

CLEMSON[®]

U N I V E R S I T Y

CLEMSON, SOUTH CAROLINA



Supplemental Schedules For the Year Ended June 30, 2017

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, 2017

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Basic Educational and General:

Cash and cash equivalents	\$ 121,782,720
Accounts receivable	32,107,369
Inventories	234,867
Prepaid items	7,509,900
Other assets	1,408,915

Total Basic Educational and General 163,043,771

Public Service Activities:

Cash and cash equivalents	17,532,213
Federal grants and contracts receivable	1,428,591
Accounts receivable	474,995
Prepaid items	97,506

Total Public Service Activities 19,533,305

Auxiliary Enterprises:

Cash and cash equivalents	42,914,365
Accounts receivable	7,771,035
Accrued interest receivable	298,497
Inventories	2,995,568
Prepaid items	441,714

Total Auxiliary Enterprises 54,421,179

Net Pension Liability:

Deferred outflows of resources	92,164,098
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Total Net Pension Liability 92,164,098

TOTAL ASSETS \$ 329,162,353

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

Basic Educational and General:

Accounts payable	\$ 25,365,450
Accrued liabilities	14,679,590
Unearned revenues	16,215,921
Deposits held for others	1,698,504
Accrued vacation	16,294,624
Net position	88,789,682

Total Basic Educational and General 163,043,771

Public Service Activities:

Accounts payable	316,145
Accrued liabilities	1,877,842
Unearned revenues	98,584
Deposits held for others	64,944
Accrued vacation	6,141,058
Net Pension reserved for operation (deficit):	
Agricultural research	6,922,111
Cooperative agricultural extension	(716,237)
Regulatory services	2,124,481
Livestock and poultry health	1,900,168
Land and timber-designated	804,209

Total Public Service Activities 19,533,305

Auxiliary Enterprises:

Accounts payable	10,947,921
Accrued liabilities	1,972,727
Unearned revenues	20,916,606
Student deposits	1,820,468
Accrued vacation	3,135,318
Net position	15,628,139

Total Auxiliary Enterprises 54,421,179

Net Pension Liability:

Deferred inflows of resources	1,750,844
Net pension liability	573,168,554
Net position	(482,755,300)

Total Net Pension Liability 92,164,098

TOTAL LIABILITIES AND FUND BALANCES \$ 329,162,353

STATEMENT OF CHANGES IN UNRESTRICTED NET POSITION

For the year ended June 30, 2017

	BASIC EDUCATIONAL AND GENERAL	PUBLIC SERVICE RESEARCH	PUBLIC SERVICE EXTENSION
Revenues and Other Additions:			
Student fees	\$ 453,135,636	\$ —	\$ —
Federal appropriations	—	5,297,988	6,941,519
State appropriations	80,063,066	17,246,444	17,294,061
Federal grants and contracts	13,779,985	1,985,343	—
State grants and contracts	178,400	9,563	—
Local grants and contracts	16,751	10	262,064
Nongovernmental grants and contracts	1,811,089	179,446	—
Private gifts	146,408	2,900	58,214
Endowment income	9,266	—	—
Sales and services of educational departments	8,989,090	2,650,204	4,658,468
Sales and services of auxiliary enterprises	—	—	—
Other services	29,026,441	210,014	273,617
Total revenues and other addition:	<u>587,156,132</u>	<u>27,581,912</u>	<u>29,487,943</u>
Expenditures:			
<i>Expenditures:</i>			
Instruction	232,648,346	—	4,397
Research	64,347,003	22,758,835	35,074
Extension and public service	17,468,101	1,310,642	28,792,104
Academic support	51,840,577	32,178	98,920
Student services	30,908,457	—	—
Institutional support	37,099,358	—	—
Operation and maintenance of plant	37,117,901	—	—
Scholarships and fellowships	42,316,026	—	—
Auxiliaries	—	—	—
<i>Total expenditures</i>	<u>513,745,769</u>	<u>24,101,655</u>	<u>28,930,495</u>
<i>Other Additions/(Deductions):</i>			
Facilities and administrative costs remitted to the State	(316,624)	—	—
Transfer to/from other funds	(40,351,489)	(3,495,199)	(648,652)
<i>Total other additions/(deductions)</i>	<u>(40,668,113)</u>	<u>(3,495,199)</u>	<u>(648,652)</u>
Total expenditures	<u>554,413,886</u>	<u>27,596,853</u>	<u>29,579,147</u>
Net increase/(decrease) in fund balance	32,742,250	(14,942)	(91,204)
Fund balance at beginning of year	56,047,432	6,937,053	(625,033)
TOTAL UNRESTRICTED NET POSITION	<u><u>\$ 88,789,682</u></u>	<u><u>\$ 6,922,111</u></u>	<u><u>\$ (716,237)</u></u>

REGULATORY SERVICES	LIVESTOCK AND POULTRY HEALTH	LAND AND TIMBER	AUXILIARY SERVICES	SUBTOTAL	NET PENSION LIABILITY	TOTAL
\$ —	\$ —	\$ —	\$ 7,325,629	\$ 460,461,265	\$ —	\$ 460,461,265
—	—	—	—	12,239,507	—	12,239,507
752,079	3,953,011	—	—	119,308,661	—	119,308,661
—	—	—	—	15,765,328	—	15,765,328
—	—	—	—	187,963	—	187,963
—	—	—	—	278,825	—	278,825
—	—	—	—	1,990,535	—	1,990,535
—	—	—	36,807,449	37,014,971	—	37,014,971
—	—	—	—	9,266	—	9,266
4,525,440	343,679	—	—	21,166,881	—	21,166,881
—	—	—	189,302,144	189,302,144	—	189,302,144
185,401	294	45,064	4,089,486	33,830,317	—	33,830,317
<u>5,462,920</u>	<u>4,296,984</u>	<u>45,064</u>	<u>237,524,708</u>	<u>891,555,663</u>	<u>0</u>	<u>891,555,663</u>
—	—	—	2,328,412	234,981,155	7,440,583	242,421,738
—	—	64,045	—	87,204,957	3,840,393	91,045,350
5,357,144	4,083,466	—	49,314	57,060,771	1,900,275	58,961,046
—	—	—	—	51,791,675	2,282,628	54,254,303
—	—	—	9,911,460	40,819,917	1,001,538	41,821,455
—	—	—	—	37,099,358	1,619,034	38,718,392
—	—	—	—	37,297,901	874,458	37,992,359
—	—	—	11,210,103	53,526,129	—	53,526,129
—	—	—	171,376,917	171,376,917	2,260,977	173,637,894
<u>5,357,144</u>	<u>4,083,466</u>	<u>64,045</u>	<u>194,876,206</u>	<u>771,158,780</u>	<u>21,219,886</u>	<u>792,378,666</u>
—	—	—	—	(316,624)	—	(316,624)
(4,813)	(172,414)	—	(40,600,447)	(85,273,014)	—	(85,273,014)
<u>(4,813)</u>	<u>(172,414)</u>	<u>0</u>	<u>(40,600,447)</u>	<u>(85,589,638)</u>	<u>0</u>	<u>(85,589,638)</u>
<u>5,361,957</u>	<u>4,255,880</u>	<u>64,045</u>	<u>235,476,653</u>	<u>856,748,418</u>	<u>21,218,886</u>	<u>877,968,304</u>
100,963	41,104	(18,981)	2,048,055	34,807,245	(21,219,886)	13,587,359
<u>2,023,518</u>	<u>1,859,064</u>	<u>823,190</u>	<u>13,580,084</u>	<u>80,645,308</u>	<u>(461,535,414)</u>	<u>(380,890,106)</u>
<u>\$ 2,124,481</u>	<u>\$ 1,900,168</u>	<u>\$ 804,209</u>	<u>\$ 15,628,139</u>	<u>\$ 115,452,553</u>	<u>\$ (482,755,300)</u>	<u>\$ (367,302,747)</u>

STATEMENT OF UNRESTRICTED CURRENT FUND REVENUES

For the year ended June 30, 2017

Educational and General:

Income from Students:

Academic fees	\$ 318,291,883
CVT program fees	39,492
Laboratory fees	9,203,989
Library fees	2,450,807
Master of auto engineering	2,356,359
Summer session fees	5,620,994
Short courses and seminars	129,536
Cooperative program	245,976
Miscellaneous off-campus courses	4,806
Distance Education	33,920,977
Business and Behavioral Science Jr/Sr semester fees	4,571,835
Business and Behavioral Sciences Jr/Sr course fees	2,610,708
Waivers - Undergraduate	29,401,820
Waivers - Graduate	30,471,111
ETAP Employee Tuition Assistance	838,000
Student assessed technology fee	4,840,369
Student assessed activity fee	1,648,905
Student assessed recreation fee	2,658,606
Student health fee	7,325,629
Campus Initiatives	3,078,275
Career Services Fees	160,478
Microsoft licensing	590,710

Total Income from Students

460,461,265

Federal Appropriations:

Animal health	27,370
Hatch	3,429,221
Hatch multi state	1,137,523
McIntire-Stennis	703,873
Federal Smith	5,595,182
Federal nutrition	1,269,991
Expanded renewable resources	76,347

Total Federal Appropriations

12,239,507

State Appropriations:

Educational and general	80,063,066
Agricultural research	16,256,687
Extension	18,283,819
Regulatory and public service	752,079
Livestock and poultry health	3,953,010

Total State Appropriations

119,308,661

Grants and Contracts:

Federal government	15,765,328
State government	187,963
Local government	278,825
Private sources	1,990,535

Total Grants and Contracts

18,222,651

Gifts:

Local gifts and contributions	34,838
Private gifts and contributions	36,980,133

Total Gifts

37,014,971

Endowment Income:	
Landscrip	5,754
Clemson Bequest	3,512
Total Endowment Income	<u>9,266</u>
Sales and Services of Educational Activities:	
Agricultural research	9,024,865
Agricultural extension services	7,270,996
Regulatory and public service	4,527,340
Livestock and poultry health	343,680
Total Sales and Services of Educational Activities	<u>21,166,881</u>
Other Sources:	
Lab breakage fees	10
4H Club Revenues	48,861
Credit card convenience fee	335
Merchandise sales	36,484
Copier services proceeds	7,830
Sales tax discount	1,245
Service charges	155,804
Student Sustainability Fee	2,540
Aptitude test fees	5,500
Publications	13,747
Subscriptions	1,853
Security fees	36,257
E-Check Service Charge	13,953
Related Organization Agreement	46,000
Advertising	65,186
Investment income	15,878
Non-student activity fees	4,910
Forfeitures	113,680
Media production fees	59,812
Graduation late fees	40,510
Late billing fees	49,475
Collection fees	87,613
Workshops	59,390
Fines	80,784
Proceeds from sale of property	255,387
Emergency medical service fees	109,116
Administrative allowances	190,878
Miscellaneous reimbursements	126,327
Production fees	125,987
Summer camp fees	179,130
Electron microscope fees	119,903
Sponsorships	263,120
Transcript and photostat sales	258,725
Late registration fees	299,649
Commissions	372,270
Membership fees	290,571
Medical exam fees and lab tests	462,570
Miscellaneous sales	400,645
Admission application fees graduate	526,058
Recreation facility fees	552,325
Program and activities revenues	947,171
Tiger One	510,915
Conferences	897,162
Student Post Office	485,510

Other Sources (continued):	
Fire services agreement	825,000
Rental fees	1,085,192
Payment plan fees	887,533
Admission application fees undergraduate	1,596,602
Orientation fees	1,617,678
Educational program fees	672,130
Student activities	1,375,851
Testing service fees	2,593,629
Registration fees	3,512,436
Student health services	3,179,787
Study abroad program fees	2,499,792
Contract Income	342,017
L&S Life Affiliation Fee	439,950
Miscellaneous	3,653,650
Computer service fees	1,227,994
Total Other Sources	<u>33,830,317</u>
Total Education and General	<u>702,253,519</u>
Sales and Services of Auxiliary Enterprises:	
Athletics	69,293,407
Bookstore	1,219,737
Food services - cash operations	2,235,016
Food services - meal plans	20,925,140
Housing	37,361,702
Enterprise applications	43,279,852
Parking services	5,676,085
Student health center	24,772
Telecommunications services	7,617,178
Unallocated	599,436
Vending	766,399
Blue Cheese	303,420
Total Sales and Services of Auxiliary Enterprises	<u>189,302,144</u>
TOTAL UNRESTRICTED CURRENT FUND REVENUES	<u><u>\$ 891,555,663</u></u>

STATEMENT OF CHANGES IN AUXILIARY ENTERPRISES

For the year ended June 30, 2017

	Net Position July 1, 2016	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Net Position June 30, 2017
Accrued Leave/Audit Adjustments	\$ (538,693)	\$ 1,582,653	\$ (104,845)	\$ 0	\$ (2,043,306)	\$ (1,104,191)
Athletics						
Athletic Administration	13,783,885	23,812,418	(5,304,478)	—	(2,835,586)	29,456,239
Athletic Compliance	0	—	(650,443)	—	—	(650,443)
Sports Information	0	50,602	(1,509,717)	—	—	(1,459,115)
Public Relations	0	12,966,480	(641,211)	—	—	12,325,269
Ticket Office	0	—	(2,106,632)	—	—	(2,106,632)
Video Productions	0	12,000	(850,081)	—	—	(838,081)
Ath Building Maintenance	0	—	(3,720,035)	—	25,450	(3,694,585)
Training Room	0	276,985	(2,181,241)	—	—	(1,904,256)
Ath Grounds & Fields	0	—	(1,046,455)	—	(16,800)	(1,063,255)
Equipment Room	0	241,156	(694,337)	—	—	(453,181)
Weight Room	0	1,698,022	(1,949,300)	—	—	(251,278)
IPTAY Operations	0	20,613,098	(6,184,457)	(5,121,213)	(6,242,969)	3,064,459
IPTAY Special	0	30,275	(32,383)	—	—	(2,108)
Student Athlete Enrichment Prg	0	2,150,520	(2,358,474)	—	—	(207,954)
Tiger Cub Club	0	33,434	(56,456)	—	—	(23,022)
Baseball	0	1,502,170	(2,747,199)	—	—	(1,245,029)
Basketball Men	0	2,310,783	(5,462,790)	—	4,000	(3,148,007)
Basketball Women	0	612,624	(2,875,803)	—	—	(2,263,179)
Football Championship	0	2,171,910	(4,399,100)	—	—	(2,227,190)
Football Camp	0	1,126,032	(1,134,577)	—	—	(8,545)
Football	0	27,088,679	(30,129,223)	—	—	(3,040,544)
Volleyball Women	0	512,680	(1,277,397)	—	—	(764,717)
Golf	0	152,741	(717,789)	—	—	(565,048)
Golf Women	0	194,958	(677,802)	—	—	(482,844)
Soccer Men	0	549,357	(1,388,829)	—	—	(839,472)
Soccer Women	0	553,190	(1,389,974)	—	—	(836,784)
Women's Diving	0	323,838	(693,031)	—	—	(369,193)
Tennis Men	0	201,622	(775,245)	—	—	(573,623)
Tennis Women	0	287,413	(858,152)	—	—	(570,739)
Track	0	533,397	(1,655,716)	—	—	(1,122,319)
Cross Country Women	0	736,354	(1,964,816)	—	—	(1,228,462)
Rowing Women	0	775,790	(1,713,631)	—	—	(937,841)
Spirit Support Groups	0	284,035	(490,588)	—	—	(206,553)
Bowl Expenditures	0	2,963,015	(2,828,097)	—	—	134,918
IPTAY Special Proj & Contingen	0	36,588	(49,848)	—	(55,250)	(68,510)
Unalloc Schol Costs Bonuses	0	—	(456,821)	—	—	(456,821)
Flight Services	0	1,132,103	(1,292,387)	—	—	(160,284)
Total Athletics	<u>13,783,885</u>	<u>105,934,269</u>	<u>(94,264,515)</u>	<u>(5,121,213)</u>	<u>(9,121,155)</u>	<u>11,211,271</u>
Bookstore	<u>10,232</u>	<u>1,219,737</u>	<u>(217,926)</u>	<u>(119,280)</u>	<u>(850,000)</u>	<u>42,763</u>
Clemson Computing and Information Technology	<u>1,906,550</u>	<u>43,776,742</u>	<u>(41,081,722)</u>	<u>0</u>	<u>(2,945,093)</u>	<u>1,656,477</u>
Food Services						
Food Services-Meal Plans	194,322	20,926,551	(17,797,910)	(1,772,554)	(1,250,000)	300,409
Food Services-Cash Operations	680,993	2,233,605	(1,256,207)	(962,922)	(50,000)	645,469
Total Food Services	<u>875,315</u>	<u>23,160,156</u>	<u>(19,054,117)</u>	<u>(2,735,476)</u>	<u>(1,300,000)</u>	<u>945,878</u>
Parking Services						
Parking Services	325,927	4,389,782	(1,833,703)	(676,582)	(1,328,884)	876,540
Shuttle Operations	0	1,287,578	(1,719,617)	—	—	(432,039)
Parking Enforcement	0	—	(391,912)	—	—	(391,912)
Total Parking Services	<u>325,927</u>	<u>5,677,360</u>	<u>(3,945,232)</u>	<u>(676,582)</u>	<u>(1,328,884)</u>	<u>52,589</u>
Student Health Center	<u>781,039</u>	<u>10,553,810</u>	<u>(9,954,517)</u>	<u>0</u>	<u>(647,335)</u>	<u>732,997</u>
CU Postal Operations	<u>(241,640)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>241,640</u>	<u>0</u>

