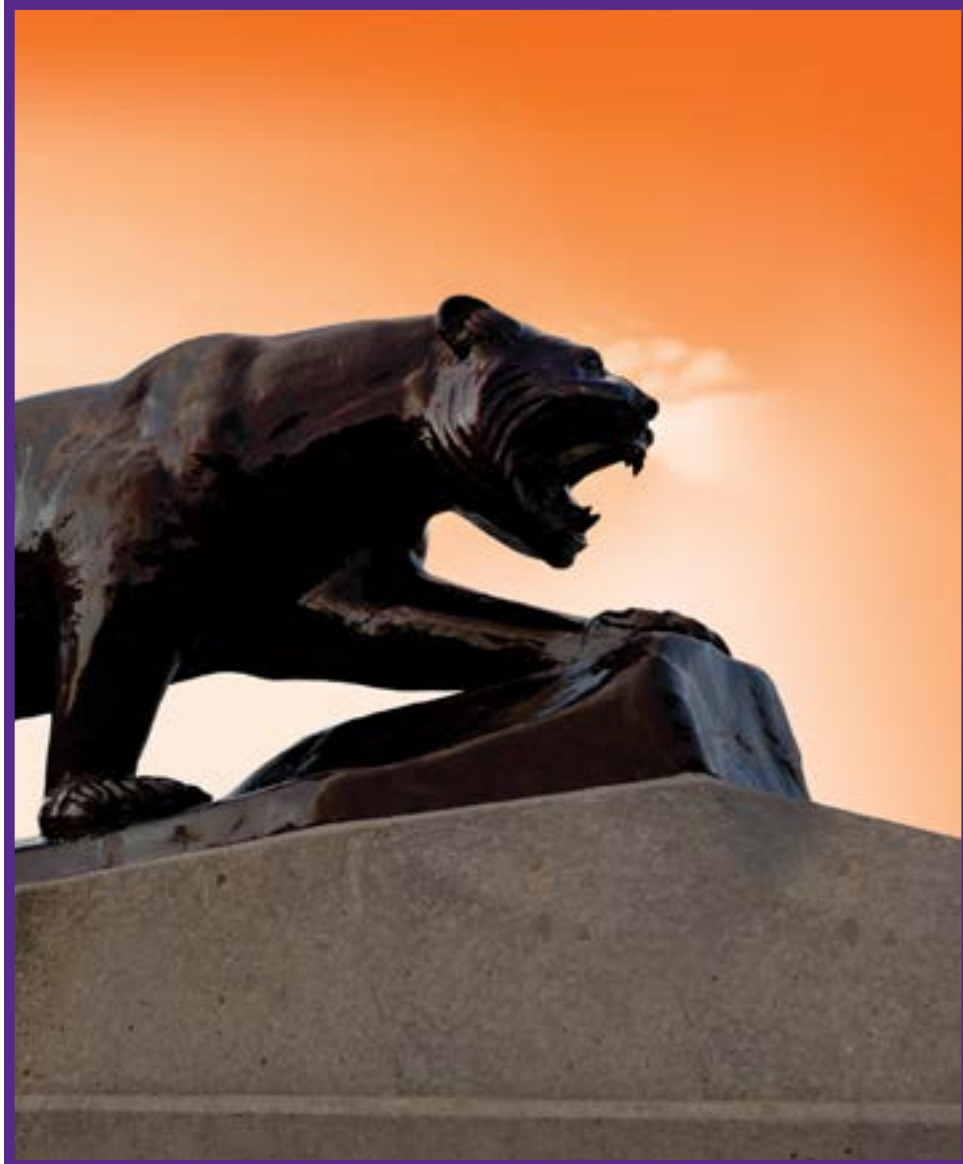


CLEMSON[®]

U N I V E R S I T Y

CLEMSON, SOUTH CAROLINA



Supplemental Schedules For the Year Ended June 30, 2015

A component unit of the State of South Carolina



Supplemental Schedules



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A WORD ABOUT THIS REPORT ...

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

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



*Detailed Supplemental
Statements of Financial Activity*

BALANCE SHEET — UNRESTRICTED CURRENT FUNDS

As of June 30, 2015

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Basic Educational and General:

Cash and cash equivalents	\$ 76,057,137
Accounts receivable	21,193,335
Inventories	240,050
Prepaid items	6,573,247
Other assets	3,148,260
Deferred outflows of resources	31,761,726

Total 138,973,755

Public Service Activities:

Cash and cash equivalents	17,946,744
Federal grants and contracts receivable	1,060,192
Accounts receivable	484,646
Prepaid items	183,617
Deferred outflows of resources	4,744,658

Total 24,419,857

Auxiliary Enterprises:

Cash and cash equivalents	38,271,083
Accounts receivable	6,853,579
Accrued interest receivable	15,100
Inventories	2,115,995
Prepaid items	633,664
Deferred outflows of resources	3,908,079

Total 51,797,500

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES \$ 215,191,112

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

Basic Educational and General:

Accounts payable	\$ 21,244,518
Accrued liabilities	13,114,637
Unearned revenues	12,303,444
Deposits held for others	1,247,841
Accrued vacation	17,631,722
Net pension liability	355,963,376
Deferred inflows of resources	30,136,650
Net position	(312,668,433)

Total 138,973,755

Public Service Activities:

Accounts payable	515,971
Accrued liabilities	1,692,121
Unearned revenues	142,148
Deposits held for others	70,528
Accrued vacation	6,345,891
Net pension liability	53,174,832
Deferred inflows of resources	4,501,899

Net position:

Agricultural research	(16,980,998)
Cooperative agricultural extension	(22,727,107)
Regulatory services	(2,050,027)
Livestock and poultry health	(1,069,048)
Land and timber-designated	803,647

Total 24,419,857

Auxiliary Enterprises:

Accounts payable	9,152,259
Accrued liabilities	1,864,541
Unearned revenues	17,624,130
Student deposits	1,037,089
Accrued vacation	3,323,387
Net pension liability	43,799,031
Deferred inflows of resources	3,708,123
Net position	(28,711,060)

Total 51,797,500

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION \$ 215,191,112

STATEMENT OF CHANGES IN UNRESTRICTED NET POSITION

For the year ended June 30, 2015

	Basic Educational and General	Public Service Research	Public Service Extension
Revenues and Other Additions:			
Student fees	\$ 392,541,073	\$ —	\$ —
Federal appropriations	—	5,027,972	6,309,769
State appropriations	69,583,388	17,937,540	14,699,775
Federal grants and contracts	11,749,170	2,017,481	—
State grants and contracts	100,000	11,215	—
Local grants and contracts	—	20,098	—
Nongovernmental grants and contracts	—	108,356	315,715
Private gifts	121,038	—	58,876
Endowment income	9,266	—	—
Sales and services of educational departments	7,424,488	3,319,191	4,680,763
Sales and services of auxiliary enterprises	—	—	—
Other services	35,013,319	41,462	193,737
Total revenues and other additions	<u>516,541,742</u>	<u>28,483,315</u>	<u>26,258,635</u>
Expenditures:			
<i>Expenditures:</i>			
Instruction	220,013,035	—	—
Research	64,589,725	24,809,018	66,041
Extension and public service	19,154,720	1,300,621	26,090,499
Academic support	50,349,165	115,277	111,472
Student services	28,548,328	—	—
Institutional support	38,782,101	—	—
Operation and maintenance of plant	35,347,077	—	—
Scholarships and fellowships	36,236,217	—	—
Auxiliaries	—	—	—
Total expenditures	<u>493,020,368</u>	<u>26,224,916</u>	<u>26,268,012</u>
<i>Other Additions/(Deductions):</i>			
Facilities and administrative costs remitted to the State	(357,106)	(18,117)	—
Transfer to/from other funds	(30,983,660)	(1,475,384)	73,221
Total other additions/(deductions)	<u>(31,340,766)</u>	<u>(1,493,501)</u>	<u>73,221</u>
Total expenditures	<u>524,361,134</u>	<u>27,718,417</u>	<u>26,194,791</u>
Net increase/(decrease) in Net Position	(7,819,392)	764,898	63,844
Net Position at beginning of year	(304,849,041)	(17,745,896)	(22,790,951)
TOTAL UNRESTRICTED NET POSITION	<u><u>\$ (312,668,433)</u></u>	<u><u>\$ (16,980,998)</u></u>	<u><u>\$ (22,727,107)</u></u>

Regulatory Services	Livestock and Poultry Health	Land and Timber	Auxiliary Services	Totals
\$ —	\$ —	\$ —	\$ 6,293,298	\$ 398,834,371
—	—	—	—	11,337,741
720,317	3,403,776	—	—	106,344,796
—	—	—	—	13,766,651
—	—	—	—	111,215
—	—	—	—	20,098
—	—	—	—	424,071
—	—	—	133,109	313,023
—	—	—	—	9,266
4,356,902	320,189	—	—	20,101,533
—	—	—	143,378,591	143,378,591
39,122	238	50,543	2,705,830	38,044,251
<u>5,116,341</u>	<u>3,724,203</u>	<u>50,543</u>	<u>152,510,828</u>	<u>732,685,607</u>
—	—	—	2,300,475	222,313,510
—	—	208,360	—	89,673,144
5,302,622	3,942,593	—	31,992	55,823,047
—	—	—	—	50,575,914
—	—	—	8,375,068	36,923,396
—	—	—	—	38,782,101
—	—	—	—	35,347,077
—	—	—	8,797,647	45,033,864
—	—	—	131,063,922	131,063,922
<u>5,302,622</u>	<u>3,942,593</u>	<u>208,360</u>	<u>150,569,104</u>	<u>705,535,975</u>
—	—	—	—	(375,223)
(165,851)	91,670	—	(8,472,212)	(40,932,216)
<u>(165,851)</u>	<u>91,670</u>	<u>—</u>	<u>(8,472,212)</u>	<u>(41,307,439)</u>
<u>5,468,473</u>	<u>3,850,923</u>	<u>208,360</u>	<u>159,041,316</u>	<u>746,843,414</u>
(352,132)	(126,720)	(157,817)	(6,530,488)	(14,157,807)
(1,697,895)	(942,328)	961,464	(22,180,572)	(369,245,219)
<u>\$ (2,050,027)</u>	<u>\$ (1,069,048)</u>	<u>\$ 803,647</u>	<u>\$ (28,711,060)</u>	<u>\$ (383,403,026)</u>

STATEMENT OF UNRESTRICTED CURRENT FUND REVENUES

For the year ended June 30, 2015

Educational and General:

Income From Students:

Academic fees	\$ 277,448,677
CVT program fees	41,525
Laboratory fees	8,355,832
Library fees	1,316,120
Master of auto engineering	1,837,071
Summer session fees	7,387,534
Short courses and seminars	57,485
Cooperative program	203,794
Miscellaneous off-campus courses	170
Health, Education and Human Development courses	16,500
Distance Education	26,819,764
Business and Behavioral Science Jr/Sr semester fees	3,959,508
Business and Behavioral Sciences Jr/Sr course fees	2,373,416
Waivers - Undergraduate	25,034,768
Waivers - Graduate	26,505,670
Student assessed technology fee	4,523,286
Student assessed activity fee	1,540,948
Student assessed recreation fee	2,079,040
Student health fee	6,293,298
Campus Initiatives	2,335,502
Career Services Fees	149,286
Microsoft licensing	555,177

Total 398,834,371

Federal Appropriations:

Animal health	21,483
Hatch	3,214,991
Hatch multi state	1,078,128
McIntire-Stennis	713,369
Federal Smith	5,035,206
Federal nutrition	1,217,149
Expanded renewable resources	57,415

Total 11,337,741

State Appropriations:

Educational and general	69,583,388
Agricultural research	17,047,783
Extension	15,589,532
Regulatory and public service	720,317
Livestock and poultry health	3,403,776

Total 106,344,796

Grants and Contracts:

Federal government	13,766,651
State government	111,215
Local government	20,098
Private sources	424,071

Total 14,322,035

Gifts:

State gifts and contributions	675
Local gifts and contributions	36,896
Private gifts and contributions	275,452

Total 313,023

Endowment Income:	
Landscrip	5,754
Clemson Bequest	3,512
Total	<u>9,266</u>
Sales and Services of Educational Activities:	
Agricultural research	7,562,602
Agricultural extension services	7,851,274
Regulatory and public service	4,367,597
Livestock and poultry health	320,060
Total	<u>20,101,533</u>
Other Sources:	
Lab breakage fees	15
Architecture circulation fees	98
Special collections	378
Advertising	450
Merchandise sales - taxable	735
Credit card convenience fee	795
Merchandise sales	1,281
Proceeds from sale of scrap	1,534
Copier services proceeds	2,099
Sales tax discount	3,000
Service charges	3,398
Student sustainability fee	6,490
Aptitude test fees	7,825
Publications	11,381
Security fees	12,853
E-Check Service Charge	14,022
Royalty income	17,825
Investment income	19,543
Sale of surplus	21,466
Non-student activity fees	42,595
Forfeitures	45,000
Media production fees	45,345
Graduation late fees	47,315
Late billing fees	48,946
Collection fees	55,756
Workshops	57,723
Fines	95,758
Proceeds from sale of property	106,806
Emergency medical service fees	129,825
Administrative allowances	145,707
Miscellaneous reimbursements	156,943
Production fees	161,227
Summer camp fees	198,607
Electron microscope fees	218,997
Sponsorships	245,838
Transcript and photostat sales	248,251
Late registration fees	295,673
Commissions	319,586
Membership fees	323,367
Medical exam fees and lab tests	355,859
Miscellaneous sales	486,561
Admission application fees graduate	580,230
Recreation facility fees	625,821
Program and activities revenues	638,122

Other Sources (continued):

Conferences	652,898
Student Post Office	697,053
Fire services agreement	725,578
Educational program fees	762,941
Rental fees	783,118
Payment plan fees	664,738
Admission application fees undergraduate	1,393,125
Orientation fees	1,420,952
Student activities	1,506,530
Testing service fees	1,790,032
Registration fees	1,866,147
Student health services	2,372,669
Study abroad program fees	2,492,254
Miscellaneous	2,596,202
Computer service fees	12,518,968
Total	<u>38,044,251</u>

Sales and Services of Auxiliary Enterprises:

Athletics	55,533,036
Bookstore	1,209,615
Food services - cash operations	1,801,018
Food services - meal plans	18,517,508
Housing	31,688,407
Enterprise applications	24,726,182
Parking services	4,737,054
Student health center	24,368
Telecommunications services	4,355,406
Tiger 1 Card	775,571
Unallocated	(928,025)
Vending	699,694
Blue Cheese	238,757
Total Sales and Services of Auxiliary Enterprises	<u>143,378,591</u>
TOTAL UNRESTRICTED CURRENT FUND REVENUES	<u><u>\$ 732,685,607</u></u>

STATEMENT OF CHANGES IN AUXILIARY ENTERPRISES

For the year ended June 30, 2015

	Net Position July 1, 2014	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Net Position June 30, 2015
Accrued Leave/Audit Adjustments	\$ (39,366,817)	\$ (928,027)	\$ (503,332)	\$ —	\$ —	\$ (40,798,176)
Athletics:						
Athletic Administration	10,541,949	24,577,953	(4,610,164)	—	440,865	30,950,603
Athletic Compliance	—	—	(564,827)	—	—	(564,827)
Sports Information	—	—	(1,164,368)	—	23,107	(1,141,261)
Public Relations	—	6,982,655	(1,061,615)	—	21,187	5,942,227
Ticket Office	—	—	(1,281,192)	—	—	(1,281,192)
Video Productions	—	—	(1,106,060)	—	52,093	(1,053,967)
Ath Building Maintenance	—	9,450	(3,057,520)	—	—	(3,048,070)
Training Room	—	—	(2,323,428)	—	328,925	(1,994,503)
Ath Grounds & Fields	—	—	(903,675)	—	—	(903,675)
Equipment Room	—	—	(665,338)	—	285,199	(380,139)
Weight Room	—	—	(1,605,294)	—	45,807	(1,559,487)
IPTAY Operations	—	—	(4,671,937)	—	4,671,937	—
Student Athlete Enrichment Prg	—	—	(2,314,203)	—	2,314,203	—
Tiger Cub Club	—	—	(49,940)	—	49,940	—
Baseball	—	632,518	(2,324,082)	—	335,686	(1,355,878)
Basketball Men	—	1,428,099	(5,186,545)	—	441,254	(3,317,192)
Basketball Women	—	24,409	(2,778,285)	—	510,369	(2,243,507)
Football Camp	—	652,330	(656,901)	—	—	(4,571)
Football	—	19,383,144	(21,516,548)	—	2,821,154	687,750
Volleyball Women	—	1,809	(1,000,053)	—	387,952	(610,292)
Golf	—	25,000	(601,038)	—	94,888	(481,150)
Golf Women	—	—	(516,286)	—	190,384	(325,902)
Soccer Men	—	26,811	(1,243,635)	—	359,391	(857,433)
Soccer Women	—	1,353	(1,091,212)	—	429,065	(660,794)
Swimming Men	—	—	(770)	—	770	—
Swimming Women	—	—	(555,187)	—	250,556	(304,631)
Tennis Men	—	—	(558,007)	—	121,582	(436,425)
Tennis Women	—	—	(751,307)	—	205,578	(545,729)
Track	—	2,131	(1,238,223)	—	307,114	(928,978)
Cross Country Women	—	4,456	(1,710,543)	—	591,451	(1,114,636)
Rowing Women	—	7,389	(1,254,343)	—	563,690	(683,264)
Spirit Support Groups	—	—	(260,238)	—	69,250	(190,988)
Bowl Expenditures	—	1,001,786	(1,515,994)	—	—	(514,208)
Unalloc Schol Costs Bonuses	—	—	(286,080)	—	—	(286,080)
Flight Services	—	904,852	(995,945)	—	—	(91,093)
Total	10,541,949	55,666,145	(71,420,783)	—	15,913,397	10,700,708
Bookstore	593,041	1,209,615	(119,527)	—	(1,618,873)	64,256
Clemson Computing and Information Technology	231,284	25,283,456	(26,790,791)	—	864,502	(411,549)
Food Services						
Food Services-Meal Plans	988,899	18,507,254	(15,663,814)	(667,627)	(2,329,193)	835,519
Food Services-Cash Operations	1,707,736	1,811,273	(1,170,562)	—	(1,834,211)	514,236
Total	2,696,635	20,318,527	(16,834,376)	(667,627)	(4,163,404)	1,349,755
Parking Services						
Parking Services	632,006	3,529,932	(1,614,396)	—	(1,475,821)	1,071,721
Shuttle Operations	(49,021)	1,207,122	(1,525,443)	—	391,044	23,702
Parking Enforcement	(353,630)	—	(460,759)	—	—	(814,389)
Total	229,355	4,737,054	(3,600,598)	—	(1,084,777)	281,034
Student Health Center	921,542	8,718,629	(8,403,530)	—	(426,645)	809,996
CU Postal Operations	(247,676)	—	(22,146)	—	—	(269,822)
Telecommunications	496,732	4,102,999	(3,870,829)	—	(605,376)	123,526

