

CLEMSON[®]

U N I V E R S I T Y

CLEMSON, SOUTH CAROLINA



Supplemental Schedules For the Year Ended June 30, 2013

A component unit of the State of South Carolina

The photo on the cover is an image of the newly completed Lee Hall 3. This project for the school of architecture is one of the most striking and energy efficient buildings on campus and was completed with the help of federal stimulus funds. The vertical features on top of the green roof backlit by the setting sun are a part of the shading system for the many skylights that illuminate the interior space.



Supplemental Schedules



TABLE OF CONTENTS

Detailed Supplemental Statements of Financial Activity

Balance Sheet - Unrestricted Current Funds	7
Statement of Changes in Unrestricted Fund Balances	8
Statement of Unrestricted Current Fund Revenues	10
Statement of Changes in Auxiliary Enterprises.....	13
Statement of Current Funds Revenues, Expenses and Other Changes	15
Statement of Current Fund Expenses	16
Statement of Changes in Endowment and Similar Funds	19
Statement of Changes in Unexpended Plant Funds.....	26
Statement of Changes in Capital Assets	39
Statement of Changes in Retirement of Indebtedness	40
Statement of Federal Awards - Summary	42

Supplemental Statements of Assets

Investment in Plant - Land	45
Investment in Plant - Buildings	46
Investment in Plant - Construction in Progress	49
Investment in Plant -Software	50
Investment in Plant - Utilities Systems	51



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, 2013

ASSETS

Basic Educational and General:

Cash and cash equivalents	\$ 88,858,101
Accounts receivable	13,726,317
Inventories	257,324
Prepaid items	6,447,517

Total 109,289,259

Public Service Activities:

Cash and cash equivalents	14,520,035
Federal grants and contracts receivable	3,503,586
Accounts receivable	621,907
Prepaid items	120,141

Total 18,765,669

Auxiliary Enterprises:

Cash and cash equivalents	44,835,884
Accounts receivable	1,520,093
Accrued interest receivable	237,095
Inventories	1,878,530
Prepaid items	601,990

Total 49,073,592

TOTAL ASSETS \$ 177,128,520

LIABILITIES AND FUND BALANCES

Basic Educational and General:

Accounts payable	\$ 18,545,049
Accrued liabilities	11,603,203
Deferred revenues	12,055,982
Funds held for others	4,386,410
Accrued vacation	15,740,304
Fund balance	46,958,311

Total 109,289,259

Public Service Activities:

Accounts payable	577,244
Accrued liabilities	1,675,393
Deferred revenues	182,878
Funds held for others	45,170
Accrued vacation	6,036,751
Fund balances reserved for operation (deficit):	
Agricultural research	6,420,922
Cooperative agricultural extension	(1,513,667)
Regulatory services	2,595,727
Livestock and poultry health	1,803,329
Land and timber-designated	941,922

Total 18,765,669

Auxiliary Enterprises:

Accounts payable	2,910,014
Accrued liabilities	1,729,825
Deferred revenues	15,812,994
Student deposits	1,808,671
Accrued vacation	3,081,945
Fund balance	23,730,143

Total 49,073,592

TOTAL LIABILITIES AND FUND BALANCES \$ 177,128,520

STATEMENT OF CHANGES IN UNRESTRICTED FUND BALANCES

For the year ended June 30, 2013

	Basic Educational and General	Public Service Research	Public Service Extension
Revenues and Other Additions:			
Student fees	\$ 352,503,731	\$ —	\$ —
Federal appropriations	—	4,273,881	6,674,113
State appropriations	62,712,874	13,363,060	13,383,528
Federal grants and contracts	8,821,149	1,559,869	—
State grants and contracts	141,311	19,254	—
Local grants and contracts	11,064	182	307,278
Nongovernmental grants and contracts	1,106,349	215,236	—
Private gifts	307,648	—	21,344
Endowment income	13,900	—	—
Sales and services of educational departments	138,334	3,149,539	9,392,309
Sales and services of auxiliary enterprises	—	—	—
Other services	27,119,746	119,586	1,507,828
Total revenues and other additions	<u>452,876,106</u>	<u>22,700,607</u>	<u>31,286,400</u>
Expenditures and Mandatory Transfers:			
<i>Expenditures:</i>			
Instruction	194,357,797	—	—
Research	54,430,947	20,150,706	116,144
Extension and public service	9,276,643	1,768,106	30,829,752
Academic support	42,088,860	124,498	96,046
Student services	22,254,166	—	—
Institutional support	32,174,800	—	—
Operation and maintenance of plant	31,451,914	—	—
Scholarships and fellowships	28,182,045	—	—
Auxiliaries	67,320	—	—
Total expenditures	<u>414,284,492</u>	<u>22,043,310</u>	<u>31,041,942</u>
<i>Other Additions/(Deductions):</i>			
Facilities and administrative costs remitted to the State	(272,559)	—	(66,062)
Transfer to/from other funds	(36,235,010)	148,783	(316,888)
Total other additions/(deductions)	<u>(36,507,569)</u>	<u>148,783</u>	<u>(382,950)</u>
Total expenditures and mandatory transfers	<u>450,792,061</u>	<u>21,894,527</u>	<u>31,424,892</u>
Net increase/(decrease) in fund balance	2,084,045	806,080	(138,492)
Fund balance at beginning of year	44,874,266	5,614,842	(1,375,175)
TOTAL UNRESTRICTED FUND BALANCES	<u>\$ 46,958,311</u>	<u>\$ 6,420,922</u>	<u>\$ (1,513,667)</u>

Regulatory Services	Livestock and Poultry Health	Other Public Service	Land and Timber	Auxiliary Services	Totals
\$ —	\$ —	\$ —	\$ —	\$ 5,364,982	\$ 357,868,713
—	—	—	—	—	10,947,994
667,733	2,656,940	—	—	—	92,784,135
—	—	—	—	—	10,381,018
—	—	—	—	—	160,565
—	—	—	—	—	318,524
—	—	—	—	—	1,321,585
100	—	—	—	33,115	362,207
—	—	—	—	—	13,900
4,185,307	295,871	—	9,456	—	17,170,816
—	—	—	—	128,233,372	128,233,372
14,183	200	—	19,543	2,147,392	30,928,478
<u>4,867,323</u>	<u>2,953,011</u>	<u>0</u>	<u>28,999</u>	<u>135,778,861</u>	<u>650,491,307</u>
—	—	—	—	2,152,741	196,510,538
—	—	—	288,943	—	74,986,740
4,730,484	2,972,240	—	—	—	49,577,225
—	—	—	—	—	42,309,404
—	—	—	—	7,097,174	29,351,340
—	—	—	—	—	32,174,800
—	—	—	—	—	31,451,914
—	—	—	—	7,482,970	35,665,015
—	—	—	—	109,938,943	110,006,263
<u>4,730,484</u>	<u>2,972,240</u>	<u>0</u>	<u>288,943</u>	<u>126,671,828</u>	<u>602,033,239</u>
—	—	—	—	—	(338,621)
87	30,897	—	—	(10,893,710)	(47,265,841)
<u>87</u>	<u>30,897</u>	<u>0</u>	<u>0</u>	<u>(10,893,710)</u>	<u>(47,604,462)</u>
<u>4,730,397</u>	<u>2,941,343</u>	<u>0</u>	<u>288,943</u>	<u>137,565,538</u>	<u>649,637,701</u>
136,926	11,668	0	(259,944)	(1,786,677)	853,606
2,458,801	1,791,661	0	1,201,866	25,516,820	80,083,081
<u>\$ 2,595,727</u>	<u>\$ 1,803,329</u>	<u>\$ 0</u>	<u>\$ 941,922</u>	<u>\$ 23,730,143</u>	<u>\$ 80,936,687</u>

STATEMENT OF UNRESTRICTED CURRENT FUND REVENUES

For the year ended June 30, 2013

Educational and General:

Income From Students:

Academic fees	\$ 255,607,094
CVT program fees	36,187
Wiser fee	1,980
Laboratory fees	7,337,150
Library fees	1,256,210
MBA program	2,422,116
Master of auto engineering	1,595,626
Summer session fees	6,591,854
Short courses and seminars	84,945
Cooperative program	128,430
Miscellaneous off-campus courses	210
Agriculture, Forestry and Life Sciences courses	48,726
Health, Education and Human Development courses	11,371,989
On-line course premium	3,423,633
Business and Behavioral Science Jr/Sr semester fees	3,092,600
Business and Behavioral Sciences Jr/Sr course fees	2,792,896
Waivers - Undergraduate	20,551,408
Waivers - Graduate	26,408,841
Student assessed technology fee	4,243,460
Student assessed activity fee	1,366,829
Student assessed recreation fee	1,835,498
Student health fee	5,364,982
Campus Initiatives	1,640,909
Career Services Fees	140,314
Microsoft licensing	524,826
Total	<u>357,868,713</u>

Federal Appropriations:

Animal health	27,852
Hatch	2,797,715
Hatch multi state	704,847
McIntire-Stennis	743,467
Federal Smith-Lever amended	4,771,785
Federal nutrition	1,826,854
Pesticide applicator training	(737)
Expanded renewable resources	76,211
Total	<u>10,947,994</u>

State Appropriations:

Educational and general	62,712,874
Agricultural research	12,604,433
Extension	14,142,156
Regulatory and public service	667,732
Livestock and poultry health	2,656,940
Total	<u>92,784,135</u>

Grants and Contracts:

Federal government	10,381,018
State government	160,565
Local government	319,024
Private sources	1,388,761
Total	<u>12,249,368</u>

Gifts:	
Local gifts and contributions	4,854
Private gifts and contributions	357,353
Total	<u>362,207</u>
Endowment Income:	
Landscrip	8,631
Clemson Bequest	5,269
Total	<u>13,900</u>
Sales and Services of Educational Activities:	
Agricultural research	6,157,312
Agricultural extension services	6,557,529
Regulatory and public service	4,157,209
Livestock and poultry health	298,766
Total	<u>17,170,816</u>
Other Sources:	
Lab breakage fees	20
Proceeds from sale of scrap	26
Royalty Income	134
Library reference services	236
Related Organizations agreement	321
Advanced placement fees	603
Festival revenues	850
International visitors fees	1,350
Special collections	1,661
Architecture circulation fees	1,668
Alumni events	2,311
Deferred note late fee	2,550
Merchandise sales - taxable	2,699
Sales tax discount	3,000
E-Check Service Charge	5,130
Copier services proceeds	6,866
Merchandise sales	8,560
Service charges	9,365
Aptitude test fees	11,075
Investment income	19,543
Security fees	23,088
Publications	23,890
Late billing fees	25,770
Production fees	36,451
Media production fees	37,173
Graduation late fees	37,540
Non-student activity fees	38,864
Forfeitures	59,200
Workshops	77,552
Fines	105,248
Administrative allowances	145,355
Late registration fees	148,297
Membership fees	148,710
Emergency medical service fees	158,969
Collection fees	173,618
Summer camp fees	177,615
Miscellaneous reimbursements	177,860
Electron microscope fees	210,332
Sponsorships	245,860

Other Sources (continued):	
Transcript and photostat sales	267,003
Medical exam fees and lab tests	279,999
Commissions	340,270
Credit card convenience fee	426,638
Proceeds from sale of property	449,164
Recreation facility fees	515,063
Admission application fees graduate	568,284
Payment plan fees	591,291
Rental fees	628,538
Fire services agreement	628,822
Conferences	755,240
Program and activities revenues	939,034
Miscellaneous sales	983,440
Admission application fees undergraduate	1,084,389
Registration fees	1,128,600
Miscellaneous	1,144,633
Orientation fees	1,295,834
Educational program fees	1,368,489
Testing service fees	1,419,458
Student activities	1,747,860
Student health services	1,780,804
Study abroad program fees	2,233,024
Computer service fees	8,155,565
Total	<u>30,860,802</u>
Total Education and General and Public Service Activities	<u>522,257,935</u>
Sales and Services of Auxiliary Enterprises:	
Athletics	48,905,875
Bookstore	1,381,146
Food services - cash operations	1,751,261
Food services - meal plans	17,027,665
Housing	29,990,088
Enterprise applications	18,383,716
Parking services	4,175,152
Student health center	24,294
Student post office	657,316
Telecommunications services	4,396,016
Tiger 1 Card	809,805
Unallocated	(396,124)
Vending	1,127,162
Total Auxiliary Enterprises	<u>128,233,372</u>
TOTAL UNRESTRICTED CURRENT FUND REVENUES	<u><u>\$ 650,491,307</u></u>

STATEMENT OF CHANGES IN AUXILIARY ENTERPRISES

For the year ended June 30, 2013

	Fund Balance July 1, 2012	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Fund Balance June 30, 2013
Accrued Leave/Audit Adjustments	\$ 5,626,180	\$ (396,124)	\$ (146,940)	\$ 0	\$ (623,219)	\$ 4,459,897
Athletics						
Athletic Administration	9,551,539	16,823,072	(3,420,881)	(194,568)	64,752	22,823,914
Athletic Compliance	0	—	(500,952)	—	—	(500,952)
Sports Information	0	—	(680,951)	—	16,540	(664,411)
Public Relations	0	5,503,551	(824,312)	—	121,802	4,801,041
Ticket Office	0	—	(1,262,816)	—	—	(1,262,816)
Video Productions	0	—	(940,965)	—	(200,000)	(1,140,965)
Ath Building Maintenance	0	—	(2,871,705)	—	(44,600)	(2,916,305)
Event Promotions	0	—	(165,582)	—	—	(165,582)
Training Room	0	—	(1,999,423)	—	300,353	(1,699,070)
Ath Grounds & Fields	0	—	(800,166)	—	(29,000)	(829,166)
Equipment Room	0	—	(765,120)	—	125,000	(640,120)
Weight Room	0	—	(1,167,095)	—	63,000	(1,104,095)
IPTAY Operations	0	—	(3,691,353)	—	3,691,353	0
IPTAY Special	0	—	(77,188)	—	77,188	0
Student Athlete Enrichment Prg	0	—	(2,158,587)	—	2,158,587	0
Tiger Cub Club	0	—	(50,368)	—	50,368	0
Baseball	0	590,339	(1,957,085)	—	327,060	(1,039,686)
Basketball Men	0	1,690,242	(4,180,207)	—	387,961	(2,102,004)
Basketball Women	0	34,150	(2,362,806)	—	384,689	(1,943,967)
Football	0	22,257,291	(17,685,147)	—	2,480,884	7,053,028
Volleyball Women	0	1,544	(812,064)	—	301,585	(508,935)
Golf	0	—	(497,178)	—	104,932	(392,246)
Golf Women	0	—	(263,644)	—	4,051	(259,593)
Soccer Men	0	53,764	(938,520)	—	265,541	(619,215)
Soccer Women	0	12,688	(898,292)	—	363,060	(522,544)
Swimming Men	0	—	(109,221)	—	98,295	(10,926)
Swimming Women	0	—	(480,539)	—	186,514	(294,025)
Tennis Men	0	—	(584,451)	—	152,233	(432,218)
Tennis Women	0	6,142	(635,222)	—	190,986	(438,094)
Track	0	22,545	(1,010,858)	—	277,720	(710,593)
Cross Country Women	0	25,210	(1,381,568)	—	500,301	(856,057)
Rowing Women	0	822	(1,217,159)	—	591,556	(624,781)
Spirit Support Groups	0	20,156	(183,111)	—	(258,397)	(421,352)
Bowl Expenditures	0	1,353,785	(1,391,363)	—	—	(37,578)
Ath Facilities Improvements	0	—	(774,768)	—	(817,862)	(1,592,630)
Unalloc Schol Costs Bonuses	0	—	(500,534)	—	—	(500,534)
Flight Services	0	547,516	(601,306)	—	—	(53,790)
Total Athletics	<u>9,551,539</u>	<u>48,942,817</u>	<u>(59,842,507)</u>	<u>(194,568)</u>	<u>11,936,452</u>	<u>10,393,733</u>
Bookstore	<u>1,658,906</u>	<u>1,381,145</u>	<u>(132,834)</u>	<u>0</u>	<u>(2,447,631)</u>	<u>459,586</u>
Clemson Computing and Information Technology	<u>1,678,416</u>	<u>18,717,482</u>	<u>(19,068,738)</u>	<u>0</u>	<u>(146,438)</u>	<u>1,180,722</u>
Food Services						
Food Services-Meal Plans	633,653	17,015,547	(14,634,294)	—	(2,356,228)	658,678
Food Services-Cash Operations	790,259	1,763,379	(985,650)	—	(141,490)	1,426,498
Total Food Services	<u>1,423,912</u>	<u>18,778,926</u>	<u>(15,619,944)</u>	<u>0</u>	<u>(2,497,718)</u>	<u>2,085,176</u>
Parking Services						
Parking Services	868,053	2,962,915	(1,582,565)	—	(1,560,425)	687,978
Shuttle Operations	0	1,212,237	(1,423,121)	—	—	(210,884)
Parking Enforcement	0	—	(305,153)	—	—	(305,153)
Total Parking Services	<u>868,053</u>	<u>4,175,152</u>	<u>(3,310,839)</u>	<u>0</u>	<u>(1,560,425)</u>	<u>171,941</u>
Student Health Center	<u>1,845,972</u>	<u>7,199,074</u>	<u>(7,097,174)</u>	<u>0</u>	<u>(538,696)</u>	<u>1,409,176</u>
CU Postal Operations	<u>(281,515)</u>	<u>657,316</u>	<u>(792,863)</u>	<u>0</u>	<u>417,062</u>	<u>0</u>