	Net Position July 1, 2016	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Net Position June 30, 2017
Telecommunications	(246,466)	7,477,334	(6,371,372)	0	(400,032)	459,464
Tiger 1 Card Office	100	0	0	0	0	100
Clemson Blue Cheese	(57,147)	303,420	(332,822)	0	0	(86,549)
University Housing						
University Housing	(2,269,848)	37,361,702	(8,154,884)	(14,589,426)	23,296	12,370,840
Residential Facilities:						
Director	0	—	(711,990)	—	—	(711,990)
Custodial	0	—	(3,077,739)	—	—	(3,077,739)
Maintenance	0	—	(3,358,923)	—	—	(3,358,923)
Projects	0	—	(109,162)	—	—	(109,162)
Housing Life - Staff	0	—	(2,895,661)	—	—	(2,895,661)
Housing - Summer Programs	0	—	(975,446)	—	—	(975,446)
Housing - Executive Director	0	—	(287,901)	—	—	(287,901)
Total Housing	(2,269,848)	37,361,702	(19,571,706)	(14,589,426)	23,296	954,018
Vending						
Operations	439,660	765,576	(65,804)	—	(787,899)	351,533
Committee	98,020	823	(7,500)	—	9,116	100,459
Fundraising/Searches	204,332	—	(193,002)	—	300,000	311,330
Total Vending	742,012	766,399	(266,306)	0	(478,783)	763,322
TOTAL AUXILIARY ENTERPRISES	\$ 15,071,266	\$ 237,813,582	\$ (195,165,080)	\$ (23,241,977)	\$ (18,849,652)	\$ 15,0628,139

STATEMENT OF CURRENT FUNDS REVENUES, EXPENSES AND OTHER CHANGES

For the year ended June 30, 2017

	Unrestricted	Restricted	Total
Revenues:			
Student fees	\$ 460,461,265	\$ —	\$ 460,461,265
Federal appropriations	12,239,507	—	12,239,507
State appropriations	119,308,661	57,546,924	176,855,585
Federal grants and contracts	15,765,328	81,923,483	97,688,811
State grants and contracts	187,963	4,316,212	4,504,175
Local grants and contracts	278,825	519,373	798,198
Nongovernmental grants and contracts	1,990,535	11,606,851	13,597,386
Private gifts	37,014,971	39,326,648	76,341,619
Endowment income	9,266	(395,248)	(385,982)
Sales and services of educational departments	21,166,881	136,200	21,303,081
Sales and services of auxiliary enterprises	189,302,144	—	189,302,144
Other sources	33,830,317	2,453,579	36,283,896
Total current revenues	<u>891,555,663</u>	<u>197,434,022</u>	<u>1,088,989,685</u>
Expenditures:			
<i>Educational and general:</i>			
Instruction	242,421,738	5,114,404	247,536,142
Research	91,045,350	76,078,381	167,123,731
Public service	58,961,046	10,778,048	69,739,094
Academic support	54,254,303	1,262,832	55,517,135
Student services	41,821,455	756,607	42,578,062
Institutional support	38,718,392	3,225,962	41,944,354
Operation and maintenance of plant	37,992,359	45,374	38,037,733
Scholarships and fellowships	53,526,129	87,171,334	140,697,463
<i>Educational and general expenditures</i>	<u>618,740,772</u>	<u>184,432,942</u>	<u>803,173,714</u>
<i>Auxiliary enterprises:</i>			
Expenditures	173,637,894	273,592	173,911,486
<i>Total auxiliary enterprise expenditures</i>	<u>173,637,894</u>	<u>273,592</u>	<u>173,911,486</u>
Total expenditures	<u>792,378,666</u>	<u>184,706,534</u>	<u>977,085,200</u>
Other transfers and additions/(deductions):			
Indirect cost remitted to State General Fund	(316,624)	—	(316,624)
Other nonmandatory transfers, net	(85,273,014)	2,423,484	82,849,530
Facilities and administrative charges	—	(17,885,587)	(17,885,587)
Refunded to grantors	—	(119,773)	(119,773)
Administrative and collection costs and other deductions	—	(14,307)	(14,307)
Total other transfers and additions/(deductions)	<u>(85,589,638)</u>	<u>(15,596,183)</u>	<u>(101,185,821)</u>
NET INCREASE (DECREASE) IN NET POSITION	<u><u>\$ 13,587,359</u></u>	<u><u>\$ (2,868,695)</u></u>	<u><u>\$ (10,718,664)</u></u>

STATEMENT OF CURRENT FUND EXPENSES

For the year ended June 30, 2017

	Unrestricted	Restricted	Total
Educational and General Expenses:			
Instruction:			
Agricultural, Forestry and Life Sciences	\$ 11,077,137	\$ 154,433	\$ 11,231,570
Architecture, Arts and Humanities	33,227,062	838,180	34,065,242
Health, Education and Human Development	29,105,972	557,926	29,663,898
School of Education	11,081,530	1,851,335	12,932,865
School of Science	35,001,764	103,649	35,105,413
Engineering and Sciences	51,633,956	463,117	52,097,073
Business and Behavioral Sciences	33,802,827	634,095	34,436,922
Clemson Computing and Information Technology	1,147,114	—	1,147,114
Student Affairs	68,468	1,301	69,769
Provost and Vice President, Academic Affairs	8,785,650	507,950	9,293,600
Office of the President	7,804	—	7,804
Financial Affairs	1,094,502	—	1,094,502
Public Service and Agriculture	687,896	1,632	689,528
Cooperative Extension Services	403,011	—	403,011
Administration and Advancement	599	—	599
Campus Level	23,891,708	—	23,891,708
Research	1,000	—	1,000
Libraries	853	—	853
Athletics	2,328,412	786	2,329,198
Internal Recoveries	(925,527)	—	(925,527)
Total Instruction	242,421,738	5,114,404	247,536,142
Research:			
Agricultural, Forestry and Life Sciences	12,473,219	6,595,558	19,068,777
Architecture, Arts and Humanities	191,056	1,199,356	1,390,412
Health, Education and Human Development	1,439,756	3,176,587	4,616,343
School of Education	1,484,795	953,278	2,438,073
School of Science	9,942,441	10,321,396	20,263,837
Engineering and Sciences	20,468,652	39,528,910	59,997,562
Business and Behavioral Sciences	584,527	703,338	1,287,865
Clemson Computing and Information Technology	1,945,184	1,439,463	3,384,647
Provost and Vice President, Academic Affairs	7,454,425	2,310,262	9,764,687
Public Service and Agriculture	14,778,646	6,950,350	21,728,996
Economic Development	1,980,752	—	1,980,752
Cooperative Extension Services	399,147	39,976	439,123
Administration and Advancement	7,059	—	7,059
President	5,742	—	5,742
Student Affairs	1,000	—	1,000
Campus Level	11,921,222	735,197	12,656,419
Research	7,767,032	2,125,226	9,892,258
Internal Recoveries	(1,799,305)	(516)	(1,799,821)
Total Research	91,045,350	76,078,381	167,123,731
Extension and Public Service:			
Agricultural, Forestry and Life Sciences	4,779,924	530,964	5,310,888
Architecture, Arts and Humanities	3,395	781,786	785,181
Health, Education and Human Development	2,686,381	1,327,836	4,014,217
School of Education	574,188	1,483,850	2,058,038
School of Science	—	4,743	4,743
Engineering and Sciences	1,073,392	571,707	1,645,099
Business and Behavioral Sciences	148,347	548,558	696,905
President	91,472	—	91,472
Student Affairs	153,731	—	153,731
Provost and Vice President, Academic Affairs	—	24,345	24,345
Financial Affairs	76,535	—	76,535
Public Service and Agriculture	19,606,641	4,073,795	23,680,436
Economic Development	57,831	—	57,831
Cooperative Extension Services	16,571,423	592,449	17,163,872
Administration and Advancement	2,484,786	7,279	2,492,065
Libraries	—	72,416	72,416

	Unrestricted	Restricted	Total
Extension and Public Service (continued):			
Campus Level	4,364,032	—	4,364,032
Research	8,380,100	768,047	9,148,147
Internal Recoveries	(2,091,132)	(9,727)	(2,100,859)
Total Extension and Public Service	<u>58,961,046</u>	<u>10,778,048</u>	<u>69,739,094</u>
Academic Support:			
Agricultural, Forestry and Life Sciences	2,068,628	21,907	2,090,535
Architecture, Arts and Humanities	2,299,606	45,094	2,344,700
Health, Education and Human Development	2,958,479	16,300	2,974,779
School of Education	1,796,265	112,188	1,908,453
School of Science	1,504,309	15,972	1,520,281
Engineering and Sciences	5,240,602	120,579	5,361,181
Business and Behavioral Sciences	3,173,881	57,883	3,231,764
Clemson Computing and Information Technology	33,726,691	2,010	33,728,701
Student Affairs	21	—	21
Provost and Vice President, Academic Affairs	11,948,913	269,725	12,218,638
Financial Affairs	1,660,323	—	1,660,323
Public Service and Agriculture	520,899	4,985	525,884
Economic Development	168,881	—	168,881
Campus Level	18,849,883	—	18,849,883
Research	2,603,644	—	2,603,644
Libraries	15,216,392	596,189	15,812,581
Internal Recoveries	(49,483,114)	—	(49,483,114)
Total Academic Support	<u>54,254,303</u>	<u>1,262,832</u>	<u>55,517,135</u>
Student Services:			
Agricultural, Forestry and Life Sciences	255,835	32,973	288,808
School of Education	108,472	1,333	109,805
Business and Behavioral Sciences	1,343,734	59,795	1,403,529
Student Affairs	27,556,661	594,768	28,151,429
Provost and Vice President, Academic Affairs	8,313,826	45,735	8,359,561
Financial Affairs	598,266	3,970	602,236
Office of the President	803,794	19,053	822,847
Campus Level	3,743,975	—	3,743,975
Internal Recoveries	(903,108)	(1,020)	(904,128)
Total Student Services	<u>41,821,455</u>	<u>756,607</u>	<u>42,578,062</u>
Institutional Support:			
Health, Education and Human Development	1,120	—	1,120
Clemson Computing and Information Technology	4,564,140	1,686	4,565,826
Engineering and Sciences	1,363	—	1,363
Student Affairs	203,925	—	203,925
Provost and Vice President, Academic Affairs	3,577,556	49,852	3,627,408
Office of the President	7,134,491	194,144	7,328,635
Financial Affairs	17,100,423	50	17,100,473
Public Service and Agriculture	117	464	581
Economic Development	508,908	—	508,908
Cooperative Extension Services	9,299	—	9,299
Administration and Advancement	13,245,137	2,929,797	16,174,934
Campus Level	4,169,060	49,507	4,218,567
Research	2,106,192	—	2,106,192
Athletics	—	462	462
Secretary to the Board	430,873	—	430,873
Internal Recoveries	(14,334,212)	—	(14,334,212)
Total Institutional Support	<u>38,718,392</u>	<u>3,225,962</u>	<u>41,944,354</u>

	Unrestricted	Restricted	Total
Operation and Maintenance of Plant:			
Engineering and Sciences	11		11
Student Affairs	8,016,619	36,746	8,053,365
Financial Affairs	123,126	—	123,126
Public Service and Agriculture	110,816	—	110,816
Campus Level	734,966	—	734,966
Research	531,535	—	531,535
Utilities	19,881,045	—	19,881,045
Facilities	22,369,186	8,628	22,377,814
Internal Recoveries	(13,774,945)	—	(13,774,945)
Total Operation and Maintenance of Plant	<u>37,992,359</u>	<u>45,374</u>	<u>38,037,733</u>
Scholarships and Fellowships:			
Agricultural, Forestry and Life Sciences	—	600	600
Architecture, Arts and Humanities	—	5,150	5,150
Health, Education and Human Development	5,397	4,000	9,397
School of Science	—	250	250
Engineering and Sciences	42,780	260,000	302,780
Business and Behavioral Sciences	—	150,274	150,274
Provost and Vice President, Academic Affairs	35,800	86,751,060	86,786,860
Office of the President	225,095	—	225,095
Public Service and Agriculture	—	400	400
Campus Level	42,006,954	—	42,006,954
Athletics	11,210,103	—	11,210,103
Total Scholarships and Fellowships	<u>53,526,129</u>	<u>87,171,334</u>	<u>140,697,863</u>
Total Education and General Expenses	<u>618,740,772</u>	<u>184,432,942</u>	<u>803,173,714</u>
Auxiliary Enterprises:			
Athletics	83,357,172	264,619	83,621,791
Bookstore	217,926	—	217,926
Blue Cheese	332,822	—	332,822
Food Services - Cash Operations	956,363	—	956,363
Food Services-Meal Plans	17,801,042	—	17,801,042
Housing	19,602,747	3,250	19,605,997
Information Systems Development	41,096,408	—	41,096,408
Parking Services	3,947,548	5,723	3,953,271
Telecommunications Services	6,511,216	—	6,511,216
Unallocated	2,397,696	—	2,397,696
Vending	73,304	—	73,304
Internal Recoveries	(2,656,350)	—	(2,656,350)
Total Auxiliary Enterprises	<u>173,637,894</u>	<u>273,592</u>	<u>173,911,486</u>
TOTAL CURRENT FUND EXPENSES	<u><u>\$ 792,378,666</u></u>	<u><u>\$ 184,706,534</u></u>	<u><u>\$ 977,085,200</u></u>

STATEMENT OF ENDOWMENT AND SIMILAR FUNDS

For the year ended June 30, 2017

	Net Position July 1, 2016	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2017
Permanent Endowments:						
Abney Scholarship Fund	\$ 1,450,000	\$ —	\$ —	\$ —	\$ —	\$ 1,450,000
Adelaide McClelland Garden Club Scholarship Fund	25,494	—	—	—	—	25,494
Alan Cade Endowment	1,061	—	—	—	—	1,061
Anita and Edward Greene Endowment Fund	30,759	—	—	—	—	30,759
Advanced Fiber-Based Materials	61,816	—	—	—	—	61,816
Automation Engineering Corporation- Clemson University Endowed Graduate Fellowship	100,000	—	—	—	—	100,000
Barney Lee Bickley Scholarship	3,000	—	—	—	—	3,000
Ben and Kitty Gossett Scholarship	10,156	—	—	—	—	10,156
Boni B Brooks Center for Performance	1,400,000	—	—	—	—	1,400,000
Byron R. Ingram Memorial Scholarship	10,904	—	—	—	—	10,904
C Tycho Howle -Clemson University Chair in Collaborative Computing Environments	2,000,000	—	—	—	—	2,000,000
Carl I. Poorman Endowment	8,000	—	—	—	—	8,000
Clark Lindsay McCaslan Award	6,844	—	—	—	—	6,844
Clemon University Centennial Professorship	235,862	106	—	—	—	235,968
Clemson Bequest	58,539	—	—	—	—	58,539
Colonel LeRoy M Stanton, USAF Comporium-Clemson University Endowed Chair	1,006,799	25,053	—	—	—	1,031,852
Daniel Foundation Fund	62,239	—	—	—	—	62,239
David Jennings Memorial Fund	574,812	—	—	—	—	574,812
Dr. G. C. Robinson -Clemson University Undergraduate Endowment	150,000	—	—	—	—	150,000
Duckworth Family Tennis Endowment	150	—	—	—	—	150
Duke Energy CU Endowed Chair	2,000,000	—	—	—	—	2,000,000
Electronic Systems Integration Endowed Chair	3,000,000	—	—	—	—	3,000,000
Edna Hope Gregory Endowment	520,193	—	—	—	—	520,193
Endowed Chair for Clemson University - Health Facilities Design and Testing	2,000,000	—	—	—	—	2,000,000
Environmental Scholars Endowment	157,536	—	—	—	—	157,536
Ernest Jewell Hardesty Moore Memorial Award	5,000	—	—	—	—	5,000
Ernest R. Ellis Memorial Scholarship	10,000	—	—	—	—	10,000
Eunice and Thomas M. Baswell Memorial Scholarship	10,000	—	—	—	—	10,000
F. H. H. Calhoun Cemetery Fund	2,133	—	—	—	—	2,133
Fluor-Clemson University Endowed Chair in Supply Chain and Logistics	2,000,000	—	—	—	—	2,000,000
Frank J. Jervey Endowed Educational Fund	132,102	—	—	—	—	132,102
George and Leila Singleton Scholarship	20,320	—	—	—	—	20,320
George Dunkleberg Memorial Scholarship Fund	77,000	2,000	—	—	—	79,000
Georgiana Camp Blue Key Service Award	4,448	—	—	—	—	4,448
Greenwood Genetics Chair	2,000,000	—	—	—	—	2,000,000
Health Facilities Design and Testing	2,000,000	—	—	—	—	2,000,000
Horace Julian Bowles Endowment	10,000	—	—	—	—	10,000
Inman-Riverdale Clemson University Endowment	15,000	—	—	—	—	15,000
J. C. Rich Agricultural Scholarship	5,000	—	—	—	—	5,000
J.E. Sirrinc Foundation Endowed Chair of Optical Fiber	4,749,148	—	—	—	—	4,749,148
J.E. Sirrinc Textile Foundation Endowed Chair in Advanced Polymer Fibers	3,263,184	—	—	—	—	3,263,184