	Net Position July 1, 2014	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Net Position June 30, 2015
Tiger 1 Card Office	272,922	775,571	(712,315)	—	51,307	387,485
Clemson Blue Cheese	(44,722)	238,758	(150,632)	—	—	43,404
University Housing						
University Housing	441,449	31,688,407	(6,767,772)	(7,821,121)	(8,146,390)	9,394,573
<i>Residential Facilities:</i>						
Director	—	—	(736,988)	—	—	(736,988)
Custodial	—	—	(3,182,663)	—	—	(3,182,663)
Maintenance	—	—	(3,189,305)	—	—	(3,189,305)
Projects	—	—	(2,878)	—	—	(2,878)
Housing Life - Staff	—	—	(2,979,913)	—	—	(2,979,913)
Housing - Summer Programs	—	—	(509,412)	—	—	(509,412)
Housing - Executive Director	—	—	(526,459)	—	—	(526,459)
Total	<u>441,449</u>	<u>31,688,407</u>	<u>(17,895,390)</u>	<u>(7,821,121)</u>	<u>(8,146,390)</u>	<u>(1,733,045)</u>
Vending						
Operations	818,176	699,344	(216,919)	—	(767,090)	533,511
Committee	81,940	350	—	—	(115)	82,175
Fundraising/Searches	153,618	—	(27,936)	—	—	125,682
Total	<u>1,053,734</u>	<u>699,694</u>	<u>(244,855)</u>	<u>—</u>	<u>(767,205)</u>	<u>741,368</u>
TOTAL AUXILIARY ENTERPRISES	<u>\$ (22,180,572)</u>	<u>\$ 152,510,828</u>	<u>\$ (150,569,104)</u>	<u>\$ (8,488,748)</u>	<u>\$ 16,536</u>	<u>\$ (28,711,060)</u>

STATEMENT OF CURRENT FUNDS REVENUES, EXPENSES AND OTHER CHANGES

For the year ended June 30, 2015

	Unrestricted	Restricted	Total
Revenues:			
Student fees	\$ 398,834,371	\$ —	\$ 398,834,371
Federal appropriations	11,337,741	—	11,337,741
State appropriations	106,344,796	51,113,622	157,458,418
Federal grants and contracts	13,766,651	63,540,063	77,306,714
State grants and contracts	111,215	6,138,240	6,249,455
Local grants and contracts	20,098	566,606	586,704
Nongovernmental grants and contracts	424,071	29,382,185	29,806,256
Private gifts	313,023	14,238,087	14,551,110
Endowment income	9,266	(1,261,536)	(1,252,270)
Sales and services of educational departments	20,101,533	59,047	20,160,580
Sales and services of auxiliary enterprises	143,378,591	—	143,378,591
Other sources	38,044,251	1,328,927	39,373,178
Total current revenues	732,685,607	165,105,241	897,790,848
Expenditures:			
<i>Educational and general:</i>			
Instruction	222,313,510	6,028,184	228,341,694
Research	89,673,144	61,549,770	151,222,914
Public service	55,823,047	10,515,191	66,338,238
Academic support	50,575,914	1,106,217	51,682,131
Student services	36,923,396	641,728	37,565,124
Institutional support	38,782,101	4,024,769	42,806,870
Operation and maintenance of plant	35,347,077	23,791	35,370,868
Scholarships and fellowships	45,033,864	77,533,704	122,567,568
<i>Educational and general expenditures</i>	574,472,053	161,423,354	735,895,407
<i>Auxiliary enterprises:</i>			
Expenditures	131,063,922	218,657	131,282,579
<i>Total auxiliary enterprises</i>	131,063,922	218,657	131,282,579
Total expenditures	705,535,975	161,642,011	867,177,986
Other transfers and additions/(deductions):			
Indirect cost remitted to State General Fund	(375,223)	—	(375,223)
Other nonmandatory transfers, net	(40,932,216)	(10,437,827)	(51,370,043)
Facilities and administrative charges	—	(13,906,320)	(13,906,320)
Refunded to grantors	—	(137,110)	(137,110)
Administrative and collection costs and other deductions	—	(160,316)	(160,316)
Total other transfers and additions/(deductions)	(41,307,439)	(24,641,573)	(65,949,012)
NET INCREASE (DECREASE) IN NET POSITION	\$ (14,157,807)	\$ (21,178,343)	\$ (35,336,150)

STATEMENT OF CURRENT FUND EXPENSES

For the year ended June 30, 2015

	Unrestricted	Restricted	Total
Educational and General Expenses:			
Instruction			
Agricultural, Forestry and Life Sciences	\$ 20,224,814	\$ 342,212	\$ 20,567,026
Architecture, Arts and Humanities	35,295,625	1,378,227	36,673,852
Health, Education and Human Development	23,625,765	3,031,802	26,657,567
Engineering and Sciences	69,032,023	428,243	69,460,266
Business and Behavioral Sciences	39,145,098	698,907	39,844,005
Clemson Computing and Information Technology	1,225,836	2,273	1,228,109
Student Affairs	85,269	—	85,269
Provost and Vice President, Academic Affairs	5,786,491	136,050	5,922,541
Office of the President	—	—	—
Financial Affairs	150,586	—	150,586
Public Service and Agriculture	477,043	266	477,309
Economic Development	15,480	11,779	27,259
Cooperative Extension Services	4,900	—	4,900
Administration and Advancement	8,766	—	8,766
Campus Level	25,267,826	—	25,267,826
Research	34,401	—	34,401
Athletics	2,300,475	—	2,300,475
Internal Recoveries	(366,888)	(1,575)	(368,463)
Total	<u>222,313,510</u>	<u>6,028,184</u>	<u>228,341,694</u>
Research			
Agricultural, Forestry and Life Sciences	17,178,471	7,297,300	24,475,771
Architecture, Arts and Humanities	291,144	412,373	703,517
Health, Education and Human Development	3,710,614	4,107,158	7,817,772
Engineering and Sciences	23,549,169	38,960,905	62,510,074
Business and Behavioral Sciences	363,586	1,515,804	1,879,390
Clemson Computing and Information Technology	1,461,912	2,005,874	3,467,786
Libraries	16,213	67,494	83,707
Administration and Advancement	11,837	133,786	145,623
Provost and Vice President, Academic Affairs	339,211	71,944	411,155
Office of the President	110	—	110
Public Service and Agriculture	16,611,202	3,503,213	20,114,415
Economic Development	7,378,642	2,428,111	9,806,753
Cooperative Extension Service	495,303	36,664	531,967
Campus Level	12,916,070	—	12,916,070
Research	7,442,639	197,768	7,640,407
Internal Recoveries	(2,092,979)	(7,536)	(2,100,515)
Post-closing adjustments	—	818,912	818,912
Total	<u>89,673,144</u>	<u>61,549,770</u>	<u>151,222,914</u>
Extension and Public Service			
Agricultural, Forestry and Life Sciences	6,392,188	359,309	6,751,497
Architecture, Arts and Humanities	9,531	688,714	698,245
Health, Education and Human Development	2,608,981	2,446,764	5,055,745
Engineering and Sciences	1,095,777	506,388	1,602,165
Business and Behavioral Sciences	196,796	525,888	722,684
Clemson Computing and Information Technology	—	107,982	107,982
Libraries	—	188	188
Student Affairs	140,195	—	140,195
Public Service and Agriculture	17,955,540	4,492,645	22,448,185
Provost and Vice President, Academic Affairs	—	85,844	85,844
Financial Affairs	72,665	—	72,665
Economic Development	8,053,650	687,950	8,741,600
Cooperative Extension Service	13,871,854	615,874	14,487,728
Campus Level	5,578,946	—	5,578,946
Administration and Advancement	2,264,929	3,211	2,268,140
Internal Recoveries	(2,418,005)	(5,566)	(2,423,571)
Total	<u>55,823,047</u>	<u>10,515,191</u>	<u>66,338,238</u>

	Unrestricted	Restricted	Total
Academic Support			
Agricultural, Forestry and Life Sciences	2,055,535	17,460	2,072,995
Architecture, Arts and Humanities	1,645,778	70,495	1,716,273
Health, Education and Human Development	4,159,119	172,891	4,332,010
Engineering and Sciences	4,766,104	70,130	4,836,234
Business and Behavioral Sciences	3,141,211	155,766	3,296,977
Clemson Computing and Information Technology	35,660,901	600	35,661,501
Libraries	13,664,514	485,305	14,149,819
Public Service and Agriculture	438,846	1,114	439,960
Provost and Vice President, Academic Affairs	11,085,910	117,089	11,202,999
Economic Development	913,794	15,367	929,161
Financial Affairs	1,429,632	—	1,429,632
Student Affairs	1,429	—	1,429
Campus Level	775,032	—	775,032
Research	2,452,432	—	2,452,432
Internal Recoveries	(31,614,323)	—	(31,614,323)
Total	<u>50,575,914</u>	<u>1,106,217</u>	<u>51,682,131</u>
Student Services			
Agricultural, Forestry and Life Sciences	307,107	42,777	349,884
Business and Behavioral Sciences	1,093,837	10,745	1,104,582
Health, Education and Human Development	104,795	3,222	108,017
Student Affairs	21,950,002	554,557	22,504,559
Office of the President	251,432	—	251,432
Provost and Vice President, Academic Affairs	7,589,177	30,427	7,619,604
Campus Level	6,882,644	—	6,882,644
Internal Recoveries	(1,255,598)	—	(1,255,598)
Total	<u>36,923,396</u>	<u>641,728</u>	<u>37,565,126</u>
Institutional Support			
Student Affairs	120,367	—	120,367
Office of the President	5,673,294	12,981	5,686,275
Provost and Vice President, Academic Affairs	2,949,204	1,793	2,950,997
Public Service and Agriculture	1,000	—	1,000
College of Engineering and Science	—	12,161	12,161
Economic Development	524,153	—	524,153
Clemson Computing and Information Technology	4,703,921	2,424	4,706,345
Financial Affairs	17,317,324	6,662	17,323,986
Secretary to the Board	389,554	306	389,860
Campus Level	3,697,337	102,564	3,799,901
Administration and Advancement	12,924,724	3,857,908	16,782,632
Research	2,149,483	—	2,149,483
Athletics	—	28,770	28,770
Internal Recoveries	(12,073,339)	(800)	(12,074,139)
Post-closing adjustments	405,079	—	405,079
Total	<u>38,782,101</u>	<u>4,024,769</u>	<u>42,806,870</u>
Operation and Maintenance of Plant			
Public Service and Agriculture	129,250	—	129,250
Student Affairs	6,562,805	19,676	6,582,481
Campus Level	233,146	—	233,146
Research	402,128	—	402,128
Financial Affairs	117,010	—	117,010
Architecture, Arts and Humanities	7,926	—	7,926
Utilities	20,319,025	—	20,319,025
Facilities, Maintenance and Operations	20,727,881	4,115	20,731,996
Internal Recoveries	(12,960,727)	—	(12,960,727)
Post-closing adjustments	(191,367)	—	(191,367)
Total	<u>35,347,077</u>	<u>23,791</u>	<u>35,370,868</u>

	Unrestricted	Restricted	Total
Scholarships and Fellowships			
Health, Education and Human Development	—	5,700	5,700
Student Affairs	—	200	200
Agriculture, Forestry and Life Sciences	—	25,825	25,825
Architecture, Arts and Humanities	—	3,707	3,707
Engineering and Sciences	13,000	82,023	95,023
Business and Behavioral Sciences	—	72,700	72,700
Office of the President	221,390	—	221,390
Athletics	8,797,647	—	8,797,647
Provost and Vice President, Academic Affairs	32,816	77,343,149	77,375,965
Public Service and Agriculture	—	400	400
Campus Level	35,969,011	—	35,969,011
Total	<u>45,033,864</u>	<u>77,533,704</u>	<u>122,567,568</u>
Total Education and General Expenses	<u>574,472,053</u>	<u>161,423,354</u>	<u>735,895,407</u>
Auxiliary Enterprises:			
Athletics	61,227,514	210,051	61,437,565
Bookstore	119,742	—	119,742
Blue Cheese	150,632	—	150,632
Campus Services	359,073	—	359,073
Food Services - Cash Operations	1,182,072	—	1,182,072
Food Services-Meal Plans	15,674,068	—	15,674,068
Housing	17,930,715	2,207	17,932,922
Information Systems Development	26,846,983	-	26,846,983
Parking Services	3,604,035	6,399	3,610,434
Student Post Office	22,146	—	22,146
Telecommunications Services	4,123,235	—	4,123,235
Tiger 1 Card	712,315	—	712,315
Unallocated	513,228	—	513,228
Vending	244,854	—	244,854
Internal Recoveries	(1,287,617)	—	(1,287,617)
Total Auxiliary Enterprises	<u>131,063,922</u>	<u>218,657</u>	<u>131,282,579</u>
TOTAL CURRENT FUND EXPENSES	<u><u>\$ 705,535,975</u></u>	<u><u>\$ 161,642,011</u></u>	<u><u>\$ 867,177,986</u></u>

STATEMENT OF ENDOWMENT AND SIMILAR FUNDS

For the year ended June 30, 2015

	Net Position July 1, 2014	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2015
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 Automation Engineering Corporation- Clemson University Endowed Graduate Fellowship	61,816	—	—	—	—	61,816
Barney Lee Bickley Scholarship	100,000	—	—	—	—	100,000
Ben and Kitty Gossett Scholarship	3,000	—	—	—	—	3,000
Boni B Brooks Center for Performance	10,156	—	—	—	—	10,156
Byron R. Ingram Memorial Scholarship	1,400,000	—	—	—	—	1,400,000
C Tycho Howle -Clemson University Chair in Collaborative Computing Environments	10,904	—	—	—	—	10,904
Carl I Poorman Endowment	2,000,000	—	—	—	—	2,000,000
Clark Lindsay McCaslan Award	8,000	—	—	—	—	8,000
Clemson University Centennial Professorship	6,844	—	—	—	—	6,844
Clemson Bequest	235,798	32	—	—	—	235,830
Comporium-Clemson University Endowed Chair	58,539	—	—	—	—	58,539
Daniel Foundation Fund	1,006,799	—	—	—	—	1,006,799
David Jennings Memorial Fund	62,239	—	—	—	—	62,239
Dr. G C Robinson -Clemson University Undergraduate Endowment	574,812	—	—	—	—	574,812
Duckworth Family Tennis Endowment	150,000	—	—	—	—	150,000
Duke Energy CU Endowed Chair	100	—	—	—	—	100
Electronic Systems Integration Endowed Chair	—	—	—	—	2,000,000	2,000,000
Edna Hope Gregory Endowment	3,000,000	—	—	—	—	3,000,000
Endowed Chair for Clemson University - Health Facilities Design and Testing	520,193	—	—	—	—	520,193
Environmental Scholars Endowment	2,000,000	—	—	—	—	2,000,000
Ernest Jewell Hardesty Moore Memorial Award	157,486	50	—	—	—	157,536
Ernest R Ellis Memorial Scholarship	5,000	—	—	—	—	5,000
Eunice and Thomas M. Baswell Memorial Scholarship	10,000	—	—	—	—	10,000
F H H Calhoun Cemetery Fund	10,000	—	—	—	—	10,000
Fluor-Clemson University Endowed Chair in Supply Chain and Logistics	2,133	—	—	—	—	2,133
Frank J Jervey Endowed Educational Fund	2,000,000	—	—	—	—	2,000,000
George and Leila Singleton Scholarship	132,102	—	—	—	—	132,102
George Dunkleberg Memorial Scholarship Fund	20,320	—	—	—	—	20,320
Georgiana Camp Blue Key Service Award	72,000	3,000	—	—	—	75,000
Greenwood Genetics Chair	4,448	—	—	—	—	4,448
Health Facilities Design and Testing	2,000,000	—	—	—	—	2,000,000
Horace Julian Bowles Endowment	2,000,000	—	—	—	—	2,000,000
Inman-Riverdale Clemson University Endowment	10,000	—	—	—	—	10,000
J C Rich Agricultural Scholarship	15,000	—	—	—	—	15,000
J E Serrine Foundation Endowed Chair of Optical Fiber	5,000	—	—	—	—	5,000
J E Serrine Texile Foundation Endowed Chair in Advanced Polymer Fibers	4,749,148	—	—	—	—	4,749,148
J P Williamson Memorial Educational Grant	3,263,184	—	—	—	—	3,263,184
James A Turner Award in Federal Taxation	10,000	—	—	—	—	10,000
	8,711	—	—	—	—	8,711

