11330135-020 | 3,534 |
| Greenhouse Gas Emissions of Natural Bottomland Hardwood Wetlands - A Basis for Assessing Restored Ecosystems | 10.RD | SRS 06-CA-11330135-149 | 18,431 |
| Impacts of Fertilizer Additions on Water Quality in a Controlled-Drainage Pine Plantation, Lower Coastal Plain of the Southeast U.S. | 10.RD | SRS 06-CA-11330135-223 | 15,969 |
| Land and Culture in the South Carolina Lowcountry: Resident Responses to Proposed Land Development | 10.RD | SRS-03-CA-11330144-190 | 10,957 |
| <i>Total US DEPARTMENT OF AGRICULTURE - RESEARCH AND DEVELOPMENT CLUSTER</i> | | | 150,855 |
| NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION | | | |
| Marine Organisms as Vectors of Human Disease Pathogens | 11.RD | MOA-2004-167/1258 | 290,459 |
| Library and Technical Information Services for the NOAA, NOS, Center for Coastal Environmental Health and Biomolecular Research | 11.RD | EA133C06SE4464 | 120,230 |
| Management Of National Marine Fisheries Charleston Laboratory Library, Yr 1 | 11.RD | R7-CASU-06-028 | 40,192 |
| Physiological and Genomic Approaches to Understanding Responses in the Florida Red Tide Dinoflagellate, <i>Karenia brevis</i> , to Iron Limitation and Oxidative Stress | 11.RD | NA03NOS4780198 | 79,951 |
| Passed through programs from: St. Catherine's Island Wildlife Survival Center / Wildlife Conservation Society Testosterone Levels in Debilitated and Stranded Turtles | 11.RD | NONE | 202 |
| Passed through programs from: SC Sea Grant Consortium | | | |
| Tidal Creek Water Quality, Freshwater Inflow Materials Loading, and Benthic Community Studies for the SC-GA-LU-CES Program, Year 2 | 11.RD | NA04NOS4260210 | 7,200 |
| Using Diamondback Terrapins as Surrogate and Sentinel Species for Monitoring Mercury Contaminants in Coastal and Estuarine Systems | 11.RD | NA06OAR4170015 | 50,014 |
| Study of a Newly Reported Parasitic Nematode of the Southern Flounder <i>Paralichthys Lethostigma</i> in South Carolina Estuarine Systems | 11.RD | NA16RG2250 | 584 |
| Genetic Estimates of Larval Sources of Gag Grouper in the Southeastern United States | 11.RD | NA06OAR4170015 | 36,767 |
| Genetic Estimates of Larval Sources of Gag Grouper in the Southeastern United States, Year 2 | 11.RD | NA06OAR4170015-5020 | 12,533 |
| Patterns and Processes of Establishment Success of Beach Vitex (<i>Vitex Rotundiflora</i>) Populations and Potential for Eradication | 11.RD | NA06OAR4170015 | 49,636 |
| Patterns and Processes of Establishment Success of Beach Vitex (<i>Vitex Rotundiflora</i>) Populations and Potential for Eradication, Year 2 | 11.RD | NA06OAR4170015-5020 | 2,739 |
| Hydrology Dynamics and Potential Water Quality Impacts, Turkey Creek Watershed, Francis Marion National Forest and Quinby Creek Watershed, Huger, South Carolina | 11.RD | NA16RG2250 | 10,954 |
| Monitoring and Assessment of Tidal Creeks in the Southeast | 11.RD | MOA2006025/7182-5026 | 11,890 |
| Tidal Creek Ecosystem Modeling (seed proposal) | 11.RD | NA04NOS4260210 | 14,889 |
| Passed through programs from: The University of South Carolina | | | |
| Urbanization and Southeastern Estuarine Systems (USES) Public Outreach and Information Dissemination | 11.RD | NA04NOS4261154 | 4,580 |
| An Assessment of Stormwater Best Practices for Coastal South Carolina: The Oak Terrace Preserve Monitoring | 11.RD | NA06OAR4170015 | 19,835 |
| Passed through programs from: South Carolina Department of Health and Environmental Control Promoting Wetlands Buffers and Native Species Restoration and Use, Year 2 | 11.RD | NA04NOS4190057 | 6,739 |

