

CLEMSON

U N I V E R S I T Y

Clemson, South Carolina



Supplemental Schedules
For the Year Ended June 30, 2006



Supplemental Schedules

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A WORD ABOUT THIS REPORT ...

Clemson University's Comprehensive Annual Financial Report was prepared in accordance with generally accepted accounting principles (GAAP), and accordingly, reflected the changes promulgated by the implementation of Governmental Accounting Standards Board Statements No. 34 and No. 35, which among other changes, eliminated the presentation of financial information by funds, eliminated double-counting of some financial statement items, and required the capitalization and depreciation of costs that were previously expensed in the fund accounting model.

Many of the schedules and statements included in this report are provided to assist management in the assessment and comparison of financial data. This information is not presented according to GAAP, and in many cases, is not directly comparable to balances and totals in the Comprehensive Annual Financial Report.



*Detailed Supplemental
Statements of Financial Activity*

BALANCE SHEET — UNRESTRICTED CURRENT FUNDS

As of June 30, 2006

ASSETS

Basic Educational and General:

| | |
|---------------------------|---------------|
| Cash and cash equivalents | \$ 49,083,661 |
| Accounts receivable | 2,102,264 |
| Inventories | 315,480 |
| Prepaid expenses | 3,787,351 |

Total 55,288,756

Public Service Activities:

| | |
|---|------------|
| Cash and cash equivalents | 27,292,006 |
| Federal grants and contracts receivable | 3,605,546 |
| Accounts receivable | 325,778 |
| Accrued interest receivable | 15,731 |
| Prepaid expenses | 68,914 |

Total 31,307,975

Auxiliary Enterprises:

| | |
|-----------------------------|------------|
| Cash and cash equivalents | 36,139,507 |
| Accounts receivable | 3,703,199 |
| Accrued interest receivable | 333,874 |
| Inventories | 497,747 |
| Prepaid expenses | 160,670 |

Total 40,834,997

TOTAL ASSETS \$ 127,431,728

LIABILITIES AND FUND BALANCES

Basic Educational and General:

| | |
|--------------------------|--------------|
| Accounts payable | \$ 6,768,693 |
| Accrued liabilities | 7,688,724 |
| Deferred revenues | 4,237,354 |
| Deposits held for others | 71,750 |
| Accrued vacation | 11,252,873 |
| Fund balance | 25,269,362 |

Total 55,288,756

Public Service Activities:

| | |
|---|-----------|
| Accounts payable | 832,879 |
| Accrued liabilities | 711,430 |
| Deferred revenues | 1,766,242 |
| Deposits held for others | 9,775 |
| Accrued vacation | 4,998,616 |
| Fund balances reserved for operation (deficit): | |
| Agricultural research | 8,920,792 |
| Cooperative agricultural extension | 7,162,971 |
| Regulatory services | 3,977,891 |
| Livestock and poultry health | 533,112 |
| Other Public Service | 55,289 |
| Land and timber-designated | 2,338,978 |

Total 31,307,975

Auxiliary Enterprises:

| | |
|---------------------|------------|
| Accounts payable | 2,172,264 |
| Accrued liabilities | 719,723 |
| Deferred revenues | 14,647,760 |
| Student deposits | 823,374 |
| Accrued vacation | 2,562,511 |
| Fund balance | 19,909,365 |

Total 40,834,997

TOTAL LIABILITIES AND FUND BALANCES \$ 127,431,728

STATEMENT OF CHANGES IN UNRESTRICTED FUND BALANCES

For the year ended June 30, 2006

| | Basic Educational and General | Public Service Research | Public Service Extension |
|---|-------------------------------------|-------------------------------|--------------------------------|
| Revenues and Other Additions: | | | |
| Student fees | \$ 195,253,596 | \$ — | \$ — |
| Federal appropriations | — | 3,951,840 | 7,386,101 |
| State appropriations | 93,302,462 | 16,331,092 | 20,296,872 |
| Federal grants and contracts | 8,532,422 | 877,855 | 102,393 |
| State grants and contracts | 37,304 | 48,063 | 7,264 |
| Local grants and contracts | 11,831 | 49,183 | 667,686 |
| Nongovernmental grants and contracts | 795,946 | 171,235 | 61,454 |
| Private gifts | 297,518 | 5,600 | 65,393 |
| Endowment income | 9,266 | — | — |
| Sales and services of educational departments | 124,672 | 2,816,765 | 7,801,985 |
| Sales and services of auxiliary enterprises | — | — | — |
| Other services | 15,048,822 | 90,578 | 179,500 |
| Total | <u>313,413,839</u> | <u>24,342,211</u> | <u>36,568,648</u> |
| Expenditures and Mandatory Transfers: | | | |
| Expenditures: | | | |
| Instruction | 139,458,991 | — | — |
| Research | 38,735,898 | 21,737,751 | 101,941 |
| Extension and public service | 4,920,297 | 85,899 | 34,220,490 |
| Academic support | 37,641,287 | 404,517 | 191,506 |
| Student services | 15,983,324 | — | — |
| Institutional support | 22,726,578 | — | — |
| Operation and maintenance of plant | 27,412,283 | — | — |
| Scholarships and fellowships | 12,323,548 | — | — |
| Auxiliaries | 238,031 | — | — |
| Total | <u>299,440,237</u> | <u>22,228,167</u> | <u>34,513,937</u> |
| Mandatory Transfers: | | | |
| Principal and interest | 857,812 | — | — |
| Loan fund matching | — | — | — |
| Total | <u>857,812</u> | <u>0</u> | <u>0</u> |
| Other Additions/(Deductions): | | | |
| Facilities and administrative costs remitted to the State | (180,075) | — | (159,704) |
| Transfer to/from other funds | (10,506,009) | 46,290 | (718,250) |
| Total | <u>(10,686,084)</u> | <u>46,290</u> | <u>(877,954)</u> |
| Total | <u>310,984,133</u> | <u>22,181,877</u> | <u>35,391,891</u> |
| Net increase/(decrease) in fund balance | 2,429,706 | 2,160,334 | 1,176,757 |
| Fund balance at beginning of year | 22,839,656 | 6,538,700 | 6,095,358 |
| FUND BALANCE AT END OF YEAR | <u>\$ 25,269,362</u> | <u>\$ 8,699,034</u> | <u>\$ 7,272,115</u> |

| Regulatory Services | Livestock and Poultry Health | Other Public Service | Land and Timber | Auxiliary Services | Totals |
|---------------------|------------------------------|----------------------|---------------------|----------------------|----------------------|
| \$ — | \$ — | \$ — | \$ — | \$ 3,498,939 | \$ 198,752,535 |
| — | — | — | — | — | 11,337,941 |
| 1,721,075 | 2,829,595 | 196,893 | — | — | 134,677,989 |
| 87,592 | 35,297 | — | — | — | 9,635,559 |
| — | — | — | — | — | 92,631 |
| — | — | — | — | — | 728,700 |
| — | — | — | — | — | 1,028,635 |
| — | — | — | — | 14,000 | 382,511 |
| — | — | — | — | — | 9,266 |
| 3,124,176 | 315,812 | — | 107,485 | — | 14,290,895 |
| — | — | — | — | 87,576,068 | 87,576,068 |
| 79 | — | — | 95,182 | 1,003,004 | 16,417,165 |
| <u>4,932,922</u> | <u>3,180,704</u> | <u>196,893</u> | <u>202,667</u> | <u>92,092,011</u> | <u>474,929,895</u> |
| — | — | — | — | 1,134,989 | 140,593,980 |
| — | — | 146,487 | 333,713 | — | 61,055,790 |
| 4,407,177 | 3,418,333 | — | — | — | 47,052,196 |
| 11,679 | 5,118 | — | — | 153,562 | 38,407,669 |
| — | — | — | — | 4,567,040 | 20,550,364 |
| — | — | — | — | 234,129 | 22,960,707 |
| — | — | — | — | — | 27,412,283 |
| — | — | — | — | 5,115,094 | 17,438,642 |
| — | — | — | — | 73,709,429 | 73,947,460 |
| <u>4,418,856</u> | <u>3,423,451</u> | <u>146,487</u> | <u>333,713</u> | <u>84,914,243</u> | <u>449,419,091</u> |
| — | — | — | — | 127,593 | 985,405 |
| — | — | — | — | — | — |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>127,593</u> | <u>985,405</u> |
| — | (7,018) | — | — | — | (346,797) |
| (9,000) | 75,717 | — | — | (7,397,683) | (18,508,935) |
| (9,000) | 68,699 | 0 | 0 | (7,397,683) | (18,855,732) |
| <u>4,427,856</u> | <u>3,354,752</u> | <u>146,487</u> | <u>333,713</u> | <u>92,439,519</u> | <u>469,260,228</u> |
| 505,066 | (174,048) | 50,406 | (131,046) | (347,508) | 5,669,667 |
| 3,572,342 | 720,257 | 4,883 | 2,470,024 | 20,256,873 | 62,498,093 |
| <u>\$ 4,077,408</u> | <u>\$ 546,209</u> | <u>\$ 55,289</u> | <u>\$ 2,338,978</u> | <u>\$ 19,909,365</u> | <u>\$ 68,167,760</u> |

STATEMENT OF UNRESTRICTED CURRENT FUND REVENUES

For the year ended June 30, 2006

Educational and General:

Income From Students:

| | |
|---|----------------|
| Academic fees | \$ 132,654,538 |
| Laboratory fees | 4,334,000 |
| MBA program | 831,388 |
| Summer session fees | 9,281,319 |
| Short courses and seminars | 402,098 |
| Cooperative program | 26,235 |
| Miscellaneous off-campus courses | 2,285,019 |
| Business and Behavioral Science courses | 8,028 |
| Agriculture, Forestry and Life Sciences courses | 11,750 |
| Health, Education and Human Development courses | 5,854,582 |
| On-line course premium | 108,851 |
| Business and Behavioral Science Jr/Sr semester fees | 1,716,300 |
| Business and Behavioral Sciences Jr/Sr course fees | 708,365 |
| Waivers - Undergraduate | 9,609,586 |
| Waivers - Graduate | 24,136,862 |
| Student assessed technology fee | 1,465,828 |
| Student assessed activity fee | 878,576 |
| Student assessed recreation fee | 503,370 |
| Student Health Fee | 3,498,939 |
| Microsoft Licensing | 436,896 |
| Educational placement | 5 |

Total 198,752,535

Federal Appropriations:

| | |
|---|-----------|
| Animal health | 11,728 |
| Hatch | 2,759,261 |
| Hatch multi state | 609,041 |
| McIntire-Stennis | 571,810 |
| Federal Smith-Lever amended | 5,443,614 |
| 1978 pest management project | 148,727 |
| Federal nutrition | 1,693,955 |
| Pesticide applicator training | 25,395 |
| Cotton insect pest management - special project | 15,279 |
| Expanded renewable resources | 59,131 |

Total 11,337,941

State Appropriations:

| | |
|-------------------------------|------------|
| Educational and general | 93,302,462 |
| Agricultural research | 16,331,092 |
| Extension | 20,296,872 |
| Regulatory and public service | 1,721,075 |
| Livestock and poultry health | 2,829,595 |
| State energy program | 86,532 |
| Bioengineering alliance | 110,361 |

Total 134,677,989

Grants and Contracts:

| | |
|--------------------|-----------|
| Federal government | 9,635,559 |
| State government | 92,631 |
| Local government | 728,700 |
| Private sources | 1,028,635 |

Total 11,485,525

| | |
|--|-------------------|
| Gifts: | |
| State gifts and contributions | 69,525 |
| Private gifts and contributions | 312,986 |
| Total | <u>382,511</u> |
| Endowment Income: | |
| Landscrip | 5,754 |
| Clemson Bequest | 3,512 |
| Total | <u>9,266</u> |
| Sales and Services of Educational Activities: | |
| Educational and general | 113,628 |
| Agricultural research | 7,799,625 |
| Agricultural extension services | 2,935,295 |
| Regulatory and public service | 3,126,535 |
| Livestock and poultry health | 315,812 |
| Total | <u>14,290,895</u> |
| Other Sources: | |
| Administrative allowances | 231,701 |
| Admission application fees graduate | 237,990 |
| Admission application fees undergraduate | 580,735 |
| Advertising | 203 |
| Advanced placement fees | 11,291 |
| Alumni events | 2,356 |
| Apparel research fees | 223,883 |
| Aptitude test fees | 10,448 |
| Architecture circulation fees | 23,908 |
| Bulk mail receipts | 149,145 |
| Collection fees | 47,666 |
| Computer service fees | 4,796,565 |
| Conferences | 641,247 |
| Cooper circulation | 138,744 |
| Copier services proceeds | 12,874 |
| Credit card convenience fee | 466,695 |
| Deferred note late fee | 1,900 |
| Educational program fees | 164,289 |
| Electricity sales | 36,145 |
| Electron microscope fees | 54,085 |
| Emergency medical service fees | 73,233 |
| Festival revenues | 11,273 |
| Fire services agreement | 320,745 |
| Forfeitures | 25,800 |
| Graduation late fees | 21,693 |
| International visitors fees | 980 |
| Investment income | 177,963 |
| Lab breakage fees | 824 |
| Late billing fees | 7,769 |
| Late registration fees | 52,210 |
| Library reference services | 1,817 |
| Media production fees | 66,153 |
| Medical exam fees and lab tests | 164,533 |
| Miscellaneous | 612,846 |
| Miscellaneous reimbursements | 798,333 |
| Miscellaneous sales | 633,301 |
| Orientation fees | 534,067 |

| | |
|---|------------------------------|
| Other Sources (continued): | |
| Payment plan fees | 107,235 |
| Printing services outside sales | 21,878 |
| Proceeds from sale of scrap | 15,407 |
| Production fees | 65,799 |
| Program and activities revenues | 325,609 |
| Publications | 24,710 |
| Recreation facility fees | 352,939 |
| Registration fees | 693,729 |
| Rental fees | 205,757 |
| Royalty income | 15,984 |
| Sale of surplus property | 10,732 |
| Sales tax discount | 3,000 |
| Security fees | 17,991 |
| Service charges | 51,158 |
| Special collections | 3,529 |
| Sponsorships | 31,198 |
| Student activities | 975,514 |
| Student health services | 958,540 |
| Study abroad program fees | 247,409 |
| Subscriptions | 142 |
| Testing service fees | 678,417 |
| Thesis fees | 40,981 |
| Transcript and photostat sales | 123,299 |
| University printing services | 28,635 |
| Water revenues | 16,633 |
| Workshops | 65,530 |
| Total | <u>16,417,165</u> |
| Total Educational and General | <u>387,353,827</u> |
| Sales and Services of Auxiliary Enterprises: | |
| Athletics | 32,523,651 |
| Bookstore | 1,369,826 |
| Food services - cash operations | 1,423,885 |
| Food services - meal plans | 10,816,104 |
| Housing | 22,411,956 |
| Information systems development | 5,848,337 |
| Parking services | 2,632,067 |
| Student health center | 107,925 |
| Student post office | 263,195 |
| Summer programs | 924,870 |
| Telecommunications services | 5,187,170 |
| Tiger 1 Card | 805,518 |
| Transportation services | 2,483,801 |
| Unallocated | (431,904) |
| Vending | 1,209,667 |
| Total Auxiliary Enterprises | <u>87,576,068</u> |
| TOTAL UNRESTRICTED CURRENT FUND REVENUES | <u>\$ 474,929,895</u> |