	Net Position July 1, 2014	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2015
Permanent Endowments (continued):						
James B Monroe Memorial Scholarship	140,826	—	—	—	—	140,826
James Lynah Merit Funds	130,576	—	—	—	—	130,576
James R McComb Scholarship Fund	100,000	—	—	—	—	100,000
Jeanne Fraser and George McDonald Endowment Trust	3,501,388	102,000	—	(46,025)	(74,454)	3,482,908
Jerry Allen Harter Memorial Scholarship	13,003	—	—	—	—	13,003
Jerry B Addy Memorial Scholarship	5,303	—	—	—	—	5,303
John D. Lane Scholarship	8,005	50	—	—	—	8,055
John M Ford Memorial Award	2,010	—	—	—	—	2,010
Jordan-Simmons Clemson University Endowment	10,000	—	—	—	—	10,000
Kentwool-Clemson University Educational Endowment	250,000	—	—	—	—	250,000
Kentwool-Clemson University Distinguished Professorship in Natural Fibers Endowment	250,000	—	—	—	—	250,000
Koloman Lehotsky Forestry Scholarship	27,689	—	—	—	—	27,689
Landscript Bequest	95,900	—	—	—	—	95,900
Langdon Cheves Scholarship	20,781	735	—	—	—	21,516
Latt Maxcy Scholarship Endowment	43,849	3,000	—	—	—	46,849
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	993,201	—	—	—	—	993,201
Polly H and Walter L Lowry Memorial Award	16,663	—	—	—	—	16,663
Porter Claude Crapps III Scholarship	—	100,000	—	—	—	100,000
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	1,000,000	—	—	—	—	1,000,000
Robert Mills Endowed Professorship	269,748	—	—	—	—	269,748
Robert Wardlaw Moorman Memorial Fund	8,180	100	—	—	—	8,280
SmartGrid Endowed Chair	2,007,021	—	—	—	(2,007,021)	—
SmartState Sustainable Development	1,000,000	—	—	—	—	1,000,000
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
Student Government Endowment for Innovation in Teaching	200,000	—	—	—	—	200,000
Sue King Dunkle Award	2,050	—	—	—	—	2,050
System Integration Chair Endowment	5,000,000	—	—	—	—	5,000,000

	Net Position July 1, 2014	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2015
Permanent Endowments (continued):						
Thomas F Hash-Clemson University Endowed Chair in Sustainable Development	2,000,000	—	—	—	—	2,000,000
Tigerama Scholarship Fund	104,993	—	—	—	—	104,993
Timken-Clemson University Trustee Chair Automotive Design and Development	3,000,000	—	—	—	—	3,000,000
Timken-Clemson University Trustee Chair Supplementary Endowment	1,900,000	—	—	—	—	1,900,000
W N McAdams Memorial Scholarship Fund 21,280	—	—	—	—	21,280	—
Warwick Chemical Fellowship	76,812	—	—	—	—	76,812
William A Kenyon Scholarship	182,331	500	—	—	—	182,831
William Carroll Barnes Fellowship	89,674	—	—	—	—	89,674
William J Neely Memorial Scholarship	39,660	—	—	—	—	39,660
William S Megonigal, Jr. Endowment Fund	38,199	—	—	—	—	38,199
William Porter Clyburn Memorial Scholarship	217,013	—	—	—	—	217,013
Willie and Joe Padget Award	14,949	—	—	—	—	14,949
Total Permanent Endowments	<u>58,240,694</u>	<u>209,467</u>	<u>—</u>	<u>(46,025)</u>	<u>(81,475)</u>	<u>58,322,660</u>
Quasi Endowments:						
Abney Scholarship Fund	418,500	—	4,484	26,038	(65,076)	383,946
Adelaide McClelland Garden Club Scholarship Fund	11,303	—	84	513	(1,294)	10,606
Advanced Fiber-Based Materials	12,716	—	277	1,076	—	14,069
Alan Cade Endowment	427	—	3	21	(53)	398
Anderson Fellowship	5,065	—	40	245	(617)	4,733
Anne L Isenberger Memorial Scholarship	517,282	—	1,359	7,213	(17,698)	508,156
Anita and Edward Greene Endowment Fund 8,947	—	95	553	(1,383)	8,212	—
Aramark Scholarship Quasi-Endowment	902,802	110,000	6,461	16,154	(23,595)	1,011,822
Athletic Awards Program	43,888	—	105	612	(1,529)	43,076
Automation Engineering Corporation Clemson University Endowed Graduate Fellowship	13,572	—	260	1,611	(2,036)	13,407
Bailey Assistantship Program	52,559	—	448	2,717	(6,845)	48,879
Ballenger Quasi Endowment	3,776,085	—	9,063	52,621	(131,512)	3,706,257
Barnes & Noble Endowment	3,372,069	113,000	11,120	48,129	(110,506)	3,433,812
Barney Lee Bickley Scholarship	1,174	—	9	58	(147)	1,094
Ben and Kitty Gossett Scholarship	10,519	—	47	288	(728)	10,126
Board of Trustees Land Proceed	441,738	—	1,625	6,378	—	449,741
Boni B Brooks Center for Performance	386,815	—	12,757	25,230	(39,355)	385,447
Byron R Ingram Memorial Scholarship	4,919	—	36	220	(556)	4,619
C R Garrison Class 1926 Memorial Scholarship	490,187	—	1,278	6,835	(16,801)	481,499
Carl I Poorman Endowment	2,304	—	27	143	(353)	2,121
Carolina Panther Academic Scholarship	1,205,822	—	2,894	16,803	(41,996)	1,183,523
Central Bank - Investment Income	3,253,343	—	1,036,414	—	—	4,289,757
Charles C Kanapaux Scholarship	1,545,930	32,690	5,235	21,582	(50,037)	1,555,400
Charles G Arthur, Jr., Endowment	138,664	—	319	1,931	(4,868)	136,046
Charles H Stone Scholarship Endowment	220,003	28,497	1,270	3,704	(6,422)	247,052
Charles Lee Morgan Memorial Scholarship	499,271	—	1,199	6,957	62,612	570,039
Charles S Henriquez Endowment	989,715	—	2,375	13,792	(34,470)	971,412
Clarence A and Julia C McLendon Memorial Scholarship Fund	52,239	—	120	728	(1,834)	51,253
Clark Lindsay McCaslan Award	3,479	—	23	144	(363)	3,283
Clemson Athletic Facilities	27,838,965	—	258,743	(18,902)	(8,797,648)	19,281,158

	Net Position July 1, 2014	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2015
Quasi Endowments (continued):						
Clemson Community Scholars	7,444,445	—	20,932	103,860	(250,993)	7,318,244
Clemson Graduate Education Program	8,194,181	—	30,989	114,630	(254,800)	8,085,000
Clemson Student Loan Fund	735,307	—	1,690	10,244	(25,810)	721,431
Colonel George F Parker Endowment	463,799	—	1,056	6,461	(16,309)	455,007
Comporium-Clemson University Endowed Chair	248,185	—	3,545	17,510	(42,269)	226,971
Contributions Receivable	40,108	(40,108)	—	—	—	—
Clemson University Health Endowed Chair	479,456	—	8,174	35,206	(41,022)	481,814
Daniel Memorial Loan Fund	49,490	—	254	1,556	(3,929)	47,371
David Jennings Memorial Fund	333,063	—	2,072	12,647	(31,907)	315,875
Department of Bioengineering Endowment	7,620,568	—	17,391	106,160	(267,835)	7,476,284
Dr. F S Mandel '78 Quasi Endowment	1,146,804	—	3,244	16,000	(38,613)	1,127,435
Dr. G C Robinson - Clemson University Undergraduate Endowment	37,963	—	871	2,636	(5,412)	36,058
Duckworth Family Tennis Endowment	34	—	1	2	—	37
Duke Energy - CU Endowed Chair	—	—	32,536	29,713	57,963	120,212
Earle Award	3,388	—	8	47	(120)	3,323
Edger A Brown Unrestricted Quasi Endowment	990,590	—	2,596	13,812	(33,910)	973,088
Edgar and Emily Hesslein Scholarship	32,599	—	78	455	(1,136)	31,996
Electronic Systems Integration Endowed Chair	888,421	—	10,239	54,222	(132,976)	819,906
Edna Hope Gregory	292,146	—	2,937	17,055	(42,625)	269,513
Environmental Scholars Endowment	61,384	—	504	3,050	(7,683)	57,255
Ernest R Ellis Memorial Scholarship	3,677	—	32	191	(481)	3,419
Ernest Jewell Hardesty Moore Memorial Award	2,675	—	17	107	(270)	2,529
Eunice and Thomas M. Baswell Memorial Scholarship	3,525	—	32	189	(472)	3,274
F H H Calhoun Cemetery Fund	1,161	—	8	46	(114)	1,101
Faculty Senate Endowment	33,572	—	81	468	(1,169)	32,952
Fluor-Clemson Univrsity Endowment Chair in Supply Chain and Logistics	532,347	—	8,122	35,369	(82,674)	493,164
Forestry Student Scholarship Award	3,812	—	9	54	(134)	3,741
Francis W Freeman '44 Memorial Scholarship	94,836	—	247	1,322	(3,252)	93,153
Frank J Jervey Endowed Educational Fund	165,255	—	678	4,143	(10,452)	159,624
General Scholarship Endowment	206,252	—	471	2,874	(7,249)	202,348
George and Leila Singleton Scholarship	6,862	—	65	379	(947)	6,359
George Dunkelberg Memorial Scholarship Fund	24,021	—	339	1,403	(3,129)	22,634
Georgianna Camp Blue Key Service Award	3,494	—	18	111	(280)	3,343
Greenwood Genetics Chair	203,512	—	24,093	31,815	—	259,420
Hansjorg Wyss - Clemson University Endowed Chair	133,786	—	(29,730)	—	(133,786)	(29,730)
Health Facilities Design and Testing	1,255,253	—	7,790	45,362	(113,437)	1,194,968
Henry Stroud Loan Fund	552,269	—	1,269	7,694	(19,386)	541,846
Herman K Tyler Memorial Scholarship Endowment	24,414	—	59	340	(851)	23,962
C Tycho Howle Chair Collaborative in Computing Environments	515,023	—	7,743	35,114	(82,983)	474,897
Horace Julian Bowles Endowment	1,662	—	29	165	(208)	1,648
Inman-Riverdale Clemson University Endowment	4,327	—	72	279	—	4,678
International Student Loan Fund	49,799	—	115	694	(1,749)	48,859
IPTAY Academic Scholarship Fund	6,952,594	140,728	20,004	97,808	(234,206)	6,976,928
IPTAY Board of Director Athletics Quasi Endowment	2,354,993	—	11,589	34,002	—	2,400,584

	Net Position July 1, 2014	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2015
Quasi Endowments (continued):						
IP TAY Tiger Cub Club Endowment	1,153,508	6,647	5,045	16,856	—	1,182,056
J C Rich Agricultural Scholarship	3,001	—	18	111	(282)	2,848
J E Serrine Foundation Endowed Chair of Optical Fiber	1,333,297	—	16,110	84,819	(207,754)	1,226,472
J E Serrine Textile Foundation Endowed Chair in Advanced Polymer Fibers	886,997	—	14,339	58,005	(132,715)	826,626
J M Lewis Scholarship	98,680	—	227	1,374	(3,464)	96,817
Jordan-Simmons Clemson University Endowment	2,310	—	80	178	—	2,568
J P Williamson Memorial Educational Grant	5,698	—	37	218	(553)	5,400
J R Atkinson, Jr, Memorial Scholarship	13,696	—	33	191	(478)	13,442
J R McComb Scholarship Fund	30,908	—	314	1,824	(4,560)	28,486
James A Graves '30 Memorial Scholarship	62,637	—	138	872	(2,216)	61,431
James A Turner Award in Federal Taxation	2,729	—	39	160	(367)	2,561
James B Monroe Memorial Scholarship	47,153	—	505	2,622	(6,402)	43,878
James E Land Unrestricted Chemistry Quasi Endowment	—	237,784	—	—	—	237,784
James Lynah Merit Fund	46,774	—	427	2,471	(6,175)	43,497
Jeannie Fraser and George McDonald Endowment Trust	(413,201)	—	(29,505)	7,135	48,882	(386,689)
Jeremiah Milbank Bequest Endowment	110,023	—	261	1,533	(3,842)	107,975
Jeremiah Milbank Sr. Memorial Scholarship Endowment Fund	28,553	—	69	398	(995)	28,025
Jerry Allen Harter Memorial Scholarship	3,798	—	40	234	(586)	3,486
Jerry B Addy Memorial Scholarship	1,901	—	17	100	(253)	1,765
John D Lane Scholarship	2,403	—	25	145	(363)	2,210
John M Ford Memorial Award	917	—	7	41	(103)	862
John W Kibler Endowed Fund	527,524	—	1,266	7,351	(18,373)	517,768
K G Caughman, Jr. 1948 and CB Q	121,427	—	893	1,716	(2,603)	121,433
Kentwool-Clemson University Educational Endowment in Natural Fibers	50,645	—	1,850	4,286	(3,791)	52,990
Kentwool-Clemson University Distinguished Professorship in Natural Fibers	59,019	—	2,003	4,462	—	65,484
Koloman Lehotsky Forestry Scholarship	9,387	—	91	517	(1,287)	8,708
Langdon Cheves Scholarship	6,930	—	85	388	(922)	6,481
Latt Maxcy Scholarship Endowment	12,618	—	279	793	(1,579)	12,111
Lee Hall Maintenance Quasi Endowment	119,125	177,955	1,781	3,952	7,021	309,834
Lena Eaton-Carrie Freeman Award	827	—	5	33	(82)	783
Leon McNeill Barton '41 Unrestricted	330,613	—	1,546	4,637	(9,482)	327,314
Leonard O King '52 Memoria1 Quasi Endowment	311,669	—	1,155	4,500	—	317,324
Leonard O King Clemson University Memorial Quasi Endowment	311,487	—	881	4,346	(10,488)	306,226
M. C. McKenzie Memorial Scholarship Fund Endowment	10,379	—	82	498	(1,257)	9,702
Mack R. Hays Forestry Award	1,146	—	8	51	(129)	1,076
Major Rudolf Anderson Scholarship	137,502	—	1,219	7,082	(17,699)	128,104
Manufacturing Integration Endowment	1,448,754	—	15,514	89,867	(224,494)	1,329,641
Margaret H Lloyd Endowment	411,413	—	8,938	34,816	—	455,167
Marshall William and Grace C. Bell Memorial Scholarship	6,873	—	56	337	(850)	6,416
Mary M Lohr Faculty Endowment Fund	689,095	—	1,658	9,603	(23,990)	676,366
Mary P Byrd Bequest	349,620	—	839	4,872	(12,177)	343,154
May Ervin Wall Fund	3,896	—	27	166	(419)	3,670
McGee-Robbins Scholarship Endowment	4,610	—	47	276	(690)	4,243
Myrtle Beach Endowment	2,702,855	—	11,115	37,845	(81,634)	2,670,181
Myrtle Beach Land Sale - CUICAR	15,000,000	—	—	—	—	15,000,000