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007*

| Federal grantor/pass-through grantor/program title | Federal CFDA number | Pass-through grantor's number | Total Expenditures |
|--|---------------------------|-------------------------------------|-----------------------|
| RESEARCH AND DEVELOPMENT CLUSTER, Continued | | | |
| NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, Continued | | | |
| Passed through programs from: | | | |
| The University of Central Florida | | | |
| Southeast Florida Coral Biomarker Local Action Study | 11.RD | NA03NOS4190209 | 569 |
| Passed through programs from: | | | |
| SC Department of Natural Resources | | | |
| Atlantic Croaker, <i>Micropogonias undulatus</i> , along the Middle Atlantic Coast and Southeast of the US | 11.RD | NA17FF2885 | 3,941 |
| Process Multibeam Sonar Data Obtained During Surveys of Fish | 11.RD | NA06OAR4600095 | 9,150 |
| Edisto Beach Causeway Removal Sedimentation Study | 11.RD | NA03NOS4630167 | 144 |
| Southeastern Regional Taxonomic Center (SERTC), Yr.1-4 | 11.RD | NA16FL1490 | 12,784 |
| Southeastern Regional Taxonomic Center (SERTC), Yr. 5 | 11.RD | NA05NMF4721145 | (272) |
| Hormone Analyses for the 2004 Samples | 11.RD | NA03NMF4720281 | 4,087 |
| Sea Turtles Sex Determination with Testosterone for 2005 | 11.RD | NA03NMF4720281 | 4,059 |
| Examination of Local Movement and Migratory Behavior of Sea Turtles During Spring and Summer Along the Atlantic Coast off the Southeastern United States | 11.RD | NA03NMF4720281 | 37,361 |
| Passed through programs from: | | | |
| The University Corporation for Atmospheric Research | | | |
| Interactive Hurricane Surge Warnings | 11.RD | NA17WD2383 | 4,116 |
| A Synoptic Climatology for High Impact Events in Southern SC and NE Coastal Georgia | 11.RD | NA17WD2383 | 3,684 |
| Passed through programs from: | | | |
| The University of North Carolina at Chapel Hill | | | |
| SLR2005: Modeling Estuarine Habitat Response to Rising Water Level | 11.RD | NA05NOS4781183 | 38,502 |
| <i>Total NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION - RESEARCH AND DEVELOPMENT CLUSTER</i> | | | 877,519 |
| US DEPARTMENT OF DEFENSE | | | |
| Critical Infrastructure Protection Center (CIPC) Analytical and Engineering Technical Support | 12.RD | N65236-05-P-2254 | 16 |
| Critical Infrastructure Protection Center (CIPC) Analytical and Engineering Technical Support | 12.RD | N65236-06-P-0959 | 6,693 |
| Sex Offender Information Quality Study | 12.RD | N65236-06-P-2513 | 91,497 |
| Relative Abelian Extensions over Real Quadratic Fields and Stark's Conjecture | 12.RD | H98230-05-1-0249 | 7,266 |
| <i>Total US DEPARTMENT OF DEFENSE - RESEARCH AND DEVELOPMENT CLUSTER</i> | | | 105,472 |
| DEPARTMENT OF THE INTERIOR | | | |
| Health of <i>Amaranthus Pumilus</i> Populations: Range-Wide Surveys and Webworm Control | 15.RD | 1448-40181-02-J-031 | (870) |
| Shallow Shear Wave Velocity Structure of the Charleston Historical District, South Carolina: Comparison of Surficial and Borehole Results | 15.RD | 05HQGR0072 | 3,163 |
| Passed through programs from: | | | |
| Virginia Department of Game and Inland Fisheries | | | |
| Population Genetic Survey of the Freshwater Snail in Southwest Virginia | 15.RD | 2006-9308 | 1,948 |
| Passed through programs from: | | | |
| The University of Memphis | | | |
| Site Characterization and Maintenance of ANSS Strong Motion Stations in Charleston, SC | 15.RD | 04HQAG0009 Mod 0005 | 4,000 |
| <i>Total DEPARTMENT OF THE INTERIOR - RESEARCH AND DEVELOPMENT CLUSTER</i> | | | 8,241 |
| NATIONAL AERONAUTICS SPACE ADMINISTRATION | | | |
| SC Space Grant Consortium | 43.RD | NNG05GI68G | 433,726 |
| South Carolina NASA EPSCoR Program | 43.RD | NCC5-575 | 189,622 |
| The Effect of Metallicity on the Rotation Rates of Massive Stars | 43.RD | NNX06AD36G | 22,000 |
| A Systematic Search for two Distinct Gamma-Ray Burst Pulse Types in Swift Data | 43.RD | NNX06AB43G | 19,348 |
| The Transition from Gamma-Ray Burst to Afterglow | 43.RD | NNX06AB47G | 22,838 |
| Phase Variations in the O VI Emission in CF Tuc | 43.RD | NNX07AC85G | 6,382 |