	Fund Balance July 1, 2012	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Fund Balance June 30, 2013
Telecommunications	453,805	4,396,016	(3,688,407)	0	(137,442)	1,023,972
Tiger 1 Card Office	83,344	809,805	(568,880)	0	74,313	398,582
University Housing						
University Housing	1,825,774	29,990,088	(5,928,300)	(7,177,358)	(7,316,980)	11,393,224
Administrative Services:						
Director	0	—	—	—	—	0
Residential Facilities:						
Director	0	—	(717,936)	—	—	(717,936)
Custodial	0	—	(2,789,531)	—	—	(2,789,531)
Maintenance	0	—	(2,440,398)	—	—	(2,440,398)
Projects	0	—	(768,593)	—	—	(768,593)
Housing Life - Staff	0	—	(2,603,670)	—	—	(2,603,670)
Housing - Summer Programs	0	—	(389,037)	—	—	(389,037)
Housing - Executive Director	0	—	(423,812)	—	—	(423,812)
Total University Housing	<u>1,825,774</u>	<u>29,990,088</u>	<u>(16,061,277)</u>	<u>(7,177,358)</u>	<u>(7,316,980)</u>	<u>1,260,247</u>
Vending						
Operations	380,355	1,126,144	(107,969)	—	(710,390)	688,140
Committee	56,436	1,020	—	—	14,578	72,034
Fundraising/Searches	345,643	—	(233,456)	—	14,750	126,937
Total Vending	<u>782,434</u>	<u>1,127,164</u>	<u>(341,425)</u>	<u>0</u>	<u>(681,062)</u>	<u>887,111</u>
TOTAL AUXILIARY ENTERPRISES	<u>\$ 25,516,820</u>	<u>\$ 135,778,861</u>	<u>\$ (126,671,828)</u>	<u>\$ (7,371,926)</u>	<u>\$ (3,521,784)</u>	<u>\$ 23,730,143</u>

STATEMENT OF CURRENT FUNDS REVENUES, EXPENSES AND OTHER CHANGES

For the year ended June 30, 2013

	Unrestricted	Restricted	Total
Revenues:			
Student fees	\$ 357,868,713	\$ —	\$ 357,868,713
Federal appropriations	10,947,994	—	10,947,994
State appropriations	92,784,135	—	92,784,135
Federal grants and contracts	10,381,018	64,466,937	74,847,955
State grants and contracts	160,565	51,388,941	51,549,506
Local grants and contracts	319,024	488,422	807,446
Nongovernmental grants and contracts	1,388,761	9,445,804	10,834,565
Private gifts	362,207	60,763,258	61,125,465
Endowment income	13,900	(207,590)	(193,690)
Sales and services of educational departments	17,170,816	32,502	17,203,318
Sales and services of auxiliary enterprises	128,233,372	—	128,233,372
Other sources	30,860,802	1,163,318	32,024,120
Total current revenues	650,491,307	187,541,592	838,032,899
Expenditures:			
<i>Educational and general:</i>			
Instruction	196,510,538	6,049,890	202,560,428
Research	74,986,740	64,368,664	139,355,404
Public service	49,577,225	10,551,713	60,128,938
Academic support	42,309,404	658,736	42,968,140
Student services	29,351,340	467,627	29,818,967
Institutional support	32,174,800	2,581,166	34,755,966
Operation and maintenance of plant	31,451,914	270,077	31,721,991
Scholarships and fellowships	35,665,015	71,835,756	107,500,771
<i>Educational and general expenditures</i>	492,026,976	156,783,629	648,810,605
<i>Auxiliary enterprises:</i>			
Expenditures	110,006,263	(129,784)	109,876,479
<i>Total auxiliary enterprises</i>	110,006,263	(129,784)	109,876,479
Total expenditures	602,033,239	156,653,845	758,687,084
Other transfers and additions/(deductions):			
Indirect cost remitted to State General Fund	(338,621)	—	(338,621)
Other nonmandatory transfers, net	(47,265,841)	(22,283,566)	(69,549,407)
Facilities and administrative charges	—	(11,774,414)	(11,774,414)
Refunded to grantors	—	(514,625)	(514,625)
Administrative and collection costs and other deductions	—	(75,262)	(75,262)
Total other transfers and additions/(deductions)	(47,604,462)	(34,647,867)	(82,252,329)
NET INCREASE (DECREASE) IN FUND BALANCES	\$ 853,606	\$ (3,760,120)	\$ (2,906,514)

STATEMENT OF CURRENT FUND EXPENSES

For the year ended June 30, 2013

	Unrestricted	Restricted	Total
Educational and General Expenses:			
Instruction			
Agricultural, Forestry and Life Sciences	\$ 18,868,365	\$ 299,290	\$ 9,167,655
Architecture, Arts and Humanities	32,330,583	1,188,012	33,518,595
Health, Education and Human Development	21,934,796	2,512,549	24,447,345
Engineering and Sciences	60,919,884	650,030	61,569,914
Business and Behavioral Sciences	32,124,269	1,061,364	33,185,633
Clemson Computing and Information Technology	1,224,048	—	1,224,048
Student Affairs	32,451	1,262	33,713
Provost and Vice President, Academic Affairs	5,953,693	338,617	6,292,310
Office of the President	891	—	891
Public Service and Agriculture	366,868	4,027	370,895
Economic Development	14,724	—	14,724
Administration and Advancement	1,441	—	1,441
Campus Level	20,899,086	—	20,899,086
Athletics	2,157,657	—	2,157,657
Internal Recoveries	(318,373)	(5,261)	(323,634)
Post-closing adjustments	155	—	155
Total Instruction	<u>196,510,538</u>	<u>6,049,890</u>	<u>202,560,428</u>
Research			
Agricultural, Forestry and Life Sciences	15,002,187	9,502,208	24,504,395
Architecture, Arts and Humanities	188,500	444,947	633,447
Health, Education and Human Development	3,948,718	2,745,865	6,694,583
Engineering and Sciences	21,697,282	41,894,486	63,591,768
Business and Behavioral Sciences	188,642	1,701,251	1,889,893
Clemson Computing and Information Technology	1,096,200	1,510,433	2,606,633
Student Affairs	—	500	500
Libraries	95,196	183,598	278,794
Provost and Vice President, Academic Affairs	409,538	46,448	455,986
Office of the President	8,225	—	8,225
Public Service and Agriculture	12,290,804	3,103,341	15,394,145
Economic Development	4,178,380	1,142,452	5,320,832
Cooperative Extension Service	347,416	64,417	411,833
Campus Level	11,364,047	—	11,364,047
Research	5,441,947	1,116,535	6,558,482
Clemson University Research Foundation	—	2,130	2,130
Internal Recoveries	(1,307,842)	(146,615)	(1,454,457)
Post-closing adjustments	37,500	1,056,668	1,094,168
Total Research	<u>74,986,740</u>	<u>64,368,664</u>	<u>139,355,404</u>
Extension and Public Service			
Agricultural, Forestry and Life Sciences	6,484,742	579,918	7,064,660
Architecture, Arts and Humanities	2,559	420,163	422,722
Health, Education and Human Development	2,981,397	2,036,081	5,017,478
Engineering and Sciences	1,126,664	507,994	1,634,658
Business and Behavioral Sciences	138,897	486,657	625,554
Clemson Computing and Information Technology	—	138,911	138,911
Libraries	—	11,913	11,913
Student Affairs	96,464	137,253	233,717
Public Service and Agriculture	22,579,535	5,386,839	27,966,374
Provost and Vice President, Academic Affairs	—	48,462	48,462
Economic Development	269,284	127,867	397,151
Cooperative Extension Service	11,539,150	655,331	12,194,481
Campus Level	4,626,108	—	4,626,108
Administration and Advancement	1,455,286	8,006	1,463,292
Facilities, Maintenance and Operations	—	29,537	29,537
Internal Recoveries	(1,765,768)	(23,219)	(1,788,987)
Post-closing adjustments	42,907	—	42,907
Total Extension and Public Service	<u>49,577,225</u>	<u>10,551,713</u>	<u>60,128,938</u>

	Unrestricted	Restricted	Total
Academic Support			
Agricultural, Forestry and Life Sciences	2,197,939	49,683	2,247,622
Architecture, Arts and Humanities	1,711,297	59,941	1,771,238
Health, Education and Human Development	2,744,324	23,015	2,767,339
Engineering and Sciences	2,706,826	51,560	2,758,386
Business and Behavioral Sciences	3,666,878	8,283	3,675,161
Clemson Computing and Information Technology	30,376,653	6,426	30,383,079
Libraries	12,748,117	445,829	13,193,946
Public Service and Agriculture	607,750	5,103	612,853
Provost and Vice President, Academic Affairs	7,366,903	8,273	7,375,176
Economic Development	1,129,226	623	1,129,849
Financial Affairs	170,761	—	170,761
Campus Level	631,584	—	631,584
Research	2,188,192	—	2,188,192
Internal Recoveries	(25,425,445)	—	(25,425,445)
Post-closing adjustments	(511,601)	—	(511,601)
Total Academic Support	<u>42,309,404</u>	<u>658,736</u>	<u>42,968,140</u>
Student Services			
Agricultural, Forestry and Life Sciences	239,762	16,057	255,819
Business and Behavioral Sciences	891,743	25,016	916,759
Health, Education and Human Development	135,996	—	135,996
Student Affairs	19,785,225	395,824	20,181,049
Office of the President	199,652	—	199,652
Provost and Vice President, Academic Affairs	6,839,559	30,880	6,870,439
Campus Level	7,068,312	—	7,068,312
Internal Recoveries	(5,864,536)	(150)	(5,864,686)
Post-closing adjustments	55,627	—	55,627
Total Student Services	<u>29,351,340</u>	<u>467,627</u>	<u>29,818,967</u>
Institutional Support			
Agricultural, Forestry and Life Sciences	1,939	—	1,939
Engineering and Sciences	—	8,616	8,616
Student Affairs	136,047	—	136,047
Office of the President	4,859,927	7,931	4,867,858
Provost and Vice President, Academic Affairs	2,357,539	46,533	2,404,072
Public Service and Agriculture	329,143	4,928	334,071
Economic Development	366,847	—	366,847
Clemson Computing and Information Technology	2,582,249	82	2,582,331
Financial Affairs	12,971,106	5,661	12,976,767
Secretary to the Board	353,414	—	353,414
Campus Level	3,067,559	116,320	3,183,879
Administration and Advancement	11,391,208	2,392,331	13,783,539
Research	1,902,881	2,251	1,905,132
Facilities, Maintenance and Operations	344,671	—	344,671
Clemson Research Foundation	—	6	6
Internal Recoveries	(8,454,126)	(3,493)	(8,457,620)
Post-closing adjustments	(35,604)	—	(35,604)
Total Institutional Support	<u>32,174,800</u>	<u>2,581,166</u>	<u>34,755,966</u>
Operation and Maintenance of Plant			
Public Service and Agriculture	102,683	—	102,683
Student Affairs	5,133,283	32,758	5,166,041
Campus Level	212,902	—	212,902
Research	653	—	653
Architecture, Arts and Humanities	12,644	—	12,644
Engineering and Sciences	185,648	207,369	393,017
Utilities	18,414,592	—	18,414,592
Facilities, Maintenance and Operations	19,505,021	—	19,505,021
Internal Recoveries	(12,115,512)	—	(12,115,512)
Post-closing adjustments	—	29,950	29,950
Total Operation and Maintenance of Plant	<u>31,451,914</u>	<u>270,077</u>	<u>31,721,991</u>

	Unrestricted	Restricted	Total
Scholarships and Fellowships			
Health, Education and Human Development	—	4,637	4,637
Agriculture, Forestry and Life Sciences	—	10,980	10,980
Architecture, Arts and Humanities	—	12,813	12,813
Engineering and Sciences	—	13,000	13,000
Business and Behavioral Sciences	—	26,980	26,980
Office of the President	222,610	—	222,610
Athletics	7,482,970	408,877	7,891,847
Provost and Vice President, Academic Affairs	41,443	71,358,469	71,399,912
Campus Level	27,917,992	—	27,917,992
Total Scholarships and Fellowships	<u>35,665,015</u>	<u>71,835,756</u>	<u>107,500,771</u>
Total Education and General Expenses	<u>492,026,976</u>	<u>156,783,629</u>	<u>648,810,605</u>
Auxiliary Enterprises:			
Athletics	51,678,311	2,094	51,680,405
Bookstore	134,276	—	134,276
Food Services - Cash Operations	985,650	—	985,650
Food Services-Meal Plans	14,646,412	—	14,646,412
Housing	16,200,329	2,947	16,203,276
Information Systems Development	19,122,700	—	19,122,700
Parking Services	3,393,334	1,626	3,394,960
Student Post Office	1,180,377	—	1,180,377
Telecommunications Services	4,049,122	—	4,049,122
Tiger 1 Card	1,080,980	—	1,080,980
Unallocated	146,940	—	146,940
Vending	216,709	—	216,709
Vistor Programs and Office of Creative Services	124,717	—	124,717
Internal Recoveries	(3,069,844)	(136,451)	(3,206,295)
Post-closing adjustments	116,250	—	116,250
Total Auxiliary Enterprises	<u>110,006,263</u>	<u>(129,784)</u>	<u>109,876,479</u>
TOTAL CURRENT FUND EXPENSES	<u>\$ 602,033,239</u>	<u>\$ 156,653,845</u>	<u>\$ 758,687,084</u>

STATEMENT OF ENDOWMENT AND SIMILAR FUNDS

For the year ended June 30, 2013

	Fund Balance July 1, 2012	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2013
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
Advanced Fiber-Based Materials	61,816	—	—	—	—	61,816
Automation Engineering Corporation- Clemson University Endowed Graduate Fellowship	100,000	—	—	—	—	100,000
Barney Lee Bickley Scholarship	3,000	—	—	—	—	3,000
Ben and Kitty Gossett Scholarship	10,156	—	—	—	—	10,156
Boni B Brooks Center for Performance	1,400,000	—	—	—	—	1,400,000
Byron R. Ingram Memorial Scholarship	10,904	—	—	—	—	10,904
C Tycho Howle -Clemson University Chair in Collaborative Computing Environments	2,000,000	—	—	—	—	2,000,000
Carl I. Poorman Endowment	8,000	—	—	—	—	8,000
Clark Lindsay McCaslan Award	6,844	—	—	—	—	6,844
Clemson University Centennial Professorship	235,620	126	—	—	—	235,746
Clemson Bequest	58,539	—	—	—	—	58,539
Comporium-Clemson University Endowed Chair	1,006,799	—	—	—	—	1,006,799
Daniel Foundation Fund	62,239	—	—	—	—	62,239
David Jennings Memorial Fund	574,812	—	—	—	—	574,812
Dr. G. C. Robinson -Clemson University Undergraduate Endowment	120,000	30,000	—	—	—	150,000
Duckworth Family Tennis Endowment	100	—	—	—	—	100
Electronic Systems Integration Endowed Chair	3,000,000	—	—	—	—	3,000,000
Edna Hope Gregory Endowment	520,193	—	—	—	—	520,193
Endowed Chair for Clemson University - Health Facilities Design and Testing	2,000,000	—	—	—	—	2,000,000
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
Fluor-Clemson University Endowed Chair in Supply Chain and Logistics	2,000,000	—	—	—	—	2,000,000
Frank J. Jervey Endowed Educational Fund	132,102	—	—	—	—	132,102
George and Leila Singleton Scholarship	20,320	—	—	—	—	20,320
George Dunkleberg Memorial Scholarship Fund	66,900	2,000	—	—	—	68,900
Georgiana Camp Blue Key Service Award	4,448	—	—	—	—	4,448
Greenwood Genetics Chair	0	2,000,000	—	—	—	2,000,000
Hansjorg Wyss - Clemson University Endowed Chair for Regenerative Medicine	2,000,000	—	—	—	—	2,000,000
Health Facilities Design and Testing	2,000,000	—	—	—	—	2,000,000
Horace Julian Bowles Endowment	10,000	—	—	—	—	10,000
Inman-Riverdale Clemson University Endowment	15,000	—	—	—	—	15,000
J. C. Rich Agricultural Scholarship	5,000	—	—	—	—	5,000
J.E. Serrine Foundation Endowed Chair of Optical Fiber	4,749,148	—	—	—	—	4,749,148