STATEMENT OF CHANGES IN AUXILIARY ENTERPRISES

For the year ended June 30, 2006

| | <u>Beginning Fund Balance</u> | <u>Revenues</u> | <u>Expenditures</u> | <u>Mandatory Transfers</u> | <u>Nonmandatory Transfers</u> | <u>Ending Fund Balance</u> |
|--|-----------------------------------|-------------------|---------------------|--------------------------------|-----------------------------------|--------------------------------|
| Accrued Leave/Audit Adjustments | \$ (2,137,341) | \$ (431,904) | \$ (55,050) | \$ 0 | \$ 0 | \$ (2,624,295) |
| Athletics | | | | | | |
| Athletic Administration | 9,316,781 | 11,212,920 | (3,694,955) | — | 274,337 | 17,109,083 |
| Athletic Compliance | 0 | — | (320,926) | — | — | (320,926) |
| Sports Information | 0 | — | (692,144) | — | 18,825 | (673,319) |
| Public Relations | 0 | 3,554,949 | (414,938) | — | (89,766) | 3,050,245 |
| Ticket Office | 0 | 25 | (760,603) | — | — | (760,578) |
| Video Productions | 0 | — | (437,501) | (2,804) | 15,540 | (424,765) |
| Athletics Building Maintenance | 0 | 1,120 | (1,862,904) | — | 79,648 | (1,782,136) |
| Event Promotions | 0 | — | (156,273) | — | — | (156,273) |
| Training Room | 0 | — | (1,468,963) | — | 287,707 | (1,181,256) |
| Athletic Grounds & Fields | 0 | — | (517,060) | — | 2,007 | (515,053) |
| Equipment Room | 0 | — | (571,303) | — | 120,825 | (450,478) |
| Weight Room | 0 | — | (565,611) | — | 67,500 | (498,111) |
| IPTAY Operations | 0 | — | (2,082,923) | — | 2,062,524 | (20,399) |
| IPTAY Special | 0 | — | (55,314) | — | 45,599 | (9,715) |
| Student Athlete Enrichment Program | 0 | — | (1,137,489) | — | 1,140,980 | 3,491 |
| Tiger Cub Club | 0 | — | (60,666) | — | 56,748 | (3,918) |
| Baseball | 0 | 490,070 | (1,199,800) | — | 191,000 | (518,730) |
| Basketball Men | 0 | 1,617,908 | (3,120,213) | — | 214,286 | (1,288,019) |
| Basketball Women | 0 | 71,857 | (1,644,006) | — | 253,986 | (1,318,163) |
| Football | 0 | 14,401,100 | (9,513,018) | — | 1,522,283 | 6,410,365 |
| Volleyball Women | 0 | 1,900 | (617,962) | — | 204,841 | (411,221) |
| Golf | 0 | 2,705 | (331,628) | — | 61,249 | (267,674) |
| Soccer Men | 0 | 42,836 | (584,669) | — | 151,640 | (390,193) |
| Soccer Women | 0 | 10,538 | (551,362) | — | 206,545 | (334,279) |
| Swimming Men | 0 | 14,843 | (409,049) | — | 116,634 | (277,572) |
| Swimming Women | 0 | 14,101 | (500,226) | — | 191,938 | (294,187) |
| Tennis Men | 0 | 11,924 | (367,201) | — | 52,553 | (302,724) |
| Tennis Women | 0 | 677 | (415,355) | — | 121,073 | (293,605) |
| Track | 0 | 32,070 | (664,503) | — | 180,078 | (452,355) |
| Cross Country Women | 0 | 18,577 | (615,746) | — | 276,017 | (321,152) |
| Rowing Women | 0 | 20,916 | (854,475) | — | 338,335 | (495,224) |
| Spirit Support Groups | 0 | — | (108,194) | — | (237,175) | (345,369) |
| Bowl Expenditures | 0 | 1,016,615 | (917,649) | — | — | 98,966 |
| Athletic Facilities Improvements | 0 | — | (1,275,033) | (124,789) | (2,398,436) | (3,798,258) |
| AERO Commando CT Airplane | 0 | — | (237,975) | — | — | (237,975) |
| Total | <u>9,316,781</u> | <u>32,537,651</u> | <u>(38,727,637)</u> | <u>(127,593)</u> | <u>5,529,321</u> | <u>8,528,523</u> |
| Bookstore | <u>1,654,199</u> | <u>1,369,826</u> | <u>(71,078)</u> | <u>0</u> | <u>(1,499,107)</u> | <u>1,453,840</u> |
| Campus Services | <u>0</u> | <u>0</u> | <u>(11,649)</u> | <u>0</u> | <u>11,649</u> | <u>0</u> |
| Food Services | | | | | | |
| Food Services-Meal Plans | 1,582,143 | 10,816,104 | (9,363,283) | — | (1,304,763) | 1,730,201 |
| Food Services-Cash Operations | 569,997 | 1,423,885 | (800,664) | — | (842,931) | 350,287 |
| Total | <u>2,152,140</u> | <u>12,239,989</u> | <u>(10,163,947)</u> | <u>0</u> | <u>(2,147,694)</u> | <u>2,080,488</u> |
| Information Systems Development | <u>62,445</u> | <u>5,848,337</u> | <u>(5,256,473)</u> | <u>0</u> | <u>0</u> | <u>654,309</u> |
| Parking Services | | | | | | |
| Parking Services | 1,760,572 | 2,619,567 | (670,614) | — | (221,620) | 3,487,905 |
| Shuttle Operations | 0 | 12,500 | (665,578) | — | (20,311) | (673,389) |
| Parking Enforcement | 0 | — | (455,110) | — | — | (455,110) |
| Parking Permit Sales | 0 | — | (82,483) | — | — | (82,483) |
| Parking Facilities Maintenance | 0 | — | (121,500) | — | — | (121,500) |
| Total | <u>1,760,572</u> | <u>2,632,067</u> | <u>(1,995,285)</u> | <u>0</u> | <u>(241,931)</u> | <u>2,155,423</u> |
| Student Health Center | <u>1,536,768</u> | <u>4,609,868</u> | <u>(4,547,197)</u> | <u>0</u> | <u>(137,756)</u> | <u>1,461,683</u> |
| Student Post Office | <u>45,735</u> | <u>263,195</u> | <u>(293,638)</u> | <u>0</u> | <u>0</u> | <u>15,292</u> |

| | Beginning Fund Balance | Revenues | Expenditures | Mandatory Transfers | Nonmandatory Transfers | Ending Fund Balance |
|--------------------------------|-----------------------------------|-----------------------------|-------------------------------|--------------------------------|-----------------------------------|--------------------------------|
| Summer Programs | (98,238) | 924,870 | (782,100) | 0 | 0 | 44,532 |
| Telecommunications | 555,827 | 5,187,170 | (4,626,290) | 0 | 0 | 1,116,707 |
| Tiger 1 Card Office | 256,169 | 805,518 | (852,835) | 0 | (29,629) | 179,223 |
| Transportation Services | | | | | | |
| Dispatch Operations | 1,346,846 | 1,021,215 | (1,016,614) | — | (1,164) | 1,350,283 |
| Maintenance Serv | 0 | 397,143 | (452,575) | — | — | (55,432) |
| Fuel Island/Carwash | 0 | 1,065,443 | (1,072,272) | — | — | (6,829) |
| Total | <u>1,346,846</u> | <u>2,483,801</u> | <u>(2,541,461)</u> | <u>0</u> | <u>(1,164)</u> | <u>1,288,022</u> |
| University Housing | | | | | | |
| University Housing | 411,129 | 22,411,956 | (5,196,340) | — | (8,592,026) | 9,034,719 |
| Administrative Services: | | | | | | |
| Director | 0 | — | (622,857) | — | — | (622,857) |
| Director | 0 | — | (224,548) | — | — | (224,548) |
| Residential Facilities: | | | | | | |
| Director | 0 | — | (3,713,667) | — | — | (3,713,667) |
| Custodial | 0 | — | (884,435) | — | — | (884,435) |
| Maintenance | 0 | — | (1,362,540) | — | — | (1,362,540) |
| Projects | 0 | — | (232,858) | — | — | (232,858) |
| Staff Development and Safety | 0 | — | (19,349) | — | — | (19,349) |
| Housing Life - Staff | 0 | — | (1,836,592) | — | 10,800 | (1,825,792) |
| Housing - Summer Programs | 0 | — | (312,494) | — | — | (312,494) |
| Total | <u>411,129</u> | <u>22,411,956</u> | <u>(14,405,680)</u> | <u>0</u> | <u>(8,581,226)</u> | <u>(163,821)</u> |
| Vending | | | | | | |
| Operations | 3,112,396 | 1,200,862 | (69,951) | — | (897,068) | 3,346,239 |
| Committee | 44,439 | 8,805 | (106,437) | — | 122,600 | 69,407 |
| Fundraising/Searches | 237,006 | — | (407,535) | — | 474,322 | 303,793 |
| Total | <u>3,393,841</u> | <u>1,209,667</u> | <u>(583,923)</u> | <u>0</u> | <u>(300,146)</u> | <u>3,719,439</u> |
| TOTALS | <u>\$ 20,256,873</u> | <u>\$ 92,092,011</u> | <u>\$ (84,914,243)</u> | <u>\$ (127,593)</u> | <u>\$ (7,397,683)</u> | <u>\$ 19,909,365</u> |

STATEMENT OF CURRENT FUNDS REVENUES, EXPENSES AND OTHER CHANGES

For the year ended June 30, 2006

| | Unrestricted | Restricted | Total |
|--|---------------------|---------------------|----------------------|
| Revenues: | | | |
| Student fees | \$ 198,752,535 | \$ — | \$ 198,752,535 |
| Federal appropriations | 11,337,941 | — | 11,337,941 |
| State appropriations | 134,677,989 | — | 134,677,989 |
| Federal grants and contracts | 9,635,559 | 59,717,703 | 69,353,262 |
| State grants and contracts | 92,631 | 37,286,218 | 37,378,849 |
| Local grants and contracts | 728,700 | 422,314 | 1,151,014 |
| Nongovernmental grants and contracts | 1,028,635 | 38,749,586 | 39,778,221 |
| Private gifts | 382,511 | 45,000 | 427,511 |
| Endowment income | 9,266 | 691,394 | 700,660 |
| Sales and services of educational departments | 14,290,895 | 59,596 | 14,350,491 |
| Sales and services of auxiliary enterprises | 87,576,068 | — | 87,576,068 |
| Other sources | 16,417,165 | 636,141 | 17,053,306 |
| Total Current Revenues | <u>474,929,895</u> | <u>137,607,952</u> | <u>612,537,847</u> |
| Expenditures and Mandatory Transfers: | | | |
| <i>Educational and general:</i> | | | |
| Instruction | 140,593,980 | 4,620,917 | 145,214,897 |
| Research | 61,055,790 | 49,647,122 | 110,702,912 |
| Public service | 47,052,196 | 11,688,332 | 58,740,528 |
| Academic support | 38,407,669 | 1,267,582 | 39,675,251 |
| Student services | 20,550,364 | 344,205 | 20,894,569 |
| Institutional support | 22,960,707 | 1,242,838 | 24,203,545 |
| Operation and maintenance of plant | 27,412,283 | 19,708 | 27,431,991 |
| Scholarships and fellowships | 17,438,642 | 42,145,341 | 59,583,983 |
| Educational and General Expenditures | <u>375,471,631</u> | <u>110,976,045</u> | <u>486,447,676</u> |
| <i>Mandatory transfers for:</i> | | | |
| Principal and Interest | 857,812 | — | 857,812 |
| Total Educational and General | <u>376,329,443</u> | <u>110,976,045</u> | <u>487,305,488</u> |
| <i>Auxiliary enterprises:</i> | | | |
| Expenditures | 73,947,460 | 4,787 | 73,952,247 |
| <i>Mandatory transfers for:</i> | | | |
| Principal and interest | 127,593 | — | 127,593 |
| Total Auxiliary Enterprises | <u>74,075,053</u> | <u>4,787</u> | <u>74,079,840</u> |
| Total Expenditures and Mandatory Transfers | <u>450,404,496</u> | <u>110,980,832</u> | <u>561,385,328</u> |
| Other Transfers and Additions/(Deductions): | | | |
| Indirect cost remitted to State General Fund | (346,797) | — | (346,797) |
| Other nonmandatory transfers, net | (18,508,935) | (7,380,062) | (25,888,997) |
| Facilities and administrative charges | — | (10,820,955) | (10,820,955) |
| Refunded to grantors | — | (181,783) | (181,783) |
| Administrative and collection costs and other deductions | — | (40,933) | (40,933) |
| Total Other Transfers and Additions/(Deductions) | <u>(18,855,732)</u> | <u>(18,423,733)</u> | <u>(37,279,465)</u> |
| NET INCREASE (DECREASE) IN FUND BALANCES | <u>\$ 5,669,667</u> | <u>\$ 8,203,387</u> | <u>\$ 13,873,054</u> |

STATEMENT OF CURRENT FUND EXPENSES

For the year ended June 30, 2006

| | Unrestricted | Restricted | Total |
|--|--------------------|-------------------|--------------------|
| Educational and General Expenses: | | | |
| Instruction: | | | |
| Agricultural, Forestry and Life Sciences | \$ 15,900,263 | \$ 897,320 | \$ 16,797,583 |
| Architecture, Arts and Humanities | 24,471,226 | 583,518 | 25,054,744 |
| Health, Education and Human Development | 16,696,633 | 1,653,525 | 18,350,158 |
| Engineering and Sciences | 42,845,602 | 651,123 | 43,496,725 |
| Business and Behavioral Sciences | 25,495,260 | 597,508 | 26,092,768 |
| Division of Computing and Information Technology | 3,745,089 | — | 3,745,089 |
| Student Affairs | 500 | 1,169 | 1,669 |
| Provost and Vice President, Academic Affairs | 3,276,131 | 191,520 | 3,467,651 |
| Public Service and Agriculture | 132,052 | 564 | 132,616 |
| Cooperative Extension Service | 10,222 | — | 10,222 |
| Secretary to the Board | — | 3,900 | 3,900 |
| Campus Level | 7,213,015 | — | 7,213,015 |
| Research | — | 55,469 | 55,469 |
| Administration and Advancement | 607 | — | 607 |
| Athletics | 1,138,553 | — | 1,138,553 |
| Internal Recoveries | (331,173) | (14,699) | (345,872) |
| Total | <u>140,593,980</u> | <u>4,620,917</u> | <u>145,214,897</u> |
| Research: | | | |
| Agricultural, Forestry and Life Sciences | 17,543,987 | 8,652,531 | 26,196,518 |
| Architecture, Arts and Humanities | 265,055 | 324,622 | 589,677 |
| Health, Education and Human Development | 2,084,241 | 2,440,349 | 4,524,590 |
| Engineering and Sciences | 19,212,425 | 29,949,345 | 49,161,770 |
| Business and Behavioral Sciences | 299,439 | 1,036,644 | 1,336,083 |
| Student Affairs | — | 10,335 | 10,335 |
| Cooperative Extension Service | 37,965 | 202,123 | 240,088 |
| Administration and Advancement | 75,980 | — | 75,980 |
| Provost and Vice President, Academic Affairs | 145,280 | 131,130 | 276,410 |
| Public Service and Agriculture | 12,600,086 | 4,781,009 | 17,381,095 |
| Financial Affairs | 177,844 | — | 177,844 |
| Campus Level | 5,717,133 | — | 5,717,133 |
| Research | 3,562,636 | 2,119,534 | 5,682,170 |
| Internal Recoveries | (574,781) | (500) | (575,281) |
| Post-closing adjustments | (91,500) | — | (91,500) |
| Total | <u>61,055,790</u> | <u>49,647,122</u> | <u>110,702,912</u> |
| Extension and Public Service: | | | |
| Agricultural, Forestry and Life Sciences | 6,678,447 | 1,177,443 | 7,855,890 |
| Architecture, Arts and Humanities | 180,024 | 470,662 | 650,686 |
| Health, Education and Human Development | 2,188,395 | 1,204,815 | 3,393,210 |
| Engineering and Sciences | 770,811 | 404,310 | 1,175,121 |
| Business and Behavioral Sciences | 487,155 | 438,923 | 926,078 |
| Libraries | 4,697 | 66,347 | 71,044 |
| Student Affairs | — | 11,583 | 11,583 |
| Public Service and Agriculture | 22,590,241 | 7,215,026 | 29,805,267 |
| Provost and Vice President, Academic Affairs | 969 | — | 969 |
| Cooperative Extension Service | 13,369,356 | 675,309 | 14,044,665 |
| Campus Level | 1,094,371 | — | 1,094,371 |
| Administration and Advancement | 1,092,556 | 23,914 | 1,116,470 |
| Internal Recoveries | (1,325,293) | — | (1,325,293) |
| Post-closing adjustments | (79,533) | — | (79,533) |
| Total | <u>47,052,196</u> | <u>11,688,332</u> | <u>58,820,061</u> |