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|---|---------------------------|-------------------------------------|-----------------------|
| RESEARCH AND DEVELOPMENT CLUSTER, Continued | | | |
| NATIONAL AERONAUTICS SPACE ADMINISTRATION, Continued | | | |
| Passed through programs from: | | | |
| The Jet Propulsion Laboratory | | | |
| The Exhaust System of the Most Powerful Engines: Production and Evolution of Relativistic Astrophysical Jets | | | |
| | 43.RD | NMO710834 | 9,499 |
| <i>Total NATIONAL AERONAUTICS SPACE ADMINISTRATION - RESEARCH AND DEVELOPMENT CLUSTER</i> | | | 703,415 |
| NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES | | | |
| Passed through programs from: | | | |
| South Carolina Arts Commission | | | |
| Vessels of Memory: Sweetgrass Baskets of the SC Lowcountry | | | |
| | 45.RD | FY07-FLK/EDU-0487 | 6,000 |
| Hallowed Ground Documentary | | | |
| | 45.RD | FY07-FLK/EDU-0486 | 4,750 |
| Passed through programs from: | | | |
| SC Humanities Council | | | |
| Strom Stories Documentary | | | |
| | 45.RD | 5-1063-1 / BC-50204-04 | 5,991 |
| The Irish in the Atlantic World | | | |
| | 45.RD | 6-1153-1 | 7,000 |
| Vessels of Memory: Sweetgrass Baskets of the SC Lowcountry | | | |
| | 45.RD | 6-1160-2 | 1,500 |
| Passed through programs from: | | | |
| The Museum for African Art | | | |
| Transcendent Traditions: Baskets of Two Continents | | | |
| | 45.RD | NONE | 33,415 |
| <i>Total NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES - RESEARCH AND DEVELOPMENT CLUSTER</i> | | | 58,656 |
| NATIONAL SCIENCE FOUNDATION | | | |
| NUE: Understanding Optical Nanomaterials--Research-Based Experiments in Upper Division Undergraduate Physics Courses | | | |
| | 47.RD | EEC-0634142 | 151,029 |
| RU: Regioselective Syntheses of Heterocycles and their Application: | | | |
| | 47.RD | CHE-0212699 | (1,809) |
| RU: Guiding Gamma-Ray Burst Classification with the Kdd Process | | | |
| | 47.RD | AST-0098499 | 4,268 |
| Collaborative Proposal: Southeastern Applied Mathematics Days | | | |
| | 47.RD | DMS-0407843 | 14,178 |
| RU: A Gamma-Ray Burst Counterpart and Afterglow Observing Campaign at the College of Charleston | | | |
| | 47.RD | AST-0407320 | 61,709 |
| RU: Existence and Stability of Coherent Structures with Applications to Elasticity | | | |
| | 47.RD | DMS-0509622 | 42,120 |
| RU: Inverse Problems for Finite and Infinite Sets, and Nonstandard Methods | | | |
