



Supplemental Schedules

For the Year Ended June 30, 2007



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, 2007

ASSETS

Basic Educational and General:

Cash and cash equivalents	\$ 38,437,515
Accounts receivable	3,612,327
Inventories	318,575
Prepaid expenses	2,341,056

Total 44,709,473

Public Service Activities:

Cash and cash equivalents	28,167,746
Federal grants and contracts receivable	1,434,419
Accounts receivable	869,573
Accrued interest receivable	19,483
Prepaid expenses	79,052

Total 30,570,273

Auxiliary Enterprises:

Cash and cash equivalents	39,503,235
Accounts receivable	1,874,239
Accrued interest receivable	342,128
Inventories	490,625
Prepaid expenses	179,994

Total 42,390,221

TOTAL ASSETS \$ 117,669,967

LIABILITIES AND FUND BALANCES

Basic Educational and General:

Accounts payable	\$ 8,482,218
Accrued liabilities	7,078,273
Deferred revenues	4,214,869
Deposits held for others	45,609
Accrued vacation	12,885,727
Fund balance	12,002,777

Total 44,709,473

Public Service Activities:

Accounts payable	890,785
Accrued liabilities	884,643
Deferred revenues	159,634
Deposits held for others	16,884
Accrued vacation	5,432,438
Fund balances reserved for operation (deficit):	
Agricultural research	9,045,294
Cooperative agricultural extension	6,381,949
Regulatory services	4,805,229
Livestock and poultry health	833,950
Other Public Service	63,826
Land and timber-designated	2,055,641

Total 30,570,273

Auxiliary Enterprises:

Accounts payable	1,338,672
Accrued liabilities	877,398
Deferred revenues	15,769,946
Student deposits	1,722,213
Accrued vacation	2,737,835
Fund balance	19,944,157

Total 42,390,221

TOTAL LIABILITIES AND FUND BALANCES \$ 117,669,967

STATEMENT OF CHANGES IN UNRESTRICTED FUND BALANCES

For the year ended June 30, 2007

	Basic Educational and General	Public Service Research	Public Service Extension
Revenues and Other Additions:			
Student fees	\$ 205,419,659	\$ —	\$ —
Federal appropriations	—	3,363,698	6,303,148
State appropriations	104,279,986	19,476,276	21,411,829
Federal grants and contracts	8,016,788	1,131,953	69,724
State grants and contracts	75,991	15,561	3,421
Local grants and contracts	15,294	35,020	180,957
Nongovernmental grants and contracts	833,089	220,994	58,535
Private gifts	147,815	—	—
Endowment income	9,266	—	—
Sales and services of educational departments	89,442	2,241,126	7,982,735
Sales and services of auxiliary enterprises	—	—	—
Other services	17,210,895	83,621	435,366
Total	<u>336,098,225</u>	<u>26,568,249</u>	<u>36,445,715</u>
Expenditures and Mandatory Transfers:			
Expenditures:			
Instruction	152,825,462	—	—
Research	45,922,419	24,697,328	59,143
Extension and public service	5,920,779	37,975	36,832,532
Academic support	47,686,195	430,163	237,852
Student services	18,289,266	—	—
Institutional support	25,602,301	—	—
Operation and maintenance of plant	28,126,586	—	—
Scholarships and fellowships	15,178,530	—	—
Auxiliaries	237,018	—	—
Total	<u>339,788,556</u>	<u>25,165,466</u>	<u>37,129,527</u>
Mandatory Transfers:			
Principal and interest	1,047,665	—	—
Total	<u>1,047,665</u>	<u>0</u>	<u>0</u>
Other Additions/(Deductions):			
Facilities and administrative costs remitted to the State	(234,134)	(80,722)	(57,221)
Transfer to/from other funds	(8,294,455)	(455,324)	(273,484)
Total	<u>(8,528,589)</u>	<u>(536,046)</u>	<u>(330,705)</u>
Total	<u>349,364,810</u>	<u>25,701,512</u>	<u>37,460,232</u>
Net increase/(decrease) in fund balance	(13,266,585)	866,737	(1,014,517)
Fund balance at beginning of year	25,269,362	8,178,557	7,396,466
FUND BALANCE AT END OF YEAR	<u>\$ 12,002,777</u>	<u>\$ 9,045,294</u>	<u>\$ 6,381,949</u>

Regulatory Services	Livestock and Poultry Health	Other Public Service	Land and Timber	Auxiliary Services	Totals
\$ —	\$ —	\$ —	\$ —	\$ 4,058,075	\$ 209,477,734
—	—	—	—	—	9,666,846
1,813,944	3,148,919	204,034	—	—	150,334,988
89,183	62,033	—	—	—	9,369,681
—	—	—	—	—	94,973
—	—	—	—	—	231,271
—	—	—	—	—	1,112,618
—	—	—	—	5,000	152,815
—	—	—	—	—	9,266
3,282,214	355,949	—	29,952	—	13,981,418
—	—	—	—	95,254,859	95,254,859
—	—	—	140,480	1,146,103	19,016,465
<u>5,185,341</u>	<u>3,566,901</u>	<u>204,034</u>	<u>170,432</u>	<u>100,464,037</u>	<u>508,702,934</u>
—	—	—	—	1,323,901	154,149,363
—	—	195,497	453,769	—	71,328,156
4,505,115	3,422,268	—	—	—	50,718,669
13,524	5,130	—	—	131,708	48,504,572
—	—	—	—	5,116,831	23,406,097
—	—	—	—	215,993	25,818,294
—	—	—	—	—	28,126,586
—	—	—	—	5,312,116	20,490,646
—	—	—	—	77,539,537	77,776,555
<u>4,518,639</u>	<u>3,427,398</u>	<u>195,497</u>	<u>453,769</u>	<u>89,640,086</u>	<u>500,318,938</u>
—	—	—	—	262,829	1,310,494
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>262,829</u>	<u>1,310,494</u>
—	(271,773)	—	—	—	(643,850)
—	85,004	—	—	(10,526,330)	(19,464,589)
<u>0</u>	<u>(186,769)</u>	<u>0</u>	<u>0</u>	<u>(10,526,330)</u>	<u>(20,108,439)</u>
4,518,639	3,614,167	195,497	453,769	100,429,245	521,737,871
666,702	(47,266)	8,537	(283,337)	34,792	(13,034,937)
4,138,527	881,216	55,289	2,338,978	19,909,365	68,167,760
<u>\$ 4,805,229</u>	<u>\$ 833,950</u>	<u>\$ 63,826</u>	<u>\$ 2,055,641</u>	<u>\$ 19,944,157</u>	<u>\$ 55,132,823</u>

STATEMENT OF UNRESTRICTED CURRENT FUND REVENUES

For the year ended June 30, 2007

Educational and General:

Income From Students:

Academic fees	\$ 138,650,268
Laboratory fees	4,510,975
MBA program	896,538
Summer session fees	8,939,635
Short courses and seminars	531,536
Cooperative program	26,490
Miscellaneous off-campus courses	2,381,664
Agriculture, Forestry and Life Sciences courses	7,250
Health, Education and Human Development courses	7,077,999
On-line course premium	372,999
Business and Behavioral Science Jr/Sr semester fees	2,418,195
Business and Behavioral Sciences Jr/Sr course fees	771,660
Waivers - Undergraduate	10,458,943
Waivers - Graduate	24,502,622
Student assessed technology fee	1,479,580
Student assessed activity fee	882,230
Student assessed recreation fee	1,070,755
Student Health Fee	4,058,075
Microsoft Licensing	440,315
Educational placement	5

Total 209,477,734

Federal Appropriations:

Animal health	19,837
Hatch	2,108,690
Hatch multi state	672,622
McIntire-Stennis	562,549
Federal Smith-Lever amended	4,390,644
1978 pest management project	113,837
Federal nutrition	1,703,379
Pesticide applicator training	6,631
Cotton insect pest management - special project	16,913
Expanded renewable resources	71,744

Total 9,666,846

State Appropriations:

Educational and general	104,279,986
Agricultural research	19,476,276
Extension	21,411,829
Regulatory and public service	1,813,944
Livestock and poultry health	3,148,919
State energy program	92,315
Bioengineering alliance	111,719

Total 150,334,988

Grants and Contracts:

Federal government	9,369,681
State government	94,973
Local government	231,271
Private sources	1,112,618

Total 10,808,543

Gifts:	
State gifts and contributions	69,525
Private gifts and contributions	83,290
Total	<u>152,815</u>
Endowment Income:	
Landscrip	5,754
Clemson Bequest	3,512
Total	<u>9,266</u>
Sales and Services of Educational Activities:	
Educational and general	79,197
Agricultural research	2,281,298
Agricultural extension services	7,982,760
Regulatory and public service	3,282,214
Livestock and poultry health	355,949
Total	<u>13,981,418</u>
Other Sources:	
Administrative allowances	241,051
Admission application fees graduate	205,435
Admission application fees undergraduate	661,770
Advertising	42
Advanced placement fees	35,449
Alumni events	3,465
Aptitude test fees	10,558
Apparel research fees	184,615
Architecture circulation fees	29,216
Bulk mail receipts	152,758
Collection fees	50,462
Computer service fees	4,285,721
Conferences	530,915
Cooper circulation	132,821
Copier services proceeds	19,085
Credit card convenience fee	510,077
CU-ICAR campus impact fee	240,000
Deferred note late fee	2,775
Educational program fees	665,251
Electricity sales	123,965
Electron microscope fees	167,625
Emergency medical service fees	41,780
Festival revenues	11,595
Fire services agreement	370,745
Forfeitures	34,900
Graduation late fees	25,770
International visitors fees	456
Investment income	252,666
Lab breakage fees	1,825
Late billing fees	6,087
Late registration fees	49,665
Library reference services	106
Media production fees	65,458
Medical exam fees and lab tests	191,754
Merchandise sales	1,773
Miscellaneous	779,262
Miscellaneous reimbursements	495,295

Other Sources (continued):	
Miscellaneous sales	864,273
Orientation fees	690,174
Payment plan fees	118,890
Printing services outside sales	18,678
Proceeds from sale of scrap	9,815
Production fees	61,178
Program and activities revenues	324,585
Publications	9,912
Recreation facility fees	351,193
Registration fees	951,790
Rental fees	247,683
Royalty income	27,071
Sale of surplus property	12,405
Sales tax discount	3,000
Security fees	15,001
Service charges	54,647
Special collections	5,509
Sponsorships	22,462
Student activities	1,627,083
Student health services	1,109,701
Study abroad program fees	852,120
Subscriptions	178
Testing service fees	674,155
Thesis fees	10,187
Transcript and photostat sales	221,579
University printing services	31,185
Workshops	119,818
Total	<u>19,016,465</u>
Total Educational and General	<u>413,448,075</u>
Sales and Services of Auxiliary Enterprises:	
Athletics	39,475,652
Bookstore	1,799,894
Food services - cash operations	1,384,440
Food services - meal plans	11,452,633
Housing	22,366,881
Enterprise applications	4,443,126
Parking services	3,468,560
Student health center	127,998
Student post office	256,666
Summer programs	19,341
Telecommunications services	5,760,999
Tiger 1 Card	959,324
Transportation services	2,605,794
Unallocated	155
Vending	1,133,396
Total Auxiliary Enterprises	<u>95,254,859</u>
TOTAL UNRESTRICTED CURRENT FUND REVENUES	<u>\$ 508,702,934</u>

