

**UNIVERSITY OF SOUTH CAROLINA**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2024**



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**UNIVERSITY OF SOUTH CAROLINA  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2024**

<b>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 <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>1</b>
<b>INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE</b>	<b>3</b>
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>6</b>
<b>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>24</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>27</b>



**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 Board of Trustees  
University of South Carolina  
Columbia, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the aggregate discretely presented component units of the University of South Carolina (USC) (the University), a component unit of the State of South Carolina, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated September 23, 2024.

The financial statements of the USC Development Foundation; the USC Educational Foundation; the USC Business Partnership Foundation, the discretely presented component units, were not audited in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal control over financial reporting or reportable noncompliance associated with the discretely presented component units.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

***Purpose of This Report***

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



**CliftonLarsonAllen LLP**

Charlotte, North Carolina  
September 23, 2024



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL  
AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of Trustees  
University of South Carolina  
Columbia, South Carolina

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

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

We have audited University of South Carolina (USC) (the University)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *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, 2024. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of University's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the University's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the University as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We have issued our report thereon, dated September 23, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Charlotte, North Carolina  
October 17, 2024

**University of South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
<b>Research and Development Cluster</b>				
<b>U.S. Department of Agriculture</b>				
<b>Direct programs:</b>				
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		\$ -	\$ 52,051
Soil and Water Conservation	10.902		-	471,833
Environmental Quality Incentives Program	10.912		-	94,708
<b>Passed through programs:</b>				
Small Business Innovation Research (SBIR) Program/Small Business Technology Transfer (STTR) Program				
Advent Innovations	10.212	2023-33530-39687	-	20,000
Application Insight, LLC	10.212	U00031602	-	2,837
Sustainable Agriculture Research and Education University of Georgia	10.215	SUB00002606	46,610	134,969
Higher Education - Institution Challenge Grants Program				
Kansas State University	10.217	2021-70003-35430	-	45,561
University of Tennessee	10.217	A24-0702-S002	-	14,039
Agriculture and Food Research Initiative (AFRI)				
Clemson University	10.310	2577-207-2016260	-	45,158
Gus Schumacher Nutrition Incentive Program				
SC Hospital Association	10.331	74980	-	38,067
SC Research Foundation	10.331	U00033885	-	22,352
<b>Total U.S. Department of Agriculture</b>			<b>46,610</b>	<b>941,575</b>
<b>U.S. Department of Commerce</b>				
<b>Direct programs:</b>				
Ocean Exploration	11.011		-	20,370
Coastal Zone Management Estuarine Research Reserves	11.420		-	94,995
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		-	126,593
Marine Fisheries Initiative	11.433		-	42,298
<b>Passed through programs:</b>				
Integrated Ocean Observing System (IOOS)				
SE Coastal Ocean Observing Regional Association	11.012	IOOS.21(097)USC.DP.MOD.1; NA21NOS0120097	51,294	237,068
Bipartisan Budget Act of 2018				
SE Coastal Ocean Observing Regional Association Sea Grant Support	11.022	NA20NOS0120220	-	37,650
SC Sea Grant Consortium	11.417	A/AQUA20-1a; NA18OAR4170091; P/M-2G; P/M- 2H; NA22OAR4170114; NA23OAR4170175;	47,243	369,048
Coastal Zone Management Administration Awards				
National Estuarine Research Reserve	11.419	SUBK00014329	-	10,261
SC Department of Natural Resources	11.419	SCDNR FY2023-024; SCDNRFY2024-027	-	41,178
University of Michigan	11.419	NA19NOS4190058	85,531	206,897
Coastal Zone Management Estuarine Research Reserves				
National Ocean Service	11.420	NA21NOS4200039; NA22NOS4200028; NA23NOS4200197	-	866,254
National Oceanic and Atmospheric Administration	11.420	NA21NOS4200116; NA22NOS4200042; NA22NOS4200128; NA23NOS4200321	76,696	956,884
Climate and Atmospheric Research				



**University of South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
SC Sea Grant Consortium National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.431	NA21OAR4310271	-	64,803
The University of Alabama	11.432	A22-0305-S002; A23-0235-S002; A23-0249-S002; A23-0249-S003; A23-0251-S004; A23-OS00001123	-	435,840
University of Miami	11.432	253913-1/SPC-002010	-	72,098
University of the Virgin Islands	11.432		-	31,107
Unallied Management Projects National Oceanic and Atmospheric Administration	11.454	NA22NMF4540313	-	118,217
Applied Meteorological Research National Oceanic and Atmospheric Administration	11.468	NA22NWS4680004	-	88,465
Office for Coastal Management National Oceanic and Atmospheric Administration	11.473	NA23NOS4730032	-	28,931
Regents of the University of Michigan	11.473	SUBK00020279	22,850	69,491
SC Department of Natural Resources	11.473	SCDNR FY2024-020	-	19,207
Center for Sponsored Coastal Ocean Research Coastal Ocean Program University of Georgia	11.478	SUB00002940	-	(491)
Measurement and Engineering Research and Standards National Institute of Standards and Technology	11.609	70NANB23H030	220,905	356,153
<b>Total U.S. Department of Commerce</b>			<b>504,519</b>	<b>4,293,317</b>
<b>U.S. Department of Defense</b>				
<b>Direct programs:</b>				
Basic and Applied Scientific Research	12.300		3,266,763	8,347,236
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330		34,241	183,573
Military Medical Research and Development	12.420		24,493	687,143
Basic Scientific Research	12.431		-	1,318,487
Basic, Applied, and Advanced Research in Science and Engineering	12.630		-	21,398
Air Force Defense Research Sciences Program	12.800		-	418,784
Gen Cyber Grants Program	12.903		-	98,214
Cyber Security Core Curriculum	12.905		163,018	246,456
Research and Technology Development	12.910		-	169,720
<b>Passed through programs:</b>				
Basic and Applied Scientific Research Florida State University	12.300	N00014-22-1-2117; R000002834	-	1,113,862
Georgia Institute of Technology	12.300	SUB#AWD-102036-G2	-	94,314
Navatek, LLC	12.300	SCN09741	-	(5,075)
The University of Alabama	12.300	2023-1652 / N00174-23-1-0006	-	78,238
University of California San Diego	12.300	705518	-	41,367
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program Rensselaer Polytechnic Institute	12.330	A23-0089-S001	-	46,535
Military Medical Research and Development Tel Aviv University	12.420	0610715871	-	38,786
Temple University	12.420	267408-USC	-	13,162
Vanderbilt University Research Foundation	12.420	W81XWH2210202-02	-	4,431
Basic Scientific Research University of Wisconsin-Madison	12.431	3268	-	22,336
Basic, Applied, and Advanced Research in Science and Engineering Georgia Southern University	12.630	SUB-39G4199	-	44,484