| | Unrestricted | Restricted | Total |
|--|-------------------|------------------|-------------------|
| Academic Support: | | | |
| Agricultural, Forestry and Life Sciences | 1,291,539 | 4,959 | 1,296,498 |
| Architecture, Arts and Humanities | 2,467,421 | 22,698 | 2,490,119 |
| Health, Education and Human Development | 1,001,441 | 6,127 | 1,007,568 |
| Engineering and Sciences | 2,075,896 | 11,955 | 2,087,851 |
| Business and Behavioral Sciences | 2,189,699 | 29,836 | 2,219,535 |
| Division of Computing and Information Technology | 11,990,276 | — | 11,990,276 |
| Libraries | 11,455,950 | 263,400 | 11,719,350 |
| Provost and Vice President, Academic Affairs | 5,976,212 | 911,028 | 6,887,240 |
| Public Service and Agriculture | 1,472,755 | 16,031 | 1,488,786 |
| Campus Level | 588,694 | — | 588,694 |
| Research | 1,804,614 | 1,548 | 1,806,162 |
| Internal Recoveries | (3,906,828) | — | (3,906,828) |
| Total | <u>38,407,669</u> | <u>1,267,582</u> | <u>39,675,251</u> |
| Student Services: | | | |
| Agricultural, Forestry and Life Sciences | 283,186 | — | 283,186 |
| Business and Behavioral Sciences | 381,731 | — | 381,731 |
| Health, Education and Human Development | 9,018 | — | 9,018 |
| Engineering and Sciences | 9,132 | — | 9,132 |
| Student Affairs | 15,168,433 | 299,449 | 15,467,882 |
| Provost and Vice President, Academic Affairs | 5,195,798 | 44,756 | 5,240,554 |
| Campus Level | 586,577 | — | 586,577 |
| Internal Recoveries | (1,083,511) | — | (1,083,511) |
| Total | <u>20,550,364</u> | <u>344,205</u> | <u>20,894,569</u> |
| Institutional Support: | | | |
| Administrative Program Services | 2,951,133 | — | 2,951,133 |
| Student Affairs | 179,303 | 13,366 | 192,669 |
| Office of the President | 2,190,991 | 3,263 | 2,194,254 |
| Provost and Vice President, Academic Affairs | 1,126,965 | 12,403 | 1,139,368 |
| Public Service and Agriculture | 197,593 | — | 197,593 |
| Architecture, Arts and Humanities | — | 2,506 | 2,506 |
| Health, Education and Human Development | 2,004 | 70 | 2,074 |
| Engineering and Sciences | 3,564 | — | 3,564 |
| Business and Behavioral Sciences | 1,002 | — | 1,002 |
| Financial Affairs | 10,342,002 | 8,604 | 10,350,606 |
| Secretary to the Board | 2,479,336 | 303 | 2,479,639 |
| Campus Level | 2,247,000 | — | 2,247,000 |
| Administration and Advancement | 6,759,095 | 1,199,290 | 7,958,385 |
| Research | 570,272 | 1,494 | 571,766 |
| Facilities | 1,068,417 | 1,539 | 1,069,956 |
| Internal Recoveries | (7,212,870) | — | (7,212,870) |
| Post-closing adjustments | 54,900 | — | 54,900 |
| Total | <u>22,960,707</u> | <u>1,242,838</u> | <u>24,148,645</u> |
| Operation and Maintenance of Plant: | | | |
| Public Service and Agriculture | 202,658 | — | 202,658 |
| Student Affairs | 4,422,964 | 19,120 | 4,442,084 |
| Campus Level | 236,368 | — | 236,368 |
| Administration and Advancement | 41,717 | — | 41,717 |
| Utilities | 12,048,523 | — | 12,048,523 |
| Facilities | 23,130,002 | 588 | 23,130,590 |
| Internal Recoveries | (12,695,878) | — | (12,695,878) |
| Post-closing adjustments | 25,929 | — | 25,929 |
| Total | <u>27,412,283</u> | <u>19,708</u> | <u>27,406,062</u> |

| | Unrestricted | Restricted | Total |
|---|-----------------------|-----------------------|-----------------------|
| Scholarships and Fellowships: | | | |
| Agriculture, Forestry and Life Sciences | — | 147,250 | 147,250 |
| Architecture, Arts and Humanities | — | 25,399 | 25,399 |
| Engineering and Sciences | — | 17,667 | 17,667 |
| Business and Behavioral Sciences | — | 47,313 | 47,313 |
| Athletics | 5,115,094 | 108,877 | 5,223,971 |
| Student Affairs | — | 3,000 | 3,000 |
| Provost and Vice President, Academic Affairs | 149,090 | 41,795,835 | 41,944,925 |
| Campus Level | 12,174,458 | — | 12,174,458 |
| Total | <u>17,438,642</u> | <u>42,145,341</u> | <u>59,583,983</u> |
| Total Educational and General Expenses | <u>375,471,631</u> | <u>110,976,045</u> | <u>486,446,380</u> |
| Auxiliary Enterprises: | | | |
| Athletics | 32,576,769 | — | 32,576,769 |
| Bookstore | 73,537 | — | 73,537 |
| Campus Services | 11,649 | — | 11,649 |
| Food Services - Cash Operations | 803,407 | — | 803,407 |
| Food Services-Meal Plans | 9,368,627 | — | 9,368,627 |
| Housing | 14,529,863 | 1,820 | 14,531,683 |
| Information Systems Development | 5,256,473 | — | 5,256,473 |
| Parking Services | 1,995,480 | 789 | 1,996,269 |
| Student Post Office | 293,638 | 2,178 | 295,816 |
| Summer Programs | 782,100 | — | 782,100 |
| Telecommunications Services | 4,909,747 | — | 4,909,747 |
| Tiger 1 Card | 852,835 | — | 852,835 |
| Transportation Services | 2,541,462 | — | 2,541,462 |
| Unallocated | 168,899 | — | 168,899 |
| Vending | 176,388 | — | 176,388 |
| Internal Recoveries | (487,735) | — | (487,735) |
| Post-closing adjustments | 94,321 | — | 94,321 |
| Total Auxiliary Enterprises Expenses | <u>73,947,460</u> | <u>4,787</u> | <u>73,952,247</u> |
| TOTAL CURRENT FUND EXPENSES | <u>\$ 449,419,091</u> | <u>\$ 110,980,832</u> | <u>\$ 560,398,627</u> |

STATEMENT OF ENDOWMENT AND SIMILAR FUNDS

For the year ended June 30, 2006

| | Fund Balance July 1, 2005 | Additions | Investment Income | Gain/ (Loss) | Transfers | Fund Balance June 30, 2006 |
|---|------------------------------|-----------|----------------------|-----------------|-----------|-------------------------------|
| Permanent Endowments: | | | | | | |
| Abney Scholarship Fund | \$ 1,450,000 | \$ — | \$ — | \$ — | \$ — | \$ 1,450,000 |
| Adelaide McClelland Garden Club Scholarship Fund | 25,494 | — | — | — | — | 25,494 |
| Alan Cade Endowment | 1,061 | — | — | — | — | 1,061 |
| Anita and Edward Greene Endowment Fund | 30,759 | — | — | — | — | 30,759 |
| Barney Lee Bickley Scholarship | 3,000 | — | — | — | — | 3,000 |
| Ben and Kitty Gossett Scholarship | 10,156 | — | — | — | — | 10,156 |
| Byron R. Ingram Memorial Scholarship | 10,704 | — | — | — | — | 10,704 |
| Carl I. Poorman Endowment | 8,000 | — | — | — | — | 8,000 |
| Clark Lindsay McCaslan Award | 5,153 | 1,186 | — | 5 | — | 6,344 |
| Clemon University Centennial Professorship | 234,395 | 358 | — | — | — | 234,753 |
| Clemson Bequest | 58,539 | — | — | — | — | 58,539 |
| Daniel Foundation Fund | 62,239 | — | — | — | — | 62,239 |
| David Jennings Memorial Fund | 574,812 | — | — | — | — | 574,812 |
| Electronic Systems Integration Endowed Chair | 1,160,000 | 900,000 | — | — | — | 2,060,000 |
| Edna Hope Gregory Endowment | 520,193 | — | — | — | — | 520,193 |
| Environmental Scholars Endowment | 157,486 | — | — | — | — | 157,486 |
| Ernest Jewell Hardesty Moore Memorial Award | 5,000 | — | — | — | — | 5,000 |
| Ernest R. Ellis Memorial Scholarship | 10,000 | — | — | — | — | 10,000 |
| Eunice and Thomas M. Baswell Memorial Scholarship | 10,000 | — | — | — | — | 10,000 |
| F. H. H. Calhoun Cemetery Fund | 2,133 | — | — | — | — | 2,133 |
| Frank J. Jervy Endowed Educational Fund | 131,352 | — | — | — | — | 131,352 |
| George & Leila Singleton Scholarship | 20,320 | — | — | — | — | 20,320 |
| George Dunkleberg Memorial Scholarship Fund | 53,200 | 2,100 | — | — | — | 55,300 |
| Georgiana Camp Blue Key Service Award | 4,448 | — | — | — | — | 4,448 |
| Horace Julian Bowles Endowment | 10,000 | — | — | — | — | 10,000 |
| J. C. Rich Agricultural Scholarship | 5,000 | — | — | — | — | 5,000 |
| J.E. Sirrinc Fdn Endowed Chair of Optical Fiber | 0 | 2,800,000 | — | — | — | 2,800,000 |
| J.E. Sirrinc Texile Fdn Endowed Chair in Advanced Polymer Fibers | 0 | 2,800,000 | — | — | — | 2,800,000 |
| J. P. Williamson Memorial Educational Grant | 10,000 | — | — | — | — | 10,000 |
| James A. Turner Award in Federal Taxation | 7,636 | — | — | — | — | 7,636 |
| James B. Monroe Memorial Scholarship | 133,826 | — | — | — | — | 133,826 |
| James Lynah Merit Funds | 130,576 | — | — | — | — | 130,576 |
| James R. McComb Scholarship Fund | 100,000 | — | — | — | — | 100,000 |
| Jeanne Fraser and George McDonald Endowment Trust | 3,035,827 | 345 | — | 86,404 | (42,553) | 3,080,023 |
| Jerry Allen Harter Memorial Scholarship | 13,003 | — | — | — | — | 13,003 |
| Jerry B. Addy Memorial Scholarship | 5,273 | — | — | — | — | 5,273 |
| John D. Lane Scholarship | 8,005 | — | — | — | — | 8,005 |
| John M. Ford Memorial Award | 2,010 | — | — | — | — | 2,010 |
| Koloman Lehotsky Forestry Scholarship | 24,414 | 1,100 | — | — | — | 25,514 |
| Landscript Bequest | 95,900 | — | — | — | — | 95,900 |
| Langdon Cheves Scholarship | 16,711 | 500 | — | — | — | 17,211 |
| Latt Maxcy Scholarship Endowment | 15,849 | — | — | — | — | 15,849 |
| Lena Eaton-Carrie Freeman Award | 1,502 | — | — | — | — | 1,502 |
| Lydia Anderson Fellowship | 12,500 | — | — | — | — | 12,500 |
| M. C. McKenzie Memorial Scholarship Fund Endowment | 25,415 | — | — | — | — | 25,415 |
| Mack R. Hays Forestry Award | 2,525 | — | — | — | — | 2,525 |
| Major Rudolf Anderson Scholarship | 370,673 | — | — | — | — | 370,673 |
| Manufacturing Integration Chair | 3,000,000 | 1,000,000 | — | — | — | 4,000,000 |
| Marshall William and Grace C. Bell Memorial Scholarship | 17,334 | — | — | — | — | 17,334 |
| May Ervin Wall Memorial Scholarship Fund | 8,000 | — | — | — | — | 8,000 |
| McGee-Robbins Scholarship Endowment | 15,199 | — | — | — | — | 15,199 |
| National Endowment for the Humanities | 300,000 | — | — | — | — | 300,000 |
| Norris Medal Award | 49,140 | — | — | — | — | 49,140 |
| Norris Textile Scholarship | 45,786 | — | — | — | — | 45,786 |
| P. B. Holtzendorff, Jr. Scholarship Fund | 22,767 | — | — | — | — | 22,767 |
| Polly H. and Walter L. Lowry Memorial Award | 16,663 | — | — | — | — | 16,663 |
| R. Brice Waters Memorial Endowment | 5,000 | — | — | — | — | 5,000 |

| | Fund Balance July 1, 2005 | Additions | Investment Income | Gain/ (Loss) | Transfers | Fund Balance June 30, 2006 |
|--|------------------------------|------------------|----------------------|-----------------|-----------------|-------------------------------|
| Permanent Endowments (continued): | | | | | | |
| Reva W. Burns Nursing Scholarship Endowment | 37,876 | 2,000 | — | — | — | 39,876 |
| Robert Mills Endowed Professorship | 269,748 | — | — | — | — | 269,748 |
| Robert Wardlaw Moorman Memorial Fund | 5,235 | 595 | — | — | — | 5,830 |
| SC Section ASAE Scholarship Endowment | 25,000 | — | — | — | — | 25,000 |
| Speck Farrar Scholarship | 307,285 | — | — | — | — | 307,285 |
| Strom Thurmond Educational Fund | 17,302 | — | — | — | — | 17,302 |
| Student Government Endowment for Innovation in Teaching | 200,000 | — | — | — | — | 200,000 |
| Sue King Dunkle Award | 2,050 | — | — | — | — | 2,050 |
| System Integration Chair Endowment | 5,000,000 | — | — | — | — | 5,000,000 |
| Tigerama Scholarship Fund | 104,816 | — | — | — | — | 104,816 |
| W. N. McAdams Memorial Scholarship Fund | 21,280 | — | — | — | — | 21,280 |
| Warwick Chemical Fellowship | 76,812 | — | — | — | — | 76,812 |
| William A. Kenyon Scholarship | 181,081 | — | — | — | — | 181,081 |
| William Carroll Barnes Fellowship | 19,001 | — | — | — | — | 19,001 |
| William J. Neely Memorial Scholarship | 39,660 | — | — | — | — | 39,660 |
| William S. Megonigal, Jr. Endowment Fund | 38,199 | — | — | — | — | 38,199 |
| William Porter Clyburn Memorial Scholarship | 217,013 | — | — | — | — | 217,013 |
| Willie and Joe Padget Award | 14,949 | — | — | — | — | 14,949 |
| Total Permanent Endowments | 18,632,285 | 7,508,184 | 0 | 86,409 | (42,553) | 26,184,325 |
| Quasi Endowments: | | | | | | |
| Abney Scholarship Fund | 165,266 | — | 40,461 | 110,048 | (66,594) | 249,181 |
| Adelaide McClelland Garden Club Scholarship Fund | 7,962 | — | 838 | 2,278 | (1,414) | 9,664 |
| Alan Cade Endowment | 233 | — | 32 | 88 | (61) | 292 |
| Anderson Fellowship | 3,075 | — | 390 | 1,060 | (667) | 3,858 |
| Anne L. Isenberger Memorial Scholarship | 400,000 | — | 10,208 | 27,619 | — | 437,827 |
| Anita and Edward Greene Endowment Fund | 3,545 | — | 859 | 2,337 | (1,402) | 5,339 |
| Aramark Schol Quasi-Endowment | 0 | 100,000 | 1,141 | 2,229 | — | 103,370 |
| Athletic Awards Program | 37,858 | — | 949 | 2,580 | (1,525) | 39,862 |
| Bailey Assistantship Program | 31,657 | — | 4,352 | 11,844 | (7,959) | 39,894 |
| Ballenger Quasi Endowment | 3,180,869 | — | 80,418 | 218,160 | (66,260) | 3,413,187 |
| Barnes & Noble Endowment | 1,267,537 | — | 32,104 | 87,048 | 178,700 | 1,565,389 |
| Barney Lee Bickley Scholarship | 824 | — | 96 | 260 | (174) | 1,006 |
| Ben and Kitty Gossett Scholarship | 9,045 | — | 481 | 1,308 | (821) | 10,013 |
| Byron R. Ingram Memorial Scholarship | 2,680 | — | 335 | 911 | (573) | 3,353 |
| Carl I. Poorman Endowment | 761 | — | 219 | 597 | (363) | 1,214 |
| Carolina Panther Acad Sch | 1,042,064 | — | 26,105 | 71,000 | (42,803) | 1,096,366 |
| Charles C. Kanapaux Scholarship | 293,842 | 50,000 | 7,681 | 19,102 | (8,442) | 362,183 |
| Charles G. Arthur, Jr., Endowment | 118,604 | 2,850 | 3,008 | 8,153 | (4,499) | 128,116 |
| Charles H. Stone Scholarship Endowment | 91,377 | 3,842 | 2,335 | 6,195 | (1,680) | 102,069 |
| Charles Lee Morgan Memorial Scholarship | 426,337 | — | 10,716 | 29,119 | (14,339) | 451,833 |
| Charles S. Henriquez Endowment | 832,836 | — | 21,062 | 57,132 | (16,799) | 894,231 |
| Clarence A. and Julia C. McLendon Memorial Scholarship Fund | 46,318 | — | 1,159 | 3,154 | (1,986) | 48,645 |
| Clark Lindsay McCaslan Award | 2,104 | — | 182 | 495 | (255) | 2,526 |
| Clemson Community Scholars | 5,994,218 | — | 151,124 | 410,291 | (161,716) | 6,393,917 |
| Clemson Graduate Education Program | 5,572,629 | — | 142,211 | 384,785 | — | 6,099,625 |
| Clemson Student Loan Fund | 636,314 | — | 16,047 | 43,563 | (16,766) | 679,158 |
| Coach Frank Howard Endowment Fund | 83,537 | — | 1,595 | 7,475 | (92,607) | 0 |
| Colonel George F. Parker Endowment | 425,503 | — | 10,681 | 29,033 | (15,599) | 449,618 |
| Contributions Receivable | 1,756,144 | (1,294,631) | — | — | — | 461,513 |
| Daniel Memorial Loan Fund | 40,221 | — | 2,572 | 6,993 | (3,714) | 46,072 |
| David Jennings Memorial Fund | 238,943 | — | 20,422 | 55,515 | (30,242) | 284,638 |
| Department of Bioengineering Endowment | 6,915,921 | — | 173,214 | 471,139 | (287,148) | 7,273,126 |
| Earle Award | 3,151 | — | 79 | 215 | (135) | 3,310 |
| Edgar and Emily Hesslein Scholarship | 27,444 | — | 694 | 1,883 | (560) | 29,461 |
| Electronic Systems Integration Endowed Chair | 64,619 | — | 37,478 | 94,603 | — | 196,700 |
| Edna Hope Gregory | 111,923 | — | 26,272 | 71,358 | (31,600) | 177,953 |
| Environmental Scholars Endowment | 36,488 | — | 4,856 | 13,209 | (8,281) | 46,272 |