| | 47.RD | DMS-0500671 | 19,438 |
| Collaborative Proposal: RU: An Automatic Telescope for Stellar Research and Training of Undergraduates | | | |
| | 47.RD | AST-0507551 | 49,940 |
| Collaborative Research Using High Mass Binaries to Resolve the Mass Discrepancy: Taking Things to the Extreme | | | |
| | 47.RD | AST-0506541 | 14,290 |
| RU: Topology and Stability of Integrable Vortex Filament Motior | | | |
| | 47.RD | DMS-0608587 | 52,769 |
| Collaborative Research: US/EC Collaboration on Potential Climate Change Impacts on Algal Community Structure and Biogeochemistry during the North Atlantic Spring Bloom | | | |
| | 47.RD | OCE-0422890 | 121,157 |
| Collaborative Research: Potential Climate Change Impacts on Algal Dynamics and Biogeochemistry in the Bering Sea | | | |
| | 47.RD | OCE-0327620 | 10,911 |
| The Transects Program: Pathways to Ocean Research Using a Collaborative Team Approach | | | |
| | 47.RD | GEO-0331155 | 4,299 |
| Physiological Ecology of Intertidal Development: Linking Embryo Performance and Adult Reproductive Ecology | | | |
| | 47.RD | OCE-0621467 | 43,211 |
| The Evolution of Feeding Tolerance for Chemically-Rich Seaweeds among Herbivore Populations: A Tropical -Temperate Contrasts | | | |
| | 47.RD | OCE-0550245 | 76,769 |
| CAREER: Updating Problems in Information Retrieval and a Mathematical Dissection Lab | | | |
| | 47.RD | CCF-0546622 | 57,521 |
| RU: Nonequilibrium Determinants of Microbial Community Structure In Intertidal Sediments: Role of Deposit Feeding | | | |
| | 47.RD | DEB-0108615 | (99) |
| RU: Hypercapnic Hypoxia Impacts Shrimp Immune Defenses Against Bacteria Pathogens | | | |
| | 47.RD | IBN-0212921 | 24,105 |
| REU Site: Research Experiences in Physiology, Cell and Molecular Biology of Marine Organisms | | | |
| | 47.RD | DBI-0244007 | 1,278 |
| Development of Shared Resources for Fundulus Genomics | | | |
| | 47.RD | IOB-0539158 | 76 |
| REU Site: Research Experiences in Experimental Marine Biology | | | |
| | 47.RD | DBI-0552828 | 54,982 |
| GK-12 Lowcountry Science Partners for Inquiry Teaching and Learning | | | |
| | 47.RD | DGE-0618322 | 37,337 |
| Collaborative Research: Iron and Light Effects on Phaeocystis Antarctica Isolates from the Ross Sea | | | |
| | 47.RD | OPP-0230513 | 52,200 |
| Collaborative Research: Interactive Effects of Iron, Light and Carbon Dioxide on Phytoplankton Community Dynamics in the Ross Sea | | | |
| | 47.RD | OPP-0338097 | 111,163 |

