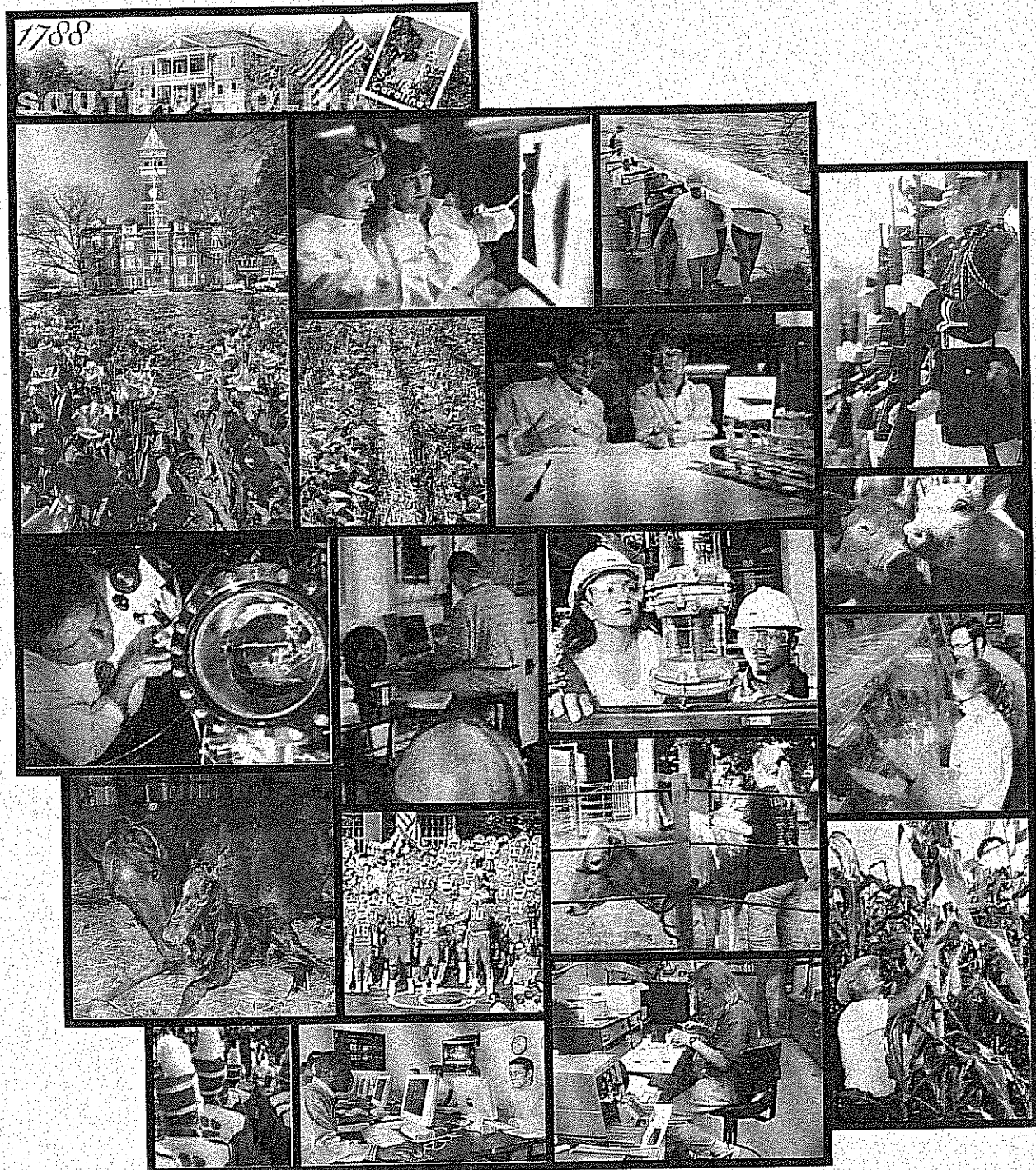


CLEMSON

UNIVERSITY
Clemson, South Carolina



Supplemental Schedules

For the Year Ended June 30, 2002



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*

STATEMENT OF CHANGES IN UNRESTRICTED FUND BALANCES

For the year ended June 30, 2002

	Basic Educational and General	\$ Re
Revenues and Other Additions:		
Student fees	\$ 107,636,791	\$
Federal appropriations	—	
State appropriations	108,489,595	
Federal grants and contracts	5,762,056	
State grants and contracts	50,435	
Local grants and contracts	6,173	
Nongovernmental grants and contracts	993,592	
Private gifts	107,782	
Endowment income	9,266	
Sales and services of educational departments	20,254	
Sales and services of auxiliary enterprises	—	
Other services	11,356,661	
Total	<u>234,432,605</u>	<u>:</u>
Expenditures and Mandatory Transfers:		
Expenditures:		
Instruction	110,701,964	
Research	27,220,810	
Extension and public service	5,356,195	
Academic support	27,203,408	
Student services	12,877,034	
Institutional support	16,722,512	
Operation and maintenance of plant	24,364,009	
Scholarships and fellowships	5,567,355	
Auxiliaries	—	
Total	<u>230,013,287</u>	<u>:</u>
Mandatory Transfers:		
Principal and interest	1,547,407	
Loan fund matching	65,086	
Total	<u>1,612,493</u>	<u>:</u>
Other Additions/(Deductions):		
Facilities and administrative costs remitted to the State	(136,416)	
Refunds to grantors	—	
Transfer to/from other funds	(2,266,385)	
Total	<u>(2,402,801)</u>	<u>:</u>
Total	<u>234,028,581</u>	<u>:</u>
Net increase/(decrease) in fund balance	404,024	
Fund balance at beginning of year	12,957,974	
Fund Balance at End of Year	<u>\$ 13,361,998</u>	<u>\$</u>

Regulatory Services	Livestock and Poultry Health	Other Public Service	Land and Timber	Auxiliary Services	Totals
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 107,636,791
—	—	—	—	—	9,772,107
2,024,538	3,068,100	230,116	—	—	155,453,023
66,557	227,928	—	—	—	7,472,626
—	—	—	—	—	60,342
—	—	—	—	—	521,126
—	—	—	—	—	1,180,654
—	—	—	—	—	284,291
—	—	—	—	—	9,266
1,626,159	303,128	—	674,313	—	9,446,218
—	—	—	—	78,365,582	78,365,582
715	—	—	254,584	—	11,947,914
<u>3,717,969</u>	<u>3,599,156</u>	<u>230,116</u>	<u>928,897</u>	<u>78,365,582</u>	<u>382,149,940</u>
—	—	—	—	—	110,701,964
—	—	238,166	213,216	—	53,130,956
3,433,168	3,472,769	—	—	—	47,911,500
10,571	6,084	—	—	—	27,785,050
—	—	—	—	—	12,877,034
—	—	—	—	—	16,722,512
—	—	—	—	—	24,364,009
—	—	—	—	—	5,567,355
—	—	—	—	65,586,037	65,586,037
<u>3,443,739</u>	<u>3,478,853</u>	<u>238,166</u>	<u>213,216</u>	<u>65,586,037</u>	<u>364,646,417</u>
—	—	—	—	4,437,959	5,985,366
—	—	—	—	—	65,086
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,437,959</u>	<u>6,050,452</u>
—	(227,928)	—	—	—	(418,460)
—	—	—	—	—	(55,980)
—	102,647	—	—	(5,636,467)	(7,829,614)
<u>0</u>	<u>(125,281)</u>	<u>0</u>	<u>0</u>	<u>(5,636,467)</u>	<u>(8,304,054)</u>
<u>3,443,739</u>	<u>3,604,134</u>	<u>238,166</u>	<u>213,216</u>	<u>75,660,463</u>	<u>379,000,923</u>
274,230	(4,978)	(8,050)	715,681	2,705,119	3,149,017
377,792	(160,866)	7,119	1,905,886	10,332,245	32,016,770
<u>\$ 652,022</u>	<u>\$ (165,844)</u>	<u>\$ (931)</u>	<u>\$ 2,621,567</u>	<u>\$ 13,037,364</u>	<u>\$ 35,165,787</u>

STATEMENT OF UNRESTRICTED CURRENT FUND REVENUES

For the year ended June 30, 2002

EDUCATIONAL AND GENERAL:

Income From Students:

Academic fees	\$ 70,021,971
Laboratory fees	1,808,575
MBA program	511,658
Summer session fees	8,267,176
Short courses and seminars	1,751,236
Cooperative program	14,220
Miscellaneous off-campus courses	4,830,912
Engineering and Science courses	24,510
Graduate waivers	13,131,491
Undergraduate waivers	4,913,537
Employee waivers	277,271
Student assessed technology fee	1,494,538
Student assessed activity fee	589,400
Educational Placement	296

Total	<u>107,636,791</u>
--------------	--------------------

Federal Appropriations:

Animal health	9,004
Hatch	2,077,328
Hatch multi state	785,661
McIntire-Stennis	280,118
Federal Smith-Lever amended	5,143,121
1978 pest management project	194,203
Indoor air quality program	52
Federal nutrition	1,086,252
Farm safety	14,350
Pesticide applicator training	32,618
Cotton insect pest management - special project	84,517
Expanded renewable resources	64,883

Total	<u>9,772,107</u>
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State Appropriations:

Educational and general	108,489,595
Agricultural research	19,051,307
Extension	22,589,367
Regulatory and public service	2,024,538
Livestock and poultry health	3,068,100
State energy program	102,019
Bioengineering alliance	128,097

Total	<u>155,453,023</u>
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Grants and Contracts:

Federal government	7,472,626
State government	60,342
Local government	521,126
Private sources	1,180,654

Total	<u>9,234,748</u>
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Private Gifts:

State gifts and contributions	90,774
Private gifts and contributions	193,517

Total	<u>284,291</u>
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Endowment Income:

Landscip	5,754
Clemson bequest	3,512
Total	9,266

Sales and Services of Educational Activities:

Educational and general	20,255
Agricultural research	2,633,726
Agricultural extension services	4,974,233
Regulatory and public service	1,529,207
Livestock and poultry health	288,797
Total	9,446,218

Other Sources:

Administrative allowances	203,109
Admissions application fees (graduate)	256,962
Admissions application fees (undergraduate)	460,485
Advanced placement fees	45,537
Advertising	337
Alumni events	3,666
Aptitude test fees	4,770
Collection fees	37,552
Computer service fees	3,653,682
Conferences	274,484
Copier services	59,977
Credit card convenience fees	286,994
Deferred note late fees	3,850
Educational program fees	50,331
Electron microscope fees	62,895
Emergency medical services fees	78,007
Festival revenues	40,104
Fines	142,885
Fire service agreement	163,591
Forfeitures	20,400
Graduation late fees	20,796
International visitors fees	3,600
Investment income	373,530
Lab breakage fees	2,903
Late billing fees	5,769
Late registration fees	67,484
Library reference services	13,579
Media production fees	44,337
Medical exam and lab test fees	124,030
Miscellaneous	457,580
Miscellaneous reimbursements	414,296
Miscellaneous sales	95,311
Orientation fees	289,489
Payment plan fees	75,330
Printing services - external sales	10,285
Proceeds from the sale of scrap	12,876
Production fees	29,625
Program and activities revenues	70,351
Publications	5,338
Recreation facility fees	105,189
Registration fees	364,931
Rental fees	92,986