**University of South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
National Science Teachers Association	12.630	23-871-043; 24-871-033	-	23,098
Wichita State University	12.630	22-01452	-	127,740
<b>Total U.S. Department of Defense</b>			3,488,515	13,134,289
<b>U.S. Department of Interior</b>				
<b>Direct programs:</b>				
U.S. Geological Survey Research and Data Collection	15.808		-	84,992
National Cooperative Geologic Mapping	15.810		-	29,407
Save America's Treasures	15.929		-	83,504
Cooperative Research and Training Programs – Resources of the National Park System	15.945		-	81,296
<b>Passed through programs:</b>				
Neotropical Migratory Bird Conservation				
Pronatura Noroeste A.C.	15.635	10010801	-	35
Universidad Austral de Chile	15.635	F21AP01538-00	-	21,054
Assistance to State Water Resources Research Institutes				
Clemson University	15.805	2452; 2464; 2620-216-2024917	-	39,443
Historic Preservation Fund Grants-In-Aid				
Elizabeth City State University	15.904	23-0038-SUB01	-	12,116
National Park Service	15.904	P20AP00144	-	125,697
Native American Graves Protection and Repatriation Act				
National Park Service	15.922	P23AP01774-00	-	46,179
Cooperative Research and Training Programs – Resources of the National Park System				
National Park Service	15.945	P22AC01058-00	-	70,942
Cultural Resources Management				
National Park Service	15.946	P22AC01079-00; P23AC02054-00	-	697,800
<b>Total U.S. Department of Interior</b>			-	1,292,465
<b>U.S. Department of Justice</b>				
<b>Direct programs:</b>				
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	45,508
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		11,138	139,819
<b>Passed through programs:</b>				
National Institute of Justice Research, Evaluation, and Development Project Grants				
Clemson University	16.560	15PNIJ-21-GG-02719-RESS	-	53,729
The City University of New York	16.560	CM00005838-00	-	23,976
University of Utah	16.560	10069459-02-USC/U000479181	-	19,932
Edward Byrne Memorial Justice Assistance Grant Program				
SC Department of Public Safety	16.738	4SCP0223	-	44,079
<b>Total U.S. Department of Justice</b>			11,138	327,043
<b>U.S. Department of State</b>				
<b>Direct programs:</b>				
International Programs to Support Democracy, Human Rights and Labor	19.345		86,385	199,050
General Department of State Assistance	19.700		14,822	148,149
<b>Passed through programs:</b>				
Public Diplomacy Programs				
Global Engagement Center	19.040	SGECPD23CA0045	43,520	221,010
<b>Total U.S. Department of State</b>			144,727	568,209

**University of South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
<b>U.S. Department of Transportation</b>				
<b>Passed through programs:</b>				
University Transportation Centers Program				
Clemson University	20.701	1919-211-2021810	27,744	474,537
University of Texas Rio Grande Valley	20.701	69A3552348340-04	-	267,449
Maritime Studies and Innovations				
University of North Carolina Wilmington	20.820	585400-P22-0070	-	110,930
<b>Total U.S. Department of Transportation</b>			27,744	852,916
<b>Internal Revenue Service</b>				
<b>Passed through programs:</b>				
State Small Business Credit Initiative Technical Assistance Grant Program				
SC Jobs-Economic Development Authority	21.031	SSBCI-21031-0026	42,516	219,899
<b>Total Internal Revenue Service</b>			42,516	219,899
<b>National Aeronautics &amp; Space Administration</b>				
<b>Direct programs:</b>				
Science	43.001		36,924	215,867
Aeronautics	43.002		1,085,405	2,732,770
Space Technology	43.012		-	39,714
<b>Passed through programs:</b>				
Aeronautics				
Georgia Institute of Technology	43.002	80NSSC21M0113; AWD-002709-G4	-	528,846
Office of Stem Engagement (OSTEM)				
Clemson University	43.008	2149-223-2023494; 2250-223-2024324	-	38,334
College of Charleston	43.008	20-013-REAP; 521340; 521383; 521473; 521536; 521584; 80NSSC20M0054;	31,137	456,571
<b>Total National Aeronautics &amp; Space Administration</b>			1,153,466	4,012,102
<b>National Endowment for the Humanities</b>				
<b>Passed through programs:</b>				
Promotion of the Humanities Office of Digital Humanities				
SC Department of Natural Resources	45.169	P24011241319	-	6,169
National Leadership Grants				
University of Denver	45.312	SC38312-01	-	31,607
<b>Total National Endowment for the Humanities</b>			-	37,776
<b>National Science Foundation</b>				
<b>Direct programs:</b>				
Engineering	47.041		-	2,425,697
Mathematical and Physical Sciences	47.049		274,521	4,139,930
Geosciences	47.050		-	1,527,175
Computer and Information Science and Engineering	47.070		5,031	1,535,482
Biological Sciences	47.074		-	1,388,057
Social, Behavioral, and Economic Sciences	47.075		-	361,097
STEM Education (formerly Education and Human Resources)	47.076		10,581	2,522,458
Integrative Activities	47.083		932,877	3,666,652

**University of South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
NSF Technology, Innovation, and Partnerships	47.084		45,393	491,383
<b>Passed through programs:</b>				
Engineering				
Trustees of Princeton University	47.041	EFMA 2029425; SUB0000427	-	240,587
University of Akron	47.041	05110-SC-001	-	27,765
University of Colorado at Boulder	47.041	EFMA 2132033	-	137,336
University of Texas at San Antonio	47.041	1000005827 / 2318139	-	32,858
Geosciences				
Marine Biological Laboratory	47.050	54608	-	11,997
University of Georgia	47.050	1832178	-	12,758
Woods Hole Oceanographic Institution	47.050	A101624	-	8,316
Computer and Information Science and Engineering				
PAWR, LLC	47.070	CNS-1939334	-	3,241
University of California San Diego	47.070	KR 705473, 2229880	-	101,297
University of Texas at San Antonio	47.070	1000003083, 1953051	-	27,817
Biological Sciences				
Donald Danforth Center	47.074	24311-S 2149964	-	45,188
STEM Education (formerly Education and Human Resources)				
Benedict College	47.076	20-88001	-	73,033
The University of Nebraska-Lincoln	47.076	25-0536-0066-003 / 2243377	-	15,718
Integrative Activities				
Clemson University	47.083	2562-206-2026162, 2242812	-	226,440
Dartmouth College	47.083	OIA-1923004	-	257,771
Mississippi State University	47.083	034900.364459.02	-	9,233
The Ohio State University	47.083	SPC-1000005635 / GR125298	-	894
NSF Technology, Innovation, and Partnerships				
University of Utah	47.084	0064120-01-USC	-	4,804
WaterUS, LLC	47.084	U00034965	-	1,024
<b>Total National Science Foundation</b>			<b>1,268,403</b>	<b>19,296,008</b>
<b>U.S. Environmental Protection Agency</b>				
<b>Passed through programs:</b>				
Surveys, Studies, Investigations, Training and Special Purpose Activities Relating to Environmental Justice				
RTI International	66.309	6-340-0219134-67606L	-	129,336
Science To Achieve Results (STAR) Research Program				
The City University of New York	66.509	CM00009155-00; CM00009155-01	-	15,314
<b>Total U.S. Environmental Protection Agency</b>			<b>-</b>	<b>144,650</b>
<b>U.S. Nuclear Regulatory Commission</b>				
<b>Direct programs:</b>				
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	91,793
<b>Total U.S. Nuclear Regulatory Commission</b>			<b>-</b>	<b>91,793</b>
<b>U.S. Department of Energy</b>				
<b>Direct programs:</b>				
Office of Science Financial Assistance Program	81.049		1,434,434	5,005,079
Conservation Research and Development	81.086		936	263,583
Renewable Energy Research and Development	81.087		46,282	176,134