STATEMENT OF CHANGES IN AUXILIARY ENTERPRISES

For the year ended June 30, 2007

	<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	\$ (2,624,295)	\$ 157	\$ (279,545)	\$ 0	\$ 0	\$ (2,903,683)
Athletics						
Athletic Administration	8,528,523	11,956,892	(3,834,984)	(1,412,650)	(2,473,465)	12,764,316
Athletic Compliance	0	—	(359,885)	—	—	(359,885)
Sports Information	0	—	(741,362)	—	9,943	(731,419)
Public Relations	0	4,216,513	(402,925)	—	(72,354)	3,741,234
Ticket Office	0	—	(808,729)	—	—	(808,729)
Video Productions	0	—	(478,346)	—	34,000	(444,346)
Athletics Building Maintenance	0	—	(2,257,138)	—	149,850	(2,107,288)
Event Promotions	0	—	(154,172)	—	—	(154,172)
Training Room	0	—	(1,478,346)	—	266,494	(1,211,852)
Athletic Grounds & Fields	0	—	(551,275)	—	—	(551,275)
Equipment Room	0	—	(610,453)	—	140,672	(469,781)
Weight Room	0	—	(586,123)	—	52,000	(534,123)
IPTAY Operations	0	—	(2,287,594)	—	2,287,594	0
IPTAY Special	0	—	(44,974)	—	44,974	0
Student Athlete Enrichment Program	0	—	(1,342,103)	—	1,342,103	0
Tiger Cub Club	0	—	(23,115)	—	23,115	0
Baseball	0	573,899	(1,329,585)	—	163,516	(592,170)
Basketball Men	0	1,836,790	(3,533,719)	—	228,468	(1,468,461)
Basketball Women	0	16,994	(1,587,214)	—	246,989	(1,323,231)
Football	0	19,616,866	(10,752,072)	—	2,090,906	10,955,700
Volleyball Women	0	269	(692,399)	—	241,618	(450,512)
Golf	0	—	(360,007)	—	56,662	(303,345)
Soccer Men	0	23,585	(580,707)	—	150,392	(406,730)
Soccer Women	0	8,312	(631,635)	—	245,775	(377,548)
Swimming Men	0	—	(422,559)	—	145,841	(276,718)
Swimming Women	0	—	(419,789)	—	225,471	(194,318)
Tennis Men	0	—	(396,768)	—	67,816	(328,952)
Tennis Women	0	151	(437,892)	—	140,964	(296,777)
Track	0	2,408	(647,855)	—	173,061	(472,386)
Cross Country Women	0	1,656	(747,120)	—	352,014	(393,450)
Rowing Women	0	3,685	(820,544)	—	338,172	(478,687)
Spirit Support Groups	0	—	(106,482)	—	169,511	63,029
Bowl Expenditures	0	1,222,630	(1,001,436)	—	—	221,194
Athletic Facilities Improvements	0	—	(2,168,769)	—	(313,168)	(2,481,937)
AERO Commando CT Airplane	0	—	(507,221)	—	—	(507,221)
Total	<u>8,528,523</u>	<u>39,480,650</u>	<u>(43,105,297)</u>	<u>(1,412,650)</u>	<u>6,528,934</u>	<u>10,020,160</u>
Bookstore	<u>1,453,840</u>	<u>1,799,894</u>	<u>(92,399)</u>	<u>0</u>	<u>(1,160,827)</u>	<u>2,000,508</u>
Campus Services	<u>0</u>	<u>0</u>	<u>(10,550)</u>	<u>0</u>	<u>10,550</u>	<u>0</u>
Food Services						
Food Services-Meal Plans	1,730,201	11,454,281	(9,939,107)	(347,066)	(1,254,510)	1,643,799
Food Services-Cash Operations	350,287	1,382,792	(815,220)	0	(502,110)	415,749
Total	<u>2,080,488</u>	<u>12,837,073</u>	<u>(10,754,327)</u>	<u>(347,066)</u>	<u>(1,756,620)</u>	<u>2,059,548</u>
Enterprise Applications	<u>654,309</u>	<u>4,443,126</u>	<u>(5,266,116)</u>	<u>0</u>	<u>0</u>	<u>(168,681)</u>
Parking Services						
Parking Services	2,155,423	2,818,291	(777,630)	—	(337,790)	3,858,294
Shuttle Operations	0	650,269	(1,654,326)	—	(170,000)	(1,174,057)
Parking Enforcement	0	—	(487,196)	—	—	(487,196)
Parking Permit Sales	0	—	(85,618)	—	—	(85,618)
Parking Facilities Maintenance	0	—	(111,189)	—	(140,000)	(251,189)
Parking Construction	0	—	—	—	(375,743)	(375,743)
Total	<u>2,155,423</u>	<u>3,468,560</u>	<u>(3,115,959)</u>	<u>0</u>	<u>(1,023,533)</u>	<u>1,484,491</u>
Student Health Center	<u>1,461,683</u>	<u>5,332,176</u>	<u>(5,032,055)</u>	<u>0</u>	<u>(389,077)</u>	<u>1,372,727</u>
Student Post Office	<u>15,292</u>	<u>256,666</u>	<u>(260,582)</u>	<u>0</u>	<u>(5,000)</u>	<u>6,376</u>

	Beginning Fund Balance	Revenues	Expenditures	Mandatory Transfers	Nonmandatory Transfers	Ending Fund Balance
Summer Programs	44,532	19,341	(20,425)	0	(43,477)	(29)
Telecommunications	1,116,707	5,760,999	(5,023,939)	0	(1,100,000)	753,767
Tiger 1 Card Office	179,223	959,324	(873,106)	0	(31,936)	233,505
Transportation Services						
Dispatch Operations	1,288,022	1,057,802	(960,101)	—	(1,055)	1,384,668
Maintenance Serv	0	347,167	(434,163)	—	—	(86,996)
Fuel Island/Carwash	0	1,200,825	(1,246,410)	—	—	(45,585)
Total	<u>1,288,022</u>	<u>2,605,794</u>	<u>(2,640,674)</u>	<u>0</u>	<u>(1,055)</u>	<u>1,252,087</u>
University Housing						
University Housing	(163,821)	22,366,881	(4,892,185)	(6,714,105)	(2,666,204)	7,930,566
Administrative Services:						
Director	0	—	(552,203)	—	—	(552,203)
Director	0	—	(199,224)	—	—	(199,224)
Residential Facilities:						
Director	0	—	(3,495,841)	—	—	(3,495,841)
Custodial	0	—	(402,839)	—	—	(402,839)
Maintenance	0	—	(1,079,746)	—	—	(1,079,746)
Projects	0	—	(95,464)	—	—	(95,464)
Housing Life - Staff	0	—	(1,753,680)	—	—	(1,753,680)
Housing - Summer Programs	0	—	(288,788)	—	—	(288,788)
Total	<u>(163,821)</u>	<u>22,366,881</u>	<u>(12,759,970)</u>	<u>(6,714,105)</u>	<u>(2,666,204)</u>	<u>62,781</u>
Vending						
Operations	3,346,239	1,125,171	(114,356)	—	(679,724)	3,677,330
Committee	69,407	8,225	(170,845)	—	125,119	31,906
Fundraising/Searches	303,793	0	(382,770)	—	140,341	61,364
Total	<u>3,719,439</u>	<u>1,133,396</u>	<u>(667,971)</u>	<u>0</u>	<u>(414,264)</u>	<u>3,770,600</u>
TOTALS	<u>\$ 19,909,365</u>	<u>\$ 100,464,037</u>	<u>\$ (89,902,915)</u>	<u>\$ (8,473,821)</u>	<u>\$ (2,052,509)</u>	<u>\$ 19,944,157</u>

STATEMENT OF CURRENT FUNDS REVENUES, EXPENSES AND OTHER CHANGES

For the year ended June 30, 2007

	Unrestricted	Restricted	Total
Revenues:			
Student fees	\$ 209,477,734	\$ —	\$ 209,477,734
Federal appropriations	9,666,846	—	9,666,846
State appropriations	150,334,988	—	150,334,988
Federal grants and contracts	9,369,681	56,058,723	65,428,404
State grants and contracts	94,973	36,911,787	37,006,760
Local grants and contracts	231,271	393,800	625,071
Nongovernmental grants and contracts	1,112,618	11,012,252	12,124,870
Private gifts	152,815	32,122,600	32,275,415
Endowment income	9,266	2,396,643	2,405,909
Sales and services of educational departments	13,981,418	45,492	14,026,910
Sales and services of auxiliary enterprises	95,254,859	—	95,254,859
Other sources	19,016,465	1,247,355	20,263,820
Total current revenues	<u>508,702,934</u>	<u>140,188,652</u>	<u>648,891,586</u>
Expenditures and Mandatory Transfers:			
<i>Educational and general:</i>			
Instruction	154,149,363	5,638,262	159,787,625
Research	71,328,156	49,668,525	120,996,681
Public service	50,718,669	11,608,804	62,327,473
Academic support	48,504,572	1,481,998	49,986,570
Student services	23,406,097	314,390	23,720,487
Institutional support	25,818,294	1,021,258	26,839,552
Operation and maintenance of plant	28,126,586	5,519	28,132,105
Scholarships and fellowships	20,490,646	44,021,250	64,511,896
<i>Educational and general expenditures</i>	<u>422,542,383</u>	<u>113,760,006</u>	<u>536,302,389</u>
<i>Mandatory transfers for:</i>			
Principal and Interest	1,047,665	—	1,047,665
<i>Total educational and general</i>	<u>423,590,048</u>	<u>113,760,006</u>	<u>537,350,054</u>
<i>Auxiliary enterprises:</i>			
Expenditures	77,776,555	8,719	77,785,274
<i>Mandatory transfers for:</i>			
Principal and interest	262,829	—	262,829
<i>Total auxiliary enterprises</i>	<u>78,039,384</u>	<u>8,719</u>	<u>78,048,103</u>
Total expenditures and mandatory transfers	<u>501,629,432</u>	<u>113,768,725</u>	<u>615,398,157</u>
Other transfers and additions/(deductions):			
Indirect cost remitted to State General Fund	(643,850)	—	(643,850)
Other nonmandatory transfers, net	(19,464,589)	(1,939,740)	(21,404,329)
Facilities and administrative charges	—	(10,605,724)	(10,605,724)
Refunded to grantors	—	(696,525)	(696,525)
Administrative and collection costs and other deductions	—	(175,980)	(175,980)
Total other transfers and additions/(deductions)	<u>(20,108,439)</u>	<u>(13,417,969)</u>	<u>(33,526,408)</u>
NET INCREASE (DECREASE) IN FUND BALANCES	<u>\$ (13,034,937)</u>	<u>\$ 13,001,958</u>	<u>\$ (32,979)</u>