	Fund Balance July 1, 2012	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2013
Permanent Endowments (continued):						
J.E. Sitrine Textile Foundation Endowed Chair in Advanced Polymer Fibers	2,910,184	353,000	—	—	—	3,263,184
J. P. Williamson Memorial Educational Grant	10,000	—	—	—	—	10,000
James A. Turner Award in Federal Taxation	7,636	825	—	—	—	8,461
James B. Monroe Memorial Scholarship	138,826	1,000	—	—	—	139,826
James Lynah Merit Funds	130,576	—	—	—	—	130,576
James R. McComb Scholarship Fund	100,000	—	—	—	—	100,000
Jeanne Fraser and George McDonald Endowment Trust	3,036,974	(212)	—	185,019	(60,000)	3,161,781
Jerry Allen Harter Memorial Scholarship	13,003	—	—	—	—	13,003
Jerry B. Addy Memorial Scholarship	5,303	—	—	—	—	5,303
John D. Lane Scholarship	8,005	—	—	—	—	8,005
John M. Ford Memorial Award	2,010	—	—	—	—	2,010
Jordan-Simmons Clemson University Endowment	6,000	4,000	—	—	—	10,000
Kentwool-Clemson University Educational Endowment	150,000	100,000	—	—	—	250,000
Kentwool-Clemson University Distinguished Professorship in Natural Fibers Endowment	150,000	100,000	—	—	—	250,000
Koloman Lehotsky Forestry Scholarship	27,539	50	—	—	—	27,589
Landscript Bequest	95,900	—	—	—	—	95,900
Langdon Cheves Scholarship	19,711	500	—	—	—	20,211
Latt Maxcy Scholarship Endowment	35,849	—	—	—	—	35,849
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	5,000,000	—	—	—	—	5,000,000
Margaret H Llyod Endowmwnt	2,000,000	—	—	—	—	2,000,000
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
Palmetto Net-Clemson University Optoelectronic	875,000	118,201	—	—	—	993,201
Polly H. and Walter L. Lowry Memorial Award	16,663	—	—	—	—	16,663
R. Brice Waters Memorial Endowment	5,000	—	—	—	—	5,000
Reva W. Burns Nursing Scholarship Endowment	43,116	—	—	—	—	43,116
R G Hilliard-Clemson University Endowed Professorship	686,561	—	—	—	247,280	933,841
Robert Mills Endowed Professorship	269,748	—	—	—	—	269,748
Robert Wardlaw Moorman Memorial Fund	7,580	300	—	—	—	7,880
SmartState Sustainable Development	1,313,439	—	—	—	(247,280)	1,066,159
South Carolina Section ASAE Scholarship Endowment	25,000	—	—	—	—	25,000
Speck Farrar Scholarship	307,285	—	—	—	—	307,285
Strom Thurmond Educational Fund	17,302	—	—	—	—	17,302

	Fund Balance July 1, 2012	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2013
Permanent Endowments (continued):						
Student Government Endowment for Innovation in Teaching	200,000	—	—	—	—	200,000
Sue King Dunkle Award	2,050	—	—	—	—	2,050
System Integration Chair Endowment Thomas F Hash-Clemson University Endowed Chair in Sustainable Development	5,000,000	—	—	—	—	5,000,000
Tigerama Scholarship Fund	2,000,000	—	—	—	—	2,000,000
Timken-Clemson University Trustee Chair Automotive Design and Development	104,868	125	—	—	—	104,993
Timken-Clemson University Trustee Chair Supplementary Endowment	3,000,000	—	—	—	—	3,000,000
W. N. McAdams Memorial Scholarship Fund	1,900,000	—	—	—	—	1,900,000
Warwick Chemical Fellowship	21,280	—	—	—	—	21,280
William A. Kenyon Scholarship	76,812	—	—	—	—	76,812
William Carroll Barnes Fellowship	181,581	250	—	—	—	181,831
William J. Neely Memorial Scholarship	89,674	—	—	—	—	89,674
William S. Megonigal, Jr. Endowment Fund	39,660	—	—	—	—	39,660
William Porter Clyburn Memorial Scholarship	38,199	—	—	—	—	38,199
Willie and Joe Padget Award	217,013	—	—	—	—	217,013
	14,949	—	—	—	—	14,949
Total Permanent Endowments	<u>55,045,010</u>	<u>2,710,165</u>	<u>0</u>	<u>185,019</u>	<u>(60,000)</u>	<u>57,880,194</u>
Quasi Endowments:						
Abney Scholarship Fund	124,492	—	9,509	149,757	(56,710)	227,048
Adelaide McClelland Garden Club Scholarship Fund	5,582	—	188	2,953	(1,162)	7,561
Advanced Fiber-Based Materials	(3,275)	—	358	5,678	—	2,761
Alan Cade Endowment	195	—	8	119	(46)	276
Anderson Fellowship	2,321	—	89	1,409	(545)	3,274
Anne L. Isenberger Memorial Scholarship	428,203	—	2,586	40,729	(15,423)	456,095
Anita and Edward Greene Endowment Fund	2,701	—	202	3,182	(1,206)	4,879
Aramark Scholarship Quasi-Endowment	533,729	110,000	3,816	56,623	(17,690)	686,478
Athletic Awards Program	36,983	—	223	3,518	(1,333)	39,391
Automation Engineering Corporation Clemson University Endowed Graduate Fellowship	2,524	—	75	(892)	(1,355)	352
Bailey Assistantship Program	22,082	—	993	15,642	(6,048)	32,669
Ballenger Quasi Endowment	3,181,917	—	19,217	302,647	(114,605)	3,389,176
Barnes & Noble Endowment	2,702,381	63,000	16,447	260,187	(84,345)	2,957,670
Barney Lee Bickley Scholarship	526	—	21	335	(132)	750
Ben and Kitty Gossett Scholarship	7,310	—	105	1,660	(658)	8,417
Board of Trustees Land Proceed	347,773	—	2,128	33,734	—	383,635
Boni B Brooks Center for Performance	3,443	—	8,588	136,134	—	148,165
Boys Home of York County Quasi-Endowment	(2,028)	—	—	—	2,028	0
Byron R. Ingram Memorial Scholarship	2,441	—	81	1,269	(486)	3,305
C. R. Garrison Class 1926 Memorial Scholarship	407,668	—	2,472	39,006	(10,266)	438,880
Carl I. Poorman Endowment	531	—	52	811	(308)	1,086
Carolina Panther Academic Scholarship	1,016,088	—	6,136	96,646	(36,598)	1,082,272
Central Bank - Investment Income	2,203,901	—	560,747	—	—	2,764,648
Charles C. Kanapaux Scholarship	1,201,840	33,000	7,347	115,545	(14,192)	1,343,540
Charles G. Arthur, Jr. Endowment	116,992	—	706	11,123	(4,301)	124,520
Charles H. Stone Scholarship Endowment	148,786	24,573	921	14,309	(4,889)	183,700

	Fund Balance July 1, 2012	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2013
Quasi Endowments (continued):						
Charles Lee Morgan Memorial Scholarship	420,711		2,541	40,016	(15,153)	448,115
Charles S. Henriquez Endowment	833,983	—	5,037	79,324	(30,038)	888,306
Clarence A. and Julia C. McLendon Memorial Scholarship Fund	44,075	—	266	4,190	(1,621)	46,910
Clark Lindsay McCaslan Award	1,870	—	53	828	(322)	2,429
Clemson Community Scholars	6,033,996	—	36,437	573,812	(219,427)	6,424,818
Clemson Graduate Education Program	6,165,070	—	37,238	586,508	(219,781)	6,569,035
Clemson Student Loan Fund	620,377	—	3,746	58,983	(22,804)	660,302
Colonel George F. Parker Endowment	391,780	—	2,365	37,231	(14,737)	416,639
Comporium-Clemson University Endowed Chair	9,881	—	6,191	97,898	(13,759)	100,211
Contributions Receivable	64,665	(13,148)	—	—	—	51,517
Clemson University Health Endowed Chair	(26,753)	—	12,015	189,995	(26,961)	148,296
Daniel Memorial Loan Fund	32,142	—	570	8,969	(3,551)	38,130
David Jennings Memorial Fund	191,860	—	4,628	72,868	(28,640)	240,716
Department of Bioengineering Endowment	6,435,475	—	38,847	611,655	(240,442)	6,845,535
Dr. F S Mandel '78 Quasi-Endowment	933,229	—	5,683	89,862	(12,621)	1,016,153
Dr. G. C. Robinson - Clemson University Undergraduate Endowment	658	—	761	11,439	—	12,858
Duckworth Family Tennis Endowment	5	—	1	10	—	16
Earle Award	2,863	—	17	272	(108)	3,044
Edger A. Brown Unrestricted Quasi-Endowment	822,639	—	4,989	78,741	(20,155)	886,214
Edgar and Emily Hesslein Scholarship	27,470	—	166	2,613	(990)	29,259
Electronic Systems Integration Endowed Chair	217,569	—	19,435	306,101	(114,688)	428,417
Edna Hope Gregory	99,573	—	6,228	98,091	(37,146)	166,746
Environmental Scholars Endowment	27,175	—	1,115	17,557	(6,788)	39,059
Ernest R. Ellis Memorial Scholarship	1,541	—	70	1,097	(425)	2,283
Ernest Jewell Hardesty Moore Memorial Award	1,480	—	39	616	(240)	1,895
Eunice and Thomas M. Baswell Memorial Scholarship	1,398	—	69	1,083	(411)	2,139
F. H. H. Calhoun Cemetery Fund	637	—	17	263	(96)	821
Faculty Senate Endowment	28,280	—	171	2,690	(1,009)	30,132
Fluor-Clemson Univrsity Endowment Chair in Supply Chain and Logistics	(10,983)	—	12,171	192,935	—	194,123
Forestry Student Scholarship Award	3,218	—	19	306	(119)	3,424
Francis W Freeman '44 Memorial Scholarship	78,878	—	478	7,550	(1,935)	84,971
Frank J. Jervey Endowed Educational Fund	119,056	—	1,516	23,869	(9,431)	135,010
General Scholarship Endowment	174,175	—	1,051	16,554	(6,507)	185,273
George and Leila Singleton Scholarship	2,586	—	138	2,179	(826)	4,077
George Dunkelberg Memorial Scholarship Fund	8,838	—	469	7,318	(2,549)	14,076
Georgianna Camp Blue Key Service Award	2,262	—	41	637	(253)	2,687
Greenwood Genetics Chair	0	—	769	29,149	—	29,918
Hansjorg Wyss - Clemson University Endowed Chair	15,337	—	12,332	195,489	—	223,158
Health Facilities Design and Testing	740,593	—	16,556	260,773	(96,754)	921,168
Henry Stroud Loan Fund	465,948	—	2,813	44,301	(17,127)	495,935
Herman K. Tyler Memorial Scholarship Endowment	20,574	—	124	1,957	(742)	21,913
C Tycho Howle Chair Collaborative in Computing Environments	(2,564)	—	12,172	192,545	(23,040)	179,113
Horace Julian Bowles Endowment	(460)	—	58	904	(398)	104

	Fund Balance July 1, 2012	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2013
Quasi Endowments (continued):						
Inman-Riverdale Clemson University Endowment	180	—	93	1,472	—	1,745
International Student Loan Fund	42,016	—	254	3,995	(1,545)	44,720
IPTAY Academic Scholarship Fund	5,673,117	48,935	34,302	540,021	(198,793)	6,097,582
IPTAY Board of Director Athletics Quasi Endowment	1,851,034	—	11,327	179,551	—	2,041,912
IPTAY Life Member Endowment	9,751,174	11,933	238,695	—	—	10,001,802
IPTAY School Fund Board Reserve	5,974,320	—	36,559	579,510	—	6,590,389
IPTAY Tiger Cub Club Endowment	859,978	25,350	5,307	83,866	—	974,501
J. C. Rich Agricultural Scholarship	1,760	—	41	642	(255)	2,188
J.E. Sirriner Foundation Endowed Chair of Optical Fiber	278,104	—	30,378	478,561	(173,522)	613,521
J.E. Sirriner Textile Foundation Endowed Chair in Advanced Polymer Fibers	188,023	—	18,980	291,699	(109,176)	389,526
J.M. Lewis Scholarship	83,257	—	502	7,916	(3,061)	88,614
Jordan-Simmons Clemson University Endowment	72	—	40	554	—	666
J. P. Williamson Memorial Educational Grant	3,261	—	80	1,261	(499)	4,103
J. R. Atkinson, Jr, Memorial Scholarship	11,542	—	70	1,097	(416)	12,293
J. R. McComb Scholarship Fund	10,311	—	666	10,493	(3,974)	17,496
James A. Graves '30 Memorial Scholarship	53,755	—	326	5,146	(1,319)	57,908
James A. Turner Award in Federal Taxation	942	—	53	852	(306)	1,541
James B. Monroe Memorial Scholarship	17,419	—	945	14,863	(5,439)	27,788
James Lynah Merit Fund	18,810	—	902	14,213	(5,326)	28,599
Jeannie Fraser and George McDonald Endowment Trust	(486,630)	—	1,227	19,402	—	(466,001)
Jeremiah Milbank Bequest Endowment	91,974	1,000	556	8,732	(3,461)	98,801
Jeremiah Milbank Sr. Memorial Scholarship Endowment Fund	24,061	—	145	2,289	(867)	25,628
Jerry Allen Harter Memorial Scholarship	1,156	—	86	1,346	(511)	2,077
Jerry B. Addy Memorial Scholarship	776	—	37	577	(224)	1,166
John D Lane Scholarship	766	—	53	834	(316)	1,337
John M. Ford Memorial Award	463	—	15	235	(93)	620
John W. Kibler Endowed Fund	444,519	—	2,685	42,280	(16,011)	473,473
K G Caughman, Jr. 1948 and CB Q	90,000	5,604	581	9,024	—	105,209
Kentwool - Clemson University Educational Endowment in Natural Fibers	536	—	991	13,613	(2,050)	13,090
Kentwool - Clemson University Distinguished Professorship in Natural Fibers	2,797	—	1,010	13,939	—	17,746
Koloman Lehotsky Forestry Scholarship	3,568	—	188	2,961	(1,120)	5,597
Langdon Cheves Scholarship	2,579	—	135	2,144	(766)	4,092
Latt Maxcy Scholarship Endowment	3,963	—	241	3,808	(1,043)	6,969
Lena Eaton-Carrie Freeman Award	467	—	12	187	(75)	591
Leon McNeill Barton '41 Unrestricted	265,942	—	1,620	25,617	(3,420)	289,759
Leonard O King '52 Memorial1 Quasi-Endowment	244,799	—	1,498	23,745	—	270,042
Leonard O King Clemson University Memorial Quasi Endowment	252,253	—	1,536	24,290	(3,414)	274,665
M. C. McKenzie Memorial Scholarship Fund Endowment	4,785	—	182	2,872	(1,111)	6,728
Mack R. Hays Forestry Award	572	—	19	294	(113)	772
Major Rudolf Anderson Scholarship	57,542	—	2,586	40,729	(15,424)	85,433
Manufacturing Integration Endowment	431,875	—	32,810	516,756	(193,631)	787,810
Margaret H Lloyd Endowment	(105,971)	—	11,590	183,722	—	89,341
Marshall William and Grace C. Bell Memorial Scholarship	3,090	—	123	1,942	(751)	4,404

	Fund Balance July 1, 2012	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2013
Quasi Endowments (continued):						
Mary M. Lohr Faculty Endowment Fund	580,438	—	3,506	55,219	(20,693)	618,470
Mary P. Byrd Bequest	294,609	—	1,779	28,022	(10,612)	313,798
May Ervin Wall Fund	2,048	—	61	954	(376)	2,687
McGee-Robbins Scholarship Endowment	1,494	—	101	1,588	(602)	2,581
Myrtle Beach Endowment	1,975,183	—	11,931	187,907	(70,416)	2,104,605
Myrtle Beach Land Sale - CUICAR	15,000,000	—	—	—	—	15,000,000
Myrtle Beach Land Sale - Undetermined	5,000,000	—	—	—	—	5,000,000
N.A. Garrison Corn Services Program	212,584	—	1,284	20,220	(7,657)	226,431
National Endowment for the Humanities	57,304	—	2,158	33,977	(12,994)	80,445
Norris Medal Award	57,408	—	643	10,126	(4,009)	64,168
Norris Textile Scholarship	19,615	—	395	6,215	(2,461)	23,764
Palmetto Net-Clemson University Optoelectronic	2,744	—	5,442	83,698	(7,664)	84,220
P. B. Holtzendorff, Jr. Scholarship Fund	16,043	—	234	3,688	(1,461)	18,504
Peden Phi Delta Kappa Endowment	28,547	—	173	2,724	(860)	30,584
Pee Dee Research and Education Center Endowment from Land Sales	1,567,434	—	9,468	149,116	(55,880)	1,670,138
Pierce-Elizabeth Rogers Scholarship Fund 23,991	—	145	2,281	(882)	25,535	
Polly H. and Walter L. Lowry Memorial Award	3,868	—	124	1,952	(768)	5,176
Prudential Demutualization Proceeds	4,064,456	—	102,568	—	—	4,167,024
P.W. and V.S. Moore Memorial Library Scholarship	226,308	—	1,367	21,529	(8,068)	241,136
Ralph H. Walker Endowment	57,112	—	345	5,429	(2,100)	60,786
R. Brice Waters Memorial Endowment	400	—	33	514	(195)	752
Reva W. Burns Nursing Scholarship Endowment	3,848	—	284	4,469	(1,663)	6,938
R G Hilliard-Clemson University Endowed Professorship	20,129	—	5,188	80,570	—	105,887
Robert H Brooks Sports Science	5,555,463	—	33,996	538,881	—	6,128,340
Robert Mills Endowed Professorship	55,901	—	1,966	30,969	(11,843)	76,993
Robert Wardlaw Moorman Memorial Fund	5,103	—	77	1,220	(452)	5,948
S. H. Kress Endowment-Research	173,352	—	1,047	16,488	(6,244)	184,643
S. T. McDowell ROTC Outstanding Leadership Award	(42)	—	6	94	—	58
Samuel R. Rhodes Professorship in Electrical Engineering	57,359	—	346	5,454	(2,119)	61,040
Sandhill Research and Education Center Electronic Library Endowment	1,218,123	—	7,356	115,839	(44,298)	1,297,020
Sandhill Research and Education Center Endowment from Land Sales	6,575,220	—	39,693	624,987	(135,881)	7,104,019
SmartState Sustainable Development	68,917	—	7,595	122,068	—	198,580
South Carolina Section ASAE Scholarship Endowment	2,596	—	167	2,624	(994)	4,393
Speck Farrar Scholarship	38,607	—	2,089	32,900	(12,456)	61,140
Sonny Caudle Memorial Scholarship	11,946	—	72	1,137	(431)	12,724
Stanley Jackson Reeves Memorial Scholarship	1,344	—	88	1,380	(515)	2,297
Strom Thurmond Educational Fund	4,210	—	130	2,044	(804)	5,580
Student Government Endowment for Innovation in Teaching	74,091	—	1,658	26,132	(8,685)	93,196
Sue King Dunkle Award	706	—	17	261	(104)	880
System Integration Chair Endowment	785,548	—	34,937	550,185	(210,389)	1,160,281
Technology Patent Endowment	3,717,879	57,780	22,664	359,382	(64,401)	4,093,304
Textile Veterans' Association Endowment Fund	13,755	—	83	1,308	(501)	14,645
Thomas F Hash Endowment	(20,294)	—	12,114	192,032	—	183,852