**University of South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
Fossil Energy Research and Development	81.089		22,694	722,790
Nuclear Energy Research, Development and Demonstration	81.121		153,782	699,803
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.214		-	897,558
<b>Passed through programs:</b>				
Office of Science Financial Assistance Program				
Advanced Cooling Technologies, Inc.	81.049	RD98RD-N-9437	-	61,521
Ames Laboratory	81.049	DE-AC02-07CH11358	-	123,527
Rensselaer Polytechnic Institute	81.049	A22-0026-S001	-	156,249
SC Research Foundation	81.049	DE-SC0007167	-	249,535
Tetramer Technologies, LLC	81.049	SRA-USC0023914	-	59,701
University of Puerto Rico	81.049	2022-004	-	104,267
Conservation Research and Development				
E2H2NANO, LLC	81.086	S0002, EE0009409	-	154,767
Edison Welding Institute	81.086	58536GTH	-	62,317
Renewable Energy Research and Development				
Georgia Institute of Technology	81.087	AWD-000605-G1	-	4,436
Imagen Energy, LLC	81.087	DE-EE0009637	-	86,711
RAPID Manufacturing Institute	81.087	DE-EE0007888-085.9	-	(2)
University of Colorado at Boulder	81.087	DE-EE0009515	-	54,685
Fossil Energy Research and Development				
Rensselaer Polytechnic Institute	81.089	A20-0008-S001	-	371,482
Environmental Remediation and Waste Processing and Disposal				
SRS Community Reuse Organization	81.104	DE-EM0005210; DE-EM0005227	-	682,104
Nuclear Energy Research, Development and Demonstration				
Terrestrial Energy, LLC	81.121	DE-NE0009228	-	41,096
University of Connecticut	81.121	179745179/KFS5685900	-	32,214
Westinghouse Electric Company, LLC	81.121	CTR-PO-2020-07; CTR-RT-2022-07	-	221,887
Advanced Research Projects Agency - Energy				
Clemson University	81.135	2288-219-2014490	-	15,003
Rutgers University	81.135	DE-AR0001614	-	203,862
University at Buffalo, SUNY	81.135	DE-AR0001479	-	111,740
<b>Total U.S. Department of Energy</b>			<b>1,658,128</b>	<b>10,562,049</b>
<b>U.S. Department of Education</b>				
<b>Direct programs:</b>				
Higher Education Institutional Aid	84.031		-	81,258
Fund for the Improvement of Postsecondary Education	84.116		-	272,529
School Safety National Activities	84.184		-	892,517
Centers for International Business Education	84.220		-	648,072
Research in Special Education	84.324		-	241,115
American History and Civics Education	84.422		-	284,592
<b>Passed through programs:</b>				
Language Resource Centers				
The Pennsylvania State University	84.229	S004539-USDOE	-	35,098
Education Research, Development and Dissemination				
Washington State University	84.305	139529-WSU001221	-	14,074
Research in Special Education				

**University of South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
East Carolina University Arts in Education	84.324	AWD-21-0003-S001; AWD-21-0003-S001-A02	-	540,827
Winthrop University Supporting Effective Educator Development Program	84.351	U00030553	-	87,184
National Institute for Excellence in Teaching	84.423	S423A200043	-	9,489
<b>Total U.S. Department of Education</b>			<u>-</u>	<u>3,106,755</u>
<b>National Archives &amp; Records Administration</b>				
<b>Direct programs:</b>				
National Historical Publications and Records Grants	89.003		-	143,609
<b>Total National Archives &amp; Records Administration</b>			<u>-</u>	<u>143,609</u>
<b>U.S. Department of Health &amp; Human Services</b>				
<b>Direct programs:</b>				
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		601,526	681,523
Environmental Health	93.113		234,297	912,877
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		108,991	2,038,398
Rural Health Research Centers	93.155		35,500	637,674
Research Related to Deafness and Communication Disorders	93.173		1,463,996	4,261,410
Research and Training in Complementary and Integrative Health	93.213		-	325,486
National Center on Sleep Disorders Research	93.233		-	102,018
Mental Health Research Grants	93.242		329,715	3,778,219
Alcohol Research Programs	93.273		270,805	634,303
Drug Abuse and Addiction Research Programs	93.279		686,549	2,775,059
Minority Health and Health Disparities Research	93.307		393,918	896,838
Trans-NIH Research Support	93.310		-	1,522,499
Research Infrastructure Programs	93.351		-	346,230
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353		-	1,579
Nursing Research	93.361		203,435	1,555,273
Cancer Cause and Prevention Research	93.393		74,469	2,248,792
Cancer Detection and Diagnosis Research	93.394		26,163	972,307
Cancer Treatment Research	93.395		-	1,059,922
Cancer Biology Research	93.396		7,849	135,046
Cancer Research Manpower	93.398		-	163,640
Congressional Directives	93.493		-	761,318
Cardiovascular Diseases Research	93.837		847,681	4,408,556
Lung Diseases Research	93.838		-	28,518
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	407,134
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		1,168,522	7,773,895
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		244,708	2,573,815
Allergy and Infectious Diseases Research	93.855		860,750	7,180,068
Biomedical Research and Research Training	93.859		2,683,516	12,989,635
Child Health and Human Development Extramural Research	93.865		519,455	3,347,016
Aging Research	93.866		479,511	4,110,587
Medical Library Assistance	93.879		-	23,979
Assistance Programs for Chronic Disease Prevention and Control	93.945		94,932	328,933
International Research and Research Training	93.989		100,025	296,130
<b>Passed through programs:</b>				