| | Fund Balance July 1, 2005 | Additions | Investment Income | Gain/ (Loss) | Transfers | Fund Balance June 30, 2006 |
|---|------------------------------|-----------|----------------------|-----------------|-------------|-------------------------------|
| Quasi Endowments (continued): | | | | | | |
| Ernest R. Ellis Memorial Scholarship | 1,819 | — | 297 | 808 | (380) | 2,544 |
| Ernest Jewell Hardesty Moore Memorial Award | 1,738 | — | 169 | 459 | (284) | 2,082 |
| Eunice and Thomas M. Baswell Memorial Scholarship | 1,720 | — | 293 | 798 | (493) | 2,318 |
| F. H. H. Calhoun Cemetery Fund | 119 | — | 58 | 155 | — | 332 |
| Faculty Senate Endowment | 28,064 | — | 703 | 1,912 | (1,153) | 29,526 |
| Forestry Student Scholarship Award | 3,349 | — | 84 | 228 | (141) | 3,520 |
| Frank J. Jervey Endowed Educational Fund | 145,400 | — | 6,919 | 18,830 | (12,565) | 158,584 |
| General Scholarship Endowment | 178,811 | — | 4,471 | 12,167 | (8,078) | 187,371 |
| George and Leila Singleton Scholarship | 3,177 | — | 589 | 1,601 | (967) | 4,400 |
| George Dunkelberg Memorial Scholarship Fund | 9,601 | — | 1,616 | 4,348 | (2,477) | 13,088 |
| Georgianna Camp Blue Key Service Award | 2,925 | — | 185 | 502 | (313) | 3,299 |
| Henry Stroud Loan Fund | 477,917 | — | 12,053 | 32,719 | (12,592) | 510,097 |
| Herman K. Tyler Memorial Scholarship Endowment | 20,571 | — | 520 | 1,411 | (428) | 22,074 |
| Horace Julian Bowles Endowment | 1,025 | — | 279 | 756 | (222) | 1,838 |
| International Student Loan Fund | 43,071 | — | 1,086 | 2,949 | (1,135) | 45,971 |
| IPTAY Academic Scholarship Fund | 4,807,321 | 118,392 | 122,618 | 331,007 | (98,510) | 5,280,828 |
| IPTAY Cookbook | 108,375 | — | 2,733 | 7,420 | (2,856) | 115,672 |
| IPTAY Life Memb Endow | 13,825,961 | 1,436,474 | 432,540 | (3,745) | (8,737,616) | 6,953,614 |
| IPTAY Scholarship Endowment | 74,510 | — | 1,440 | 6,799 | (82,749) | 0 |
| IPTAY Tiger Cub Club Endowment | 503,428 | 41,794 | 13,202 | 34,835 | — | 593,259 |
| J. C. Rich Agricultural Scholarship | 2,422 | — | 186 | 506 | (311) | 2,803 |
| J.E. Serrine Fdn Endowed Chair of Optical Fiber | 0 | — | 58,114 | 93,743 | — | 151,857 |
| J.M. Lewis Scholarship | 86,630 | — | 2,173 | 5,908 | (3,326) | 91,385 |
| J. P. Williamson Memorial Educational Grant | 4,552 | — | 364 | 991 | (610) | 5,297 |
| J. R. Atkinson, Jr. Memorial Scholarship | 11,866 | — | 297 | 808 | (498) | 12,473 |
| J. R. McComb Scholarship Fund | 13,172 | — | 2,835 | 7,711 | (4,667) | 19,051 |
| James A. Turner Award in Federal Taxation | 665 | — | 210 | 569 | (173) | 1,271 |
| James B. Monroe Memorial Scholarship | 21,352 | — | 3,885 | 10,568 | (6,530) | 29,275 |
| James Lynah Merit Fund | 13,927 | — | 3,653 | 9,911 | (3,012) | 24,479 |
| Jeannie Fraser and George McDonald Endowment Trust | 147 | — | 14,515 | 39,223 | — | 53,885 |
| Jeremiah Milbank Bequest Endowment | 101,724 | — | 2,543 | 6,921 | (4,608) | 106,580 |
| Jeremiah Milbank Sr. Memorial Scholarship Endowment Fund | 24,088 | — | 609 | 1,652 | (514) | 25,835 |
| Jerry Allen Harter Memorial Scholarship | 1,521 | — | 364 | 989 | (596) | 2,278 |
| Jerry B. Addy Memorial Scholarship | 1,090 | — | 159 | 433 | (272) | 1,410 |
| John D Lane Scholarship | 998 | — | 226 | 613 | (372) | 1,465 |
| John M. Ford Memorial Award | 651 | — | 67 | 181 | (111) | 788 |
| John W. Kibler Endowed Fund | 443,909 | — | 11,226 | 30,452 | (8,954) | 476,633 |
| Koloman Lehotsky Forestry Scholarship | 4,804 | — | 730 | 1,987 | (1,372) | 6,149 |
| Langdon Cheves Scholarship | 2,753 | — | 491 | 1,317 | (771) | 3,790 |
| Latt Maxcy Scholarship Endowment | 3,508 | — | 488 | 1,325 | (510) | 4,811 |
| Lena Eaton-Carrie Freeman Award | 664 | — | 54 | 148 | (91) | 775 |
| Lillian and Robert Utsey Chamber Music Series Endowment | 6,084 | — | 81 | 277 | (6,442) | 0 |
| M. C. McKenzie Memorial Scholarship Fund Endowment | 6,312 | — | 794 | 2,160 | (1,354) | 7,912 |
| Mack R. Hays Forestry Award | 619 | — | 79 | 214 | (132) | 780 |
| Major Rudolf Anderson Scholarship | 69,457 | — | 11,021 | 29,978 | (18,495) | 91,961 |
| Manufacturing Integration Endowment | 239,566 | — | 87,900 | 203,012 | (30,660) | 499,818 |
| Marshall William and Grace C. Bell Memorial Scholarship | 4,100 | — | 537 | 1,460 | (904) | 5,193 |
| Mary M. Lohr Faculty Endowment Fund | 562,575 | — | 14,217 | 38,573 | (12,227) | 603,138 |
| Mary P. Byrd Bequest | 303,006 | — | 7,586 | 20,636 | (12,827) | 318,401 |
| May Ervin Wall Fund | 3,056 | — | 276 | 751 | (554) | 3,529 |
| McGee-Robbins Scholarship Endowment | 1,518 | — | 423 | 1,145 | (357) | 2,729 |
| Myrtle Beach Endowment | 1,914,090 | — | 48,374 | 131,243 | (41,411) | 2,052,296 |
| N.A. Garrison Corn Services Program | 196,154 | — | 5,006 | 13,544 | — | 214,704 |
| National Endowment for the Humanities | 62,574 | — | 9,078 | 24,695 | (15,288) | 81,059 |
| Norris Medal Award | 68,717 | — | 2,947 | 8,019 | (5,344) | 74,339 |
| Norris Textile Scholarship | 26,141 | — | 1,800 | 4,897 | (3,095) | 29,743 |
| P. B. Holtzendorff, Jr. Scholarship Fund | 19,824 | — | 1,067 | 2,901 | (1,790) | 22,002 |

| | Fund Balance July 1, 2005 | Additions | Investment Income | Gain/ (Loss) | Transfers | Fund Balance June 30, 2006 |
|---|------------------------------|---------------------|----------------------|---------------------|------------------------|-------------------------------|
| Quasi Endowments (continued): | | | | | | |
| Peden Phi Delta Kappa Endowment | 14,532 | 100 | 372 | 1,006 | — | 16,010 |
| Pee Dee REC Endowment from Land Sales | 1,555,361 | — | 38,963 | 105,973 | (63,879) | 1,636,418 |
| Pierce-Elizabeth Rogers Scholarship Fund | 25,180 | — | 630 | 1,715 | (1,064) | 26,461 |
| Polly H. and Walter L. Lowry Memorial Award | 5,443 | — | 553 | 1,506 | (936) | 6,566 |
| P.W. and V.S. Moore Memorial Library Scholarship | 204,562 | — | 5,220 | 14,125 | — | 223,907 |
| Ralph H. Walker Endowment | 59,426 | — | 1,490 | 4,052 | (2,282) | 62,686 |
| R. Brice Waters Memorial Endowment | 552 | — | 139 | 378 | (234) | 835 |
| Reva W. Burns Nursing Scholarship Endowment | 3,217 | — | 1,056 | 2,821 | (815) | 6,279 |
| Robert Mills Endowed Professorship | 63,230 | — | 8,325 | 22,655 | (15,126) | 79,084 |
| Robert Wardlaw Moorman Memorial Fund | 5,927 | — | 288 | 769 | (459) | 6,525 |
| S. H. Kress Endowment-Research | 178,164 | — | 4,461 | 12,135 | (7,480) | 187,280 |
| S. T. McDowell ROTC Outstanding Leadership Award | (223) | — | 20 | 54 | — | (149) |
| Samuel R. Rhodes Professorship in Electrical Engineering | 59,700 | — | 1,494 | 4,065 | (2,553) | 62,706 |
| Sandhill REC Electronic Library Endowment | 1,209,811 | — | 30,503 | 82,812 | (32,495) | 1,290,631 |
| Sandhill REC Endowment from Land Sales | 6,247,031 | — | 226,955 | 426,503 | (249,405) | 6,651,084 |
| SC Section ASAE Scholarship Endowment | 2,561 | — | 697 | 1,891 | (556) | 4,593 |
| Speck Farrar Scholarship | 30,544 | — | 8,516 | 23,120 | (9,260) | 52,920 |
| Sonny Caudle Memorial Scholarship | 11,118 | — | 284 | 768 | — | 12,170 |
| Stanley Jackson Reeves Memorial Scholarship | 1,181 | — | 328 | 890 | (257) | 2,142 |
| Strom Thurmond Educational Fund | 5,854 | — | 580 | 1,577 | (979) | 7,032 |
| Student Government Endowment for Innovation in Teaching | 17,902 | — | 5,508 | 14,942 | (4,653) | 33,699 |
| Sue King Dunkle Award | 985 | — | 76 | 206 | (131) | 1,136 |
| System Integration Chair Endowment | 544,825 | — | 140,627 | 381,157 | (76,650) | 989,959 |
| Technology Patent Endowment | 3,849,504 | — | 96,497 | 262,406 | (152,524) | 4,055,883 |
| Textile Veterans' Association Endowment Fund | 13,927 | — | 349 | 949 | (573) | 14,652 |
| The Centennial Professorship | 51,582 | — | 7,161 | 19,476 | (12,103) | 66,116 |
| Tigerama Scholarship Fund | 18,910 | — | 3,098 | 8,427 | (5,220) | 25,215 |
| W.F. Barnes & G.E. Bruner Scholarship | 253,872 | — | 6,405 | 17,387 | (6,416) | 271,248 |
| W. N. McAdams Memorial Scholarship Fund | 3,670 | — | 625 | 1,700 | (1,044) | 4,951 |
| W.T. and Ruth M. Patrick Memorial Scholarship | 94,862 | — | 2,396 | 6,501 | (2,207) | 101,552 |
| Wade Stackhouse Graduate Fellowship Fund | 3,627,921 | — | 90,879 | 247,176 | (149,344) | 3,816,632 |
| Wayne Freeman Memorial Scholarship | 13,410 | — | 336 | 914 | (515) | 14,145 |
| Warwick Chemical Fellowship | 44,376 | — | 3,032 | 8,249 | (5,343) | 50,314 |
| West Zone Expansion | 0 | — | — | — | — | 0 |
| William A. Kenyon Scholarship | 22,309 | — | 5,094 | 13,855 | (8,477) | 32,781 |
| William Carroll Barnes Fellowship | 11,744 | — | 769 | 2,093 | (1,335) | 13,271 |
| William J. Latimer Endowment | 814,039 | — | 20,576 | 55,822 | (17,375) | 873,062 |
| William J. Neely Memorial Scholarship | 7,335 | — | 1,176 | 3,199 | (2,073) | 9,637 |
| William Porter Clyburn Memorial Scholarship | 49,185 | — | 6,677 | 18,153 | (10,221) | 63,794 |
| William Megonigal, Jr. Endowment Fund | 20,183 | — | 1,459 | 3,972 | (2,671) | 22,943 |
| Willie and Joe Padget Award | 2,853 | — | 446 | 1,213 | (745) | 3,767 |
| Total Quasi Endowments | 73,481,552 | 458,821 | 2,452,666 | 5,184,811 | (10,706,821) | 70,871,029 |
| Term Endowments | | | | | | |
| Bailey Assistantship Program | 142,436 | — | — | — | — | 142,436 |
| Edna Hope Gregory Term Endowment | 411,525 | — | — | — | — | 411,525 |
| S. T. McDowell ROTC Outstanding Leadership Award | 1,912 | — | — | — | — | 1,912 |
| Stanley Jackson Reeves Memorial Scholarship | 10,890 | — | — | — | — | 10,890 |
| Total Term Endowments | 566,763 | 0 | 0 | 0 | 0 | 566,763 |
| TOTAL ENDOWMENT AND SIMILAR FUNDS | \$ 92,680,600 | \$ 7,967,005 | \$ 2,452,666 | \$ 5,271,220 | \$ (10,749,374) | \$ 97,622,117 |