Other Sources (continued):	
Royalty income	1,143,851
Sale of surplus property	519,046
Sales tax discount	3,000
Security fees	6,574
Service charges	44,192
Special collections	4,901
Sponsorships	11,839
Student activities	983,454
Study abroad program fees	73,040
Symposium fees	972
Testing service fees	243,867
Thesis fees	32,663
Transcripts and photostat sales	118,113
University printing services	22,021
Variable computer costs	135,096
Workshops	76,052
Total	<u>11,947,914</u>
TOTAL EDUCATIONAL AND GENERAL	<u>303,784,358</u>
 SALES AND SERVICES OF AUXILIARY ENTERPRISES:	
Athletics	25,876,427
Bookstore	1,333,250
Food services - cash operations	1,090,324
Food services - meal plans	8,786,704
Housing	18,593,852
Information systems development	6,207,545
Parking services	2,107,577
Student health center	4,340,309
Student post office	277,608
Summer programs	564,020
Telecommunications services	5,545,404
Tiger I Card	543,922
Transportation services	1,934,738
Unallocated	460,560
Vending	703,342
TOTAL AUXILIARY ENTERPRISES	<u>78,365,582</u>
 TOTAL UNRESTRICTED CURRENT FUNDS	<u><u>\$ 382,149,940</u></u>

STATEMENT OF CHANGES IN AUXILIARY ENTERPRISES

For The Year Ended June 30, 2002

	Beginning Fund Balance	Revenues	Expenditures	Nonmandatory Transfers	Mandatory Transfers	Ending Fund Balance
Accrued Leave	<u>\$ (2,133,877)</u>	<u>\$ 460,560</u>	<u>\$ 25,839</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (1,647,478)</u>
Athletics						
Athletic Administration	4,050,046	9,253,980	(3,090,095)	(80,000)	511,154	10,645,085
Athletic Compliance	0	—	(206,005)	—	—	(206,005)
Sports Information	0	—	(767,977)	—	—	(767,977)
Public Relations	0	2,402,523	(327,556)	—	—	2,074,967
Ticket Office	0	—	(569,860)	—	—	(569,860)
Video Productions	0	—	(475,236)	—	—	(475,236)
Grounds Maintenance	0	—	(619,043)	—	—	(619,043)
Event Promotions	0	—	(171,352)	—	—	(171,352)
Training Room	0	—	(1,315,619)	—	—	(1,315,619)
Equipment Room	0	—	(382,917)	—	—	(382,917)
Weight Room	0	—	(401,790)	—	—	(401,790)
Baseball	0	440,092	(816,304)	—	—	(376,212)
Basketball - Men	0	1,548,509	(2,066,416)	—	—	(517,907)
Basketball - Women	0	108,598	(1,037,355)	—	—	(928,757)
Football	0	10,577,683	(6,933,575)	—	—	3,644,108
Volleyball - Women	0	13,185	(482,651)	—	—	(469,466)
Golf	0	5,608	(173,761)	—	—	(168,153)
Soccer - Men	0	67,168	(380,223)	—	—	(313,055)
Soccer - Women	0	23,940	(301,047)	—	—	(277,107)
Swimming - Men	0	17,781	(173,004)	—	—	(155,223)
Swimming - Women	0	20,873	(180,294)	—	—	(159,421)
Tennis - Men	0	4,051	(194,876)	—	—	(190,825)
Tennis - Women	0	5,669	(232,375)	—	—	(226,706)
Track	0	33,679	(515,233)	—	—	(481,554)
Cross Country - Women	0	27,779	(463,261)	—	—	(435,482)
Rowing - Women	0	14,638	(365,599)	—	—	(350,961)
Spirit Support Groups	0	—	(141,053)	—	—	(141,053)
Bowl Expenditures	0	1,146,247	(1,443,115)	—	—	(296,868)
AERO Commando CT Airplane	0	164,424	(391,343)	—	—	(226,919)
Total	<u>4,050,046</u>	<u>25,876,427</u>	<u>(24,618,935)</u>	<u>(80,000)</u>	<u>511,154</u>	<u>5,738,692</u>
Bookstore	<u>1,137,574</u>	<u>1,333,250</u>	<u>(66,201)</u>	<u>—</u>	<u>(1,203,530)</u>	<u>1,201,093</u>
Campus Services	<u>0</u>	<u>0</u>	<u>(8,983)</u>	<u>—</u>	<u>8,983</u>	<u>0</u>
Food Services						
Meal Plans	6,991	8,786,704	(7,752,485)	(345,754)	(250,015)	445,441
Cash Operations	834,449	1,090,324	(433,585)	—	(1,253,515)	237,673
Total	<u>841,440</u>	<u>9,877,028</u>	<u>(8,186,070)</u>	<u>(345,754)</u>	<u>(1,503,530)</u>	<u>683,114</u>
Information Systems						
Development	610,169	6,207,545	(6,294,802)	0	(47,031)	475,881
Parking Services						
Parking Services	957,734	2,107,577	(620,287)	—	—	2,445,024
Shuttle Operations	0	—	(290,900)	—	—	(290,900)
Parking Enforcement	0	—	(405,377)	—	—	(405,377)
Vehicle Registration	0	—	(28,130)	—	—	(28,130)
Parking Facilities Construction	0	—	(37)	(79,835)	—	(79,872)
Parking Facilities Maintenance	0	—	(91,086)	—	(87,000)	(178,086)
Total	<u>957,734</u>	<u>2,107,577</u>	<u>(1,435,817)</u>	<u>(79,835)</u>	<u>(87,000)</u>	<u>1,462,659</u>

	Beginning Fund Balance	Revenues	Expenditures	Nonmandatory Transfers	Mandatory Transfers	Ending Fund Balance
Student Health Center	<u>1,271,592</u>	<u>4,340,309</u>	<u>(4,334,814)</u>	<u>0</u>	<u>(79,500)</u>	<u>1,197,587</u>
Student Post Office	<u>(43,591)</u>	<u>277,608</u>	<u>(254,060)</u>	<u>0</u>	<u>0</u>	<u>(20,043)</u>
Summer Programs	<u>175,221</u>	<u>564,020</u>	<u>(568,016)</u>	<u>0</u>	<u>41,217</u>	<u>212,442</u>
Telecommunications	<u>(633,846)</u>	<u>5,545,404</u>	<u>(5,030,583)</u>	<u>0</u>	<u>0</u>	<u>(119,025)</u>
Tiger 1 Card Office	<u>379,627</u>	<u>543,922</u>	<u>(734,489)</u>	<u>0</u>	<u>47,600</u>	<u>236,660</u>
Transportation Services						
Dispatch Operations	1,085,728	1,072,400	(757,694)	—	(1,923)	1,398,511
Maintenance Services	0	416,153	(521,658)	—	—	(105,505)
Fuel Island/Carwash	0	446,185	(432,291)	—	—	13,894
Total	<u>1,085,728</u>	<u>1,934,738</u>	<u>(1,711,643)</u>	<u>0</u>	<u>(1,923)</u>	<u>1,306,900</u>
University Housing						
University Housing	1,418,871	18,593,852	(4,120,340)	(3,932,370)	(3,094,816)	8,865,197
Administrative Services:						
Director	0	—	(473,654)	—	—	(473,654)
Assignments	0	—	(107,041)	—	—	(107,041)
Business Affairs	0	—	(8,713)	—	—	(8,713)
Director	0	—	(173,682)	—	—	(173,682)
Residential Facilities:						
Director	0	—	(3,320,385)	—	—	(3,320,385)
Custodial	0	—	(421,993)	—	—	(421,993)
Maintenance	0	—	(1,334,202)	—	—	(1,334,202)
Projects	0	—	(379,883)	—	—	(379,883)
Staff Development & Safety	0	—	(7,466)	—	—	(7,466)
Housing Life:						
Staff	0	—	(1,860,518)	—	—	(1,860,518)
Total	<u>1,418,871</u>	<u>18,593,852</u>	<u>(12,207,877)</u>	<u>(3,932,370)</u>	<u>(3,094,816)</u>	<u>777,660</u>
Vending						
Operations	1,193,270	702,550	(45,399)	—	(353,090)	1,497,331
Committee	22,289	793	(114,191)	—	125,000	33,891
Total	<u>1,215,559</u>	<u>703,343</u>	<u>(159,590)</u>	<u>0</u>	<u>(228,090)</u>	<u>1,531,222</u>
TOTALS	<u>\$ 10,332,247</u>	<u>\$ 78,365,583</u>	<u>\$ (65,586,041)</u>	<u>\$ (4,437,959)</u>	<u>\$ (5,636,466)</u>	<u>\$ 13,037,364</u>

STATEMENT OF CURRENT FUNDS REVENUES, EXPENSES AND OTHER CHANGES

For the year ended June 30, 2002

	Unrestricted	Restricted	Total
REVENUES:			
Student fees	\$ 107,636,791	\$ —	\$ 107,636,791
Federal appropriations	9,772,107	—	9,772,107
State appropriations	155,453,023	—	155,453,023
Federal grants and contracts	7,472,626	51,671,936	59,144,562
State grants and contracts	60,342	20,258,509	20,318,851
Local grants and contracts	521,126	593,062	1,114,188
Nongovernmental grants and contracts	1,180,654	8,656,262	9,836,916
Private gifts	284,291	21,429,966	21,714,257
Private gifts for auxiliaries	—	3,276,069	3,276,069
Endowment income	9,266	2,818,365	2,827,631
Sales and services of educational departments	9,446,218	35,106	9,481,324
Sales and services of auxiliary enterprises	78,365,582	—	78,365,582
Other sources	11,947,914	747,867	12,695,781
Total Current Revenues	382,149,940	109,487,142	491,637,082
EXPENDITURES AND MANDATORY TRANSFERS:			
<i>Educational and general:</i>			
Instruction	110,701,964	3,958,093	114,660,057
Research	53,130,956	47,344,815	100,475,771
Public service	47,911,500	9,355,715	57,267,215
Academic support	27,785,050	1,914,792	29,699,842
Student services	12,877,034	297,822	13,174,856
Institutional support	16,722,512	651,716	17,374,228
Operation and maintenance of plant	24,364,009	21,598	24,385,607
Scholarships and fellowships	5,567,355	32,648,343	38,215,698
Educational and General Expenditures	299,060,380	96,192,894	395,253,274
<i>Mandatory transfers for:</i>			
Principal and Interest	1,547,407	—	1,547,407
Loan fund matching grants	65,086	—	65,086
Total Educational and General	300,672,873	96,192,894	396,865,767
<i>Auxiliary enterprises:</i>			
Expenditures	65,586,037	3,276,069	68,862,106
<i>Mandatory transfers for:</i>			
Principal and interest	4,437,959	—	4,437,959
Total Auxiliary Enterprises	70,023,996	3,276,069	73,300,065
Total Expenditures and Mandatory Transfers	370,696,869	99,468,963	470,165,832
OTHER TRANSFERS AND ADDITIONS/(DEDUCTIONS):			
Indirect cost remitted to State General Fund	(418,461)	—	(418,461)
Other nonmandatory transfers, net	(7,829,613)	1,282,081	(6,547,532)
Facilities and administrative charges	—	(8,724,534)	(8,724,534)
Refunded to grantors	(55,980)	(232,738)	(288,718)
Administrative and collection costs and other deductions	—	(97,324)	(97,324)
Total Other Transfers and Additions/(Deductions)	(8,304,054)	(7,772,515)	(16,076,569)
NET INCREASE (DECREASE) IN FUND BALANCES	\$ 3,149,017	\$ 2,245,664	\$ 5,394,681