	Fund Balance July 1, 2012	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2013
Quasi Endowments (continued):						
Timken-Clemson University Trustee Chair Automotive Design and Development	16,758	—	18,370	290,488	(40,827)	284,789
Timken-Clemson University Trustee Chair Supplementary Endowment	10,613	—	11,634	183,976	(25,857)	180,366
The Centennial Professorship	38,087	—	1,653	26,024	(10,053)	55,711
Tigerama Scholarship Fund	15,523	—	727	11,457	(4,337)	23,370
W.F. Barnes and G.E. Bruner Scholarship	248,139	—	1,498	23,593	(9,121)	264,109
W. N. McAdams Memorial Scholarship Fund	3,003	—	147	2,310	(875)	4,585
W.T. and Ruth M. Patrick Memorial Scholarship	186,609	—	1,127	17,753	(6,652)	198,837
Wade Stackhouse Graduate Fellowship Fund	3,536,822	—	21,360	336,404	(127,389)	3,767,197
Wayne Freeman Memorial Scholarship	12,884	—	78	1,225	(474)	13,713
Warwick Chemical Fellowship	33,120	—	664	10,446	(4,136)	40,094
William A. Kenyon Scholarship	16,971	—	1,199	18,897	(7,138)	29,929
William Carroll Barnes Fellowship	5,174	—	572	9,023	(3,390)	11,379
William J. Latimer Endowment	840,420	—	5,075	79,952	(29,961)	895,486
William J. Neely Memorial Scholarship	5,861	—	275	4,330	(1,640)	8,826
William Porter Clyburn Memorial Scholarship	38,826	—	1,545	24,324	(9,404)	55,291
William Magonigal, Jr. Endowment Fund	14,511	—	318	5,010	(1,984)	17,855
Willie and Joe Padget Award	2,377	—	105	1,648	(625)	3,505
State Treasurer Accrual	0	—	(2,100,421)	2,100,421	—	0
Total Quasi Endowments	<u>116,232,215</u>	<u>368,027</u>	<u>(388,881)</u>	<u>14,871,216</u>	<u>(3,303,237)</u>	<u>127,779,340</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	1,012	—	—	—	—	1,012
Stanley Jackson Reeves Memorial Scholarship	13,165	—	—	—	—	13,165
Total Term Endowments	<u>568,138</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>568,138</u>
TOTAL ENDOWMENT AND SIMILAR FUNDS	<u>\$ 71,845,363</u>	<u>\$ 3,078,192</u>	<u>\$ (388,881)</u>	<u>\$ 15,056,235</u>	<u>\$ (3,363,237)</u>	<u>\$ 186,227,672</u>

STATEMENT OF CHANGES IN UNEXPENDED PLANT FUNDS

For the year ended June 30, 2013

	Fund Balance July 1, 2012	Receipts	Expenditures	Transfers	Fund Balance June 30, 2013
Investment Earnings:					
Barre Hall data cabling upgrade	233,000	—	(232,884)	(116)	0
Barre Hall second floor renovation	203,775	—	(310,775)	107,000	0
Bursars office renovations	1,172	—	(5,520)	1,013	(3,335)
Central Bank - investment income	1,302,277	980,539	(8,013)	(531,508)	1,743,295
Concrete lab civil engineer, study	0	—	(147,228)	300,000	152,772
CU-ICAR campus signage study	0	—	(17,518)	27,000	9,482
CU-ICAR component test equipment	1,141,351	—	(1,263,436)	150,000	27,915
CUICAR component testing upfit	(480,198)	—	(380,348)	859,796	(750)
Downtown CU suite 402 upfit (1A)	0	—	(23,888)	262,500	238,612
ESE building lease payment	43,006	127,061	(118,698)	90,000	141,369
Genoa repairs	13,848	—	(168,000)	154,152	0
Human Resources moving and lease expenses	(30,362)	—	(69,310)	99,672	0
Hunnicutt storm water runoff study	0	—	(12,213)	50,000	37,787
Maintenance and renovation fees	0	—	—	157,583	157,583
Network and power connection relocation	0	—	(96,092)	258,000	161,908
Paving and concrete, perpetual	0	—	(80,986)	81,766	780
Project One feasibility study	2,662	—	—	(2,662)	0
Sikes Financial Aid renovation	0	—	(122,044)	121,112	(932)
Storm water study	374,373	—	—	—	374,373
Total Investment Earnings	2,804,904	1,107,600	(3,056,953)	2,185,308	3,040,859
Other Funds:					
Administrative Service Building space renovations	397	—	(382)	—	15
Administrative Service Building space renovations and furniture	0	—	(429,773)	429,773	0
Asbestos testing and lead abatement, various projects	0	—	(1,035)	—	(1,035)
Asbestos testing, perpetual	0	—	(283,093)	312,000	28,907
Building, external repairs, perpetual	81,214	—	562	(81,776)	0
Campbell Center utilities	16,005	—	—	(16,005)	0
Class action asbestos settlement	962,903	—	—	(350,420)	612,483
Lever Hall - Rise LLC	0	—	—	38,420	38,420
Lever Hall fire alarm improvement	0	—	(77,750)	—	(77,750)
Main @ Washington master plan	4,931	—	—	(4,931)	0
Maintenance and renovation fees	2,555,552	—	—	(2,406,784)	148,768
Perimeter Road wireless system	844	—	(841)	(3)	0
Precinct S Library, feasibility study	2,728	—	(856)	—	1,872
Ravenel Building feasibility study	0	—	(48,946)	52,000	3,054
Sandhill Research and Education Center office and lab building	115,801	—	(6,988)	(108,813)	0
Total Other Funds	3,740,375	0	(849,102)	(2,136,539)	754,734
Department of Energy					
CURI-Wind Turbine Test Facility Grid Simulator	0	1,500,000	(1,500,000)	—	0
Total Department of Energy	0	1,500,000	(1,500,000)	0	0
State Funds:					
Farm Animal Research Center	3,386,386	—	(314,447)	—	3,071,939
Hwy 93 pedestrian safety improvements	0	1,000,000	(1,000,000)	—	0
Total State Funds	3,386,386	1,000,000	(1,314,447)	0	3,071,939
Restricted State Appropriations:					
CURI-Wind Turbine Test Facility Grid Simulator	0	751,901	(1,137,874)	—	(385,973)
Deferred maintenance 2012	0	2,904,177	(179,969)	—	2,724,208
Wind Turbine Facility construction	7,000,000	—	(816,964)	—	6,183,036
Total Restricted State Appropriations	7,000,000	3,656,078	(2,134,807)	0	8,521,271
CNC Redevelopment Authority:					
Wind Turbine Facility construction	3,399,643	2,000,000	(5,376,128)	—	23,515
Total CNC Redevelopment Authority	3,399,643	2,000,000	(5,376,128)	0	23,515

	Fund Balance July 1, 2012	Receipts	Expenditures	Transfers	Fund Balance June 30, 2013
Clemson University Foundation:					
Academic Success Center construct	(39,159)	339,159	(277,342)	—	22,658
Academic Success Center patio furniture	0	13,000	(12,475)	—	525
Baruch temporary living quarters	(857)	135,445	(134,588)	—	0
Campus Beach toilets	0	2,143	(2,143)	—	0
CETL/RUST Building reroof	410,200	—	(233,405)	—	176,795
CETL/RUST mechanical repairs	412,884	—	(386,143)	—	26,741
Charleston Architecture Building, architects and engineers	13,346	—	—	—	13,346
Class of 1960 landscaping	(837)	59,896	(59,059)	—	0
CU ICAR parking structure, architects and engineers	8	—	64	—	72
CU-ICAR campus facility upgrade	0	8,399	(8,399)	—	0
Earle Hall 225 exhaust study	0	2,350	(2,350)	—	0
Earle Hall G12, G14, G16 renovation	21,000	—	(21,000)	—	0
Earle Hall replace circuit breaker	0	2,905	(2,924)	—	(19)
Golf Practice Facility addition	0	55,245	(56,846)	—	(1,601)
Hendrix Plaza sidewalk improvement	0	34,998	(39,770)	—	(4,772)
Hopewell, exterior area cleaning	0	2,897	(2,897)	—	0
Kingsmore Stadium addition	0	27,382	(53,098)	—	(25,716)
Lee Hall G14, add two walls	0	—	(8,321)	8,321	0
Lee Hall II retractable electric cord	0	—	(2,030)	2,030	0
Long Hall basement renovations	(545)	2,533	(1,988)	—	0
Memorial Park	(2,537)	44,611	(42,074)	—	0
Memorial Stadium WEZ II, architects and engineers	0	209,948	(209,948)	—	0
Sirrine sculpture maintenance	0	2,274	(2,274)	—	0
Tiger Band Plaza	(8,287)	18,962	(17,367)	—	(6,692)
Watt Innovation Center construction	0	206,354	(206,564)	—	(210)
Total Clemson University Foundation	<u>805,216</u>	<u>1,168,501</u>	<u>(1,782,941)</u>	<u>10,351</u>	<u>201,127</u>
IPTAY Funds:					
Athletics video upgrades	(876,988)	—	(1,399,336)	2,276,324	0
Baseball improvements	0	—	(280,000)	280,000	0
Fike Recreation Center diving platform	0	—	(11,983)	11,983	0
Golf Practice Facility construction	(775)	—	(22,584)	23,359	0
Hwy 93 pedestrian safety improvements	0	—	(705,343)	208,079	(497,264)
Indoor Football Practice Facility construction	(1,324,040)	—	(7,007,220)	7,884,369	(446,891)
Littlejohn Annex addition	(113,948)	—	(64,846)	178,794	0
Memorial Park	2,065	—	—	(2,065)	0
Memorial Stadium III construction	0	—	(84,715)	82,878	(1,837)
Memorial Stadium sound system	0	—	(772,041)	772,041	0
Memorial Stadium suite renovation	0	—	(1,325,497)	369,328	(956,169)
Memorial Stadium video board	(23,228)	—	(272,647)	295,875	0
Memorial Stadium WEZ II, architects and engineers	(3,772)	—	3,772	—	0
Soccer scoreboard installation	(29,858)	—	(49,044)	78,902	0
Stadium, relocate president's box	0	—	(431,423)	76,340	(355,083)
Total IPTAY Funds	<u>(2,370,544)</u>	<u>0</u>	<u>(12,422,907)</u>	<u>12,536,207</u>	<u>(2,257,244)</u>
Other Gifts:					
Athletics cold tub	0	—	(1,000)	—	(1,000)
CURI-Wind Turbine Test Facility Grid Simulator	0	3,803,914	—	—	3,803,914
Earle Hall G12, G14, G16 renovation	0	—	(11,788)	11,788	0
Earle Hall G-33 snorkel	6,271	—	(4,097)	(2,174)	0
Earle Hall, 101, lecturn	0	—	(2,401)	2,401	0
Football Practice Field renovation	0	—	(16,963)	7,498	(9,465)
Lee Complex expansion, renovation	670,077	—	—	(87,000)	583,077
Lee Hall furnishings and upfit	0	—	(144,613)	145,000	387
Memorial Stadium WEZ II, architects and engineers	(132,679)	—	132,679	—	0
Total Gifts Other	<u>543,669</u>	<u>3,803,914</u>	<u>(48,183)</u>	<u>77,513</u>	<u>4,376,913</u>

	Fund Balance July 1, 2012	Receipts	Expenditures	Transfers	Fund Balance June 30, 2013
Clemson University Research Foundation:					
Campbell Center lab utility improvements	0	—	(20,264)	20,264	0
CGEC air compressor upgrade	3,011	—	—	(3,011)	0
Future Innovation Center upfit	0	102,590	—	—	102,590
Innovation Center Construction	89	11,040	(11,129)	—	0
Kinard 12 lab renovations	43,273	—	(80,823)	37,550	0
Total Clemson University Research Foundation	<u>46,373</u>	<u>113,630</u>	<u>(112,216)</u>	<u>54,803</u>	<u>102,590</u>
State Appropriations:					
Advance Plant Tech lab renovation	0	4,000,000	(160,000)	—	3,840,000
Deferred maintenance	6,040,507	—	(129,245)	—	5,911,262
Deferred maintenance 2012	0	1,595,044	—	—	1,595,044
Total State Appropriations	<u>6,040,507</u>	<u>5,595,044</u>	<u>(289,245)</u>	<u>0</u>	<u>11,346,306</u>
State Research University Infrastructure:					
Bioengineering Research Center at Patewood	0	19,878	(19,878)	—	0
CU ICAR Parking Structure, architects and engineers	0	14,496	(14,496)	—	0
Greenwood Genetic Center construction	0	162,500	(162,500)	—	0
Innovation Center construction	0	1,656	(1,656)	—	0
North Charleston land & renovation	0	162,537	(162,537)	—	0
Total State Research University Infrastructure	<u>0</u>	<u>361,067</u>	<u>(361,067)</u>	<u>0</u>	<u>0</u>
State Institution Bonds:					
Academic Success Center construct	(268,371)	—	(486,416)	754,787	0
BioLife Sciences Building construction	(3,352,730)	—	(13,163,555)	16,516,285	0
Lee Complex expansion and renovation	0	—	(21,924)	21,924	0
SIB Refunding 2012C - Proceeds	21	83	—	(104)	0
SIB, Series 2011A - Proceeds	18,802,315	127,009	—	(18,917,132)	12,192
Total State Institution Bonds	<u>15,181,235</u>	<u>127,092</u>	<u>(13,671,895)</u>	<u>(1,624,240)</u>	<u>12,192</u>
Revenue Bonds:					
AFRB, Series 2012 - Proceeds	(11,834,435)	—	—	12,643,602	809,167
Total Revenue Bonds	<u>(11,834,435)</u>	<u>0</u>	<u>0</u>	<u>12,643,602</u>	<u>809,167</u>
Athletic Facilities Revenue Bonds:					
AFRB, Series 2012 - Proceeds	11,834,435	—	—	(12,643,602)	(809,167)
Total Athletic Facilities Revenue Bonds	<u>11,834,435</u>	<u>0</u>	<u>0</u>	<u>(12,643,602)</u>	<u>(809,167)</u>
Maintenance, Repairs, and Renovation:					
Academic Success Center door openers	0	—	(260)	—	(260)
Aerobic Digester upgrade	0	—	(15,122)	—	(15,122)
American Disability Act safety welfare, perpetual	(952)	—	—	952	0
American Disability Act safety, perpetual	0	—	(25,655)	25,000	(655)
Animal Research Committee flash protect electronic panel	0	—	(1,391)	1,320	(71)
Animal Research Committee flash protect electronic panel boards	0	—	(256)	256	0
Asbestos abatement, perpetual	0	—	(5,690)	5,690	0
Asbestos abatement, perpetual	0	—	(23,742)	14,255	(9,487)
Barre Hall reroof	(78)	—	—	78	0
Brackett atrium skylight replacement	(699)	—	(345,490)	346,189	0
Brackett Hall reroof	0	—	(25,802)	23,058	(2,744)
Brittle wiring insulation replacement	0	—	(43,785)	11,085	(32,700)
Brooks Center Fly Loft reroof	(4,862)	—	(91,841)	11,786	(84,917)
Building Commissioning, perpetual	0	—	(33,986)	33,986	0
Campus Signage, perpetual	0	—	(2,295)	2,295	0
CEF condenser water upgrade	0	—	(1,125)	1,125	0
Chestnut Gravure press wiring	0	—	797	(797)	0
Consultant Estimates, perpetual	0	—	(48,014)	41,844	(6,170)
Consultant fees, perpetual	0	—	(3,728)	3,728	0
Cooper Library restroom exhaust	(1,396)	—	(3,298)	4,694	0
Daniel Hall HVAC upgrade	(545)	—	—	545	0
DOIRS asbestos abatement	0	—	(3,363)	3,363	0