**University of South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
Family Smoking Prevention and Tobacco Control Act Regulatory Research				
Georgia State University	93.077	3R01CA239308-03S2; 5R01CA239308-03	-	2,405
University of North Carolina at Chapel Hill	93.077	5129466; 5129471; 5130361; 5130362; 512592	-	79,909
Prevention of Disease, Disability, and Death by Infectious Diseases				
University of Florida	93.084	SUB00003262; SUB00003856	-	126,020
Healthy Marriage Promotion and Responsible Fatherhood Grants				
South Carolina Center for Fathers and Families	93.086	ACFFIRE 2023-24-5; ACFFIRE 2023-5	-	56,148
University of Central Florida	93.086	90ZB0009-01-00	-	115,912
Environmental Health				
College of Charleston	93.113	521516-SC	-	15,637
New York University	93.113	21-A0-00-1006189	-	27,482
Human Genome Research				
University of Florida	93.172	SUB00003345	-	4,649
Research Related to Deafness and Communication Disorders				
Medical University of South Carolina	93.173	A20-0069-S002	-	212,628
The University of Texas at Dallas	93.173	24011197/PO S409685	-	133,082
Research on Healthcare Costs, Quality and Outcomes				
Agency for Healthcare Research & Quality	93.226	1R18HS027977-01A1; 1R36HS029267-01; 5R01HS027177-03; 5R01HS027177-04; 5R18HS027977-02	422,905	540,916
Clemson University	93.226	2494-209-2015782	-	16,624
Traumatic Brain Injury State Demonstration Grant Program				
SC Department of Disabilities & Special Needs	93.234	U00033614	12,245	90,013
Mental Health Research Grants				
Brown University	93.242	2260	-	10,885
The University of Alabama	93.242	A20-0526-S001	-	38,527
University of Maryland	93.242	18687 / MH103222; Request: 4623	-	150,901
University of Massachusetts	93.242	SUB00000247	-	32,474
University of Virginia	93.242	GR101443	-	48,407
Alcohol Research Programs				
AcePre, LLC	93.273	1UT1AA030690-01	-	238,058
Brandeis University	93.273	1R01AA029821-01	-	33,686
Utah State University	93.273	204328-829. 1R01AA030191	-	38,621
Drug Abuse and Addiction Research Programs				
Brandeis University	93.279	GR404038	-	41,014
Southern Research Institute	93.279	S20-15966USC-01	-	184,118
University of Alabama-Birmingham	93.279	000531916-SC002	-	5,000
University of Iowa	93.279	S04103-01	-	57,065
Washington University	93.279	WU-23-0081	-	50,443
Minority Health and Health Disparities Research				
Medical University of South Carolina	93.307	A19-0097-S001	-	9,525
N. California Institute for Research & Education	93.307	OVB2163-02	-	33,379
Oregon Health & Science University	93.307	1013826_SC	-	14,484
Temple University Health System, Inc.	93.307	1519500	-	9,822
University of Iowa	93.307	S03550-01	-	37,124
University of Michigan	93.307	1R01MD016046-01	-	35,233
University of North Carolina at Chapel Hill	93.307	5126867	-	40,597
Wake Forest University Health Sciences	93.307	2151-45618-11000002249	-	50,215

**University of South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
Rare Disorders: Research, Surveillance, Health Promotion, and Education SC Department of Health & Environmental Control	93.315	PH-0-520 COMP A; PH-0-521 COMP C	-	95,656
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) SC Department of Health & Environmental Control	93.323	HV-3-557	-	2,657,184
Nursing Research Beth Israel Deaconess Medical Center	93.361	1063198	-	107,631
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises SC Department of Health & Environmental Control	93.391	CDC-RFA-OT21-2103; DC-2-293; PH-2-340	196,679	2,291,366
Cancer Cause and Prevention Research Emory University	93.393	1R01CA237318-01A1	18,614	44,416
Health Research, Inc.	93.393	465-01	-	97,276
International Agency for Research on Cancer	93.393	CRA-GEM-2021-9	-	100,809
Mayo Clinic	93.393	UNI-297660-01	-	19,380
Medical University of South Carolina	93.393	2P01CA200512-06; A22-0235-S002; A23-0073-S	-	90,922
University of Michigan	93.393	SUBK00015814	-	36,961
Virginia Commonwealth University	93.393	5R01CA231321-05; 7R01CA231321-03; FP00014945_SA002	-	130,651
Cancer Detection and Diagnosis Research Medical University of South Carolina	93.394	A00-1714-S002	-	41,851
Cancer Treatment Research Loxigen, Inc.	93.395	1R42CA275622-01A1	-	67,546
Medical University of South Carolina	93.395	A22-0363-S001	-	116,247
Senex Biotechnology, Inc.	93.395	U00031971	-	2,560
Cancer Biology Research Medical University of South Carolina	93.396	A22-0362-S001	-	19,642
University of California Santa Cruz	93.396	A22-0335-S001	-	61,734
Virginia Commonwealth University	93.396	FP00017365_SA001	-	54,869
Cancer Centers Support Grants University of Kentucky	93.397	3210001349-20-077	-	3,070
Cancer Control Oregon Health & Science University	93.399	1014562_SOUTH CAROLINA	-	232
University of Texas Health Sciences Center	93.399	5R01CA228527-04	-	66,572
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health National Association of County and City Health Officials	93.421	2022-083102; 2023-012402	3,179	53,351
National Foundation for the Centers for the Centers for Disease Control and Prevention, Inc	93.421	6341/41604	-	95,103
Prisma Health-Midlands	93.421	CDC-RFA-CK22-2203	-	20,999
ACL National Institute on Disability, Independent Living, and Rehabilitation Research Medical University of South Carolina	93.433	A20-0086-S001; A21-0068-S001	-	14,049
Every Student Succeeds Act/Preschool Development Grants SC First Steps	93.434	48594 / 4000057750	-	76,239
State Court Improvement Program SC Court Administration	93.586	2023G996471/2023G996437	-	239,058
Services to Victims of a Severe Form of Trafficking US Committee for Refugees and Immigrants	93.598	8508001; 8507001	-	45,911
Public Health Response, Forecasting, and Analytic Capacities Related to Disease Outbreaks, Epidemics, and Pandemics				