	Net Position July 1, 2016	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2017
Permanent Endowments (continued):						
J. P. Williamson Memorial Educational Grant	10,000	—	—	—	—	10,000
James A. Turner Award in Federal Taxation	8,811	50	—	—	—	8,861
James B. Monroe Memorial Scholarship	140,826	1,000	—	—	—	141,826
James Lynah Merit Funds	130,576	—	—	—	—	130,576
James R. McComb Scholarship Fund	100,000	—	—	—	—	100,000
Jeanne Fraser and George McDonald Endowment Trust	3,382,800	(12,000)	—	211,504	(63,000)	3,519,304
Jerry Allen Harter Memorial Scholarship	13,003	—	—	—	—	13,003
Jerry B. Addy Memorial Scholarship	5,303	—	—	—	—	5,303
John D. Lane Scholarship	8,055	—	—	—	—	8,055
John M. Ford Memorial Award	3,010	1,000	—	—	—	4,010
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	24,486	1,000	—	—	—	25,486
Latt Maxcy Scholarship Endowment	49,849	151	—	—	—	50,000
Lena Eaton-Carrie Freeman Award	1,502	—	—	—	—	1,502
L E Pence Unrestricted Scholarship Endowment	53,724	—	—	—	—	53,724
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 Endowment	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	44,776	1,650	—	—	—	46,426
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	8,280	—	—	—	—	8,280
SmartState Sustainable Development 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

	Net Position July 1, 2016	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2017
Permanent Endowments (continued):						
Student Government Endowment for Innovation in Teaching	200,000	—	—	—	—	200,000
Sue King Dunkle Award	2,050	—	—	—	—	2,050
System Integration Chair Endowment	5,000,000	—	—	—	—	5,000,000
Thomas F Hash-Clemson University Endowed Chair in Sustainable Development	2,000,000	—	—	—	—	2,000,000
Tigerama Scholarship Fund	114,993	—	—	—	—	114,993
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	183,331	500	—	—	—	183,831
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
William Spencer Yon '64 Unrestricted	400,000	—	—	—	—	400,000
Willie and Joe Padget Award	14,949	—	—	—	—	14,949
Total Permanent Endowments	58,697,588	20,510	0	211,504	(63,000)	58,866,602
Quasi Endowments:						
Abney Scholarship Fund	270,553	—	702	213,812	(71,727)	413,340
Adelaide McClelland Garden Club Scholarship Fund	8,371	—	14	4,208	(1,413)	11,180
Advanced Fiber-Based Materials	9,631	—	66	8,900	(2,821)	15,776
Alan Cade Endowment	306	—	2	170	(58)	420
Anderson Fellowship	3,666	—	6	2,009	(675)	5,006
Anne L. Isenberger Memorial Scholarship	477,042	—	239	59,301	(19,754)	516,828
Anita and Edward Greene Endowment Fund	5,802	—	15	4,543	(1,525)	8,835
Aramark Scholarship Quasi-Endowment	1,089,331	120,000	5,306	147,560	(34,682)	1,327,515
Athletic Awards Program	40,411	—	16	5,022	(1,685)	43,764
Automation Engineering Corporation Clemson University Endowed Graduate Fellowship	6,397	—	67	13,232	(4,365)	15,331
Bailey Assistantship Program	37,040	—	72	22,303	(7,486)	51,929
Ballenger Quasi Endowment	3,477,098	—	1,420	432,097	(144,954)	3,765,661
Barnes & Noble Endowment	3,296,415	163,000	4,672	419,635	(130,181)	3,753,541
Barney Lee Bickley Scholarship	840	—	2	477	(161)	1,158
Ben and Kitty Gossett Scholarship	8,869	—	8	2,364	(794)	10,447
Board of Trustees Land Proceed	438,864	—	850	56,941	—	496,655
Boni B Brooks Center for Performance	279,456	—	1,273	209,045	(67,602)	422,172
Byron R. Ingram Memorial Scholarship	3,658	—	6	1,809	(608)	4,865
C. R. Garrison Class 1926 Memorial Scholarship	451,861	—	194	56,157	(18,808)	489,404
Carl I. Poorman Endowment	1,501	—	5	1,181	(394)	2,293
Carolina Panther Academic Scholarship	1,110,346	—	453	137,982	(46,289)	1,202,492
Central Bank - Investment Income	4,982,641	—	762,802	—	(1,900,000)	3,845,443
Charles C. Kanapaux Scholarship	1,499,020	36,552	1,788	187,674	(59,265)	1,665,769
Charles G. Arthur, Jr., Endowment	127,628	—	51	15,860	(5,324)	138,215
Charles H. Stone Scholarship Endowment	254,622	5,286	762	32,056	(8,677)	284,049
Charles Lee Morgan Memorial Scholarship	538,787	—	959	67,278	(20,233)	586,791
Charles S. Henriquez Endowment	911,349	—	372	113,253	(37,993)	986,981

	Net Position July 1, 2016	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2017
Quasi Endowments (continued):						
Clarence A. and Julia C. McLendon Memorial Scholarship Fund	48,081	—	19	5,975	(2,006)	52,069
Clark Lindsay McCaslan Award	2,656	—	4	1,181	(397)	3,444
Clemson Athletic Facilities	(12,735)	12,991	—	—	(256)	0
Clemson Community Scholars	6,875,198	—	4,172	854,974	(282,501)	7,451,843
Clemson Graduate Education Program	7,620,826	—	7,626	950,615	(291,721)	8,287,346
Clemson Student Loan Fund	676,791	—	272	84,103	(28,228)	732,938
Colonel George F. Parker Endowment	426,838	—	171	53,041	(17,806)	462,244
Colonel LeRoy M Stanton, USAF Comporium-Clemson University Endowed Chair	151,863	—	592	144,038	(47,944)	248,549
Clemson University Health Endowed Chair	334,224	—	1,796	290,519	(94,175)	532,364
Daniel Memorial Loan Fund	40,585	—	41	12,778	(4,290)	49,114
David Jennings Memorial Fund	351,325	—	1,623	115,636	(34,855)	433,729
Department of Bioengineering Endowment	7,013,503	—	2,803	871,537	(292,566)	7,595,277
Dr. F S Mandel '78 Quasi-Endowment	1,058,645	—	519	131,595	(43,872)	1,146,887
Dr. G. C. Robinson - Clemson University Undergraduate Endowment	25,411	—	123	21,821	(7,159)	40,196
Duckworth Family Tennis Endowment	34	—	1	24	—	59
Duker Energy - CU Endowed Chair	85,281	—	11,999	270,931	—	368,211
Earle Award	3,117	—	1	387	(131)	3,374
Edger A. Brown Unrestricted Quasi-Endowment	913,230	—	397	113,497	(37,999)	989,125
Edgar and Emily Hesslein Scholarship	30,016	—	12	3,730	(1,252)	32,506
Electronic Systems Integration Endowed Chair	586,047	—	1,798	445,782	(148,490)	885,137
Edna Hope Gregory	195,240	—	461	140,046	(46,982)	288,765
Environmental Scholars Endowment	110,334	—	1,026	33,689	(8,403)	136,646
Ernest R. Ellis Memorial Scholarship	2,588	—	5	1,564	(526)	3,631
Ernest Jewell Hardesty Moore Memorial Award	2,063	—	3	878	(295)	2,649
Eunice and Thomas M. Baswell Memorial Scholarship	2,452	—	5	1,548	(520)	3,485
F. H. H. Calhoun Cemetery Fund	900	—	1	377	(127)	1,151
Faculty Senate Endowment	30,914	—	13	3,842	(1,289)	33,480
Fluor-Clemson Univrsity Endowment Chair in Supply Chain and Logistics	344,457	—	1,469	291,768	(94,655)	543,039
Forestry Student Scholarship Award	3,509	2,200	1	435	(147)	5,998
Francis W Freeman '44 Memorial Scholarship	87,417	—	37	10,864	(3,640)	94,678
Frank J. Jervey Endowed Educational Fund	141,564	—	109	34,007	(11,416)	164,264
General Scholarship Endowment	189,822	—	76	23,588	(7,919)	205,567
George and Leila Singleton Scholarship	4,708	—	10	3,110	(1,044)	6,784
George Dunkelberg Memorial Scholarship Fund	17,042	—	137	11,897	(3,689)	25,387
Georgianna Camp Blue Key Service Award	2,860	—	3	908	(305)	3,466
Greenwood Genetics Chair	156,816	—	1,989	268,511	(86,572)	340,744
Health Facilities Design and Testing	997,471	—	1,227	372,495	(124,952)	1,246,241
Henry Stroud Loan Fund	508,318	—	204	63,167	(21,201)	550,488
Herman K. Tyler Memorial Scholarship Endowment	22,480	—	9	2,793	(938)	24,344
C Tycho Howle Chair Collaborative in Computing Environments	326,194	—	1,418	289,352	(95,008)	521,956
Horace Julian Bowles Endowment	948	—	8	1,362	(446)	1,872
Inman-Riverdale Clemson University Endowment	4,202	—	37	2,491	—	6,730
International Student Loan Fund	45,835	—	18	5,696	(1,912)	49,637
IPTAY Academic Scholarship Fund	6,739,514	243,250	8,407	848,342	(267,029)	7,572,484

	Net Position July 1, 2016	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2017
Quasi Endowments (continued):						
IPTAY Board of Director Athletics Quasi Endowment	2,342,589	—	1,862	281,794	(250,000)	2,376,245
J. C. Rich Agricultural Scholarship	2,361	—	3	915	(308)	2,971
J.E. Sirrinc Foundation Endowed Chair of Optical Fiber	860,763	—	2,818	697,371	(232,277)	1,328,675
J.E. Sirrinc Textile Foundation Endowed Chair in Advanced Polymer Fibers	582,996	—	2,158	478,220	(158,570)	904,804
J.M. Lewis Scholarship	90,826	—	36	11,287	(3,789)	98,360
Jordan-Simmons Clemson University Endowment	2,282	—	24	1,593		3,899
J. P. Williamson Memorial Educational Grant	4,445	—	6	1,795	(603)	5,643
J. R. Atkinson, Jr, Memorial Scholarship	12,610	—	5	1,567	(526)	13,656
J. R. McComb Scholarship Fund	20,542	—	49	14,980	(5,026)	30,545
James A. Graves '30 Memorial Scholarship	57,582	—	15	7,152	(2,427)	62,322
James A. Turner Award in Federal Taxation	1,891	—	8	1,336	(437)	2,798
James B. Monroe Memorial Scholarship	32,526	—	81	21,571	(7,204)	46,974
James E Land	240,319	8,421	2,439	31,485		282,664
James Lynah Merit Fund	32,735	—	67	20,295	(6,808)	46,289
Jeannie Fraser and George McDonald Endowment Trust	(438,218)	—	(29,140)	74,435		(392,923)
Jeremiah Milbank Bequest Endowment	101,310	—	41	12,590	(4,224)	109,717
Jeremiah Milbank Sr. Memorial Scholarship Endowment Fund	26,291	—	10	3,267	(1,097)	28,471
Jerry Allen Harter Memorial Scholarship	2,466	—	7	1,922	(645)	3,750
Jerry B. Addy Memorial Scholarship	1,327	—	3	823	(277)	1,876
John D Lane Scholarship	1,577	—	5	1,197	(401)	2,378
John M. Ford Memorial Award	703	—	21	543	(113)	1,154
John W. Kibler Endowed Fund	485,754	—	198	60,364	(20,251)	526,065
K G Caughman, Jr. 1948 and CB Q	114,325	—	89	14,225	(4,641)	123,998
Kentwool - Clemson University Educational Endowment in Natural Fibers	36,609	—	247	35,673	(11,557)	60,972
Kentwool - Clemson University Distinguished Professorship in Natural Fibers	48,681	—	306	37,197	(11,897)	74,287
Koloman Lehotsky Forestry Scholarship	6,461	—	15	4,244	(1,423)	9,297
Langdon Cheves Scholarship	4,837	—	70	3,717	(1,067)	7,557
Latt Maxcy Scholarship Endowment	8,921	—	137	7,352	(2,110)	14,300
L E Pence Unrestricted Scholarship Endowment	1,051	—	780	7,138	—	8,969
Lee Hall Maintenance Quasi-Endowment	356,094	9,728	3,646	45,345	—	414,813
Lena Eaton-Carrie Freeman Award	641	—	1	266	(90)	818
Leon McNeill Barton '41 Unrestricted	307,568	—	187	38,248	(12,636)	333,367
Leonard O King '52 Memorial Quasi-Endowment	298,765	—	280	37,221	(11,793)	324,473
Leonard O King Clemson University Memorial Quasi Endowment	287,587	—	148	35,751	(11,899)	311,587
M. C. McKenzie Memorial Scholarship Fund Endowment	7,529	—	13	4,094	(1,375)	10,261
Mack R. Hays Forestry Award	852	—	2	420	(141)	1,133
Major Rudolf Anderson Scholarship	97,265	—	191	58,150	(19,508)	136,098
Manufacturing Integration Endowment	938,328	—	2,428	737,953	(247,550)	1,431,159
Margaret H Lloyd Endowment	311,582	—	2,166	287,982	(91,233)	510,497
Marshall William and Grace C. Bell Memorial Scholarship	4,947	—	9	2,769	(930)	6,795
Mary M. Lohr Faculty Endowment Fund	634,551	—	260	78,855	(26,454)	687,212
Mary P. Byrd Bequest	321,936	—	132	40,007	(13,421)	348,654
May Ervin Wall Fund	2,947	—	4	1,360	(457)	3,854
McGee-Robbins Scholarship Endowment	3,041	—	8	2,267	(761)	4,555

	Net Position July 1, 2016	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2017
Quasi Endowments (continued):						
Myrtle Beach Endowment	2,752,626	—	6,204	345,066	(93,464)	3,010,432
Myrtle Beach Land Sale - CUICAR	15,000,000	—	—	—	—	15,000,000
Myrtle Beach Land Sale - Undetermined	5,000,000	—	—	—	—	5,000,000
N.A. Garrison Corn Services Program	232,303	—	95	28,868	(9,685)	251,581
National Endowment for the Humanities	89,978	—	157	48,461	(16,265)	122,331
Norris Medal Award	66,939	—	46	14,425	(4,843)	76,567
Norris Textile Scholarship	25,464	—	28	8,854	(2,973)	31,373
Palmetto Net-Clemson University Optoelectronic	152,496	—	729	142,489	(46,976)	248,738
P. B. Holtzendorff, Jr. Scholarship Fund	19,513	—	17	5,254	(1,764)	23,020
Peden Phi Delta Kappa Endowment	32,205	—	19	4,005	(1,324)	34,905
Pee Dee Research and Education Center Endowment from Land Sales	1,898,155	—	3,328	237,000	(71,434)	2,067,049
Pierce-Elizabeth Rogers Scholarship Fund	26,170	—	10	3,252	(1,092)	28,340
Polly H. and Walter L. Lowry Memorial Award	5,710	—	9	2,780	(934)	7,565
Porter Claude Crapps III Scholarship	1,163	—	1,007	13,163	—	15,333
Prudential Demutualization Proceeds	4,418,164	—	88,638	—	—	4,506,802
P.W. and V.S. Moore Memorial Library Scholarship	247,406	—	101	30,745	(10,314)	267,938
Ralph H. Walker Endowment	62,302	—	25	7,742	(2,599)	67,470
R. Brice Waters Memorial Endowment	899	—	2	733	(246)	1,388
Reva W. Burns Nursing Scholarship Endowment	8,257	—	59	6,718	(2,141)	12,893
R G Hilliard-Clemson University Endowed Professorship	206,791	—	1,307	150,324	(47,854)	310,568
Robert H Brooks Sports Science	6,648,047	—	5,038	827,495	(267,599)	7,212,981
Robert Mills Endowed Professorship	85,681	—	143	44,168	(14,824)	115,168
Robert Wardlaw Moorman Memorial Fund	8,929	—	46	2,155	(602)	10,528
S. H. Kress Endowment-Research	189,433	—	77	23,540	(7,898)	205,152
S. T. McDowell ROTC Outstanding Leadership Award	171	—	1	147	(48)	271
Samuel R. Rhodes Professorship in Electrical Engineering	75,783	—	213	9,497	(2,609)	82,884
Sandhill Research and Education Center Electronic Library Endowment	1,566,059	—	1,847	195,613	(58,013)	1,705,506
Sandhill Research and Education Center Endowment from Land Sales	7,286,659	—	2,983	905,511	(303,748)	7,891,405
SmartState Sustainable Development	290,248	—	545	160,347	(53,733)	397,407
South Carolina Section ASAE Scholarship Endowment	5,155	—	12	3,747	(1,258)	7,656
Speck Farrar Scholarship	70,697	—	154	46,972	(15,758)	102,065
Sonny Caudle Memorial Scholarship	13,210	100	7	1,651	(549)	14,419
Stanley Jackson Reeves Memorial Scholarship	2,703	—	9	1,992	(662)	4,042
Strom Thurmond Educational Fund	6,140	—	9	2,913	(978)	8,084
Student Government Endowment for I nnovation in Teaching	103,580	—	155	37,808	(12,034)	129,509
Sue King Dunkle Award	950	—	1	373	(126)	1,198
System Integration Chair Endowment	1,314,650	—	2,542	784,701	(263,357)	1,838,536
Technology Patent Endowment	4,555,761	—	4,938	567,489	(180,643)	4,947,545
Textile Veterans' Association Endowment Fund	15,009	—	6	1,865	(627)	16,253
Thomas F Hash Endowment	342,727	—	1,534	291,455	(95,360)	540,356
Timken-Clemson University Trustee Chair Automotive Design and Development	438,053	—	1,758	427,399	(142,261)	724,949
Timken-Clemson University Trustee Chair Supplementary Endowment	277,433	—	1,113	270,686	(90,099)	459,133
The Centennial Professorship	63,010	—	123	37,147	(12,462)	87,818

