

**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	SRS 06-DG-11330137-032	46,164
Watershed Characterization and TMDL Implementation for Chapel Branch Creek	10.RD	03-PA-11081209-070	39,255
Greenhouse Gas Emissions of Natural Bottomland Hardwood Wetlands - A Basis for Assessing Restored Ecosystems	10.RD	SRS 07-CA-11330135-020	3,534
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-11330135-149	18,431
Land and Culture in the South Carolina Lowcountry: Resident Responses to Proposed Land Development	10.RD	SRS 06-CA-11330135-223	15,969
	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

(Continued)

*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, 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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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 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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FOR THE YEAR ENDED JUNE 30, 2007*

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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	81.RD	DE-FG02-95ER62083	50,193
Effects of Elevated CO ₂ and N Fertilization on Extraradical and Mycchizal Fungi: Implications for Carbon Flow into Southeastern Forests	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

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

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA number</u>	<u>Pass-through grantor's number</u>	<u>Total Expenditures</u>
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>			<u>44,930,520</u>
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>			<u>359,073</u>
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>			<u>7,644</u>
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>			<u>6,082</u>
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>			<u>25,568</u>

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
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	45.129	5-1090-1	2,000
African American History at Burke High School	45.129	SO-50048-04	4
For Every Person There is a Name (DVD Production and Distribution)			
<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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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
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 Carolina 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 Compact	94.013	GH 05VSSSC169	9,381
South Carolina Collaborative for Civic Engagement: Working Toward a Campus Compact	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". The signature is written in a cursive, flowing style.

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.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the business-type activities and discretely presented components of The College of Charleston, a department of the State of South Carolina, as of and for the year ended June 30, 2007, which collectively comprise the College's basis financial statements, and have issued our report thereon dated November 28, 2007. Our report was modified to include a reference to other auditors. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, and the federal awarding agencies and pass-through entities of the 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