	Fund Balance July 1, 2012	Receipts	Expenditures	Transfers	Fund Balance June 30, 2013
Maintenance, Repairs, and Renovation (continued):					
Emergency repairs, perpetual	0	—	(15,766)	15,766	0
Engineering lab exhaust improvements	0	—	(18,627)	18,627	0
Eye Wash Safety, perpetual	0	—	(1,825)	1,825	0
Eye Wash Safety, perpetual	0	—	(1,773)	1,773	0
Fire alarm upgrade, perpetual	9,302	—	1,282	(10,584)	0
Fire alarm upgrades, perpetual	0	—	(72,698)	11,786	(60,912)
Floor repair, perpetual	0	—	(51,205)	36,002	(15,203)
Fort Hill reroof projects	0	—	(141,500)	141,500	0
Freeman utility power conversion	0	—	(12,493)	12,493	0
Generator replacement, perpetual	0	—	(4,478)	4,478	0
Godley Snell coil replacement	0	—	(183,862)	183,862	0
Hunter Hall HVAC, AHUS rebuild	(288)	—	(590,380)	590,428	(240)
HVAC, perpetual	141	—	(8,237)	2,561	(5,535)
Inter utilities, perpetual	0	—	(143,866)	103,152	(40,714)
Interior finishes, perpetual	0	—	(35,981)	23,399	(12,582)
Jordan/Long pedestrian bridge	0	—	(118,747)	118,747	0
Madren Center reroof	(53,917)	—	—	53,917	0
Maintenance & renovation fees	2,561,129	3,285,875	—	(2,492,616)	3,354,388
Martin Hall E fan coil piping lining	(10,121)	—	(334,365)	344,486	0
Paving and concrete, perpetual	0	—	(99,921)	67,272	(32,649)
Ravenel, south fence replacement	(232)	—	(23,109)	23,341	0
Roof projects, perpetual	(27,117)	—	(61,962)	89,079	0
Roof repairs, perpetual	0	—	(71,711)	15,879	(55,832)
Toilet partition replacement	0	—	(4,063)	4,063	0
Trustee House HVAC & window upgrade	0	—	(146,691)	53,038	(93,653)
Union window, exterior repairs	0	—	(102,332)	55,277	(47,055)
Total Maintenance, Repairs, and Renovation	2,470,365	3,285,875	(2,918,356)	3	2,837,887
Auxiliaries:					
Banner - Student ERP	2,032,605	—	(227)	—	2,032,378
Total Auxiliaries	2,032,605	0	(227)	0	2,032,378
Institutional Capital Project Funds:					
Administrative Service Building space renovations	(151,594)	—	(591,712)	743,306	0
Aerobic Digester upgrade	(44,921)	—	(55,079)	100,000	0
American Disability Act safety, perpetual	0	—	(10,342)	6,724	(3,618)
Brooks Center Drive	(51,614)	—	(314,917)	366,531	0
Bursars Office renovations	(35,141)	—	—	35,141	0
CEF condenser water upgrade	(38)	—	(29,459)	29,497	0
Charleston Architecture Building, architects and engineers	0	—	(27,335)	27,335	0
Clemson Apparel Research warehouse renovation	(5,050)	—	(2,121)	7,171	0
Earle Hall addition feasibility study	0	—	(40,978)	40,978	0
Emergency repairs, perpetual	0	—	(1,001)	1,001	0
Energy savings retrofit, perpetual	0	—	49,672	(49,672)	0
Energy savings retrofit, perpetual	0	—	(68,109)	—	(68,109)
Greenville One Building upfit	0	—	(479,867)	395,535	(84,332)
Hendrix Plaza sidewalk improvements	0	—	(185,512)	—	(185,512)
Hwy 93 pedestrian safety improvements	(10,510)	—	(904,978)	257,895	(657,593)
Lee Complex expansion & renovation	(13,299)	—	(64,336)	77,635	0
Library storage & archiving	(40,978)	—	(25,295)	66,273	0
Maintenance & stewardship fund	55,047,910	889,710	—	7,880,026	63,817,646
Poole Agricultural Center HVAC upgrades	0	—	(8,625)	8,625	0
Ravenel renovation	0	—	(4,205)	—	(4,205)
Scroll of Honor walkway	0	—	(189,974)	—	(189,974)
Waste water treatment plant upgrade	(17,660)	—	(353,412)	277,087	(93,985)
Water tower, related utilities	0	—	(306,110)	102,806	(203,304)
Watt Innovation Center feasibility study	(42,344)	—	(407)	42,751	0
Wind Turbine Facility construction	0	—	(10,176,896)	6,111,305	(4,065,591)
Total Institutional Capital Project Funds	54,634,761	889,710	(13,790,998)	16,527,950	58,261,423

	Fund Balance July 1, 2012	Receipts	Expenditures	Transfers	Fund Balance June 30, 2013
Plant Improvement Capital Reserve:					
American Disability Act safety welfare, perpetual	(6,747)	—	(63,212)	46,896	(23,063)
American Disability Act safety, perpetual	0	—	(409)	—	(409)
Building exteriors, perpetual	0	—	(358)	358	0
Cooper Library improvements	(865)	—	—	865	0
Floor repairs, perpetual	(5,519)	—	(171,268)	56,385	(120,402)
Fluor Daniel envelope moisture	(7,980)	—	(156,151)	138,776	(25,355)
Freeman classroom relocation	0	—	(9,265)	9,265	0
Inter utilities, perpetual	0	—	(60,975)	1,407	(59,568)
Lee Hall I & II fain coil replacement	(185)	—	(115,467)	26,348	(89,304)
Toilet partition replacement	(35,194)	—	25,500	9,694	0
Union external repairs window	(9,076)	—	(344,549)	351,772	(1,853)
University plant improvements capital reserve	443,749	1,261,613	—	(641,767)	1,063,595
Total Plant Improvement Capital Reserve	378,183	1,261,613	(896,154)	(1)	743,641
Operating Revenues:					
500 Daniel Dr office renovation	0	—	(10,699)	10,699	0
Academic Success Center construction	0	—	345,000	(345,000)	0
Academic Success Center furnishings for SDS/WC	3,338	—	—	(3,338)	0
Administrative Services Building rear parking lot gate	0	—	(21,362)	21,362	0
Administrative Services Building rooftop HVAC replacements	0	—	(22,124)	—	(22,124)
Advance Plant Tech Lab renovation	0	—	—	1,269,436	1,269,436
Advanced Material Research Lab renovations	2,374	—	—	—	2,374
Aerobic Digester upgrade	208,652	—	(208,307)	47,282	47,627
Agricultural Service Center roof replacement	0	—	(3,516)	20,400	16,884
All Faiths Chapel and Garden feasibility study	1,582	—	—	(1,582)	0
American Disabilities Act safety welfare	5,446	—	(98)	188,812	194,160
Asbestos testing, perpetual	42,302	—	(42,302)	—	0
Banner - student ERP	15,851,167	—	(8,604,584)	(30,365)	7,216,218
Barre Hall room signage	0	—	(10,983)	10,983	0
Barre Hall second floor renovation	0	—	(24,790)	30,357	5,567
Baruch temporary living quarters	200,000	—	(23,733)	59,000	235,267
BioLife Sciences Building construction	961,213	—	(568,505)	—	392,708
Biomass renew energy study	59,430	—	(49,430)	(10,000)	0
Biosystems Research Complex repaint offices and labs	0	—	(5,766)	5,766	0
Biosystems Research Complex replace drives greenhouse	0	—	(406)	8,200	7,794
Biosystems Research Complex tile replace 317/319 equipment	0	—	(2,633)	2,900	267
Blue cheese room chiller and pump	146,600	—	(122,471)	—	24,129
Brackett 138 window, 111 podium	8,931	—	(8,007)	(924)	0
Brackett 213 floor covering	18,800	—	(9,126)	(9,674)	0
Brackett 213 paint	0	—	(2,641)	2,641	0
Brackett 235 renovation	0	—	(2,978)	4,400	1,422
Brackett 307 replace flooring	0	—	(3,715)	3,715	0
Brackett 3rd floor door signs	2,225	—	—	(2,225)	0
Brackett fumehoods & air compressor	75,900	—	(89,650)	13,750	0
Brackett Hall 444/438 renovation	29,400	—	(34,751)	5,351	0
Brackett Hall undergrad labs	182,096	—	(130,389)	(19,102)	32,605
Brittle wiring insulation replacement	0	—	(942)	55,000	54,058
Brooks domestic water heater	25,000	—	(24,810)	(190)	0
Building commissioning, perpetual	15,002	—	33,985	(48,987)	0
Building exterior repairs, perpetual	562	—	(562)	—	0
Building exteriors, perpetual	14,988	—	(107,927)	111,808	18,869
Building retro commission, perpetual	23,795	—	(10,037)	(13,758)	0
Bursars Office renovations	313	—	—	—	313
Business & Behavioral Science Building	3,500,000	—	—	—	3,500,000
CAC maintenance & improvements	141,318	—	—	79,914	221,232
CAFLS lab classroom renovation	4,000,000	—	—	—	4,000,000
Calhoun Courts exterior improvements	60,794	—	—	(60,794)	0
Calhoun Courts water quality improvements	87,000	—	(87,000)	—	0

	Fund Balance July 1, 2012	Receipts	Expenditures	Transfers	Fund Balance June 30, 2013
Operating Revenues (continued):					
Campbell Center lab utility improvements	8,550	—	(5,899)	(2,651)	0
Campus Beach hardscape	17,600	—	(16,578)	(1,022)	0
Campus planning fund	616,972	63,384	(4,621)	121,566	797,301
Campus signage, perpetual	18,428	—	(13,353)	10,000	15,075
Campus striping, perpetual	544	—	—	(544)	0
CAT room 104 carpet installation	87	—	—	(87)	0
Cattle Complex improvements	30,878	—	(29,225)	(1,653)	0
CEF solar turbines upgrade	63,867	—	(2,967)	(60,900)	0
CETL renovation	34,216	—	—	—	34,216
CETL TFE lab thrasher	3,700	—	(6,592)	2,892	0
CETL/RUST Building reroof	0	—	(5,530)	70,000	64,470
CETL/RUST mechanical repairs	0	—	—	30,000	30,000
CETL-RUST lab light upgrades	0	—	(19,082)	25,000	5,918
CGEC hybrid vehicle lab	24,525	—	(12,999)	(11,526)	0
Charleston Architecture Building, architects and engineers	653,836	—	(580,955)	—	72,881
Charleston land exchange	16,027	—	—	—	16,027
Cherry Cross storm water improvement	0	—	(7,935)	70,288	62,353
Chestnut Gravure press wiring	797	—	(797)	—	0
Chiller purchase	0	—	(366,844)	420,000	53,156
Chiller replacement & upgrades	755,900	—	(876,518)	195,000	74,382
CIET renovate labs	0	—	(30,858)	34,700	3,842
Classrooms power/data	262,972	—	(245,400)	(17,572)	0
Clemson Apparel Research chiller replacement	0	—	(18,001)	195,000	176,999
Clemson Apparel Research warehouse renovation	280,000	—	(230,068)	(49,932)	0
Coal yard concrete	62,038	—	(450)	(61,588)	0
Coastal Research and Education Pesticide Building	40,614	—	(38,108)	(2,506)	0
Computer Center upfit	100,824	—	(62,882)	(37,942)	0
Computing and InfoTech Building acquisition	101	—	—	—	101
Concrete Materials Lab	446,507	—	(11,251)	—	435,256
Concrete repairs	(20,345)	—	(43,126)	76,681	13,210
Consultant fees, perpetual	48,941	—	(33,941)	(15,000)	0
Consulting estimates, perpetual	0	—	—	37,000	37,000
Cook renovations	57,569	—	—	(55,000)	2,569
Cooper 201A SAZ room renovation	4,148	—	(2,720)	(1,428)	0
Cooper 306A binding renovation	0	—	(614)	614	0
Cooper Brown room renovation	0	—	(105,432)	146,400	40,968
Cooper Library brick replacement	693,746	—	(686,001)	(7,745)	0
Cooper Library feasibility study	0	—	(41,500)	42,000	500
Cooper Library improvements	13,563	—	(4,272)	(9,291)	0
Cooper potable water upgrade	6,470	—	—	(6,470)	0
CU Bikeway project	20	—	—	—	20
CUFD system upgrades	0	—	(1,709)	1,709	0
CU-ICAR campus facility upgrade	91,253	—	(50,336)	—	40,917
Custodial Shop renovation	0	—	(176,837)	176,837	0
Daniel Hall 209 renovation	29,908	—	—	(29,908)	0
Daniel Hall 301 renovation	12,255	—	(11,000)	(1,255)	0
Daniel Hall 309 renovation	25,210	—	—	(25,210)	0
Daniel Hall 315 renovation	29,059	—	—	(29,059)	0
Daniel Hall 401 renovation	12,255	—	—	(12,255)	0
Daniel Hall install classroom tech	0	—	(4,930)	51,100	46,170
DAS project	6,041	—	(4,466)	5,800	7,375
David Smith SIM lab	0	—	(90,332)	93,608	3,276
Development conference room	4,071	—	(1,238)	(2,833)	0
Diagraph marking & coding machine	750	—	—	(750)	0
Dillard 2nd floor renovation	47,500	—	(80,578)	910,000	876,922
Dillard classrooms	0	—	(25,057)	476,258	451,201
Dillard electrical/data/phone	60,515	—	(41,823)	(18,692)	0
DKings stadium field renovation	(1,448)	—	(27,552)	29,000	0
Downtown CU Suite 401 upfit (CURF)	0	—	(17,991)	213,000	195,009
DPA-Dreamworks	0	—	(20,640)	200,000	179,360
Dropout Prevention Center study	0	—	(13,812)	15,400	1,588

	Fund Balance July 1, 2012	Receipts	Expenditures	Transfers	Fund Balance June 30, 2013
Operating Revenues (continued):					
E&S classroom feasibility study	10,141	—	(10,141)	—	0
Earle 103 classroom renovation	0	—	(23,155)	35,000	11,845
Earle addition feasibility study	25,000	—	(23,234)	—	1,766
Earle G12, G14, G16 renovation	0	—	(16,394)	16,394	0
Earle Hall 225 exhaust study	0	—	(53)	2,350	2,297
Earle Hall elevator upgrade	209,555	—	(20,743)	(188,812)	0
Earle Hall HVAC upgrade/highB	344,898	—	(327,130)	(17,768)	0
East chiller cooling tower, etc.	0	—	(97,168)	97,186	18
Edisto Peanut Lab construction	261,843	—	(175,391)	—	86,452
Edwards 105 renovation	35,409	—	—	(35,409)	0
Edwards 5th kitchen renovation	481	—	—	(481)	0
Edwards Hall 204 remove network box	0	—	(1,394)	25,000	23,606
Edwards Hall 402 renovation	32,621	—	(32,621)	—	0
Edwards Hall ceiling tiles	27,700	—	(27,416)	(284)	0
Edwards Hall dean suite renovation	462,835	—	(390,635)	0	72,200
Electric grid improvement feasibility study	22,873	—	(3,683)	(19,190)	0
Elevator repairs	44	—	—	(44)	0
Emergency repairs, perpetual	0	—	(45,927)	44,718	(1,209)
Energy management information system	160,704	—	(15,456)	—	145,248
Energy savings retrofit, perpetual	52,020	—	(52,020)	—	0
Energy savings retrofit, perpetual	0	—	—	50,000	50,000
Entomology Building 104 install A/C	0	—	(10,911)	10,911	0
Faculty conference room technical upgrade	0	—	—	32,000	32,000
Fike 208 renovation	2,896	—	(2,866)	(30)	0
Fike 3rd floor office renovation	12,000	—	(14,151)	26,532	24,381
Fike dungeon HVAC duct repairs	0	—	(3,143)	3,143	0
Fike natatorium lighting upgrade	3,171	—	(3,097)	(74)	0
Fike pool patio upgrade	0	—	(2,119)	2,119	0
Fike pool repairs & upgrades	45,501	—	(47,420)	1,919	0
Filipi renovations	0	—	—	207,574	207,574
Fire alarm upgraded, perpetual	0	—	(9,981)	14,500	4,519
Fire alarm upgrades	407	—	(9,407)	9,000	0
Fire inspections, perpetual	4,530	—	—	(4,530)	0
Fire inspections, perpetual	0	—	—	4,530	4,530
Fire Station bathroom addition	24,623	—	(25,361)	738	0
Floor repairs	4,626	—	(4,505)	—	121
Fluor 3rd floor flooring replacement	0	—	—	52,000	52,000
For Hill miscellaneous reroof projects	15,959	—	(11,593)	—	4,366
Freeman Hall asbestos removal	0	—	(5,010)	100,000	94,990
Freeman Hall classroom relocation	24,394	—	(24,046)	—	348
Freeman Hall expansion	218,801	—	(82,047)	—	136,754
Freeman Hall utility power conversion	0	—	(5,813)	90,000	84,187
Fume hood system evaluation	34,929	—	(11,878)	—	23,051
Garrison Arena roof repairs	38,002	—	(38,002)	2,600	2,600
Garrison Arena sprinkler system	0	—	—	44,100	44,100
Generator replacement, perpetual	26,000	—	(103,891)	81,119	3,228
Godfrey G-01 renovation	0	—	(89,408)	104,000	14,592
Godfrey Hall 200 renovation	23,661	—	(3,249)	(20,412)	0
Godley Snell cooler repairs	0	—	(8,265)	8,265	0
Graduate Engineering Center -ICAR	(27,595)	—	—	—	(27,595)
Graphics package, Indoor Football Practice Facility	0	—	(115,297)	109,440	(5,857)
Greenville One IT and furnishings	0	—	—	2,725,000	2,725,000
Greenwood Genetic Center land acquisition	0	—	(1,800)	20,000	18,200
Hendrix 110 and 111 renovation	0	—	(126,285)	198,000	71,715
Hendrix circuits/Lever Beach	0	—	(95)	1,900	1,805
Hendrix lounge renovation	16,804	—	—	(16,804)	0
Holtzendorff 100 lights installation	5,788	—	(2,450)	—	3,338
Holtzendorff 200 renovation	8,292	—	(5,812)	(2,480)	0
Holtzendorff lobby carpet replacement	0	—	(21,066)	21,066	0
Housing Life Master Plan	493	—	(493)	—	0
Hunter 100 A/V upgrades	71,600	—	(60,082)	(11,518)	0
Hunter 100 renovations	0	—	(13,343)	265,000	251,657
Hunter 219 A/V	0	—	—	16,500	16,500

