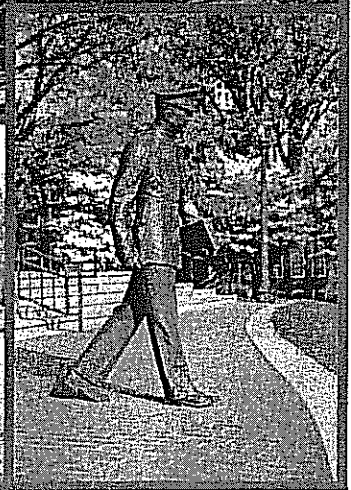
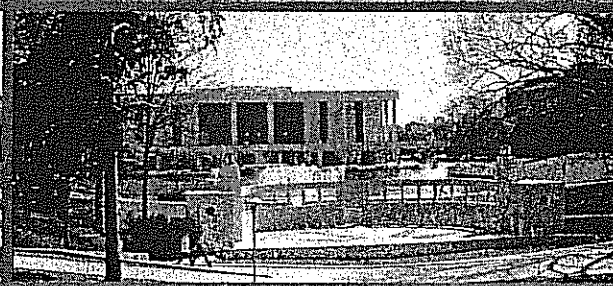
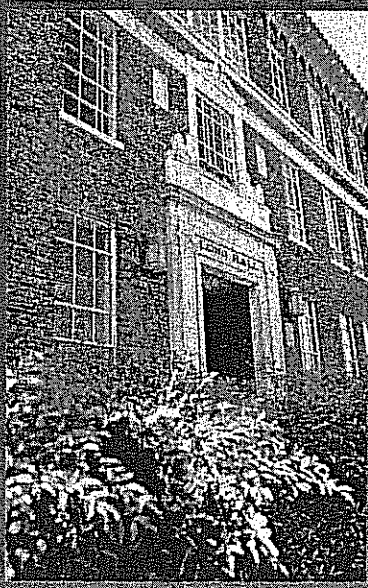
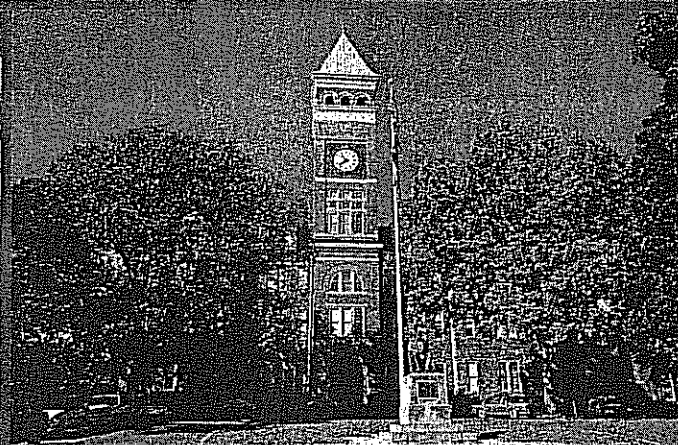
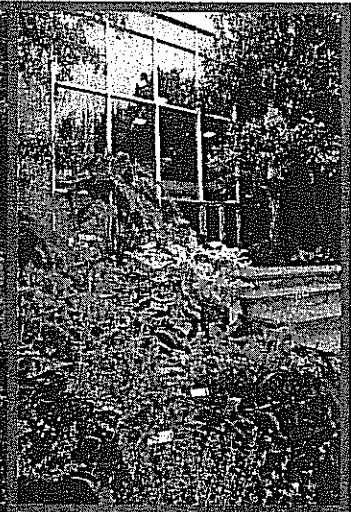
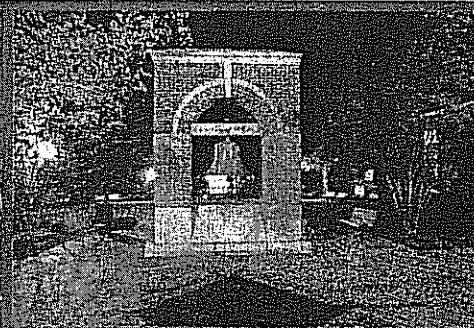
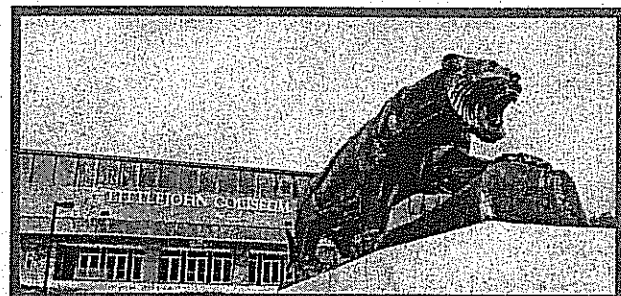