	Net Position July 1, 2014	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2015
Quasi Endowments (continued):						
Myrtle Beach Land Sale - Undetermined	5,000,000	—	—	—	—	5,000,000
N A Garrison Corn Services Program	252,279	—	606	3,515	(8,787)	247,613
National Endowment for the Humanities	123,679	—	977	5,903	(14,863)	115,696
Norris Medal Award	76,992	—	287	1,757	(4,436)	74,600
Norris Textile Scholarship	31,635	—	176	1,078	(2,723)	30,166
Palmetto Net-Clemson University						
Optoelectronic	235,384	—	5,958	17,238	(34,660)	223,920
P B Holtzendorff, Jr. Scholarship Fund	23,175	—	105	640	(1,616)	22,304
Peden Phi Delta Kappa Endowment	34,378	500	94	480	(1,166)	34,286
Pee Dee Research and Education Center						
Endowment from Land Sales	1,860,856	—	4,477	25,932	(64,782)	1,826,483
Pierce-Elizabeth Rogers Scholarship						
Fund	28,435	—	65	396	(999)	27,897
Polly H and Walter L Lowry Memorial						
Award	7,648	—	55	339	(855)	7,187
Porter Claude Crapps III Scholarship	—	—	708	1,674	—	2,382
Prudential Demutualization Proceeds	4,272,180	—	49,827	—	—	4,322,007
P W and V S Moore Memorial Library						
Scholarship	268,672	—	646	3,744	(9,354)	263,708
Ralph H Walker Endowment	67,690	—	156	943	(2,377)	66,412
R Brice Waters Memorial Endowment	1,407	—	16	89	(224)	1,288
Reva W Burns Nursing Scholarship						
Endowment	12,654	—	135	777	(1,941)	11,625
R G Hilliard-Clemson University						
Endowed Professorship	273,267	—	10,077	18,017	(25,379)	275,982
Robert H Brooks Sports Science	7,073,024	—	50,498	99,872	(155,785)	7,067,609
Robert Mills Endowed Professorship	116,396	—	891	5,380	(13,546)	109,121
Robert Wardlaw Moorman Memorial						
Fund 7,556	—	46	219	(528)	7,293	—
S H Kress Endowment-Research	205,722	—	494	2,867	(7,165)	201,918
S T McDowell ROTC Outstanding						
Leadership Award	223	—	4	18	—	245
Samuel R Rhodes Professorship in						
Electrical Engineering	67,955	—	156	947	(2,387)	66,671
Sandhill Research and Education Center						
Electronic Library Endowment	1,679,360	—	6,925	23,515	(50,670)	1,659,130
Sandhill Research and Education Center						
Endowment from Land Sales	7,911,804	—	18,912	110,250	(275,757)	7,765,209
SmartGrid Endowed Chair Apprec	57,963	—	—	—	(57,963)	—
SmartState Sustainable Development	386,434	—	8,137	19,508	(35,295)	378,784
South Carolina Section ASAE						
Scholarship Endowment	7,749	—	79	456	(1,141)	7,143
Speck Farrar Scholarship	103,199	—	986	5,720	(14,296)	95,609
Sonny Caudle Memorial Scholarship	14,334	—	36	200	(494)	14,076
Stanley Jackson Reeves Memorial						
Scholarship	4,065	—	41	240	(600)	3,746
Strom Thurmond Educational Fund	8,170	—	58	355	(896)	7,687
Student Government Endowment for						
Innovation in Teaching	127,845	—	832	4,582	(10,510)	122,749
Sue King Dunkle Award	1,211	—	7	46	(115)	1,149
System Integration Chair Endowment	1,860,343	—	15,826	95,576	(240,657)	1,731,088
Technology Patent Endowment	4,658,420	208,000	15,650	68,365	(153,970)	4,796,465
Textile Veterans' Association						
Endowment Fund	16,309	—	37	227	(573)	16,000
Thomas F Hash Endowment	520,493	—	10,872	35,312	(74,755)	491,922
Timken-Clemson University Trustee						
Chair Automotive Design and						
Development	723,868	—	10,518	51,955	(125,423)	660,918
Timken-Clemson University Trustee						
Chair Supplementary Endowment	458,449	—	6,662	32,905	(79,435)	418,581
The Centennial Professorship	88,830	—	749	4,523	(11,388)	82,714
Tigerama Scholarship Fund	38,028	—	345	1,993	(4,978)	35,388

	Net Position July 1, 2014	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2015
Quasi Endowments (continued):						
W F Barnes and G E Bruner Scholarship	294,110	—	676	4,097	(10,324)	288,559
W N McAdams Memorial Scholarship Fund	7,537	—	69	402	(1,004)	7,004
W T and Ruth M Patrick Memorial Scholarship	225,515	—	594	3,144	(7,713)	221,540
Wade Stackhouse Graduate Fellowship Fund	4,197,259	—	10,074	58,490	(146,180)	4,119,643
Wayne Freeman Memorial Scholarship	15,270	—	35	213	(537)	14,981
Warwick Chemical Fellowship	53,327	—	296	1,812	(4,577)	50,858
William A Kenyon Scholarship	54,142	—	580	3,296	(8,207)	49,811
William Carroll Barnes Fellowship	24,934	—	301	1,598	(3,921)	22,912
William J Latimer Endowment	997,744	—	2,400	13,904	(34,735)	979,313
William J Neely Memorial Scholarship	14,360	—	130	752	(1,882)	13,360
William Porter Clyburn Memorial Scholarship	86,222	—	697	4,225	(10,644)	80,500
William Magonigal, Jr. Endowment Fund	24,199	—	142	869	(2,195)	23,015
William B Thayer '52 Unrestricted Quasi Endowment	—	900,000	—	—	—	900,000
Willie and Joe Padget Award	5,610	—	49	287	(717)	5,229
State Treasurer Accrual	—	—	(2,229,112)	2,229,112	—	—
Total Quasi Endowments	<u>159,168,860</u>	<u>1,915,693</u>	<u>(379,940)</u>	<u>4,460,023</u>	<u>(13,584,001)</u>	<u>151,580,636</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>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>568,138</u>
TOTAL ENDOWMENT AND SIMILAR FUNDS	<u>\$ 217,977,692</u>	<u>\$ 2,125,160</u>	<u>\$ (379,940)</u>	<u>\$ 4,413,998</u>	<u>\$ (13,665,476)</u>	<u>\$ 210,471,434</u>

STATEMENT OF CHANGES IN UNEXPENDED PLANT FUNDS

For the year ended June 30, 2015

	Net Position July 1, 2014	Receipts	Expenditures	Transfers	Net Position June 30, 2015
Investment Earnings:					
Advanced Materials feasibility	\$ (1,797)	\$ —	\$ —	\$ 1797	\$ —
Advanced Plant Technology support equipment	—	—	—	450,000	450,000
Advanced Tech Ed Ctr Survey	5,400	—	(5,400)	—	—
Advanced Technical Education Center construction	—	—	(138,283)	210,000	71,717
ASB Bike rack installation	—	—	(2,355)	2,355	—
Asbestos testing, perpetual	—	—	(68,792)	120,000	51,208
Bikeways feasibility study	—	—	(44,984)	44,984	—
Brooks Center entrance feasibility study	—	—	(10,730)	18,500	7,770
CBBS feasibility study	—	—	(175,896)	185,000	9,104
Child care center feasibility study	—	—	(30,508)	30,508	—
Concrete lab civil engineer study	143,670	—	—	(143,670)	—
CU House engineering feasibility study	—	—	(3,904)	24,000	20,096
CU Housing study	23,000	—	(22,077)	(923)	—
CU-ICAR campus signage study	1,592	—	—	(1,592)	—
CU-ICAR IT upgrades	—	—	(149,703)	149,703	—
CU-ICAR security upgrades	—	—	(15,370)	97,000	81,630
CURI Maintenance and Infrastructure improvements	—	—	(7,439)	355,000	347,561
ESE Building lease payment	404,359	—	(90,000)	90,000	404,359
Genoa repairs	—	—	(185,250)	185,250	—
Hunnicut storm water runoff study	1,261	—	—	(1,261)	—
Littlejohn Coliseum feasibility	20,503	—	—	(20,503)	—
Maintenance and renovation fees	474,735	—	—	(306,457)	168,278
Martin Street road improvements	—	—	(16,200)	25,000	8,800
Network and power connection relocation	30,394	—	(26,812)	—	3,582
Paving and concrete, perpetual	780	—	(780)	—	—
Printer site preparation work	—	—	(4,683)	70,000	65,317
Ravenal remediation, out buildings	—	—	(10,947)	10,947	—
SAP Business Objects installation	—	—	(784,864)	939,148	154,284
SCE&G signage	—	—	(35,394)	35,394	—
Self Auditorium AV and light upgrades	—	—	—	35,000	35,000
Sightlines building portfolio	113,011	—	(103,083)	—	9,928
Strom Thurman Institute Auditorium repairs and upgrade	—	—	(86,687)	90,000	3,313
Waste Management building acquisition	(50,000)	—	—	50,000	—
Wastewater/Ballpark property exchange	17,750	—	(2,200)	—	15,550
Total Investment Earnings	1,184,658	—	(2,022,341)	2,745,180	1,907,497
Other Funds:					
Asbestos abatement, perpetual	101,205	—	(23,492)	—	77,713
Asbestos testing and lead abatement, various projects	12,394	—	(6,908)	—	5,486
Asbestos testing, perpetual	16,461	—	(113,321)	96,860	—
Class Action asbestos settlement	69,453	—	—	(69,453)	—
Lever Hall - Rise LLC	27,407	—	—	(27,407)	—
Long Hall 230-2-4 renovation	9,400	—	(9,400)	—	—
Total Other Funds	236,320	—	(153,121)	—	83,199
Department of Energy:					
CETL concrete pad	—	—	(9,791)	11,000	1,209
CURI-Wind Turbine Test Facility Grid Simulator	—	17,945	(17,945)	—	—
Total Department of Energy	—	17,945	(27,736)	11,000	1,209
State Funds:					
Farm Animal Research Center	1,968,757	—	(726,743)	—	1,242,014
Total State Funds	1,968,757	—	(726,743)	—	1,242,014

	Net Position July 1, 2014	Receipts	Expenditures	Transfers	Net Position June 30, 2015
Restricted State Appropriations:					
CEF Boiler replacement	—	825,209	—	—	825,209
CURI-Wind Turbine Test Facility Grid Simulator	—	75,748	(75,748)	—	—
Deferred maintenance 2012	2,791,696	—	(2,031,979)	—	759,717
Maintenance needs 2013-14	2,717,813	—	(1,495,621)	—	1,222,192
Wind Turbine Drive Train Test Facility construction	3,416,103	—	(1,199,083)	—	2,217,020
Total Restricted State Appropriations	8,925,612	900,957	(4,802,431)	—	5,024,138
Local Grants and Contracts:					
Campus Beach toilets and showers	569	—	(569)	—	—
Greenwood Genetic Center construction	500,000	—	—	—	500,000
Total Local Grants and Contracts	500,569	—	(569)	—	500,000
CNC Redevelopment Authority:					
Wind Turbine Drive Train Test Facility construction	8,319	—	(4,671)	—	3,648
Total CNC Redevelopment Authority	8,319	—	(4,671)	—	3,648
Clemson University Foundation:					
Alumni Visitor Center study	(1,565)	1,565	—	—	—
Athletic Academics Excellence study	—	51,080	(51,080)	—	—
Baruch temporary living quarters	(5,815)	—	5,815	—	—
Campus Beach toilets and showers	(39,471)	40,857	(1,386)	—	—
Charleston Architecture Building, architects and engineers	(6,460)	(512,136)	(3,576)	—	(522,172)
Cooper Adobe Studio construction	—	—	(160)	—	(160)
CURI - GEC	7,037	—	—	—	7,037
Daniel Hall 305 renovation	(10,701)	43,316	(32,615)	—	—
Daniel Hall, 303 convert to Erwin Ctr	(14,560)	156,202	(141,642)	—	—
Golf Practice area improvement	—	9,999	(9,999)	—	—
Golf Practice area renovation	—	751	(751)	—	—
Golf Practice Facility addition	(35,443)	21,574	13,869	—	—
Hanson Center entrance repair	—	3,338	(3,338)	—	—
Hendrix 201, lights	—	2,499	(30,963)	—	(28,464)
Kingsmore Stadium furniture and equipment	—	—	(8,500)	—	(8,500)
Lowry Hall, 1st floor hall renovation	—	—	(61)	—	(61)
Percent for art	295,359	(172,859)	—	—	122,500
Riggs Field tree removal	—	—	(10,000)	—	(10,000)
Sirrine Hall 256 renovation	—	117,325	(117,325)	—	—
Sirrine Hall 361, install window & door	—	9,717	(9,717)	—	—
Sirrine Hall, 233 install shelves	(190)	2,835	(2,645)	—	—
Soccer practice fields feasibility study	(30,464)	32,197	(1,733)	—	—
Stadium Suites furniture, etc.	—	140,591	(333,043)	—	(192,452)
Student Activities Center renovation	—	83,984	(89,100)	—	(5,116)
Tiger Band Plaza	(105,981)	448,495	(342,514)	—	—
Tillman new bell	—	18,233	(18,233)	—	—
University Beach Recreation Field renovation	—	102,700	(274,862)	—	(172,162)
Watt Innovation Center construction	(94,240)	370,220	(134,152)	—	141,828
West campus trail connector study	—	18,721	(25,000)	—	(6,279)
Total Clemson University Foundation	(42,494)	991,204	(1,622,711)	—	(674,001)
IPTAY Funds:					
Basketball Arena feasibility study	(9,723)	—	—	9,723	—
Golf Practice area improvement	—	170,775	—	—	170,775
Golf Practice Facility signage	(42,938)	—	—	42,938	—
Hwy 93 pedestrian safety improvements	—	—	(306)	306	—
Littlejohn Coliseum renovation	(421)	—	426	(5)	—
Memorial Stadium suite renovation	(9)	—	214	(205)	—
Memorial Stadium WEZ graphic and AV renovations	(14,522)	—	(839,766)	854,288	—
Memorial Stadium WEZ II - architects and engineers	—	—	—	—	—
Stadium window replacement	(601,721)	—	(267,399)	869,120	—
Total IPTAY Funds	(669,334)	170,775	(1,106,831)	1,776,165	170,775

	Net Position July 1, 2014	Receipts	Expenditures	Transfers	Net Position June 30, 2015
Other Gifts:					
Indoor Football Facility shower	—	—	(60,736)	60,736	—
N Charleston Land & Renovation	385	—	—	—	385
NSF Automotive Testing Lab	17,661	—	(5,039)	(12,622)	—
Total Other Gifts	<u>18,046</u>	<u>—</u>	<u>(65,775)</u>	<u>48,114</u>	<u>385</u>
Clemson University Research Foundation:					
AMRL Lab 74 renovation	—	—	(18,854)	20,000	1,146
CETL Labs 154 & 155 renovation	—	—	(56,605)	59,800	3,195
CETL/RUST Lab replace fume hoods	59,330	—	(74,931)	16,528	927
Future Innovation Center upfit	102,590	—	(40,623)	—	61,967
Kinard 12 emergency generator modification	22,903	—	(28,903)	6,000	—
Total Clemson University Research Foundation	<u>184,823</u>	<u>—</u>	<u>(219,916)</u>	<u>102,328</u>	<u>67,235</u>
State Appropriations:					
Advance Plant Tech Lab renovation	6,729,577	—	(111,712)	—	6,617,865
Deferred maintenance	3,923,640	—	(3,565,428)	—	358,212
Deferred maintenance 2012	1,595,044	—	(1,435,982)	—	159,062
Electrical infrastructure maintenance and improvements	—	1,118,674	(5,593)	—	1,113,081
Total State Appropriations	<u>12,248,261</u>	<u>1,118,674</u>	<u>(5,118,715)</u>	<u>—</u>	<u>8,248,220</u>
State Research University Infrastructure:					
CURI - GEC	—	1,887,087	(1,887,087)	—	—
Greenwood Genetic Center construction	—	287,434	(287,434)	—	—
N Charleston Land & Renovation	—	262,722	(262,722)	—	—
Total State Research University Infrastructure	<u>—</u>	<u>2,437,243</u>	<u>(2,437,243)</u>	<u>—</u>	<u>—</u>
State Institution Bonds:					
AFRB, Series 2014A - Proceeds	—	—	—	(13,817,285)	(13,817,285)
AFRB, Series 2014B - Proceeds	—	—	—	(4,301,727)	(4,301,727)
AFRB, Series 2014C - Proceeds	—	—	—	(47)	(47)
AFRB, Series 2015 - Proceeds	—	—	—	(61,434,248)	(61,434,248)
Charleston Architecture Building, architects and engineers, H9774	(570,559)	—	(198,966)	—	(769,525)
Freeman Hall expansion	(106,694)	—	(6,449,402)	5,327,859	(1,228,237)
Revenue Series 2015 - Proceeds	—	—	—	(96,033,071)	(96,033,071)
SIB, Series 2014B - Proceeds	36,063,148	283,527	—	(36,315,574)	31,101
Watt Innovation Center construction	(3,397,778)	—	(18,419,439)	17,021,147	(4,796,070)
Total State Institution Bonds	<u>31,988,117</u>	<u>283,527</u>	<u>(25,067,807)</u>	<u>(189,552,946)</u>	<u>(182,349,109)</u>
Revenue Bonds:					
AFRB, Series 2012 - Proceeds	809,167	—	—	—	809,167
Core Campus Development	(3,493,176)	—	(20,313,014)	—	(23,806,190)
Revenue Series 2015 - Proceeds	—	80,014	(179,082)	96,181,870	96,082,802
Total Revenue Bonds	<u>(2,684,009)</u>	<u>80,014</u>	<u>(20,492,096)</u>	<u>96,181,870</u>	<u>73,085,779</u>
Athletic Facilities Revenue Bonds:					
AFRB, Series 2012 - Proceeds	(809,167)	—	—	—	(809,167)
AFRB, Series 2014A - Proceeds	—	152,541	(278,969)	13,981,137	13,854,709
AFRB, Series 2014B - Proceeds	—	55,397	(71,642)	4,332,757	4,316,512
AFRB, Series 2014C - Proceeds	—	47	(91,167)	91,167	47
AFRB, Series 2015 - Proceeds	—	51,983	(308,371)	61,722,938	61,466,550
Kingsmore Stadium addition	(722,958)	—	(5,544,308)	4,662,073	(1,605,193)
Littlejohn Coliseum renovation	—	—	(4,937,154)	2,086,287	(2,850,867)
Memorial Stadium III construction	(497,944)	—	(4,141,706)	3,345,091	(1,294,559)
Memorial Stadium suite renovation	—	—	(18,365,126)	14,032,968	(4,332,158)
Total Athletic Facilities Revenue Bonds	<u>(2,030,069)</u>	<u>259,968</u>	<u>(33,738,443)</u>	<u>104,254,418</u>	<u>68,745,874</u>
Maintenance, Repairs, and Renovations:					
Aerobic Digester upgrade	(11,030)	—	—	11,030	—
Amphitheater seating Renovation	(137,371)	—	(283,291)	420,662	—
Asbestos abatement, various buildings	(2,000)	—	(890)	2,890	—
ASC waste dumpster pad	—	—	—	5,998	5,998