STATEMENT OF CURRENT FUND EXPENSES

For the year ended June 30, 2007

	Unrestricted	Restricted	Total
Educational and General Expenses:			
Instruction:			
Agricultural, Forestry and Life Sciences	\$ 17,419,154	\$ 995,557	\$ 18,414,711
Architecture, Arts and Humanities	27,451,703	602,314	28,054,017
Health, Education and Human Development	17,718,250	2,020,225	19,738,475
Engineering and Sciences	45,421,572	1,120,060	46,541,632
Business and Behavioral Sciences	29,465,646	610,533	30,076,179
Division of Computing and Information Technology	3,012,512	—	3,012,512
Student Affairs	1,000	—	1,000
Provost and Vice President, Academic Affairs	2,838,108	237,665	3,075,773
Public Service and Agriculture	144,234	—	144,234
Cooperative Extension Service	28,038	—	28,038
Secretary to the Board	—	16,736	16,736
Campus Level	9,825,861	—	9,825,861
Research	1,652	58,922	60,574
Administration and Advancement	7,104	—	7,104
Athletics	1,331,287	—	1,331,287
Internal Recoveries	(381,803)	(23,750)	(405,553)
Post-closing adjustments	(134,955)	—	(134,955)
Total	154,149,363	5,638,262	159,787,625
Research			
Agricultural, Forestry and Life Sciences	19,156,468	7,732,130	26,888,598
Architecture, Arts and Humanities	304,129	427,274	731,403
Health, Education and Human Development	2,141,067	3,254,847	5,395,914
Engineering and Sciences	23,793,350	29,580,430	53,373,780
Business and Behavioral Sciences	387,717	1,246,563	1,634,280
Division of Computing and Information Technology	479,943	—	479,943
Cooperative Extension Service	35,009	50,043	85,052
Administration and Advancement	58,067	—	58,067
Provost and Vice President, Academic Affairs	24,304	221,864	246,168
Public Service and Agriculture	15,011,096	3,559,968	18,571,064
Financial Affairs	677,295	—	677,295
Campus Level	6,285,855	—	6,285,855
Research	3,656,019	2,352,412	6,008,431
Facilities	160	—	160
Internal Recoveries	(682,323)	(33,008)	(715,331)
Post-closing adjustments	—	1,276,002	1,276,002
Total	71,328,156	49,668,525	120,996,681
Extension and Public Service			
Agricultural, Forestry and Life Sciences	6,918,005	902,423	7,820,428
Architecture, Arts and Humanities	277,141	641,284	918,425
Health, Education and Human Development	2,353,582	1,330,911	3,684,493
Engineering and Sciences	979,121	453,472	1,432,593
Business and Behavioral Sciences	552,398	528,628	1,081,026
Student Affairs	446	78,864	79,310
Public Service and Agriculture	25,038,285	6,490,188	31,528,473
Provost and Vice President, Academic Affairs	3,300	—	3,300
Cooperative Extension Service	13,298,173	1,172,922	14,471,095
Campus Level	2,371,560	—	2,371,560
Administration and Advancement	1,158,920	6,154	1,165,074
Research	—	9,918	9,918
Internal Recoveries	(1,606,907)	(5,960)	(1,612,867)
Post-closing adjustments	(625,355)	—	(625,355)
Total	50,718,669	11,608,804	62,952,828

	Unrestricted	Restricted	Total
Academic Support			
Agricultural, Forestry and Life Sciences	1,255,632	7,910	1,263,542
Architecture, Arts and Humanities	3,003,336	31,472	3,034,808
Health, Education and Human Development	1,357,505	4,911	1,362,416
Engineering and Sciences	3,531,622	14,616	3,546,238
Business and Behavioral Sciences	2,311,802	29,458	2,341,260
Division of Computing and Information Technology	22,462,424	22,306	22,484,730
Libraries	11,816,347	279,469	12,095,816
Provost and Vice President, Academic Affairs	6,624,725	1,088,569	7,713,294
Public Service and Agriculture	1,550,482	2,278	1,552,760
Campus Level	643,052	—	643,052
Research	1,947,754	1,009	1,948,763
Internal Recoveries	(8,029,526)	—	(8,029,526)
Post-closing adjustments	29,417	—	29,417
Total	48,504,572	1,481,998	49,986,570
Student Services			
Agricultural, Forestry and Life Sciences	363,315	5,329	368,644
Business and Behavioral Sciences	397,480	—	397,480
Health, Education and Human Development	153,732	—	153,732
Engineering and Sciences	17,811	—	17,811
Student Affairs	16,885,856	290,789	17,176,645
Provost and Vice President, Academic Affairs	5,669,169	18,272	5,687,441
Campus Level	366,904	—	366,904
Internal Recoveries	(1,073,525)	—	(1,073,525)
Post-closing adjustments	625,355	—	625,355
Total	23,406,097	314,390	23,720,487
Institutional Support			
Administrative Program Services	3,564,703	—	3,564,703
Student Affairs	177,314	9,231	186,545
Office of the President	2,409,787	12,617	2,422,404
Provost and Vice President, Academic Affairs	1,236,867	14,449	1,251,316
Public Service and Agriculture	282,792	—	282,792
Architecture, Arts and Humanities	3,799	4,939	8,738
Health, Education and Human Development	17,776	1,377	19,153
Engineering and Sciences	4,153	—	4,153
Business and Behavioral Sciences	14,772	—	14,772
Financial Affairs	10,385,288	6,064	10,391,352
Secretary to the Board	2,520,621	4,075	2,524,696
Campus Level	2,835,163	—	2,835,163
Administration and Advancement	7,568,905	964,818	8,533,723
Research	732,361	—	732,361
Facilities	1,157,242	473	1,157,715
Internal Recoveries	(7,143,249)	3,215	(7,140,034)
Post-closing adjustments	50,000	—	50,000
Total	25,818,294	1,021,258	26,789,552

	Unrestricted	Restricted	Total
Operation and Maintenance of Plant			
Public Service and Agriculture	158,030	—	158,030
Business and Behavioral Sciences	70,015	—	70,015
Student Affairs	3,907,265	4,710	3,911,975
Campus Level	361,451	—	361,451
Administration and Advancement	42,344	—	42,344
Utilities	13,848,766	—	13,848,766
Facilities	22,286,232	809	22,287,041
Internal Recoveries	(12,547,517)	—	(12,547,517)
Total	<u>28,126,586</u>	<u>5,519</u>	<u>28,132,105</u>
Scholarships and Fellowships			
Agriculture, Forestry and Life Sciences	—	142,279	142,279
Architecture, Arts and Humanities	—	9,119	9,119
Engineering and Sciences	—	17,900	17,900
Business and Behavioral Sciences	—	57,544	57,544
Athletics	5,312,116	108,877	5,420,993
Student Affairs	—	2,996	2,996
Provost and Vice President, Academic Affairs	244,387	43,682,535	43,926,922
Campus Level	14,934,143	—	14,934,143
Total	<u>20,490,646</u>	<u>44,021,250</u>	<u>64,511,896</u>
Total Education and General Expenses	<u>422,542,383</u>	<u>113,760,006</u>	<u>536,877,744</u>
Auxiliary Enterprises:			
Athletics	36,356,567	1,854	36,358,421
Bookstore	94,932	—	94,932
Campus Services	10,550	—	10,550
Food Services - Cash Operations	816,868	—	816,868
Food Services-Meal Plans	9,941,944	—	9,941,944
Housing	12,836,182	5,308	12,841,490
Information Systems Development	5,567,957	—	5,567,957
Parking Services	3,115,959	—	3,115,959
Student Post Office	260,582	1,557	262,139
Summer Programs	20,425	—	20,425
Telecommunications Services	5,024,567	—	5,024,567
Tiger 1 Card	873,106	—	873,106
Transportation Services	2,640,674	—	2,640,674
Unallocated	385,423	—	385,423
Vending	347,982	—	347,982
Internal Recoveries	(517,163)	—	(517,163)
Total Auxiliary Enterprises	<u>77,776,555</u>	<u>8,719</u>	<u>77,785,274</u>
TOTAL CURRENT FUND EXPENSES	<u>\$ 500,318,938</u>	<u>\$ 113,768,725</u>	<u>\$ 614,663,018</u>

STATEMENT OF ENDOWMENT AND SIMILAR FUNDS

For the year ended June 30, 2007

	Fund Balance July 1, 2006	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2007
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	6,344	500	—	—	—	6,844
Clemson University Centennial Professorship	234,753	242	—	—	—	234,995
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	2,060,000	140,000	—	—	—	2,200,000
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 and Leila Singleton Scholarship	20,320	—	—	—	—	20,320
George Dunkleberg Memorial Scholarship Fund	55,300	2,000	—	—	—	57,300
Georgiana Camp Blue Key Service Award	4,448	—	—	—	—	4,448
Hansjorg Wyss - CU End Chair	0	500,000	—	—	—	500,000
Horace Julian Bowles Endowment	10,000	—	—	—	—	10,000
J. C. Rich Agricultural Scholarship	5,000	—	—	—	—	5,000
J.E. Serrine Fdn Endowed Chair of Optical Fibers	2,800,000	97,165	—	—	—	2,897,165
J.E. Serrine Textile Fdn Endowed Chair in Advanced Polymer Fibers	2,800,000	97,165	—	—	—	2,897,165
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	3,080,023	—	—	310,197	(42,074)	3,348,146
Jerry Allen Harter Memorial Scholarship	13,003	—	—	—	—	13,003
Jerry B. Addy Memorial Scholarship	5,273	30	—	—	—	5,303
John D. Lane Scholarship	8,005	—	—	—	—	8,005
John M. Ford Memorial Award	2,010	—	—	—	—	2,010
Koloman Lehotsky Forestry Scholarship	25,514	1,000	—	—	—	26,514
Landscript Bequest	95,900	—	—	—	—	95,900
Langdon Cheves Scholarship	17,211	—	—	—	—	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	4,000,000	1,000,000	—	—	—	5,000,000
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, 2006	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2007
Permanent Endowments (continued):						
Reva W. Burns Nursing Scholarship Endowment	39,876	500	—	—	—	40,376
Robert Mills Endowed Professorship	269,748	—	—	—	—	269,748
Robert Wardlaw Moorman Memorial Fund	5,830	250	—	—	—	6,080
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. Magonigal, Jr. Endowment Fund	38,199	—	—	—	—	38,199
William Porter Clyburn Memorial Scholarship	217,013	—	—	—	—	217,013
Willie and Joe Padgett Award	14,949	—	—	—	—	14,949
Total Permanent Endowments	26,184,325	1,838,852	0	310,197	(42,074)	28,291,300
Quasi Endowments:						
Abney Scholarship Fund	249,181	—	37,400	232,811	(66,595)	452,797
Adelaide McClelland Garden Club Scholarship Fund	9,664	—	773	4,812	(1,415)	13,834
Alan Cade Endowment	292	—	30	184	(61)	445
Anderson Fellowship	3,858	—	360	2,238	(667)	5,789
Anne L. Isenberger Memorial Scholarship	437,827	—	9,969	62,132	—	509,928
Anita and Edward Greene Endowment Fund	5,339	—	795	4,947	(1,403)	9,678
Aramark Schol Quasi-Endowment	103,370	100,000	4,292	27,165	—	234,827
Athletic Awards Program	39,862	—	878	5,466	(1,525)	44,681
Bailey Assistantship Program	39,894	—	3,997	24,880	(7,959)	60,812
Ballenger Quasi Endowment	3,413,187	—	75,431	469,615	(118,069)	3,840,164
Barnes & Noble Endowment	1,565,389	—	35,026	218,161	168,106	1,986,682
Barney Lee Bickley Scholarship	1,006	—	88	547	(174)	1,467
Ben and Kitty Gossett Scholarship	10,013	—	443	2,760	(821)	12,395
Byron R. Ingram Memorial Scholarship	3,353	—	309	1,923	(573)	5,012
Carl I. Poorman Endowment	1,214	—	203	1,262	(364)	2,315
Carolina Panther Academic Scholarship	1,096,366	—	24,135	150,238	(42,803)	1,227,936
Charles C. Kanapaux Scholarship	362,183	62,500	8,336	53,124	(9,252)	476,891
Charles G. Arthur, Jr., Endowment	128,116	—	2,830	17,619	(4,500)	144,065
Charles H. Stone Scholarship Endowment	102,069	5,782	2,287	14,353	(3,189)	121,302
Charles Lee Morgan Memorial Scholarship	451,833	—	9,979	62,128	(15,938)	508,002
Charles S. Henriquez Endowment	894,231	—	19,769	123,076	(30,611)	1,006,465
Clarence A. and Julia C. McLendon Memorial Scholarship Fund	48,645	—	1,069	6,655	(1,986)	54,383
Clark Lindsay McCaslan Award	2,526	—	197	1,227	(256)	3,694
Clemson Community Scholars	6,393,917	—	141,257	879,418	(223,671)	7,190,921
Clemson Graduate Education Program	6,099,625	—	138,890	865,603	—	7,104,118
Clemson Student Loan Fund	679,158	—	15,011	93,458	(23,388)	764,239
Colonel George F. Parker Endowment	449,618	—	9,926	61,792	(16,117)	505,219
Contributions Receivable	461,513	121,370	—	—	—	582,883
Daniel Memorial Loan Fund	46,072	—	2,391	14,886	(3,879)	59,470
David Jennings Memorial Fund	284,638	—	18,984	118,186	(30,242)	391,566
Department of Bioengineering Endowment	7,273,126	—	160,046	996,255	(287,149)	8,142,278
Earle Award	3,310	—	73	453	(135)	3,701
Edgar and Emily Hesslein Scholarship	29,461	—	651	4,054	(1,013)	33,153
Electronic Systems Integration Endowed Chair	196,700	—	51,386	320,250	—	568,336
Edna Hope Gregory	177,953	—	24,475	152,363	(40,900)	313,891
Environmental Scholars Endowment	46,272	—	4,479	27,881	(8,282)	70,350
Ernest R. Ellis Memorial Scholarship	2,544	—	278	1,730	(401)	4,151
Ernest Jewell Hardesty Moore Memorial Award	2,082	—	156	969	(284)	2,923
Eunice and Thomas M. Baswell Memorial Scholarship	2,318	—	271	1,686	(494)	3,781