**University of South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
Clemson University	93.823	2660-209-2016537	-	155,273
Cardiovascular Diseases Research				
Augusta University	93.837	38920-1; 38920-2; 38920-3	-	60,504
Clemson University	93.837	2095-209-2023055	-	2,977
Massachusetts General Hospital	93.837	242787, 1U01HL123336-01	-	2,582
Partners Health care Research Management	93.837	225712	-	39,801
The Regents of the University of California	93.837	12483sc/5R01HL155226-03; 5R01HL155226-04	-	119,248
Trustees of Boston University	93.837	1R01HL159620-01	-	45,822
University of California San Francisco	93.837	13972sc, R25HL126146	-	9,759
University of Pittsburgh	93.837	AWD00005154	-	3,443
Lung Diseases Research				
Yale University	93.838	CON-80003372	-	26,114
Blood Diseases and Resources Research				
Augusta University	93.839	37309-1; 3U01HL134004-06S2	-	45,254
Diabetes, Digestive, and Kidney Diseases Extramural Research				
Drexel	93.847	900006/U0280125	-	54,992
Duke University	93.847	1U01DK127918-01, A034838	-	7,723
Temple University	93.847	268595-USC	-	27,713
The Regents of the University of California	93.847	5R01DK124630-02	-	41,683
Wake Forest University Health Sciences	93.847	2105-32751-1000002253	-	9,322
Extramural Research Programs in the Neurosciences and Neurological Disorders				
Duke University	93.853	303001237, 5U01NS102353-04	-	20,338
Medical University of South Carolina	93.853	A00-3810-S001	3,395	3,395
Palmetto Health	93.853	U00026947	-	2,130
University of North Carolina at Chapel Hill	93.853	5127030	-	26,569
Allergy and Infectious Diseases Research				
Beth Israel Deaconess Medical Center	93.855	01062446	-	-
National Jewish Health	93.855	20116904/6902/6903/6905	-	1,826
The University of Nebraska-Lincoln	93.855	R01AI121351	-	114,718
University of Florida	93.855	SUB00003200	-	6,593
University of North Carolina at Chapel Hill	93.855	5125230	92,817	112,562
Biomedical Research and Research Training				
Clemson University	93.859	2584-209-2026392	-	49,410
Davidson College	93.859	1R15GM148916-01, 296039	-	72,928
East Carolina University	93.859	1R01GM146257-01	-	104,809
Medical University of South Carolina	93.859	A22-0088-S001	-	37,009
The University of Alabama	93.859	A00-43-S002-A14	-	104,906
Xlerate Health, LLC	93.859	U00034320	-	4,331
Child Health and Human Development Extramural Research				
Arizona State University	93.865	ASUB00001416	-	233,879
Duke University	93.865	A03-2078	-	46,283
Temple University	93.865	266222-USC; 270704-USC	-	11,652
Texas Women's University	93.865	2023-010-001	-	20,594
The Pennsylvania State University	93.865	S000852-DHHS	-	533,766
University of California at Davis	93.865	A19-0440-S001	-	101,456
University of Michigan	93.865	SUBK00017712	-	169,744
Agjng Research				
AcePre, LLC	93.866	U00031890	-	73,851

**University of South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
Advanced Smart Systems & Evaluation Technologies	93.866	2R42AG059475-02A1	-	201,823
Georgetown University	93.866	425574_AWD7775489-USC	-	77,228
Regents of the University of Michigan	93.866	SUBK00020155	-	55,709
Temple University	93.866	264720-USC	-	5,356
University of Louisville Research Foundation	93.866	ULRF_21-0405-01	-	41,740
University of Maryland	93.866	126156-Z0592205	-	24,996
University of Michigan	93.866	SUBK00019367	-	7,412
University of Southern California	93.866	SCON-00003921	-	(581)
Washington University	93.866	UWSC13891	-	37,957
Medical Library Assistance				
Clemson University	93.879	2512-209-2015882	-	51,720
Medical University of South Carolina	93.879	A21-0296-S022	-	18,622
Prisma Health - Upstate	93.879	10000932 SG-CAR	-	44,087
Healthy Start Initiative				
Prisma Health-Midlands	93.926	1H49MC52121-01-00; U00032817	-	134,246
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises				
SC Department of Health & Environmental Control	93.931	PH-3-714	-	292,303
Block Grants for Prevention and Treatment of Substance Abuse				
SC Department of Alcohol & Other Drug Abuse	93.959	20230315-20240930	-	78,412
National Health Center for Health Workforce Analysis				
University of North Carolina at Chapel Hill	93.300	5127256	-	20,835
Trans-NIH Research Support				
Medical University of South Carolina	93.310	A21-0064-S003	-	26,384
University of Arkansas for Medical Sciences	93.310	54487-BREATHE	-	12,421
University of California San Francisco	93.310	14424sc, 3R01DA036749-05S2	-	6,000
National Center for Advancing Translational Sciences				
Medical University of South Carolina	93.350	A00-2219-S009	-	88,175
University of Michigan	93.350	SUBK00022020	-	317
Maternal, Infant and Early Childhood Homevisiting Grant Program				
Children's Trust Fund of South Carolina	93.870	C-2021-PASOS; 2022-2024-CARE-1; 2022-2024-RMHRC-1; 2023-2025-CARE-1; 2022-2024-CARE-1; 2022-2024-RMHRC-1; 2023-2025-CARE-1; X10MC43608	-	451,559
<b>Total U.S. Department of Health &amp; Human Services</b>			<u>12,186,147</u>	<u>82,692,645</u>
<b>Social Security Administration</b>				
<b>Passed through programs:</b>				
Social Security Research and Demonstration				
University of Wisconsin-Madison	96.007	0000002587	-	52,794
<b>Total Social Security Administration</b>			<u>-</u>	<u>52,794</u>
<b>Federal Emergency Management Agency</b>				
<b>Direct programs:</b>				
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108		-	62,022
<b>Passed through programs:</b>				
Hazard Mitigation Grant				
SCEmergency Management Division	97.039	FEMA-4286-DR-SC	-	(15)