	Net Position July 1, 2016	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2017
Quasi Endowments (continued):						
Tigerama Scholarship Fund	27,004	—	200	17,708	(5,491)	39,421
W.F. Barnes and G.E. Bruner Scholarship	270,704	—	109	33,639	(11,291)	293,161
W. N. McAdams Memorial Scholarship Fund	5,255	—	11	3,297	(1,107)	7,456
W.T. and Ruth M. Patrick Memorial Scholarship	207,976	—	104	25,853	(8,612)	225,321
Wade Stackhouse Graduate Fellowship Fund	3,864,925	—	1,579	480,292	(161,122)	4,185,674
Wayne Freeman Memorial Scholarship	14,053	—	6	1,746	(587)	15,218
Warwick Chemical Fellowship	42,954	—	48	14,883	(4,997)	52,888
WestZone Quasi-Endowment	0	1	—	—	—	1
William A. Kenyon Scholarship	35,485	—	105	27,211	(9,079)	53,722
William Carroll Barnes Fellowship	16,018	—	53	13,139	(4,377)	24,833
William J. Latimer Endowment	918,770	—	376	114,175	(38,301)	995,020
William J. Neely Memorial Scholarship	10,081	—	20	6,181	(2,074)	14,208
William Porter Clyburn Memorial Scholarship	62,089	—	112	34,683	(11,641)	85,243
William Megonigal, Jr. Endowment Fund	19,225	—	23	7,136	(2,396)	23,988
William Spencer Yon '64 Unrestricted	6,521	—	5,786	52,979	—	65,286
William B Thayer	969,444	5,118	10,020	126,548	—	1,111,130
Willie and Joe Padget Award	3,981	—	8	2,352	(790)	5,551
State Treasurer Accrual	(7,494)	—	(2,237,753)	2,060,669	—	(184,578)
Total Quasi Endowments	<u>123,833,903</u>	<u>606,647</u>	<u>(1,269,559)</u>	<u>20,923,540</u>	<u>(7,969,084)</u>	<u>136,125,447</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	13,265	200	—	—	—	13,465
Total Term Endowments	<u>568,238</u>	<u>200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>568,438</u>
TOTAL ENDOWMENT AND SIMILAR FUNDS	<u>\$ 183,099,729</u>	<u>\$ 627,357</u>	<u>\$ (1,269,559)</u>	<u>\$ 21,135,044</u>	<u>\$ (8,032,084)</u>	<u>\$ 195,560,487</u>

STATEMENT OF CHANGES IN UNEXPENDED PLANT FUNDS

For the year ended June 30, 2017

	Net Position July 1, 2016	Receipts	Expenditures	Transfers	Net Position June 30, 2017
Investment Earnings:					
Advanced Plant Technology support equipment	\$ 66,508	\$ —	\$ (38,327)	\$ —	\$ 28,181
Advanced Technical Education Center construction	39,806	—	(35,199)	(4,607)	0
Amphitheater Renovation 2017	0	—	(30,000)	30,000	0
Asbestos testing, perpetual	1,224	—	(174,289)	200,000	26,935
Brackett Hall elevator replacement	0	—	(962)	120,000	119,038
Cherry Rd at Collings Signal Install	0	—	(23,549)	52,000	28,451
CURI Maintenance & Infrastructure Improvements	155,674	—	(122,969)	—	32,705
ESE Building lease payment	(188,734)	—	(90,000)	—	(278,734)
ETC Building/Land Acquisition	67,239	—	—	(67,239)	0
Genoa repairs	0	—	(194,500)	194,500	0
Hanover House materials	0	—	(16,700)	28,500	11,800
Hunter Hall Elevator Replacement	0	—	(46,933)	120,000	73,067
Hwy 93 Site Preparation	7,233	—	(13,300)	6,067	0
Interpretive Planning & Implementation	0	—	(10,925)	20,000	9,075
Intramural Field Repair	70,000	—	(70,000)	—	0
Jordan Hall AHU'S replacement 2/3/4/9	0	—	(1,883)	80,000	78,117
Lowry Hall - reroof lower section	0	—	(55,235)	60,000	4,765
Maintenance and renovation fees	346,372	—	—	(29,714)	316,658
Martin Hall reroof	0	—	(60,287)	70,000	9,713
McAdams Hall reroof second floor	0	—	(36,132)	70,000	33,868
Misc ADA safety, perpetual	0	—	(25,000)	25,000	0
Misc interior utilities, perpetual	0	—	(125,000)	125,000	0
P& A Reroof Northeast section	0	—	(43,453)	70,000	26,547
SAP Business Objects Installation	43,284	—	(25,104)	—	18,180
Sightlines building portofolio	9,928	—	—	(9,928)	0
Sikes attic AHU's upsize pipe-in	0	—	(3,409)	60,000	56,591
Tiger Walk renovation	0	—	(123,910)	138,000	14,090
Total Investment Earnings	<u>618,534</u>	<u>0</u>	<u>(1,367,066)</u>	<u>1,357,579</u>	<u>609,047</u>
Other Funds:					
Adair Property proceeds	0	1,143,094	—	—	1,143,094
Total Other Funds	<u>0</u>	<u>1,143,094</u>	<u>0</u>	<u>0</u>	<u>1,143,094</u>
Department of Commerce:					
CURI - GEC	0	4,017,395	(4,017,395)	—	0
Total Department of Commerce	<u>0</u>	<u>4,017,395</u>	<u>(4,017,395)</u>	<u>0</u>	<u>0</u>
Restricted State Appropriations:					
CEF Boiler Replacement	825,209	(825,209)	—	—	0
Energy Efficiency Improvements 2015-16	451,435	—	(201,461)	—	249,974
Wind Turbine Drive Train Test Facility construction	6,110	—	—	—	6,110
Total Restricted State Appropriations	<u>1,282,754</u>	<u>(825,209)</u>	<u>(201,461)</u>	<u>0</u>	<u>256,084</u>
Local Grants & Contracts:					
Greenwood Genetic Center construction	(618,136)	1,000,000	(324,857)	—	57,007
Total Local Grants & Contracts	<u>(618,136)</u>	<u>1,000,000</u>	<u>(324,857)</u>	<u>0</u>	<u>57,007</u>
CNC Redevelopment Authority:					
Wind Turbine Drive Train Test Facility construction	3,648	—	—	—	3,648
Total CNC Redevelopment Authority	<u>3,648</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,648</u>
Clemson University Foundation:					
Academic Success Center Door	(2,477)	4,793	(2,316)	—	0
ACC Network Equipment	0	1,000,000	(65,532)	—	934,468
AMRL Card Access Installation 21/52	0	2,502	(2,502)	—	0
Band Field Sculpture Installation	0	36,129	(49,356)	—	(13,227)
Baseball Graphics	0	24,074	(24,074)	—	0
Botanical Duck Pond Observation Platform	0	12,508	(24,633)	—	(12,125)
CETL Fire Pump Concrete Pad	0	20,086	(26,379)	—	(6,293)
Cooper Furniture Refinishing	0	31,335	(31,335)	—	0
CURI - GEC	(545,495)	816,746	(489,779)	—	(218,528)
Edwards 204 Compressor System	0	13,415	(13,415)	—	0

	Net Position July 1, 2016	Receipts	Expenditures	Transfers	Net Position June 30, 2017
Clemson University Foundation (continued):					
Football Operations furniture, fixtures, equipment	0	494,330	(169,356)	—	324,974
Harris Install Memorial Light	(1,060)	1,103	(43)	—	0
Hendrix Water Bottle Stations - 3	0	5,138	(5,138)	—	0
Hopewell House Porch Renovation	0	20,000	(20,000)	—	0
Indoor Track bid & prep	(13,474)	19,382	(5,908)	—	0
Jervy/McFadden Feasibility Study	(8,267)	10,143	(1,876)	—	0
Kingsmore Stadium addition	(2,412)	112,629	(109,612)	—	605
Kingsmore Stadium Miscellaneous Expenses	0	2,698	(2,698)	—	0
Lee Hall II Upgrade Rooms 103/104	0	396	(636)	—	(240)
Lee Hall III G-06 Renovation	0	43,820	(45,950)	—	(2,130)
Lightsey Apartments Furnishing	0	177,169	(177,169)	—	0
Outdoor Fitness Wellness Center Construction	0	400	(400)	—	0
Pickens Shooting Range Flag Pole	(3,580)	4,709	(1,129)	—	0
Practice Soccer Field Items	0	61,306	(61,306)	—	0
Riggs Hall Renovation SB7B	0	10,099	(10,099)	—	0
Rugby & Soccer Fields Construction	(179,621)	209,545	(29,924)	—	0
SCBG Observation Station Design	0	23,034	(23,034)	—	0
SCBG Tree House Memorial Feasibility Study	(2,105)	17,342	(15,237)	—	0
Scroll of Honor Bollard Lights	0	40,385	(40,385)	—	0
Soccer Practice Feasibility Study	(1,743)	27,078	(25,335)	—	0
Stadium Suites Furniture, etc	(14,023)	117,120	(103,097)	—	0
Strode Hallway Renovation, 1st floor	(1,751)	3,431	(2,170)	—	(490)
Student Activities Center Renovation	(357,216)	809,816	(455,402)	—	(2,802)
Watt Family Innovation Center 4th Floor Upfit	(40,125)	636,396	(815,514)	—	(219,243)
Watt Family Innovation Center A/V	(1,964,039)	—	1,964,039	—	0
Watt Innovation Center construction	(237,975)	226,665	11,310	—	0
Wellness Center fence installation	(11,177)	11,177	—	—	0
WEZ Club, Fourth Floor	0	1,020,000	(332,497)	—	687,503
WEZ Feasibility Study & Master Plan	(48,991)	48,991	—	—	0
Total Clemson University Foundation	(3,435,531)	6,115,890	(1,207,887)	0	1,472,472
IPTAY:					
Banked Indoor Track	1,024,100	—	(1,024,100)	—	0
Football Operations Facility Construction	0	29,619,553	(31,666,989)	1,500,000	(547,436)
Football Operations furniture, fixtures, equipment	981,193	195,899	(1,263,944)	138,581	51,729
Hazardous Tree Removal	0	—	(14,509)	14,509	0
IPTAY Center Expansion and Renovation	0	—	(150,426)	2,750,000	2,599,574
Jervy Meadows Lights/Water	71,816	17,400	(79,635)	(9,581)	0
Littlejohn Greenspace Feasibility Study	7,500	—	—	(7,500)	0
Littlejohn Install Lights	0	—	(14,464)	14,464	0
Lot 2 Intramural Field Repair	458,097	—	(456,652)	(1,445)	0
Memorial Stadium Gate 16 Design	(13,538)	—	(10,688)	24,226	0
Memorial Stadium WEZ II - architects and engineers	0	—	—	—	0
Old Stadium Rd Parking Construction	0	605,500	(24,220)	—	581,280
Perimeter Rd Storm Water Study	0	—	(6,724)	4,724	(2,000)
Recruiting Trail Feasibility Study	23,150	—	(11,395)	—	11,755
Seneca Creek Parking Lights	0	—	—	26,300	26,300
Seneca Creek Parking Lot Maintenance	0	—	(10,200)	16,000	5,800
Seneca Creek Rd Park Feasibility Study	274,931	—	(256,741)	(18,190)	0
Stormwater Enhancements SC93	(248,694)	942,720	(694,026)	—	0
WEZ 2nd Floor Dining Design Study	95,192	—	(95,192)	—	0
Younts WEZ Premium Upgrade	0	500,000	(399,548)	—	100,452
Total IPTAY	2,673,747	31,881,072	(36,179,453)	4,452,088	2,827,454
Other Gifts:					
AMRL Nitrogen Generator and Shower	0	—	(5,821)	5,821	0
Chapel 2016	38,322	—	(32,432)	—	5,890
Duke Innovation Building Upfit	116,540	—	(20,111)	—	96,429
Football Operations Facility Construction	(3,560,973)	—	—	3,560,973	0
Football Operations furniture, fixtures, equipment	0	—	(40,958)	42,373	1,415
N Charleston Land & Renovation	385	—	—	—	385
Total Other Gifts	(3,405,726)	0	(99,322)	3,609,167	104,119
Clemson University Research Foundation:					
CETL Flooring, Labs 17 & 13	382	—	—	(382)	0
Future Innovation Center Upfit	44,985	—	—	—	44,985
Total Clemson University Research Foundation	45,367	0	0	(382)	44,985

	Net Position July 1, 2016	Receipts	Expenditures	Transfers	Net Position June 30, 2017
State Appropriations:					
Advance Plant Tech Lab renovation	14,451	—	(14,451)	—	0
Ag & Natural Resources Renovation	744,978	—	(520,041)	—	224,937
College of Business	4,999,490	—	(1,406,292)	—	3,593,198
Deferred Maintenance	174,295	—	(145,517)	—	28,778
Garrison Arena Renovation and Addition	0	1,000,000	(84,405)	—	915,595
PSA Infrastructure Renovations	221,069	—	(217,733)	—	3,336
Total State Appropriations	6,154,283	1,000,000	(2,388,439)	0	4,765,844
State Research University Infrastructure:					
Greenwood Genetic Center construction	0	140,195	(140,195)	—	0
Total State Research University Infrastructure	0	140,195	(140,195)	0	0
State Institute Bonds:					
AFRB, Series 2014A - Proceeds	(191,045)	—	—	191,045	0
AFRB, Series 2014B - Proceeds	(307,597)	—	—	307,597	0
AFRB, Series 2014C - Proceeds	(134)	—	—	134	0
AFRB, Series 2015 - Proceeds	(34,540,308)	—	—	34,540,308	0
AFRB, Series 2015B - Proceeds	(5,449,799)	—	—	5,449,799	0
College of Business	0	—	(554,660)	—	(554,660)
Electrical Distribution Upgrades	0	—	(729,549)	547,620	(181,929)
Revenue Series 2015 - Proceeds	(33,490,723)	—	—	33,490,723	0
Revenue Series 2015B Proceeds	(158,121,153)	—	—	158,121,153	0
SIB Series 2016F Proceeds	0	482,962	(61,453)	(421,509)	0
SIB, Series 2014B - Proceeds	1,636	4,309	—	(5,945)	0
Watt Innovation Center Construction	0	—	(72,623)	72,623	0
Total State Institute Bonds	(232,099,123)	487,271	(1,418,285)	232,293,548	(736,589)
Revenue Bonds:					
AFRB, Series 2012 - Proceeds	809,167	—	—	—	809,167
Core Campus Development	(16,636,617)	—	(11,654,558)	26,930,820	(1,360,355)
Douthit Hills Development	(17,471,747)	—	(94,101,125)	100,534,639	(11,038,233)
Revenue Series 2015 - Proceeds	33,584,540	99,680	—	(33,684,220)	0
Revenue Series 2015B Proceeds	158,720,852	2,224,069	—	(160,944,921)	0
Total Revenue Bonds	159,006,195	2,323,749	(105,755,683)	(67,163,682)	(11,589,421)
Athletic Bonds:					
AFRB, Series 2012 - Proceeds	(809,167)	—	—	—	(809,167)
AFRB, Series 2014A - Proceeds	191,890	(435)	—	(191,455)	0
AFRB, Series 2014B - Proceeds	308,514	1,611	—	(310,125)	0
AFRB, Series 2014C - Proceeds	134	24	—	(158)	0
AFRB, Series 2015 - Proceeds	34,631,641	79,555	—	(34,711,196)	0
AFRB, Series 2015B - Proceeds	5,470,540	52,873	—	(5,523,413)	0
Football Operations Facility Construction	(3,519,735)	—	(1,870,213)	5,389,948	0
Littlejohn Coliseum Renovation	(15,122,144)	—	(18,656,682)	33,643,954	(134,872)
Memorial Stadium Suite Renovation	(101,811)	—	(11,494)	113,305	0
Total Athletic Bonds	21,049,862	133,628	(20,538,389)	(1,589,140)	(944,039)
Maintenance, Repairs, and Renovations:					
ARC Flash Protect Electric Panel	0	—	(41,610)	41,088	(522)
Asbestos abatement, perpetual	(59,252)	—	(77,683)	134,955	(1,980)
Barre Hall Caulk Windows	(22,355)	—	(38,123)	60,478	0
BRC Generator upgrade	(239)	—	(16,591)	14,539	(2,291)
Campus landscape beautify	0	—	(425)	425	0
CETL Design & Replace Chiller	0	—	(2,984)	2,851	(133)
Consult estimates, perpetual	0	—	(94,507)	94,046	(461)
Cooper Library Starbucks	0	—	(15,000)	15,000	0
DOIRS Asbestos Abatement	(2,828)	—	—	2,828	0
Emergency repairs, perpetual	(7,710)	—	(11,706)	19,416	0
Fike Hall, Replace Mondo Flooring	(206,965)	—	(43,427)	250,392	0
Fire alarm upgrades, perpetual	(14,062)	—	(160,797)	127,417	(47,442)
Freeman Hall Replace Roof Top	(18,461)	—	(72,464)	90,925	0
Generator replacement, perpetual	(10,633)	—	(62,878)	42,583	(30,928)
Godfrey Upgrade Elevator Cab	(106,751)	—	(58,005)	164,756	0
Hardin Hall, Modify East Courtyard	0	—	(55,000)	55,000	0
Holtzendorff Window Replacement	(899)	—	(30,076)	30,975	0
Hopewell Fire Suppression Installation	0	—	(26,712)	24,027	(2,685)
Hunter Hall Elevator Replacement	0	—	(87,000)	15,988	(71,012)
Hunter Hall, Auditorium Roof Repair	(416,351)	—	(84,044)	500,395	0