STATEMENT OF CURRENT FUND EXPENDITURES

For the year ended June 30, 2002

	Unrestricted	Restricted	Total
EDUCATIONAL AND GENERAL EXPENDITURES:			
Instruction:			
Agricultural, Forestry and Life Sciences	\$ 14,468,950	\$ 985,821	\$ 15,454,771
Architecture, Arts and Humanities	18,486,273	378,711	18,864,984
Health, Education and Human Development	11,122,902	1,093,610	12,216,512
Engineering and Sciences	32,736,053	670,932	33,406,985
Business and Behavioral Sciences	18,102,127	536,502	18,638,629
Division of Computing and Information Technology	2,609,481	—	2,609,481
Libraries	500	—	500
Student Affairs	67,263	1,158	68,421
Provost and Vice President, Academic Affairs	5,855,351	216,166	6,071,517
Public Service and Agriculture	134,789	29,056	163,845
Secretary to the Board	—	71,395	71,395
Campus Level	7,369,629	(17,458)	7,352,171
Research	250,828	—	250,828
Internal Recoveries	(502,182)	(7,800)	(509,982)
Total	110,701,964	3,958,093	114,660,057
Research:			
Agricultural, Forestry and Life Sciences	18,801,440	9,715,110	28,516,550
Architecture, Arts and Humanities	178,145	499,895	678,040
Health, Education and Human Development	1,103,610	2,418,799	3,522,409
Engineering and Sciences	13,058,082	26,699,030	39,757,112
Business and Behavior Sciences	80,312	760,895	841,207
Student Affairs	—	1,399	1,399
Cooperative Extension Service	40,655	15,574	56,229
Administration and Advancement	59,940	—	59,940
Provost and Vice President, Academic Affairs	1,118	78,265	79,383
Libraries	—	76,593	76,593
Public Service and Agriculture	11,348,846	3,570,173	14,919,019
Secretary to the Board	—	12,714	12,714
Campus Level	7,708,277	—	7,708,277
Research	1,368,684	2,956,634	4,325,318
Internal Recoveries	(618,153)	—	(618,153)
Post-closing adjustments	—	539,734	539,734
Total	53,130,956	47,344,815	100,475,771
Extension and Public Service:			
Agricultural, Forestry and Life Sciences	6,996,292	596,753	7,593,045
Architecture, Arts and Humanities	54,672	879,666	934,338
Health, Education and Human Development	5,908,253	1,690,648	7,598,901
Engineering and Sciences	713,470	607,924	1,321,394
Business and Behavioral Sciences	590,860	636,431	1,227,291
Administration and Advancement	902,382	2,287	904,669
Student Affairs	—	19,358	19,358
Provost and Vice President, Academic Affairs	235,848	22,172	258,020
Public Service and Agriculture	15,867,969	4,441,205	20,309,174
Cooperative Extension Service	16,882,206	458,171	17,340,377
Campus Level	1,381,968	—	1,381,968
Financial Affairs	101	—	101
Research	—	(208)	(208)
Internal Recoveries	(1,622,521)	1,308	(1,621,213)
Total	47,911,500	9,355,715	57,267,215

	Unrestricted	Restricted	Total
Academic Support:			
Agricultural, Forestry and Life Sciences	766,009	3,267	769,276
Architecture, Arts and Humanities	1,600,666	53,355	1,654,021
Health, Education and Human Development	927,537	5,735	933,272
Engineering and Sciences	1,668,186	189,733	1,857,919
Business and Behavioral Sciences	1,274,567	62,136	1,336,703
Division of Computing and Information Technology	10,339,595	348,696	10,688,291
Libraries	8,984,722	413,200	9,397,922
Provost and Vice President, Academic Affairs	4,464,948	826,004	5,290,952
Public Service and Agriculture	787,278	6,423	793,701
Secretary to the Board	483,997	1,700	485,697
Campus Level	246,514	—	246,514
Research	1,973,878	4,543	1,978,421
Internal Recoveries	(5,732,847)	—	(5,732,847)
Total	<u>27,785,050</u>	<u>1,914,792</u>	<u>29,699,842</u>
Student Services:			
Agricultural, Forestry and Life Sciences	213,665	—	213,665
Business and Behavioral Sciences	240,971	—	240,971
Architecture, Arts and Humanities	—	100	100
Student Affairs	7,564,580	267,224	7,831,804
Provost and Vice President, Academic Affairs	3,929,763	29,464	3,959,227
Campus Level	1,090,224	1,034	1,091,258
Internal Recoveries	(162,169)	—	(162,169)
Total	<u>12,877,034</u>	<u>297,822</u>	<u>13,174,856</u>
Institutional Support:			
Architecture, Arts and Humanities	—	156,491	156,491
Libraries	—	2,226	2,226
Administrative Program Services	1,923,908	—	1,923,908
Student Affairs	219,136	5,874	225,010
Business and Behavioral Sciences	1,575	—	1,575
Office of the President	1,628,662	2,457	1,631,119
Provost and Vice President, Academic Affairs	537,129	22,375	559,504
Public Service and Agriculture	152,472	—	152,472
Financial Affairs	8,131,225	14,547	8,145,772
Secretary to the Board	1,747,742	—	1,747,742
Campus Level	1,544,258	(2,253)	1,542,005
Administration and Advancement	7,336,093	542,599	7,878,692
Research	422	—	422
Facilities	669,329	—	669,329
Internal Recoveries	(7,265,955)	(92,600)	(7,358,555)
Post-closing adjustments	96,516	—	96,516
Total	<u>16,722,512</u>	<u>651,716</u>	<u>17,374,228</u>
Operation and Maintenance of Plant:			
Public Service and Agriculture	179,045	—	179,045
Student Affairs	3,997,471	19,724	4,017,195
Campus Level	65,899	—	65,899
Administration and Advancement	40,860	—	40,860
Utilities	10,017,135	—	10,017,135
Facilities	21,728,158	1,874	21,730,032
Internal Recoveries	(11,664,559)	—	(11,664,559)
Total	<u>24,364,009</u>	<u>21,598</u>	<u>24,385,607</u>

	Unrestricted	Restricted	Total
Scholarships and Fellowships:			
Agriculture, Forestry and Life Sciences	—	161,577	161,577
Architecture, Arts and Humanities	—	95,683	95,683
Engineering and Sciences	—	28,058	28,058
Business and Behavioral Sciences	—	29,892	29,892
Athletics	—	4,443,235	4,443,235
Provost and Vice President, Academic Affairs	110,878	27,889,898	28,000,776
Campus Level	5,456,477	—	5,456,477
Total	<u>5,567,355</u>	<u>32,648,343</u>	<u>38,215,698</u>
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	<u>299,060,380</u>	<u>96,192,894</u>	<u>395,253,274</u>
AUXILIARY ENTERPRISES:			
Athletics	24,788,037	3,249,603	28,037,640
Bookstore	66,201	—	66,201
Campus Services	8,983	—	8,983
Food Services - Cash Operations	490,845	—	490,845
Food Services - Meal Plans	7,752,485	—	7,752,485
Housing	12,121,095	11,795	12,132,890
Information Systems Development	6,731,233	—	6,731,233
Parking Services	1,438,632	1,785	1,440,417
Student Health Center	4,334,814	—	4,334,814
Student Post Office	254,060	12,886	266,946
Summer Programs	568,016	—	568,016
Telecommunications Services	5,030,583	—	5,030,583
Tiger 1 Card	734,489	—	734,489
Transportation Services	1,711,643	—	1,711,643
Unallocated	73,563	—	73,563
Vending	159,590	—	159,590
Internal Recoveries	(817,999)	—	(817,999)
Post-closing adjustments	139,767	—	139,767
TOTAL AUXILIARY ENTERPRISES EXPENDITURES	<u>65,586,037</u>	<u>3,276,069</u>	<u>68,862,106</u>
TOTAL UNRESTRICTED CURRENT FUND EXPENDITURES	<u>\$ 364,646,417</u>	<u>\$ 99,468,963</u>	<u>\$ 464,115,380</u>