**University of South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
Total Federal Emergency Management Agency			-	62,007
Total Research and Development Cluster			<u>\$ 20,531,913</u>	<u>\$ 141,831,901</u>
<b><u>Student Financial Aid Cluster</u></b>				
<b>U.S. Department of Education</b>				
<b>Direct programs:</b>				
Federal Supplemental Educational Opportunity Grants	84.007		\$ -	\$ 2,563,660
Federal Work-Study Program	84.033		-	1,397,360
Federal Perkins Loan Program	84.038		-	3,606,924
Federal Pell Grant Program	84.063		-	61,079,458
Federal Direct Student Loans	84.268		-	295,361,472
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	281,484
Postsecondary Education Scholarships for Veteran's Dependents	84.408		-	13,947
<b>Total U.S. Department of Education</b>			<u>-</u>	<u>364,304,305</u>
<b>U.S. Department of Health &amp; Human Services</b>				
<b>Direct programs:</b>				
Nurse Faculty Loan Program (NFLP)	93.264		-	1,573,200
Health Professions Student Loans, including Primary Care Loans/Loans for Disadvantaged Students	93.342		-	771,569
Nursing Student Loans	93.364		-	1,081,749
<b>Total Nursing Loan Programs</b>			<u>-</u>	<u>3,426,518</u>
<b>Total U.S. Department of Health &amp; Human Services</b>			<u>-</u>	<u>3,426,518</u>
<b>Total Student Financial Aid Cluster</b>			<u>\$ -</u>	<u>\$ 367,730,823</u>
<b><u>Child Care and Development Block Cluster</u></b>				
<b>U.S. Department of Health &amp; Human Services</b>				
<b>Passed through programs:</b>				
Child Care and Development Block Grant				
SC Department of Social Services	93.575	U00031393	\$ -	\$ (39,661)
<b>Total US Department of Health &amp; Human Services</b>			<u>-</u>	<u>(39,661)</u>
<b>Total Child Care and Development Block Cluster</b>			<u>\$ -</u>	<u>\$ (39,661)</u>
<b><u>Community Facilities and Grants Cluster</u></b>				
<b>U.S. Department of Agriculture</b>				
<b>Passed through programs:</b>				
Community Facilities Loans and Grants				
Western Carolina Higher Education Commission	10.766	CFDA 10.766; U00034596	\$ -	\$ 110,184
<b>Total U.S. Department of Agriculture</b>			<u>-</u>	<u>110,184</u>
<b>Total Community Facilities and Grants Cluster</b>			<u>\$ -</u>	<u>\$ 110,184</u>
<b><u>Economic Development Cluster</u></b>				
<b>U.S. Department of Commerce</b>				
<b>Direct programs:</b>				
Economic Adjustment Assistance	11.307		\$ -	\$ 88,750
<b>Total U.S. Department of Commerce</b>			<u>-</u>	<u>88,750</u>

**University of South Carolina  
Schedule of Expenditures of Federal Awards  
For the year ended June 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
<b>Total Economic Development Cluster</b>			\$ -	\$ 88,750
<b>Health Center Program Cluster</b>				
<b>U.S. Department of Health &amp; Human Services</b>				
<b>Passed through programs from:</b>				
Community Health Centers				
SC Primary Health care Association	93.224	U00031130	\$ -	\$ 8,421
<b>Total U.S. Department of Health &amp; Human Services</b>			-	8,421
<b>Total Health Center Program Cluster</b>			\$ -	\$ 8,421
<b>Medicaid Cluster</b>				
<b>U.S. Department of Health &amp; Human Services</b>				
<b>Passed through programs from:</b>				
Medical Assistance Program				
Francis Marion University	93.778	U00030853; U00032781	\$ -	\$ 1,257,930
<b>Total U.S. Department of Health &amp; Human Services</b>			-	1,257,930
<b>Total Medicaid Cluster</b>			\$ -	\$ 1,257,930
<b>SNAP Cluster</b>				
<b>U.S. Department of Agriculture</b>				
<b>Passed through programs from:</b>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
SC Department of Social Services	10.561	4400030369; 4400030368; 4400030452; 4400030494; 4400030495; 4400030535; 4400033482; 4400033483; 4400033654;	\$ -	\$ 951,267
<b>Total U.S. Department of Agriculture</b>			-	951,267
<b>Total SNAP Cluster</b>			\$ -	\$ 951,267
<b>TRIO Cluster</b>				
<b>U.S. Department of Education</b>				
<b>Direct programs:</b>				
TRIO Student Support Services	84.042		\$ -	\$ 1,716,143
TRIO Talent Search	84.044		-	552,762
TRIO Upward Bound	84.047		-	1,127,995
TRIO McNair Post-Baccalaureate Achievement	84.217		-	272,293
<b>Total U.S. Department of Education</b>			-	3,669,193
<b>Total TRIO Cluster</b>			\$ -	\$ 3,669,193
<b>WIOA Cluster</b>				
<b>U.S. Department of Labor</b>				
<b>Passed through programs from:</b>				
WIOA Youth Activities				
Upstate Workforce Investment Act	17.259	22Y603C4-UWB; 23Y603C4-UWB	\$ -	\$ 524,818
<b>Total U.S. Department of Labor</b>			-	524,818
<b>Total WIOA Cluster</b>			\$ -	\$ 524,818

**University of South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
<b>Other Programs</b>				
<b>U.S. Department of Agriculture</b>				
<b>Direct programs:</b>				
Conservation Reserve Program	10.069		\$ -	\$ 63,412
<b>Total U.S. Department of Agriculture</b>			<u>-</u>	<u>63,412</u>
<b>U.S. Department of Commerce</b>				
<b>Direct programs:</b>				
Economic Development Technical Assistance	11.303		-	126,237
<b>Total U.S. Department of Commerce</b>			<u>-</u>	<u>126,237</u>
<b>U.S. Department of Defense</b>				
<b>Passed through programs:</b>				
Procurement Technical Assistance For Business Firms				
Defense Logistics Agency	12.002	SP4800-22-2-2282; W56KGU2320073	-	485,576
Office of Small Business Programs	12.002	W56KGU2420088	-	121,053
<b>Total U.S. Department of Defense</b>			<u>-</u>	<u>606,629</u>
<b>U.S. Department of Housing &amp; Urban Development</b>				
<b>Passed through programs:</b>				
Housing Opportunities for Persons with AIDS				
City of Columbia	14.241	SCH22F001; SCH23F001	191,391	440,681
SC Department of Health & Environmental	14.241	HV-3-668	-	17,541
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<u>191,391</u>	<u>458,222</u>
<b>U.S. Department of Interior</b>				
<b>Passed through programs:</b>				
Marine Minerals Activities				
SC Geological Survey	15.424	SCDNR FY2024-037	-	4,486
National and Regional Climate Adaptation Science Centers				
NC State University	15.820	PAM-P24-000637-SA03	-	18,245
<b>Total U.S. Department of Interior</b>			<u>-</u>	<u>22,731</u>
<b>U.S. Department of Justice</b>				
<b>Passed through programs:</b>				
Community-Based Violence Intervention and Prevention Initiative				
Prisma Health-Midlands	16.045	20000369 HVIP Program	-	27,388
Juvenile Justice and Delinquency Prevention				
Office of Highway Safety & Justice Program	16.540	4J000619	-	44,021
SC Department of Public Safety	16.540	4J000320; 4J000620; 5J000319	-	111,745
<b>Total Juvenile Justice and Delinquency Prevention (ALN 16.540)</b>			<u>-</u>	<u>155,766</u>
Bulletproof Vest Partnership Program				
SC Department of Public Safety	16.607	U00032093	-	4,152
<b>Total U.S. Department of Justice</b>			<u>-</u>	<u>187,306</u>
<b>U.S. Department of State</b>				