CLEMSON

UNIVERSITY

Clemson, South Carolina



Supplemental Schedules

For the Year Ended June 30, 2003

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, 2003

| Assets | | Liabilities and Fund Balances | |
|---|----------------------|---|----------------------|
| Basic Educational and General: | | Basic Educational and General: | |
| Cash and cash equivalents | \$ 34,850,070 | Accounts payable | \$ 6,441,871 |
| Accounts receivable | 2,895,049 | Accrued liabilities | 5,444,864 |
| Inventories | 465,651 | Deferred revenues | 4,467,955 |
| Prepaid expenses | 1,655,126 | Deposits held for others | 44,464 |
| | | Accrued vacation | 9,751,042 |
| | | Fund balances | 13,715,700 |
| Total | <u>39,865,896</u> | Total | <u>39,865,896</u> |
| Public Service Activities: | | Public Service Activities: | |
| Cash and cash equivalents | 13,467,112 | Accounts payable | 476,536 |
| Federal grants and contracts receivable | 1,562,212 | Accrued liabilities | 1,221,598 |
| Accounts receivable | 271,260 | Deferred revenues | 501,651 |
| Accrued interest receivable | 33,660 | Deposits held for others | 25,015 |
| Prepaid expenses | 29,169 | Accrued vacation | 4,562,153 |
| | | Fund balances reserved for operation (deficit): | |
| | | Agricultural research | 3,539,489 |
| | | Cooperative agricultural extension | 1,808,820 |
| | | Regulatory services | 1,065,346 |
| | | Livestock and poultry health | 91,943 |
| | | Other Public Service | (381) |
| | | Land and timber-designated | 2,071,243 |
| Total | <u>15,363,413</u> | Total | <u>15,363,413</u> |
| Auxiliary Enterprises: | | Auxiliary Enterprises: | |
| Cash and cash equivalents | 26,804,957 | Accounts payable | 1,164,154 |
| Accounts receivable | 2,938,470 | Accrued liabilities | 1,007,357 |
| Accrued interest receivable | 460,916 | Deferred revenues | 9,998,194 |
| Inventories | 333,085 | Student deposits | 433,492 |
| Prepaid expenses | 63,012 | Accrued vacation | 2,383,805 |
| | | Fund balance | 15,613,438 |
| Total | <u>30,600,440</u> | Total | <u>30,600,440</u> |
| Total | <u>\$ 85,829,749</u> | Total | <u>\$ 85,829,749</u> |

STATEMENT OF CHANGES IN UNRESTRICTED FUND BALANCES

For the year ended June 30, 2003

| | Basic Educational and General | Public Service Research | Public Service Extension |
|---|-------------------------------------|-------------------------------|--------------------------------|
| Revenues and Other Additions: | | | |
| Student fees | \$ 129,326,270 | \$ — | \$ — |
| Federal appropriations | — | 3,603,441 | 7,888,417 |
| State appropriations | 96,456,560 | 17,507,309 | 20,774,751 |
| Federal grants and contracts | 9,117,284 | 351,075 | 570,240 |
| State grants and contracts | 42,631 | 9,111 | — |
| Local grants and contracts | 9,598 | 494 | 737,636 |
| Nongovernmental grants and contracts | 1,117,773 | 208,922 | — |
| Private gifts | 90,388 | — | 215,825 |
| Endowment income | 9,266 | — | — |
| Sales and services of educational departments | 107,868 | 1,012,250 | 6,003,105 |
| Sales and services of auxiliary enterprises | — | — | — |
| Other services | 11,554,142 | 36,428 | 171,364 |
| Total | <u>247,831,780</u> | <u>22,729,030</u> | <u>36,361,338</u> |
| Expenditures and Mandatory Transfers: | | | |
| Expenditures: | | | |
| Instruction | 115,153,325 | 5,665 | — |
| Research | 30,930,790 | 22,405,318 | 692,236 |
| Extension and public service | 5,707,573 | 662,432 | 35,210,695 |
| Academic support | 31,624,117 | 390,069 | 204,200 |
| Student services | 13,259,647 | — | — |
| Institutional support | 17,371,877 | — | — |
| Operation and maintenance of plant | 23,184,330 | — | — |
| Scholarships and fellowships | 6,780,921 | — | — |
| Auxiliaries | 178,566 | — | — |
| Total | <u>244,191,146</u> | <u>23,463,484</u> | <u>36,107,131</u> |
| Mandatory Transfers: | | | |
| Principal and interest | 700,518 | — | — |
| Loan fund matching | 65,086 | — | — |
| Total | <u>765,604</u> | <u>0</u> | <u>0</u> |
| Other Additions/(Deductions): | | | |
| Facilities and administrative costs remitted to the State | (164,434) | (145,185) | — |
| Refunds to grantors | (106,263) | — | — |
| Transfer to/from other funds | (2,250,631) | 167,261 | 146,869 |
| Total | <u>(2,521,328)</u> | <u>22,076</u> | <u>146,869</u> |
| Total | <u>247,478,078</u> | <u>23,441,408</u> | <u>35,960,262</u> |
| Net increase/(decrease) in fund balance | 353,702 | (712,378) | 401,076 |
| Fund balance at beginning of year | 13,361,998 | 4,251,867 | 1,407,744 |
| Fund Balance at End of Year | <u>\$ 13,715,700</u> | <u>\$ 3,539,489</u> | <u>\$ 1,808,820</u> |