	Fund Balance July 1, 2012	Receipts	Expenditures	Transfers	Fund Balance June 30, 2013
Operating Revenues (continued):					
Hunter 3rd floor cold room replacement	6,159	—	—	(6,159)	0
Hunter auditorium restrooms	422	—	—	(422)	0
HVAC, perpetual	41,336	—	(126,514)	87,000	1,822
Jervery 128, 129 renovations	(4,525)	—	(2,250)	6,775	0
Jordan 303-304 renovation	0	—	(70,825)	295,000	224,175
Jordan emergency generator	111,153	—	(85,115)	—	26,038
Jordan environmental chambers	19,682	—	(18,136)	(1,546)	0
Jordan Hall 301, 303 renovation	114,000	—	(29,120)	15,000	99,880
Jordan/Long pedestrian bridge	105,000	—	(95,026)	—	9,974
Kinard 118 lab building renovation	14,955	—	(1,050)	(13,905)	0
Kinard 12 lab renovations	120,203	—	(123,412)	4,000	791
Kinard 316, 317 lab renovation	30,669	—	(12,248)	(18,421)	0
Kinard 7 chemical hood	48,243	—	(46,167)	—	2,076
Kinard G01 loose chairs	3,306	—	—	(3,306)	0
Kinard Lab 111 asbestos abate	45,000	—	(5,006)	(38,100)	1,894
Kinard Lab Foucault Pendulum	0	—	(1,278)	25,600	24,322
Kinard/Daniel ADA parking improvements	0	—	(97,321)	97,321	0
Kronos acquisition	0	—	(1,936,908)	2,032,200	95,292
Landfill maintenance, perpetual	28,745	—	(28,029)	(716)	0
Landscape - Class of 1960	73,500	—	(73,461)	—	39
Landscape/Install exhaust fan	0	—	(3,529)	3,529	0
Lee II retractable electric cord	0	—	(5,078)	5,078	0
Lee library shelving units	0	—	(1,104)	1,104	0
Lee, Hardin, Brooks, AV enhancement	0	—	(935)	18,700	17,765
Lehotsky & Barre HVAC feasibility study	35,856	—	(32,764)	(3,092)	0
Lehotsky G23 work bench redesign	0	—	—	8,800	8,800
Lever RISE furnishings & A/V	0	—	(2,855)	277,300	274,445
Library Depot office relocate	0	—	(6,784)	14,500	7,716
Long 331, 333, 335 renovation	204,254	—	(2,242)	—	202,012
Long Hall 112-120 suite renovation	0	—	(86,271)	89,301	3,030
Long Hall 316 renovation	77,901	—	—	(77,901)	0
Long Hall 331 lab dishwasher	59,973	—	—	—	59,973
Long Hall basement renovations	12,000	—	—	(12,000)	0
Long Hall math classrooms	0	—	—	200,000	200,000
Long Hall renovate 320, 324	0	—	(12,818)	324,901	312,083
Lowry Hall 100 New Platform Steps	0	—	—	10,000	10,000
Lowry Hall 109 renovation	16,223	—	(6,358)	(9,865)	0
Lowry Hall 11 lab renovation	51,572	—	(37,979)	(13,993)	0
Lowry Hall 200/202 renovation	200,000	—	(15,406)	(172,400)	12,194
Lowry Hall 219	4,006	—	—	(4,006)	0
Lowry Hall 310A renovation	6,245	—	(7,193)	948	0
Lowry Hall 315	4,006	—	—	(4,006)	0
Lowry Hall basement dust collect system	277	—	—	(277)	0
Lowry Hall ceilings	65,022	—	(28,764)	(36,258)	0
Lowry Hall classroom whiteboards	0	—	—	3,500	3,500
Lowry Hall freight elevator upgrade	0	—	(5,345)	—	(5,345)
Lowry Hall UG lab electrical	15,549	—	—	(15,549)	0
Lowry Hall window replacement	468,839	—	(18,408)	—	450,431
Madren Center telecom renovation	0	—	—	60,000	60,000
Maintain CU landfill, perpetual	0	—	—	20,716	20,716
Martin E305 smart classroom	1,251	—	—	(1,251)	0
Martin M. classroom renovation	0	—	(53,240)	65,000	11,760
McAdams 118 Renovation	0	—	(94,215)	100,000	5,785
McAdams 124 renovations	155	—	—	(155)	0
McAdams 142 conference room	20,000	—	(49,795)	36,701	6,906
McAdams 224 load center	2,024	—	(1,484)	(540)	0
McFadden backflow preventer	0	—	(1,624)	—	(1,624)
McGinty Mall outdoor furnishing	4,332	—	(2,785)	(1,547)	0
Memorial Stadium reline pipe	0	—	(44,600)	44,600	0
Micro Photonics clean room	876,429	—	(769,963)	—	106,466
Misc. American Disabilities Act safety, perpetual	0	—	(2,679)	28,223	25,544
Misc. building exteriors, perpetual	0	—	(170,057)	123,192	(46,865)
Misc. elevators, perpetual	0	—	—	44	44
Misc. exterior lighting, perpetual	0	—	(100,725)	105,000	4,275

	Fund Balance July 1, 2012	Receipts	Expenditures	Transfers	Fund Balance June 30, 2013
Operating Revenues (continued):					
Misc. inter utilities, perpetual	0	—	—	68,000	68,000
Misc. interior finish, perpetual	0	—	(7,000)	57,000	50,000
Misc. roof repairs, perpetual	0	—	(1,421)	68,000	66,579
Misc. striping, perpetual	0	—	—	—	0
Misc. toilet partition replacement	0	—	(40,000)	40,000	0
Misc. paving concrete, perpetual	0	—	(89,206)	341,758	252,552
MSE Undergraduate lab equipment	0	—	(113,050)	113,050	0
North Charleston land & renovation	584	—	(281)	—	303
Observatory van	18,428	—	—	(18,428)	0
Old Stadium Road concrete work	0	—	(416)	8,400	7,984
Parking and transportation plan	16,170	—	(6,272)	—	9,898
Patewood equipment and furnishings	14,163	—	—	—	14,163
Pee Dee REC parking lot	69,133	—	(780)	(68,353)	0
Pickens Bend new building drawings	63,847	—	(58,803)	(5,044)	0
Pitner Center lab renovations	1,275,347	—	—	(1,275,347)	0
Poly tech machine	39	—	—	(39)	0
Poole Agricultural Center - B107 bench top removal	87,848	—	(2,834)	(77,948)	7,066
Poole Agricultural Center 12-I refeed panel	0	—	(5,919)	7,500	1,581
Poole Agricultural Center 75 air handler vacuum	23,200	—	(18,320)	(4,880)	0
Poole Agricultural Center A101/A106 renovation	42,000	—	(2,679)	—	39,321
Poole Agricultural Center A207 fumehood renovation	0	—	(18,071)	18,071	0
Poole Agricultural Center C230/C232 lab renovation	0	—	(19,806)	60,700	40,894
Poole Agricultural Center CCIT area open renovation	0	—	(2,028)	2,028	0
Poole Agricultural Center cooling D139 mechanical	0	—	(689)	13,800	13,111
Poole Agricultural Center E247/E248 lab renovation	104,121	—	(125,979)	24,800	2,942
Poole Agricultural Center osmosis system	27,236	—	(14,671)	(12,565)	0
Poole Agricultural Center studio lighting and sound	6,175	—	(14,161)	8,000	14
Powerlogics metering improvement	51,738	—	(2,594)	(49,144)	0
Precinct planning initiatives	191,566	—	—	(191,566)	0
Project One furnishing and equipment	0	—	—	345,000	345,000
Quartermaster relocate door	200,000	—	(9,091)	(173,600)	17,309
Racquetball wall project	6,410	—	—	(6,410)	0
Ravenel Centennial grid, paint	0	—	(3,205)	3,205	0
Ravenel conference renovation	0	—	(30,365)	30,365	0
Ravenel water tank valve improvement	0	—	(19,415)	45,000	25,585
Redfern 30 & 31 renovation	0	—	(29,142)	174,100	144,958
Redfern 32-34 renovation	215,933	—	(200,452)	15,800	31,281
Redfern Health Center expansion	177,954	—	—	—	177,954
Residence Hall construction, architects and engineers	2,608	—	(2,608)	—	0
Rhodes 106/516 renovation	36,982	—	(32,125)	—	4,857
Rhodes 418 lab renovation	0	—	—	140,000	140,000
Rhodes renovations	11	—	—	(11)	0
Rich Lab roof replacement	0	—	(40,606)	—	(40,606)
Riggs 307 furniture installation	14,000	—	—	11,782	25,782
Riggs ECE classroom wireless	0	—	—	1,500	1,500
Riggs Hall B029 classroom	0	—	(31,009)	300,000	268,991
Riggs Hall IEQ improvements	0	—	(2,500)	—	(2,500)
Riggs Hall renovations	20,470	—	—	(20,470)	0
Riggs labs 321, 322, 200A A/V	10,211	—	—	(10,211)	0
Road paving improvements	(130,069)	—	(474,237)	604,306	0
Roof projects, perpetual	84,684	—	(44,684)	(40,000)	0
SC Botanical Gardens flood damage repair	0	—	—	242,173	242,173
School of Computing sound booth	0	—	(400)	20,924	20,524
Seneca River Basin dredging	0	—	(1,448)	29,000	27,552
Sheep barn feasibility study	1,997	—	(8,250)	8,400	2,147

	Fund Balance July 1, 2012	Receipts	Expenditures	Transfers	Fund Balance June 30, 2013
Operating Revenues (continued):					
Sikes financial aid renovation	447,113	—	(447,447)	2,000	1,666
Sikes network installation	0	—	(34,310)	36,000	1,690
Sirrine Hall 114/118 renovation	118,861	—	(131,551)	311,677	298,987
Sirrine Hall 170 video conference upgrade	0	—	(7,942)	9,800	1,858
Sirrine Hall 202 renovation	3,953	—	(2,923)	(1,030)	0
Sirrine Hall 256 renovation	250,000	—	(12,500)	—	237,500
Sirrine Hall 310/316 renovation	42,200	—	(32,211)	3,000	12,989
Sirrine Hall 341 renovation	38,700	—	(24,037)	(14,663)	0
Sirrine Hall 406 flooring replacement	0	—	(13,548)	15,200	1,652
Sirrine Hall 446 convert to lounge	33,443	—	(20,525)	(12,918)	0
Sirrine Hall door locks	2,256	—	—	(2,256)	0
Sirrine Hall feasibility study	6,860	—	—	—	6,860
Sirrine Hall signage	50	—	—	(50)	0
Sirrine Hall stairwell improvements	124,261	—	(7,096)	—	117,165
Southeast campus precinct plan	250,000	—	(202,420)	—	47,580
Storm water repairs, perpetual	(2,257)	—	(22,784)	50,000	24,959
Strode 108 and Architecture, Arts, & Humanities dean's renovations	175,483	—	(138,292)	(37,191)	0
Strode 4th floor, paint, carpet	0	—	(522)	10,500	9,978
Strode 701-706-717 renovation	0	—	(728)	14,600	13,872
Strom Thurmond Institute 219 renovation	9,000	—	(8,465)	(535)	0
Strom Thurmond Institute conference room renovation	141,233	—	(127,591)	—	13,642
Strom Thurmond Institute special collection repaint	0	—	(11,274)	13,500	2,226
Studio 41 carpet and paint	32,454	—	(37,128)	4,674	0
Tiger One office renovation	0	—	(1,396)	1,396	0
Tillman 315 A/V upgrade	0	—	—	26,100	26,100
Tillman Hall new bell installation	32,835	—	—	—	32,835
Tillman Hall renovations	222,236	—	(186,117)	(36,119)	0
Tillman media lab renovation	0	—	(70,708)	314,200	243,492
Turfgrass/Professional Golf Management facility construction	10,176,231	—	—	—	10,176,231
Union CCIT space renovation	2,044	—	(860)	(1,184)	0
Union CCIT space renovation	0	—	(10,417)	16,900	6,483
Union G01 flooring replacement	0	—	—	3,700	3,700
Union L2 HVAC modification	3,546	—	(942)	(2,604)	0
Union Meditation room	0	—	(17,563)	17,563	0
Union Municipal office space addition	0	—	(22,582)	22,582	0
Union Parking Services office	4,439	—	(80)	(4,359)	0
University space plan	194,151	—	(97,297)	(43,295)	53,559
USDA Ag Research Facility Dona	0	—	(22,645)	62,503	39,858
Utility meters, various, replace	0	—	(22,178)	110,000	87,822
Waste Treatment Plant, perpetual	0	—	—	75,000	75,000
Waste Water Treatment master plan	34,182	—	—	(34,182)	0
Waste Water Treatment Plant emergency generators fee	0	—	(46,205)	85,000	38,795
Waste Water Treatment Plant liquid lime feed system	47,026	—	(18,820)	(28,206)	0
Watt Innovation Center feasibility study	(883)	—	(69,117)	70,000	0
Williamson 93 lights installation	95,614	—	(79,925)	(15,689)	0
Williamson Rd power line removal	227,078	—	(32,353)	—	194,725
Women's golf team locker room	(52,490)	—	(20,157)	72,647	0
CURI-Wind Turbine Test Facility Grid Simulator upfit	0	—	(828,900)	1,500,000	671,100
Wind Turbine Facility construction upfit	0	—	(385,255)	400,000	14,745
Total Operating Revenues	<u>50,605,865</u>	<u>63,384</u>	<u>(25,061,320)</u>	<u>16,229,164</u>	<u>41,837,093</u>
Housing Improvement Fund:					
Barnett flooring/other expense	0	—	(9,860)	9,860	0
Barnett Hall generator replacement	0	—	(1,500)	1,500	0
Barnett Hall HVAC/window renovation	0	—	(2,933,932)	1,159,535	(1,774,397)
Bradley new electric panel box	573	—	(190)	(383)	0
Bradley, Wannamaker store cage	0	—	(4,879)	4,879	0

	Fund Balance July 1, 2012	Receipts	Expenditures	Transfers	Fund Balance June 30, 2013
Housing Improvement Fund (continued):					
Byrnes elevator foyer tiling	0	—	(6,900)	6,900	0
Byrnes Hall elevator repair	0	—	(170,676)	168,068	(2,608)
Byrnes Hall Theatre lounge	(10,647)	—	(62,280)	72,927	0
Calhoun ceiling repairs, paint	(358,233)	—	(178,289)	536,522	0
Calhoun Commons classroom	0	—	(15,639)	15,639	0
Calhoun Courts apt 14 renovation	(2,770)	—	(12,847)	15,617	0
Calhoun Courts apt S3-D renovation	0	—	(73,955)	73,955	0
Calhoun Courts conversion 2-4	(5,326)	—	(605,175)	610,501	0
Calhoun Courts countertop replacement	0	—	(4,182)	—	(4,182)
Calhoun Courts exterior improvements	0	—	(23,514)	2,841	(20,673)
Calhoun Courts furnishings	0	—	(67,178)	8,774	(58,404)
Calhoun Courts paint stairs	0	—	(6,900)	—	(6,900)
Calhoun Courts roof repair	(5,450)	—	(15,900)	21,350	0
Calhoun Courts water quality improvements	(38,142)	—	(550,598)	588,740	0
Clemson House Call Center renovation	0	—	(12,198)	12,198	0
Clemson House overflow furnishings	0	—	(96,909)	96,909	0
Core Campus Development	0	—	(363)	363	0
Douthit Hills Development	(5,965)	—	(1,726,492)	1,716,844	(15,613)
Douthit Hills fuel tank test	(2,500)	—	(319,247)	321,747	0
First Year Experience stairwell painting	0	—	(37,926)	37,926	0
Greek Village feasibility study	0	—	(19,400)	13,680	(5,720)
Hallway digital signage	(3,364)	—	(30,158)	33,342	(180)
Highrise A/C room furnishings	(21,107)	—	(161,045)	182,152	0
Highrise overflow upgrades	(8,758)	—	(79,402)	88,160	0
Highrise trash rollup doors	(4,833)	—	—	4,833	0
Holmes Hall 1st Floor kitchen renovation	(2,565)	—	(44,622)	47,187	0
Holmes Hall conservation pilot	0	—	(95,763)	95,763	0
Holmes Hall fire alarm phase I	0	—	(57,951)	—	(57,951)
Holmes humidity control	0	—	(16,428)	16,428	0
Holmes staff apartment furnishings	0	—	(11,503)	11,503	0
Housing & Student Life Planning	(551)	—	(2,579)	3,130	0
Housing Improvement Fund	4,289,888	22,470	—	(1,726,550)	2,585,808
Housing Life Master Plan	(7,897)	—	493	7,404	0
Johnstone exterior painting	0	—	(9,259)	9,259	0
Johnstone fan coil repairs	0	—	(6,984)	124	(6,860)
Johnstone furnishings-desks	0	—	(53,405)	—	(53,405)
Landscape Study/North of SC 93	0	—	(57,400)	57,400	0
LB Commons smart classroom	(4,132)	—	(3,224)	7,356	0
LB I furnishings-beds/rails	0	—	(223,789)	—	(223,789)
Lever basement TV lounge upgrade	(90)	—	(13,740)	13,830	0
Lever fire alarm improvement	0	—	(120,698)	12,000	(108,698)
Lever Hall - Rise LLC	0	—	(423,559)	—	(423,559)
Lever Hall elevator repair	0	—	(167,158)	167,158	0
Lighting upgrades (T12 to T8)	0	—	(8,030)	10,398	2,368
Lightsey Basin, drain and repair	0	—	(2,221)	2,221	0
Lightsey Bridge bar stools	(24,964)	—	—	24,964	0
Lightsey Bridge exterior paint	(466)	—	—	466	0
Lightsey Bridge FIR Office	0	—	(13,268)	10,009	(3,259)
Lightsey Bridge sidewalk extension	0	—	(57,755)	6,053	(51,702)
Lightsey Commons apt FIR upgrade	0	—	(11,620)	11,620	0
Lightsey exterior painting	0	—	(94,217)	64,970	(29,247)
Low Rise 1st floor bathroom renovation	0	—	(33,283)	33,283	0
Low Rise card access installation	0	—	(16,934)	16,934	0
Lowrise kitchen renovations	(265)	—	(566)	831	0
Mauldin Hall furnishings-beds/rails	0	—	(60,796)	—	(60,796)
Mauldin Hall painting	(11,433)	—	(67,571)	79,004	0
McCabe Lounge renovations	(4,784)	—	(36,053)	40,837	0
Mell Hall ceiling renovation	0	—	(6,494)	6,494	0
Mell Hall renovate/furnishings	(9,089)	—	(18,884)	27,973	0
Network/phone/TV/Security evaluation	0	—	(56,207)	22,483	(33,724)
Ravenel storage expansion	0	—	(1,500)	1,500	0
Residence Hall construction, architects and engineers	(630)	—	2,608	(1,978)	0
Residence Hall HVAC evaluation	0	—	(150,956)	149,862	(1,094)