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|---|---------------------------|-------------------------------------|-----------------------|
| RESEARCH AND DEVELOPMENT CLUSTER, Continued | | | |
| NATIONAL SCIENCE FOUNDATION, Continued | | | |
| Passed through programs from: Franklin & Marshall College Process Oriented Guided Inquiry Learning | 47.RD | DUE-0231120 | 9,318 |
| Passed through programs from: The Bigelow Laboratory for Ocean Sciences: Complex Molecular to Global Interactions and Feedbacks in the Marine DMS Cycle | 47.RD | OPP-0221748 | 23,950 |
| <i>Total NATIONAL SCIENCE FOUNDATION - RESEARCH AND DEVELOPMENT CLUSTER</i> | | | 1,036,110 |
| DEPARTMENT OF ENERGY | | | |
| Passed through programs from: Duke University Root Dynamics in a CO ₂ -enriched Temperate Forest Effects of Elevated CO ₂ and N Fertilization on Extraradical and Mycorrhizal Fungi: Implications for Carbon Flow into Southeastern Forests | 81.RD | DE-FG02-95ER62083 | 50,193 |
| | 81.RD | DE-FC02-06ER64156 | 73,246 |
| Passed through programs from: The University of Alabama Effects of Elevated Atmospheric CO ₂ Enrichment and N Fertilization on Extraradical and Mycorrhizal Fungi: Implications for Carbon Flow into Southeastern Forest Soils | 81.RD | DE-FC02-03ER63613 | 13,027 |
| <i>Total DEPARTMENT OF ENERGY - RESEARCH AND DEVELOPMENT CLUSTER</i> | | | 136,466 |
| DEPARTMENT OF EDUCATION | | | |
| Radical Change in Large-Class Instruction: A Plan to Develop, Assess and Disseminate a Lecture-Less, Student-Active Teaching Method Proven Successful in Small Chemistry Classes | 84.RD | P116B060026 | 13,323 |
| <i>Total DEPARTMENT OF EDUCATION - RESEARCH AND DEVELOPMENT CLUSTER</i> | | | 13,323 |
| DEPARTMENT OF HEALTH & HUMAN SERVICES | | | |
| Light Dosimetry for Esophageal Photodynamic Therapy | 93.RD | 1 R15 CA120106-01A1 | 12,324 |
| EHJC Integration of Chattanooga Creek Contamination Technical Research | 93.RD | 5 R25 ES014317-02 | 5,132 |
| Is There Class IV Ribonucleotide Reductase | 93.RD | 1 R15 GM067690-01 | 13,147 |
| Studying Infantile NCL in Drosophila | 93.RD | 1 R15 HD052362-01 | 75,468 |
| Insect Projectin: Roles in Sarcomere Assembly and Flight | 93.RD | 1 R15 AR053137-01 | 107,863 |
| Passed through programs from: The University of South Carolina South Carolina IDeA Network for Biomedical Research Excellence (SC-INBRE), Year 2 | 93.RD | 2 P20 RR16461-06 | 330,834 |
| South Carolina IDeA Network for Biomedical Research Excellence (SC-INBRE), Year 3 | 93.RD | 2 P20 RR16461 | 77,502 |
| <i>Total DEPARTMENT OF HEALTH AND HUMAN SERVICES - RESEARCH AND DEVELOPMENT CLUSTER</i> | | | 622,270 |
| Total Research and Development Cluster | | | 3,712,327 |