STATEMENT OF CHANGES IN UNEXPENDED PLANT FUNDS

For the year ended June 30, 2006

| | Fund Balance June 30, 2005 | Receipts | Transfers | Expenditures | Fund Balance June 30, 2006 |
|--|-------------------------------|--------------------|--------------------|---------------------|-------------------------------|
| Proceeds from Investment Earnings: | | | | | |
| Asbestos Claim Settlement | \$ 271,230 | \$ 4,929 | \$ (272,399) | \$ — | \$ 3,760 |
| Maintenance & Renovation Fees | 3,482,223 | 606,834 | — | — | 4,089,057 |
| Sandhill REC Office/Lab Building | 254,756 | — | (254,756) | — | 0 |
| State Treasurer's Accrual Account | 213,035 | (772,214) | — | — | (559,179) |
| Total | <u>4,221,244</u> | <u>(160,451)</u> | <u>(527,155)</u> | <u>0</u> | <u>3,533,638</u> |
| Proceeds from Other: | | | | | |
| Academic Support Center | (431) | (38,861) | — | (39,292) | 0 |
| Athletic Facility Construction | 0 | (1,788,998) | (11,181,847) | (12,970,845) | 0 |
| Asbestos Claims Settlement | (160,841) | 56,396 | 237,057 | — | 132,612 |
| Brooks Center Lighting Upgrade | (15,525) | — | — | (15,525) | 0 |
| Campus Wide Asbestos Abatement | 0 | — | 805 | 25,830 | (25,025) |
| Charleston Architecture Building | (5,522) | — | — | (5,522) | 0 |
| CUF Building - Lower Level Renovation | 0 | (16,341) | — | (16,341) | 0 |
| Daniel Hall Lobby Renovations | (1,353) | 19,500 | — | 18,147 | 0 |
| Dining Improvement Fund | 0 | 900,000 | (900,000) | — | 0 |
| Edwards Hall Second Floor Renovation | (66,186) | (262,417) | — | (328,603) | 0 |
| General Campus Asbestos Abatement | (495) | — | 30,975 | 31,299 | (819) |
| Hendrix Center Ag. Sales Renovation | (6) | — | — | (6) | 0 |
| Housing Improvement Fund | 44,203 | 37,227 | (81,430) | — | 0 |
| Outdoor Lab (Camp Hope) Improvements | (66,233) | — | — | (99,234) | 33,001 |
| Pearce Center A/E Renovation | (12,767) | (723,230) | — | (735,997) | 0 |
| President's Park Rotunda | (17,266) | (24,167) | — | (41,433) | 0 |
| Rhodes Hall HVAC Improvements | 0 | — | 3,561 | 3,561 | 0 |
| Sandhill REC Office/Lab Building | 6,106,829 | — | 254,756 | 223,880 | 6,137,705 |
| Scoreboards Notes Payable | 0 | (667) | 2,091,079 | 2,090,412 | 0 |
| Woodland Cemetery Enhancement | 11,948 | (13,500) | — | (1,552) | 0 |
| Total | <u>5,816,355</u> | <u>(1,855,058)</u> | <u>(9,545,044)</u> | <u>(11,861,221)</u> | <u>6,277,474</u> |
| Proceeds from CUF: | | | | | |
| Academic Support Center | 0 | 68,801 | — | 68,801 | 0 |
| Brooks Center Lighting Upgrade | 0 | 225,000 | — | 225,000 | 0 |
| Campus Green Development (60 N) | 0 | 3,275 | — | 3,275 | 0 |
| Charleston Architecture Building | 0 | 9,942 | — | 9,942 | 0 |
| CUF Building Lower Level Renovation | 0 | 16,300 | — | 16,300 | 0 |
| Edwards Hall 2nd Floor Renovation | 0 | 341,842 | — | 345,571 | (3,729) |
| Golf Practice Area Upgrade | 0 | 10,886 | — | 23,206 | (12,320) |
| Hendrix Center Ag Sales Renovation | 0 | 22,612 | — | 94,224 | (71,612) |
| Newman Hall Renovation | 0 | 68,114 | — | 74,785 | (6,671) |
| Outdoor Lab (Camp Hope) Improvements | 37,729 | 62,299 | — | 133,456 | (33,428) |
| Pearce Center Renovation | 0 | 769,928 | — | 771,748 | (1,820) |
| President's Part Rotunda | 0 | 44,307 | — | 45,191 | (884) |
| Woodland Cemetery Enhancement | 0 | 13,542 | — | 5,310 | 8,232 |
| Total | <u>37,729</u> | <u>1,656,848</u> | <u>0</u> | <u>1,816,809</u> | <u>(122,232)</u> |
| Proceeds from IPTAY: | | | | | |
| Athletic Facility Construction | 0 | 1,788,998 | 23,071,134 | 24,860,132 | 0 |
| IPTAY Building Renovation | 0 | — | 12,534 | 18,988 | (6,454) |
| Total | <u>0</u> | <u>1,788,998</u> | <u>23,083,668</u> | <u>24,879,120</u> | <u>(6,454)</u> |
| Proceeds from Special Capital Improvement Appropriations: | | | | | |
| Baruch Office/Lab Building | 0 | 91,156 | — | 105,132 | (13,976) |
| Outdoor Laboratory (Camp Hope) - Improvements | 17,808 | — | — | 17,620 | 188 |
| Total | <u>17,808</u> | <u>91,156</u> | <u>0</u> | <u>122,752</u> | <u>(13,788)</u> |
| Proceeds from State Economic Development Bonds: | | | | | |
| Graduate Engineering Center - ICAR | 0 | 6,977,425 | — | 6,977,425 | 0 |
| Information Technology Research Center - ICAR | (169) | 5,038,951 | — | 5,049,166 | (10,384) |
| Total | <u>(169)</u> | <u>12,016,376</u> | <u>0</u> | <u>12,026,591</u> | <u>(10,384)</u> |

| | Fund Balance June 30, 2005 | Receipts | Transfers | Expenditures | Fund Balance June 30, 2006 |
|---|-------------------------------|------------------|-------------------|-------------------|-------------------------------|
| Proceeds from State Research | | | | | |
| University Infrastructure: | | | | | |
| Electron Imaging Equipment - AMR | 0 | 1,652,867 | — | 1,652,867 | 0 |
| Land Acquisition - ICAR | 0 | 1,421,918 | — | 1,421,918 | 0 |
| Plaza Construction - ICAR | 0 | 298,475 | — | 298,475 | 0 |
| Parking Structure - ICAR | 0 | 4,407,712 | — | 4,407,712 | 0 |
| Total | <u>0</u> | <u>7,780,972</u> | <u>0</u> | <u>7,780,972</u> | <u>0</u> |
| Proceeds from State Capital Improvement Bonds: | | | | | |
| Edisto Center Construction/Renovation | 0 | 4,075 | — | 4,075 | 0 |
| Long Hall Renovations | (1,930) | 3,474 | — | 1,544 | 0 |
| Plant Industries Research Complex | 0 | 42,166 | — | 42,166 | 0 |
| Total | <u>(1,930)</u> | <u>49,715</u> | <u>0</u> | <u>47,785</u> | <u>0</u> |
| Proceeds from State Institutional Bonds: | | | | | |
| Poole Ag Center HVAC Upgrade | (7,697) | — | 280,685 | 272,988 | 0 |
| Research Lab Building | 0 | — | 53,495 | 53,495 | 0 |
| SIB 2003 F Proceeds | 362,616 | 11,046 | (373,662) | — | 0 |
| Total | <u>354,919</u> | <u>11,046</u> | <u>(39,482)</u> | <u>326,483</u> | <u>0</u> |
| Proceeds from Auxiliary Service Bonds: | | | | | |
| Calhoun Courts Chiller Replacement | (84,594) | — | 812,941 | 1,606,097 | (877,750) |
| Fraternity Dorm Renovation | (6,687) | — | 1,419,431 | 1,412,744 | 0 |
| Johnston A Exterior Upgrade | (352,559) | — | 473,101 | 120,542 | 0 |
| Lightsey Bridge Fire Sprinkler | 0 | — | 79,501 | 1,090,202 | (1,010,701) |
| Mauldin Asbestos Abatement | (406,597) | — | 1,571,589 | 1,164,992 | 0 |
| Revenue Bonds, '03, Proceeds | 736,632 | 30,074 | (1,483,291) | (55,122) | (661,463) |
| Revenue Refunding Bonds 2005 Proceeds | 0 | 136,476 | 3,825,763 | 228,703 | 3,733,536 |
| Total | <u>(113,805)</u> | <u>166,550</u> | <u>6,699,035</u> | <u>5,568,158</u> | <u>1,183,622</u> |
| Proceeds from Athletic Bond Notes: | | | | | |
| Athletic Facilities Construction | 0 | — | 9,355,761 | 10,200,976 | (845,215) |
| Athletic Facility Revenue Bonds 2005 Proceeds | 0 | 232,782 | 5,474,050 | — | 5,706,832 |
| Total | <u>0</u> | <u>232,782</u> | <u>14,829,811</u> | <u>10,200,976</u> | <u>4,861,617</u> |
| Proceeds from Maintenance, Repairs and Renovation: | | | | | |
| ADA/Safety/Welfare | 0 | — | 24,577 | 24,577 | 0 |
| Athletic Facility Construction | 0 | — | 550,291 | 550,291 | 0 |
| Brooks Center Landscaping Renovations | 0 | — | 13,945 | 12,735 | 1,210 |
| Building Exterior Repairs, Painting, and Cleaning | 0 | — | 63,362 | 63,362 | 0 |
| Calhoun Drive Repaving | 0 | — | 116,927 | 116,927 | 0 |
| Campus Carpet Replacement | 0 | — | 15,190 | 15,190 | 0 |
| Campus Fire Alarm System | 0 | — | 5,796 | 5,796 | 0 |
| Cook Lab Freeman Hall Reroof | 0 | — | 188,155 | 174,990 | 13,165 |
| Cooper/Edwards Hall Elevators | 0 | — | 9,176 | 9,176 | 0 |
| Cooper Library HVAC Improvement | 0 | — | 63 | 63 | 0 |
| CU Landfill Expansion | 0 | — | 435 | 435 | 0 |
| Drainage/Irrigation Improvements | 0 | — | 6,198 | 6,198 | 0 |
| Emergency Generators Replacement | 0 | — | 107,589 | 107,589 | 0 |
| Emergency Repairs | 0 | — | 16,287 | 16,287 | 0 |
| Exterior Light Replacement | 0 | — | 13,001 | 12,729 | 272 |
| Eye Wash II | 0 | — | 10,799 | 10,799 | 0 |
| Fernow Street Repave | 0 | — | 91,675 | 91,675 | 0 |
| Gantt Circle Renovations | 0 | — | 14,901 | 14,901 | 0 |
| General Concrete Repairs | 0 | — | 14,063 | 14,063 | 0 |
| Godfrey Hall Reroof | 0 | — | 10,397 | 10,397 | 0 |
| Hendrix and Sikes Steps Repair | 0 | — | 64,418 | 64,418 | 0 |
| Health, Safety, ADA, Welfare | 0 | — | 362 | 362 | 0 |
| HVAC Upgrades and Repairs | 0 | — | 121,975 | 121,975 | 0 |
| Landscape/Irrigation Improvement | 7,494 | (7,494) | 13,972 | 13,972 | 0 |

| | Fund Balance June 30, 2005 | Receipts | Transfers | Expenditures | Fund Balance June 30, 2006 |
|---|-------------------------------|------------------|------------------|------------------|-------------------------------|
| Proceeds from Maintenance, Repairs and Renovation (continued): | | | | | |
| Lee Hall Access Improvements | (1,138) | — | 500,738 | 499,600 | 0 |
| Lee Hall HVAC Upgrade | 0 | — | 25,248 | 25,248 | 0 |
| Lee Hall Reroof | 0 | — | 22,456 | 22,456 | 0 |
| Lee Hall Room 111 Renovation | (1,828) | — | 111,659 | 109,831 | 0 |
| Lowry Hall Reroof | 0 | — | 147,085 | 147,085 | 0 |
| Maintenance, Repairs and Renovations | 2,107,536 | 2,572,489 | (4,487,912) | — | 192,113 |
| McAdams Hall Renovations | 0 | — | 188 | 188 | 0 |
| Martin Hall HVAC Renovations | 0 | — | 27,858 | 27,858 | 0 |
| Olin Hall Reroofing | 0 | — | 151,498 | 151,498 | 0 |
| Poole Ag Center Elevator Replacement | 0 | — | 24,011 | 24,011 | 0 |
| Repair Various Building Leaks | 0 | — | 6,400 | 6,400 | 0 |
| Retaining Wall Replacement | 0 | — | 93,561 | 93,561 | 0 |
| Road/Crosswalk Striping | 0 | — | 12,288 | 12,288 | 0 |
| Road & Sidewalk Repairs | (979) | — | 170,127 | 169,148 | 0 |
| Rock Creek Building Abatement/Demolition | 0 | — | 100,000 | 100,000 | 0 |
| Signage | 0 | — | 25,953 | 25,953 | 0 |
| Signal Light Improvement | 0 | — | 1,126 | 1,126 | 0 |
| Sikes Hall Window Replacement | 0 | — | 398,962 | 398,962 | 0 |
| Storm Drainage Repair | (41) | — | 107,641 | 107,600 | 0 |
| Storm Line Repairs | 0 | — | 5,649 | 5,649 | 0 |
| Thornhill Road Parking Repairs | 0 | — | 146,341 | 146,341 | 0 |
| Tillman Auditorium Paint/Replacement | 0 | — | 19,797 | 19,797 | 0 |
| Tillman Hall Reroofing | 0 | — | 65,500 | 65,500 | 0 |
| TIWET Building Roof Replacement | 0 | — | 357,854 | 357,854 | 0 |
| Washdown Facility Construction | (880) | — | 188,856 | 187,956 | 20 |
| Williamson Road Repairs/Repaving | 0 | — | 303,562 | 303,562 | 0 |
| Total | <u>2,110,164</u> | <u>2,564,995</u> | <u>0</u> | <u>4,468,379</u> | <u>206,780</u> |
| Proceeds from University Auxiliary Funding: | | | | | |
| Jervey/McFadden Renovation A&E | 0 | — | (505,859) | (505,859) | 0 |
| Johnston A Exterior Upgrade | (253) | — | 107,328 | 107,075 | 0 |
| Mauldin Asbestos Abatement | (692) | — | 2,810 | 1,837 | 281 |
| Rowing Facility | 0 | — | (107,425) | (107,425) | 0 |
| Seneca River Basin Project | 0 | — | (104,238) | (104,238) | 0 |
| SIB Capital Projects Fund | 289,655 | — | 303,115 | — | 592,770 |
| Total | <u>288,710</u> | <u>0</u> | <u>(304,269)</u> | <u>(608,610)</u> | <u>593,051</u> |
| Proceeds from Debt Retirement: | | | | | |
| Revenue Bonds - 2003 Proceeds | 51,314 | (51,314) | — | — | 0 |
| SIB - 2003 F Proceeds | 10,233 | (10,233) | — | — | 0 |
| Total | <u>61,547</u> | <u>(61,547)</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Proceeds from Clemson Institutional Capital Project Funds: | | | | | |
| Charleston Architecture Building | 4,180 | — | 69,975 | 74,207 | (52) |
| Chilled Water System Improvement | 0 | — | 207,703 | 243,772 | (36,069) |
| Cooper Library HVAC Improvements | 0 | — | 149,056 | 149,056 | 0 |
| Exterior Light Replacement/Upgrade | 0 | — | 52,499 | 52,499 | 0 |
| Holtendorff Exterior Renovation | (8,027) | — | 11,178 | 3,151 | 0 |
| McAdams Hall Renovations | 17,573 | — | 19,448 | 37,021 | 0 |
| Poole Ag Center HVAC Upgrades | 629,224 | — | — | 509,420 | 119,804 |
| Rhodes Hall Annex Construction | 0 | — | 27 | 1,079 | (1,052) |
| Rhodes HVAC Improvements | 0 | — | 730 | 730 | 0 |
| State Institution Bonds - Capital Projects | 6,127,924 | 362,877 | 3,673,395 | — | 10,164,196 |
| Tillman Hall HVAC Renovations | (533) | — | 3,233 | 2,700 | 0 |
| Total | <u>6,770,341</u> | <u>362,877</u> | <u>4,187,244</u> | <u>1,073,635</u> | <u>10,246,827</u> |
| Proceeds from Clemson Plant Improvement Capital Reserve: | | | | | |
| Plant Improvement Capital Reserve | 708,008 | 33,268 | 75,000 | — | 816,276 |
| Total | <u>708,008</u> | <u>33,268</u> | <u>75,000</u> | <u>0</u> | <u>816,276</u> |