	Net Position July 1, 2014	Receipts	Expenditures	Transfers	Net Position June 30, 2015
Maintenance, Repairs, and Renovations (continued):					
Brackett Hall reroof	(270,428)	—	(207,813)	478,241	—
Campus landscape beautify	—	—	(4,997)	4,997	—
Campus signage, perpetual	—	—	(1,027)	1,027	—
CETL renovation	—	—	(22,242)	22,242	—
CETL/RUST Lab replace fume hoods	—	—	(15,348)	997	(14,351)
Consult estimates, perpetual	(1,954)	—	(11,375)	11,729	(1,600)
DOIRS asbestos abatement	—	—	(1,900)	1,900	—
Earle Hall seal windows	—	—	(4,885)	—	(4,885)
Emergency repairs, perpetual	—	—	(17,347)	12,342	(5,005)
Fire alarm upgrades, perpetual	—	—	(52,858)	1	(52,857)
Floor repair, perpetual	(13,305)	—	—	13,305	—
Fluor Daniel roof replacement	—	—	(584,704)	387,284	(197,420)
Fort Hill miscellaneous reroof projects	—	—	(2,393)	2,393	—
Godley Snell roof replacement	—	—	(305,560)	304,934	(626)
Hanover House fire suppression	(8,258)	—	(16,742)	25,000	—
Holtzendorff replace 2 AHU's	—	—	(6,499)	6,499	—
Hunter Hall Auditorium reroof	—	—	(50,972)	43,123	(7,849)
Hunter Hall HVAC, AHUS rebuild	(275)	—	(50,872)	15,375	(35,772)
Hunter Hall window renovation	—	—	(85,598)	40,563	(45,035)
Hunter HVAC duct modifications	—	—	(700,749)	516,835	(183,914)
Kinard Lab foucault pendulum	(29,632)	—	6,521	23,111	—
Lee Hall I & II fan coil replacement	(61,237)	—	(43,427)	104,664	—
Lowry freight elevator upgrade	—	—	(52,525)	52,525	—
Lowry Hall window replacement	—	—	(56,734)	35,332	(21,402)
Maintenance & renovation fees	4,239,600	4,734,398	—	(7,201,501)	1,772,497
Martin Hall sidewalk, seatwall repair	—	—	(456,073)	456,073	—
McAdams 119	—	—	(2,500)	2,500	—
McMillan, Eps asphalt resurface	(194,956)	—	(36,491)	231,447	—
Misc ADA safety, perpetual	(15,320)	—	(432)	15,752	—
Misc asbestos abatement, perpetual	—	—	(2,888)	1,083	(1,805)
Misc building exterior, perpetual	—	—	(420,605)	380,347	(40,258)
Misc elevators, perpetual	—	—	(32,650)	31,479	(1,171)
Misc exterior lighting, perpetual	—	—	(100,000)	100,000	—
Misc interior finish, perpetual	(24,908)	—	(9,572)	34,489	9
Misc interior utilities, perpetual	56,029	—	(141,430)	43,518	(41,883)
Misc paving, concrete, perpetual	(2,650)	—	(147,812)	150,462	—
Misc roof repairs, perpetual	—	—	(46,207)	14,667	(31,540)
Misc stormwater, perpetual	—	—	(52,291)	35,045	(17,246)
Parking lot beautification	—	—	(26,611)	14,996	(11,615)
Parkway Drive repaving	—	—	(155,917)	51,884	(104,033)
Rhodes replace roof	—	—	(19,166)	9,800	(9,366)
Rich Lab roof replacement	(15,747)	—	—	15,747	—
Sikes waterproof granite landing	—	—	(1,899)	—	(1,899)
Strode Tower seal windows	—	—	(41)	—	(41)
Trustee House HVAC & window upgrade	(518)	—	(112,329)	112,847	—
Total Maintenance, Repairs, and Renovations	3,506,040	4,734,398	(4,339,141)	(2,954,366)	946,931
Maintenance Stewardship Funds:					
2013-14 Maintenance needs	—	—	(1,279)	91	(1,188)
CEF boiler capacity and reliability improvement	(27,976)	—	(884,024)	912,000	—
CEF boiler replacement	—	—	(231,167)	196,761	(34,406)
Chilled water piping replacement	(254,132)	—	(99,612)	335,846	(17,898)
Cooper stormwater emergency replacement	—	—	(333,549)	333,549	—
CU ICAR I-85 sign upgrades	(148,109)	—	(60,108)	208,217	—
CU ICAR site lighting upgrades	—	—	(245,654)	245,654	—
Daniel Hall HVAC upgrade	—	—	(288)	288	—
Douthit Hills demolitions	(105)	—	(48,388)	48,493	—
Ductbank Infrastructure rerouting	(141,763)	—	(226,598)	356,543	(11,818)
East Chiller Plant improvement	(790)	—	(97,248)	97,268	(770)
Electrical distribution upgrade	—	—	(28,125)	—	(28,125)
Energy savings retrofit, perpetual	—	—	(1,496)	1,496	—
Greenville One Building upfit	(14,442)	—	(107,959)	285,217	162,816
Hwy 93 pedestrian safety improvements	—	—	(253)	253	—

	Net Position July 1, 2014	Receipts	Expenditures	Transfers	Net Position June 30, 2015
Maintenance Stewardship Funds (continued):					
ICAR Advanced Powertrain Lab	(52,866)	—	(118,996)	162,454	(9,408)
Intramural field grading	(11,400)	—	—	11,400	—
Madren Center telecom renovation	—	—	(47,827)	47,827	—
Maintenance & Stewardship fund	66,414,666	668,205	—	9,400,260	76,483,131
Misc ADA safety, perpetual	—	—	(54,552)	38,351	(16,201)
Misc concrete paving, perpetual	—	—	(15,505)	10,705	(4,800)
Modular Semiconductor clean room	(391,867)	—	(65,147)	457,014	—
Network & power connection relocation	—	—	(36,000)	36,000	—
President's house exterior renovations	—	—	(31,286)	31,286	—
President's house interior renovation	(141,581)	—	(87,113)	228,694	—
Ravenel renovation	(8,589)	—	(889,587)	895,743	(2,433)
Sanitary sewer Infrastructure, west	(18,663)	—	(66,080)	84,742	(1)
Self Auditorium A/V lighting upgrade	—	—	(166,978)	61,984	(104,994)
Storm water master plan	—	—	(55,200)	55,200	—
Waste water treatment plant upgrade	(612,873)	—	(3,108,350)	2,947,386	(773,837)
Water tower related utilities	—	—	(38,624)	39,148	524
West Campus Energy Plant construction	—	—	(389,999)	386,999	(3,000)
Wind Turbine Drive Train Test Facility construction	(453,977)	—	(47,081)	501,058	—
Total Maintenance Stewardship Funds	<u>64,135,533</u>	<u>668,205</u>	<u>(7,584,073)</u>	<u>18,417,927</u>	<u>75,637,592</u>
Plant Improvement Capital Reserve:					
AMRL 21 laminate floor	—	—	(1,050)	—	(1,050)
CETL heating boilers replacement	—	—	(7,498)	7,498	—
CETL renovation	—	—	(15,000)	15,000	—
Classroom improvements, various	—	—	(208,536)	31,414	(177,122)
Cooper handrails code upgrade	—	—	(139,906)	139,906	—
Fike Gym ductwork refinish	—	—	(119,531)	119,531	—
Freeman classroom relocation	(8,189)	—	(15,262)	16,844	(6,607)
Freeman Hall asbestos removal	—	—	(34,182)	34,182	—
Hanover House fire suppression	(37,711)	—	(110,768)	147,978	(501)
Hunter HVAC duct modifications	—	—	(28,018)	24,305	(3,713)
Lee Hall I & II Fan coil replacement	(22,722)	—	(109,329)	131,317	(734)
Misc ADA Safety, perpetual	839	—	(20,652)	19,813	—
Misc building exteriors, perpetual	(20,000)	—	(102,036)	122,036	—
Misc interior finish, perpetual	—	—	(28,536)	28,536	—
Misc interior utilities, perpetual	(30,716)	—	(516,825)	487,049	(60,492)
P&A Lab D131-13 renovation	—	—	(5,457)	—	(5,457)
Parkway Drive repaving	—	—	(64,750)	27,468	(37,282)
Sikes waterproof granite landing	(500)	—	(118,686)	60,259	(58,927)
Tillman Chapel window replace	(2,134)	—	(75,407)	77,542	1
University plant improvement capital reserve	1,114,625	1,186,250	—	(1,493,174)	807,701
University signage master plan phase I	—	—	(2,496)	2,496	—
Total Plant Improvement Capital Reserve	<u>993,492</u>	<u>1,186,250</u>	<u>(1,723,925)</u>	<u>—</u>	<u>455,817</u>
Operating Revenue:					
AVAILABLE FOR USE	25,000	—	—	(25,000)	—
Academic Advising carpet installation	—	—	(30,307)	30,307	—
Academic Success Center 311 3rd office construction	—	—	(14,471)	15,000	529
Administrative Services Building rooftop HVAC replacements	87,790	—	(20,439)	(67,351)	—
Administrative Services Building common area renovation	7,554	—	(1,539)	(6,015)	—
Advanced Material Research Lab 21 laminate floor	—	—	(229)	4,600	4,371
Advanced Material Research Lab 74 renovation	—	—	(30,876)	51,900	21,024
Advanced Material Research Lab renovations	2,374	—	(2,374)	—	—
Advanced Plant Tech lab renovation	1,269,436	—	—	—	1,269,436
Advanced Plant Technology lab upfit	227,403	—	(7,639)	—	219,764
Ag building repair, roof replacement	—	—	(161,273)	161,273	—
Ag Service Center 1st floor HVAC replacement	—	—	(11,317)	11,317	—
Ag Service Lab 109 exhaust	9,800	—	(7,378)	(2,422)	—
Amphitheater, Strode pathways	—	—	(9,149)	10,500	1,351

	Net Position July 1, 2014	Receipts	Expenditures	Transfers	Net Position June 30, 2015
Operating Revenue (continued):					
Anthropology Lab 131 renovation	5,133	—	(6,492)	1,359	—
APT Support Equipment	—	—	—	200,000	200,000
Asbestos testing, perpetual	1,520	—	(1,520)	—	—
Barre 103 office renovation	—	—	(14,679)	15,900	1,221
Barre 106/108 combine offices	—	—	—	19,500	19,500
Barre 2004 smart classroom renovation	—	—	(55,687)	70,000	14,313
Barre 2116-2134 renovation	—	—	(71,661)	81,000	9,339
Barre office space renovation	—	—	(8,166)	11,100	2,934
Baruch lab remodel	—	—	(9,500)	156,730	147,230
Baruch temporary living quarters	50,142	—	(27,509)	(22,633)	—
Bike Rep concrete pad	—	—	(2,340)	2,340	—
Bio/Life Sciences Building construction	358,414	—	(79,360)	(279,054)	—
Biosystems Research Complex G102 renovate to conference	—	—	(9,057)	9,057	—
Biosystems Research Complex lab 202 emergency circuits	—	—	(2,632)	2,632	—
Bowman Field cannon remount	1,687	—	(459)	(1,228)	—
Bowman landscape cannons	—	—	—	6,500	6,500
Brackett 230 divide 2 offices	—	—	(1,100)	22,000	20,900
Brackett Hall undergrad labs	5,808	—	(5,808)	—	—
Brooks Box Office 221 renovation	—	—	(6,135)	6,135	—
Brooks main roof replacement	(22,000)	—	(38,899)	550,000	489,101
Business & Behavioral Science Building	3,500,000	—	—	—	3,500,000
Cable tray design	—	—	(8,000)	8,000	—
CAC maintenance & improvements	308,173	—	—	(308,173)	—
CAFLS Lab classroom renovation	4,000,000	—	—	(2,500,000)	1,500,000
Calhoun tombstone restoration	5,322	—	(5,264)	(58)	—
Campus Beach toilets and showers	1,910	—	(320)	(1,590)	—
Campus Farms equipment	—	—	—	76,349	76,349
Campus Planning Fund	1,458,539	(138,315)	—	385,943	1,706,167
Campus signage, perpetual	(2,208)	—	(8,681)	25,000	14,111
CAR renovate office space	—	—	(55,500)	157,900	102,400
Cattle Complex replace flooring	57,004	—	(51,680)	(5,324)	—
CEF boiler capacity and reliability improvement	—	—	(34,462)	34,462	—
CETL concrete pad	—	—	—	—	—
CETL frozen coil replacement	—	—	(56,643)	60,000	3,357
CETL renovation	34,216	—	(34,216)	—	—
CETL/RUST lab fume hoods replacement	34,170	—	(49,333)	22,900	7,737
Charleston Architecture Building, architects and engineers	2,049	—	(713)	522,173	523,509
Cherry Crossing concrete pad	—	—	(5,452)	5,452	—
Computer Center tree remove	—	—	(9,798)	9,798	—
Concrete Materials Lab	429,854	—	—	(429,854)	—
Consult estimates, perpetual	54,550	—	(108,078)	100,000	46,472
Cook renovations	17,904	—	(17,904)	—	—
Cooper Adobe Studio construction	100,000	—	(427,416)	356,000	28,584
Cooper LED lighting upgrade	—	—	(82)	82	—
Cooper paver North renovation	(38,647)	—	(403,670)	875,000	432,683
Cooper stormwater emergency replacement	—	—	(4,886)	5,000	114
Cox Blvd (Hwy 93) traffic plan	—	—	—	70,000	70,000
CU adjacent properties survey	(10,996)	—	(6,500)	17,496	—
CU Equine Center renovations	—	—	(2,916)	116,802	113,886
CU ICAR 185 sign upgrades	—	—	(17,762)	17,762	—
CU Landfill maintenance, perpetual	2,506	—	(9,640)	60,000	52,866
CUFDF replace truck doors	—	—	(22,462)	25,000	2,538
CU-ICAR campus facility upgrade	40,917	—	(22,677)	(18,240)	—
Daniel Lab 409 electricity	7,034	—	(3,216)	(3,818)	—
Daniel renovation feasibility study	—	—	(86,136)	86,136	—
DAS project	12,663	—	(1,959)	—	10,704
Digester 2 upgrade	204,585	—	(729,079)	680,000	155,506
Dillard classrooms	120,190	—	(120,190)	—	—
Dillard pad construct cardboard	—	—	(5,034)	5,034	—
Douthit Hills - PM fee loan	—	—	(2,120,000)	2,120,000	—
Douthit Hills recreation case study	—	—	(35,830)	41,000	5,170

	Net Position July 1, 2014	Receipts	Expenditures	Transfers	Net Position June 30, 2015
Operating Revenue (continued):					
Downtown CU Suite 402 upfit (IA)	13,092	—	(14,383)	1,291	—
DPA-DreamWorks	113,906	—	(105,445)	—	8,461
Earle drain removal, install	—	—	(157)	2,400	2,243
Earle Lab G14 fan coil installation	—	—	(3,497)	4,000	503
East Campus design collaboration	—	—	—	22,000	22,000
Edisto Peanut Lab construction	2,407	—	(2,407)	—	—
Edisto REC equipment	—	—	—	190,597	190,597
Edwards 301-305, hall, painting	2,643	—	(7,986)	5,343	—
Edwards 408/411/430 painting	2,800	—	(1,704)	(1,096)	—
Edwards 532/532A office renovation	—	—	(498)	10,000	9,502
Edwards Sullivan Suite renovation	5,422	—	(2,535)	(2,887)	—
EEES Rich Lab radiochemistry	659	—	(659)	—	—
Electric utility system evaluation	—	—	(253,550)	305,000	51,450
Electrical service G14A&B	—	—	(3,911)	3,911	—
Emergency repairs, perpetual	34,361	—	(34,361)	—	—
Energy management Information system	23,560	—	—	(23,560)	—
Energy savings retrofit, perpetual	239,007	—	(286,035)	300,000	252,972
Fike Gym ductwork refinish	—	—	(80,000)	80,000	—
Fike Lobby renovation	14,727	—	(18,094)	3,367	—
Fike men's sauna door replacement	—	—	(4,490)	4,490	—
Fike Recreation Center study	15,173	—	(21,009)	5,836	—
Fike Wellness Zone floor replacement	—	—	(174)	3,500	3,326
Fire alarm upgrades, perpetual	(112,533)	—	(87,467)	200,000	—
Fire Department sprinkler system	11,223	—	(16,102)	4,879	—
Fire inspections, perpetual	4,530	—	(3,990)	—	540
Fluor Daniel G01B snorkels	—	—	(13,396)	16,700	3,304
Fluor Daniel roof replacement	—	—	—	—	—
Football Operations Center feasibility study	—	—	(11)	55,000	54,989
Fort Hill miscellaneous reroof projects	4,038	—	(4,038)	—	—
Fran Discovery Center exterior repairs	—	—	—	21,000	21,000
Freeman Hall asbestos removal	32,830	—	(32,830)	—	—
Freeman Hall expansion	432,930	—	(151,853)	450,000	731,077
Freeman utility power conversion	83,058	—	(39,446)	50,000	93,612
Garrison photocell lighting replacement	33,254	—	(32,900)	(354)	—
Generator replacement, perpetual	(1,998)	—	(44,339)	55,000	8,663
Germplasm Lab freezer repair	11,600	—	(9,643)	(1,957)	—
Godfrey Room 203 renovation	3,218	—	(2,686)	(532)	—
Godley Snell 114 vacuum system	—	—	(23,307)	33,800	10,493
Godley Snell roof replacement	(35,155)	—	35,155	—	—
Golf Practice Facility addition	—	—	(30,138)	30,138	—
Greenville One IT and Furnishings	125,383	—	(124,286)	(1,097)	—
Greenville One Brand Center furnishings	450,000	—	(413,382)	—	36,618
Greenwood Genetic Center land acquisition	14,600	—	(750)	—	13,850
Hardin/Brackett ADA modification	(35,200)	—	(172,300)	980,000	772,500
Hendrix Center 202 renovations	63,378	—	(62,769)	(609)	—
Highway 93 redesign	—	—	(33,227)	52,000	18,773
Hunter 219 classroom A/V	500	—	(500)	—	—
Hunter 453 water damage repair	81,580	—	(68,378)	(13,202)	—
Hunter Hall window renovation	(23,750)	—	(12,725)	50,000	13,525
Hunter Lab 411 fume hood installation	9,731	—	(8,956)	(775)	—
Jordan 111 Research Lab renovation	171,003	—	(144,407)	—	26,596
Jordan 305/306/323/324 renovation	210,906	—	(207,835)	—	3,071
Jordan emergency generator Ins	3,389	—	—	(3,389)	—
Jordan floor removal and replacement	12,809	—	(4,284)	(8,525)	—
Jordan fume hoods upgrade	17,101	—	(56,193)	75,000	35,908
Jordan Hall reroof	—	—	(15,948)	49,152	33,204
Jordan Lab 114/117/158 renovation	—	—	—	91,000	91,000
Kinard 12 emergency generator modification	21,000	—	(19,034)	(1,966)	—
Kinard 223 & 116 classroom	—	—	(1,779)	10,000	8,221
Kinard 224 Distance Learning	—	—	(21,761)	24,000	2,239
Kinard 314, 315 & 316	—	—	(18,472)	28,500	10,028
Kinard Annex floor replacement	36,498	—	(28,506)	(7,992)	—
Kinard Lab foucault pendulum	45,030	—	(45,030)	—	—
Kronos acquisition	93,875	—	(66,706)	78,900	106,069