STATEMENT OF ENDOWMENT AND SIMILAR FUNDS

For the year ended June 30, 2002

	Fund Balance July 1, 2001	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2002
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	30,711	48	—	—	—	30,759
Barney Lee Bickley Scholarship	3,000	—	—	—	—	3,000
Ben and Kitty Gossett Scholarship	10,156	—	—	—	—	10,156
Byron R. Ingram Memorial Scholarship	10,704	—	—	—	—	10,704
Carl I. Poorman Endowment	8,000	—	—	—	—	8,000
Clark Lindsay McCaslan Award	3,907	—	—	—	—	3,907
Clemon University Centennial Professorship	232,144	529	—	—	—	232,673
Clemson Bequest	58,539	—	—	—	—	58,539
Daniel Foundation Fund	21,763	—	—	—	—	21,763
David Jennings Memorial Fund	574,812	—	—	—	—	574,812
Edna Hope Gregory Endowment	520,193	—	—	—	—	520,193
Environmental Scholars Endowment	157,486	—	—	—	—	157,486
Ernest Jewell Hardesty Moore Memorial Award	5,000	—	—	—	—	5,000
Ernest R. Ellis Memorial Scholarhis	0	10,000	—	—	—	10,000
Eunice and Thomas M. Baswell Memorial Scholarship	10,000	—	—	—	—	10,000
F. H. H. Calhoun Cemetery Fund	2,133	—	—	—	—	2,133
Frank J. Jervey Endowed Educational Fund	130,852	100	—	—	—	130,952
George & Leila Singleton Scholarship	20,320	—	—	—	—	20,320
George Dunklebert Memorial Scholarship Fund	45,200	2,000	—	—	—	47,200
Georgiana Camp Blue Key Service Award	4,448	—	—	—	—	4,448
Horace Julian Bowles Endowment	10,000	—	—	—	—	10,000
J. C. Rich Agricultural Scholarship	5,000	—	—	—	—	5,000
J. P. Williamson Memorial Educational Grant	10,000	—	—	—	—	10,000
James A. Turner Award in Federal Taxation	7,586	50	—	—	—	7,636
James B. Monroe Memorial Scholarship	133,476	225	—	—	—	133,701
James Lynah Merit Funds	130,576	—	—	—	—	130,576
James R. McComb Scholarship Fund	100,000	—	—	—	—	100,000
Jeanne Fraser and George McDonald Endowment Trust	3,246,178	—	—	(342,065)	(50,734)	2,853,379
Jerry Allen Harter Memorial Scholarship	13,003	—	—	—	—	13,003
Jerry B. Addy Memorial Scholarship	5,273	—	—	—	—	5,273
John D. Lane Scholarship	8,005	—	—	—	—	8,005
John M. Ford Memorial Award	2,010	—	—	—	—	2,010
Koloman Lehotsky Forestry Scholarship	21,839	—	—	—	—	21,839
Landscript Bequest	95,900	—	—	—	—	95,900
Langdon Cheves Scholarship	13,695	1,516	—	—	—	15,211
Lena Eaton-Carrie Freeman Award	1,502	—	—	—	—	1,502
Lillian and Robert Utsey Chamber Music Series Endowment	5,604	—	—	—	—	5,604
Lydia Anderson Fellowship	12,500	—	—	—	—	12,500
M. C. McKenzie Memorial Scholarship Fund Endowment	25,365	50	—	—	—	25,415
Mack R. Hays Forestry Award	2,525	—	—	—	—	2,525
Major Rudolf Anderson Scholarship	370,673	—	—	—	—	370,673
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	15,088	—	—	—	52	15,140
National Endowment for the Humanities	300,000	—	—	—	—	300,000
Norris Medal Award	49,140	—	—	—	—	49,140
Norris Textile Scholarship	50,202	—	—	987	148	51,337
P. B. Holtzendorff, Jr. Scholarship Fund	22,767	—	—	—	—	22,767
Polly H. and Walter L. Lowry Memorial Award	16,663	—	—	—	—	16,663
R. Brice Waters Memorial Endowment	5,000	—	—	—	—	5,000
Reva W. Burns Nursing Scholarship Endowment	28,060	3,759	—	—	1,057	32,876
Robert Mills Endowed Professorship	269,748	—	—	—	—	269,748
Robert Wardlaw Moorman Memorial Fund	4,535	100	—	—	—	4,635
SC Section ASAE Scholarship Endowment	25,000	—	—	—	—	25,000

	Fund Balance July 1, 2001	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2002
Permanent Endowments (continued):						
Speck Farrar Scholarship	307,285	—	—	—	—	307,285
Strom Thurmond Educational Fund	17,302	—	—	—	—	17,302
Student Government Endowment for Innovation in Teaching	200,000	—	—	—	—	200,000
Sue King Dunkle Award	2,050	—	—	—	—	2,050
Tigerama Scholarship Fund	103,966	—	—	—	398	104,364
W. N. McAdams Memorial Scholarship Fund	21,215	40	—	—	—	21,255
Warwick Chemical Fellowship	76,812	—	—	—	—	76,812
William A. Kenyon Scholarship	181,081	—	—	—	—	181,081
William Carroll Barnes Fellowship	17,444	—	—	—	—	17,444
William J. Neely Memorial Scholarship	39,660	—	—	—	—	39,660
William S. Megonigal, Jr. Endowment Fund	38,199	—	—	—	—	38,199
William Porter Clyburn Memorial Scholarship	0	217,013	—	—	—	217,013
Willie and Joe Padgett Award	14,949	—	—	—	—	14,949
Total Permanent Endowments	9,378,133	235,430	0	(341,078)	(49,079)	9,223,406
Quasi Endowments:						
Abney Scholarship Fund	136,035	—	—	—	(126,537)	9,498
Adelaide McClelland Garden Club Scholarship Fund	7,993	—	—	—	(2,683)	5,310
Alan Cade Endowment	299	—	—	—	(127)	172
Anderson Fellowship	3,191	—	—	—	(1,290)	1,901
Anita and Edward Greene Endowment Fund	2,280	—	—	—	(2,379)	(99)
Athletic Awards Program	35,276	1,400	—	—	(2,237)	34,439
Bailey Assistantship Program	36,440	—	—	—	(15,097)	21,343
Ballenger Quasi Endowment	2,960,128	—	—	—	(184,079)	2,776,049
Barnes and Noble Endowment	0	—	—	—	295,528	295,528
Barney Lee Bickley Scholarship	925	—	—	—	(332)	593
Ben and Kitty Gossett Scholarship	9,184	—	—	—	(1,591)	7,593
Byron R. Ingram Memorial Scholarship	2,709	—	—	—	(1,068)	1,641
Carl I. Poorman Endowment	621	—	—	—	(689)	(68)
Carolina Panther Academic Endowment	1,002,298	—	—	—	(62,329)	939,969
Charles C. Kanapaux Scholarship	0	165,250	—	—	(2,463)	162,787
Charles G. Arthur, Jr. Endowment	0	93,000	—	—	(1,386)	91,614
Charles H. Stone Scholarship Endowment	54,918	9,365	—	—	(3,706)	60,577
Charles Lee Morgan Memorial Scholarship	0	186,931	—	—	—	186,931
Charles S. Henriquez Endowment	750,734	—	—	—	(46,685)	704,049
Clarence A. and Julia C. McLendon Memorial Scholarship Fund	46,607	—	—	—	(3,797)	42,810
Clark Lindsay McCaslan Award	2,106	—	—	—	(488)	1,618
Coach Frank Howard Endowment Fund	78,616	—	—	—	(4,888)	73,728
Colonel George F. Parker Endowment	256,953	—	—	—	(21,345)	235,608
Contributions Receivable	6,647,357	(1,231,365)	—	—	—	5,415,992
Daniel Memorial Loan Fund	33,206	—	—	—	(4,539)	28,667
David Jennings Memorial Fund	116,463	—	—	—	(51,713)	64,750
Department of Bioengineering Endowment	6,060,515	—	—	—	221,531	6,282,046
Earle Award	3,154	—	—	—	(247)	2,907
Edgar and Emily Hesslein Scholarship	25,486	—	—	—	(2,038)	23,448
Edna Hope Gregory	79,016	—	—	—	(72,539)	6,477
Environmental Scholars Endowment	31,855	—	—	—	(12,498)	19,357
Ernest R. Ellis Memorial Scholarship	0	—	—	—	(2,936)	(2,936)
Ernest Jewell Hardesty Moore Memorial Award	1,737	—	—	—	(540)	1,197
Eunice and Thomas M. Baswell Memorial Scholarship	1,722	—	—	—	(941)	781
F. H. H. Calhoun Cemetery Fund	(58)	—	—	—	(166)	(224)
Faculty Senate Endowment	26,993	—	—	—	(1,679)	25,314
Forestry Student Scholarship Award	3,348	—	—	—	(268)	3,080
Frank J. Jervy Endowed Educational Fund	152,541	—	—	—	(23,909)	128,632
General Scholarship Endowment	182,971	—	—	—	(15,314)	167,657
George and Leila Singleton Scholarship	2,743	—	—	—	(1,841)	902
George Dunkelberg Memorial Scholarship Fund	7,909	—	—	—	(3,643)	4,266

	Fund Balance July 1, 2001	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2002
Quasi Endowments (continued):						
Georgianna Camp Blue Key Service Award	3,420	—	—	—	(632)	2,788
Herman K. Tyler Memorial Scholarship Endowment	19,122	—	—	—	(1,189)	17,933
Horace Julian Bowles Endowment	(63)	—	—	—	(617)	(680)
IPTAY Academic Scholarship Fund	4,226,549	102,066	—	—	(345,558)	3,983,057
IPTAY Endowment - Life Memberships	8,817,812	2,010,341	—	(1,209)	(610,815)	10,216,129
IPTAY Scholarship Endowment	68,484	—	—	—	(4,259)	64,225
IPTAY Tiger Cub Club Endowment	308,724	22,958	—	—	(19,912)	311,770
J. C. Rich Agricultural Scholarship	2,418	—	—	—	(595)	1,823
J. M. Lewis Scholarship	0	70,623	—	—	(1,052)	69,571
J. P. Williamson Memorial Educational Grant	4,531	—	—	—	(1,162)	3,369
J. R. Atkinson, Jr. Memorial Scholarship	11,857	—	—	—	(950)	10,907
J. R. McComb Scholarship Fund	11,128	—	—	—	(8,868)	2,260
James A. Turner Award in Federal Taxation	252	—	—	—	(632)	(380)
James B. Monroe Memorial Scholarship	19,504	—	—	—	(12,364)	7,140
James Lynah Merit Fund	7,077	—	—	—	(11,097)	(4,020)
Jeannie Fraser and George McDonald Endowment Trust	125	—	—	—	(7)	118
Jeremiah Milbank Bequest Endowment	104,244	—	—	—	(1,871)	102,373
Jeremiah Milbank Sr. Memorial Scholarship Endowment Fund	23,421	—	—	—	(8,815)	14,606
Jerry Allen Harter Memorial Scholarship	1,127	—	—	—	(1,132)	(5)
Jerry B. Addy Memorial Scholarship	1,129	—	—	—	(519)	610
John D. Lane Scholarship	843	—	—	—	(708)	135
John M. Ford Memorial Award	648	—	—	—	(212)	436
John W. Kibler Endowed Fund	412,521	—	—	—	(34,922)	377,599
Koloman Lehotsky Forestry Scholarship	7,250	—	—	—	(3,033)	4,217
Langdon Cheves Scholarship	2,369	—	—	—	(1,282)	1,087
Lena Eaton-Carrie Freeman Award	662	—	—	—	(173)	489
Lillian and Robert Utsey Chamber Music Series Endowment	220	—	—	—	(480)	(260)
M. C. McKenzie Memorial Scholarship Fund Endowment	6,518	—	—	—	(2,619)	3,899
Mack R. Hays Forestry Award	621	—	—	—	(253)	368
Major Rudolf Anderson Scholarship	69,254	—	—	—	(35,176)	34,078
Marshall William and Grace C. Bell Memorial Scholarship	4,122	—	—	—	(1,727)	2,395
Mary M. Lohr Faculty Endowment Fund	540,683	—	—	—	(27,141)	513,542
Mary P. Byrd Bequest	303,861	—	—	—	(24,596)	279,265
May Ervin Wall Fund	3,914	—	—	—	(1,162)	2,752
McGee-Robbins Scholarship Endowment	1,046	—	—	—	(1,285)	(239)
Myrtle Beach Endowment	1,888,966	—	—	—	(150,501)	1,738,465
National Endowment for the Humanities	62,769	—	—	—	(29,147)	33,622
Norris Medal Award	71,667	—	—	—	(10,172)	61,495
Norris Textile Scholarship	21,910	—	—	—	(1,363)	20,547
P. B. Holtzendorff, Jr. Scholarship Fund	19,833	—	—	—	(3,427)	16,406
Pee Dee REC Endowment from Land Sales	1,526,180	—	—	—	(121,809)	1,404,371
Pierce-Elizabeth Rogers Scholarship Fund	25,241	—	—	—	(2,045)	23,196
Polly H. and Walter L. Lowry Memorial Award	5,512	—	—	—	(1,801)	3,711
Ralph H. Walker Endowment	0	48,446	—	—	(723)	47,723
R. Brice Waters Memorial Endowment	496	—	—	—	(452)	44
Reva W. Burns Nursing Scholarship Endowment	462	—	—	—	(1,924)	(1,462)
Robert Mills Endowed Professorship	73,403	—	—	—	(30,009)	43,394
Robert Wardlaw Moorman Memorial Fund	5,908	—	—	—	(841)	5,067
S. H. Kress Endowment-Research	178,308	—	—	—	(14,388)	163,920
S. T. McDowell ROTC Outstanding Leadership Award	5,770	—	—	—	(5,984)	(214)
Samuel R. Rhodes Professorship in Electrical Engineering	59,825	—	—	—	(4,778)	55,047
Sandhill REC Endowment from Land Sales	4,479,634	6,610,000	37,459	—	(363,263)	10,763,830
SC Section ASAE Scholarship Endowment	(156)	—	—	—	(1,545)	(1,701)
Speck Farrar Scholarship	21,191	—	—	—	(26,264)	(5,073)