| | Fund Balance June 30, 2005 | Receipts | Transfers | Expenditures | Fund Balance June 30, 2006 |
|---|-------------------------------|----------------|--------------------|--------------------|-------------------------------|
| Proceeds from Clemson Auxiliary | | | | | |
| Facilities Improvement Fund: | | | | | |
| ADA Ramps - Parking L20E | 0 | — | 1,191 | 1,191 | 0 |
| Bookstore Facilities Improvement Fund | 1,665,068 | 138,231 | 500,000 | — | 2,303,299 |
| Calhoun Courts Laundry Upgrade | 0 | — | (8,223) | (8,223) | 0 |
| Calhoun Courts Replace Chiller | (3,508) | — | (1,265,522) | (1,269,030) | 0 |
| Clemson House Renovations | 0 | — | (400,765) | (400,765) | 0 |
| Clemson House New Roof Renovation | 0 | — | (1,211) | (1,211) | 0 |
| Dining Improvement Fund | 3,471,701 | 294,902 | 1,801,061 | — | 5,567,664 |
| Dining Services Repairs/Renovations | 0 | — | (102,659) | (102,659) | 0 |
| Fraternity Dorm Renovation | 0 | — | (527,394) | (527,394) | 0 |
| Housing Improvement Fund | 1,660,603 | 42,399 | (659,987) | — | 1,043,015 |
| HVAC Upgrade 500 Daniel Drive | 0 | — | 11,175 | 11,175 | 0 |
| HVAC Upgrade 203 Daniel Drive | 0 | — | 2,511 | 2,511 | 0 |
| Mauldin Asbestos Abatement | 533 | — | (533) | — | 0 |
| Municipal Services Complex | 0 | — | (550) | (550) | 0 |
| Newman Road Lighting | 0 | — | 8,365 | 8,365 | 0 |
| Parking Facilities Improvement Fund | 827,777 | 50,313 | (69,293) | — | 808,797 |
| Parking Transit Signs for Campus | 0 | — | 437 | 437 | 0 |
| Renovate Parking Lot | 0 | — | (146,946) | (146,946) | 0 |
| Residence Hall Construction | 0 | — | (32,721) | (32,721) | 0 |
| Residence Halls Site Improvement | 0 | — | (112,447) | (112,447) | 0 |
| Total | 7,622,174 | 525,845 | (1,003,511) | (2,578,267) | 9,722,775 |
| Proceeds from Operating Revenues: | | | | | |
| Academic Support Center | 35,772 | — | — | 20,305 | 15,467 |
| AMRL Highbay Renovation | 0 | — | 300,000 | 222,699 | 77,301 |
| Asphalt Pave Lumberyard | 0 | — | 135,926 | 135,926 | 0 |
| Asphalt Research Lab | 0 | — | 30,000 | 16,134 | 13,866 |
| Boiler #4 Emiss Control Equipment Upgrade | 0 | — | 1,400,000 | 109,463 | 1,290,537 |
| Brooks Center Lighting Upgrade | 192,588 | — | — | 192,588 | 0 |
| Building Exterior Repairs/ Painting/ Cleaning | 90,000 | — | (40,000) | 49,626 | 374 |
| Byrnes Room at Cooper Renovation | 0 | — | 50,000 | — | 50,000 |
| Campus Carpet Replacement | 0 | — | 39,282 | — | 39,282 |
| Campus Master Planning | 15,921 | — | — | 13,150 | 2,771 |
| Campus Planning | 150,000 | — | 68,317 | — | 218,317 |
| Cemetery Hill Restoration | 3,856 | — | — | 447 | 3,409 |
| Charleston Architecture Building | 808,333 | — | 158,334 | 163,004 | 803,663 |
| Chilled Lines Replacement | 25,021 | — | (20,000) | 5,021 | 0 |
| CU Landfill Expansion Support | 0 | — | 9,656 | — | 9,656 |
| Distribution Cable Replacement | 452,686 | — | — | 446,722 | 5,964 |
| Douthit Hills Fuel Oil CleanUP | 0 | — | 50,000 | 50,000 | 0 |
| Douthit Hills Precinct Master | 0 | — | 120,000 | 1,257 | 118,743 |
| Earle Hall High Bay Conversion | 0 | — | 610,000 | 34,968 | 575,032 |
| East Campus Chiller Upgrade | 611 | — | (611) | — | 0 |
| Edisto Electron Equipment Installation | 65,000 | — | 6,500 | 70,578 | 922 |
| Edwards Hall 2nd Floor Renovations | 152,573 | — | — | 152,573 | 0 |
| Edwards Hall 4th Floor Carpeting and Repainting | 47,465 | — | — | 43,641 | 3,824 |
| Edwards Office Renovations | 1,851 | — | (222) | 1,629 | 0 |
| Eye Wash II | 34,584 | — | — | 34,584 | 0 |
| Facility Confined Space Manhole Study | 12,578 | — | — | 3,086 | 9,492 |
| Fluor Daniel Renovation | 10,230 | — | — | 2,008 | 8,222 |
| Fraternity Dorm Renovations | 137,000 | — | — | 105,787 | 31,213 |
| Freeman Hall Room Renovations | 180,000 | — | 16,079 | 178,328 | 17,751 |
| Gantt Circle Renovations | 64,959 | — | 107,000 | 160,752 | 11,207 |
| Garrison Arena Horse Barn | 359,869 | — | — | 330,608 | 29,261 |
| Garrison Vent Fans Installation | 0 | — | 20,000 | — | 20,000 |
| Green Book Update | 44,598 | — | (40,000) | 3,587 | 1,011 |
| Health/Safety/Welfare | 1,333 | — | (60) | 1,273 | 0 |
| Heritage Gardens Restrooms | 0 | — | 20,000 | — | 20,000 |
| Holzendorf Pool Area Renovation | 30,000 | — | 209,000 | 33,060 | 205,940 |
| Hunter Hall Lab Renovations | 0 | — | 260,000 | 101,244 | 158,756 |
| Hunter Hall SMART Renovation | 1,153 | — | — | 15 | 1,138 |
| HVAC Repairs and Upgrades | 0 | — | 307,561 | 217,673 | 89,888 |

| | Fund Balance June 30, 2005 | Receipts | Transfers | Expenditures | Fund Balance June 30, 2006 |
|--|-------------------------------|---------------|-------------------|------------------|-------------------------------|
| Proceeds from Operating Revenues (continued): | | | | | |
| ICAR Parking Structure | 250,000 | — | (250,000) | — | 0 |
| ICAR CGEC Equipment | 0 | — | 4,655,375 | 204,775 | 4,450,600 |
| Jervy/McFadden Renovation | 0 | — | 1,211,721 | 1,213,591 | (1,870) |
| Jordan Hall Environmental Chamber Maintenance | 110,000 | — | (55,000) | 9,042 | 45,958 |
| Jordan Exhaust System Upgrade | 140,200 | — | 68,623 | 109,327 | 99,496 |
| Jordan Lab Casework Upgrade | 490,000 | — | (13,623) | 110,800 | 365,577 |
| Kinard Lab HVAC Renovation | 1,225,000 | — | 400,000 | 41,093 | 1,583,907 |
| Landscape Irrigation Improvement | 274 | — | — | 274 | 0 |
| Lee Hall Renovations | 294,602 | — | — | 294,602 | 0 |
| Lemaster Dairy Waste Handling Upgrade | 28,173 | — | — | 11,408 | 16,765 |
| Lowery Hall Elevator Construction | 375,000 | — | — | 43,880 | 331,120 |
| Maintenance Lot Repairs and Repavement | 183,480 | — | 48,000 | 231,232 | 248 |
| Material Recovery Facility | 75,000 | — | (74,560) | 440 | 0 |
| McAdams Cabinet Installation | 10,500 | — | 2,000 | 11,788 | 712 |
| McAdams Hall Renovations | 26,331 | — | — | 25,387 | 944 |
| McAdams Cooling Tele Closets | 15,545 | — | 5,150 | 20,471 | 224 |
| Meeting Facility Repair and Renovations | 238,950 | — | — | 233,618 | 5,332 |
| Microcreamery - A/E | 7,644 | — | — | 104 | 7,540 |
| Newman Hall Renovation | 139 | — | — | 82 | 57 |
| North Charleston Property Acquisition | 0 | — | 120,000 | 86,605 | 33,395 |
| Outdoor Lab Replace Electrical Cable | 45,358 | — | — | 32,358 | 13,000 |
| Outdoor Lab Sewer Line Replacement | 60,931 | — | — | 52,657 | 8,274 |
| Parking/Traffic Improvement | 0 | — | 25,000 | 3,872 | 21,128 |
| Pesticide Handling Facility | (25) | — | 25 | — | 0 |
| Pitner Center roof Replacement | 0 | — | 250,000 | — | 250,000 |
| Plant Industry Complex | 123,861 | — | — | — | 123,861 |
| Poole Ag Center Renovations | 225,000 | — | — | 14,053 | 210,947 |
| P & A Building Exterior Wall Repair | 0 | — | 3,000 | 2,853 | 147 |
| P & A Room Renovations | 51,129 | — | 32,000 | 34,834 | 48,295 |
| Research Lab Building | 0 | — | — | (2,629) | 2,629 |
| Residence Hall Construction | 0 | — | 110,000 | 110,000 | 0 |
| Rhodes Hall HVAC Improvements | 45,004 | — | (46,595) | (1,591) | 0 |
| Riggs Hall Window Replacement | 400,000 | — | — | 33,851 | 366,149 |
| Roads/ Buildings 911 Mapping | 0 | — | 33,000 | 29,862 | 3,138 |
| Road and Sidewalk Repairs | 35,000 | — | 20,000 | 55,000 | 0 |
| Road/Crosswalk Striping | 0 | — | 25,000 | 2,279 | 22,721 |
| Roll-a-Matic Filter Retrofit | 12,561 | — | (12,561) | — | 0 |
| Rowing Facility Construction | 0 | — | 1,800,000 | 922,933 | 877,067 |
| RV Parking Show and Sale Paving | 0 | — | 77,000 | 36,576 | 40,424 |
| Sandhill Administration Building Renovation | 0 | — | 99,700 | 81,312 | 18,388 |
| Seneca River Basin Project | 0 | — | 104,237 | 104,237 | 0 |
| Signage | 10 | — | — | 10 | 0 |
| Sikes Hall Window Replacement | 0 | — | 70,000 | 10,260 | 59,740 |
| Sirrine 4th Floor HVAC Study | 0 | — | 10,000 | — | 10,000 |
| Sirrine 4th Floor HVAC | 0 | — | 20,000 | 6,276 | 13,724 |
| Storm Drainage Repair | 9,656 | — | (9,656) | — | 0 |
| Tillman Auditorium Paint and Repair Floor | 64,414 | — | — | 20,319 | 44,095 |
| Tillman Hall Reroof | 34,000 | — | (1,692) | 32,308 | 0 |
| Turfgrass Research Facility Renovations | 38,173 | — | — | 5,212 | 32,961 |
| Univeristy Facilities Renovation | 299,103 | — | — | 203,562 | 95,541 |
| Visitor's Center Renovation | 60,000 | — | — | 51,306 | 8,694 |
| Washdown Facility Construction | 48,842 | — | — | 34,366 | 14,476 |
| Wastewater Treatment Improvement | 0 | — | 1,200,000 | 83,513 | 1,116,487 |
| Total | <u>7,941,836</u> | <u>0</u> | <u>13,742,906</u> | <u>7,509,844</u> | <u>14,174,898</u> |
| Proceeds from Gift in Kind: | | | | | |
| Garrison Horse Arena | 0 | 50,000 | — | 50,000 | 0 |
| Total | <u>0</u> | <u>50,000</u> | <u>0</u> | <u>50,000</u> | <u>0</u> |

| | Fund Balance June 30, 2005 | Receipts | Transfers | Expenditures | Fund Balance June 30, 2006 |
|--|---------------------------------------|----------------------|----------------------|----------------------|---------------------------------------|
| Proceeds from Housing Improvement Fund: | | | | | |
| Calhoun Courts Laundry Upgrade | 0 | — | 66,346 | 66,346 | 0 |
| Calhoun Courts Replacement Chiller | 0 | — | 1,365,371 | 1,790,203 | (424,832) |
| Clemson House New Roof/Renovation | 0 | — | 15,633 | 15,633 | 0 |
| Clemson House Renovations | 0 | — | 400,703 | 400,703 | 0 |
| Douthit Hills Fuel Oil Cleanup | 0 | — | 442,306 | 442,306 | 0 |
| Exterior Light Replacement/Upgrade | 0 | — | 9,378 | 12,862 | (3,484) |
| Fraternity Area Furnishing and Equipment | 0 | — | 998,931 | 998,931 | 0 |
| Fraternity Dorm Renovation | 0 | — | 1,727,435 | 1,729,548 | (2,113) |
| Housing Improvement Fund | 8 | 12,493 | (994,325) | — | (981,824) |
| Lightsey Bridge Frie Sprinkler | 0 | — | — | 55,150 | (55,150) |
| Mauldin Asbestos Abatement | 0 | — | 185,000 | 185,000 | 0 |
| Residence Hall Construction | 0 | — | 125,230 | 125,230 | 0 |
| Residence Halls Site improvement | 0 | — | 112,527 | 112,527 | 0 |
| Thornhill Road/Parking Repairs | 0 | — | — | 137,712 | (137,712) |
| Total | 8 | 12,493 | 4,454,535 | 6,072,151 | (1,605,115) |
| Proceeds from Dining Improvement Fund: | | | | | |
| Dining Improvement Fund | 351 | 66,686 | 126,222 | — | 193,259 |
| Dining Repairs & Equipment | 0 | — | 111,697 | 111,697 | 0 |
| Dining Services Repairs/Renovation | 0 | — | 552,610 | 552,610 | 0 |
| Residence Hall Construction | 0 | — | 79,133 | 79,133 | 0 |
| Schilletter Dining Hall | 0 | — | 130,397 | 130,397 | 0 |
| Total | 351 | 66,686 | 1,000,059 | 873,837 | 193,259 |
| Proceeds from Parking Improvement Fund: | | | | | |
| ASB Parking Study | 0 | — | 1,404 | 1,404 | 0 |
| Exerior Light Replacement/Upgrade | 0 | — | 9,378 | 6,822 | 2,556 |
| Gantt Circle Renovations | 0 | — | 99,647 | 86,286 | 13,361 |
| Municiple Services Complex | 0 | — | 63,287 | 63,287 | 0 |
| Municiple Services Storage Fee | 0 | — | 104 | 104 | 0 |
| Park/Traffic Improvement | 0 | — | 18,433 | 18,433 | 0 |
| Parking Improvement Fund | 0 | 9,687 | (314,170) | — | (304,483) |
| Rail Replacement E09 Parking Lot | 0 | — | 3,730 | 3,730 | 0 |
| Renovate Parking Lot E09 | 0 | — | 165,753 | 165,753 | 0 |
| Rewire Existing Lights C07 Lot | 0 | — | 9,229 | 9,229 | 0 |
| Thornhill Road/Parking Repairs | 0 | — | 150,000 | 150,000 | 0 |
| Total | 0 | 9,687 | 206,795 | 505,048 | (288,566) |
| Proceeds from Bookstore Improvement Fund: | | | | | |
| Bookstore Improvement Fund | 0 | 27,587 | 44,448 | — | 72,035 |
| Total | 0 | 27,587 | 44,448 | 0 | 72,035 |
| Proceeds from Audit Adjustment: | | | | | |
| Accounts and Retainages Payable | (8,332,677) | — | — | (3,900,638) | (4,432,039) |
| Total | (8,332,677) | 0 | 0 | (3,900,638) | (4,432,039) |
| TOTAL UNEXPENDED PLANT FUNDS | \$ 27,502,613 | \$ 25,370,825 | \$ 56,904,040 | \$ 64,373,804 | \$ 45,403,674 |