(Continued)

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FOR THE YEAR ENDED JUNE 30, 2007*

| Federal grantor/pass-through grantor/program title | Federal CFDA number | Pass-through grantor's number | Total Expenditures |
|--|---------------------------|-------------------------------------|-----------------------|
| Student Financial Aid Cluster: | | | |
| DEPARTMENT OF EDUCATION | | | |
| Supplemental Educational Opportunity Grant 2006-2007 | 84.007 | P007A063774 | 340,949 |
| College Work-Study Program 2005-2006 | 84.033 | P033A053774 | 97 |
| College Work-Study Program 2006-2007 | 84.033 | P033A063774 | 245,698 |
| College Work-Study Program 2007-2008 | 84.033 | P033A073774 | 26,900 |
| Perkins Loan | 84.038 | P038A043774 | 2,259,190 |
| Actual Pell Grant Program 2005-2006 | 84.063 | P063P050378 | (4,801) |
| Actual Pell Grant Program 2006-2007 | 84.063 | P063P060378 | 3,607,960 |
| Federal Direct Student Loan Unsubsidized 2003-2004 | 84.268 | P268K040378 | (1,970) |
| Federal Direct Student Loan Unsubsidized 2005-2006 | 84.268 | P268K060378 | 2,955 |
| Federal Direct Student Loan Unsubsidized 2006-2007 | 84.268 | P268K070378 | 8,724,368 |
| Federal Direct Plus Student Loan 2005-2006 | 84.268 | P268K060378 | (12,607) |
| Federal Direct Plus Student Loan 2006-2007 | 84.268 | P268K070378 | 18,007,028 |
| Federal Direct Student Loan Subsidized 2003-2004 | 84.268 | P268K040378 | (1,294) |
| Federal Direct Student Loan Subsidized 2005-2006 | 84.268 | P268K060378 | 838 |
| Federal Direct Student Loan Subsidized 2006-2007 | 84.268 | P268K070378 | 11,303,971 |
| Federal Direct Graduate Plus Loan Program 2006-2007 | 84.268 | P268K070378 | 19,481 |
| Academic Competitiveness Grants | 84.375 | P375A060378 | 219,756 |
| National Science and Mathematics Access to Retain Talent (SMART) Grants | 84.376 | P376S060378 | 192,001 |
| <i>Total DEPARTMENT OF EDUCATION - STUDENT FINANCIAL AID CLUSTER</i> | | | 44,930,520 |
| Total Student Financial Aid Cluster | | | 44,930,520 |
| TRIO Cluster: | | | |
| DEPARTMENT OF EDUCATION | | | |
| Upward Bound Program | 84.047A | P047A030218-06 | 302,916 |
| Upward Bound Program | 84.047A | P047A070612 | 56,157 |
| <i>Total DEPARTMENT OF EDUCATION - TRIO CLUSTER</i> | | | 359,073 |
| Total TRIO Cluster | | | 359,073 |
| Student Life Cluster: | | | |
| DEPARTMENT OF EDUCATION | | | |
| Passed through programs from: | | | |
| University of North Carolina at Wilmington US-Brazil Higher Education Consortia Program | 84.116M | P116M04003 | 7,644 |
| <i>Total US Department of Education - STUDENT LIFE CLUSTER</i> | | | 7,644 |
| Total Student Life Cluster | | | 7,644 |
| Other Programs: | | | |
| NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION | | | |
| Passed through programs from: | | | |
| SC Sea Grant Consortium Developing & Implementing a Southeast Marine Science Curriculum and Leadership Training Program: COASTEAM Leadership Institute, Year 2 | 11.417 | NA16RG2250 | 5,282 |
| Enrichment Program for the 2007 Lowcountry Science Fair (LSF) | 11.417 | NA16RG2250 | 800 |
| <i>Total NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION</i> | | | 6,082 |
| DEPARTMENT OF HOUSING & URBAN DEVELOPMENT | | | |
| Passed through programs from: | | | |
| North Charleston Housing Authority Evaluation of HOPE VI | 14.866 | SC16URD0571101 | 25,568 |
| <i>Total DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</i> | | | 25,568 |