**University of South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
<b>Passed through programs:</b>				
Academic Exchange Programs - Undergraduate Programs				
FHI 360	19.009	PO19002773/Proj#102536	-	(248)
Trans-National Crime				
The Asia Foundation	19.705	32392.600.001	-	43,506
Criminal Justice Systems				
Direct	19.703	SINLEC18CA2068, SINLEC23CA0468	340,675	1,661,709
Passed through programs:				
American Bar Association	19.703	SINLEC21GR3052	-	8
Total Criminal Justice Systems (ALN 19.703)			<u>340,675</u>	<u>1,661,717</u>
<b>Total U.S. Department of State</b>			<u>340,675</u>	<u>1,704,975</u>
<b>U.S. Department of Transportation</b>				
<b>Passed through programs:</b>				
Highway Planning and Construction				
Iowa State University	20.205	022355C	-	12,944
SC Department of Transportation	20.205	1869	-	32,094
<b>Total U.S. Department of Transportation</b>			<u>-</u>	<u>45,038</u>
<b>Internal Revenue Service</b>				
<b>Direct programs:</b>				
Low Income Taxpayer Clinics	21.008		-	66,320
<b>Total Internal Revenue Service</b>			<u>-</u>	<u>66,320</u>
<b>Library of Congress</b>				
<b>Passed through programs:</b>				
Teaching with Primary Sources				
Waynesburg University	42.010	U00030769	-	675
Library of Congress Grants				
National Film Preservation Foundation	42.011	FED22-023	-	9,929
<b>Total Library of Congress</b>			<u>-</u>	<u>10,604</u>
<b>National Endowment for the Humanities</b>				
<b>Direct programs:</b>				
Promotion of the Humanities Division of Preservation and Access	45.149		-	295,255
<b>Passed through programs:</b>				
Promotion of the Humanities Federal/State Partnership				
SCHumanities Council	45.129	23-2168-1; 23-2169-1; 23-2172-1; 23-2189-2; 23-2194-2; 23-2208-1	-	22,130
Laura Bush 21st Century Librarian Program				
Direct	45.313		-	125,013
Passed through programs:				
American Library Association	45.313	RE-250137-OLS-21	-	34,223
University at Buffalo, SUNY	45.313	R1288890	-	18,930
<b>Total Laura Bush 21st Century Librarian Program (ALN 45.313)</b>			<u>-</u>	<u>178,166</u>

**University of South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
<b>Total National Endowment for the Humanities</b>			-	495,551
<b>Small Business Administration</b>				
<b>Direct programs:</b>				
Small Business Development Centers	59.037		-	1,774,465
Federal and State Technology Partnership Program	59.058		-	121,114
<b>Passed through programs:</b>				
Community Navigator Pilot Program				
SC Association for Community Economic Development	59.077	SBAHQ22CNP0014	-	54,142
<b>Total Small Business Administration</b>			-	1,949,721
<b>U.S. Environmental Protection Agency</b>				
<b>Passed through programs:</b>				
Environmental Justice Government-to-Government (EJG2G) Program				
SC Department of Health & Environmental Control	66.312	EQ-1-680	3,119	30,062
<b>Total U.S. Environmental Protection Agency</b>			3,119	30,062
<b>U.S. Department of Education</b>				
<b>Direct programs:</b>				
Overseas Programs - Group Projects Abroad	84.021		-	46,284
Rehabilitation Services Demonstration and Training Programs	84.235		-	109,351
Statewide Family Engagement Centers	84.310		20,000	803,514
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		-	711,577
Child Care Access Means Parents in School	84.335		-	11,721
Teacher Quality Partnership Grants	84.336		-	2,075,071
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407		-	507,578
<b>Passed through programs:</b>				
Magnet Schools Assistance				
Georgetown County School District	84.165	23000592	-	117,227
Richland County School District	84.165	20001503/19000794	-	291,898
School District 5 of Lexington & Richland Counties	84.165	2403425	-	25,205
<b>Total Magnet Schools Assistance (ALN 84.165)</b>			-	434,330
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities				
University of Oregon	84.326	225340H; 282070H	-	287,539
Education Stabilization Fund				
Columbia Urban League, Inc.	84.425	U00032939	-	22,769
SC Arts Commission	84.425	FY22-SPE-009; FY23-SPE-004; FY24-SPE-AGSC-00	-	347,322
SC Commission on Higher Education	84.425	H63010497523	-	112,751
<b>Total Education Stabilization Fund (ALN 84.425)</b>			-	482,842
Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects				
Direct	84.215		-	44,714
<b>Passed through programs:</b>				
Lancaster County Partners for Youth	84.215	U00032750	-	30,625

**University of South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
Total Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects (ALN 84.215)			-	75,339
<b>Total U.S. Department of Education</b>			<b>20,000</b>	<b>5,545,146</b>
<b>U.S. Department of Health &amp; Human Services</b>				
<b>Direct programs:</b>				
Nursing Workforce Diversity	93.178		-	520,346
Graduate Psychology Education	93.191		13,306	441,849
Advanced Education Nursing Grant Program	93.247		83,153	543,572
Poison Control Stabilization and Enhancement Grants	93.253		-	301,606
Nurse Education, Practice, Quality and Retention Grants	93.359		-	6,469
Public Health Training Centers Program	93.516		-	522,619
Mental and Behavioral Health Education and Training Grants	93.732		35,481	653,941
Organized Approaches to Increase Colorectal Cancer Screening	93.800		117,459	921,735
<b>Passed through programs:</b>				
Global AIDS				
Centre for Integrated Health Programs	93.067	NU2GGH002418-01; NU2GGH002418-02	-	86,131
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance				
Spartanburg School District 7	93.079	U00030570	-	368
Affordable Care Act (ACA) Personal Responsibility Education Program				
SC Department of Health & Environmental Control	93.092	MC-2-330; MC-2-356	-	44,275
AIDS Education and Training Centers				
Vanderbilt University	93.145	VUMC56743	115,979	404,011
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
LRADAC	93.243	U00031849	-	10,461
Substance Abuse & Mental Health Services	93.243	1H79SM086303-01; 1H79SM086308-01; 5H79SM086303-02; 5H79TI084136-02; 5H79TI084136-03	2,352	324,800
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance (ALN 93.243)			<b>2,352</b>	<b>335,261</b>
Teenage Pregnancy Prevention Program				
Fact Forward	93.297	1TP2AH000064-01-00; 1TP1AH000216-01-00	-	(13,686)
CDC Partnership: Strengthening Public Health Laboratories				
CDC Foundation	93.322	4787_43201	-	25,425
National and State Tobacco Control Program				
SC Department of Health & Environmental Control	93.387	DC-2-578	10,000	214,109
Community Health Workers for Public Health Response and Resilient				
Wisconsin Department of Health Services	93.495	435100-G24; 53985; 58286; 58286-1	-	879,387
Developmental Disabilities Basic Support and Advocacy Grants				
SC Developmental Disabilities Council	93.630	12-21-0068; 13-21-0055; 13-21-0064; 13-21-0066; U00033377	-	63,198
University Centers for Excellence in Developmental Disabilities Education, Research, and Service				
Administration for Community Living	93.632	90DDUC0099-01-00; 90DDUC0099-02-00; 90UCPH0064-01-00	52,012	660,491
Children's Justice Grants to States				