STATEMENT OF CHANGES IN CAPITAL ASSETS

For the year ended June 30, 2006

| | Beginning Balance July 1, 2005 | Increases | Decreases | Ending Balance June 30, 2006 |
|---|--------------------------------------|-----------------------------|-----------------------------|------------------------------------|
| Capital assets not being depreciated: | | | | |
| Land and improvements | \$ 8,392,893 | \$ 1,578,858 | \$ — | \$ 9,971,751 |
| Construction in progress* | 54,602,080 | 40,937,220 | 44,173,785 | 51,365,515 |
| Total | <u>62,994,973</u> | <u>42,516,078</u> | <u>44,173,785</u> | <u>61,337,266</u> |
| Depreciable capital assets: | | | | |
| Utilities systems and other non-structural improvements | 25,735,069 | 3,097,818 | — | 28,832,887 |
| Buildings and improvements | 500,656,583 | 46,672,541 | 138,864 | 547,190,260 |
| Computer software | 938,422 | — | — | 938,422 |
| Equipment | 126,911,586 | 13,529,710 | 5,582,504 | 134,858,792 |
| Vehicles | 13,125,318 | 1,241,684 | 484,579 | 13,882,423 |
| Total | <u>667,366,678</u> | <u>64,541,753</u> | <u>6,205,947</u> | <u>725,702,784</u> |
| Less accumulated depreciation for: | | | | |
| Utilities systems and other non-structural improvements | 10,998,913 | 1,159,313 | — | 12,158,226 |
| Buildings and improvements | 182,989,019 | 13,332,114 | 138,864 | 196,182,269 |
| Computer software | 717,740 | 110,341 | — | 828,081 |
| Equipment | 92,697,018 | 11,020,452 | 4,935,985 | 98,781,485 |
| Vehicles | 8,256,845 | 206,946 | 444,792 | 8,018,999 |
| Total | <u>295,659,535</u> | <u>25,829,166</u> | <u>5,519,641</u> | <u>315,969,060</u> |
| Other capital assets, net | <u>371,707,443</u> | <u>38,712,587</u> | <u>686,306</u> | <u>409,733,724</u> |
| CAPITAL ASSETS, NET | <u>\$ 434,702,416</u> | <u>\$ 81,228,665</u> | <u>\$ 44,860,091</u> | <u>\$ 471,070,990</u> |

* Includes current fiscal year capitalized interest of \$316,552

STATEMENT OF CHANGES IN RETIREMENT OF INDEBTEDNESS

For the year ended June 30, 2006

| | Fund Balance July 1, 2005 | Fees and Other Additions | Transfers Between Funds |
|---|---------------------------------|--------------------------------|-------------------------------|
| State Institution Bonds | | | |
| State Institution Bonds Series 1995A | \$ (5,512) | \$ 304,248 | \$ — |
| State Institution Bonds Series 1997B | (18,313) | — | 819,780 |
| State Institution Bonds General Debt Service Fund | 42,910 | 8,878,629 | (8,942,626) |
| State Institution Bonds, Series 2002B, Debt Service | (69,585) | 1,401,898 | — |
| State Institution Bonds, Series 2002B, Cost of Issuance | 25,623 | (25,623) | — |
| State Institution Bonds, Series 2003B, Debt Service | (29,084) | 1,106,009 | — |
| State Institution Bonds, Series 2003B, Cost of Issuance | 22,463 | (22,463) | — |
| State Institution Bonds, Series 2002B, Amortization Costs | (5,124) | 25,623 | — |
| State Institution Bonds, Series 2003B, Amortization Costs | (4,078) | 22,463 | — |
| State Institution Bonds, Series 2003F, Debt Service | (27,267) | 1,158,952 | — |
| State Institution Bonds, Series 2003F, Cost of Issuance | 30,243 | (30,243) | — |
| State Institution Bonds, Series 2003F, Amortization Costs | (4,032) | 30,243 | — |
| Total | <u>(41,756)</u> | <u>12,849,736</u> | <u>(8,122,846)</u> |
| Plant Improvement Bonds | | | |
| Plant Improvement Revenue Fund | 6,942 | — | 85,938 |
| Total | <u>6,942</u> | <u>0</u> | <u>85,938</u> |
| Plant Improvement Refunding Bonds | | | |
| Retirement of Indebtedness, Series 1998 Debt Service | (26,554) | 859,797 | — |
| Retirement of Indebtedness, Series 1998 Refunding Bonds | 25,299 | — | — |
| Total | <u>(1,255)</u> | <u>859,797</u> | <u>0</u> |
| Revenue Bonds | | | |
| Series 1998A, Refunding Bond | 70,438 | — | — |
| Series 1998A, Debt Service | 592,371 | 2,480,188 | — |
| Series 2000, Debt Service | 381,807 | 16,503,480 | — |
| Series 2000, Amortization Bond Issue Costs | 35,905 | (21,543) | — |
| Series 2003, Debt Service | 247,317 | 2,043,164 | — |
| Series 2003, Cost of Issuance | 64,497 | (64,497) | — |
| Series 2003, Amortization Bond Issue Costs | (8,600) | 64,497 | — |
| Series 2005, Cost of Issuance | 0 | 74,368 | — |
| Series 2005, Debt Service | 0 | 825,538 | — |
| Series 2005, Amortization Bond Issue Costs | 0 | 221,304 | — |
| Total | <u>1,383,735</u> | <u>22,126,499</u> | <u>0</u> |
| Athletic Facilities Revenue Bonds | | | |
| Series 2001, Debt Service | 882,987 | 1,702,995 | — |
| Series 2001, Amortization Bond Issue Costs | 124,304 | — | — |
| Series 2003, Debt Service | 445,428 | 155,731 | — |
| Series 2003, Cost of Issuance | 92,752 | (92,752) | — |
| Series 2003, Amort Bond Issue Costs | (7,888) | 92,752 | — |
| Series 2005, Cost of Issuance | 0 | 32,177 | — |
| Series 2005, Debt Service | 0 | 986,441 | — |
| Series 2005, Amortization Bond Issue Costs | 0 | 138,368 | — |
| Total | <u>1,537,583</u> | <u>3,015,712</u> | <u>0</u> |
| Notes and Capital Leases Payable | | | |
| Payments on Notes | (4,450) | — | — |
| Payments on Capital Leases | (37,089) | 360,723 | — |
| Total | <u>(41,539)</u> | <u>360,723</u> | <u>0</u> |
| Audit Adjustments | | | |
| State Treasurer's Appreciation | 20,297 | (55,885) | — |
| Total | <u>20,297</u> | <u>(55,885)</u> | <u>0</u> |
| TOTAL RETIREMENT OF INDEBTEDNESS | <u><u>\$ 2,864,007</u></u> | <u><u>\$ 39,156,582</u></u> | <u><u>\$ (8,036,908)</u></u> |

- A An additional \$985,405 of principal for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund
- B An additional \$386,505 of interest for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund
- C An additional \$141,137 of interest expense/amortization of Bond Premium was booked in the Unexpended Plant Fund
- D An additional \$314,718 of interest expense/amortization of Bond Deferred Loss was booked in the Unexpended Plant Fund

| Retirement of Indebtedness | Interest on Indebtedness | Other Expenses | Bond Issue Costs | Fund Balance June 30, 2006 |
|----------------------------------|--------------------------------|-------------------|------------------------|----------------------------------|
| \$ 235,000 | \$ 68,528 | \$ — | \$ — | \$ (4,792) |
| 600,000 | 217,405 | — | — | (15,938) |
| — | — | 3,200 | — | (24,287) |
| 555,000 | 846,128 | — | — | (68,815) |
| — | — | — | — | 0 |
| 745,000 | 360,548 | — | — | (28,623) |
| — | — | — | — | 0 |
| — | — | — | 1,708 | 18,791 |
| — | — | — | 1,532 | 16,853 |
| 815,000 | 343,777 | — | — | (27,092) |
| — | — | — | — | 0 |
| — | — | — | 2,016 | 24,195 |
| <u>2,950,000</u> | <u>1,836,386</u> | <u>3,200</u> | <u>5,256</u> | <u>(109,708)</u> |
| — | — | — | — | 92,880 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>92,880</u> |
| 665,000 | 189,760 | — | — | (21,517) |
| — | — | — | 4,465 | 20,834 |
| <u>665,000</u> | <u>189,760</u> | <u>0</u> | <u>4,465</u> | <u>(683)</u> |
| — | — | — | 10,308 | 60,130 |
| 1,825,000 | 652,682 | — | — | 594,877 |
| 16,080,000 | 517,912 | — | — | 287,375 |
| — | — | — | 3,591 | 10,771 |
| 700,000 | 1,265,858 | — | — | 324,623 |
| — | — | — | — | 0 |
| — | — | — | 4,300 | 51,597 |
| — | — | — | — | 74,368 |
| 70,000 | 563,787 | — | — | 191,751 |
| — | — | — | 14,754 | 206,550 |
| <u>18,675,000</u> | <u>3,000,239</u> | <u>0</u> | <u>32,953</u> | <u>1,802,042</u> |
| 1,155,000 | 724,743 | — | — | 706,239 |
| — | — | — | 11,300 | 113,004 |
| — | 289,810 | — | — | 311,349 |
| — | — | — | — | 0 |
| — | — | — | 4,715 | 80,149 |
| — | — | — | — | 32,177 |
| — | 352,153 | — | — | 634,288 |
| — | — | — | 6,919 | 131,449 |
| <u>1,155,000</u> | <u>1,366,706</u> | <u>0</u> | <u>22,934</u> | <u>2,008,655</u> |
| — | 47,550 | — | — | (52,000) |
| 336,332 | 12,963 | — | — | (25,661) |
| <u>336,332</u> | <u>60,513</u> | <u>0</u> | <u>0</u> | <u>(77,661)</u> |
| — | — | — | — | (35,588) |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(35,588)</u> |
| <u>\$ 23,781,332</u> | <u>\$ 6,453,604</u> | <u>\$ 3,200</u> | <u>\$ 65,608</u> | <u>3,679,937</u> |
| A | B, C & D | | | |

SCHEDULE OF FEDERAL AWARDS - SUMMARY

For the year ended June 30, 2006

| | CFDA Number | Fund Balance July 1, 2004 | Revenues | Expenditures | Other Additions | Deductions | Fund Balance June 30, 2005 |
|---|----------------|------------------------------|------------------------------|------------------------------|--------------------------|--------------------------|-------------------------------|
| Unrestricted Current Funds | | | | | | | |
| Animal Health | 10.207 | \$ 0 | \$ 11,728 | \$ 11,728 | \$ — | \$ — | \$ 0 |
| Hatch | 10.203 | 0 | 3,368,302 | 3,368,302 | — | — | 0 |
| McIntire Stennis | 10.202 | 0 | 571,810 | 571,810 | — | — | 0 |
| Extension | 10.500 | 0 | 7,386,101 | 7,386,101 | — | — | 0 |
| Total | | <u>0</u> | <u>11,337,941</u> | <u>11,337,941</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Scholarships and Student Aid | | | | | | | |
| Secondary Educational Opportunity Grants | 84.007 | 0 | 558,332 | 559,747 | 1,415 | — | 0 |
| Pell Grant | 84.063 | (2,459) | 4,947,848 | 4,963,030 | 17,641 | — | 0 |
| Total | | <u>(2,459)</u> | <u>5,506,180</u> | <u>5,522,777</u> | <u>19,056</u> | <u>0</u> | <u>0</u> |
| Restricted Current Funds- Other | | | | | | | |
| College Work Study Program | 84.033 | 0 | 579,525 | 503,524 | 94,397 | 170,398 | 0 |
| Federal Job Location and Development | 84.033 | 0 | — | 50,000 | 50,000 | — | 0 |
| Total | | <u>0</u> | <u>579,525</u> | <u>553,524</u> | <u>144,397</u> | <u>170,398</u> | <u>0</u> |
| Loan Funds | | | | | | | |
| Perkins/NDSL | 84.038 | 8,888,502 | — | 184,748 | 202,438 | — | 8,906,192 |
| Total | | <u>8,888,502</u> | <u>0</u> | <u>184,748</u> | <u>202,438</u> | <u>0</u> | <u>8,906,192</u> |
| Agency Funds | | | | | | | |
| Stafford Loans | 84.032 | 0 | 38,115,038 | 38,115,038 | — | — | 0 |
| Federal Direct Plus Loans | 84.268 | (14,494) | — | — | 14,494 | — | 0 |
| Total | | <u>(14,494)</u> | <u>38,115,038</u> | <u>38,115,038</u> | <u>14,494</u> | <u>0</u> | <u>0</u> |
| Sponsored Programs | | | | | | | |
| | | <u>841,981</u> | <u>53,098,201</u> | <u>53,859,498</u> | <u>561,386</u> | <u>168,063</u> | <u>474,008</u> |
| TOTAL FEDERAL AWARDS | | <u>\$ 9,713,530</u> | <u>\$ 108,636,885</u> | <u>\$ 109,573,526</u> | <u>\$ 941,771</u> | <u>\$ 338,461</u> | <u>\$ 9,380,200</u> |



*Supplemental Statements
of Assets*

INVESTMENT IN PLANT - LAND

For the year ended June 30, 2006

| Location | Number of Acres June 30, 2006 | Cost or Book Value July 1, 2005 | Additions/ (Deductions) | Cost or Book Value June 30, 2006 |
|--|-------------------------------------|---------------------------------------|----------------------------|--|
| Adair Property - Laurens County | 518 | \$ 457,000 | \$ — | \$ 457,000 |
| Archbold Center for Tropical Studies | 190 | 150,222 | — | 150,222 |
| Camp Long | 403 | 20,589 | — | 20,589 |
| Clemson Technical Center | 11 | 126,000 | — | 126,000 |
| Coastal Research and Education Center | 325 | 20,857 | — | 20,857 |
| Edisto Research and Education Center | 2,354 | 214,448 | — | 214,448 |
| George Street, Charleston, SC | 1 | 837,239 | — | 837,239 |
| Greenville, SC | 33 | 1,316,206 | 1,578,858 | 2,895,064 |
| Hampton County | 44 | 16,800 | — | 16,800 |
| Land use area | 19,572 | 2,548,389 | — | 2,548,389 |
| Learning forest center | 297 | 163,000 | — | 163,000 |
| Main campus and Clemson area | 2,685 | 451,748 | — | 451,748 |
| Myrtle Beach area | 319 | 40,166 | — | 40,166 |
| Pee Dee Research and Education Center | 2,407 | 1,435,305 | — | 1,435,305 |
| Richland Northeast Industrial Park | 4 | 122,200 | — | 122,200 |
| Sandhill Research and Education Center | 564 | 51,488 | — | 51,488 |
| Simpson Experiment Station | 2,238 | 421,236 | — | 421,236 |
| TOTAL | <u>31,965</u> | <u>\$ 8,392,893</u> | <u>\$ 1,578,858</u> | <u>\$ 9,971,751</u> |