	Net Position July 1, 2014	Receipts	Expenditures	Transfers	Net Position June 30, 2015
Operating Revenue (continued):					
Lee Hall G04 electric panel	—	—	(16,183)	16,183	—
Lee G36A install spray booth	—	—	(2,536)	6,400	3,864
Lee Hall 1-169/168 AV upgrade	2,473	—	(2,066)	(407)	—
Lee Hall dock pallet rack system	—	—	(5,467)	6,600	1,133
Lee Hall planar jointer removal	—	—	(3,248)	3,248	—
Lehotsky 276 office division	—	—	(4,497)	23,000	18,503
Lehotsky conference room wall removal	—	—	(10,938)	10,938	—
Lehotsky office paint and replace carpet	—	—	—	10,800	10,800
Lehotsky, Tillman, paint classrooms	—	—	(2,779)	2,779	—
Library Depot renovations	300	—	(4,891)	4,591	—
Life Sciences Building water filter flood repair	48,272	—	880	(49,152)	—
Littlejohn Annex feasibility study	—	—	(41,940)	65,000	23,060
Long 126 floor replacement	1,711	—	—	(1,711)	—
Long 331/333/335 renovation	65,861	—	(64,761)	737	1,837
Long B12 renovate lab to conference room	—	—	(2,102)	—	(2,102)
Long Hall /Martin math science renovation	125,565	—	(44,823)	(80,742)	—
Long Hall 112-120 Suite renovation	1,438	—	(1,438)	—	—
Long Hall 230-2-4 renovation	41,268	—	(36,803)	(4,465)	—
Long Hall B20 add data closet	16,153	—	(17,330)	1,177	—
Long Hall office 124/138/1 renovation	—	—	(9,624)	14,900	5,276
Long Hall 309/311/313 renovation	—	—	(58,474)	124,500	66,026
Long Hall 147 remove/replace	1,448	—	—	(1,448)	—
Long Hall teaching labs renovation	208,802	—	(43,018)	110,000	275,784
Long Hall110/113AB/115 renovation	—	—	(27,695)	80,000	52,305
Long lab 331 dishwasher installation	59,280	—	(58,542)	(737)	1
Lowry CE 300 Renovations	15,000	—	(750)	—	14,250
Lowry CE 301 Renovation	60,000	—	(13,369)	—	46,631
Lowry CE 309 Renovation	75,000	—	(10,547)	—	64,453
Lowry CE 311 Renovations	90,000	—	(18,795)	—	71,205
Lowry Hall 125A office renovation	—	—	(473)	51,600	51,127
Lowry Hall 1st floor hall renovation	—	—	(102,915)	500,000	397,085
Lowry Hall classroom 100	—	—	(17,917)	30,000	12,083
Lowry Hall freight elevator upgrade	29,601	—	(29,601)	—	—
Lowry Hall upgrades feasibility study	—	—	(24,242)	24,242	—
Lowry Hall window replacement	375,272	—	(378,416)	4,996	1,852
Madren Center HVAC water tower replacement	—	—	(66,442)	66,442	—
Madren Center ballroom renovation	—	—	(289,900)	289,900	—
Madren Center corridor renovation C	—	—	(12,338)	12,338	—
Madren Center seminar rooms carpet and electric	—	—	(1,361)	27,300	25,939
Madren Seasons renovation	—	—	(2,517)	11,600	9,083
Madren Starbuck breakfast kiosk	—	—	(8,078)	11,600	3,522
Martin Hall E103 painting	10,022	—	(5,175)	(4,847)	—
Martin sidewalk, seatwall repair	(66,052)	—	51,602	14,450	—
McAdams 119	62,329	—	(62,329)	—	—
McAdams Lecture capture/UG c	—	—	(12,795)	75,000	62,205
Mechanical L&C infrastructure	—	—	(33,192)	96,000	62,808
Misc ADA Safety, perpetual	24,400	—	(93,100)	68,700	—
Misc Asbestos abatement, perpetual	(9,341)	—	(50,532)	91,300	31,427
Misc building exteriors, perpetual	(41,582)	—	(21,141)	170,000	107,277
Misc electrical/AV work	9,500	—	(6,289)	(3,211)	—
Misc elevators, perpetual	(17,251)	—	(82,749)	100,000	—
Misc exterior lighting, perpetual	1,852	—	32,810	—	34,662
Misc exterior windows, deep cleaning	—	—	(6,809)	81,000	74,191
Misc interior finish, perpetual	107,538	—	(149,417)	79,000	37,121
Misc interior Utilities, perpetual	(363)	—	(170,060)	596,520	426,097
Motor Pool warehouse structure repair	(446)	—	(120,944)	121,391	1
MSE Sitrine 274 airlock system	30,000	—	(8,732)	(21,268)	—
N Charleston Land & Renovation	324	—	—	—	324
Nematode Lab crack repair	—	—	(1,248)	7,000	5,752
Newman Blue Cheese freezer	5,219	—	(4,705)	(514)	—
Newman 114 level floor	—	—	(3,943)	19,000	15,057
NSF Automotive Testing Lab	10,991	—	(10,991)	—	—
Olin 209 breaker installation	—	—	(5,526)	5,526	—

	Net Position July 1, 2014	Receipts	Expenditures	Transfers	Net Position June 30, 2015
Operating Revenue (continued):					
P&A labhood pro retrofit installation	5,900	—	(4,544)	(1,356)	—
P&A 151 renovate to classroom	—	—	(14,185)	283,700	269,515
P&A A101 & A106 renovation	39,321	—	—	(39,321)	—
P&A C119 renovation	—	—	(43,277)	182,500	139,223
P&A C233 epoxy floor	—	—	(101,354)	103,800	2,446
P&A Daniel 100C lab & demo	16,750	—	(16,750)	—	—
P&A E146/147 renovation	19,381	—	(29,939)	174,600	164,042
P&A E256 vent and outlet installation	—	—	(7,450)	7,450	—
P&A generator/POD feasibility study	—	—	(4,796)	6,000	1,204
P&A Graduate student space renovation	—	—	(75,021)	92,700	17,679
P&A Growth Chamber renovations	—	—	(6,379)	6,379	—
P&A install outlet & mount TV	—	—	(382)	382	—
P&A lab B113 renovation	—	—	(121,941)	140,400	18,459
P&A lab D131-13 renovation	298,162	—	(293,615)	—	4,547
P&A lab D142 renovation	—	—	(54,827)	151,200	96,373
P&A lab D239 renovation	—	—	(24,902)	160,400	135,498
P&A lab E250/257 renovation	202,429	—	(170,214)	—	32,215
P&A lab E251/251A renovation	121,382	—	(104,892)	(16,490)	—
P&A labs D136A/138 renovation	—	—	(99,061)	126,800	27,739
Parking Lots E21/E04 Electr St	—	—	(5,782)	5,782	—
Parkway Drive repaving	—	—	—	—	—
Paving and concrete, perpetual	203,114	—	(288,638)	85,550	26
Pearce Center HVAC renovation	11,490	—	(3,349)	(8,141)	—
Pecan Grove extension	9,995	—	(3,327)	—	6,668
Percent for art	—	208,759	(722)	32,691	240,728
Planning land capital GIS app	—	—	(54,525)	54,525	—
Poole 81 A data closet installation	—	—	(35,977)	37,000	1,023
President's house exterior renovations	30,343	—	(30,343)	—	—
PSA Building Improvement Fund	9,326,231	—	—	1,100,000	10,426,231
R-1 invasive plant removal	—	—	—	20,000	20,000
Ravenel 57 renovate to conference room	—	—	(1,095)	1,095	—
Ravenel water tank valve improvement	24,773	—	(15,044)	—	9,729
Recycling Center improvements	—	—	—	20,000	20,000
Recycling master plan	—	—	—	50,000	50,000
Redfern G03/4/18 renovation	—	—	(24,546)	144,200	119,654
Redfern Nurse Clinic new doors	6,081	—	(4,446)	(1,635)	—
Redfern 51/53/57/58 renovation	4,034	—	—	(4,034)	—
Redfern 30 & 31 renovation	50,141	—	(3,658)	(46,483)	—
Remove Plaster/Slate Counters	—	—	(7,735)	7,735	—
Rhodes 418 lab renovation	111,116	—	(84,616)	—	26,500
Rhodes Annex sprinkler, vortex	13,821	—	—	(13,821)	—
Rhodes elevator upgrade	(9,500)	—	(165,980)	175,480	—
Rhodes 106/516 renovation	101	—	(101)	—	—
Riggs 1st restrooms renovation	84,244	—	(79,248)	(4,996)	—
Riggs B029 U.G. Capstone Lab	164,524	—	(38,731)	(125,793)	—
Riggs Basement HVAC replacement	—	—	(10,464)	12,400	1,936
Riggs Hall IEQ improvements	25,611	—	—	(25,611)	—
Roof projects, perpetual	9,080	—	(109,080)	100,000	—
Rust Lab control upgrade	(8,000)	—	(83,929)	101,442	9,513
Sandhill REC Equipment	—	—	—	85,652	85,652
SCBG flood damage repair	19,386	—	(19,386)	—	—
Self Auditorium A/V light upgrade	—	—	—	80,000	80,000
Sikes 206 Provost office renovation	5,095	—	(26,952)	50,600	28,743
Sikes 206 entrance	43,101	—	—	(43,101)	—
Sikes Hall suite 302 renovation	9,547	—	(2,008)	(7,539)	—
Sikes, 206 A-B Provost conference	6,051	—	—	(6,051)	—
Simpson Station irrigation system	—	—	—	113,770	113,770
Sirrine 135 to office renovation	—	—	(31,727)	55,000	23,273
Sirrine 216/218 floor restoration	—	—	(19,936)	19,936	—
Sirrine 262 renovation	211,985	—	(271,605)	75,000	15,380
Sirrine 302 floor replacements	26,623	—	—	(26,623)	—
Sirrine 361 window, door installation	—	—	—	—	—
Sirrine 382 upgrade	—	—	(1,014)	20,300	19,286
Sirrine 398 class to faculty	—	—	(224)	22,000	21,776

	Net Position July 1, 2014	Receipts	Expenditures	Transfers	Net Position June 30, 2015
Operating Revenue (continued):					
Sirrine 416 4 offices renovation	—	—	(23,997)	38,000	14,003
Sirrine cabinets and sink removal	10,000	—	(10,755)	755	—
Sirrine Hall 256 renovation	224,490	—	(75,652)	(117,325)	31,513
Sirrine lighting installation, paint	—	—	(3,891)	32,000	28,109
Southeast Campus precinct plan	40,218	—	—	(40,218)	—
Space Utilization Study 2015	—	—	(156,519)	156,519	—
Stadium Suites IDEAS LLC renovation	—	—	(2,544)	12,000	9,456
STI exhaust fan & 110V installation	—	—	(5,292)	5,292	—
Storm Water Master Plan	59,730	—	(48,089)	—	11,641
Stormwater repairs, perpetual	(18,869)	—	(145,492)	285,000	120,639
Strode 206 renovation	56,285	—	(41,658)	(14,627)	—
Tableau Server/Software	—	—	(13,835)	13,835	—
Tiger Band Plaza	61,175	—	(40,960)	—	20,215
Tillman 315 A/V upgrade	13,216	—	—	(13,216)	—
Tillman new bell	32,835	—	(31,801)	(1,033)	1
Traffic Engineering	—	—	—	55,000	55,000
Union parking meter installation	622	—	—	(622)	—
University Union Loggia Latte renovations	—	—	(43,034)	51,400	8,366
USDA Ag Research Facility Dona	4,758	—	—	(4,758)	—
Vending Machine Misers	—	—	(8,054)	8,054	—
Waste recovery station design	—	—	—	7,000	7,000
Waste Treatment Plant, perpetual	40,712	—	(38,926)	5,000	6,786
Waste Water Treatment Plant emergency generators fee	13,533	—	(9,570)	(3,963)	—
Wellness Center fence installation	—	—	—	57,900	57,900
Williamson Rd power line removal	163,438	—	(6,367)	(100,000)	57,071
Williamson Rd streetlight improvements	—	—	(1,000)	50,000	49,000
Wind Turbine Drive Train Testing Facility Grid Simulator upfit	108,786	—	—	—	108,786
Wind Turbine Drive Train Testing Facility upfit	177,725	—	(126,282)	—	51,443
Total Operating Revenue	28,017,931	70,444	(13,561,244)	13,765,265	28,292,396
Housing Improvement Fund:					
Benet Hall roof replacement	—	—	(116,728)	116,728	—
Byrnes bike racks	—	—	(2,347)	2,347	—
Byrnes brick install, replace	—	—	(17,295)	15,998	(1,297)
Byrnes Hall bed replacements	—	—	(162,262)	162,262	—
Byrnes Hall elevator repair	(1,650)	—	(92,366)	94,016	—
Byrnes Hall fire alarm phase II	(62,287)	—	(25,326)	87,613	—
Byrnes Hall interior improvements	(191,857)	—	(266,406)	458,263	—
Byrnes/Lever exterior door replacement	—	—	(24,150)	24,150	—
Calhoun Courts countertop replacement	(3,680)	—	(1,976)	5,656	—
Calhoun Courts exterior lighting upgrade	—	—	(24,361)	1,566	(22,795)
Calhoun Courts hammocks	—	—	(2,024)	2,024	—
Calhoun Courts stairs repaint	—	—	(39,198)	39,198	—
Calhoun Courts temporary park	—	—	(17,479)	17,479	—
Clemson House elevator repair	—	—	(8,540)	8,540	—
Clemson House temporary parking	—	—	(10,726)	10,726	—
Douthit Hills Development	856	—	1,832,872	(1,833,728)	—
High Rise rocking chairs	—	—	(8,860)	8,860	—
Holmes elevator door operator	—	—	(36,000)	36,000	—
Holmes Faculty-in-Residence	—	—	(10,386)	10,361	(25)
Holmes Hall AHU's replacement	(9,779)	—	(104,922)	114,701	—
Holmes Hall occupancy sensors	(39,846)	—	(24,195)	64,041	—
Holmes Hall wireless upgrade	—	—	(877)	877	—
Holmes/McCabe shower repair	—	—	(3,431)	3,431	—
Homes Hall fire alarm phase II	—	—	(108,268)	88,927	(19,341)
Housing Improvement Fund	3,376,247	45,347	—	3,078,762	6,500,356
Housing Management Software	(42,875)	—	(114,300)	157,175	—
Housing switchgear replacement study	—	—	(43,969)	43,969	—
Interior rooms ceiling repairs	—	—	(18,743)	18,743	—
Johnstone basement lounge	—	—	(20,825)	18,448	(2,377)
Johnstone freight elevator repair	—	—	(1,172)	1,046	(126)
Johnstone Hall bed replacement	—	—	(131,449)	—	(131,449)