**University of South Carolina**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2024**

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
SC Department of Social Services Opioid STR	93.643	4400024679; 4400024720	-	256,921
SC Department of Alcohol & Other Drug Abuse Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Palmetto Care Connections	93.788	20230101-20230929; B08TI083544-01	-	4,455
HIV Care Formula Grants	93.912	10010489	-	25,758
SC Department of Health & Environmental Control HIV Demonstration, Research, Public and Professional Education Projects	93.917	10013939; 10013940; 10013941; HV-2-548	1,500,777	2,716,773
SC Department of Health & Environmental Control Assisted Outpatient Treatment	93.941	HV-1-656	85,394	170,685
SC Department of Health & Environmental Control	93.997	HV-2-432	1,000	27,724
ACL Assistive Technology Direct	93.464		-	75,130
Passed through programs: Administration for Community Living Total ACL Assistive Technology (ALN 93.464)	93.464	2201SCATPH-00; 2301SCATSG-00	36,501 <u>36,501</u>	556,064 <u>631,194</u>
Maternal and Child Health Federal Consolidated Programs Direct	93.110		-	252,128
Passed through programs: Medical University of South Carolina Total Maternal and Child Health Federal Consolidated Programs (ALN 93.110)	93.110	A00-0188-S004	-	140,524 <u>392,652</u>
<b>Total U.S. Department of Health &amp; Human Services</b>			<u>2,053,414</u>	<u>10,837,269</u>
<b>Total Other Programs</b>			<u>\$ 2,608,599</u>	<u>\$ 22,149,223</u>
<b>Total Federal Expenditures</b>			<u>\$ 23,140,512</u>	<u>\$ 538,282,849</u>

**UNIVERSITY OF SOUTH CAROLINA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2024**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the University of South Carolina (the University) under programs of the federal government for the year ended June 30, 2024, and is presented on the cash basis of accounting. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR EXPENDITURES OF FEDERAL AWARDS**

Expenditures in the Schedule are determined using the cost accounting principles and procedures set forth in OMB Circular A-21, *Cost Principles for Educational Institutions*, or in Uniform Guidance, as applicable, wherein, certain expenditures are not allowable or are limited as to reimbursement.

Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

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 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, 2024, were based on predetermined fixed rates negotiated with the University's cognizant federal agency. The University has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**UNIVERSITY OF SOUTH CAROLINA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2024**

**NOTE 3 FEDERAL STUDENT LOAN PROGRAMS**

The federal student loan programs listed subsequently are administered directly by the University and the balances and transactions relating to the programs are included in the University's financial statements. Federal expenditures reported on the face of the Schedule include loans outstanding at the beginning of the year, loans made during the year, loan cancellations, interest subsidies and administrative expenses. The balance of loans outstanding at June 30, 2024, consists of:

Assistance Listing Number	Program Name	Outstanding Balance at 30-Jun-24
84.038	Federal Perkins Loan	\$ 2,160,372
93.364	Nursing Student Loans	876,778
93.342	Health Profession Student Loans	638,424
93.264	Nurse Faculty Loan Programs	1,349,343

Due to the expiration of the Federal Perkins Loan Program on September 30, 2017, the University did not disburse any Perkins loans to students during the year ended June 30, 2024. Schools have the option of continuing to collect on outstanding loan balance or can voluntarily liquidate the program. The University has no current plans to begin the Perkins liquidation process. However, the University is required to periodically return excess cash on hand from the program to the Department of Education.

The University also participates in the Federal Direct Student Loans (Direct Loans) Program (Assistance Listing Number 84.268) of the Department of Education, which includes subsidized and unsubsidized Federal Stafford Loans and Federal PLUS Loans. Under the Direct Loans Program, the University is responsible only for certain administrative duties; accordingly, the disbursements under the Direct Loans Program and the outstanding loan balances are excluded from the financial statements of the University.

**NOTE 4 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 noncompliance. 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.

**UNIVERSITY OF SOUTH CAROLINA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2024**

**NOTE 5 STUDENT FINANCIAL ASSISTANCE INSTITUTIONAL AND PROGRAM ELIGIBILITY METRICS**

The University is in compliance with the following institutional and program eligibility requirements under the Higher Education Act of 1965 and Federal regulations under 34 CFR 668.23:

- Correspondence courses the institution offers under 34 CFR 600.7(b) and (g)
- Regular students that enroll in correspondence courses under 34 CFR 600.7(b) and (g)
- Institution's regular students that are incarcerated under 34 CFR 600.7(c) and (g)
- Completion rates for confined or incarcerated individuals enrolled in non-degree programs at nonprofit institutions under 34 CFR 600.7(c)(3)(ii) and (g)
- Institution's regular students that lack a high school diploma or its equivalent under 34 CFR 600.7(d) and (g)
- Completion rates for short-term programs under 34 CFR 668.8(f) and (g)
- Placement rates for short-term programs under <https://www.ecfr.gov/current/title-34/subtitle-B/chapter-VI/part-668/subpart-A/section-668.8> 34 CFR 668.8(e)(2)

**UNIVERSITY OF SOUTH CAROLINA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2024**

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**Section I – Summary of Auditors’ Results**

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***Financial Statements***

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

***Federal Awards***

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes        x   no

***Identification of Major Federal Programs***

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
Various	Student Financial Assistance Cluster

- Dollar threshold used to distinguish between Type A and Type B programs: \$ 3,000,000
- Auditee qualified as low-risk auditee? \_\_\_\_\_   x   yes      \_\_\_\_\_ no

**UNIVERSITY OF SOUTH CAROLINA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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**Section II – Financial Statement Findings**

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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**Section III – Findings and Questioned Costs – Major Federal Programs**

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Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).



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