	Fund Balance July 1, 2001	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2002
Quasi Endowments (continued):						
Stanley Jackson Reeves Memorial Scholarship	865	—	—	—	(951)	(86)
State Treasurer's Accrual Account	0	—	—	(3,215,169)	3,215,169	0
Strom Thurmond Educational Fund	5,912	—	—	—	(1,882)	4,030
Student Government Endowment for Innovation in Teaching	12,817	—	—	—	(17,509)	(4,692)
Sue King Dunkle Award	1,007	—	—	—	(251)	756
Technology Patent Endowment	2,849,005	2,150	—	—	408,631	3,259,786
Textile Veterans' Association Endowment Fund	13,676	—	—	—	(1,094)	12,582
The Centennial Professorship	52,551	—	—	—	(23,163)	29,388
Tigerama Scholarship Fund	19,044	—	—	—	(9,964)	9,080
W. N. McAdams Memorial Scholarship Fund	3,606	—	—	—	(1,965)	1,641
W. T. and Ruth M. Patrick Memorial Scholarship	0	36,000	—	—	(537)	35,463
Wade Stackhouse Graduate Fellowship Fund	3,533,352	—	—	—	(270,388)	3,262,964
Wayne Freeman Memorial Scholarship	0	10,932	—	—	(163)	10,769
Warwick Chemical Fellowship	46,084	—	—	—	(10,059)	36,025
William A. Kenyon Scholarship	19,454	—	—	—	(16,247)	3,207
William Carroll Barnes Fellowship	11,945	—	—	—	(2,411)	9,534
William J. Latimer Endowment	786,717	—	—	—	(60,423)	726,294
William J. Neely Memorial Scholarship	8,137	—	—	—	(3,988)	4,149
William Porter Clyburn Memorial Scholarship	0	—	—	—	(3,235)	(3,235)
William Megonigal, Jr. Endowment Fund	21,809	—	—	—	(5,070)	16,739
Willie and Joe Padgett Award	2,786	—	—	—	(1,387)	1,399
Total Quasi Endowments	<u>49,585,350</u>	<u>8,138,097</u>	<u>37,459</u>	<u>(3,216,378)</u>	<u>1,092,914</u>	<u>55,637,442</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	10,890	—	—	—	—	10,890
Total Term Endowments	<u>565,963</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>565,963</u>
TOTAL ENDOWMENT AND SIMILAR FUNDS	<u>\$ 59,529,346</u>	<u>\$ 8,373,527</u>	<u>\$ 37,459</u>	<u>\$ (3,557,456)</u>	<u>\$ 1,043,835</u>	<u>\$ 65,426,711</u>

STATEMENT OF CHANGES IN UNEXPENDED PLANT FUNDS

For the year ended June 30, 2002

	Fund Balance June 30, 2001	Receipts	Transfers	Expenditures	Fund Balance June 30, 2002
Proceeds from Investment Earnings:					
Asbestos Claim Settlement	\$ 137,650	\$ 62,031	\$ —	\$ —	\$ 199,681
Maintenance and Renovation Fees	1,280,784	1,155,705	—	—	2,436,489
Sandhill REC Office/Lab Building	0	254,756	—	—	254,756
State Treasurer's Accrual Account	915,071	47,605	—	—	962,676
Total	2,333,505	1,520,097	0	0	3,853,602
Proceeds from Other:					
Animal Diagnostic Laboratory	465	—	—	465	0
Apparel Research Facility Addition	0	—	—	34,307	(34,307)
Asbestos Claims Settlement	803,504	815,742	(1,025,521)	—	593,725
Asbestos Abatement Campus Wide	0	—	5,364	5,364	0
Athletic Facilities Construction Phase I	0	—	—	560,247	(560,247)
Calhoun Mansion Renovations	(54,134)	201,639	—	210,934	(63,429)
Demolition of Old Animal Diagnostic Building	100,000	—	(100,000)	—	0
General Campus Asbestos Abatement	(17,571)	—	257,812	242,066	(1,825)
IPTAY Office Renovation	0	—	1,314	1,314	0
Johnstone Abatement Demolition	0	—	762,345	764,687	(2,342)
Miller Property Exchange	0	—	4,380	4,380	0
Outdoor Lab (Camp Hope) Improvements	27,716	—	—	42,888	(15,172)
Pearce Center A/E Renovation	0	1,711	—	7,010	(5,299)
President's Park Improvements	0	34,358	—	34,815	(457)
Rhodes Hall - Install Fume Hoods	301	—	(301)	—	0
Room 318 EIB Upgrades	23,712	—	—	23,712	0
Sandhill REC Office/Lab Building	0	6,671,867	—	—	6,671,867
Schilleter Hall Renovation	2,872	—	—	2,833	39
Strom Thurmond Institute Renovations	0	12,000	—	12,000	0
Tillman Hall Install ADA Ramp	7,652	—	—	7,652	0
Total	894,517	7,737,317	(94,607)	1,954,674	6,582,553
Federal Funds via SC State Agencies:					
University Bikeway Development	0	4,704	—	4,704	0
Rust Building Renovations	0	106,435	—	110,630	(4,195)
Total	0	111,139	0	115,334	(4,195)
Proceeds from Special Capital Improvement Appropriations:					
Calhoun Mansion Renovations	950,508	—	—	932,635	17,873
Long Leadership Center	214,553	—	—	114,179	100,374
Outdoor Lab (Camp Hope) - Improvements	112,867	—	—	17,845	95,022
Total	1,277,928	0	0	1,064,659	213,269
Proceeds from State Capital Improvement Bonds:					
Civil Engineering/Textiles Building - CIB Unallocated	0	1,955	—	1,955	0
Edisto Center Construction/Renovation	(32)	113,846	—	113,814	0
Fike Recreation/Wellness Center Renovation	0	742,642	—	742,642	0
Littlejohn Annex A&E	(100,443)	3,690,526	—	3,590,083	0
Long Hall Renovations	(1,728)	317,650	—	315,922	0
Plant Industries Research Complex	774,724	7,598,348	—	8,373,072	0
Vegetable Research Support Facility	0	17,264	—	17,264	0
Total	672,521	12,482,231	0	13,154,752	0
Proceeds from State Institutional Bonds:					
Jordan Hall - Renovations	74	—	—	—	74
Total	74	0	0	0	74

	Fund Balance June 30, 2001	Receipts	Transfers	Expenditures	Fund Balance June 30, 2002
Proceeds from Auxiliary Service Bonds:					
East Campus Housing Phase II	(502)	—	2,641,254	2,640,752	0
Series 2000 Revenue Bond Proceeds	7,810,897	36,962	(7,847,859)	—	0
Total	<u>7,810,395</u>	<u>36,962</u>	<u>(5,206,605)</u>	<u>2,640,752</u>	<u>0</u>
Proceeds from Athletic Bond Notes:					
Athletic Facilities Construction	(2,346)	—	4,855,925	5,799,704	(946,125)
Littlejohn Annex A&E	(632)	—	4,648,650	5,341,952	(693,934)
Memorial Stadium Field Upgrade	0	—	690,658	928,679	(238,021)
Revenue Bonds, Series 2001 Proceeds	(5,208,585)	583,231	10,553,214	—	5,927,860
Revenue Bonds, Series 2001 COI	33	(33)	—	—	0
Total	<u>(5,211,530)</u>	<u>583,198</u>	<u>20,748,447</u>	<u>12,070,335</u>	<u>4,049,780</u>
Proceeds from Maintenance, Repairs and Renovation:					
Asbestos Abatement - Testing	0	—	600	600	0
Calhoun Mansion - Renovations	0	—	44,072	44,072	0
Campus Electrical Upgrade	0	—	510,064	510,064	0
Campus Fire Alarm System	0	—	51,669	51,669	0
Campus Road Repair	0	—	165,441	165,441	0
Carpet Replacement	0	—	898	898	0
Cemetery Hill Restorations	0	—	4,251	4,251	0
Central Energy Facility	0	—	78,621	78,621	0
Communications Suite Renovations	(6,302)	—	67,214	60,928	(16)
Concrete Repair	0	—	139,952	139,952	0
Cooper Library HVAC Improvements	(7,846)	—	59,624	51,778	0
Cooper Library Reroof	(45,657)	—	71,770	26,058	55
Daniel Hall Transformer	0	—	20,266	20,266	0
Dillard Building Renovations	218	—	(218)	—	0
Earle Hall - HVAC Improvements	(6,171)	—	42,300	36,129	0
Electrical Repairs/Upgrades	59	—	17,536	17,595	0
Emergency Campus Repairs	0	—	24,902	24,902	0
Emergency Power/Light Upgrade	0	—	44,720	44,720	0
Exterior Signage Replacement	1,294	—	8,285	9,579	0
Exterior Lighting	0	—	80,175	80,175	0
Eyewash System	(152)	—	2,113	1,961	0
Fike Roof Replacement	0	—	125,045	125,045	0
Fort Hill Street Repair	0	—	51,460	51,460	0
General Interior and Exterior Repairs	0	—	76	76	0
Health/Safety/ADA/Welfare	0	—	15,472	15,472	0
Hunter HVAC Repairs	0	—	35,652	190,544	(154,892)
HVAC Indoor Air Quality Study	0	—	132,232	132,232	0
HVAC Upgrades - Miscellaneous	332	—	4,491	4,823	0
Landscape Projects - Campus	0	—	17,975	17,975	0
Landscape Hardscape Projects	0	—	17,673	17,698	(25)
Lee Hall HVAC Improvement	0	—	93,022	93,022	0
Library Carpet	0	—	6,704	6,704	0
Maintenance, Repairs and Renovations	3,582,632	2,312,147	(3,546,192)	—	2,348,587
Martin Hall HVAC Improvements	0	—	251,874	251,874	0
Martin Hall Handrails	0	—	324,850	324,815	35
Olin Hall - Transformer Replacement	49	—	158,042	158,091	0
Paint Academic Buildings - General Campus	0	—	16,120	16,120	0
President's Park Improvements	0	—	185,070	185,070	0
Rich Lab Exhaust System	0	—	45,915	45,915	0
Road Crosswalk Striping	0	—	24,983	24,983	0
Roadways/Sidewalk Restoration	0	—	86,714	86,714	0
Roof Repairs	0	—	176,073	176,073	0
Sidewalk Replacement - Miscellaneous	595	—	62,486	63,081	0
Signage	0	—	5,604	5,604	0
Sirrine Hall HVAC Improvements	0	—	234,006	234,006	0
Storm Water Master Plan	0	—	1,158	1,158	0
Suber Dam Storm Pipe	0	—	5,026	5,026	0
Tillman Attic Ventilation	0	—	1,450	1,450	0
Tillman Hall Install ADA Ramp	231	—	(4,455)	(4,224)	0