	Fund Balance July 1, 2006	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2007
Quasi Endowments (continued):						
F. H. H. Calhoun Cemetery Fund	332	—	56	350	—	738
Faculty Senate Endowment	29,526	—	650	4,046	(1,153)	33,069
Forestry Student Scholarship Award	3,520	—	77	482	(141)	3,938
Frank J. Jervey Endowed Educational Fund	158,584	—	6,358	39,575	(12,565)	191,952
General Scholarship Endowment	187,371	10,000	4,186	26,317	(8,078)	219,796
George and Leila Singleton Scholarship	4,400	—	544	3,387	(967)	7,364
George Dunkelberg Memorial Scholarship Fund	13,088	—	1,548	9,645	(2,477)	21,804
Georgianna Camp Blue Key Service Award	3,299	—	170	1,060	(314)	4,215
Hansjorg Wyss - CU Endowed Chair	0	—	3,805	36,790	—	40,595
Henry Stroud Loan Fund	510,097	—	11,275	70,193	(17,566)	573,999
Herman K. Tyler Memorial Scholarship Endowment	22,074	—	488	3,037	(764)	24,835
Horace Julian Bowles Endowment	1,838	—	262	1,629	(406)	3,323
International Student Loan Fund	45,971	—	1,016	6,326	(1,584)	51,729
IPTAY Academic Scholarship Fund	5,280,828	143,120	117,700	735,086	(177,046)	6,099,688
IPTAY Cookbook	115,672	—	—	—	(115,672)	0
IPTAY Life Memb Endow	6,953,614	252,239	433,250	1,602	123,928	7,764,633
IPTAY Tiger Cub Club Endowment	593,259	29,600	13,777	86,234	—	722,870
J. C. Rich Agricultural Scholarship	2,803	—	172	1,068	(312)	3,731
J.E. Serrine Fdn Endowed Chair of Optical Fiber	151,857	—	67,954	426,050	—	645,861
J.E. Serrine Textile Fdn Endowed Chair in Advanced Polymer Fibers	0	—	64,496	404,500	—	468,996
J.M. Lewis Scholarship	91,385	—	2,016	12,553	(3,327)	102,627
J. P. Williamson Memorial Educational Grant	5,297	—	337	2,095	(610)	7,119
J. R. Atkinson, Jr. Memorial Scholarship	12,473	—	274	1,708	(499)	13,956
J. R. McComb Scholarship Fund	19,051	—	2,620	16,311	(4,668)	33,314
James A. Turner Award in Federal Taxation	1,271	—	197	1,225	(309)	2,384
James B. Monroe Memorial Scholarship	29,275	—	3,587	22,330	(6,530)	48,662
James Lynah Merit Fund	24,479	—	3,427	21,334	(5,365)	43,875
Jeannie Fraser and George McDonald Endowment Trust	53,885	—	11,923	73,822	(116,648)	22,982
Jeremiah Milbank Bequest Endowment	106,580	—	2,338	14,549	(4,608)	118,859
Jeremiah Milbank Sr. Memorial Scholarship Endowment Fund	25,835	—	571	3,553	(909)	29,050
Jerry Allen Harter Memorial Scholarship	2,278	—	336	2,094	(596)	4,112
Jerry B. Addy Memorial Scholarship	1,410	—	147	914	(273)	2,198
John D Lane Scholarship	1,465	—	208	1,297	(373)	2,597
John M. Ford Memorial Award	788	—	62	383	(112)	1,121
John W. Kibler Endowed Fund	476,633	—	10,537	65,601	(16,316)	536,455
Koloman Lehotsky Forestry Scholarship	6,149	—	694	4,322	(1,372)	9,793
Langdon Cheves Scholarship	3,790	—	463	2,884	(772)	6,365
Latt Maxcy Scholarship Endowment	4,811	—	457	2,843	(712)	7,399
Lena Eaton-Carrie Freeman Award	775	—	50	312	(91)	1,046
M. C. McKenzie Memorial Scholarship Fund Endowment	7,912	—	733	4,560	(1,355)	11,850
Mack R. Hays Forestry Award	780	—	73	452	(133)	1,172
Major Rudolf Anderson Scholarship	91,961	—	10,176	63,341	(18,496)	146,982
Manufacturing Integration Endowment	499,818	—	105,396	675,890	(70,448)	1,210,656
Marshall William and Grace C. Bell Memorial Scholarship	5,193	—	495	3,084	(904)	7,868
Mary M. Lohr Faculty Endowment Fund	603,138	—	13,320	82,926	(21,334)	678,050
Mary P. Byrd Bequest	318,401	—	7,002	43,582	(12,828)	356,157
May Ervin Wall Fund	3,529	—	252	1,567	(554)	4,794
McGee-Robbins Scholarship Endowment	2,729	—	396	2,465	(631)	4,959
Myrtle Beach Endowment	2,052,296	—	45,327	282,187	(72,477)	2,307,333
Myrtle Beach Land Sale - CUICAR	0	15,000,000	—	—	—	15,000,000
Myrtle Beach Land Sale - undetermined	0	5,060,675	—	—	—	5,060,675
N.A. Garrison Corn Services Program	214,704	—	4,889	30,469	—	250,062
National Endowment for the Humanities	81,059	—	8,381	52,166	(15,289)	126,317
Norris Medal Award	74,339	—	2,708	16,855	(5,344)	88,558
Norris Textile Scholarship	29,743	—	1,660	10,332	(3,095)	38,640
P. B. Holtendorff, Jr. Scholarship Fund	22,002	—	985	6,130	(1,791)	27,326
Peden Phi Delta Kappa Endowment	16,010	100	361	2,248	(194)	18,525
Pee Dee REC Endowment from Land Sales	1,636,418	—	36,024	224,243	(63,879)	1,832,806
Pierce-Elizabeth Rogers Scholarship Fund	26,461	—	582	3,622	(1,065)	29,600

	Fund Balance July 1, 2006	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2007
Quasi Endowments (continued):						
Polly H. and Walter L. Lowry Memorial Award	6,566	—	511	3,179	(937)	9,319
Prudential Demutualization Endowment	0	3,494,917	141,664	—	—	3,636,581
P.W. and V.S. Moore Memorial Library Scholarship	223,907	—	5,098	31,775	—	260,780
Ralph H. Walker Endowment	62,686	—	1,383	8,611	(2,282)	70,398
R. Brice Waters Memorial Endowment	835	—	128	799	(234)	1,528
Reva W. Burns Nursing Scholarship Endowment	6,279	—	1,024	6,388	(1,484)	12,207
Robert Mills Endowed Professorship	79,084	—	7,650	47,613	(15,127)	119,220
Robert Wardlaw Moorman Memorial Fund	6,525	—	274	1,708	(459)	8,048
S. H. Kress Endowment-Research	187,280	—	4,119	25,642	(7,481)	209,560
S. T. McDowell ROTC Outstanding Leadership Award	(149)	—	20	123	—	(6)
Samuel R. Rhodes Professorship in Electrical Engineering	62,706	—	1,378	8,580	(2,553)	70,111
Sandhill REC Electronic Library Endowment	1,290,631	—	28,516	177,530	(45,016)	1,451,661
Sandhill REC Endowment from Land Sales	6,651,084	—	425,019	930,326	(249,406)	7,757,023
SC Section ASAE Scholarship Endowment	4,593	—	654	4,073	(1,013)	8,307
Speck Farrar Scholarship	52,920	—	8,023	49,960	(9,260)	101,643
Sonny Caudle Memorial Scholarship	12,170	50	277	1,731	—	14,228
Stanley Jackson Reeves Memorial Scholarship	2,142	—	310	1,941	(467)	3,926
Strom Thurmond Educational Fund	7,032	—	535	3,331	(979)	9,919
Student Government Endowment for Innovation in Teaching	33,699	—	5,162	32,138	(8,218)	62,781
Sue King Dunkle Award	1,136	—	70	436	(131)	1,511
System Integration Chair Endowment	989,959	—	133,640	832,289	(142,065)	1,813,823
Technology Patent Endowment	4,055,883	—	88,764	549,714	(300,000)	4,394,361
Textile Veterans' Association Endowment Fund	14,652	—	323	2,008	(574)	16,409
The Centennial Professorship	66,116	—	6,617	41,195	(12,103)	101,825
Tigerama Scholarship Fund	25,215	—	2,860	17,800	(5,220)	40,655
W.F. Barnes & G.E. Bruner Scholarship	271,248	—	6,000	37,357	(9,088)	305,517
W. N. McAdams Memorial Scholarship Fund	4,951	—	577	3,592	(1,044)	8,076
W.T. and Ruth M. Patrick Memorial Scholarship	101,552	87,516	2,635	18,103	(2,754)	207,052
Wade Stackhouse Graduate Fellowship Fund	3,816,632	—	84,012	522,960	(149,344)	4,274,260
Wayne Freeman Memorial Scholarship	14,145	—	312	1,943	(515)	15,885
Warwick Chemical Fellowship	50,314	—	2,791	17,373	(5,344)	65,134
William A. Kenyon Scholarship	32,781	—	4,705	29,290	(8,478)	58,298
William Carroll Barnes Fellowship	13,271	—	709	4,413	(1,336)	17,057
William J. Latimer Endowment	873,062	—	19,285	120,062	(30,689)	981,720
William J. Neely Memorial Scholarship	9,637	—	1,082	6,737	(2,073)	15,383
William Porter Clyburn Memorial Scholarship	63,794	—	6,196	38,572	(10,221)	98,341
William Megonigal, Jr. Endowment Fund	22,943	—	1,340	8,343	(2,672)	29,954
Willie and Joe Padget Award	3,767	—	412	2,563	(745)	5,997
Total Quasi Endowments	<u>70,871,029</u>	<u>24,367,869</u>	<u>2,807,733</u>	<u>12,230,131</u>	<u>(2,474,346)</u>	<u>107,802,416</u>
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	300	—	—	—	11,190
Total Term Endowments	<u>566,763</u>	<u>300</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>567,063</u>
TOTAL ENDOWMENT AND SIMILAR FUNDS	<u>\$ 97,622,117</u>	<u>\$ 26,207,021</u>	<u>\$ 2,807,733</u>	<u>\$ 12,540,328</u>	<u>\$ (2,516,420)</u>	<u>\$ 136,660,779</u>