	Net Position July 1, 2016	Receipts	Expenditures	Transfers	Net Position June 30, 2017
Maintenance, Repairs, and Renovations (continued):					
Jordan Greenhouse Floor Recoating	(19,892)	—	(27,900)	47,792	0
Jordan Hall Replace Elevator	(99)	—	(16,905)	14,224	(2,780)
Lee Hall I Caulk Windows & Repair	0	—	(7,431)	7,431	0
Lee Hall I Repair and Seal Windows	0	—	(15,010)	15,010	0
Lee Hall III Replace Exterior Doors	0	—	(19,478)	19,478	0
Lee Hall Wood Shop, HVAC Design	0	—	(3,393)	41	(3,352)
Lee I Multizone AH Replacement	0	—	(2,139)	—	(2,139)
Lowry Hall, Reroof Lower Section	0	—	(111,446)	1,011	(110,435)
Maintenance & Renovation Fees	1,616,146	5,090,841	—	(4,392,825)	2,314,162
Maintenance Needs 2015-2016	0	—	(113,496)	60,037	(53,459)
Martin Hall Reroof	0	—	(173,200)	150	(173,050)
Misc ADA safety, perpetual	(42,430)	—	(150,294)	187,362	(5,362)
Misc building exterior, perpetual	(10,385)	—	(321,983)	248,151	(84,217)
Misc elevators, perpetual	(21,211)	—	(113,852)	135,028	(35)
Misc exterior lighting, perpetual	0	—	(49,370)	49,370	0
Misc interior finish, perpetual	(7,844)	—	(76,022)	88,319	4,453
Misc interior utilities, perpetual	(111,655)	—	4,365	9,642	(97,648)
New Signage Standardization	0	—	(48,125)	27,575	(20,550)
Parking Lot Beautification	0	—	(17,368)	17,368	0
Paving and concrete, perpetual	(94,555)	—	(360,561)	553,918	98,802
Riggs Hall Renovation SB7B	0	—	(4,179)	3,809	(370)
Roof projects, perpetual	0	—	(60,688)	41,072	(19,616)
South Palmetto Paving Improvements	0	—	(21,000)	21,000	0
Stormwater repairs, perpetual	0	—	(3,947)	127,680	123,733
Strom Thurman Institute benches, picnic tables	(31,655)	—	(25)	31,680	0
Various Classroom Improvements	(246,962)	—	(1,136,356)	1,001,187	(382,131)
Total Maintenance, Repairs, and Renovations	162,952	5,090,841	(3,828,835)	3,594	1,428,552
Auxiliaries:					
Central Housing Energy Saving	0	—	(415,938)	405,752	(10,186)
Central Housing Fire & Safety	0	—	(56,725)	56,725	0
East Housing Access Controls Upgrade	0	—	(62,140)	60,140	(2,000)
East Housing Energy Saving Improvements	(371,681)	—	(548,319)	953,933	33,933
East Housing Fire & Safety Upgrade	0	—	(442,012)	442,012	0
Housing Network Upgrades	0	—	(95,102)	93,602	(1,500)
Housing Plant Energy Improvements	0	—	(336,000)	336,000	0
West Housing Energy Saving Improvement	0	—	(807,092)	785,911	(21,181)
West Housing Fire & Safety Upgrade	0	—	(466,717)	434,711	(32,006)
Total Auxiliaries	(371,681)	0	(3,230,045)	3,568,786	(32,940)
Maintenance Stewardship Funds:					
Amphitheater 2017 Renovation	0	—	(595)	—	(595)
Armory Storm Water Improvement	0	—	(9,500)	—	(9,500)
Armory Warehouse	(3,075)	—	(68,712)	71,787	0
ASB Warehouse Shell Renovation	(5,925)	—	(30,963)	36,888	0
Brackett Hall Elevator Replacement	0	—	(9,877)	—	(9,877)
Brackett Renovation Suite 223	0	—	(298,669)	191,778	(106,891)
Brooks Center Plaza & Entry	0	—	(57,427)	87,185	29,758
Campus Classroom Upgrade Locks	0	—	(70,274)	27,572	(42,702)
Campus IT Infrastructure Upgrades	0	—	(377,985)	—	(377,985)
CEF Boiler Replacement	(63,576)	—	(631,175)	493,837	(200,914)
CETL Install Chiller	0	—	(10,370)	—	(10,370)
Clear out STI - 2nd Floor	(16,915)	—	—	16,915	0
Clemson House Demolition	0	—	(314,113)	235,973	(78,140)
Cooper Bridge Deck Restoration	0	—	(29,677)	—	(29,677)
Cooper South Install Cart Path	0	—	(241,149)	222,836	(18,313)
CU-ICAR A/C Repairs	0	—	(11,908)	11,908	0
CURI Dock Demolition	0	—	(236,003)	—	(236,003)
CURI-GEC Upfit	(7,963)	—	(1,144,843)	1,152,806	0
Electrical Distribution Upgrades	(219,675)	—	(1,516,663)	1,735,276	(1,062)
Fants Grove Water Distribution	0	—	(98,954)	98,954	0
Gantt Center Preparations	(1,309)	—	(216,620)	217,929	0
Greenville One Building Upfit	0	—	(3,335)	—	(3,335)
Hardscrabble Detention Basin	0	—	(167,486)	166,892	(594)
Hopewell Fire Suppression Installation	0	—	(10,280)	—	(10,280)
Hunter Hall Elevator Replacement	0	—	(18,000)	—	(18,000)
Hwy 93 Intersection Modification	0	—	(11,700)	—	(11,700)
ICAR Advanced Powertrain Lab	(131,866)	—	(173,364)	300,046	(5,184)

	Net Position July 1, 2016	Receipts	Expenditures	Transfers	Net Position June 30, 2017
Maintenance Stewardship Funds (continued):					
Jervey Meadows Tree Removal	0	—	(16,800)	16,800	0
Lasch Lab Roof Replacement	1,000	—	(302,335)	297,108	(4,227)
Library Sanitary Stormwater	(16,123)	—	(282,165)	298,287	(1)
Lightsey Rec Field Construction	(43,120)	—	(765,182)	808,302	0
Long Hall Renovate Room 110	0	—	(72,771)	72,771	0
Long Hall Renovation	0	—	(118,188)	111,116	(7,072)
Lot 2 Intramural Field Repair	0	—	(358,816)	358,816	0
Maintenance & Stewardship Fund	83,358,533	875,584	—	7,714,682	91,948,799
Maintenance Needs 2013-14	(133,265)	—	(399,737)	524,499	(8,503)
Martin Hall Chilled Water	0	—	(100,844)	15,947	(84,897)
Misc ADA safety, perpetual	(50)	—	(44)	94	0
Move STI to Brackett	0	—	(8,740)	8,740	0
Newman Repair Ceiling, Cooler	0	—	(47,700)	47,700	0
Olin Hall Chilled Water	0	—	(63,565)	49,307	(14,258)
Ombudsman Relocation, Renovation	0	—	(82,502)	25,314	(57,188)
Perimeter at Hwy 93 Site Study	0	—	(49,450)	—	(49,450)
Ravenel Gravity Sewer Line	(26,085)	—	(81,153)	74,660	(32,578)
Recycle Operations Engineering, Fants	0	—	(73,994)	63,994	(10,000)
Research Compliance to Clemson Center	(2,000)	—	(91,927)	93,927	0
Research from Brackett	0	—	(72,282)	72,282	0
Research Safety	(39,325)	—	(212,854)	252,179	0
Research to STI	(4,301)	—	(111,803)	116,104	0
Sanitary Sewer Infrastructure, West	(100,739)	—	(756,657)	853,317	(4,079)
Satellite Parking Lot, Beach area	(157,950)	—	(73,552)	231,502	0
SCBG Security Enhancements	(46,800)	—	(865,671)	912,471	0
Sikes Hall President's Suite Study	0	—	(1,430)	1,430	0
STI Visitors Center Sidewalk	0	—	(5,998)	5,998	0
Storm Water Master Plan	(42,000)	—	(30,540)	72,540	0
TIWET Renovate Front Office	0	—	(208,699)	197,445	(11,254)
TIWET Replace Chiller	0	—	(14,998)	—	(14,998)
Visitor Center Relocation	0	—	(39,633)	34,837	(4,796)
Waste water treatment plant upgrade	(53,779)	—	(1,644)	55,423	0
Water Tower and Related Utilities	0	—	(18,027)	18,027	0
Water Tower Construction, east campus	(187,833)	—	(2,040,443)	2,149,268	(79,008)
Watt Family Innovation Center A/V	0	—	(2,023,578)	2,023,578	0
West Campus Energy Plant Construction	(382,444)	—	(553,027)	935,471	0
West Campus Utility Infrastructure	(514)	—	(203,413)	203,927	0
Wind Turbine Drive Train Test Facility construction	3,778	—	(1,178)	—	2,600
Y Beach Property Sitework	0	—	(10,160)	10,160	0
Total Maintenance Stewardship Funds	81,676,679	875,584	(15,921,142)	23,796,605	90,427,726
Plant Improvement Capital Reserve:					
Apparel Research Roof Replacement	(12,020)	—	(154,156)	163,921	(2,255)
Campus signage, perpetual	(10,177)	—	3,557	10,177	3,557
Freeman Hall Replace Roof Top	0	—	(2,059)	2,059	0
Holtzendorff Window Replacement	0	—	(235,000)	235,000	0
Jordan Hall Greenhouse Floor Recoating	0	—	(36,789)	36,789	0
Jordan Lab Renovate 114, 117, 158	0	—	(154)	154	0
Lee Hall I Caulk Windows & Repair	(60,738)	—	(173,420)	234,158	0
Lee Hall II Gallery AHU Replacement	(9,760)	—	(83,422)	93,172	(10)
Lee Hall III Replace Exterior Doors	0	—	(27,986)	27,141	(845)
Long Hall Renovate Teaching Labs	(715)	—	10	705	0
McAdams Reroof 2nd Floor	0	—	(300)	180	(120)
Misc building exterior, perpetual	0	—	(14,136)	14,136	0
Misc interior finish, perpetual	0	—	(197)	197	0
Misc interior utilities, perpetual	0	—	(39,901)	39,730	(171)
P & A Reroof Northeast Section	0	—	(210)	150	(60)
Solid Floor Supplement, perpetual	0	—	(19,648)	19,402	(246)
South Palmetto Paving Improvements	(9,050)	—	(354,242)	320,925	(42,367)
University Plant Improvement Capital Reserve	426,929	1,289,064	—	(1,211,071)	504,922
Various Classroom Improvements	(3,966)	—	(9,110)	13,076	0
Total Plant Improvement Capital Reserve	320,503	1,289,064	(1,147,163)	1	462,405

	Net Position July 1, 2016	Receipts	Expenditures	Transfers	Net Position June 30, 2017
Operating Revenues:					
102 Rhodes Renovate To Lab	0	—	(133,324)	153,077	19,753
104 Barre Hall Renovation	0	—	(550)	11,000	10,450
213 Dillard Repurpose to Lab	0	—	(73,817)	90,547	16,730
223 Riggs	0	—	—	42,000	42,000
505 Rhodes	0	—	—	20,000	20,000
ABET Upgrades	0	—	(258)	50,000	49,742
Access Control System Installation	9,493	—	(2,066)	—	7,427
Advance Plant Tech Lab renovation	1,269,436	—	—	(1,269,436)	0
Alumni Park Feasibility Study	0	—	(20,461)	86,000	65,539
AMRL Install Air Compressor	0	—	(41,075)	45,500	4,425
APT Lab Upfit	159,131	—	(90,739)	5,000	73,392
Asbestos abatement, perpetual	40,000	—	(40,000)	125,000	125,000
Ave of Champions steamline replacement	80,898	—	(9,881)	(71,017)	0
Barnes Activity Center FF&E	100,000	—	(97,525)	—	2,475
Barre 103D 112 Paint & Floor	0	—	—	9,200	9,200
Baruch Lab Remodel	17,205	—	(7,445)	—	9,760
Benet Replace Internet Pathway	0	—	(28,758)	34,000	5,242
Brackett 318 Renovation	0	—	(336)	6,800	6,464
Brackett 425 & 323	0	—	(4,602)	49,945	45,343
Brackett Hall Renovate Room 327	0	—	(36,526)	38,000	1,474
BRC Lab 102 Electrical Renovation	0	—	(3,186)	3,186	0
BRC Room 300 Renovation	0	—	(30,543)	30,543	0
Brooks Main Roof Replacement	46,629	—	(43,034)	(3,595)	0
Byrnes Hall , Holtzendorf Hall space & Holtz 2	28,450	—	—	(28,450)	0
Campus Farms Equipment	76,349	—	—	—	76,349
Campus Fume Hood Modifications	60,000	—	(26,677)	—	33,323
Campus Planning Fund	1,506,129	392,500	—	(1,790,713)	107,916
CAR Renovate 203 & 203A	0	—	(2,525)	2,525	0
CAR Renovate Office Space	5,052	—	(4,438)	(614)	0
CAR Room 102 Install Door	0	—	(2,608)	3,000	392
CAT Building Reroof	19,553	—	(207,924)	252,400	64,029
CAT Building, Land Acquisition	23,322	—	—	(23,322)	0
CAT Renovate C3 Ballroom, Office	0	—	(14,247)	91,100	76,853
CAT Replace Unit #12	21,471	—	(26,284)	4,813	0
CCIT LCR Infrastructure	0	—	(743,652)	849,384	105,732
CCIT LCR Network Core Border	618,855	—	(1,535,455)	1,344,707	428,107
CCIT LCR Network Wireless	0	—	(450,983)	452,407	1,424
CEF Chillers, Major Repairs	0	—	(204,288)	250,000	45,712
CEF Space, Control Room Improvements	8,507	—	—	(8,507)	0
CEF Yard Improvements	0	—	—	80,000	80,000
CETL 148B Relocate Benches, Power	1,735	—	—	(1,735)	0
CETL Design & Replace Chiller	18,000	—	(18,000)	—	0
Cherry Rd at Collings Signal Install	0	—	(1,056)	20,000	18,944
Child C2 Feasibility Study	31,211	—	(15,753)	15,753	31,211
Chill's Too Renovation	24,985	—	(18,544)	3,100	9,541
Classroom AV Renovate, Remodel	20,652	—	(7,314)	—	13,338
CMI Industrial Lab Renovation	0	—	(11,000)	220,000	209,000
College of Business	3,500,000	—	—	(3,500,000)	0
Computer Center Caulk Windows PL	0	—	—	120,000	120,000
Consult estimates, perpetual	80,000	—	(101,045)	21,045	0
Cooper 4th Floor Lobby Renovation	0	—	(7,652)	14,000	6,348
Cooper Hall Paint 101A, 402A, 103..	0	—	(6,485)	6,485	0
Cooper Install Glass Doors	0	—	(11,752)	11,752	0
Cooper Install Water Refills	4,370	—	(4,365)	(5)	0
Cooper Library Carpet Install	0	—	(16,740)	108,000	91,260
Cooper Library Starbucks	0	—	(100,000)	100,000	0
Cooper Library Suite 308 Renovation	0	—	(35,394)	44,000	8,606
Cooper Renovate 406A Geospatia	6,758	—	(3,515)	(3,243)	0
Cope Replace Internet Pathway	0	—	(226)	34,000	33,774
Core Campus Honors Furniture	230,000	—	(365,945)	150,936	14,991
Cox Blvd (Hwy 93) Traffic Plan	52,250	—	—	(52,250)	0
CU Student Activities	1,080	—	—	(1,080)	0
CU-ICAR Testing Lab Renovation	0	—	(23,964)	126,900	102,936
CURI-GEC Upfit	0	—	(5,482)	33,500	28,018
Custodial Upgrades Flooring	0	—	—	100,000	100,000
Daniel 106 Renovate To Smart	130,545	—	(58,569)	—	71,976
Daniel 409 Drywall & Carpet Floor	10,288	—	(7,900)	(2,388)	0
DAS Project	10,704	—	—	(10,704)	0
Demolition of Existing Freestalls	65,624	—	(60,923)	(4,701)	0