| Regulatory Services | Livestock and Poultry Health | Other Public Service | Land and Timber | Auxiliary Services | Totals |
|------------------------|------------------------------------|----------------------------|---------------------|-----------------------|----------------------|
| \$ — | \$ — | \$ — | \$ — | \$ 3,226,360 | \$ 132,552.630 |
| — | — | — | — | — | 11,491.858 |
| 1,854,856 | 2,810,957 | 210,829 | — | — | 139,615,262 |
| 90,165 | 230,850 | — | — | — | 10,359,614 |
| — | — | — | — | — | 51,742 |
| — | — | — | — | — | 747,728 |
| — | — | — | — | — | 1,326,695 |
| — | — | — | — | — | 306,213 |
| — | — | — | — | — | 9,266 |
| 1,958,094 | 517,825 | — | 2,050 | — | 9,601,192 |
| — | — | — | — | 76,685,989 | 76,685.989 |
| 1,212 | — | — | 249,581 | 953,763 | 12,966.490 |
| <u>3,904,327</u> | <u>3,559,632</u> | <u>210,829</u> | <u>251,631</u> | <u>80,866,112</u> | <u>395,714.679</u> |
| — | — | — | — | 974,601 | 116,133.591 |
| — | 1,045 | 210,279 | 217,896 | — | 54,457.564 |
| 3,480,239 | 3,227,190 | — | — | — | 48,288.129 |
| 10,764 | 4,791 | — | — | — | 32,233.941 |
| — | — | — | — | 4,190,803 | 17,450.450 |
| — | — | — | — | — | 17,371.877 |
| — | — | — | — | — | 23,184.330 |
| — | — | — | — | 5,144,272 | 11,925.193 |
| — | — | — | — | 64,790,408 | 64,968.974 |
| <u>3,491,003</u> | <u>3,233,026</u> | <u>210,279</u> | <u>217,896</u> | <u>75,100.084</u> | <u>386,014.049</u> |
| — | — | — | — | 5,079,483 | 5,780.001 |
| — | — | — | — | — | 65.086 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>5,079.483</u> | <u>5,845.087</u> |
| — | (239,539) | — | — | — | (549.158) |
| — | — | — | — | — | (106.263) |
| — | 170,720 | — | (584,059) | 1,889,529 | (460.311) |
| <u>0</u> | <u>(68,819)</u> | <u>0</u> | <u>(584,059)</u> | <u>1,889,529</u> | <u>(1,115,732)</u> |
| <u>3,491,003</u> | <u>3,301,845</u> | <u>210,279</u> | <u>801,955</u> | <u>78,290.038</u> | <u>392,974.868</u> |
| 413,324 | 257,787 | 550 | (550,324) | 2,576,074 | 2,739.811 |
| 652,022 | (165,844) | (931) | 2,621,567 | 13,037,364 | 35,165.787 |
| <u>\$ 1,065,346</u> | <u>\$ 91,943</u> | <u>\$ (381)</u> | <u>\$ 2,071,243</u> | <u>\$ 15,613,438</u> | <u>\$ 37,905.598</u> |

STATEMENT OF UNRESTRICTED CURRENT FUND REVENUES

For the year ended June 30, 2003

EDUCATIONAL AND GENERAL:

Income From Students:

| | |
|---|---------------|
| Academic fees | \$ 84,720,674 |
| Laboratory fees | 3,278,905 |
| MBA program | 666,709 |
| Summer session fees | 9,143,815 |
| Short courses and seminars | 456,598 |
| Cooperative program | 13,290 |
| Miscellaneous off-campus courses | 4,133,012 |
| Business and Behavioral Science courses | 24,792 |
| Health, Education and Human Development courses | 1,905,587 |
| Agriculture, Forestry and Life Science courses | 21,200 |
| Engineering and Science courses | 45,700 |
| Undergraduate waivers | 22,900,549 |
| Student assessed technology fee | 1,448,412 |
| Student assessed activity fee | 566,802 |
| Student health fee | 3,226,360 |
| Educational placement | 225 |

| | |
|--------------|--------------------|
| Total | 132,552,630 |
|--------------|--------------------|

Federal Appropriations:

| | |
|---|-----------|
| Animal health | 32,911 |
| Hatch | 2,272,480 |
| Hatch multi state | 566,113 |
| McIntire-Stennis | 731,937 |
| Federal Smith-Lever amended | 6,505,518 |
| 1978 pest management project | 141,414 |
| Indoor air quality program | 1,982 |
| Federal nutrition | 1,050,718 |
| Farm safety | 14,843 |
| Pesticide applicator training | 11,755 |
| Cotton insect pest management - special project | 99,479 |
| Expanded renewable resources | 62,708 |

| | |
|--------------|-------------------|
| Total | 11,491,858 |
|--------------|-------------------|

State Appropriations:

| | |
|-------------------------------|------------|
| Educational and general | 96,456,560 |
| Agricultural research | 17,507,309 |
| Extension | 20,774,751 |
| Regulatory and public service | 1,854,856 |
| Livestock and poultry health | 2,810,957 |
| State energy program | 93,469 |
| Bioengineering alliance | 117,360 |

| | |
|--------------|--------------------|
| Total | 139,615,262 |
|--------------|--------------------|

Grants and Contracts:

| | |
|--------------------|------------|
| Federal government | 10,359,614 |
| State government | 51,742 |
| Local government | 747,728 |
| Private sources | 1,326,695 |

| | |
|--------------|-------------------|
| Total | 12,485,779 |
|--------------|-------------------|

Private Gifts:

| | |
|---------------------------------|---------|
| State gifts and contributions | 72,701 |
| Private gifts and contributions | 233,512 |

| | |
|--------------|----------------|
| Total | 306,213 |
|--------------|----------------|

Endowment Income:

| | |
|-----------------|--------------|
| Landscrip | 5,754 |
| Clemson bequest | 3,512 |
| Total | <u>9,266</u> |

Sales and Services of Educational Activities:

| | |
|---------------------------------|------------------|
| Educational and general | 91,863 |
| Agricultural research | 1,578,560 |
| Agricultural extension services | 5,703,105 |
| Regulatory and public service | 1,895,756 |
| Livestock and poultry health | 331,908 |
| Total | <u>9,601,192</u> |

Other Sources:

| | |
|---|-----------|
| Administrative allowances | 164,412 |
| Admissions application fees graduate | 272,297 |
| Admissions application fees undergraduate | 447,964 |
| Advanced placement fees | 20 |
| Advertising | 357 |
| Alumni events | 2,464 |
| Aptitude test fees | 13,798 |
| Collection fees | 42,360 |
| Computer service fees | 4,362,382 |
| Conferences | 509,519 |
| Cooper circulation | 145,590 |
| Copier services proceeds | 43,829 |
| Credit card convenience fees | 376,276 |
| Deferred note late fees | 2,225 |
| Educational program fees | 88,517 |
| Electron microscope fees | 74,125 |
| Emergency medical services fees | 64,008 |
| Festival revenues | 27,784 |
| Fire service agreement | 171,366 |
| Forfeitures | 23,100 |
| Graduation late fees | 17,702 |
| International visitors fees | 3,150 |
| Investment income | 284,725 |
| Lab breakage fees | 2,734 |
| Late billing fees | 10,756 |
| Late registration fees | 75,517 |
| Library reference services | 8,125 |
| Media production fees | 59,076 |
| Medical exam and lab test fees | 151,383 |
| Merchandise sales - taxable | 271 |
| Miscellaneous | 502,890 |
| Miscellaneous reimbursements | 512,128 |
| Miscellaneous sales | 115,738 |
| Orientation fees | 414,540 |
| Payment plan fees | 68,040 |
| Printing services - external sales | 11,734 |
| Private gifts | 22,037 |
| Proceeds from the sale of scrap | 11,301 |
| Production fees | 25,221 |
| Program and activities revenues | 106,571 |
| Publications | 9,391 |
| Recreation facility fees | 79,305 |
| Registration fees | 274,356 |