	Fund Balance June 30, 2001	Receipts	Transfers	Expenditures	Fund Balance June 30, 2002
Proceeds from Maintenance, Repairs and Renovation (continued):					
TIWET Boiler Replacement	0	—	37,219	37,219	0
Total	<u>3,519,282</u>	<u>2,312,147</u>	<u>0</u>	<u>3,637,685</u>	<u>2,193,744</u>
Proceeds from University Auxiliary Funding:					
Athletic Support Facility	0	—	144,393	144,393	0
Calhoun Courts Carpet Replacement	0	—	215,762	215,762	0
Canteen Renovations	(999)	—	200,009	197,723	1,287
Clemson House Renovations	0	—	1,185,161	1,186,968	(1,807)
East Campus Activities Center	5,968	—	(5,968)	—	0
Fraternity Area - Renovation	(771)	—	274,841	274,070	0
Housing Improvement Fund	8	—	—	—	8
Johnstone A Exterior Upgrades	0	—	4,321	4,321	0
Martin Inn Renovation Leased Spa	0	—	83,660	77,438	6,222
Memorial Stadium Field Upgrade	(6,584)	—	739,395	732,811	0
Schilleter Hall Renovation	(250)	—	1,023,079	1,022,829	0
Shoebox Dormitories Waterproofing	0	—	425,854	425,854	0
Smith Hall Roof/Wall Replacement/Remodel	0	—	183,205	183,205	0
Thornhill HVAC Upgrades	0	—	126,003	126,003	0
Total	<u>(2,628)</u>	<u>0</u>	<u>4,599,715</u>	<u>4,591,377</u>	<u>5,710</u>
Proceeds from Clemson Institution Capital Project Funds:					
Barre Hall Basement Renovation	0	—	2,609	2,646	(37)
Campus Activity Center	0	—	(365,879)	(365,879)	0
Central Energy Facility	888	—	47,175	48,063	0
Charleston Architecture Building	0	—	7,579	7,616	(37)
Charleston Property Land Acquisition	0	—	4,213	4,213	0
Engineering Minor Renovations/Equipment	0	—	3,591	3,591	0
Fike Recreation/Wellness Center Renovations	(3,052)	—	3,071,838	3,069,702	(916)
Griffith Building Renovations	0	—	143,566	143,566	0
Hardin Hall Renovations	214,378	—	230,929	717,896	(272,589)
Holtzendorff Exterior Renovation	0	—	18,114	18,114	0
Littlejohn Annex	0	—	500,000	500,000	0
McAdams Hall Renovations	0	—	2,702	2,702	0
Rhodes HVAC Improvements	0	—	129,875	169,875	(40,000)
Sirrine Hall Courtyard Renovations	(144)	—	12,671	12,527	0
State Institution Bonds - Capital Projects	7,727,725	371,621	(397,381)	—	7,701,965
Total	<u>7,939,795</u>	<u>371,621</u>	<u>3,411,602</u>	<u>4,334,632</u>	<u>7,388,386</u>
Proceeds from Clemson Plant Improvement Capital Reserve:					
Calhoun Mansion	0	—	2,270	2,270	0
Cherry Road Intersection Improvements	0	—	17,063	17,077	(14)
Coal Pile Basin Site Development	2,856	—	36,779	39,635	0
Cox Plaza Expansion	0	—	3,026	3,026	0
Highway 93 East Sitework	0	—	28,594	28,594	0
Lee Hall HVAC Improvements	(2,762)	—	81,647	78,885	0
Littlejohn Annex	0	—	448,888	456,003	(7115)
Madren Center Parking Lot Improvements	0	—	2,236	2,236	0
Martin Hall Site Work	(2,748)	—	246,657	243,909	0
Medallion Display Refurbishment	0	—	13,520	13,520	0
Plant Improvement Capital Reserve	2,253,809	102,853	(725,429)	—	1,631,233
Sirrine Hall HVAC Improvements	0	—	56,865	56,865	0
Tillman Exterior Renovation	0	—	122,884	122,884	0
Total	<u>2,251,155</u>	<u>102,853</u>	<u>335,000</u>	<u>1,064,904</u>	<u>1,624,104</u>

	Fund Balance June 30, 2001	Receipts	Transfers	Expenditures	Fund Balance June 30, 2002
Proceeds Clemson Auxiliary Facilities					
Improvement Fund:					
Bookstore Facilities Improvement Fund	1,047,218	55,649	(233,739)	—	869,128
Byrnes Hall Bathroom Renovation	0	—	87,667	87,667	0
Bryan Mall Parking Renovations	0	—	168	168	0
Campus Parking Study	0	—	20,000	20,000	0
Canteen Renovations	999	—	—	—	999
Clemson House Walk In Freezer	0	—	30,192	30,192	0
Dining Facilities Painting	0	—	1,641	1,641	0
Dining Improvement Fund	1,795,881	173,679	15,544	—	1,985,104
Dining Services Services Small Repairs	0	—	3,439	3,439	0
East Campus Activities Center	(6,298)	309	384,920	378,931	0
Exterior Cable to New RH's	0	—	42,000	42,000	0
Fraternity Dorm Renovation	0	—	32,297	33,997	(1,700)
Harcomb Dining Hall Renovation	0	—	744	744	0
Harcomb Renovation	0	—	220,015	220,015	0
Harcombe Equipment Replacement	0	—	10,125	10,125	0
Housing Equipment and Supplies	0	—	45,592	45,592	0
Housing Facilities Improvement Fund	2,173,335	113,511	(1,596,243)	—	690,603
Johnstone Abatement Demolition	0	—	368,475	368,475	0
Manning Hall Partitions	0	—	71,049	71,049	0
Parking Facilities Improvement Fund	346,283	31,298	25,710	—	403,291
Parking Lot Patching	0	—	569	569	0
Parking Lot R-1 Expansion	0	—	36,738	36,738	0
Sheep Barn Parking Lot Improvement	0	—	3,984	3,984	0
Total	5,357,418	374,446	(429,113)	1,355,326	3,947,425
Proceeds from Operating Revenues:					
Ag Service Lab - Install Fume Hoods	17,680	—	(17,680)	—	0
Animal Diagnostic Laboratory Building					
Construction	93	—	—	93	0
Animal Diagnostic Old Lab Building Demolition	25,324	—	(25,324)	—	0
Bookstore - Renovate Old Offices	41,000	—	10,000	48,945	2,055
Bryan Mall Parking Renovations	0	—	100,000	—	100,000
Campus Electrical Upgrade	145,000	—	—	126,005	18,995
Campus Master Planning	222,075	—	544,000	550,032	216,043
College of Engineering & Science Renovations	181,307	—	(109,124)	72,183	0
Daniel Hall ADA Renovations	22,802	—	(290)	22,512	0
Dillard Building Renovations	1,231	—	(1,231)	—	0
Earle Hall HVAC Improvements	33,715	—	—	17,853	15,862
EIB - Room 318 Upgrade	17,288	—	(4,116)	13,172	0
Electrical Distribution System Upgrade	242,921	—	220,000	248,442	214,479
Engineering Minor Renovation/Equipment	0	—	2,124	—	2,124
Equipment Shed	0	—	70,000	5,165	64,835
Eye Wash II	0	—	100,000	42,727	57,273
Fort Hill UMC Land Acquisition	500	—	—	—	500
Fraternity Area Renovations	84	—	—	84	0
Garrison RV Park Area Development	67,265	—	—	67,265	0
Hardin Hall Renovation	4,146,906	—	(160,000)	3,986,906	0
Health/Safety/Welfare	28,000	—	1,346	6,252	23,094
HVAC Indoor Air Quality Study	250,000	—	—	87,391	162,609
Jordan Hall Lab Renovations	214,848	—	—	195,256	19,592
Lemaster Dairy Waste Handling Upgrade	143,733	—	—	21,955	121,778
Lowry Hall Renovations	14,800	—	(3,390)	11,410	0
Madren Center HVAC Upgrades	2,581	—	(334)	2,247	0
Materials Research Facility Construction	347,365	—	257,400	533,355	71,410
Microcreamery - A/E	50,000	—	—	31,087	18,913
Off Campus Signage Replacement	254,700	—	—	105,570	149,130
Olin Hall Transformer Replacement	225,000	—	—	43,591	181,409
Pesticide Handling Facility	(25)	—	—	—	(25)
Redfern Basement Repairs	17,009	—	(1,323)	15,686	0
Redfern Renovations	0	—	50,000	23,612	26,388
Research Labs - Minor Renovations	3,150	—	(3,150)	—	0
Rhodes Hall - Install Fume Hoods	4,632	—	(232)	4,400	0
Rich Lab Exhaust System Upgrade	25,000	—	(1,347)	23,653	0
Roof Repairs	0	—	60,000	60,000	0

	Fund Balance June 30, 2001	Receipts	Transfers	Expenditures	Fund Balance June 30, 2002
Proceeds from Operating Revenues (continued):					
Signage	0	—	23,000	—	23,000
Sikes Hall - Level 100 Renovations	576,986	—	—	317,588	259,398
Sirrine Advising Center Renovation	0	—	200,000	29,138	170,862
Sirrine Elevator	0	—	52,041	11,260	40,781
Tillman Hall - Install ADA Ramp	7,165	—	(7,165)	—	0
Tillman Hall - Memorial Chapel ADA Modifications	10,275	—	(10,275)	—	0
TIWET Boiler Replacement	10,186	—	(10,186)	—	0
Turbine Air Cooling	0	—	145,000	745	144,255
Turfgrass Research Facility Renovations	57,243	—	—	4,187	53,056
University Union	330,000	—	—	112,437	217,563
University Union - ADA Renovations	52,040	—	(52,040)	—	0
Total	<u>7,789,879</u>	<u>0</u>	<u>1,427,704</u>	<u>6,842,204</u>	<u>2,375,379</u>
Proceeds from Audit Adjustment:					
Accounts and Retainages Payable	(7,016,915)	—	—	531,472	(7,548,387)
Total	<u>(7,016,915)</u>	<u>0</u>	<u>0</u>	<u>531,472</u>	<u>(7,548,387)</u>
TOTAL UNEXPENDED PLANT FUNDS	<u>\$ 27,615,396</u>	<u>\$ 25,632,011</u>	<u>\$ 24,792,143</u>	<u>\$ 53,358,106</u>	<u>\$ 24,681,444</u>