	Net Position July 1, 2016	Receipts	Expenditures	Transfers	Net Position June 30, 2017
Operating Revenues (continued):					
Digester 2 Upgrade	2,634	—	—	(2,634)	0
E Campus Club Sports Construction	13,205	—	(5,000)	(8,205)	0
E Campus Install Exter Lighting	13,273	—	(8,228)	(5,045)	0
Earle 101, 103, 107 & 124	0	—	—	36,750	36,750
East Campus Design Collaboration	14,742	—	—	—	14,742
Edisto REC Equipment	5,410	—	(5,410)	—	0
Edward Add Power Outlets 302, 4	46,552	—	(42,456)	(4,096)	0
Edwards Suite 109 Renovation	5,023	—	(4,200)	(823)	0
Electric Service Leconte Field	13,651	—	—	(13,651)	0
Electric Utility System Evaluatiom	14,068	—	—	(14,068)	0
Endocrine Physiology Lab Repairs	7,321	—	(327)	(6,994)	0
Energy Saving Retrovits, perpetual	218,559	—	(88,700)	575,000	704,859
Facilities Maintenance & Repair	200,000	—	(70,530)	(129,470)	0
Fike 202 Lounge etc Renovation	87,404	—	(84,858)	(2,546)	0
Fike Analysis Atrium Swann Fit	0	—	(7,000)	140,000	133,000
Fike East Entrance Improvement	0	—	(8,395)	8,395	0
Fike Lounge Carpet & Smartboard	0	—	(14,353)	14,353	0
Fike Natatorium Sauna Steam	0	—	(164,030)	615,800	451,770
Fike Pool Desert Air Condenser	26,300	—	(3,482)	—	22,818
Fike Racquetball, Matt Renovate	0	—	(24,723)	29,600	4,877
Fike Renovation 208, 208A	0	—	(21,815)	21,815	0
Fike Replace Mondo Flooring	40,100	—	(23,849)	(16,251)	0
Fike Trophy Case, Compute Kiosk	0	—	(6,645)	8,700	2,055
Fire alarm upgrades, perpetual	0	—	—	—	0
Football Operations Center feasibility study	54,990	—	—	(54,990)	0
Freeman 105 & 128	0	—	—	52,500	52,500
Freeman Hall Expansion	1,060,826	—	(66,500)	—	994,326
Freeman Utility Power Conversion	24,132	—	(2,520)	(21,612)	0
Geer Replace Internet Pathway	0	—	(4,389)	34,000	29,611
Generator replacement, perpetual	3,032	—	(3,032)	—	0
Godfrey Hall Lab 100 Upgrades	0	—	(23,201)	50,000	26,799
Godfrey Renvoate 202, 208	36,051	—	(33,301)	—	2,750
Godley Snell Replace Air Cooled Chillers	(18,297)	—	(146,478)	272,000	107,225
Greenville One Brand Center Furnish	19,292	—	(18,785)	(507)	0
Greenwood Genetic Center Land Acquisition	13,850	—	—	(13,850)	0
Hanover House, Add HVAC	9,089	—	(7,127)	—	1,962
Hardin Conference Office Renov	0	—	—	176,000	176,000
Hardscrabble Detention Basin	12,880	—	(12,880)	—	0
Hayden Stormwater Erosion Repair	26,336	—	(13,155)	(13,181)	0
Hazardous Tree Removal	17,500	—	(17,500)	—	0
Hendrix Hall 313A Relocate Door, Paint	0	—	(3,651)	3,651	0
High Bay Plan, Civil Engineering, Construction	0	—	(3,979)	9,800	5,821
Highway 93 Redesign	18,773	—	—	(18,773)	0
History Museum Feasibility Study	0	—	(15,585)	56,150	40,565
Holtzendorff M16 Breakroom Upgrades	0	—	(10,264)	10,264	0
Hopewell Fire Suppression Installation	0	—	—	30,540	30,540
Hopewell House Porch Renovation	0	—	(14,699)	18,000	3,301
Hunnicutt Creek Feasibility Study	0	—	(15,000)	43,000	28,000
Hunter AHU1 Disconnect Replace	6,100	—	(3,676)	—	2,424
Interpretive Planning & Implementation	0	—	(69,970)	74,000	4,030
Jervey Meadows Tree Removal	0	—	(16,800)	16,800	0
Jordan G03 HVAC Install Switch	0	—	(18,312)	21,500	3,188
Jordan Hall Caulk Windows	(5,501)	—	(89,468)	94,969	0
Jordan Hall Greenhouse Floor Recoating	27,042	—	(27,042)	—	0
Jordan Hall Replace Elevator	(78,175)	—	—	145,000	66,825
Jordan Lab Renovate 114, 117, 158	2,806	—	(2,806)	—	0
Jordan Renovate 102A, B 103 etc	0	—	(32,429)	250,000	217,571
Jordan Renovate Labs 207/208..	181,278	—	(154,260)	—	27,018
Jordan Upgrade Fume Hoods	21,921	—	(6,817)	—	15,104
Kinard 224 Distance Learning	497	—	—	(497)	0
Kinard Flooring, Blinds & Furnishings	44,935	—	(2,394)	(42,541)	0
Kronos Acquisition	83,194	—	—	(83,194)	0
Laundry Alerts - ITSAB Funded	0	—	—	49,898	49,898
Lee Hall Outdoor Kiln Install Gas	4,522	—	(4,124)	(398)	0
Lee I Multizone AH Replacement	(8,998)	—	(13,434)	150,000	127,568
Lehotsky Carpet 284 Suites	0	—	(4,454)	4,454	0
Lehotsky Hall Caulk Windows	(38,962)	—	(65,492)	104,454	0
Lightsey Intramural Electrical	60,000	—	(104,000)	50,000	6,000
Lightsey Rec Field Construction	0	—	(26,238)	27,200	962

	Net Position July 1, 2016	Receipts	Expenditures	Transfers	Net Position June 30, 2017
Operating Revenues (continued):					
Littlejohn Annex Feasibility Study	23,060	—	—	(23,060)	0
Littlejohn House Paint	0	—	(2,020)	2,020	0
Long 108, 113B Renovations	25,062	—	(15,991)	(9,071)	0
Long B06 Lab to Office Space	16,106	—	(12,152)	(3,954)	0
Long B12 Renovate Lab to Conference Room	29	—	—	(29)	0
Long Biological Office Renovat	137,563	—	(161,400)	66,700	42,863
Long Hall B14 Renovate Lab, Calculus	35,817	—	(34,648)	(1,169)	0
Long Hall Feasibility Study	27,232	—	(27,072)	(160)	0
Long Hall Renovate Room 110	9,185	—	(9,185)	—	0
Long Hall Renovate Teaching Labs	10	—	(10)	—	0
Long Hall Renovation	0	—	(6,172)	6,900	728
Long Range Framework Plan	0	—	(962,165)	1,460,000	497,835
Loop Water Treatment Install	75,256	—	(25,769)	—	49,487
Madren Boardroom Ductless Spli	0	—	(4,631)	5,600	969
Maintain CU Lanfill, perpetual	29,569	—	(10,658)	—	18,911
Martin E301, E307 Power & Data	0	—	(4,399)	4,399	0
Martin Hall E 3rd, Long Hall 108 Repairs	0	—	(6,577)	9,100	2,523
Martin Hall Caulk & Seal Windows	(16,902)	—	(214,096)	232,000	1,002
Martin Hall Install Elect Message	0	—	(5,052)	5,052	0
Martin Hall Renovate Suite 108	7,540	—	(29,283)	21,743	0
Martin M307 Lab To Classroom	0	—	(2,919)	39,200	36,281
Master Plan for Art on Campus	0	—	—	100,000	100,000
McAdams 110A	83,750	—	(54,431)	48,695	78,014
McAdams 110E Telepresence	130,000	—	(130,000)	—	0
McAdams 114	94,664	—	(45,969)	(48,695)	0
McAdams Hall, 110C Install Volt Power	854	—	—	(854)	0
McGinty Mall Lands Feasibility	0	—	—	25,000	25,000
Mechanical L&C infrastructure	1,854	—	(1,307)	(547)	0
Misc ADA safety, perpetual	0	—	(2,000)	76,040	74,040
Misc building exterior, perpetual	22,308	—	(32,339)	10,031	0
Misc exterior lighting, perpetual	812	—	(812)	—	0
Misc Extr Window/Deep Cleaning	25,954	—	(13,495)	—	12,459
Misc interior finish, perpetual	1,313	—	(82,792)	159,546	78,067
Misc interior utilities, perpetual	245,616	—	(323,616)	103,000	25,000
MSE Olin Sirrine Minor Renovation	0	—	(7,676)	45,000	37,324
N Charleston Land & Renovation	6,305	—	—	—	6,305
Newman 109J Convert Test Lab	18,684	—	(30,914)	13,800	1,570
Newman Hall Replacement Study	0	—	(26,250)	44,000	17,750
Newman Meat Cooler Renovations	70,573	—	(69,610)	—	963
Newman Repair Ceiling, Cooler	0	—	(5,909)	8,900	2,991
Olin Hall Caulk Windows	(13,114)	—	(127,841)	140,955	0
Olin Hall G-13 Renovation	2,228	—	(1,587)	(641)	0
P&A Building Partial Roof Replacement	(46,553)	—	(605,877)	652,430	0
P&A Renovate 101,107,111 & 113	11,213	—	(1,606)	—	9,607
P&A Renovate E146, 147	4,637	—	(2,246)	(2,391)	0
P&A Renovate F151 to Classroom	89,901	—	(24,719)	(65,182)	0
P&A Renovate Lab D142	738	—	—	(738)	0
P&A Renovate Lab D239	2,731	—	(563)	(2,168)	0
P&A Renovate Labs D136A, 138	15,038	—	(3,578)	(11,460)	0
P&A Room 13 Renovation	0	—	(1,379)	12,500	11,121
Paving and concrete, perpetual	75,000	—	(145,150)	91,000	20,850
Pecan Grove Extension	6,668	—	—	(6,668)	0
Pee Dee Dargan's Pond Dam	0	—	(54,873)	100,000	45,127
Pee Dee Farm Road Project	500,000	—	(32,372)	(100,000)	367,628
Pee Dee Pesticide Building Repairs	0	—	(2,750)	55,000	52,250
PeeDee Security Residence Reno	44,726	—	(51,472)	6,746	0
Percent for Art	622,215	—	(209,672)	—	412,543
Pickens Shooting Range Flag Pole	0	—	(2,884)	2,884	0
Pitner Center Install Room Numbers	0	—	(9,434)	13,500	4,066
Print/Con AHU Dehumidification	12,500	—	(1,353)	—	11,147
PSA Building Improvement Fund	9,269,939	—	—	5,395,059	14,664,998
Pump Station Bridge Repairs	0	—	(344,565)	344,565	0
Purchase APT Support Equipment	39,775	—	(35,419)	—	4,356
R-1 Invasive Plant Removal	3,216	—	30	—	3,246
Ravenel Room 114 Tint Windows	0	—	(394)	7,900	7,506
Ravenel Water Service	0	—	—	150,000	150,000
Recycling Center Improvements	8,604	—	—	(8,604)	0
Redfern Refinish Terrazzo 82A	0	—	(3,304)	3,304	0
Redfern Remove Heat Exchanger	0	—	(7,271)	8,000	729

	Net Position July 1, 2016	Receipts	Expenditures	Transfers	Net Position June 30, 2017
Operating Revenues (continued):					
Redfern Renovate Room 47	134,938	—	(159,938)	44,000	19,000
Redfern West Entrance Renovate	0	—	(35,713)	308,200	272,487
Renovate Tillman Garden Area	0	—	—	150,000	150,000
Research from Bracket	0	—	(68,059)	68,059	0
Research to STI	0	—	(59,971)	59,971	0
Rhodes 101	0	—	—	105,000	105,000
Rhodes 104 HVAC Renovations	0	—	(1,033)	7,300	6,267
Rhodes 202	95,000	—	(29,019)	(46,800)	19,181
Rich Lab Boiler Replacement	(14,061)	—	(133,920)	200,000	52,019
Rigg Renovate SB3 & SB4	0	—	(24,965)	24,965	0
Riggs Paint & Reseal Windows	0	—	—	150,000	150,000
Riggs Renovation SB7B	0	—	(19,891)	20,311	420
Rire Inspections, perpetual	540	—	—	(540)	0
Robotic Milklers, DRings, Gates	925,000	—	(147,831)	—	777,169
Sanders Replace Internet Pathway	0	—	—	34,000	34,000
Sandhill REC Equipment	7,122	—	—	—	7,122
SAP Business Objects Install	22,156	—	—	—	22,156
SCBG Hayden Road Work	0	—	—	15,000	15,000
Signal Repair SCDOT/Perpetual	0	—	(81,362)	173,000	91,638
Sikes Hall 209 Renovations	11,802	—	(11,282)	(520)	0
Sikes Hall Renovate 206 Suite	4,067	—	(3,760)	(307)	0
Sikes Hall Renovate Room 206	0	—	(210)	4,300	4,090
Sirrine G07 G09 Install Floors	3,326	—	(2,449)	(877)	0
Sirrine Hall 132 Install Door	0	—	(4,114)	4,114	0
Stadium Suites IDEAS LLC Renovation	74	—	—	(74)	0
Starkey Swine Center Replace HVAC	0	—	(5,789)	5,789	0
STI Exploratory Study	2,956	—	—	(2,956)	0
STI Visitors Center Relocation	0	—	(36,190)	37,000	810
Storm Water Master Plan	11,641	—	—	—	11,641
Stormwater repairs, perpetual	160,517	—	(220,517)	60,000	0
Stormwater Repairs, Water Quality	70,000	—	(96,705)	81,200	54,495
Strode 1st Floor Hallway Renovation	2,604	—	(11,334)	20,500	11,770
Strom Thurman Institute benches, picnic tables	61,822	—	(61,822)	—	0
Tillman Hall Install Electric Rooms	600	—	(93)	(507)	0
Tillman Hall Install Video Camera	24,702	—	(22,868)	(1,834)	0
Tillman Hall Replace Elevator	(84,196)	—	(89,733)	200,000	26,071
TIWET Design & Replace Chiller	21,000	—	(15,168)	—	5,832
TIWET Renovate Front Office	219,013	—	(210,815)	—	8,198
Union 7th & 8th Install Flooring	0	—	(11,412)	107,886	96,474
Union 7th Renovate 700, 701, 707	13,874	—	(12,975)	(899)	0
Union Room 703 Renovation	0	—	(4,666)	4,666	0
Union Room 902 Renovation	5,330	—	(4,593)	(737)	0
University Beach Renovate Rec Field	1,794	—	—	(1,794)	0
Upfit, Furniture for LICAR	1,680,000	—	(1,628,486)	—	51,514
USDA Charleston Land Acquisition	0	—	—	20,000	20,000
Utility Master Plan, Engineering Support	63,500	—	(216,255)	225,000	72,245
Various Classroom Improvements	0	—	(125,000)	125,000	0
Visitor Center Furnishings	0	—	(9,844)	250,000	240,156
Walter Cox Pedestrian Safety Feasibility Study	0	—	—	70,000	70,000
Waste Treatment Plant/Perpetua	390,117	—	(536,128)	173,000	26,989
Watt Family Innovation Center A/V	(2,828,733)	—	(82,341)	1,500,000	(1,411,074)
WESL Construct Inter Test Pad	1,912	—	(1,500)	(412)	0
West Campus Utility Infrastructure	0	—	(3,528)	75,000	71,472
Williamson Rd Streetlight Improvements	49,000	—	(38,306)	—	10,694
Wind Turbine Drive Train Testing Facility Grid Simulator upfit	10,514	—	(5,679)	—	4,835
Wind Turbine Drive Train Testing Facility upfit	48,993	—	(12,503)	—	36,490
Y Beach Property Sitework	38,110	—	(38,110)	—	0
YLI Camp Long Road Paving	236,180	—	(221,800)	—	14,380
Young Replace Internet Pathway	0	—	(779)	34,000	33,221
Total Operating Revenues	23,678,927	392,500	(14,942,648)	14,713,294	23,842,073
Housing Improvement Fund:					
5806 Bookstore Improvement Fund	9,086	(9,086)	—	—	0
5807 Housing Improvement Fund	3,475,524	26,306	—	2,799,267	6,301,097
Byrnes Hall Wireless Upgrade	0	—	(126,100)	—	(126,100)
Core Campus Residential FF&E	(5,040)	—	(1,708,222)	1,703,912	(9,350)
Housing Card Access Office-THV	0	—	(122)	21,761	21,639