STATEMENT OF CHANGES IN UNEXPENDED PLANT FUNDS

For the year ended June 30, 2007

	Fund Balance June 30, 2006	Receipts	Transfers	Expenditures	Fund Balance June 30, 2007
Proceeds from Investment Earnings:					
Asbestos claim settlement	\$ 3,760	\$ 4,325	\$ —	\$ —	\$ 8,085
Maintenance and renovation fees	4,089,057	699,223	—	—	4,788,280
State Treasurer's accrual account	(559,179)	152,547	—	—	(406,532)
Total	<u>3,533,638</u>	<u>856,095</u>	<u>0</u>	<u>0</u>	<u>4,389,733</u>
Proceeds from Other:					
Asbestos claims settlement	132,612	—	(114,947)	—	17,665
Campus wide asbestos abatement	(25,025)	—	64,700	42,031	(2,356)
Dining improvement fund	0	880,141	—	—	880,141
General campus asbestos abatement	(819)	—	50,247	49,428	0
Sandhill Research and Education Center - office/lab building	6,137,705	—	—	125,362	6,012,343
Total	<u>6,244,473</u>	<u>880,141</u>	<u>0</u>	<u>216,821</u>	<u>6,907,793</u>
Proceeds from CUF:					
Academic Success Center	0	102,954	—	102,954	0
Edwards Hall second floor renovation	(3,729)	4,736	—	4,429	(3,422)
Golf practice area upgrade	(12,320)	361,903	—	438,048	(88,465)
Hendrix Center Agricultural Sales renovation	(71,612)	74,143	—	2,531	0
Heritage Gardens restrooms	0	142,000	—	142,000	0
Newman Hall renovation	(6,671)	31,291	—	24,620	0
Outdoor Lab (Camp Hope) improvements	(427)	427	—	2,272	(2,272)
Poole Agricultural Center - renovate three rooms	0	—	—	14,135	(14,135)
Pearce Center renovation	(1,820)	5,545	—	3,725	0
President's Park rotunda	(884)	1,587	—	1,624	(921)
Woodland Cemetary enhancement	8,232	149,928	—	160,960	(2,800)
Total	<u>(89,231)</u>	<u>874,514</u>	<u>0</u>	<u>897,298</u>	<u>(112,015)</u>
Proceeds from IPTAY:					
Athletic facility construction	0	—	164,061	164,776	(715)
IPTAY building renovation	(6,454)	—	310,371	303,917	0
Memorial Stadium WEZII	0	—	12,524	99,329	(86,805)
Total	<u>(6,454)</u>	<u>0</u>	<u>486,956</u>	<u>568,022</u>	<u>(87,520)</u>
Proceeds from Gifts Other:					
Poole Agricultural Center - renovate three rooms	0	—	10,000	2,756	7,244
Asphalt research lab	0	—	—	21,793	(21,793)
Byrnes Room at Cooper renovation	0	—	5,000	—	5,000
Total	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>24,549</u>	<u>(9,549)</u>
Proceeds from Special Capital Improvement Appropriations:					
Baruch office/lab building	(13,976)	288,996	—	275,020	0
Outdoor Laboratory (Camp Hope) - improvements	188	—	—	188	0
Total	<u>(13,788)</u>	<u>288,996</u>	<u>0</u>	<u>275,208</u>	<u>0</u>
Proceeds from State Economic Development Bonds:					
Graduate Engineering Center - ICAR	0	16,057,181	—	16,057,181	0
Information Technology Research Center - ICAR	(10,384)	153,356	—	142,972	0
Total	<u>(10,384)</u>	<u>16,210,537</u>	<u>0</u>	<u>16,200,153</u>	<u>0</u>
Proceeds from State Research University Infrastructure:					
Bioengineering Research Center	0	334	—	334	0
Computational Center equipment - ICAR	0	7,574,632	—	7,574,632	0
Graduate Engineering Center - ICAR	0	2,071,147	—	2,071,147	0
Land acquisition - ICAR	0	202,662	—	202,662	0
North Charleston land and renovation	0	3,234	—	3,234	0
Plaza construction - ICAR	0	1,678,675	—	1,678,675	0
Parking structure - ICAR	0	15,726,598	—	15,726,598	0
Total	<u>0</u>	<u>27,257,282</u>	<u>0</u>	<u>27,257,282</u>	<u>0</u>

	Fund Balance June 30, 2006	Receipts	Transfers	Expenditures	Fund Balance June 30, 2007
Proceeds from State Capital Improvement Bonds:					
Long Hall renovations	0	(1,352)	—	(1,352)	0
Plant Industries Research Complex	0	41,347	—	41,347	0
Rhodes Hall annex construction	0	351,693	—	351,693	0
Total	0	391,688	0	391,688	0
Proceeds from State Institutional Bonds:					
Academic Success Center	0	—	—	85,135	(85,135)
Bio/Life sciences building	0	—	—	6,930	(6,930)
Charleston architectural building	0	—	5,142,956	5,144,862	(1,906)
Chilled water system improvement	0	—	1,426,865	1,486,318	(59,453)
SIB Series 2007 Proceeds	0	141,643	7,355,179	—	7,496,822
Total	0	141,643	13,925,000	6,723,245	7,343,398
Proceeds from Auxiliary Service Bonds:					
Calhoun Courts chiller replacement	(877,750)	—	2,562,322	1,899,707	(215,135)
Lightsey Bridge fire sprinkler	(1,010,701)	—	1,078,799	68,098	0
Mauldin asbestos abatement	0	—	6,188	6,188	0
Revenue Bonds 2003 proceeds	(661,463)	—	—	(55,122)	(606,341)
Revenue Refunding Bonds 2005 proceeds	3,733,536	73,443	(3,573,540)	228,702	4,737
Total	1,183,622	73,443	73,769	2,147,573	(816,739)
Proceeds from Athletic Bond Notes:					
Athletic facilities construction	(845,215)	—	5,156,948	4,547,848	(236,115)
Athletic Facility Revenue Bonds 2005 Proceeds	5,706,832	126,507	(5,125,128)	—	708,211
Total	4,861,617	126,507	31,820	4,547,848	472,096
Proceeds from Maintenance, Repairs and Renovation:					
ADA/Safety/welfare	0	—	14,095	14,095	0
Brooks Center landscaping renovations	1,210	—	(1,126)	84	0
Building exterior repairs, painting and cleaning	0	—	42	42	0
Calhoun Drive repaving	0	—	195,216	195,216	0
Campus carpet replacement	0	—	42,132	42,132	0
Campus fire alarm system	0	—	115,405	115,405	0
Cemetery Hill restoration	0	—	—	(2,800)	2,800
Clemson Computer Information and Technology - 750 KVA UPS System	0	—	54,228	54,228	0
Clemson Institute of Environmental Toxicology - roof replacement	0	—	23,003	23,003	0
Clemson University landfill expansion	0	—	14,057	14,057	0
Concrete repairs	0	—	21,785	21,785	0
Cook Lab Freeman Hall reroof	13,165	—	—	3,275	,890
Cooper/Edwards Hall Elevators	0	—	94,937	94,937	0
Cooper Library HVAC improvement	0	—	6,558	6,558	0
Earle Hall irrigation/courtyard	0	—	45,262	45,262	0
Emergency repairs	0	—	20,769	20,769	0
Exterior light replacement	272	—	(230)	42	0
Exterior light upgrades	0	—	18,074	18,074	0
Eye wash II	0	—	3,755	3,755	0
Fike Pool study and repair	0	—	41,432	41,432	0
Gantt Circle renovations	0	—	14,006	14,006	0
Godfrey Hall reroof	0	—	729	729	0
Hunter Hall fire alarm upgrade	0	—	13,200	13,200	0
HVAC upgrades and repairs	0	—	98,270	89,270	9,000
Landscape/irrigation improvement	0	—	59,386	59,386	0
Lee Hall access improvements	0	—	5,786	4,816	970
Lee Hall HVAC upgrade	0	—	2,311	2,311	0
Lee Hall reroof	0	—	512,323	512,323	0
Lee Hall room 111 renovation	0	—	8,238	8,238	0
Lehotsky Hall fume renovation	0	—	9,808	9,808	0
Littlejohn fascia insulation	0	—	1,826	1,826	0
Lowery Hall elevator construction	0	—	118,049	118,049	0

	Fund Balance June 30, 2006	Receipts	Transfers	Expenditures	Fund Balance June 30, 2007
Proceeds from Maintenance, Repairs and Renovation (continued):					
Maintenance, repairs and renovations	192,113	2,353,719	(2,516,884)	—	28,948
Martin Hall HVAC renovations	0	—	18,377	18,377	0
Poole Agricultural Center elevator replacement	0	—	213,120	213,120	0
Repair various building leaks	0	—	16,042	16,042	0
Road and sidewalk repairs	0	—	66,254	66,254	0
Roof repairs	0	—	34,000	34,000	0
Signage	0	—	37,083	37,083	0
Signal light improvement	0	—	4,188	4,188	0
Sikes Hall window replacement	0	—	4,326	4,326	0
Sikes lot steamline replacement	0	—	11,126	11,126	0
Storm line repairs	0	—	16,328	16,328	0
Storm water repairs	0	—	104,327	104,327	0
South Palmetto Road repairs	0	—	383,405	383,405	0
Thornhill Road parking repairs	0	—	47	47	0
Washdown facility construction	20	—	5,095	5,115	0
Zoology building demolition	0	—	49,840	49,840	0
Total	206,780	2,353,719	0	2,508,891	51,608
Proceeds from University Auxiliary Funding:					
Mauldin asbestos abatement	281	—	(281)	—	0
State Institution Bonds, capital projects fund	592,770	—	102,719	—	695,489
Total	593,051	0	102,438	0	695,489
Proceeds from Clemson Institutional Capital Project Funds:					
Brooks Center sound system	0	—	786	1,215	(429)
Charleston architecture building	(52)	—	195	143	0
Chilled water system improvement	(36,069)	—	270,696	312,256	(77,629)
Computer Center roof replacement	0	—	—	17,926	(17,926)
Cooper Library HVAC improvements	0	—	40,740	92,911	(52,171)
Dillard Hall reroof	0	—	—	6,791	(6,791)
Freeman lower reroof	0	—	954	15,415	(14,461)
Graduate Engineering Center - ICAR	0	—	1,557,186	1,575,637	(18,451)
Highway 93 campus edge/cowpaths	0	—	37,371	79,004	(41,633)
Information technology facility construction	0	—	5,435	5,626	(191)
Landscape mechanic shop replacement	0	—	95	95	0
Newman Hall renovation	0	—	156,780	157,602	(822)
Poole Agricultural Center HVAC upgrades	119,804	—	869,833	992,270	(2,633)
Poole Agricultural Center window/brick veneer repair	0	—	—	6,150	(6,150)
Rhodes Hall Annex construction	(1,052)	—	91,874	(775)	91,597
State Institution Bonds - capital projects	10,164,196	484,774	3,052,653	—	13,701,623
Tillman Hall Auditorium paint, replace furnishings	0	—	21,538	21,538	0
Total	10,246,827	484,774	6,106,136	3,283,804	13,553,933
Proceeds from Clemson Plant Improvement Capital Reserve:					
Cooper Library HVAC improvement	0	—	10,912	10,912	0
Plant Improvement capital reserve	816,276	50,362	169,087	—	1,035,725
Total	816,276	50,362	179,999	10,912	1,035,725
Proceeds from Operating Revenues:					
Architecture Arts and Humanities/Engineering and Science master plan	0	—	102,000	—	102,000
Academic Success Center	15,467	—	—	4,014	11,453
ADA/Safety/Welfare	0	—	10,248	8,491	1,757
Advanced Materials Research Laboratory highway renovation	77,301	—	—	61,863	15,438
Asphalt research lab	13,866	—	—	(16,134)	30,000
Baruch office/lab building	0	—	610,000	—	610,000
Bio/Life Sciences building construction	0	—	251,694	251,694	0
Boiler #4 emission control equipment upgrade	1,290,537	—	—	883,051	407,486
Botanical Garden curbing	0	—	16,000	14,788	1,212