	Fund Balance July 1, 2012	Receipts	Expenditures	Transfers	Fund Balance June 30, 2013
Housing Improvement Fund (continued):					
Security camera installation	(11,720)	—	(59,557)	52,729	(18,548)
Shoebox bathroom upgrades	(13)	—	(64,200)	64,213	0
Shoebox bicycle racks	0	—	(6,954)	6,954	0
Shoebox dorms kitchens remodel	0	—	(8,622)	5,622	(3,000)
Shoebox furnishing renovations	(1)	—	(509,233)	509,234	0
Shoebox furniture tear outs	(43,583)	—	(75,450)	119,033	0
Shoebox Lounge renovations	(20,333)	—	6,103	14,230	0
Shoebox small lounge furnishings	0	—	(71,055)	—	(71,055)
Smith Hall carpet replacement	(90,695)	—	—	90,695	0
Stadium Suites exterior furniture	0	—	(13,699)	13,699	0
Stadium Suites front desk remodel	0	—	(5,954)	3,578	(2,376)
Stadium Suites steam line repair	0	—	(26,296)	26,296	0
Storage building add/improvement	0	—	(19,643)	18,196	(1,447)
Storm Water Master Plan/N.93	0	—	(48,356)	48,356	0
Union Underground upgrade space	0	—	(3,596)	—	(3,596)
Total Housing Improvement Fund	<u>3,590,155</u>	<u>22,470</u>	<u>(10,075,362)</u>	<u>6,008,130</u>	<u>(454,607)</u>
Dining Improvement Fund:					
Blue cheese room chiller and pump	0	—	(61,181)	48,607	(12,574)
Bryan Mall, Schilletter renovation	773	—	(1,540)	767	0
C House fridge conversion	0	—	(15,547)	15,547	0
Canteen upgrades	(5,054)	—	(117,416)	122,470	0
Catering relocation Schilletter	0	—	(336,244)	253,693	(82,551)
Clemson House service line	0	—	(7,891)	7,891	0
Clemson House vending room	0	—	(26,271)	26,271	0
Dining ice machines	0	—	(34,248)	34,248	0
Dining Improvement Fund	18,261,206	1,290,165	—	(334,432)	19,216,939
Einstein's upgrade	0	—	(22,258)	22,258	0
Fernow cameras, panic button	0	—	(3,649)	3,649	0
Fike - install POD Express	(678)	—	(84,949)	85,627	0
Harcombe Administrative Office	0	—	(19,977)	7,550	(12,427)
Harcombe combioven & smokers	0	—	(98,862)	93,461	(5,401)
Harcombe Dining Hall upgrades	(97,769)	—	(550,393)	648,162	0
Harcombe kitchen epoxy resurface	0	—	(7,200)	7,200	0
Hendrix utility corridor	0	—	(9,425)	9,425	0
Java City update	(380)	—	(57,162)	57,542	0
Mobile POD	0	—	(46,075)	46,075	0
POD Brackett Hall	(43,531)	—	—	43,531	0
Schilletter Convenience Store	(117)	—	(3,158)	3,275	0
Schilletter dining area design	0	—	(331,326)	84,705	(246,621)
Schilletter furnishings, equipment renovation	0	—	(53,871)	—	(53,871)
Schilletter steel railing	0	—	(5,647)	5,647	0
Starbucks At Edgars	0	—	(293,958)	151,145	(142,813)
Union Canteen walk-in cooker upgrade	0	—	(16,220)	—	(16,220)
Union upper courtyard tables	0	—	(32,903)	32,903	0
Total Dining Improvement Fund	<u>18,114,450</u>	<u>1,290,165</u>	<u>(2,237,371)</u>	<u>1,477,217</u>	<u>18,644,461</u>
Parking Improvement Fund:					
Brooks Center parking lot repair	0	—	(25,952)	16,450	(9,502)
Bus shelter relocation	0	—	(20,642)	20,642	0
Concrete meter pad installation	0	—	(7,015)	7,015	0
E04 parking lot redesign and pave	(4,000)	—	(242,394)	73,598	(172,796)
E06 parking lot redesign and pave	(36,176)	—	(348,130)	384,306	0
Ft Hill - add parking spaces	0	—	(12,756)	1,004	(11,752)
Kinard/Daniel ADA parking improvements	(1,800)	—	(80,806)	82,606	0
Parking Improvement Fund	3,176,422	28,855	—	670,794	3,876,071
Parking/Transport Master Plan	0	—	(19,420)	19,420	0
R3 parking lot drainage structure	0	—	(4,496)	4,496	0
R-4 parking lot LED lights	(9,495)	—	(140,178)	149,673	0
Cherry bus stop shelter relocation	0	—	(9,274)	9,274	0
Williamson/Nu Street intersection	(153)	—	(568)	721	0
Total Parking Improvement Fund	<u>3,124,798</u>	<u>28,855</u>	<u>(911,631)</u>	<u>1,439,999</u>	<u>3,682,021</u>

	Fund Balance July 1, 2012	Receipts	Expenditures	Transfers	Fund Balance June 30, 2013
Bookstore Improvement Fund:					
Bookstore Improvement Fund	5,719,751	71,532	—	1,688,206	7,479,489
Hendrix utility corridor	0	—	(9,425)	9,425	0
Total Bookstore Improvement Fund	<u>5,719,751</u>	<u>71,532</u>	<u>(9,425)</u>	<u>1,697,631</u>	<u>7,479,489</u>
Athletic Improvement Fund:					
Athletic Improvement Fund	2,317,515	38,566	—	(385,453)	1,970,628
Baseball improvements	0	—	(79,469)	79,469	0
DKings Stadium field renovation	0	—	(156,246)	58,558	(97,688)
Football practice scoreboard	0	—	(368,419)	368,419	0
Indoor track parking lot	0	—	(1,274)	—	(1,274)
Athletics large & small equipment improvements	0	—	(348,940)	297,550	(51,390)
Memorial Stadium emergency power	(5,100)	—	(148,558)	153,658	0
Soccer scoreboard installation	0	—	(27,800)	27,800	0
Total Athletic Improvement Fund	<u>2,312,415</u>	<u>38,566</u>	<u>(1,130,706)</u>	<u>600,001</u>	<u>1,820,276</u>
Madren Center Facility Improvement Fund:					
Madren Center flooring repairs	0	—	(6,000)	6,000	0
Seasons awnings/gutters	0	—	(2,846)	2,846	0
Madren Center hallway repair	0	—	(3,228)	3,228	0
Madren Center Improvement Fund	55,396	—	—	16,981	72,377
Madren Center telecom renovation	0	—	(61,182)	28,968	(32,214)
Madren Center construct oil containment	0	—	(3,784)	3,784	0
Walker Course bathroom renovation	0	—	(48,990)	24,196	(24,794)
Women's Golf Team locker room	(5,755)	—	(3,743)	9,498	0
Total Madren Center Facility Improvement Fund	<u>49,641</u>	<u>0</u>	<u>(129,773)</u>	<u>95,501</u>	<u>15,369</u>
Federal Stimulus Funds:					
Wind Turbine Facility construction	0	5,363,898	(5,363,898)	—	0
Total Federal Stimulus Funds	<u>0</u>	<u>5,363,898</u>	<u>(5,363,898)</u>	<u>0</u>	<u>0</u>
Audit Adjustments:					
Unrestricted Audit Adjustments	(2,285,741)	—	2,141,794	—	(143,947)
Restricted funds Audit Adjustments	0	—	(1,289,967)	—	(1,289,967)
State Treasurer's Accrual - Unrestricted Funds	1,245,098	(193,747)	—	—	1,051,351
State Treasurer's Accrual - Restricted Funds	3,071,975	(1,176,616)	—	—	1,895,359
Total Audit Adjustments	<u>2,031,332</u>	<u>(1,370,363)</u>	<u>851,827</u>	<u>0</u>	<u>1,512,796</u>
TOTAL UNEXPENDED PLANT FUNDS	<u><u>\$ 185,642,085</u></u>	<u><u>\$ 31,378,631</u></u>	<u><u>\$ (104,593,285)</u></u>	<u><u>\$ 55,178,998</u></u>	<u><u>\$ 167,606,429</u></u>

STATEMENT OF CHANGES IN CAPITAL ASSETS

For the year ended June 30, 2013

	Beginning Balance July 1, 2012	Increases	Decreases	Transfers	Ending Balance June 30, 2013
Capital assets not being depreciated:					
Land and improvements	\$ 32,702,685	\$ —	\$ —	\$ —	\$ 32,702,685
Construction in progress ¹	95,696,715	62,865,402	—	(64,039,955)	94,522,162
Total capital assets not being depreciated	<u>128,399,400</u>	<u>62,865,402</u>	<u>0</u>	<u>(64,039,955)</u>	<u>127,224,847</u>
Other capital assets:					
Utilities systems and other non-structural improvements	45,679,217	2,999,666	—	—	48,678,883
Buildings and improvements ²	787,938,170	15,082,904	—	64,039,955	867,061,029
Computer software	2,679,986	—	—	—	2,679,986
Equipment	196,798,529	25,590,071	4,644,942	—	217,743,658
Vehicles	15,598,618	579,215	603,325	—	15,574,508
Total other capital assets at historical cost	<u>1,048,694,520</u>	<u>44,251,856</u>	<u>5,248,267</u>	<u>64,039,955</u>	<u>1,151,738,064</u>
Less accumulated depreciation for:					
Utilities systems and other non-structural improvements	22,577,838	1,848,688	—	—	24,426,526
Buildings and improvements	296,186,143	18,125,838	—	—	314,311,981
Computer software	2,484,805	99,667	—	—	2,584,472
Equipment	154,177,467	12,116,285	4,392,853	—	161,900,899
Vehicles	5,230,054	511,209	601,007	—	5,140,256
Total accumulated depreciation	<u>480,656,307</u>	<u>32,701,687</u>	<u>4,993,860</u>	<u>0</u>	<u>508,364,134</u>
Other capital assets, net	<u>568,038,213</u>	<u>11,550,169</u>	<u>254,407</u>	<u>64,039,955</u>	<u>643,373,930</u>
TOTAL CAPITAL ASSETS, NET	<u>\$ 696,437,613</u>	<u>\$ 74,415,571</u>	<u>\$ 254,407</u>	<u>\$ 0</u>	<u>\$ 770,598,777</u>

¹ Includes current fiscal year capitalized interest of \$1,908,705.

² Buildings and improvements include a capital lease for the Greenville One Building in the amount of \$14,300,000.

NOTE: The University received \$458,216 in proceeds from the sale of capital assets.

STATEMENT OF CHANGES IN RETIREMENT OF INDEBTEDNESS

For the year ended June 30, 2013

	Fund Balance July 1, 2012	Fees and Other Additions
General Obligation Bonds:		
State Institution Bond General Debt Service Fund	\$ 189,406	\$ 185,436
State Institution Bond Debt Service, Series 2003F, Debt Service	(1,641)	—
State Institution Bond Debt Service, Series 2007B, Debt Service	(30,876)	—
State Institution Bond Debt Service, Series 2011B, Debt Service	498,538	19,671
State Institution Bond Debt Service, Series 2012C, Amortization Costs	19,853	48
State Institution Bond Debt Service, Series 2012C, Debt Service	345,173	8,286
Total General Obligation Bonds	<u>1,020,453</u>	<u>213,441</u>
Revenue Bonds:		
Series 1998A, Debt Service	16,541	(1,890)
Series 2003, Debt Service	528,276	17,709
Series 2005, Debt Service	1,836,438	58,627
Series 2012, Amortization Bond Issue Costs	12,865	451
Series 2012, Debt Service	100,916	4,117
Total Revenue Bonds	<u>2,495,036</u>	<u>79,014</u>
Athletic Facilities Revenue Bonds:		
Series 2001, Debt Service	5,921	(5,921)
Series 2003, Debt Service	48	(151)
Series 2005, Debt Service	672,811	1,019,050
Athletic Debt Service Reserve Fund 2003	919	(919)
Athletic Debt Service Reserve Fund 2005	1,700,401	28,517
Athletic Debt Service Reserve Fund 2001	2,694	(2,694)
Series 2012, Amortization Bond Issue Costs	8,823	221
Series 2012, Debt Service	564,586	1,042,796
Total Athletic Facilities Revenue Bonds	<u>2,956,203</u>	<u>2,080,899</u>
Notes and Capital Leases Payable		
Payments on Notes	(5,340)	—
Total Notes and Capital Leases Payable	<u>(5,340)</u>	<u>0</u>
Audit Adjustments		
Central Bank - Investment Income	224,856	(25,966)
Total Audit Adjustments	<u>224,856</u>	<u>(25,966)</u>
TOTAL RETIREMENT OF INDEBTEDNESS	<u><u>\$ 6,691,208</u></u>	<u><u>\$ 2,347,388</u></u>

An additional \$738,075 of principal for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund.

An additional \$75,735 of interest for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund.

An additional \$932,423 of interest expense/amortization of Bond Premium was booked in the Unexpended Plant Fund.

An additional \$411,397 of interest expense/amortization of Bond Deferred Loss was booked in the Unexpended Plant Fund.