	Net Position July 1, 2016	Receipts	Expenditures	Transfers	Net Position June 30, 2017
Housing Improvement Fund (continued):					
Housing Small Projects, perpetual	(125,549)	—	(106,972)	228,272	(4,249)
Housing Switchgear Replacement Study	(107,322)	—	(65,039)	172,361	0
Johnstone Wireless Upgrade	0	—	(2,030)	—	(2,030)
Lever Hall Wireless Upgrade	0	—	(83,999)	—	(83,999)
Lever Replace Main Switchgear	0	—	(144,952)	25,625	(119,327)
Lightsey Bridge I Wireless Upgrade	0	—	(184,073)	184,073	0
Lightsey Bridge Phase III Renovation	0	—	(545,142)	49,499	(495,643)
Lightsey I Phase II Renovation	(429,698)	—	(480,988)	910,686	0
Lightsey Repair Concrete Wheel	0	—	(9,836)	9,836	0
Manning Add Card Access Points	0	—	(18,398)	18,398	0
Manning Hall Wireless Upgrade	0	—	(112,528)	—	(112,528)
Place Attachment Research	(5,625)	—	(3,000)	8,625	0
Quad Wireless Upgrade	(59,105)	—	(134,193)	193,298	0
Simpson Water Intrusion Repair	0	—	(9,570)	9,570	0
Smith Hall Switchgear Replace	0	—	(998)	998	0
Stadium Suites Elevator Repair	0	—	(21,734)	—	(21,734)
Strode Cooling System Mechanical	0	—	(12,790)	12,790	0
Thornhill Commons Roof, Siding	0	—	(11,300)	11,300	0
Thornhill Laundry Exterior Repair	0	—	(8,560)	8,560	0
Total Housing Improvement Fund	2,752,271	17,220	(3,790,546)	6,368,831	5,347,776
Dining Improvement Fund:					
5802 Dining Improvement Fund	12,210,972	1,273,188	(33,013)	(7,525,452)	5,925,695
Barnes Activity Center FF&E	0	—	(185,534)	147,115	(38,419)
Boar's Head Deli	8	—	—	—	8
Chick-fil-A Expansion	(6,527)	—	—	6,527	0
Cooper Library Starbucks	(46,687)	—	(539,595)	586,282	0
Cooper Starbucks FF&E	0	—	(324,633)	324,633	0
Core Campus Contingency Equipment	(68,470)	—	—	68,470	0
Core Campus Dining FF&E	(892,847)	—	(2,236,537)	3,129,384	0
Core Dining Finishes	0	—	(15,093)	2,586	(12,507)
CU-ICAR Cafe Renovations	0	—	(1,881)	1,881	0
Douthit Hills Development	(10,546)	—	(16,381)	10,546	(16,381)
Douthit Hills FF&E	(250)	—	(29,546)	18,417	(11,379)
Fernow Renovate To CFA & POD	0	—	(221,768)	61,455	(160,313)
Hendrix East Food Court Renovation	0	—	(2,229)	—	(2,229)
Replac Transformer, Switch Gear	0	—	(236,976)	14,288	(222,688)
Schilletter Flooring	0	—	(48,100)	4,198	(43,902)
Schilletter Steam Coil Replacement	0	—	(13,022)	13,022	0
Snax & Stax Expansion	0	—	(29,101)	29,101	0
Student Activities Center Renovation	(566)	—	(1,741,764)	1,732,756	(9,574)
Total Dining Improvement Fund	11,185,087	1,273,188	(5,675,173)	(1,374,791)	5,408,311
Parking Improvement Fund:					
Bike Share Bikes & Stations	0	—	(200,728)	156,894	(43,834)
C-08 PARKING EXPANSION	(98,129)	—	(37,091)	135,220	0
Campus Beach, Install Gravel Rd	(10,697)	—	(2,400)	13,097	0
E1 Hendrix Parking Lot Improvement	0	—	(23,813)	—	(23,813)
E-15 Parking Lot East Cooper	(12,862)	—	(280,341)	293,203	0
Edwards Relocate Charging Unit	0	—	(16,364)	15,921	(443)
Football Operations P1 Parking Expansion	0	—	(144,064)	24,107	(119,957)
Install 5 Pads Bike Share Station	0	—	(38,729)	28,631	(10,098)
McMillan Road 3 Bus Shelters	0	—	(108,517)	108,517	0
New Signage Standardization	0	—	(5,908)	3,958	(1,950)
P3C3 Parking Renovation Feasibility Study	0	—	(62,764)	62,764	0
Parking Improvement Fund	3,095,059	13,311	—	(2,385,217)	723,153
Parking Service Lot Constr Hwy 76	(304,362)	—	(33,524)	337,886	0
Parking Vehicles	(22,172)	—	(898,423)	920,595	0
R06 Parking Lot Construction US76	0	—	(852,954)	534,300	(318,654)
R-1 Parking Lot Expansion	32	—	(949)	917	0
R-1 Parking Lot Expansion	0	—	(143,028)	137,235	(5,793)
Ravenel Hugo McGregor Parking	(20,070)	—	(67,636)	87,706	0
Ravenel Rd Parking Improvement	0	—	(163,453)	29,602	(133,851)
Satellite Parking Lot, Beach area	(83,091)	—	(544,252)	627,343	0
Strom Thurman Institute benches, picnic tables	(13,046)	—	(34,275)	47,321	0
West Cooper Bike Feasibility	(12,000)	—	(4,000)	16,000	0
Total Parking Improvement Fund	2,518,662	13,311	(3,663,213)	1,196,000	64,760

	Net Position July 1, 2016	Receipts	Expenditures	Transfers	Net Position June 30, 2017
Bookstore Improvement Fund:					
Bookstore Improvement Fund	2,694,047	16,610	(33,013)	(1,667,482)	1,010,162
Douthit Hills Development	(6,081)	—	(7,737)	12,840	(978)
Total Bookstore Improvement Fund	<u>2,687,966</u>	<u>16,610</u>	<u>(40,750)</u>	<u>(1,654,642)</u>	<u>1,009,184</u>
Athletic Improvement Fund:					
Aircraft Hangar Improvements	0	—	(24,923)	24,923	0
Athletic Improvement Fund	4,755,138	1,053,011	—	163,631	5,971,780
Banked Indoor Track	0	—	(35,251)	35,251	0
Baseball Graphics	0	—	(147,866)	147,866	0
Bottoms Parking Feasibility Study	0	—	(11,537)	11,537	0
Food Service and Concessions	25,315	—	(845,554)	820,239	0
Football Operations furniture, fixtures and equipment	0	—	(1,001,810)	1,000,397	(1,413)
Indoor Track bid & prep	0	—	(8,904)	8,904	0
Jervey Championship Plaza	0	—	(91,234)	46,305	(44,929)
Jervey Gym Ceiling Renovations	0	—	(45,445)	—	(45,445)
Jervey Video Production Renovation	0	—	(325,867)	124,128	(201,739)
McFadden Office Space Renovate	0	—	(11,960)	9,890	(2,070)
Rugby Field Construct 2 Soccer	(66,494)	—	—	66,494	0
Stadium 1st Level ADA Restroom	0	—	(114,523)	74,677	(39,846)
Student Access Control, Death Valley	0	—	(76,949)	76,949	0
Tennis Center Construction	0	—	(203,596)	190,430	(13,166)
Wall systems furniture for WEZ	0	—	(37,209)	—	(37,209)
WEZ 2nd Floor Design Dining, Study	0	—	(609,859)	209,513	(400,346)
Total Athletic Improvement Fund	<u>4,713,959</u>	<u>1,053,011</u>	<u>(3,592,487)</u>	<u>3,011,134</u>	<u>5,185,617</u>
SC Lottery Funds - Capital:					
2015-16 Maintenance Needs	370,549	—	(367,169)	—	3,380
CEF Boiler Replacement	0	825,209	—	—	825,209
Deferred Maintenance 2012	3,778	—	7,992	—	11,770
Total SC Lottery Funds - Capital	<u>374,327</u>	<u>825,209</u>	<u>(359,177)</u>	<u>0</u>	<u>840,359</u>
Appropriated State Funds - Capital:					
Advance Plant Tech Lab renovation	1,733,849	—	(1,688,956)	—	44,893
Ag & Natural Resources Renovation	0	1,367,300	(310,542)	—	1,056,758
Electrical infrastructure maintenance and improvements	697,703	—	(697,703)	—	0
Farm Animal Research Center	1,447,317	—	(1,442,785)	—	4,532
Outdoor Lab Renovation, Construction	0	2,400,000	(153,707)	—	2,246,293
PSA Infrastructure Renovations	0	332,700	(54,485)	—	278,215
Total Appropriated State Funds - Capital	<u>3,878,869</u>	<u>4,100,000</u>	<u>(4,348,178)</u>	<u>0</u>	<u>3,630,691</u>
Audit Adjustments:					
Central Bank Investment Income - Restricted	2,629,381	(1,315,467)	—	—	1,313,914
Central Bank Investment Income - Unrestricted	10,100,769	137,030	(40,737)	3,532,450	13,729,512
Audit Adjustments - Restricted	0	—	(7,923,827)	—	(7,923,827)
Audit Adjustments - Unrestricted	(8,995,458)	—	8,451,880	—	(543,578)
Total Audit Adjustments	<u>3,734,692</u>	<u>(1,178,437)</u>	<u>487,316</u>	<u>3,532,450</u>	<u>6,576,021</u>
TOTAL UNEXPENDED PLANT FUNDS	<u>\$ 88,589,087</u>	<u>\$ 61,185,186</u>	<u>\$ (233,690,473)</u>	<u>\$ 226,120,440</u>	<u>\$ 142,204,240</u>

STATEMENT OF CHANGES IN CAPITAL ASSETS

For the year ended June 30, 2017

	Beginning Balance July 1, 2016	Increases	Decreases	Transfers	Ending Balance June 30, 2017
Capital assets not being depreciated:					
Land and improvements	\$ 34,750,526	\$ —	\$ 457,000	\$ —	\$ 34,293,526
Construction in progress *	261,664,562	114,609,944	62,767	(182,604,723)	193,607,016
Total capital assets not being depreciated	<u>296,415,088</u>	<u>114,609,944</u>	<u>519,767</u>	<u>(182,604,723)</u>	<u>227,900,542</u>
Depreciable capital assets:					
Utilities systems and other non-structural improvements	68,255,882	3,274,348	—	384,348	71,914,578
Buildings and improvements **	1,013,908,835	79,537,618	650,000	182,210,941	1,275,007,394
Computer software	24,247,269	26,606	—	9,434	24,283,309
Equipment	316,608,332	16,378,240	14,214,593	—	318,771,979
Vehicles	15,155,510	3,709,612	765,120	—	18,100,002
Total depreciable capital assets at historical cost	<u>1,438,175,828</u>	<u>102,926,424</u>	<u>15,629,713</u>	<u>182,604,723</u>	<u>1,708,077,262</u>
Less accumulated depreciation for:					
Utilities systems and other non-structural improvements	30,813,824	3,065,604	—	—	33,879,428
Buildings and improvements	378,251,973	25,176,970	129,559	—	403,299,384
Computer software	18,500,966	2,861,794	—	—	21,362,760
Equipment	188,441,442	19,507,665	13,276,196	—	194,672,911
Vehicles	11,992,130	1,146,986	763,219	—	12,375,897
Total accumulated depreciation	<u>628,000,335</u>	<u>51,759,019</u>	<u>14,168,974</u>	<u>0</u>	<u>665,590,380</u>
Depreciable capital assets, net	<u>810,175,493</u>	<u>51,167,405</u>	<u>1,460,739</u>	<u>182,604,723</u>	<u>1,042,486,882</u>
Capital assets, net	<u>\$ 1,106,590,581</u>	<u>\$ 165,777,349</u>	<u>\$ 1,980,506</u>	<u>\$ 0</u>	<u>\$ 1,270,387,424</u>

NOTE: The University received \$1,398,481 in proceeds from the sale of capital assets.

* Includes current fiscal year capitalized interest of \$6,305,384.

** Includes current fiscal year capitalized interest of \$6,965,327.

STATEMENT OF CHANGES IN RETIREMENT OF INDEBTEDNESS

For the year ended June 30, 2017

	Net Position July 1, 2016	Fees and Other Additions
State Institution Bonds:		
State Institution Bond General Debt Service Fund	\$ 59,753	\$ 160,574
State Institution Bond, Series 2007B, Debt Service	(17,340)	—
State Institution Bond, Series 2011B, Debt Service	497,274	4,010
State Institution Bond, Series 2012C, Debt Service	88,638	3,213
State Institution Bond, Series 2014B, Cost of Issuance	42,552	—
State Institution Bond, Series 2014B, Debt Service	314,013	3,460
State Institution Bond, Series 2016F, Cost of Issuance	0	—
State Institution Bond, Series 2016F, Debt Service	0	552
Total State Institution Bonds	<u>984,891</u>	<u>171,808</u>
Revenue Bonds:		
Series 2005, Debt Service	279,144	4,889
Series 2012, Debt Service	3,300,641	58,175
Revenue Bond, Series 2015 Cost of Issuance	16,479	—
Revenue Bond, Series 2015 Debt Service	1,337,721	22,892
Revenue Bond, Series 2015B Cost of Issuance	0	—
Revenue Bond, Series 2015B Debt Service	2,564,896	44,641
Total Revenue Bonds	<u>7,498,882</u>	<u>130,598</u>
Athletic Facilities Revenue Bonds:		
ARRB Refunding, Series 2012 Debt Service	10,187	1,116,010
Athletic Facilities Revenue Bond, Series 2014A Cost of Issuance	0	—
Athletic Facilities Revenue Bond, Series 2014A Debt Service	(191,595)	1,515
Athletic Facilities Revenue Bond, Series 2014B Cost of Issuance	0	—
Athletic Facilities Revenue Bond, Series 2014B Debt Service	(44,664)	601
Athletic Facilities Revenue Bond, Series 2014C Cost of Issuance	6,829	(16)
Athletic Facilities Revenue Bond, Series 2014C Debt Service	(50,500)	1,097,166
Athletic Facilities Revenue Bond, Series 2015 Cost of Issuance	21,642	—
Athletic Facilities Revenue Bond, Series 2015 Debt Service	(422,060)	759
Athletic Facilities Revenue Bond, Series 2015B Cost of Issuance	31,534	—
Athletic Facilities Revenue Bond, Series 2015B Debt Service	(120,542)	8,035
Total Athletic Facilities Revenue Bonds	<u>(759,168)</u>	<u>2,224,070</u>
Audit Adjustments		
Central Bank - Investment Income	301,649	(202,302)
Total Audit Adjustments	<u>301,649</u>	<u>(202,302)</u>
TOTAL RETIREMENT OF INDEBTEDNESS	<u><u>\$ 8,026,253</u></u>	<u><u>\$ 2,324,174</u></u>

NOTE: An additional \$977,454 of principal for Capital Leases (no Notes Payable in FY17) was paid in the Unrestricted Current Fund.
 An additional \$24,204 of interest for Capital Leases (no Notes Payable in FY17) was paid in the Unrestricted Current Fund.
 An additional \$2,292,558 of interest expense/amortization of Bond Premium was booked in the Unexpended Plant Fund.
 An additional \$25,235 of accrued interest expense during bond inception was booked in the Unexpended Plant Fund.
 An additional \$498,615 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, 2017
\$ (197,327)	\$ —	\$ —	\$ —	\$ 23,000
1,228,075	1,020,000	204,569	23,000	(36,833)
3,149,633	200,000	2,958,500	—	492,417
4,357,711	4,130,000	286,625	—	32,938
(42,552)	—	—	—	0
2,348,368	1,130,000	1,234,588	3,200	298,053
201,073	—	—	201,073	0
1,236,535	—	1,362,713	—	(125,626)
<u>12,281,517</u>	<u>6,480,000</u>	<u>6,046,994</u>	<u>227,273</u>	<u>683,948</u>
551,963	455,000	93,029	—	287,967
6,180,600	5,940,000	220,200	—	3,379,217
(16,479)	—	—	—	0
4,754,979	—	3,928,500	1,600	2,185,493
—	—	—	—	0
7,649,701	—	7,649,701	1,600	2,607,937
<u>19,120,764</u>	<u>6,395,000</u>	<u>11,891,430</u>	<u>3,200</u>	<u>8,460,613</u>
(158,456)	820,000	145,329	—	2,411
—	—	—	—	0
1,224,332	—	1,155,194	1,600	(122,542)
—	—	271,435	—	(271,435)
1,070,380	795,000	—	—	231,317
(6,813)	—	—	—	0
168,994	780,000	486,650	1,600	(52,590)
(21,642)	—	—	—	0
3,572,436	1,020,000	2,546,000	1,600	(416,466)
(31,534)	—	—	—	0
1,290,864	430,000	722,935	1,600	23,822
<u>7,108,561</u>	<u>3,845,000</u>	<u>5,327,543</u>	<u>6,400</u>	<u>(605,481)</u>
—	—	(145,531)	—	244,878
<u>0</u>	<u>0</u>	<u>(145,531)</u>	<u>0</u>	<u>244,878</u>
<u>\$ 38,510,842</u>	<u>\$ 16,720,000</u>	<u>\$ 23,120,437</u>	<u>\$ 236,873</u>	<u>\$ 8,783,959</u>

SCHEDULE OF FEDERAL AWARDS - SUMMARY

For the year ended June 30, 2017

	CFDA Number	Net Position July 1, 2016	Revenues	Expenditures	Other Additions	Deductions	Net Position June 30, 2017
Unrestricted Current Funds							
Animal Health	10.207	\$ 0	\$ 27,370	\$ 27,370	\$ —	\$ —	\$ 0
Hatch	10.203	0	4,566,744	4,566,744	—	—	0
McIntire Stennis	10.202	0	703,873	703,873	—	—	0
Extension	10.500	0	6,941,519	6,941,519	—	—	0
Total Unrestricted Current Funds		<u>0</u>	<u>12,239,506</u>	<u>12,239,506</u>	<u>0</u>	<u>0</u>	<u>0</u>
Scholarships and Student Aid							
Secondary Educational Opportunity Grants	84.007	0	422,003	403,323	1,524	20,204	0
Pell Grant	84.063	0	13,542,907	13,542,907	—	—	0
Total Scholarships and Student Aid		<u>0</u>	<u>13,964,910</u>	<u>13,946,230</u>	<u>1,524</u>	<u>20,204</u>	<u>0</u>
Restricted Current Funds- Other							
College Work Study Program	84.033	0	1,034,384	1,003,967	157,090	187,507	0
Federal Job Location and Development	84.033	0	—	60,000	60,000	—	0
Total Restricted Current Funds Other		<u>0</u>	<u>1,034,384</u>	<u>1,063,967</u>	<u>217,090</u>	<u>187,507</u>	<u>0</u>
Loan Funds							
Perkins	84.038	7,372,917	1,458,152	—	—	(274,406)	9,105,475
Total Loan Funds		<u>7,372,917</u>	<u>1,458,152</u>	<u>0</u>	<u>0</u>	<u>(274,406)</u>	<u>9,105,475</u>
Agency Funds							
Direct Lending	84.268	0	100,096,337	100,096,337	—	—	0
Total Agency Funds		<u>0</u>	<u>100,096,337</u>	<u>100,096,337</u>	<u>0</u>	<u>0</u>	<u>0</u>
Plant Funds							
US Dept of Commerce EDA Grant for the CURI Graduate Education Center	11.300	0	4,017,395	4,017,395	—	—	0
Total Plant Funds		<u>0</u>	<u>4,017,395</u>	<u>4,017,395</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sponsored Programs		<u>(10,751,109)</u>	<u>73,127,185</u>	<u>73,633,151</u>	<u>0</u>	<u>3,481</u>	<u>(11,260,556)</u>
TOTAL FEDERAL AWARDS		<u>\$ (3,378,192)</u>	<u>\$ 205,937,869</u>	<u>\$ 204,996,586</u>	<u>\$ 218,614</u>	<u>\$ (63,214)</u>	<u>\$ (2,155,081)</u>