	Net Position July 1, 2014	Receipts	Expenditures	Transfers	Net Position June 30, 2015
Housing Improvement Fund (continued):					
Johnstone kitchen upgrades	(9,591)	—	(35,021)	44,612	—
Johnstone lounge upgrades	—	—	(3,623)	2,403	(1,220)
Klugh Ave relocate ATM's	—	—	(24,200)	16,565	(7,635)
LBC bike repair station	—	—	(1,368)	1,368	—
Lever Hall - Rise LLC	6,499	—	104	(6,603)	—
Lever sprinkler repair	—	—	(7,583)	—	(7,583)
Lightsey Bridge chair replace	(48,144)	—	—	48,144	—
Lightsey Bridge I apt renovation	—	—	(300,708)	70,630	(230,078)
Lightsey Bridge I wireless upgrade	—	—	(3)	—	(3)
Lightsey Bridge II carpet replacement	—	—	(11,165)	11,165	—
Lightsey Bridge Tiger Fitness	—	—	(2,182)	2,142	(40)
Lightsey Bridge II interior paint	—	—	(143,854)	1,478	(142,376)
Manning bike racks	—	—	(2,330)	2,330	—
Manning/Mauldin kitchen remodeling	—	—	(2,328)	2,328	—
Mauldin Hall kitchen renovation	(2,230)	—	(66,810)	69,040	—
McCabe community Kitchen remodeling	—	—	(13,326)	9,600	(3,726)
McCabe elevator door operator	—	—	(35,900)	—	(35,900)
McCabe Hall wireless upgrade	—	—	(945)	945	—
McCabe lobby furniture	—	—	(11,025)	—	(11,025)
Mell Hall ADA door replacement	(1,000)	—	(32,514)	33,514	—
Norris/Wannamaker interior painting	(32,549)	—	(77,359)	97,084	(12,824)
PNCC Commons class kitchen remodel	—	—	(35,572)	30,173	(5,399)
R2 parking, repave, install light	—	—	(22,000)	22,000	—
Ravenel House building erosion plan	(3,736)	—	—	3,736	—
Sightlines Bldg Portfolio House	(31,725)	—	(62,248)	93,973	—
Stadium Suites Bldg. access	—	—	(4,062)	4,062	—
Stadium Suites Study Room renovation	—	—	(16,498)	12,431	(4,067)
Thornhill apt space renewal	(87,585)	—	(85,026)	172,611	—
Thornhill sidewalk repair	(11,336)	—	—	11,336	—
Thornhill/Calhoun Courts roof	—	—	(21,879)	21,879	—
Tree removal in residential area	—	—	(25,382)	—	(25,382)
Young Hall FIR apartment upgrade	(2,749)	—	(4,774)	7,523	—
Total Housing Improvement Fund	2,800,983	45,347	(655,290)	3,644,648	5,835,688
Dining Improvement Fund:					
Blue Cheese Room chiller/pump	4,150	—	11,918	(16,068)	—
Boar's Head Deli	(1,378)	—	8	1,378	8
Calhoun Courts temporary parking	—	—	(16,812)	16,812	—
Canteen Boar's Head Deli Conce	—	—	(8,615)	8,615	—
Canteen Chick-Fil-A upgrades	(597)	—	—	597	—
Canteen POS addition	—	—	(12,689)	12,689	—
Chili's Too equipment FF&E	(1,636)	—	(33,785)	35,421	—
Chili's Too kitchen equipment upgrade	(19,119)	—	(852)	19,971	—
Clemson House serving line rework	(1,207)	—	(10,548)	11,755	—
Clemson House temporary parking	—	—	(11,706)	11,706	—
CU-ICAR Cafe renovations	—	—	(34,665)	24,879	(9,786)
Dining Hall restroom upgrades	(42)	—	—	42	—
Dining Improvement Fund	18,213,312	1,263,839	—	(7,708,943)	11,768,208
Dining security cameras	(9,741)	—	—	9,741	—
Douthit Hills Development	—	—	(10,340,330)	9,741,144	(599,186)
Edgars/Union courtyard renovation	—	—	(109,249)	109,249	—
Fernow bike parking	—	—	(5,613)	5,613	—
Harcombe Power Blast Chiller	—	—	(5,871)	5,871	—
Hendrix patio, increase and add seating	—	—	(53,996)	33,996	(20,000)
Klugh Ave ATMs relocation	—	—	(134,650)	73,875	(60,775)
Panda Express at Hendrix	(106,567)	—	(33,364)	139,931	—
Panda Express FF&E	(4,574)	—	(110,419)	114,993	—
Papa Johns @ Fernow FF&E	(1,051)	—	(16,501)	17,552	—
Papa Johns Fernow Street Café	(21,538)	—	(578)	22,116	—
Power 2 combi ovens installation	—	—	(19,980)	19,980	—
Schilletter backflow preventer	—	—	(6,271)	—	(6,271)
Schilletter Blast Chiller	—	—	(54,127)	54,127	—
Schilletter dining area design	—	—	(2,123)	2,123	—
Schilletter dishwasher replacement	(13,275)	—	(600)	13,875	—

	Net Position July 1, 2014	Receipts	Expenditures	Transfers	Net Position June 30, 2015
Dining Improvement Fund (continued):					
Schilletter DS kitchen, dry storage upgrade	(503)	—	—	503	—
Schilletter elevator upgrade	—	—	(74,459)	25,279	(49,180)
Schilletter exterior painting	—	—	(41,579)	41,579	—
Schilletter retain wall repair	—	—	(19,002)	19,002	—
Schilletter roof replacement	—	—	(16,017)	16,017	—
Transformer/switchgear replacement	—	—	(54,782)	54,782	—
Total Dining Improvement Fund	18,036,234	1,263,839	(11,217,257)	2,940,202	11,023,018
Parking Improvement Fund:					
A-2 parking area gravel road	—	—	(9,560)	9,560	—
BigBelly Trash Compactors	—	—	(19,628)	19,628	—
Brooks Center parking lot repair	(164,652)	—	(16,680)	181,332	—
Bus stop gravel	—	—	(13,228)	13,228	—
Calhoun Courts Temporary parking	—	—	(5,670)	5,670	—
CAT Comp Operation Analysis	(7,562)	—	(2,741)	10,303	—
Cellular-Based Parking Loops	—	—	(51,183)	51,183	—
E8 parking lot resurface	(114,003)	—	(794,991)	908,994	—
Hwy 76 parking service lot construction	—	—	(86,498)	81,748	(4,750)
Lightsey Commons LED light installation	—	—	(10,101)	8,042	(2,059)
Parking Improvement Fund	3,843,355	27,084	—	(1,050,489)	2,819,950
Parking lot concrete pad, power	—	—	(30,714)	28,871	(1,843)
Parking lot repair	—	—	(7,000)	7,000	—
Parking vehicles	—	—	(402,746)	402,746	—
Parking, expand impound lot	(6,700)	—	(132,556)	108,012	(31,244)
R2 parking, repave, install light	(243,205)	—	(246,878)	490,083	—
Ravenel E19 Parking lot repair	(15,000)	—	(146)	15,146	—
Satellite parking feasibility study	—	—	(500)	500	—
Strom Thurman Institute benches, picnic tables	—	—	(18,747)	18,747	—
Union G01 renovations	—	—	(13,236)	13,236	—
West Campus satellite parking lot	—	—	(50,846)	43,346	(7,500)
Total Parking Improvement Fund	3,292,233	27,084	(1,913,649)	1,366,886	2,772,554
Bookstore Improvement Fund:					
Bookstore Improvement Fund	7,857,325	84,880	—	768,873	8,711,078
Douthit Hills Development	—	—	(2,837,421)	—	(2,837,421)
Total Bookstore Improvement Fund	7,857,325	84,880	(2,837,421)	768,873	5,873,657
Athletic Improvement Fund:					
Asbestos abatement N Suites 2n	(43,662)	—	(49,122)	92,784	—
Athletic Improvement Fund	414,794	4,503	—	1,653,511	2,072,808
Athletic Precinct restrooms	—	—	(7,500)	7,500	—
Athletics large equip & small improvements	—	—	(19,627)	19,627	—
Football Op Complex feasibility study	—	—	(2,500)	2,500	—
Hunnicut C hydrology study	(10,442)	—	(14,821)	25,263	—
Indoor track parking lot	(10,000)	—	—	10,000	—
Jervey Gym renovation	—	—	(136,746)	72,749	(63,997)
Jervey path, Perimeter, Ave of Champions	—	—	(9,099)	4,099	(5,000)
Lightsey single apt renovation	(6,575)	—	(52,534)	59,109	—
Riggs playing field resurface	—	—	(742,309)	382,463	(359,846)
Soccer Practice Field relocate	—	—	(54,194)	54,194	—
Soccer Practice Fields feasibility study	(425)	—	(3,544)	3,969	—
Stadium Gate 1 modifications	(14,921)	—	(212,311)	227,232	—
Total Athletic Improvement Fund	328,769	4,503	(1,304,307)	2,615,000	1,643,965
Madren Center Facility Improvement Fund:					
Madren Center Improvement Fund	(11,955)	—	—	11,955	—
Madren Center telecom renovation	—	—	20,832	(20,832)	—
Madren Center HVAC water tower replacement	—	—	(8,877)	8,877	—
Total Madren Center Facility Improvement Fund	(11,955)	—	11,955	—	—

	Net Position July 1, 2014	Receipts	Expenditures	Transfers	Net Position June 30, 2015
Audit Adjustments:					
4999 Unex Audit Adjustments	(36,771,646)	—	(4,289,948)	36,050,575	(5,011,019)
Central Bank - Investment Income	4,794,461	1,167,776	(8,000)	(1,487,993)	4,466,244
Total Audit Adjustments	<u>(31,977,185)</u>	<u>1,167,776</u>	<u>(4,297,948)</u>	<u>34,562,582</u>	<u>(544,775)</u>
TOTAL UNEXPENDED PLANT FUNDS	<u>\$ 148,816,976</u>	<u>\$ 15,513,033</u>	<u>\$ (147,029,449)</u>	<u>\$ 90,693,146</u>	<u>\$ 107,993,706</u>

STATEMENT OF CHANGES IN CAPITAL ASSETS

For the year ended June 30, 2015

	Beginning Balance July 1, 2014	Increases	Decreases	Transfers	Ending Balance June 30, 2015
Capital assets not being depreciated:					
Land and improvements	\$ 32,702,685	\$ 1,414,205	\$ —	\$ —	\$ 34,116,890
Construction in progress*	23,201,848	100,234,679	—	(3,049,764)	120,386,763
Total capital assets not being depreciated	<u>55,904,533</u>	<u>\$ 101,648,884</u>	<u>—</u>	<u>\$ (3,049,764)</u>	<u>154,503,653</u>
Depreciable capital assets:					
Utilities systems and other non-structural improvements	50,663,878	918,485	—	—	51,582,363
Buildings and improvements	912,229,246	2,097,285	3,865,484	1,898,259	912,359,306
Computer software	19,080,071	312,562	—	1,151,505	20,544,138
Equipment	284,683,327	18,471,004	11,493,132	1,109,581	292,770,780
Vehicles	15,508,950	1,884,781	1,555,829	(1,109,581)	14,728,321
Total depreciable capital assets at historical cost	<u>1,282,165,472</u>	<u>23,684,117</u>	<u>16,914,445</u>	<u>3,049,764</u>	<u>1,291,984,908</u>
Less accumulated depreciation for:					
Utilities systems and other non-structural improvements	26,483,040	2,143,866	—	—	28,626,906
Buildings and improvements	334,811,049	22,239,949	913,376	—	356,137,622
Computer software	7,007,786	5,487,030	—	—	12,494,816
Equipment	173,474,428	18,884,923	10,111,786	(8,176,880)	174,070,685
Vehicles	4,629,422	560,159	1,549,037	8,176,880	11,817,424
Total accumulated depreciation	<u>546,405,725</u>	<u>49,315,927</u>	<u>\$ 12,574,199</u>	<u>—</u>	<u>583,147,454</u>
Depreciable capital assets, net	<u>735,759,747</u>	<u>(25,631,810)</u>	<u>4,340,246</u>	<u>3,049,764</u>	<u>708,837,455</u>
Capital assets, net	<u>\$ 791,664,280</u>	<u>\$ 76,017,074</u>	<u>\$ 4,340,246</u>	<u>\$ —</u>	<u>\$ 863,341,108</u>

*Includes current fiscal year capitalized interest of \$2,422,566

NOTE: The University received \$187,672 in proceeds from the sale of capital assets.

STATEMENT OF CHANGES IN RETIREMENT OF INDEBTEDNESS

For the year ended June 30, 2015

	Net Position July 1, 2014	Fees and Other Additions
State Institution Bonds:		
State Institution Bond General Debt Service Fund	\$ 61,111	\$ 143,797
State Institution Bond, Series 2007B, Debt Service	(24,445)	—
State Institution Bond, Series 2011B, Debt Service	496,823	3,596
State Institution Bond, Series 2012C, Debt Service	301,763	3,185
State Institution Bond, Series 2014B, Cost of Issuance	59,412	—
State Institution Bond, Series 2014B, Debt Service	(94,035)	1,488
Total State Institution Bonds	<u>800,629</u>	<u>152,066</u>
Revenue Bonds:		
Revenue Bond, Series 2005, Debt Service	2,443,923	29,170
Revenue Bond, Series 20012, Amortization Bond Issue Costs	—	—
Revenue Bond, Series 2012, Debt Service	946,040	25,846
Revenue Bond, Series 2015 Cost of Issuance	—	—
Revenue Bond, Series 2015 Debt Service	—	1,295
Total Revenue Bonds	<u>3,389,963</u>	<u>56,311</u>
Athletic Facilities Revenue Bonds:		
Athletic Facilities Revenue Bond, Series 2005, Debt Service	(70,575)	777,774
Athletic Debt Service Reserve Fund 2005	1,751,300	8,403
Athletic Facilities Revenue Bond, Refunding, Series 2012 Debt Service	(339)	1,028,703
Athletic Facilities Revenue Bond, Series 2014A Cost of Issuance	—	19
Athletic Facilities Revenue Bond, Series 2014A Debt Service	—	516
Athletic Facilities Revenue Bond, Series 2014B Cost of Issuance	—	8
Athletic Facilities Revenue Bond, Series 2014B Debt Service	—	130
Athletic Facilities Revenue Bond, Series 2014C Cost of Issuance	—	19
Athletic Facilities Revenue Bond, Series 2014C Debt Service	—	249,247
Athletic Facilities Revenue Bond, Series 2015 Cost of Issuance	—	—
Athletic Facilities Revenue Bond, Series 2015 Debt Service	—	115
Total Athletic Facilities Revenue Bonds	<u>1,680,386</u>	<u>2,064,934</u>
Audit Adjustments		
Central Bank - Investment Income	826,513	(530,830)
Total Audit Adjustments	<u>826,513</u>	<u>(530,830)</u>
TOTAL RETIREMENT OF INDEBTEDNESS	<u><u>\$ 6,697,491</u></u>	<u><u>\$ 1,742,481</u></u>

An additional \$1,097,546 of principal for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund.

An additional \$75,547 of interest for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund.

An additional \$1,568,032 of interest expense/amortization of Bond Premium was booked in the Unexpended Plant Fund.

An additional \$436,836 of accrued interest expense during bond inception was booked in the Unexpended Plant Fund.

An additional \$550,993 of interest expense/write-off of Bond Deferred Loss was booked in the Unexpended Plant Fund.

Transfers Between Funds	Retirement of Indebtedness	Interest on Indebtedness	Other Expenses	Net Position June 30, 2015
\$ (147,521)	\$ —	\$ —	\$ 9,600	\$ 47,787
1,218,350	925,000	289,881	—	(20,976)
3,163,451	200,000	2,969,000	—	494,870
4,371,597	3,745,000	795,521	1,600	134,424
—	—	—	16,861	42,551
3,063,841	1,285,000	1,360,070	—	326,224
<u>11,669,718</u>	<u>6,155,000</u>	<u>5,414,472</u>	<u>28,061</u>	<u>1,024,880</u>
2,542,908	4,445,000	298,871	—	272,130
—	—	—	—	—
4,188,930	1,565,000	382,483	—	3,213,333
451,075	—	—	366,565	84,510
1,964,250	—	654,750	—	1,310,795
<u>9,147,163</u>	<u>6,010,000</u>	<u>1,336,104</u>	<u>366,565</u>	<u>4,880,768</u>
13,096,545	13,600,000	203,746	—	(2)
(1,759,703)	—	—	—	—
466,593	1,315,000	197,079	—	(17,122)
167,477	—	—	167,492	4
481,229	—	673,863	—	(192,118)
75,041	—	—	75,047	2
121,739	—	170,470	—	(48,601)
75,622	—	—	68,816	6,825
32,706	65,000	288,971	—	(72,018)
236,963	—	—	212,875	24,088
137,737	—	434,958	—	(297,106)
<u>13,131,949</u>	<u>14,980,000</u>	<u>1,969,087</u>	<u>524,230</u>	<u>(596,048)</u>
—	—	—	—	295,683
—	—	—	—	295,683
<u>\$ 33,948,830</u>	<u>\$ 27,145,000</u>	<u>\$ 8,719,663</u>	<u>\$ 918,856</u>	<u>\$ 5,605,283</u>

SCHEDULE OF FEDERAL AWARDS - SUMMARY

For the year ended June 30, 2015

	CFDA Number	Net Position July 1, 2014	Revenues	Expenditures	Other Additions	Deductions	Net Position June 30, 2015
Unrestricted Current Funds							
Animal Health	10.207	\$ —	\$ 21,484	\$ 21,484	\$ —	\$ —	\$ —
Hatch	10.203	—	4,293,120	4,293,120	—	—	—
McIntire Stennis	10.202	—	713,369	713,369	—	—	—
Extension	10.500	—	6,309,769	6,309,769	—	—	—
Total		<u>—</u>	<u>11,337,741</u>	<u>11,337,741</u>	<u>—</u>	<u>—</u>	<u>—</u>
Scholarships and Student Aid							
Secondary Educational Opportunity Grants	84.007	66,096	255,300	288,022	—	101,326	—
Pell Grant	84.063	—	13,346,020	13,346,020	—	—	—
Total		<u>66,096</u>	<u>13,669,272</u>	<u>13,634,042</u>	<u>—</u>	<u>101,326</u>	<u>—</u>
Restricted Current Funds- Other							
College Work Study Program	84.033	—	808,779	659,983	70,097	218,893	—
Federal Job Location and Development	84.033	—	50,000	50,000	—	—	—
Total		<u>—</u>	<u>858,779</u>	<u>709,983</u>	<u>70,097</u>	<u>218,893</u>	<u>—</u>
Loan Funds							
Perkins	84.038	9,133,700	1,226,701	908,558	—	134,734	9,317,109
Total		<u>9,133,700</u>	<u>1,226,701</u>	<u>908,558</u>	<u>—</u>	<u>134,734</u>	<u>9,317,109</u>
Agency Funds							
Direct Lending	84.268	—	89,539,053	89,539,053	—	—	—
Total		<u>—</u>	<u>89,539,053</u>	<u>89,539,053</u>	<u>—</u>	<u>—</u>	<u>—</u>
Plant Funds							
US Dept of Energy Grant for: Grid Simulator	81.087	—	17,945	17,945	—	—	—
Clemson Engineering Technology Lab	81.087	—	11,000	9,791	—	—	1,209
Total		<u>—</u>	<u>28,945</u>	<u>27,736</u>	<u>—</u>	<u>—</u>	<u>1,209</u>
Sponsored Programs		<u>(9,361,122)</u>	<u>57,173,615</u>	<u>57,943,870</u>	<u>—</u>	<u>25,336</u>	<u>(10,156,713)</u>
TOTAL FEDERAL AWARDS		<u>\$ (161,326)</u>	<u>\$ 173,834,107</u>	<u>\$ 174,100,983</u>	<u>\$ 70,097</u>	<u>\$ 480,289</u>	<u>\$ (838,395)</u>