	Fund Balance June 30, 2006	Receipts	Transfers	Expenditures	Fund Balance June 30, 2007
Proceeds from Operating Revenues					
(continued):					
Building exterior repairs/painting/cleaning	374	—	12,000	11,375	999
Byrnes Room at Cooper renovation	50,000	—	—	26,709	23,291
Campus carpet replacement	39,282	—	(12,080)	27,202	0
Campus fire alarm system upgrade	0	—	1,546	960	586
Campus master planning	2,771	—	—	2,327	444
Campus planning	218,317	3,500	134,862	—	356,679
Cemetery Hill restoration	3,409	—	—	2,842	567
Charleston architecture building	803,663	—	158,333	129,702	832,294
Clemson University landfill expansion support	9,656	—	5,000	7,413	7,243
Concrete repairs	0	—	2,759	—	2,759
Cooper/Edwards Hall elevators	0	—	17,000	—	17,000
Distribution cable replacement	5,964	—	—	5,964	0
Douthitt Hills precinct master	118,743	—	—	65,692	53,051
Dropout Center ADA ramp/restroom	0	—	24,752	24,752	0
Earle Hall high bay conversion	575,032	—	300,000	68,629	806,403
Edisto Research and Education Center upgrade	0	—	200,000	8,549	191,451
Edisto electron equipment installation	922	—	(922)	—	0
Edwards Hall second floor renovations	0	—	—	(3,422)	3,422
Edwards Hall fourth floor carpeting and repainting	3,824	—	(3,824)	—	0
Energy conservation improvements	0	—	413,500	378,159	35,341
Facility confined space manhole study	9,492	—	(8,882)	610	0
Fike pool study and repair	0	—	17,000	455	16,545
Fire protection study	0	—	3,500	697	2,803
Fixed price projects	0	—	72,035	35,045	36,990
Fluor Daniel renovation	8,222	—	—	1,430	6,792
Fraternity dorm renovations	31,213	—	—	31,213	0
Freeman Hall room renovations	17,751	—	21,729	39,480	0
Gantt Circle renovations	11,207	—	(8)	11,199	0
Garrison Arena horse barn	29,261	—	(2,636)	26,625	0
Garrison Arena paving RV parking	40,424	—	—	32,859	,565
Garrison Arena vent fans installation	20,000	—	—	14,989	5,011
Graduate Engineering Center - ICAR	0	—	8,355,375	3,737,311	4,618,064
Green book update	1,011	—	—	214	797
Hardin Hall - room 127 wall storage	0	—	5,918	—	5,918
Hendrix Building - room 210 door replacement	0	—	2,000	—	2,000
Heritage Gardens restrooms	20,000	—	—	20,000	0
Highway 93 campus edge/cowpaths	0	—	30,000	—	30,000
Highway 93 sidewalk - Riggs Hall study	0	—	20,000	11,099	8,901
Holzendorf Hall pool area renovation	205,940	—	—	138,295	67,645
Hunter Hall lab renovations	158,756	—	—	48,344	110,412
Hunter Hall SMART renovation	1,138	—	(1,138)	—	0
HVAC repairs and upgrades	89,888	—	90,000	176,707	3,181
ICAR Plaza construction	0	100,000	—	—	100,000
ICAR CGEC equipment	4,450,600	—	(4,655,375)	(204,775)	0
Information Technology Center HVAC improvements	0	—	120,000	105,269	14,731
Jervy/McFadden renovation	(1,870)	—	185,629	183,759	0
Jordan Hall enviromental chamber maintenance	45,958	—	—	25,799	20,159
Jordan exhaust system upgrade	99,496	—	—	85,940	13,556
Jordan Lab casework upgrade	365,577	—	(16,785)	348,792	0
Kinard Lab HVAC renovation	1,583,907	—	—	58,292	1,525,615
Lemaster Farm dairy waste handling upgrade	16,765	—	—	3,792	12,973
Lowery Hall elevator construction	331,120	—	—	323,274	7,846
Maintenance lot repairs and repavement	248	—	(248)	—	0
Master campus planning	0	—	140,000	10,800	129,200
McAdams Hall cabinet installation	712	—	(712)	—	0
McAdams Hall cooling tele closets	224	—	(224)	—	0
McAdams Hall renovations	944	—	(218)	726	0
Meeting Facility Repair and Renovations	5,332	—	(4,573)	759	0
Microcreamery - A/E	7,540	—	—	—	7,540
Mower washdown at lumberyard	0	—	40,000	38,241	1,759
Newman Hall renovation	57	—	223,889	223,946	0
North Charleston land and renovation	33,395	—	—	—	33,395
Outdoor Lab replace electrical cable	13,000	—	(13,000)	—	0

	Fund Balance June 30, 2006	Receipts	Transfers	Expenditures	Fund Balance June 30, 2007
Proceeds from Operating Revenues					
(continued):					
Outdoor Lab sewer line replacement	8,274	—	(3,324)	4,950	0
Parking/Traffic improvement	21,128	—	(653)	20,475	0
Parking/Transport master plan	0	—	270,000	247,982	22,018
Pitner Center roof replacement	250,000	—	245,000	247,385	247,615
Plant Industry Complex	123,861	—	—	—	123,861
Poole Agricultural Center renovations	210,947	—	—	150,412	60,535
Press Conference Room AV design	0	—	211,000	26,545	184,455
Poole Agricultural Center exterior wall repair	147	—	—	—	147
Poole Agricultural Center room renovations	48,295	—	25,000	72,362	933
Poole Agricultural Center upgrade	0	—	50,000	607	49,393
Redfern Health Center expansion	0	—	200,000	238	199,762
Research lab building	2,629	—	(2,629)	—	0
Residence Hall construction	0	—	41,000	35,000	6,000
Rhodes Hall annex construction	0	—	1,447,485	—	1,447,485
Riggs Hall window replacement	366,149	—	—	23,133	343,016
Roads/ buildings 911 mapping	3,138	—	(2,759)	379	0
Road/crosswalk striping	22,721	—	—	14,960	7,761
Rock Creek buildings demolition	0	—	240	240	0
Rowing facility construction	877,067	—	24,039	902,981	(1,875)
Sandhills Research and Education Center administration building renovation	18,388	—	(7,781)	10,607	0
Sikes Hall cabinet storage renovation	0	—	2,650	—	2,650
Sikes Hall fresco restoration	0	—	15,000	9,825	5,175
Sikes Hall third floor study	0	—	150,000	11,485	138,515
Sikes Hall window replacement	59,740	—	(1,511)	58,229	0
Sirrine Hall fourth floor HVAC	13,724	—	700,000	80,258	633,466
Sirrine Hall fourth floor HVAC study	10,000	—	(10,000)	—	0
Tillman Auditorium paint and repair floor	44,095	—	50,000	72,666	21,429
Tillman Hall lighting	0	—	1,000	730	270
Turfgrass Research Facility renovations	32,961	—	—	—	32,961
Univeristy Facilities renovation	95,541	—	—	70,496	25,045
Visitor's Center renovation	8,694	—	(7,371)	1,323	0
Washdown facility construction	14,476	—	—	12,125	2,351
Wastewater treatment improvement	1,116,487	—	—	1,044,612	71,875
Wind Load Test Facility trestle	0	—	2,198	975	1,223
Total	14,174,898	103,500	10,264,728	10,616,786	13,926,340
Proceeds from Housing Improvement Fund:					
CalhounCourts replacement chiller	(424,832)	—	1,561,190	1,096,836	39,522
Carpet residence halls and apartments	0	—	100,780	100,780	0
Clemson House new roof/renovation	0	—	21,485	21,485	0
Douthit Hills demolition	0	—	12,254	12,254	0
Douthit Hills demolition of house units	0	—	9,004	9,004	0
Emergency generator Holmes/McCabe	0	—	3,118	3,118	0
Exterior light replacement/upgrade	(3,484)	—	4,465	981	0
Fraternity dorm renovation	(2,113)	—	92,143	90,030	0
High rise beautification	0	—	477	477	0
Housing asbestos abatement	0	—	14,016	14,016	0
Housing improvement fund	61,191	(12,493)	(823,207)	—	(774,509)
Housing master plan	0	—	28,587	28,587	0
Landfill expansion	0	—	8,720	8,720	0
Lightsey Bridge frie sprinkler	(55,150)	—	513,271	458,121	0
Residence Hall construction	0	—	53,305	53,305	0
Thornhill Road/parking repairs	(137,712)	—	141,730	4,018	0
Total	(562,100)	(12,493)	1,741,338	1,901,732	(734,987)

	Fund Balance June 30, 2006	Receipts	Transfers	Expenditures	Fund Balance June 30, 2007
Proceeds from Dining Improvement Fund:					
Dining improvement fund	5,760,923	452,813	561,879	—	6,775,615
Dining repairs and equipment	0	—	129,120	29,120	0
Fernow Street Café renovation	0	—	6,447	6,447	0
Residence Hall construction	0	—	30,538	30,538	0
Schilletter Convenience Store	0	—	13,868	13,868	0
Schilletter Dining Hall	0	—	258,148	258,148	0
Total	<u>5,760,923</u>	<u>452,813</u>	<u>1,000,000</u>	<u>438,121</u>	<u>6,775,615</u>
Proceeds from Parking Improvement Fund:					
Cemetery Drive entrance phase II	0	—	1,073	1,073	0
Exerior light replacement/upgrade	2,556	—	4,049	6,605	0
Gantt Circle renovations	13,361	—	(626)	12,735	0
Lightsey Bridge Cat Bus route repaving	0	—	104,123	104,123	0
Lightsey Bridge lot entrance renovation	0	—	62,051	62,051	0
Lot C-07 lighting repair	0	—	6,943	6,943	0
Municiple services complex	0	—	84,285	83,969	316
Municiple services storage facility	0	—	143,040	143,040	0
Park/traffic improvement	0	—	9,015	9,015	0
Parking improvement fund	504,314	41,232	(46,524)	—	499,022
West End Zone curb/gutter relocation	0	—	8,314	8,314	0
Total	<u>520,231</u>	<u>41,232</u>	<u>375,743</u>	<u>437,868</u>	<u>499,338</u>
Proceeds from Bookstore Improvement Fund:					
Bookstore improvement fund	2,375,334	183,620	500,000	—	3,058,954
Total	<u>2,375,334</u>	<u>183,620</u>	<u>500,000</u>	<u>0</u>	<u>3,058,954</u>
Proceeds From Athletic Improvement Fund:					
Athletic improvement fund	0	3,749	522,078	—	525,827
Fire protection study	0	—	3,097	3,097	0
Rowing facility construction	0	—	74,826	74,826	0
Total	<u>0</u>	<u>3,749</u>	<u>600,001</u>	<u>77,923</u>	<u>525,827</u>
Proceeds from Audit Adjustment:					
Accounts and retainages payable	(4,432,039)	—	—	(376,565)	(4,055,474)
Total	<u>(4,432,039)</u>	<u>0</u>	<u>0</u>	<u>(376,565)</u>	<u>(4,055,474)</u>
TOTAL UNEXPENDED PLANT FUNDS	<u>\$ 45,403,674</u>	<u>\$ 50,762,122</u>	<u>\$ 35,402,928</u>	<u>\$ 78,149,159</u>	<u>\$ 53,419,565</u>