STATEMENT OF CHANGES IN CAPITAL ASSETS

For the year ended June 30, 2002

	Beginning Balance July 1, 2001	Increases	Decreases	Ending Balance June 30, 2002
Capital assets not being depreciated:				
Land and improvements	\$ 6,289,268	\$ —	\$ 23,882	\$ 6,265,386
Construction in progress	<u>32,069,252</u>	<u>44,315,438</u>	<u>6,100,000</u>	<u>70,284,690</u>
Total capital assets not being depreciated	<u>38,358,520</u>	<u>44,315,438</u>	<u>6,123,882</u>	<u>76,550,076</u>
Other capital assets:				
Utilities systems and other non-structural improvements	16,496,289	1,517,212	—	18,013,501
Buildings and improvements	351,314,767	9,306,381	—	360,621,148
Equipment	105,617,448	11,365,960	5,598,144	111,385,264
Vehicles	<u>12,047,190</u>	<u>797,636</u>	<u>426,487</u>	<u>12,418,339</u>
Total other capital assets at historical cost	<u>485,475,694</u>	<u>22,987,189</u>	<u>6,024,631</u>	<u>502,438,252</u>
Less accumulated depreciation for:				
Utilities systems and other non-structural improvements	7,331,603	615,166	—	7,946,769
Buildings and improvements	141,155,167	8,517,775	—	149,672,942
Equipment	68,706,604	9,892,520	4,225,610	74,373,514
Vehicles	<u>10,174,943</u>	<u>132,787</u>	<u>426,488</u>	<u>9,881,242</u>
Total accumulated depreciation	<u>227,368,317</u>	<u>19,158,248</u>	<u>4,652,098</u>	<u>241,874,467</u>
Other capital assets, net	<u>258,107,377</u>	<u>3,828,941</u>	<u>1,372,533</u>	<u>260,563,785</u>
CAPITAL ASSETS, NET	<u>\$ 296,465,897</u>	<u>\$ 48,144,379</u>	<u>\$ 7,496,415</u>	<u>\$ 337,113,861</u>

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE - SUMMARY

For the year ended June 30, 2002

	CFDA Number	Fund Balance July 1, 2001	Revenues	Expenditures	Other Additions	Deductions	Fund Balance June 30, 2002
Unrestricted Current Funds							
Animal Health	10.207	\$ 0	\$ 9,004	\$ 9,004	\$ —	\$ —	\$ 0
Hatch	10.203	0	2,862,989	2,862,989	—	—	0
McIntire Stennis	10.202	0	280,118	280,118	—	—	0
Extension	10.500	0	6,619,996	6,619,996	—	—	0
Total		<u>0</u>	<u>9,772,107</u>	<u>9,772,107</u>	<u>0</u>	<u>0</u>	<u>0</u>
Scholarships and Student Aid							
Secondary Educational							
Opportunity Grants	84.007	0	864,805	823,877	375	41,303	0
Pell Grant	84.063	2,599	4,758,308	4,771,771	10,864	—	0
Total		<u>2,599</u>	<u>5,623,113</u>	<u>5,595,648</u>	<u>11,239</u>	<u>41,303</u>	<u>0</u>
Restricted Current Funds —							
Other							
College Work Study Program	84.033	0	722,916	647,659	—	75,257	0
Federal Job Location and Development	84.033	0	0	49,996	49,996	—	0
Total		<u>0</u>	<u>722,916</u>	<u>697,655</u>	<u>49,996</u>	<u>72,257</u>	<u>0</u>
Loan Funds							
Perkins/NDSL	84.038	7,503,780	195,257	144,667	207,914	—	7,762,284
Total		<u>7,503,780</u>	<u>195,257</u>	<u>144,667</u>	<u>207,914</u>	<u>0</u>	<u>7,762,284</u>
Plant Funds							
National Institute of Health	93.999	0	13,508	13,508	—	—	0
Rust Building Renovation	81.049	0	106,435	110,630	—	—	(4,195)
University Bikeway Development	20.999	0	4,704	4,704	—	—	0
Total		<u>0</u>	<u>124,647</u>	<u>128,842</u>	<u>0</u>	<u>0</u>	<u>(4,195)</u>
Agency Funds							
Federal Direct Plus Loans	84.268	(11,482)	1,054,346	1,052,827	—	—	(9,963)
Total		<u>(11,482)</u>	<u>1,054,346</u>	<u>1,052,827</u>	<u>0</u>	<u>0</u>	<u>(9,963)</u>
Sponsored Programs		<u>729,353</u>	<u>44,535,863</u>	<u>44,115,352</u>	<u>0</u>	<u>194,253</u>	<u>955,611</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE		<u>\$ 8,224,250</u>	<u>\$ 62,028,249</u>	<u>\$ 61,507,098</u>	<u>\$ 269,149</u>	<u>\$ 310,813</u>	<u>\$ 8,703,737</u>

STATEMENT OF CHANGES IN RETIREMENT OF INDEBTEDNESS

For the year ended June 30, 2002

	Fund Balance July 1, 2001	Fees and Other Additions	Transfers Between Funds
State Institution Bonds			
State Institution Bonds Series 1992B	\$ (10,051)	\$ —	\$ 410,610
State Institution Bonds Series 1995A	(8,692)	(195)	301,691
State Institution Bonds Series 1997B	(25,248)	(35)	828,040
SIB 97B Arbitrage Liability	2,020	2	—
SIB General Debt Service Fund	50,075	4,952,427	(4,951,946)
Total	<u>8,104</u>	<u>4,952,199</u>	<u>(3,411,605)</u>
Plant Improvement Bonds			
Plant Improvement Bonds - 1991 Debt Service	7,216	(867)	(6,349)
Plant Improvement Revenue Fund	8,811	1,185,740	(1,186,358)
Total	<u>16,027</u>	<u>1,184,873</u>	<u>(1,192,707)</u>
Plant Improvement Refunding Bonds			
Retirement of Indebtedness Series 1998 Debt Service	(46,420)	9,915	857,707
Retirement of Indebtedness Series 1998 Refunding Bonds	43,158	—	—
Total	<u>(3,262)</u>	<u>9,915</u>	<u>857,707</u>
Revenue Bonds			
Series 1998A Refunding	111,670	—	—
Series 1998A Debt Service	1,052,404	131,991	3,114,642
Series 2000 Athletic Facilities DS	0	6,138	(6,138)
Series 2000 Premium	262,884	—	—
Series 2000 DS	154,244	64,036	1,473,301
Series 2000 Amort Bond Issue Costs	50,266	—	—
Total	<u>1,631,468</u>	<u>202,165</u>	<u>4,581,805</u>
Athletic Facilities Revenue Bonds			
Series 2001, Debt Service	1,378,036	901,017	(222,041)
Series 2001, Amort Bond Issue Costs	95,019	—	236,552
Total	<u>1,473,055</u>	<u>901,017</u>	<u>14,511</u>
Notes and Capital Leases Payable			
Payments on Notes	(4,033)	—	56,056
Payments on Capital Leases	(95,360)	—	1,491,351
Total	<u>(99,393)</u>	<u>0</u>	<u>1,547,407</u>
Audit Adjustments			
State Treasurer's Appreciation	51,177	9,876	—
Total	<u>51,177</u>	<u>9,876</u>	<u>0</u>
TOTAL RETIREMENT OF INDEBTEDNESS	<u>\$ 3,077,176</u>	<u>\$ 7,260,045</u>	<u>\$ 2,397,118</u>

Retirement of Indebtedness	Interest on Indebtedness	Other Expenses	Bond Issue Costs	Fund Balance June 30, 2002
\$ 290,000	\$ 119,183	\$ —	\$ —	\$ (8,624)
190,000	110,860	—	—	(8,056)
505,000	320,725	—	—	(22,968)
—	—	—	—	2,022
—	—	9,443	—	41,113
<u>985,000</u>	<u>550,768</u>	<u>9,443</u>	<u>0</u>	<u>3,487</u>
—	—	—	—	0
—	—	—	—	8,193
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,193</u>
570,000	288,583	—	—	(37,381)
—	—	—	4,465	38,693
<u>570,000</u>	<u>288,583</u>	<u>0</u>	<u>4,465</u>	<u>1,312</u>
—	—	—	10,308	101,362
2,445,000	999,403	—	—	854,634
—	—	—	—	0
—	—	—	—	262,884
—	1,271,863	—	—	419,718
—	—	—	3,590	46,676
<u>2,445,000</u>	<u>2,271,266</u>	<u>0</u>	<u>13,898</u>	<u>1,685,274</u>
1,025,000	583,230	—	—	448,782
—	—	—	11,300	320,271
<u>1,025,000</u>	<u>583,230</u>	<u>0</u>	<u>11,300</u>	<u>769,053</u>
46,932	8,187	—	—	(3,096)
881,447	598,246	—	—	(83,702)
<u>928,379</u>	<u>606,433</u>	<u>0</u>	<u>0</u>	<u>(86,798)</u>
—	—	—	—	61,053
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>61,053</u>
<u>\$ 5,953,379</u>	<u>\$ 4,300,280</u>	<u>\$ 9,443</u>	<u>\$ 29,663</u>	<u>\$ 2,441,574</u>



*Supplemental Statements
of Assets*

INVESTMENT IN PLANT - LAND

For the year ended June 30, 2002

Location	Number of Acres July 1, 2002	Cost or Book Value July 1, 2001	Additions/ (Deductions)	Cost or Book Value June 30, 2002
Adair Property - Lauren County	518	\$ 457,000	\$ —	\$ 457,000
Archbold Center for Tropical Studies	193	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
Hampton County	24	16,800	—	16,800
Land use area	19,523	2,548,389	—	2,548,389
Learning forest center	297	163,000	—	163,000
Main campus and Clemson area	2,685	451,748	—	451,748
Myrtle Beach area	555	66,104	—	66,104
Pee Dee Research and Education Center	2,422	1,435,305	—	1,435,305
Richland Northeast Industrial Park	4	122,200	—	122,200
Sandhill Research and Education Center	647	75,370	(23,882)	51,488
Simpson Experiment Station	2,238	421,236	—	421,236
Total	<u>32,199</u>	<u>\$ 6,289,268</u>	<u>\$ (23,882)</u>	<u>\$ 6,265,386</u>