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| OTHER PROGRAMS, Continued | | | |
| DEPARTMENT OF THE INTERIOR | | | |
| Passed through programs from: South Carolina National Heritage Corridor Commemoration and Collaboration: A South Carolina Tourism Summit | 15.904 | NONE | 2,583 |
| <i>Total DEPARTMENT OF THE INTERIOR</i> | | | 2,583 |
| US DEPARTMENT OF JUSTICE | | | |
| Passed through programs from: The City of North Charleston Evaluation of North Charleston Weed and Seed Program | 16.595 | 2001-WS-QX0164 | 1,561 |
| <i>Total US DEPARTMENT OF JUSTICE</i> | | | 1,561 |
| NATIONAL AERONAUTICS SPACE ADMINISTRATION | | | |
| Southeast Regional Clearing House: A Coalition of Space Grant Consortia (SERCH) | 43.001 | NCC5-607 | 380,977 |
| Passed through programs from: Brown University Moon Mineralogy Mapper | 43.001 | NNM05AB26C | 58,420 |
| <i>Total NATIONAL AERONAUTICS SPACE ADMINISTRATION</i> | | | 439,397 |
| NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES | | | |
| To Support the Publication and Promotion of Issues of Crazyhorse | 45.024 | 06-5200-7045 | 5,000 |
| Passed through programs from: South Carolina Humanities Council African American History at Burke High School | 45.129 | 5-1090-1 | 2,000 |
| For Every Person There is a Name (DVD Production and Distribution) | 45.129 | SO-50048-04 | 4 |
| <i>Total NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</i> | | | 7,004 |
| NATIONAL SCIENCE FOUNDATION | | | |
| Workforce Scholarship Project In Computer Science & Mathematics | 47.076 | DUE-0123032 | 9,375 |
| Civic Engagement in Non-Majors Introductory Biology: Connecting Problem-Based Learning and Scientific Inquiry | 47.076 | DUE-0410720 | 14,404 |
| Sciences and Mathematics Integrated in Lifelong-Learning Experiences (SMILE) | 47.076 | HRD-0630274 | 22,386 |
| Passed through programs from: South Carolina State University SCAMP Phase 1 - Yr. 4 | 47.076 | HRD-0217602 | 48,000 |
| <i>Total NATIONAL SCIENCE FOUNDATION</i> | | | 94,165 |
| DEPARTMENT OF EDUCATION | | | |
| Engaging Students and Faculty in International Business Education | 84.153A | P153A030012 | 2 |
| International Business Education in Emerging Markets | 84.153A | P153A050096 | 55,130 |
| English Language Acquisition: National Professional Development Program (SC ESOL On-Line) | 84.195N | T195N020087 | 245,199 |
| Passed through programs from: South Carolina Department of Education Personnel Development Collaboration: Project CREATE | 84.027A | 07-CO-303-01 | 10,583 |
| Passed through programs from: The University of Central Arkansas Alliance for International Management and Trade: Customs, Tariffs, Ethics, and Governance | 84.116N | P116N040001 | 25,677 |
| Passed through programs from: Western Illinois University Greening the Supply Chain: Promoting Environmentally and Socially Sustainable Economic Development Across NAFTA | 84.116N | P116N060008 | 1,280 |

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| OTHER PROGRAMS, Continued | | | |
| DEPARTMENT OF EDUCATION, Continued | | | |
| Passed through programs from: | | | |
| SC Commission on Higher Education | | | |
| Gear Up - Saturday Academic & Summer Institute 2005-2006 | 84.334A | P334A990172 | 6,661 |
| Passed through programs from: | | | |
| The University of South Caroline | | | |
| Diverse Pathways in Teacher Preparation: A Collaborative Approach for South Carolina 2- and 4-Year Colleges | 84.336B | P336B040014 | 83,984 |
| Passed through programs from: | | | |
| Florence School District Three | | | |
| Dance / Theater Summer Institute | 84.351C | NONE | 5,448 |
| Passed through programs from: | | | |
| South Carolina Department of Education | | | |
| Mathematics and Science Partnership | 84.366 | 07 MS 303-01 | 18,948 |
| The Physical Science Companion Course 2006 (SMFT 697-090) | 84.366B | 06 MS 303-02 | 4,363 |
| <i>Total DEPARTMENT OF EDUCATION</i> | | | <u>457,275</u> |
| CORPORATION FOR NATIONAL AND COMMUNITY SERVICE | | | |
| South Carolina Collaborative for Civic Engagement: Working Toward a Campus Compac | 94.013 | GH 05VSSSC169 | 9,381 |
| South Carolina Collaborative for Civic Engagement: Working Toward a Campus Compac | 94.013 | 07 VSSSC003 | 5,836 |
| Passed through programs from: | | | |
| Campus Compact/ Brown University | | | |
| South Carolina Campus Compact | 94.005 | 03LHHR1001 | 7,877 |
| <i>Total CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</i> | | | <u>23,094</u> |
| Total Other Programs | | | <u>1,056,729</u> |
| Total Expenditures of Federal Awards | | | \$ 50,066,293 |