STATEMENT OF CHANGES IN CAPITAL ASSETS

For the year ended June 30, 2007

	Beginning Balance July 1, 2006	Increases	Decreases	Ending Balance June 30, 2007
Capital assets not being depreciated:				
Land and improvements	\$ 9,971,751	\$ 16,794,992	\$ 32,360	\$ 26,734,383
Construction in progress*	51,365,515	42,364,812	61,961,478	31,768,849
Total capital assets not being depreciated	<u>61,337,266</u>	<u>59,159,804</u>	<u>61,993,838</u>	<u>58,503,232</u>
Other capital assets:				
Utilities systems and other non-structural improvements	28,832,887	6,039,244	—	34,872,131
Buildings and improvements	547,190,260	72,623,410	—	619,813,670
Computer software	938,422	—	—	938,422
Equipment	134,858,792	30,815,415	8,292,391	157,381,816
Vehicles	13,882,423	1,177,242	466,440	14,593,225
Total other capital assets at historical cost	<u>725,702,784</u>	<u>110,655,311</u>	<u>8,758,831</u>	<u>827,599,264</u>
Less accumulated depreciation for:				
Utilities systems and other non-structural improvements	12,158,226	1,432,593	—	13,590,819
Buildings and improvements	196,182,269	14,893,238	—	211,075,507
Computer software	828,081	110,341	—	938,422
Equipment	98,781,485	13,314,006	7,635,990	104,459,501
Vehicles	8,018,999	196,207	402,878	7,812,328
Total accumulated depreciation	<u>315,969,060</u>	<u>29,946,385</u>	<u>8,038,868</u>	<u>337,876,577</u>
Other capital assets, net	<u>409,733,724</u>	<u>80,708,926</u>	<u>719,963</u>	<u>489,722,687</u>
CAPITAL ASSETS, NET	<u>\$ 471,070,990</u>	<u>\$ 139,868,730</u>	<u>\$ 62,713,801</u>	<u>\$ 548,225,919</u>

* Includes current fiscal year capitalized interest of \$744,565

STATEMENT OF CHANGES IN RETIREMENT OF INDEBTEDNESS

For the year ended June 30, 2007

	Fund Balance July 1, 2006	Fees and Other Additions	Transfers Between Funds
State Institution Bonds			
State Institution Bonds, Series 1995A	\$ (4,792)	\$ —	\$ 307,488
State Institution Bonds, Series 1997B	(15,938)	—	821,280
State Institution Bonds, General Debt Service Fund	(24,287)	12,246,178	(12,126,672)
State Institution Bonds, Series 2002B, Debt Service	(68,815)	—	1,400,777
State Institution Bonds, Series 2003B, Debt Service	(28,623)	—	1,108,475
State Institution Bonds, Series 2002B, Amortization Costs	18,791	—	—
State Institution Bonds, Series 2003B, Amortization Costs	16,853	—	—
State Institution Bonds, Series 2003F, Debt Service	(27,092)	—	1,160,100
State Institution Bonds, Series 2003F, Amortization Costs	24,195	—	—
State Institution Bonds, Series 2007B, Debt Service	—	840	1,222,417
State Institution Bonds, Series 2007B, Cost of Issuance	—	—	43,145
State Institution Bonds, Series 2007B, Amortization Costs	—	—	31,855
Total	<u>(109,708)</u>	<u>12,247,018</u>	<u>(6,031,135)</u>
Plant Improvement Bonds			
Plant Improvement Revenue Fund	92,880	990,128	(1,025,767)
Total	<u>92,880</u>	<u>990,128</u>	<u>(1,025,767)</u>
Plant Improvement Refunding Bonds			
Retirement of Indebtedness, Series 1998, Debt Service	(21,517)	12,842	845,767
Retirement of Indebtedness, Series 1998, Refunding Bonds	20,834	—	—
Total	<u>(683)</u>	<u>12,842</u>	<u>845,767</u>
Revenue Bonds			
Series 1998A Refunding	60,130	—	—
Series 1998A Debt Service	594,877	80,709	2,487,975
Series 2000 Debt Service	287,375	38,354	1,147,625
Series 2000 Amortization Bond Issue Costs	10,771	—	—
Series 2003 Debt Service	324,623	52,259	1,954,658
Series 2003 Amortization Bond Issue Costs	51,597	—	—
Series 2005, Cost of Issuance	74,368	(599)	(73,769)
Series 2005, Debt Service	191,751	36,323	1,470,912
Series 2005, Amortization Bond Issue Costs	206,550	—	—
Total	<u>1,802,042</u>	<u>207,046</u>	<u>6,987,401</u>
Athletic Facilities Revenue Bonds			
Series 2001, Debt Service	706,239	1,171,765	1,306,482
Series 2001, Amort Bond Issue Costs	113,004	—	—
Series 2003, Debt Service	311,349	9,606	(66,655)
Series 2003, Amort Bond Issue Costs	80,149	—	—
Series 2005, Cost of Issuance	32,177	(355)	(31,821)
Series 2005, Debt Service	634,288	1,124,500	172,823
Series 2005, Amort Bond Issue Costs	131,449	—	—
Total	<u>2,008,655</u>	<u>2,305,516</u>	<u>1,380,829</u>
Notes and Capital Leases Payable			
Payments on Notes	(52,000)	—	—
Payments on Capital Leases	(25,661)	—	360,723
Total	<u>(77,661)</u>	<u>0</u>	<u>360,723</u>
Audit Adjustments			
State Treasurer's Appreciation	(35,588)	14,553	—
Total	<u>(35,588)</u>	<u>14,553</u>	<u>0</u>
TOTAL RETIREMENT OF INDEBTEDNESS	<u>\$ 3,679,937</u>	<u>\$ 15,777,103</u>	<u>\$ 2,517,818</u>

- A** An additional \$1,310,493 of principal for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund
B An additional \$369,701 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, 2007
\$ 250,000	\$ 56,394	\$ —	\$ —	\$ (3,698)
630,000	188,760	—	—	(13,418)
—	—	1,500	—	93,719
575,000	823,861	—	—	(66,899)
765,000	341,881	—	—	(27,029)
—	—	—	1,708	17,083
—	—	—	1,532	15,321
835,000	323,360	—	—	(25,352)
—	—	—	2,016	22,179
1,125,000	112,681	—	—	(14,424)
—	—	—	—	43,145
—	—	—	2,124	29,731
<u>4,180,000</u>	<u>1,846,937</u>	<u>1,500</u>	<u>7,380</u>	<u>70,358</u>
—	—	—	—	57,241
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>57,241</u>
690,000	161,597	—	—	(14,505)
—	—	—	4,464	16,370
<u>690,000</u>	<u>161,597</u>	<u>0</u>	<u>4,464</u>	<u>1,865</u>
—	—	—	10,308	49,822
1,905,000	567,659	—	—	690,902
975,000	161,563	—	—	336,791
—	—	—	3,591	7,180
715,000	1,237,758	—	—	378,782
—	—	—	4,300	47,297
—	—	—	—	0
405,000	1,063,613	—	—	230,373
—	—	—	14,754	191,796
<u>4,000,000</u>	<u>3,030,593</u>	<u>0</u>	<u>32,953</u>	<u>1,932,943</u>
1,220,000	678,109	—	—	1,286,377
—	—	—	11,300	101,704
—	289,810	—	—	(35,510)
—	—	—	4,715	75,434
—	—	—	—	1
—	667,237	—	—	1,264,374
—	—	—	6,918	124,531
<u>1,220,000</u>	<u>1,635,156</u>	<u>0</u>	<u>22,933</u>	<u>2,816,911</u>
—	(6,825)	—	—	(45,175)
348,314	385	—	—	(13,637)
<u>348,314</u>	<u>(6,440)</u>	<u>0</u>	<u>0</u>	<u>(58,812)</u>
—	—	—	—	(21,035)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(21,035)</u>
\$ 10,438,314	\$ 6,667,843	\$ 1,500	\$ 67,730	\$ 4,799,471
A	B, C & D			

SCHEDULE OF FEDERAL AWARDS - SUMMARY

For the year ended June 30, 2007

	CFDA Number	Fund Balance July 1, 2006	Revenues	Expenditures	Other Additions	Deductions	Fund Balance June 30, 2007
Unrestricted Current Funds							
Animal Health	10.207	\$ 0	\$ 19,837	\$ 19,837	\$ —	\$ —	\$ 0
Hatch	10.203	0	2,781,312	2,781,312	—	—	0
McIntire Stennis	10.202	0	562,549	562,549	—	—	0
Extension	10.500	0	6,303,148	6,303,148	—	—	0
Total		<u>0</u>	<u>9,666,846</u>	<u>9,666,846</u>	<u>0</u>	<u>0</u>	<u>0</u>
Scholarships and Student Aid							
Secondary Educational Opportunity Grants	84.007	0	528,235	792,875	180,598	11,656	(95,698)
Pell Grant	84.063	0	4,885,212	4,917,255	14,787	—	(17,256)
Total		<u>0</u>	<u>5,413,447</u>	<u>5,710,130</u>	<u>195,385</u>	<u>11,656</u>	<u>(112,954)</u>
Restricted Current Funds- Other							
College Work Study Program	84.033	0	905,006	543,390	88,345	449,961	0
Federal Job Location and Development	84.033	0	50,000	50,000	—	—	0
Total		<u>0</u>	<u>955,006</u>	<u>593,390</u>	<u>88,345</u>	<u>449,961</u>	<u>0</u>
Loan Funds							
Perkins/NDSL	84.038	8,906,192	—	93,587	155,215	—	8,967,820
Total		<u>8,906,192</u>	<u>0</u>	<u>93,587</u>	<u>155,215</u>	<u>0</u>	<u>8,967,820</u>
Agency Funds							
Stafford Loans	84.032	0	38,871,456	38,871,456	—	—	0
Total		<u>0</u>	<u>38,871,456</u>	<u>38,871,456</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sponsored Programs							
		474,008	51,472,794	50,624,357	—	648,361	674,084
TOTAL FEDERAL AWARDS		<u>\$ 9,380,200</u>	<u>\$ 106,379,549</u>	<u>\$ 105,559,766</u>	<u>\$ 438,945</u>	<u>\$ 1,109,978</u>	<u>\$ 9,528,950</u>



*Supplemental Statements
of Assets*

INVESTMENT IN PLANT - LAND

For the year ended June 30, 2007

Location	Number of Acres June 30, 2007	Cost or Book Value July 1, 2006	Additions/ (Deductions)	Cost or Book Value June 30, 2007
Adair Property - Lauren 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, South Carolina	1	837,239	—	837,239
Greenville, South Carolina	35	2,895,064	202,662	3,097,726
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
Meeting Street, Charleston, South Carolina	1	0	5,368,330	5,368,330
Myrtle Beach area	62	40,166	(32,360)	7,806
North Charleston, South Carolina	65	0	11,224,000	11,224,000
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>31,776</u>	<u>\$ 9,971,751</u>	<u>\$ 16,762,632</u>	<u>\$ 26,734,383</u>