INVESTMENT IN PLANT - BUILDINGS

For the year ended June 30, 2006

| | Building Number | Building Cost | Accumulated Depreciation | Net Book Value June 30, 2006 |
|---|--------------------|------------------|-----------------------------|------------------------------------|
| Buildings: | | | | |
| Administrative Service Building | 000318 | \$ 1,842,075 | \$ 685,155 | \$ 1,156,920 |
| Alumni center | 000250 | 290,018 | 246,515 | 43,503 |
| Animal Diagnostic Lab Building | OC0003 | 5,068,217 | 1,008,982 | 4,059,235 |
| Archbold Center for Tropical Studies | OC0004 | 395,060 | 177,777 | 217,283 |
| Athletic Golf Practice Facility | 001197 | 213,195 | 37,309 | 175,886 |
| Athletic Support Facility | T20031 | 424,074 | 42,407 | 381,667 |
| Barnett Hall | 002009 | 599,590 | 584,594 | 14,996 |
| Barre Hall | 000265 | 2,314,946 | 1,172,667 | 1,142,279 |
| Baseball Facility | 000365 | 6,452,055 | 1,157,648 | 5,294,407 |
| Benet Hall | 002006 | 371,976 | 371,976 | 0 |
| Biosystems Plant Industries Complex | 001259 | 27,070,004 | 3,598,418 | 23,471,586 |
| Bowen Hall | 002002 | 209,057 | 154,093 | 54,964 |
| Brackett Hall | 000030 | 8,250,448 | 3,320,518 | 4,929,930 |
| Bradley Hall | 002004 | 227,853 | 175,313 | 52,540 |
| Brooks Center | 001143 | 12,832,183 | 4,170,459 | 8,661,724 |
| Byrnes Hall | 002015 | 2,519,389 | 2,252,385 | 267,004 |
| Calhoun Courts, Patrick Noble | 002017 | 13,261,215 | 8,163,111 | 5,098,104 |
| Calhoun Mansion | 000047 | 2,201,193 | 218,291 | 1,982,902 |
| Camp Cooper | 009520 | 1,107,286 | 452,662 | 654,624 |
| Camp Long | OC0005 | 335,249 | 258,593 | 76,656 |
| Campus Green - Statue Area | NN0001 | 1,175,788 | 323,342 | 852,446 |
| Central Energy Facility | 000007 | 14,576,340 | 2,925,928 | 11,650,412 |
| Chilled Water Plant | 000376 | 3,566,732 | 1,801,366 | 1,765,366 |
| Clemson Apparel Research | 001168 | 1,501,735 | 576,203 | 925,532 |
| Clemson House | 004100 | 2,316,888 | 2,316,888 | 0 |
| Clemson Staff and Faculty Residences | 004141 | 189,996 | 157,435 | 32,561 |
| Coastal Research and Education Center | 008300 | 220,104 | 88,555 | 131,549 |
| Cook engineering laboratory | 000216 | 150,780 | 150,780 | 0 |
| Cooper Library | 000212 | 6,096,914 | 5,009,719 | 1,087,195 |
| Cope Hall | 002010 | 464,662 | 464,662 | 0 |
| Dillard Building | 000006 | 203,025 | 203,025 | 0 |
| Donaldson Hall | 002001 | 27,271,664 | 681,792 | 26,589,872 |
| Douthit Hills (40) | 004101 | 533,377 | 495,248 | 38,129 |
| Earle Hall | 000023 | 944,701 | 897,054 | 47,647 |
| East Campus Housing Ph. II | 004148 | 22,424,512 | 3,412,068 | 19,012,444 |
| Edgar A. Brown Student Union | | | | |
| University Union | 000253 | 4,194,624 | 3,150,003 | 1,044,621 |
| Edisto Research and Education Center | 008573 | 4,313,139 | 397,524 | 3,915,615 |
| Edwards Hall | 000309 | 4,062,241 | 1,935,797 | 2,126,444 |
| Fernow St. Café | 000404 | 704,830 | 264,311 | 440,519 |
| Fike Field House | 000010 | 19,224,208 | 1,447,645 | 17,776,563 |
| Fire Station | 000348 | 445,601 | 289,641 | 155,960 |
| Flour Daniel EIC | 000388 | 14,692,891 | 5,434,555 | 9,258,336 |
| Forestry Vehicle Service and Office | | | | |
| Building (Ravenel) | 001236 | 162,000 | 28,350 | 133,650 |
| Freeman Hall | 000025 | 487,656 | 224,295 | 263,361 |
| Fruit Research Center | 001188 | 1,191,540 | 375,293 | 816,247 |
| Gas Turbine Laboratory | 000383 | 198,700 | 64,105 | 134,595 |
| Geer Hall | 002011 | 442,649 | 442,649 | 0 |
| Gentry Hall | 004040 | 141,180 | 123,995 | 17,185 |
| Germ Plasma Research | 001113 | 495,464 | 272,505 | 222,959 |
| Godfrey Hall | 000003 | 2,631,774 | 1,441,403 | 1,190,371 |
| Godley-Snell Research Compliance Center | 000411 | 5,035,978 | 1,962,141 | 3,073,837 |
| Griffith Building | 006110 | 454,579 | 113,645 | 340,934 |
| Hardin Hall | 000029 | 7,802,091 | 779,964 | 7,022,127 |

| | Building Number | Building Cost | Accumulated Depreciation | Net Book Value June 30, 2006 |
|--|----------------------------|--------------------------|-------------------------------------|---|
| Buildings (continued): | | | | |
| Hendrix Center | 000416 | 17,213,207 | 3,012,311 | 14,200,896 |
| Holmes | 002023 | 208,195 | 65,061 | 143,134 |
| Holtzendorff Hall | 000004 | 233,496 | 233,496 | 0 |
| Horse Barn #3 | 001200 | 436,049 | 72,888 | 363,161 |
| Horse Research Facility | 001185 | 221,048 | 88,419 | 132,629 |
| Housing Storage Facility | 000417 | 269,870 | 94,455 | 175,415 |
| Housing Warehouse | 001268 | 166,954 | 12,252 | 154,702 |
| Hunter Hall | 000367 | 11,559,393 | 8,103,812 | 3,455,581 |
| Information Technology Research Center - ICAR | 006001 | 15,072,964 | 376,824 | 14,696,140 |
| ITC Building | 000378 | 5,004,375 | 2,377,078 | 2,627,297 |
| Jervey Athletic Center | 000252 | 7,405,388 | 3,123,257 | 4,282,131 |
| Johnstone Hall | 002000 | 3,162,132 | 2,938,457 | 223,675 |
| Jordan Hall | 000272 | 7,754,599 | 6,109,447 | 1,645,152 |
| Kinard Annex | 000034 | 21,434 | 21,434 | 0 |
| Kinard Lab of Physics | 000035 | 1,237,617 | 1,205,328 | 32,289 |
| Lakeside Animal Facility | 000423 | 175,345 | 56,987 | 118,358 |
| Lee Hall/Lee Hall Annex | 000028 | 2,982,713 | 2,412,942 | 569,771 |
| Lehotsky Hall | 000266 | 5,447,327 | 4,113,949 | 1,333,378 |
| Lemaster Dairy Farm | 000323 | 849,563 | 637,172 | 212,391 |
| Lever Hall | 002014 | 2,172,277 | 2,049,034 | 123,243 |
| Lightsey Bridge Apartments | 002020 | 11,959,016 | 4,012,719 | 7,946,297 |
| Linvil Rich Environmental Systems Building | 000406 | 5,186,862 | 2,669,068 | 2,517,794 |
| Littlejohn Coliseum | 000243 | 37,967,995 | 7,628,280 | 30,339,715 |
| Livestock - Poultry incinerator facility | OC0007 | 245,751 | 183,790 | 61,961 |
| Long Hall | 000033 | 491,349 | 489,061 | 2,288 |
| Lowry Hall | 000024 | 2,610,326 | 1,168,890 | 1,441,436 |
| Madren Center | 001144 | 8,945,355 | 2,459,228 | 6,486,127 |
| Manning Hall | 002013 | 1,958,806 | 1,958,806 | 0 |
| Martin Hall | 000036 | 1,821,507 | 1,427,321 | 394,186 |
| Material Research Facility | 001258 | 684,421 | 67,199 | 617,222 |
| Mauldin Hall | 002008 | 1,374,085 | 958,696 | 415,389 |
| McAdams Hall | 000038 | 8,090,601 | 3,037,013 | 5,053,588 |
| McCabe | 002022 | 15,533,717 | 4,854,287 | 10,679,430 |
| Mell Hall | 000005 | 262,556 | 197,392 | 65,164 |
| Memorial Stadium | 000012 | 38,650,661 | 16,401,797 | 22,248,864 |
| Motor pool and central stores buildings | 000210 | 100,827 | 100,827 | 0 |
| Newman Hall | 000039 | 1,134,184 | 1,061,877 | 72,307 |
| Norris Hall | 002005 | 318,739 | 276,527 | 42,212 |
| Olin Hall | 000027 | 272,785 | 272,785 | 0 |
| Outdoor Lab (Camp Hope) | 006140 | 1,036,776 | 929,291 | 107,485 |
| Pee Dee Education Center | 008101 | 2,864,368 | 1,650,268 | 1,214,100 |
| Pee Dee Research Center | 008101 | 4,620,889 | 3,173,440 | 1,447,449 |
| Physical plant - landscape offices and greenhouse | 000249 | 166,514 | 92,396 | 74,118 |
| Poole Agriculture Center | 000040 | 5,091,208 | 3,947,557 | 1,143,651 |
| President's Home | 000043 | 267,257 | 207,574 | 59,683 |
| Radioactive Waste Storage Facility | 000414 | 174,847 | 56,825 | 118,022 |
| Ravenel Research Center - | 001059 | 1,763,491 | 1,017,548 | 745,943 |
| Recycle/Maintenance Building | 001228 | 437,361 | 76,538 | 360,823 |
| Redfern Health Center | 000224 | 1,382,838 | 575,021 | 807,817 |
| Research Lab Building | 001264 | 21,431,323 | 1,321,615 | 20,109,708 |
| Rhodes Engineering Center | 000232 | 1,687,880 | 1,558,651 | 129,229 |
| Riggs Hall | 000026 | 1,100,419 | 538,246 | 562,173 |
| Rust Building - Clemson Technical Center | 001226 | 5,605,414 | 1,521,371 | 4,084,043 |

| | Building Number | Building Cost | Accumulated Depreciation | Net Book Value June 30, 2006 |
|---|----------------------------|--------------------------|-------------------------------------|---|
| Buildings (continued): | | | | |
| Sanders Hall | 002012 | 431,868 | 431,868 | 0 |
| Sandhill Research and Education Center | 008001 | 200,077 | 187,330 | 12,747 |
| Schilletter Dining Hall | 000223 | 3,749,731 | 1,244,252 | 2,505,479 |
| Security IPTAY Building | 001805 | 945,996 | 434,090 | 511,906 |
| Sikes Hall | 000031 | 277,411 | 277,411 | 0 |
| Simpson Experiment Station | OC0008 | 114,545 | 103,992 | 10,553 |
| Sirrine Hall | 000022 | 6,209,257 | 5,949,084 | 260,173 |
| Sloan Tennis Center | 000251 | 431,343 | 150,970 | 280,373 |
| Small animal chemistry & storage facility | 000303 | 337,493 | 269,995 | 67,498 |
| Smith Hall | 002016 | 1,211,790 | 975,674 | 236,116 |
| Soccer Stadium | 000377 | 999,031 | 474,540 | 524,491 |
| Soil Plant Analysis Laboratory | 001096 | 330,210 | 239,402 | 90,808 |
| Strode Tower | 000221 | 2,685,603 | 2,393,592 | 292,011 |
| Strom Thurmond Institute | 001142 | 5,750,741 | 2,643,249 | 3,107,492 |
| Swine Farrowing Facility | 001191 | 317,909 | 139,657 | 178,252 |
| T. Ed Garrison Livestock Arena | 001212 | 7,000,501 | 2,150,871 | 4,849,630 |
| Tennis Grand Stands | 000366 | 1,056,643 | 501,906 | 554,737 |
| Thornhill Community Center | 000410 | 261,119 | 97,920 | 163,199 |
| Thornhill Village Apartments (50) | 002500 | 500,157 | 500,157 | 0 |
| Tillman Hall and Chapel | 000001 | 4,658,950 | 4,658,950 | 0 |
| CIET - Tiwet | 001178 | 2,792,453 | 791,051 | 2,001,402 |
| Vegetable Research Support Land Imp. | LT0046 | 21,141 | 2,546 | 18,595 |
| Vickery Hall | 000382 | 2,654,484 | 995,432 | 1,659,052 |
| Visitors Center | 000421 | 649,065 | 129,814 | 519,251 |
| Wannamaker Hall | 002003 | 142,972 | 142,972 | 0 |
| Washdown Facility | 000108 | 333,479 | 8,337 | 325,142 |
| Waste Management | 000211 | 125,237 | 125,237 | 0 |
| Wind Tunnel Building | 000409 | 291,449 | 79,811 | 211,638 |
| Wren House | 001224 | 1,196,597 | 209,405 | 987,192 |
| Young Hall | 002007 | 375,488 | 375,488 | 0 |
| TOTAL | | \$ 547,190,260 | \$ 196,182,269 | \$ 351,007,991 |

INVESTMENT IN PLANT - CONSTRUCTION IN PROGRESS

For the year ended June 30, 2006

| | Cost July 1, 2005 | Additions/ (Deductions) | Transfers | Cost June 30, 2006 |
|--|----------------------|----------------------------|----------------------|-----------------------|
| Construction in Progress: | | | | |
| Academic Support Center | \$ 348,520 | \$ 49,814 | \$ — | \$ 398,334 |
| Athletic Facilities Constructin/Renovation | 15,570,234 | 19,939,343 | — | 35,509,577 |
| Baruch Lab/Office Building | 0 | 105,132 | — | 105,132 |
| Chilled Water System | 0 | 243,773 | — | 243,773 |
| Fraternity Dorm Renovation | 24,445,493 | 2,826,171 | 27,271,664 | 0 |
| Garrison Horse Barn | 219,095 | 351,644 | 570,739 | 0 |
| Graduate Engineering Center - ICAR | 2,253,968 | 5,974,928 | — | 8,228,896 |
| Information Technology Research Center - ICAR | 10,190,303 | 4,882,662 | 15,072,965 | 0 |
| Jervey McFadden Renovation | 655,660 | 269,277 | 924,937 | 0 |
| Residence Hall (Johnston Location) | 32,721 | 281,642 | — | 314,363 |
| Microcreamery | 42,356 | 104 | — | 42,460 |
| Municiple Service Complex | 550 | 62,737 | — | 63,287 |
| North Carlestone Property Acquisition | 0 | 86,605 | — | 86,605 |
| Parking Sturcutre - ICAR | 0 | 4,407,712 | — | 4,407,712 |
| President's Park Rotunda | 41,433 | 3,758 | — | 45,191 |
| Rowing Facility | 152,175 | 933,873 | — | 1,086,048 |
| Rhodes Hall Annex | 0 | 1,079 | — | 1,079 |
| Sandhill Rec Office Lab Building | 538,415 | 294,643 | — | 833,058 |
| Washdown Facility | 111,157 | 222,323 | 333,480 | 0 |
| TOTAL | \$ 54,602,080 | \$ 40,937,220 | \$ 44,173,785 | \$ 51,365,515 |

INVESTMENT IN PLANT - SOFTWARE

For the year ended June 30, 2006

| | <u>Cost</u> | <u>Accumulated Depreciation</u> | <u>Net Book Value June 30, 2006</u> |
|------------------|-------------------|-------------------------------------|---|
| Software: | | | |
| CUBS Software | \$ 607,400 | \$ 607,400 | \$ 0 |
| Library Software | <u>331,022</u> | <u>220,681</u> | <u>110,341</u> |
| TOTAL | <u>\$ 938,422</u> | <u>\$ 828,081</u> | <u>\$ 110,341</u> |

INVESTMENT IN PLANT - UTILITIES SYSTEMS

For the year ended June 30, 2006

| | Cost | Accumulated Depreciation | Net Book Value June 30, 2006 |
|---|-----------------------------|-------------------------------------|---|
| Utilities Systems (Other than Buildings and Other Nonstructural Permanent Improvement) | | | |
| Nonfederal | \$ 28,678,309 | \$ 12,003,648 | \$ 16,674,661 |
| Federal | 154,578 | 154,578 | 0 |
| TOTAL | <u>\$ 28,832,887</u> | <u>\$ 12,158,226</u> | <u>\$ 16,674,661</u> |