Transfers Between Funds	Retirement of Indebtedness	Interest on Indebtedness	Other Expenses	Fund Balance June 30, 2013
\$ (183,039)	\$ —	\$ —	\$ 5,000	\$ 186,803
544,688	525,000	18,047	—	0
1,205,525	835,000	367,394	—	(27,745)
4,797,581	200,000	2,980,000	3,200	2,132,590
(19,337)	—	—	—	564
4,014,583	3,095,000	910,747	—	362,295
<u>10,360,001</u>	<u>4,655,000</u>	<u>4,276,188</u>	<u>8,200</u>	<u>2,654,507</u>
(14,651)	—	—	—	0
732,623	1,235,000	41,167	—	2,441
5,218,115	4,035,000	715,787	—	2,362,393
(13,300)	—	—	—	16
1,234,947	—	418,300	1,600	920,080
<u>7,157,734</u>	<u>5,270,000</u>	<u>1,175,254</u>	<u>1,600</u>	<u>3,284,930</u>
—	—	—	—	0
20,620	20,000	517	—	0
(316,071)	200,000	625,904	—	549,886
—	—	—	—	0
—	—	—	—	1,728,918
—	—	—	—	0
(9,033)	—	—	—	11
499,053	1,230,000	247,362	1,600	627,473
<u>194,569</u>	<u>1,450,000</u>	<u>873,783</u>	<u>1,600</u>	<u>2,906,288</u>
—	—	(4,825)	—	(515)
<u>0</u>	<u>0</u>	<u>(4,825)</u>	<u>0</u>	<u>(515)</u>
—	—	—	—	198,890
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>198,890</u>
<u>\$ 17,712,304</u>	<u>\$ 11,375,000</u>	<u>\$ 6,320,400</u>	<u>\$ 11,400</u>	<u>\$ 9,044,100</u>

SCHEDULE OF FEDERAL AWARDS - SUMMARY

For the year ended June 30, 2013

	CFDA Number	Fund Balance July 1, 2012	Revenues	Expenditures	Other Additions	Deductions	Fund Balance June 30, 2013
Unrestricted Current Funds							
Animal Health	10.207	\$ 0	\$ 27,852	\$ 27,852	\$ —	\$ —	\$ 0
Hatch	10.203	0	3,502,562	3,502,562	—	—	0
McIntire Stennis	10.202	0	743,467	743,467	—	—	0
Extension	10.500	0	6,674,113	6,674,113	—	—	0
Total		<u>0</u>	<u>10,947,994</u>	<u>10,947,994</u>	<u>0</u>	<u>0</u>	<u>0</u>
Scholarships and Student Aid							
Secondary Educational Opportunity Grants	84.007	0	358,981	309,250	1,388	51,119	0
Pell Grant	84.063	0	12,761,168	12,807,913	165,003	118,258	0
Total		<u>0</u>	<u>13,120,149</u>	<u>13,117,163</u>	<u>166,391</u>	<u>169,377</u>	<u>0</u>
Restricted Current Funds-							
Other							
College Work Study Program	84.033	0	628,872	576,385	73,127	125,614	0
Federal Job Location and Development	84.033	217	—	50,000	50,585	—	802
Total		<u>217</u>	<u>628,872</u>	<u>626,385</u>	<u>123,712</u>	<u>125,614</u>	<u>802</u>
Loan Funds							
Perkins	84.038	9,095,388	139,909	122,119	—	—	9,113,178
Total		<u>9,095,388</u>	<u>139,909</u>	<u>122,119</u>	<u>0</u>	<u>0</u>	<u>9,113,178</u>
Agency Funds							
Direct Lending	84.268	0	84,540,271	83,431,480	—	1,108,791	0
Total		<u>0</u>	<u>84,540,271</u>	<u>83,431,480</u>	<u>0</u>	<u>1,108,791</u>	<u>0</u>
Plant Funds							
ARRA Stimulus Funds through US Dept of Energy Grant for Wind Turbine construction	81.087	0	5,363,898	5,363,898	—	—	0
US Dept of Energy Grant for Grid Simulator	81.087	0	1,500,000	1,500,000	—	—	0
Total		<u>0</u>	<u>6,863,898</u>	<u>6,863,898</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sponsored Programs		(4,449,740)	57,627,006	61,570,854	0	453,766	(8,847,354)
TOTAL FEDERAL AWARDS		<u>\$ 4,645,865</u>	<u>\$ 173,868,099</u>	<u>\$ 176,679,893</u>	<u>\$ 290,103</u>	<u>\$ 1,857,548</u>	<u>\$ 266,626</u>



*Supplemental Statements
of Assets*

INVESTMENT IN PLANT - LAND

For the year ended June 30, 2013

	Number of Acres June 30, 2013	Cost or Book Value July 1, 2012	Additions/ (Deductions)	Cost or Book Value June 30, 2013
Location				
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, SC	1	837,239	—	837,239
Greenville, SC	35	3,097,726	—	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, SC	1	5,368,330	—	5,368,330
Myrtle Beach area	62	7,806	—	7,806
North Charleston, SC	98	17,192,302	—	17,192,302
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 LAND	<u>31,809</u>	<u>\$ 32,702,685</u>	<u>\$ 0</u>	<u>\$ 32,702,685</u>

INVESTMENT IN PLANT - BUILDINGS

For the year ended June 30, 2013

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2013
Buildings:				
Academic Success Center	001278	\$ 13,669,469	\$ 655,027	\$ 13,014,442
Administrative Service Building	000318	1,842,075	1,000,896	841,179
Alumni Center	000250	290,018	290,018	0
Animal Diagnostic Lab Building	OC0003	5,068,217	1,891,422	3,176,795
Archbold Center for Tropical Studies	OC0004	395,060	246,354	148,706
Athletic Golf Practice Facility	001197	213,195	74,436	138,759
Athletic Support Facility	T20031	424,074	116,292	307,782
Barnett Hall	002009	599,590	589,927	9,663
Barre Hall	000265	2,314,946	1,566,523	748,423
Baruch Office/Lab Building	000392	5,543,129	680,173	4,862,956
Baseball Facility	000365	9,448,047	2,577,912	6,870,135
Benet Hall	002006	371,976	371,976	0
BioLife Sciences Building	001277	52,054,114	63,800	51,990,314
Biosystems Plant Industries Complex	001259	27,537,030	9,969,478	17,567,552
Bob Campbell Geology Museum	001224	1,196,597	417,784	778,813
Bowen Hall	002002	209,057	173,509	35,548
Brackett Hall	000030	8,250,448	4,669,648	3,580,800
Bradley Hall	002004	227,853	193,964	33,889
Brooks Center	001143	12,832,183	6,402,090	6,430,093
Byrnes Hall	002015	2,519,389	2,461,234	58,155
Calhoun Courts, Patrick Noble	002017	13,261,215	10,452,181	2,809,034
Calhoun Mansion	000047	2,201,193	601,798	1,599,395
Camp Cooper	009520	1,107,286	636,918	470,368
Camp Long	OC0005	335,249	304,063	31,186
Campus Green - Statue Area	NN0001	1,175,788	527,929	647,859
Central Energy Facility	000007	14,576,340	5,442,465	9,133,875
Chilled Water Plant	000376	3,566,732	2,419,748	1,146,984
Chilled Water System Building	000111	7,010,318	870,929	6,139,389
Clemson Apparel Research	001168	1,733,925	848,004	885,921
Clemson House	004100	2,316,888	2,316,888	0
Clemson Insitute of Environmental Toxicology	001178	2,792,453	1,475,101	1,317,352
Clemson Staff and Faculty Residences	004141	189,996	170,448	19,548
Coastal Research and Education Center	008300	220,104	122,121	97,983
Cook Engineering Laboratory	000216	150,780	150,780	0
Cooper Library	000212	6,096,914	5,388,030	708,884
Cope Hall	002010	464,662	464,662	0
CUBEInC at Patewood	000001	5,924,316	764,604	5,159,712
Dillard Building	000006	203,025	203,025	0
Donaldson Hall	002001	27,392,908	5,456,227	21,936,681
Douthit Hills	004101	34,571	32,880	1,691
Duke Energy Innovation Center	001264	5,972,188	295,029	5,677,159
Earle Hall	000023	2,537,605	1,138,151	1,399,454
East Campus Housing	004148	22,424,512	7,320,407	15,104,105
Edgar A. Brown Student Union	000253	4,194,624	3,854,283	340,341
Edisto Cattle Barn	008503	194,925	29,109	165,816
Edisto Research and Education Center	008573	4,313,139	1,148,987	3,164,152
Edwards Hall	000309	4,063,248	2,635,457	1,427,791
Fernow Street Café	000404	1,081,887	414,858	667,029
Fike Field House	000010	19,224,208	4,797,680	14,426,528
Fire Station	000348	445,601	366,429	79,172
Fluor Daniel Engineering Innocation Center	000388	14,692,891	8,587,011	6,105,880
Forestry Vehicle Service and Office Building (Ravenel)	001236	162,000	56,561	105,439
Freeman Hall	000025	497,988	287,078	210,910
Fruit Research Center	001188	1,191,540	582,526	609,014

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2013
Buildings (continued):				
Gas Turbine Laboratory	000383	198,700	98,662	100,038
Geer Hall	002011	442,649	442,649	0
Gentry Hall	004040	141,180	130,264	10,916
Germ Plasma Research	001113	495,464	358,296	137,168
Godfrey Hall	000003	2,631,774	1,872,146	759,628
Godley-Snell Research Compliance Center	000411	5,035,978	3,084,339	1,951,639
Greenville One (Capital Lease)	006021	14,300,000	23,833	14,276,167
Griffith Building	006110	454,579	186,643	267,936
Harcombe Dining Hall (Dining Hall/Post Office)	000045	589,058	614	588,444
Hardin Hall	000029	7,802,090	2,139,292	5,662,798
Harris A Smith	000112	6,680,674	1,190,782	5,489,892
Hendrix Center	000416	17,213,207	6,009,872	11,203,335
Heritage Gardens Restrooms	000344	162,000	28,239	133,761
Holmes Hall	002023	208,195	101,273	106,922
Holtzendorff Hall	000004	233,496	233,496	0
Horse Barn #3	001200	436,049	148,578	287,471
Horse Research Facility	001185	221,048	126,824	94,224
Housing Storage Facility	000417	269,870	141,373	128,497
Housing Warehouse	001268	166,954	41,344	125,610
Hunter Hall	000367	11,559,393	9,665,170	1,894,223
ICAR Center for Emerging Technology	006003	918,536	7,654	910,882
ICAR Graduate Engineering Center	006000	35,186,914	5,288,687	29,898,227
ICAR Parking Structure	006002	21,610,498	3,717,581	17,892,917
Indoor Football Practice Facility	001806	10,000,000	10,417	9,989,583
Information Technology Center Building	000378	5,004,375	3,245,331	1,759,044
Information Technology Research Center - ICAR	006001	15,518,048	3,071,207	12,446,841
Jervey Athletic Center	000252	7,419,968	4,390,185	3,029,783
Johnstone Hall	002000	3,162,132	3,021,653	140,479
Jordan Hall	000272	7,754,599	6,873,101	881,498
Kinard Annex	000034	21,434	21,434	0
Kinard Lab of Physics	000035	1,237,617	1,237,617	0
Lakeside Animal Facility	000423	175,345	87,481	87,864
LaMaster Dairy Farm	000323	849,563	781,741	67,822
Landscape Maintenance Building	000101	250,000	31,088	218,912
Lee Hall/Lee Hall Annex	000028	34,948,720	4,095,267	30,853,453
Lehotsky Hall	000266	5,447,327	4,627,643	819,684
Lever Hall	002014	2,172,277	2,126,211	46,066
Lightsey Bridge Apartments	002020	12,486,372	6,183,813	6,302,559
Linvil Rich Environmental Systems Building	000406	5,186,862	3,779,643	1,407,219
Littlejohn Coliseum	000243	37,967,995	13,711,251	24,256,744
Livestock - Poultry incinerator facility	OC0007	245,751	225,625	20,126
Long Hall	000033	491,349	491,349	0
Lowry Hall	000024	3,091,541	1,539,473	1,552,068
Madren Center	001144	8,952,060	4,016,063	4,935,997
Manning Hall	002013	1,958,806	1,958,806	0
Martin Hall	000036	1,821,508	1,531,239	290,269
Material Research Facility	001258	690,080	187,431	502,649
Mauldin Hall	002008	1,374,085	1,096,130	277,955
McAdams Hall	000038	8,091,326	4,220,980	3,870,346
McCabe Hall	002022	15,533,717	7,556,108	7,977,609
Meeting Street House	006150	256,670	44,741	211,929
Mell Hall	000005	262,556	238,391	24,165
Memorial Stadium	000012	95,760,215	31,577,613	64,182,602

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2013
Buildings (continued):				
Motor pool	000210	100,827	100,827	0
Municiple Storage Building	000408	400,197	53,801	346,396
Newman Hall	000039	1,371,895	1,100,427	271,468
Norris Hall	002005	318,739	292,036	26,703
North Charleston	006151	19,006,000	2,524,894	16,481,106
Olin Hall	000027	272,785	272,785	0
Outdoor Lab (Camp Hope)	006140	1,036,776	963,214	73,562
Pee Dee Education Center	008101	2,864,368	2,145,395	718,973
Pee Dee Research Center	008101	4,620,889	3,802,564	818,325
Penley Golf Facility	001240	2,460,375	120,451	2,339,924
Physical plant - landscape offices and greenhouse	000249	166,514	112,070	54,444
Pickens Bend Recreational Center	006125	246,056	256	245,800
Poole Agriculture Center	000040	5,091,208	4,582,489	508,719
President's Home	000043	267,257	221,898	45,359
President's Park Rotunda	001957	771,786	95,283	676,503
Radioactive Waste Storage Facility	000414	174,847	87,232	87,615
Ravenel Research Center	001059	1,763,491	1,318,872	444,619
Recycle/Maintenance Building	001228	437,361	152,702	284,659
Redfern Health Center	000224	1,404,884	761,637	643,247
Research Lab Building	001264	21,431,323	5,924,108	15,507,215
Rhodes Engineering Center	000232	13,106,798	3,134,054	9,972,744
Riggs Hall	000026	1,100,419	686,409	414,010
Rowing Facility	000370	1,944,961	337,287	1,607,674
Rust Building - Clemson Technical Center	001222	5,605,413	2,852,849	2,752,564
Sanders Hall	002012	431,868	431,868	0
Sandhill Research and Education Center	008001	200,077	193,197	6,880
Sandhill Research Office Building	008038	6,784,199	670,269	6,113,930
Schilleter Dining Hall	000223	3,749,731	1,749,303	2,000,428
Security IPTAY Building	001805	945,996	598,272	347,724
Sikes Hall	000031	277,411	277,411	0
Simpson Experiment Station	OC0008	114,545	108,781	5,764
Sirrine Hall	000022	6,209,258	6,037,726	171,532
Sloan Tennis Center	000251	787,356	261,023	526,333
Small Animal Chemistry Storage Facility	000303	337,493	326,323	11,170
Smith Hall	002016	1,211,790	1,173,660	38,130
Soccer Stadium	000377	999,031	647,870	351,161
Soil Plant Analysis Laboratory	001096	330,210	295,861	34,349
Strode Tower	000221	2,685,603	2,569,060	116,543
Strom Thurmond Institute	001142	5,750,741	3,640,589	2,110,152
Swine Farrowing Facility	001191	317,909	185,582	132,327
T. Ed Garrison Livestock Arena	001212	7,027,126	3,372,988	3,654,138
Tennis Grand Stands	000366	1,056,643	685,232	371,411
Thornhill Community Center	002509	261,119	143,302	117,817
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	21,142	6,259	14,883
Vickery Hall	000382	2,654,484	1,456,780	1,197,704
Visitors Center	000421	649,066	242,823	406,243
Wannamaker Hall	002003	142,972	142,972	0
Washdown Facility	000108	350,719	69,466	281,253
Waste Management	000211	125,237	125,237	0
Wind Tunnel Building	000409	291,449	130,519	160,930
Young Hall	002007	375,488	375,488	0
TOTAL BUILDINGS		\$ 867,061,029	\$ 314,311,981	\$ 552,749,048

INVESTMENT IN PLANT - CONSTRUCTION IN PROGRESS

For the year ended June 30, 2013

	Cost July 1, 2012	Additions/ (Deductions)	Transfers	Cost June 30, 2013
Construction in Progress:				
Agricultural regulatory software	\$ 0	\$ 95,000	\$ —	\$ 95,000
Athletics video upgrades	1,611,914	(1,611,914)	—	0
Banner Student ERP	6,679,365	8,367,898	—	15,047,263
Baruch Institute temporary living quarters	50,008	158,321	—	208,329
Bio/Life Sciences Building	38,444,891	13,609,222	52,054,113	0
Charleston Architectural Center	0	608,290	—	608,290
Clemson Apparel Research Warehouse renovation	0	232,189	232,189	0
Core campus development	0	363	—	363
CU-ICAR Component Testing	538,189	380,348	918,537	0
Dining Hall/Post Office	589,059	—	589,059	0
Douthit Hills development	17,077	1,822,584	—	1,839,661
Edisto Peanut Lab construction	38,157	113,562	—	151,719
Freeman Hall expansion	743,753	82,047	—	825,800
Golf practice facility addition	0	56,845	—	56,845
Greenville One Building upfit	0	479,867	—	479,867
Greenwood Genetic Center construction	0	162,500	—	162,500
Hunnicuttt stormwater runoff study	0	12,212	—	12,212
Indoor football practice field	2,992,780	7,007,220	10,000,000	0
Innovation Center clean room	73,571	769,963	—	843,534
Kingsmore Stadium addition	0	53,097	—	53,097
Kronos Acquisition	0	1,936,909	—	1,936,909
Lightsey Bridge sidewalk extension	0	57,756	—	57,756
Littlejohn Annex addition	199,148	64,846	—	263,994
Memorial Stadium III construction	0	84,715	—	84,715
Memorial Stadium video board	25,758	(25,758)	—	0
North Charleston land and renovation	903,531	162,818	—	1,066,349
Pickens Bend new building drawings	233,288	12,769	246,057	0
Schilleter catering relocation	0	254,588	—	254,588
Scroll of Honor walkway	0	189,974	—	189,974
Soccer scoreboard installation	29,858	(29,858)	—	0
Stadium president box relocate	0	431,423	—	431,423
Starbucks at Edgars	30,076	413,922	—	443,998
Tiger Band plaza	39,019	17,367	—	56,386
Waste water treatment plant emergency generator design	0	46,205	—	46,205
Waste water treatment plant upgrade	83,817	353,412	—	437,229
Watt Innovation Center	43,227	276,089	—	319,316
Wind turbine drive train test facility	42,330,229	26,218,611	—	68,548,840
TOTAL CONSTRUCTION IN PROGRESS	\$ 95,696,715	\$ 62,865,402	\$ 64,039,955	\$ 94,522,162

INVESTMENT IN PLANT - SOFTWARE

For the year ended June 30, 2013

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value June 30, 2013</u>
Software:			
AIM Software	\$ 637,683	\$ 637,683	\$ 0
CBORD Software	585,541	490,027	95,514
CUBS Software	607,400	607,400	0
Data Warehouse Software	518,340	518,340	0
Library Software	331,022	331,022	0
TOTAL SOFTWARE	<u>\$ 2,679,986</u>	<u>\$ 2,584,472</u>	<u>\$ 95,514</u>

INVESTMENT IN PLANT - UTILITIES SYSTEMS

For the year ended June 30, 2013

	Cost	Accumulated Depreciation	Net Book Value June 30, 2013
Utilities Systems (Other than Buildings and Other Nonstructural Permanent Improvement)			
Nonfederal	\$ 48,524,305	\$ 24,271,948	\$ 24,252,357
Federal	154,578	154,578	0
TOTAL UTILITIES SYSTEMS	\$ 48,678,883	\$ 24,426,526	\$ 24,252,357