INVESTMENT IN PLANT - BUILDINGS

For the year ended June 30, 2002

Building Name	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2002
Alumni Center	000250	\$ 290,018	\$ 217,513	\$ 72,505
Animal Diagnostic Lab Building	OC0003	5,068,217	502,161	4,566,056
Archbold Center for Tropical Studies	OC0004	395,060	138,271	256,789
Athletic Golf Practice Facility	001197	213,195	15,990	197,205
Barnett Hall	002009	599,590	567,296	32,294
Barre Hall	000265	1,413,692	945,503	468,189
Baseball Facility	000365	1,252,572	512,442	740,130
Benet Hall	002006	371,976	371,976	0
Bowen Hall	002002	209,057	142,888	66,169
Brackett Hall	000030	8,250,448	2,544,366	5,706,082
Bradley Hall	002004	227,853	164,549	63,304
Byrnes Hall	002015	2,519,389	2,000,446	518,943
Calhoun Courts, Patrick Noble	002017	13,261,215	6,836,989	6,424,226
Camp Cooper	009520	1,107,286	346,508	760,778
Camp Hope	006140	1,036,776	909,748	127,028
Camp Long	OC0005	335,249	232,020	103,229
Campus Green, Phase II (Statue area)	NN0001	1,175,788	205,763	970,025
Central Energy Facility	000007	14,456,522	1,482,861	12,973,661
Chilled Water Plant	000376	3,566,732	1,444,693	2,122,039
Clemson Apparel Research	001168	959,307	402,952	556,355
Clemson Faculty and Staff Residences	004141	189,996	138,435	51,561
Clemson House	004100	2,316,888	2,316,888	0
Coastal Research and Education Center	008300	220,104	69,208	150,896
Continuing Education Center	001144	8,945,355	1,564,693	7,380,662
Cook Engineering Laboratory	000216	150,780	143,241	7,539
Cooper Library	000212	6,096,914	4,497,904	1,599,010
Cope Hall	002010	464,662	441,429	23,233
D. W. Daniel and Strode Tower	000221	2,685,603	2,125,032	560,571
Dairy Research Center (LeMaster)	000323	849,563	552,216	297,347
Dillard Building	000006	203,025	203,025	0
Donaldson Hall	002001	138,864	138,864	0
Douthitt Hills (40)	004101	533,377	488,316	45,061
Earle Hall	000023	909,733	868,420	41,313
East Campus Activities Center (Hendrix Center)	000416	17,213,207	1,290,991	15,922,216
East Campus Housing, Phase II	004148	23,479,552	1,195,993	22,283,559
Edgar A. Brown Student Union University Union	000253	4,194,624	2,730,541	1,464,083
Edisto Research and Education Center	008573	677,780	259,167	418,613
Fike Field House	000010	1,340,420	1,218,501	121,919
Fire Station	000348	445,601	245,081	200,520
Fluor Daniel EIC	000388	14,692,891	3,606,229	11,086,662
Forestry Vehicle Service and Office Building (Ravenel Center)	001236	162,000	12,150	149,850
Freeman Hall	000025	280,180	204,761	75,419
Fruit Research Station	001188	1,191,540	256,139	935,401
Gas Turbine Laboratory	000383	198,700	44,235	154,465
Geer Hall	002011	442,649	420,517	22,132
Gentry Hall	004040	141,180	120,376	20,804
Germ Plasm Storage	001113	495,464	222,959	272,505
Godfrey Hall	000003	2,631,774	1,192,840	1,438,934
Godley-Snell Research Compliance Center	000411	5,035,978	1,306,622	3,729,356
Hardin Hall	000029	74,307	74,307	0
Hoke Sloan Tennis Center	000251	431,343	107,836	323,507
Holmes Hall	002023	208,195	44,241	163,954
Holtzendorff Hall	000004	233,496	233,496	0
Horse Barn #3	001200	436,049	29,283	406,766
Horse Research Facility	001185	221,048	66,314	154,734
Housing Storage Facility	000417	269,870	67,468	202,402
Hunter Hall	000367	11,559,393	6,479,470	5,079,923
Indoor Tennis Facility	000366	1,056,643	396,241	660,402
ITC Building	000378	5,004,375	1,876,641	3,127,734
Jervy Athletic Center	000252	6,311,272	2,464,777	3,846,495
Johnstone Hall	002000	3,162,132	2,890,428	271,704
Jordan Hall	000272	7,754,599	5,460,564	2,294,035
Kinard Lab of Physics	000035	1,259,051	1,188,053	70,998
Lakeside Animal Facility	000423	175,345	39,453	135,892

Building Name	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2002
Lee Hall/Lee Hall Annex	000028	2,394,093	2,394,093	0
Lehotsky Hall	000266	5,447,327	3,696,980	1,750,347
Lever Hall	002014	2,172,277	1,831,809	340,468
Lightsey Bridge Apartments	002020	10,749,247	2,907,550	7,841,697
Linvil Rich Environmental Systems Building	000406	5,186,862	1,957,316	3,229,546
Littlejohn Coliseum	000243	5,570,107	3,866,672	1,703,435
Livestock-Poultry Incinerator Facility	OC0007	245,751	159,215	86,536
Long Hall	000033	491,349	476,630	14,719
Lowry Hall	000024	1,144,594	1,031,739	112,855
Manning Hall	002013	1,958,806	1,762,925	195,881
Martin Hall	000036	1,821,508	1,367,757	453,751
Mauldin Hall	002008	1,374,085	879,482	494,603
McAdams Hall	000038	2,609,146	2,522,903	86,243
McCabe Hall	002022	15,533,717	3,300,915	12,232,802
Mell Hall	000005	262,556	171,136	91,420
Memorial Stadium	000012	28,840,316	12,570,623	16,269,693
Motor Pool and Central Stores Building	000210	100,827	100,827	0
Newman Hall	000039	1,059,399	1,046,842	12,557
Norris Hall	002005	318,739	267,575	51,164
Nursing Building	000309	2,566,670	1,604,169	962,501
Olin Hall	000027	272,785	272,785	0
Outdoor Track	TEMP01	500,000	12,500	487,500
Pee Dee Research and Education Center	008101	7,485,257	4,028,253	3,457,004
Performing Arts Center	001143	12,832,182	2,887,241	9,944,941
Pesticide Storage Facility at Edisto	008502	313,139	70,456	242,683
Physical Plant - Landscape Office and Greenhouse	000249	166,514	79,989	86,525
Poole Agriculture Center	000040	5,091,208	3,530,647	1,560,561
President's Home	000043	267,257	199,342	67,915
Radioactive Waste Storage Facility	000414	174,847	39,341	135,506
Ravenel Research Center	001059	1,763,491	841,198	922,293
Recycle/Maintenance Building	001228	437,361	32,802	404,559
Redfern Health Center	000224	1,382,838	436,737	946,101
Rhodes Engineering Center	000232	1,687,880	1,513,252	174,628
Riggs Hall	000026	1,100,419	452,956	647,463
Rust Building - Clemson Technical Center	001226	5,474,000	751,663	4,722,337
Sanders Hall	002012	431,868	410,275	21,593
Sandhill Research and Education Center	008001	200,077	183,919	16,158
Schilleter Dining Hall	000223	993,462	869,279	124,183
Security - IPTAY Building	001805	945,996	339,490	606,506
Service and Support Facility - ASB	000318	1,842,075	500,947	1,341,128
Sewage Treatment Plant and Building	000211	125,237	125,237	0
Show and Sale Arena	001212	1,858,795	278,819	1,579,976
Sikes Hall	000031	277,411	277,411	0
Simpson Experiment Station	OC0008	114,545	101,770	12,775
Sirrine Hall	000022	6,209,257	5,897,972	311,285
Small Animal Chemistry and Storage Facility	000303	337,493	236,245	101,248
Smith Hall	002016	1,211,790	854,495	357,295
Soccer Stadium	000377	999,031	374,637	624,394
Soil Plant Analysis Laboratory	001096	330,210	206,381	123,829
Strom Thurmond Institute	001142	5,750,741	2,068,578	3,682,163
Student Cafe	000404	704,830	193,828	511,002
Swine Farrowing Facility	001191	317,909	107,866	210,043
T. Ed Garrison Livestock Arena	001212	4,438,404	1,220,561	3,217,843
Thornhall Community Center	000410	261,119	71,808	189,311
Thornhall Village Apartments (50)	002500	500,157	500,157	0
Tillman Hall and Chapel	000001	4,658,950	4,658,950	0
TIWET	001178	2,792,453	395,525	2,396,928
Vegetable Research Support Land Improvement	LT0046	17,264	431	16,833
Vickery Hall	000382	2,654,484	729,983	1,924,501
Visitors Center	000421	649,066	64,907	584,159
Wannamaker Hall	002003	142,972	142,972	0
Wind Tunnel Building	000409	291,449	50,666	240,783
Wren House	001224	1,196,597	89,745	1,106,852
Young Hall	002007	375,488	375,488	0
TOTAL		\$ 360,621,148	\$ 149,672,942	\$ 210,948,206

INVESTMENT IN PLANT - UTILITIES SYSTEMS

For the year ended June 30, 2002

	Cost	Accumulated Depreciation	Net Book Value
Utilities Systems (Other than Buildings and Other Nonstructural Permanent Improvement)			
Non federal	\$ 17,858,923	\$ 7,812,152	\$ 10,046,771
Federal	154,578	134,617	19,961
Total	<u>\$ 18,013,501</u>	<u>\$ 7,946,769</u>	<u>\$ 10,066,732</u>

INVESTMENT IN PLANT - CONSTRUCTION IN PROGRESS

For the year ended June 30, 2002

	Cost July 1, 2001	Additions/ (Deductions)	Transfers	Cost June 30, 2002
Construction in Progress:				
Athletic Facilities Construction/Renovation	\$ 6,529,176	\$ 7,101,248	\$ 6,100,000	\$ 7,530,424
Athletic Support Facility	77,720	144,393	—	222,113
Calhoun Mansion Renovations	485,717	1,243,633	—	1,729,350
Charleston Property Land Acquisition	0	4,213	—	4,213
Edisto Center Construction/Renovation	313,029	113,813	—	426,842
Fike Recreation/Wellness Center Renovations	915,997	4,820,427	—	5,736,424
Fraternity Dorm Renovation	0	32,297	—	32,297
Griffith Building Renovation	0	219,910	—	219,910
Hardin Hall Renovations/Reconstruction	1,786,710	4,704,802	—	6,491,512
Littlejohn Coliseum/Annex	1,587,536	13,709,858	—	15,297,394
Materials Research Facility Construction	17,635	596,487	—	614,122
Memorial Stadium Field Upgrade	0	1,685,202	—	1,685,202
Microcreamery	0	31,087	—	31,087
Biosystems Research Complex	19,253,988	8,373,260	—	27,627,248
President's Park Improvements	0	219,886	—	219,886
Rust Building Renovation	0	110,630	—	110,630
Schilleter Hall Renovations	1,101,744	1,204,292	—	2,306,036
Total	<u>\$ 32,069,252</u>	<u>\$ 44,315,438</u>	<u>\$ 6,100,000</u>	<u>\$ 70,284,690</u>