THE COLLEGE OF CHARLESTON
NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS

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 AWARD

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.

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 \$2,158,773 as of June 30, 2007.

NOTE 4 - MATCHING

Under the Federal Work Study program, the College of Charleston matched \$66,783 for the year ended June 30, 2007 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 \$139,161 in funds awarded to students for the year ended June 30, 2007 in addition to the federal share of expenditures in the accompanying schedule of expenditures of federal awards.

NOTE 5 - 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> |
|---|---------------------------------------|--|
| National Aeronautics and Space Administration | 43.001 | \$ 388,505 |
| US Department of Agriculture | 10.652 | 8,040 |
| National Oceanic Atmospheric Administration | 11.xxx | 67,363 |
| National Oceanic Atmospheric Administration | 11.417 | 25,436 |
| National Science Foundation | 47.070 | <u>6,935</u> |
| | | <u>\$ 496,279</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***

The Office of the State Auditor and
Members of the Board of Trustees
The 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, a department of the State of South Carolina, (the College) as of and for the year ended June 30, 2007, which collectively comprise the College's basic financial statements and have issued our report thereon dated October 7, 2007. Our report was modified to include a reference to other auditors. 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. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. Other auditors audited the financial statements of The College of Charleston Foundation and The College of Charleston Cougar Club, as described in our report on the College's financial statements. The financial statements of The College of Charleston Foundation and The College of Charleston Cougar Club were not audited in accordance with *Government Auditing Standards*.

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 control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

We noted certain matters that we reported to management of the College in a separate letter dated October 15, 2007.

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

A handwritten signature in blue ink that reads "Elliott Davis, LLC".

Greenwood, South Carolina
October 7, 2007

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133**

The Office of the State Auditor and
Members of the Board of Trustees
The College of Charleston
Charleston, South Carolina

Compliance

We have audited the compliance of The College of Charleston, (the College) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major Federal program for the year ended June 30, 2007. 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 its major Federal programs are 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 on the College's compliance with those requirements.

In our opinion, the College complied, in all material respects, with the requirements referred to above that are applicable to its major Federal program for the year ended June 30, 2007.

Internal Control Over Compliance

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

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

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

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

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

Elliott Davis, LLC

Greenwood, South Carolina
November 28, 2007

**THE COLLEGE OF CHARLESTON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2007**

I. Summary of auditor's results

- A. An unqualified opinion was issued on the basic financial statements of The College of Charleston.
- 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 The College of Charleston 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 The College of Charleston expresses an unqualified opinion.
- H. Major federal programs for The College of Charleston for the fiscal year ended June 30, 2007 are:

| <u>CFDA Number</u> | <u>Program Title</u> |
|--------------------|--|
| 84.063 | Federal Pell Grant Program |
| 84.007 | Federal Supplemental Educational Opportunity Grant |
| 84.268 | Federal Direct Student Loans |
| 84.033 | Federal Work-Study Program |
| 84.038 | Perkins Loan Program |
| 84.375 | Academic Competitiveness Grant |
| 84.376 | National Science and Mathematics Access to Retain Talent Grant |

- H. The threshold for distinguishing Types A and B programs for The College of Charleston was \$1,501,989.
- I. The College of Charleston was assessed as a low risk auditee.

II. Findings related to the audit of the financial statements of The College of Charleston

None

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

None

THE COLLEGE OF CHARLESTON
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2007

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