INVESTMENT IN PLANT - BUILDINGS

For the year ended June 30, 2007

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2007
Buildings:				
Administrative Service Building	000318	\$ 1,842,075	\$ 731,207	\$ 1,110,868
Alumni center	000250	290,018	253,766	36,252
Animal Diagnostic Lab Building	OC0003	5,068,217	1,135,688	3,932,529
Archbold Center for Tropical Studies	OC0004	395,060	187,653	207,407
Athletic Golf Practice Facility	001197	213,195	42,639	170,556
Athletic Support Facility	T20031	424,074	53,009	371,065
Barnett Hall	002009	599,590	585,363	14,227
Barre Hall	000265	2,314,946	1,230,541	1,084,405
Baseball Facility	000365	6,452,055	1,318,949	5,133,106
Benet Hall	002006	371,976	371,976	0
Biosystems Plant Industries Complex	001259	27,080,351	4,502,920	22,577,431
Bob Campbell Geology Museum	001224	1,196,597	239,319	957,278
Bowen Hall	002002	209,057	156,894	52,163
Brackett Hall	000030	8,250,448	3,514,557	4,735,891
Bradley Hall	002004	227,853	178,004	49,849
Brooks Center	001143	12,832,183	4,491,264	8,340,919
Byrnes Hall	002015	2,519,389	2,315,370	204,019
Calhoun Courts, Patrick Noble	002017	13,261,215	8,494,641	4,766,574
Calhoun Mansion	000047	2,201,193	273,321	1,927,872
Camp Cooper	009520	1,107,286	479,201	628,085
Camp Long	OC0005	335,249	265,237	70,012
Campus Green - Statue Area	NN0001	1,175,788	352,736	823,052
Central Energy Facility	000007	14,576,340	3,287,320	11,289,020
Chilled Water Plant	000376	3,566,732	1,890,534	1,676,198
Clemson Institute of Environmental Toxicology	001178	2,792,453	889,932	1,902,521
Clemson Apparel Research	001168	1,501,735	619,840	881,895
Clemson House	004100	2,316,888	2,316,888	0
Clemson Staff and Faculty Residences	004141	189,996	162,184	27,812
Coastal Research and Education Center	008300	220,104	93,392	126,712
Cook engineering laboratory	000216	150,780	150,780	0
Cooper Library	000212	6,096,914	5,064,265	1,032,649
Cope Hall	002010	464,662	464,662	0
Dillard Building	000006	203,025	203,025	0
Donaldson Hall	002001	27,392,908	1,366,614	26,026,294
Douthit Hills (40)	004101	533,377	496,982	36,395
Earle Hall	000023	1,013,330	907,173	106,157
East Campus Housing - phase II	004148	22,424,512	3,972,680	18,451,832
Edgar A. Brown Student Union University Union	000253	4,194,624	3,254,869	939,755
Edisto Research and Education Center	008573	4,313,139	505,353	3,807,786
Edwards Hall	000309	4,063,248	2,037,379	2,025,869
Fernow Street Café	000404	704,830	281,932	422,898
Fike Field House	000010	19,224,208	1,928,250	17,295,958
Fire Station	000348	445,601	300,781	144,820
Fluor Daniel Engineering Innovation Center	000388	14,692,891	5,891,636	8,801,255
Forestry Vehicle Service and Office Building (Ravenel)	001236	162,000	32,400	129,600
Freeman Hall	000025	497,988	233,327	264,661
Fruit Research Center	001188	1,191,540	405,082	786,458
Gas Turbine Laboratory	000383	198,700	69,073	129,627
Geer Hall	002011	442,649	442,649	0
Gentry Hall	004040	141,180	124,899	16,281
Germ Plasma Research	001113	495,464	284,892	2
Horse Barn #3	001200	436,049	83,789	352,260

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2007
Buildings (continued):				
Horse Research Facility	001185	221,048	93,945	127,103
Housing Storage Facility	000417	269,870	101,201	168,669
Housing Warehouse	001268	166,954	16,426	150,528
Hunter Hall	000367	11,559,393	8,355,104	3,204,289
ICAR Parking Structure	006002	20,073,498	501,837	19,571,661
Information Technology Research Center - ICAR	006001	15,215,936	757,223	14,458,713
Information Technology Center Building	000378	5,004,375	2,502,188	2,502,187
Jervey Athletic Center	000252	7,419,968	3,308,757	4,111,211
Johnstone Hall	002000	3,162,132	2,950,464	211,668
Jordan Hall	000272	7,754,599	6,225,853	1,528,746
Kinard Annex	000034	21,434	21,434	0
Kinard Lab of Physics	000035	1,237,617	1,215,006	22,611
Lakeside Animal Facility	000423	175,345	61,371	113,974
Lee Hall/Lee Hall Annex	000028	2,987,530	2,427,778	559,752
Lehotsky Hall	000266	5,447,327	4,198,541	1,248,786
Lemaster Dairy Farm	000323	849,563	658,411	191,152
Lever Hall	002014	2,172,277	2,103,340	68,937
Lightsey Bridge Apartments	002020	12,486,372	4,324,878	8,161,494
Linvil Rich Environmental Systems Building	000406	5,186,862	2,847,006	2,339,856
Littlejohn Coliseum	000243	37,967,995	8,577,480	29,390,515
Livestock - Poultry incinerator facility	OC0007	245,751	189,934	55,817
Long Hall	000033	491,349	490,391	958
Lowry Hall	000024	3,085,558	1,221,948	1,863,610
Madren Center	001144	8,945,355	2,682,862	6,262,493
Manning Hall	002013	1,958,806	1,958,806	0
Martin Hall	000036	1,821,507	1,442,212	379,295
Material Research Facility	001258	690,080	84,451	605,629
Mauldin Hall	002008	1,374,085	978,500	395,585
McAdams Hall	000038	8,091,326	3,207,235	4,884,091
McCabe Hall	002022	15,533,717	5,242,630	10,291,087
Meeting Street House	006150	256,670	6,417	250,253
Mell Hall	000005	262,556	203,956	58,600
Memorial Stadium	000012	78,475,901	18,355,221	60,120,680
Motor pool and central stores buildings	000210	100,827	100,827	0
Newman Hall	000039	1,622,443	1,080,532	541,911
Norris Hall	002005	318,739	278,765	39,974
North Charleston	006151	8,490,000	212,250	8,277,750
Olin Hall	000027	272,785	272,785	0
Outdoor Lab (Camp Hope)	006140	1,036,776	934,176	102,600
Pee Dee Education Center	008101	2,864,368	1,721,877	1,142,491
Pee Dee Research Center	008101	4,620,889	3,276,759	1,344,130
Physical plant - landscape offices and greenhouse	000249	166,514	95,225	71,289
Poole Agriculture Center	000040	5,091,208	4,045,059	1,046,149
President's Home	000043	267,257	209,632	57,625
Radioactive Waste Storage Facility	000414	174,847	61,196	113,651
Ravenel Research Center	001059	1,763,491	1,061,635	701,856
Recycle/Maintenance Building	001228	437,361	87,472	349,889
Redfern Health Center	000224	1,383,076	609,598	773,478
Research Lab Building	001264	21,431,323	1,983,073	19,448,250
Rhodes Engineering Center	000232	1,687,880	1,570,001	117,879
Riggs Hall	000026	1,100,419	559,568	540,851
Rowing Facility	000370	1,900,739	47,518	1,853,221
Rust Building - Clemson Technical Center	001222	5,605,414	1,713,798	3,891,616
Sanders Hall	002012	431,868	431,868	0

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2007
Buildings (continued):				
Sandhill Research and Education Center	008001	200,077	188,183	11,894
Schilletter Dining Hall	000223	3,749,731	1,337,996	2,411,735
Security IPTAY Building	001805	945,996	457,739	488,257
Sikes Hall	000031	277,411	277,411	0
Simpson Experiment Station	OC0008	114,545	104,548	9,997
Sirrine Hall	000022	6,209,257	5,961,862	247,395
Sloan Tennis Center	000251	431,343	161,754	269,589
Small Animal Chemistry Storage Facility	000303	337,493	278,432	59,061
Smith Hall	002016	1,211,790	1,005,969	205,821
Soccer Stadium	000377	999,031	499,515	499,516
Soil Plant Analysis Laboratory	001096	330,210	247,658	82,552
Strode Tower	000221	2,685,603	2,460,732	224,871
Strom Thurmond Institute	001142	5,750,741	2,786,917	2,963,824
Swine Farrowing Facility	001191	317,909	146,259	171,650
T. Ed Garrison Livestock Arena	001212	7,027,126	2,326,549	4,700,577
Tennis Grand Stands	000366	1,056,643	528,322	528,321
Thornhill Community Center	002509	261,119	104,448	156,671
Thornhill Village Apartments (50)	002500	500,157	500,157	0
Tillman Hall and Chapel	000001	4,658,950	4,658,950	0
Vegetable Research Support Land Imp.	LT0046	21,141	3,074	18,067
Vickery Hall	000382	2,654,484	1,061,794	1,592,690
Visitors Center	000421	649,066	146,040	503,026
Wannamaker Hall	002003	142,972	142,972	0
Washdown Facility	000108	350,719	17,105	333,614
Waste Management	000211	125,237	125,237	0
Wind Tunnel Building	000409	291,449	87,097	204,352
Young Hall	002007	375,488	375,488	0
TOTAL		\$ 619,813,670	\$ 211,075,507	\$ 408,738,163

INVESTMENT IN PLANT - CONSTRUCTION IN PROGRESS

For the year ended June 30, 2007

	Cost July 1, 2006	Additions/ (Deductions)	Transfers	Cost June 30, 2007
Construction in Progress:				
Academic Support Center	\$ 398,334	\$ 192,102	\$ —	\$ 590,436
Athletic Facilities Constructin/Renovation	35,509,577	4,315,664	39,825,241	0
Baruch Lab/Office Building	105,132	396,779	—	501,911
Bioengineering Research Center	0	334	—	334
Bio/Life Sciences Building	0	258,623	—	258,623
Charleston Architecture Building	0	131,908	—	131,908
Chilled Water System	243,773	1,526,094	—	1,769,867
Edisto Research and Eduation Center	0	8,549	—	8,549
Fernow Street Café	0	6,447	—	6,447
Graduate Engineering Center - ICAR	8,228,896	17,824,488	—	26,053,384
Heritage Garden Restrooms	0	162,000	162,000	0
Information Technology Facility Construction	0	5,626	—	5,626
Residence Hall (Johnston Location)	314,363	118,843	—	433,206
Landscape Maintenance Shop	0	95	—	95
Memorial Stadium West End Zone II	0	99,329	—	99,329
Microcreamery	42,460	—	—	42,460
Municiple Service Complex	63,287	83,969	—	147,256
Municiple Service Storage Facility	0	143,040	—	143,040
North Charleston Renovation	86,605	3,234	—	89,839
Parking Sturcutre - ICAR	4,407,712	15,665,786	20,073,498	0
President's Park Rotunda	45,191	1,624	—	46,815
Rowing Facility	1,086,048	814,691	1,900,739	0
Rhodes Hall Annex	1,079	550,988	—	552,067
Sandhill Research and Eduation Center - Office Lab Building	833,058	54,599	—	887,657
TOTAL	\$ 51,365,515	\$ 42,364,812	\$ 61,961,478	\$ 31,768,849

INVESTMENT IN PLANT - SOFTWARE

For the year ended June 30, 2007

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value June 30, 2007</u>
Software:			
CUBS Software	\$ 607,400	\$ 607,400	\$ 0
Library Software	<u>331,022</u>	<u>331,022</u>	<u>0</u>
TOTAL	<u>\$ 938,422</u>	<u>\$ 938,422</u>	<u>\$ 0</u>

INVESTMENT IN PLANT - UTILITIES SYSTEMS

For the year ended June 30, 2007

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value June 30, 2007</u>
Utilities Systems (Other than Buildings and Other Nonstructural Permanent Improvement)			
Nonfederal	\$ 34,717,553	\$ 13,436,241	\$ 21,281,312
Federal	<u>154,578</u>	<u>154,578</u>	<u>0</u>
TOTAL	<u>\$ 34,872,131</u>	<u>\$ 13,590,819</u>	<u>\$ 21,281,312</u>