*Supplemental Statements
of Assets*

INVESTMENT IN PLANT - LAND

For the year ended June 30, 2017

Location	Number of Acres June 30, 2017	Cost or Book Value July 1, 2016	Additions/ (Deductions)	Cost or Book Value June 30, 2017
Adair Property - Lauren County	0	\$ 457,000	\$ (457,000)	\$ 0
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	2,691	1,085,384	—	1,085,384
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>31,323</u>	<u>\$ 34,750,526</u>	<u>\$ (457,000)</u>	<u>\$ 34,293,526</u>

INVESTMENT IN PLANT - BUILDINGS

For the year ended June 30, 2017

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2017
Buildings:				
Academic Success Center	001278	\$ 13,669,469	\$ 1,990,194	\$ 11,679,275
Administrative Services Building	000318	1,796,659	1,122,272	674,387
Advanced Materials Research Lab	001264	21,431,323	8,459,091	12,972,232
Ag Biotech/Biosystems Research Complex	001259	27,537,030	13,441,079	14,095,952
Alumni Center	000250	290,018	290,018	0
Animal Diagnostic	OC0003	5,068,217	2,380,250	2,687,967
Archbold Center	OC0004	395,060	283,628	111,432
Athletic Support Facility	T20031	424,074	157,387	266,687
Barnett Hall	002009	599,590	592,797	6,793
Barre Hall	000265	2,314,946	1,708,779	606,166
Baruch Institute	000392	5,970,193	1,252,069	4,718,124
Baseball Area (All)	000339	18,507,334	3,722,338	14,784,996
Benet Hall	002006	371,976	371,976	0
Biolife Sciences Building	001277	52,145,925	6,196,697	45,949,228
Bob Campbell Geology Museum	001224	1,196,597	533,342	663,255
Bowen Hall	002002	209,057	183,944	25,113
Brackett Hall	000030	8,250,448	5,409,252	2,841,196
Bradley Hall	002004	227,853	203,982	23,871
Brooks Center	001143	12,832,183	7,629,305	5,202,878
Byrnes Hall	002015	2,519,389	2,480,033	39,356
Calhoun Courts	002017	13,261,215	11,651,731	1,609,484
Camp Cooper	009520	1,107,286	736,976	370,310
Camp Long	009617	335,249	326,417	8,832
Campbell Museum (Kinard Annex)	000034	21,434	21,434	0
Campus Green	NN0001	1,175,788	640,805	534,983
Center for Applied Technology (CAT Building)	000412	662,366	25,529	636,837
Central Energy Facility	000007	14,576,340	6,835,208	7,741,132
Central Stores	000074	45,416	45,416	0
Charleston County Extension Office	009101	256,670	69,705	186,965
Clemson Apparel Research	001168	1,733,925	995,735	738,190
Clemson Engineering Technologies Laboratory (CETL/Rust Lab)	001222	5,605,413	3,560,519	2,044,894
Clemson House	004100	2,316,888	2,316,888	0
Clemson Institute Of Environmental Toxicology (CIET/TIWET)	001178	2,792,453	1,838,150	954,303
Coastal Research & Education Center	008300	220,104	140,297	79,807
Cook Lab	000216	150,780	150,780	0
Cooper Library	000212	6,714,466	5,608,239	1,106,227
Cope Hall	002010	464,662	464,662	0
Core Campus	001284	98,973,557	103,097	98,870,459
Dillard Building	000006	203,025	203,025	0
Donaldson Hall	002001	27,392,908	8,118,222	19,274,686
Duke Energy Innovation Center	001280	5,972,188	877,924	5,094,264
Duke Energy Innovation Center - SCRA - Clean Room	001280	916,770	603,540	313,230
Earle Hall	000023	2,537,605	1,338,360	1,199,245
East Campus Housing	004148	22,424,512	9,499,057	12,925,455
EC Chilled Water Facility	000376	3,566,732	2,753,235	813,497
Edgar A. Brown University Union	000253	4,959,248	4,096,355	862,894
Edisto Cattle Barn	008503	194,925	48,082	146,843
Edisto Main Office	008573	4,313,139	1,566,954	2,746,185
Edisto Peanut Building	008575	166,828	22,707	144,121
Edwards Hall	000309	4,063,248	2,996,147	1,067,101
Emerging Technologies Center (ETC Building)	001271	1,265,437	48,772	1,216,665
Fernow Street Cafe	000404	1,081,887	518,735	563,152
Fike Recreation Center	000010	20,722,458	6,664,856	14,057,602
Fire Station	000348	445,601	406,222	39,379

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2017
Buildings (continued):				
Fluor Daniel (Engineering Innovation Center)	000388	14,692,891	10,156,983	4,535,909
Football Operations	001807	55,281,622	57,585	55,224,037
Fort Hill (Calhoun Mansion)	000047	2,201,193	815,111	1,386,082
Freeman Hall	000025	10,529,797	581,026	9,948,771
Garrison Arena (All)	001212	7,027,126	4,045,179	2,981,947
Gas Turbine Lab	000383	198,700	117,669	81,031
Geer Hall	002011	442,649	442,649	0
Gentry Hall	004040	141,180	133,634	7,546
Germ Plasm Resrch	001113	495,464	404,178	91,286
Godfrey Hall	000003	2,631,774	2,103,740	528,034
Godley-Snell Research Center	000411	5,035,978	3,564,498	1,471,480
Godley-Snell Research Center Annex	000423	175,345	104,250	71,095
Greenville One	006021	24,083,853	3,480,874	20,602,978
Greenwood Genetic Center	004500	6,312,249	6,575	6,305,674
Harcombe Dining Hall	000045	589,059	59,520	529,539
Hardin Hall	000029	7,802,090	2,895,350	4,906,741
Harris A. Smith Building (Packaging Science)	000112	6,680,674	2,040,888	4,639,786
Hendrix Student Center	001227	17,213,207	7,672,191	9,541,016
Holmes Hall	002023	208,195	121,203	86,992
Holtzendorf Hall	000004	233,496	233,496	0
Horse Stable #2, #3, and Digestion Building	001201	436,049	189,707	246,342
Horse/Sheep Barn	006107	221,048	147,811	73,237
Housing Warehouse at Ravenel unter Hall	001268 000367	166,954 11,559,393	57,540 10,305,124	109,414 1,254,269
ICAR Campbell Graduate Engineering Center	006000	35,186,914	8,767,313	26,419,601
ICAR Center For Emerging Technologies	006003	937,342	755,804	181,538
ICAR Parking Structure	006002	21,610,498	5,819,569	15,790,929
Indoor Football Practice Facility	001806	10,000,000	1,010,407	8,989,593
Information Technology Center	000378	5,004,375	3,715,716	1,288,659
IPTAY Ticket/Security Complex	001805	945,996	687,407	258,589
ITRC - ICAR (Information Technology Research Center)	006001	17,803,158	4,581,665	13,221,493
Jervey Center	000252	7,881,737	4,934,690	2,947,047
Johnstone Hall	002000	3,162,132	3,066,266	95,866
Jordan Hall	000272	7,754,599	7,175,078	579,521
Kinard Lab	000035	1,237,617	1,237,617	0
LaMaster Dairy Center Area	006141	2,402,012	851,180	1,550,832
Landscape Maintenance (Old Central Receiving Building)	000249	166,514	122,867	43,647
Larry B. Penley, Jr. Golf Clubhouse	001269	2,959,375	386,112	2,573,262
Lee Hall	000028	34,948,720	7,272,388	27,676,332
Lehotsky Hall	000266	5,447,327	4,859,092	588,235
Lever Hall	002014	2,172,277	2,140,567	31,710
Lightsey Bridge Apts (All)	002020	12,486,372	7,376,364	5,110,008
Lightsey Bridge Recreational Field	001811	878,538	915	877,623
Linvil G. Rich Lab	000406	5,186,862	4,196,828	990,034
Littlejohn Coliseum	000243	105,159,273	17,136,063	88,023,210
Livestock/Poultry Incinerator	OC0007	245,751	245,244	507
LoConte Soccer Rec Field	006208	983,206	51,209	931,997
Long Hall	000033	491,349	491,349	0
Lowry Hall	000024	3,091,541	1,745,446	1,346,094
Machine Shed (Landscape Maintenance Bldg)	000101	250,000	55,440	194,560
Madren Center	001144	8,952,060	4,875,475	4,076,585
Madren Center Clubhouse	001197	213,195	95,024	118,171
Manning Hall	002013	1,958,806	1,958,806	0
Martin Hall	000036	1,821,508	1,589,527	231,980
Materials Research Facility (ARTS Building)	001258	690,080	254,309	435,771

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2017
Buildings (continued):				
Mauldin Hall	002008	1,374,085	1,170,576	203,509
McAdams Hall	000038	8,091,326	4,871,525	3,219,801
McCabe Hall	002022	15,533,717	9,043,162	6,490,555
Mell Hall	000005	262,556	244,853	17,703
Memorial Football Stadium	000012	131,403,649	41,669,496	89,734,153
Military Heritage Gardens	000505	162,000	43,995	118,005
Motor Pool	000210	100,827	100,827	0
Municipal Services Storage At Ravenel	000408	400,197	92,771	307,426
Musser Farms Research Station Main Bldg.	001188	1,191,540	696,533	495,007
Newman Hall	000039	1,371,895	1,140,292	231,602
Norris Hall	002005	318,739	300,357	18,382
North Charleston Buildings	006151	9,283,000	2,075,904	7,207,096
Old Cherry Rd Agricultural Research buildings	001155	487,910	37,102	450,808
Olin Hall	000027	272,785	272,785	0
Outdoor Lab - TL	006140	1,036,776	981,652	55,124
Patewood Bioengineering Lab	L001	5,924,316	2,243,208	3,681,108
Pee Dee Research & Education Center	008101	14,328,952	6,419,675	7,909,277
Pickens Bend Recreational Center	006125	246,056	24,862	221,194
Poole Agricultural Center	000040	5,091,208	4,824,136	267,072
President's Home	000043	267,257	229,801	37,456
President's Park Rotunda	000503	771,786	170,463	601,323
Radwaste Disposal Facility	000414	174,847	103,954	70,893
Ravenel Center	001059	1,763,491	1,444,395	319,096
Recycling Center (Kite Hill)	001228	437,361	194,939	242,422
Redfern Health Center	000224	1,404,884	860,010	544,874
Rhodes Hall	000232	13,106,798	4,633,181	8,473,617
Riggs Hall	000026	1,100,419	767,320	333,099
Rowing Training Facility	000370	1,944,961	526,456	1,418,505
Rugby Field	No #	976,705	49,374	927,331
Sanders Hall	002012	431,868	431,868	0
Sandhill Research & Education Center	008001	200,077	196,196	3,881
Sandhills Research Office Building	008038	6,784,199	1,331,571	5,452,629
Schilletter Dining Hall	000223	4,026,531	2,043,213	1,983,318
Sikes Hall	000031	277,411	277,411	0
Simpson Experimental Station	OC0008	114,545	114,545	0
Simpson Station Sheep Barn	008664	560,754	28,622	532,132
Sirrine Hall	000022	6,209,257	6,085,624	123,633
Sloan Tennis Center	000251	787,356	336,888	450,468
Smith Hall	002016	1,211,790	1,194,206	17,584
Soccer Stadium (All Areas)	000377	999,031	741,774	257,257
Soil Plant Lab	001096	330,210	323,571	6,639
South Campus Chiller Plant (Jeff Hinson Memorial Plant)	000111	7,010,318	1,553,785	5,456,533
Starkey Swine Center	006103	317,909	210,838	107,071
Strode Tower	000221	2,685,603	2,600,400	85,203
Strom Thurmond Institute	001142	5,750,741	4,181,924	1,568,817
Tennis Grand Stands	000366	1,056,643	784,550	272,093
Thornhill (All)	000410	761,276	668,318	92,959
Tiger Band Plaza	No #	596,334	24,847	571,487
Tillman Hall	000001	4,658,950	4,658,950	0
Vegetable Research Facility	LT0046	21,142	8,426	12,716
Vehicle Service Building	001236	162,000	72,206	89,794
Vickery Hall	000382	2,654,484	1,709,482	945,002
Visitors Center	000421	649,066	305,422	343,644
Wannamaker Hall	002003	142,972	142,972	0
Warren Lasch Lab Conservation Center	005255	6,458,908	1,416,517	5,042,391

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2017
Buildings (continued):				
Washdown Facility	000108	350,719	103,549	247,170
Waste Treatment Plant	000211	125,237	125,237	0
Watt Family Innovation Center	001283	42,245,501	1,341,875	40,903,625
Wind Load Test Facility	000409	291,449	158,483	132,966
Wind Turbine Drive Train Testing Facility	006250	34,390,160	3,600,669	30,789,491
Young Hall	002007	375,488	375,488	0
Zucker Family Graduate Education Center	009900	20,752,436	21,617	20,730,819
TOTAL BUILDINGS		<u>\$ 1,275,007,393</u>	<u>\$ 403,299,383</u>	<u>\$ 871,708,010</u>

INVESTMENT IN PLANT - CONSTRUCTION IN PROGRESS

For the year ended June 30, 2017

	Cost July 1, 2016	Additions/ (Deductions)	Transfers	Cost June 30, 2017
Construction in Progress:				
Advanced Plant Technology Lab renovaton	\$ 5,838,652	\$ 1,005,043	\$ (6,843,695)	\$ 0
Banked indoor track	438,900	1,059,351	(1,498,251)	0
Card access system	9,434	26,606	(36,040)	0
College of Business School construction	0	1,960,952	—	1,960,952
Core campus development	83,524,595	15,217,737	(98,742,332)	0
CURI Graduate Education Center	15,710,449	5,041,987	(20,752,436)	0
Douthit Hills development	77,488,587	104,922,574	—	182,411,161
Duke Innovation Building upfit	8,460	20,111	—	28,571
Electrical distribution upgrade	802,681	3,024,753	—	3,827,434
Electrical infrastructure improvements	420,971	697,703	—	1,118,674
Fike Natatorium sauna and steam	0	164,030	—	164,030
Football Operations facility construction	21,541,514	34,076,729	(55,618,243)	0
Football Operations facility parking expansion	0	144,064	—	144,064
Garrison Arena upgrades/expansion	0	84,405	—	84,405
Greenwood Genetic Center	5,977,941	334,308	(6,312,249)	0
Hwy 93 site preparation	62,767	(62,767)	—	0
ICAR Advanced Powertrain Lab upgrade	2,111,746	173,364	(2,285,110)	0
IPTAY Center expansion/renovation	0	150,426	—	150,426
Jervey Championship Plaza	0	132,654	—	132,654
LeMaster Dairy freestall barn	0	1,336,926	(1,336,926)	0
LeMaster Dairy sand separator	0	215,523	(215,523)	0
Lightsey recreational field construction	87,118	791,420	(878,538)	0
Littlejohn Coliseum renovation	46,980,027	19,909,919	(66,889,946)	0
Outdoor Fitness Wellness Center construction	0	400	—	400
Parking lot expansion, R06	0	929,318	—	929,318
Parking lot expansion, R-1	0	143,028	—	143,028
Ravenel gravity sewer line	38,185	81,153	—	119,338
Ravenel Hugo McGregor parking lot	0	67,636	—	67,636
Recycle Operations, Fants Grove site	0	73,994	—	73,994
Sanitary sewer infrastructure	103,451	756,656	—	860,107
SCBG security enhancements	92,457	865,671	(958,128)	0
Stormwater enhancements Hwy 93	291,891	694,026	(985,917)	0
Tennis facility	0	203,596	—	203,596
Transformer replacement	55,051	236,976	—	292,027
Watt Family Innovation Center/fourth floor upfit	79,685	815,514	—	895,199
TOTAL CONSTRUCTION IN PROGRESS	\$ 261,664,562	\$ 195,295,786	\$ (263,353,332)	\$ 193,607,016

INVESTMENT IN PLANT - SOFTWARE

For the year ended June 30, 2017

	Cost	Accumulated Depreciation	Net Book Value June 30, 2017
Software:			
Agricultural Regulatory Software	\$ 176,409	\$ 61,253	\$ 115,156
AIM Software	637,683	637,683	0
Banner Software	16,400,086	16,400,086	0
Card Access System	36,040	500	35,540
CBORD Software	585,541	585,541	0
CUBS Software	607,400	607,400	0
Data Warehouse Software	518,340	518,340	0
Housing Management	212,575	73,811	138,764
Hyperion Budgeting Software	1,464,066	996,378	467,688
Kronos	2,288,390	794,580	1,493,810
Library Software	331,022	331,022	0
SAP Business Objects	1,025,757	356,166	669,591
TOTAL SOFTWARE	\$ 24,283,309	\$ 21,362,760	\$ 2,920,549

INVESTMENT IN PLANT - UTILITIES SYSTEMS

For the year ended June 30, 2017

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value June 30, 2017</u>
Utilities Systems (Other than Buildings and Other Nonstructural Permanent Improvement)			
Nonfederal	\$ 71,760,000	\$ 33,724,850	\$ 38,035,150
Federal	154,578	154,578	0
TOTAL UTILITIES SYSTEMS	<u><u>\$ 71,914,578</u></u>	<u><u>\$ 33,879,428</u></u>	<u><u>\$ 38,035,150</u></u>