*Supplemental Statements
of Assets*

INVESTMENT IN PLANT - LAND

For the year ended June 30, 2015

Location	Number of Acres June 30, 2015	Cost or Book Value July 1, 2014	Additions/ (Deductions)	Cost or Book Value June 30, 2015
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
Genetic Center - Greenwood County	16	—	1,283,000	1,283,000
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
Old Cherry Road	10	—	131,205	131,205
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>31,835</u>	<u>\$ 32,702,685</u>	<u>\$ 1,414,205</u>	<u>\$ 34,116,890</u>

INVESTMENT IN PLANT - BUILDINGS

For the year ended June 30, 2015

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2015
Buildings:				
Academic Success Center	001278	\$ 13,669,469	\$ 1,322,610	\$ 12,346,859
Administrative Services Building	000318	1,796,659	1,038,882	757,777
Advanced Materials Research Lab	001264	21,431,323	7,191,599	14,239,724
Ag Biotech/Biosystems Research Complex	001259	27,537,030	11,705,278	15,831,752
Alumni Center	000250	290,018	290,018	—
Animal Diagnostic	OC0003	5,068,217	2,135,836	2,932,381
Archbold Center	OC0004	395,060	264,991	130,069
Athletic Support Facility	T20031	424,074	136,840	287,234
Barnett Hall	002009	599,590	591,362	8,228
Barre Hall	000265	2,314,946	1,658,850	656,096
Baruch Institute	000392	5,970,193	960,734	5,009,459
Baseball Area (All)	000339	9,448,047	3,033,535	6,414,512
Benet Hall	002006	371,976	371,976	—
Biolife Sciences Building	001277	52,145,925	3,128,055	49,017,870
Bob Campbell Geology Museum	001224	1,196,597	475,563	721,034
Bowen Hall	002002	209,057	178,726	30,331
Brackett Hall	000030	8,250,448	5,039,450	3,210,998
Bradley Hall	002004	227,853	198,973	28,880
Brooks Center	001143	12,832,183	7,015,698	5,816,485
Byrnes Hall	002015	2,519,389	2,470,633	48,756
Calhoun Courts	002017	13,261,215	11,051,956	2,209,259
Camp Cooper	009520	1,107,286	686,965	420,321
Camp Long	009617	335,249	315,282	19,967
Campbell Museum (Kinard Annex)	000034	21,434	21,434	—
Campus Green	NN0001	1,175,788	584,367	591,421
Central Energy Facility	000007	14,576,340	6,138,836	8,437,504
Central Stores	000074	45,416	45,416	—
Charleston County Extension Office	009101	256,670	57,223	199,447
Clemson Apparel Research	001168	1,733,925	921,945	811,980
Clemson Engineering Technologies Laboratory (CETL/Rust Lab)	001222	5,605,413	3,206,684	2,398,729
Clemson House	004100	2,316,888	2,316,888	—
Clemson Institute Of Environmental Toxicology (CIET/TIWET)	001178	2,792,453	1,656,626	1,135,827
Coastal Research & Education Center	008300	220,104	131,212	88,892
Cook Lab	000216	150,780	150,780	—
Cooper Library	000212	6,096,914	5,490,094	606,820
Cope Hall	002010	464,662	464,662	—
Dillard Building	000006	203,025	203,025	—
Donaldson Hall	002001	27,392,908	6,787,225	20,605,683
Duke Energy Innovation Center	001280	5,972,188	586,476	5,385,711
Duke Energy Innovation Center - SCRA - Clean Room	001280	916,770	236,832	679,938
Earle Hall	000023	2,537,605	1,238,256	1,299,349
East Campus Housing	004148	22,424,512	8,409,732	14,014,780
EC Chilled Water Facility	000376	3,566,732	2,586,491	980,241
Edgar A. Brown University Union	000253	4,959,248	4,028,236	931,012
Edisto Cattle Barn	008503	194,925	38,595	156,330
Edisto Main Office	008573	4,313,139	1,357,971	2,955,168
Edisto Peanut Building	008575	166,828	463	166,365
Edwards Hall	000309	4,063,248	2,815,802	1,247,446
Fernow Street Cafe	000404	1,081,887	466,797	615,090
Fike Recreation Center	000010	19,224,208	5,730,488	13,493,720
Fire Station	000348	445,601	386,326	59,275
Fluor Daniel (Engineering Innovation Center)	000388	14,692,891	9,405,776	5,287,115
Fort Hill (Calhoun Mansion)	000047	2,201,193	708,454	1,492,739
Freeman Hall	000025	497,988	304,261	193,727

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2015
Buildings (continued):				
Garrison Arena (All)	001212	7,027,126	3,709,084	3,318,042
Gas Turbine Lab	000383	198,700	108,165	90,535
Geer Hall	002011	442,649	442,649	—
Gentry Hall	004040	141,180	131,949	9,231
Germ Plasm Resrch	001113	495,464	381,237	114,227
Godfrey Hall	000003	2,631,774	1,987,943	643,831
Godley-Snell Research Center	000411	5,035,978	3,360,637	1,675,341
Godley-Snell Research Center Annex	000423	175,345	95,866	79,479
Greenville One	006021	23,412,148	1,529,992	21,882,156
Harcombe Dining Hall	000045	589,058	30,067	558,991
Hardin Hall	000029	7,802,090	2,517,321	5,284,769
Harris A. Smith Building (Packaging Science)	000112	6,680,674	1,615,835	5,064,839
Hendrix Student Center	001227	17,213,207	6,841,032	10,372,175
Holmes Hall	002023	208,195	111,238	96,957
Holtzendorf Hall	000004	233,496	233,496	—
Horse Stable #2, #3, And Digestion Building	001201	436,049	169,142	266,907
Horse/Sheep Barn	006107	221,048	137,317	83,731
Housing Storage	000417	269,870	154,250	115,620
Housing Warehouse At Ravenel	001268	166,954	49,442	117,512
Hunter Hall	000367	11,559,393	9,987,991	1,571,402
ICAR Campbell Graduate Engineering Center	006000	35,186,914	7,028,000	28,158,914
ICAR Center For Emerging Technologies	006003	937,342	380,867	556,475
ICAR Parking Structure	006002	21,610,498	4,768,575	16,841,923
Indoor Football Practice Facility	001806	10,000,000	510,412	9,489,588
Information Technology Center	000378	5,004,375	3,480,523	1,523,852
IPTAY Ticket/Security Complex	001805	945,996	642,840	303,156
ITRC - ICAR (Information Technology Research Center)	006001	15,518,048	3,825,246	11,692,802
Jervey Center	000252	7,419,968	4,669,540	2,750,428
Johnstone Hall	002000	3,162,132	3,043,960	118,172
Jordan Hall	000272	7,754,599	7,029,168	725,431
Kinard Lab	000035	1,237,617	1,237,617	—
LaMaster Dairy Center Area	006141	849,563	816,009	33,554
Landscape Maintenance (Old Central Receiving Building)	000249	166,514	117,469	49,045
Larry B. Penley, Jr. Golf Clubhouse	001269	2,959,375	241,067	2,718,308
Lee Hall	000028	34,948,720	5,683,828	29,264,892
Lehotsky Hall	000266	5,447,327	4,751,354	695,973
Lever Hall	002014	2,172,277	2,133,389	38,888
Lightsey Bridge Apts (All)	002020	12,486,372	6,780,089	5,706,283
Linvil G. Rich Lab	000406	5,186,862	3,988,684	1,198,178
Littlejohn Coliseum	000243	38,231,989	15,388,662	22,843,327
Livestock/Poultry Incinerator	OC0007	245,751	235,567	10,184
Long Hall	000033	491,349	491,349	—
Lowry Hall	000024	3,091,541	1,642,460	1,449,081
Machine Shed (Landscape Maintenance Bldg)	000101	250,000	43,264	206,736
Madren Center	001144	8,952,060	4,445,769	4,506,291
Madren Center Clubhouse	001197	213,195	84,730	128,465
Manning Hall	002013	1,958,806	1,958,806	—
Martin Hall	000036	1,821,508	1,560,383	261,125
Materials Research Facility (ARTS Building)	001258	690,080	220,870	469,210
Mauldin Hall	002008	1,374,085	1,133,353	240,732
McAdams Hall	000038	8,091,326	4,546,255	3,545,071
McCabe Hall	002022	15,533,717	8,299,635	7,234,082
Mell Hall	000005	262,556	241,622	20,934
Memorial Football Stadium	000012	96,750,285	36,166,901	60,583,384
Military Heritage Gardens	000505	162,000	36,117	125,883

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2015
Buildings (continued):				
Motor Pool	000210	100,827	100,827	—
Municipal Services Storage At Ravenel	000408	400,197	73,286	326,911
Musser Farms Research Station Main Bldg.	001188	1,191,540	639,530	552,010
Newman Hall	000039	1,371,895	1,120,360	251,535
Norris Hall	002005	318,739	296,197	22,542
North Charleston Buildings	006151	9,933,000	1,737,563	8,195,437
Old Cherry Rd Agricultural Research buildings	001155	487,910	12,706	475,204
Olin Hall	000027	272,785	272,785	—
Outdoor Lab - TL	006140	1,036,776	972,433	64,343
Patewood Bioengineering Lab	L001	5,924,316	1,503,906	4,420,410
Pee Dee Research & Education Center	008101	7,485,257	6,207,682	1,277,575
Pickens Bend Recreational Center	006125	246,056	12,559	233,497
Poole Agricultural Center	000040	5,091,208	4,709,890	381,318
President's Home	000043	267,257	225,849	41,408
President's Park Rotunda	000503	771,786	132,873	638,913
Radwaste Disposal Facility-502 Lake Drive	000414	174,847	95,593	79,254
Ravenel Center	001059	1,763,491	1,392,473	371,018
Recycling Center (Kite Hill)	001228	437,361	173,820	263,541
Redfern Health Center	000224	1,404,884	810,823	594,061
Rhodes Hall	000232	13,106,798	3,883,617	9,223,181
Riggs Hall	000026	1,100,419	726,864	373,555
Rowing Training Facility	000370	1,944,961	431,871	1,513,090
Sanders Hall	002012	431,868	431,868	—
Sandhill Research & Education Center	008001	200,077	194,696	5,381
Sandhills Research Office Building	008038	6,784,199	1,000,920	5,783,279
Schilletter Dining Hall	000223	4,026,531	1,895,826	2,130,705
Sikes Hall	000031	277,411	277,411	—
Simpson Experimental Station	OC0008	114,545	111,694	2,851
Simpson Station Sheep Barn	008664	560,754	584	560,170
Sirrine Hall	000022	6,209,258	6,061,675	147,583
Sloan Tennis Center	000251	787,356	298,956	488,400
Smith Hall	002016	1,211,790	1,190,916	20,874
Soccer Stadium (All Areas)	000377	999,031	694,822	304,209
Soil Plant Lab	001096	330,210	309,716	20,494
South Campus Chiller Plant (Jeff Hinson Memorial Plant)	000111	7,010,318	1,212,357	5,797,961
Starkey Swine Center	006103	317,909	198,210	119,699
Strode Tower	000221	2,685,603	2,584,730	100,873
Strom Thurmond Institute	001142	5,750,741	3,911,257	1,839,484
Tennis Grand Stands	000366	1,056,643	734,891	321,752
Thornhill (All)	000410	761,276	655,888	105,388
Tillman Hall	000001	4,658,950	4,658,950	—
Vegetable Research Facility	LT0046	21,142	7,342	13,800
Vehicle Service Building	001236	162,000	64,383	97,617
Vickery Hall	000382	2,654,484	1,583,131	1,071,353
Visitors Center	000421	649,066	274,122	374,944
Wannamaker Hall	002003	142,972	142,972	—
Warren Lasch Lab Conservation Center	005255	6,443,829	1,100,691	5,343,139
Washdown Facility	000108	350,719	86,508	264,211
Waste Treatment Plant	000211	125,237	125,237	—
Wind Load Test Facility	000409	291,449	144,501	146,948
Wind Turbine Drive Train Testing Facility	006250	34,367,508	1,314,152	33,053,356
Young Hall	002007	375,488	375,488	—
Total Buildings		\$ 912,359,306	\$ 356,137,622	\$ 556,221,684

INVESTMENT IN PLANT - CONSTRUCTION IN PROGRESS

For the year ended June 30, 2015

	Cost July 1, 2014	Additions/ (Deductions)	Transfers	Cost June 30, 2015
Construction in Progress:				
Agricultural regulatory software	\$ 123,708	\$ 52,701	\$ —	\$ 176,409
Charleston Architectural Center	1,302,349	1,302,349)	—	—
Core campus development	3,493,176	20,730,142	—	24,223,318
CURI - Graduate Education Center	856,777	1,857,603	—	2,714,380
Douthit Hills development	2,170,974	11,491,910	—	13,662,884
Hunnicut stormwater runoff study	48,738	—	—	48,738
Edisto Peanut Lab construction	220,914	(56,494)	(164,420)	—
Freeman Hall expansion	936,318	6,877,836	—	7,814,154
Golf practice facility addition	482,731	—	(482,731)	—
Greenwood Genetic Center construction	206,796	287,434	—	494,230
Housing Management Software	128,625	71,425	—	200,050
Hyperion Budgeting Software	1,151,505	—	(1,151,505)	—
ICAR Advanced Powertrain Lab Upgrade	272,750	118,996	—	391,746
Kingsmore Stadium addition	824,406	6,255,522	—	7,079,928
Kronos Acquisition	2,198,809	66,706	—	2,265,515
Memorial Stadium III construction	497,945	4,249,888	—	4,747,833
North Charleston land and renovation	1,852,332	(601,224)	(1,251,108)	—
Tiger Band plaza	193,949	383,474	—	577,423
Waste water treatment plant emergency generator design	75,367	(75,367)	—	—
Waste water treatment plant upgrade	1,442,971	3,108,350	—	4,551,321
Watt Innovation Center	4,720,708	19,384,653	—	24,105,361
Greenville One Brand Center furnishing	—	413,382	—	413,382
West Campus Energy Plant	—	389,999	—	389,999
Littlejohn Coliseum renovation	—	5,214,269	—	5,214,269
Jervey South Exterior Entrance	—	136,746	—	136,746
Advanced Technical Education Center	—	142,966	—	142,966
Memorial Stadium Suite renovation	—	18,762,244	—	18,762,244
SCDOT Annex parking renovation	—	86,498	—	86,498
Cooper Library Adobe Studio	—	427,576	—	427,576
Electrical Distribution Upgrade	—	281,675	—	281,675
Recreational field renovation	—	274,862	—	274,862
CEF boiler replacements	—	231,167	—	231,167
CETLboiler replacements	—	7,498	—	7,498
Transformer replacement	—	54,782	—	54,782
Electrical Infrastructure Improvements	—	5,593	—	5,593
SAP Business Objects software	—	784,864	—	784,864
Pee Dee Advanced Plant Technology Lab renovaton	—	119,352	—	119,352
TOTAL CONSTRUCTION IN PROGRESS	\$ 23,201,848	\$ 100,234,679	\$ (3,049,764)	\$ 120,386,763

INVESTMENT IN PLANT - SOFTWARE

For the year ended June 30, 2015

	Cost	Accumulated Depreciation	Net Book Value June 30, 2015
Software:			
AIM Software	\$ 637,683	\$ 637,683	\$ —
Banner Software	16,400,086	9,794,496	6,605,590
CBORD Software	585,541	585,541	—
CUBS Software	607,400	607,400	—
Data Warehouse Software	518,340	518,340	—
Hyperion Budgeting Software	1,464,066	20,334	1,443,732
Library Software	331,022	331,022	—
TOTAL SOFTWARE	\$ 20,544,138	\$ 12,494,816	\$ 8,049,322

INVESTMENT IN PLANT - UTILITIES SYSTEMS

For the year ended June 30, 2015

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value June 30, 2015</u>
Utilities Systems (Other than Buildings and Other Nonstructural Permanent Improvement)			
Nonfederal	\$ 51,427,785	\$ 28,472,328	\$ 22,955,457
Federal	154,578	154,578	—
TOTAL UTILITIES SYSTEMS	<u><u>\$ 51,582,363</u></u>	<u><u>\$ 28,626,906</u></u>	<u><u>\$ 22,955,457</u></u>