| | |
|---|-----------------------|
| Other Sources (continued): | |
| Rental fees | 82,114 |
| Royalty income | 58,139 |
| Sale of surplus property | 37,538 |
| Sales tax discount | 3,000 |
| Security fees | 43,609 |
| Service charges | 48,234 |
| Special collections | 3,907 |
| Sponsorships | 11,272 |
| Student activities | 1,225,409 |
| Student health services | 953,763 |
| Study abroad program fees | 152,100 |
| Symposium fees | 1,389 |
| Testing service fees | 300,952 |
| Thesis fees | 36,139 |
| Transcripts and photostat sales | 125,421 |
| University printing services | 23,548 |
| Variable computer costs | 132,322 |
| Workshops | 128,550 |
| Total | <u>12,966,490</u> |
| TOTAL EDUCATIONAL AND GENERAL | <u>319,028,690</u> |
| SALES AND SERVICES OF AUXILIARY ENTERPRISES: | |
| Athletics | 28,229,607 |
| Bookstore | 1,306,176 |
| Food services - cash operations | 1,122,344 |
| Food services - meal plans | 8,826,519 |
| Housing | 19,159,528 |
| Information systems development | 4,723,266 |
| Parking services | 2,737,316 |
| Student health center | 183,293 |
| Student post office | 274,937 |
| Summer programs | 748,080 |
| Telecommunications services | 5,261,463 |
| Tiger I Card | 517,957 |
| Transportation services | 2,132,628 |
| Unallocated | 329,030 |
| Vending | 1,133,845 |
| TOTAL AUXILIARY ENTERPRISES | <u>76,685,989</u> |
| TOTAL UNRESTRICTED CURRENT FUNDS | <u>\$ 395,714,679</u> |

STATEMENT OF CHANGES IN AUXILIARY ENTERPRISES

For The Year Ended June 30, 2003

| | Beginning Fund Balance | Revenues | Expenditures | Nonmandatory Transfers | Mandatory Transfers | Ending Fund Balance |
|--|---------------------------|-------------------|---------------------|---------------------------|------------------------|------------------------|
| Accrued Leave | <u>\$ (1,647,478)</u> | <u>\$ 329,030</u> | <u>\$ 17,392</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ (1,301,056)</u> |
| Athletics | | | | | | |
| Athletic administration | 5,738,692 | 10,402,297 | (4,377,948) | (920,000) | 1,645,347 | 12,488,388 |
| Athletic compliance | 0 | — | (214,215) | — | — | (214,215) |
| Sports information | 0 | — | (730,576) | — | — | (730,576) |
| Public relations | 0 | 2,196,045 | (302,361) | — | — | 1,893,684 |
| Ticket office | 0 | — | (747,959) | — | — | (747,959) |
| Video productions | 0 | — | (266,686) | — | — | (266,686) |
| Grounds maintenance | 0 | — | (2,359,972) | — | — | (2,359,972) |
| Event promotions | 0 | — | (130,105) | — | — | (130,105) |
| Training room | 0 | — | (1,322,792) | — | 55,436 | (1,267,356) |
| Athletic grounds and fields | 0 | — | (64,483) | — | — | (64,483) |
| Equipment room | 0 | — | (682,421) | — | 143,496 | (538,925) |
| Weight room | 0 | — | (491,721) | — | — | (491,721) |
| IPTAY operations | 0 | — | (1,886,374) | — | 1,886,374 | 0 |
| IPTAY special | 0 | — | (143,966) | — | 143,966 | 0 |
| Student athletic enrichment program | 0 | — | (974,700) | — | 974,800 | 100 |
| Tiger cub club | 0 | — | (150,824) | — | 150,824 | 0 |
| Baseball | 0 | 305,608 | (813,854) | — | 156,593 | (351,653) |
| Basketball - men | 0 | 1,561,310 | (2,897,397) | — | 236,292 | (1,099,795) |
| Basketball - women | 0 | 68,270 | (1,351,549) | — | 252,107 | (1,031,172) |
| Football | 0 | 12,242,413 | (8,236,194) | — | 1,376,512 | 5,382,731 |
| Volleyball - women | 0 | 5,920 | (620,979) | — | 196,522 | (418,537) |
| Golf | 0 | 7,590 | (280,714) | — | 42,078 | (231,046) |
| Soccer - men | 0 | 43,473 | (558,899) | — | 151,576 | (363,850) |
| Soccer - women | 0 | 26,681 | (433,048) | — | 150,745 | (255,622) |
| Swimming - men | 0 | 13,519 | (351,524) | — | 142,083 | (195,922) |
| Swimming - women | 0 | 14,157 | (472,155) | — | 219,226 | (238,772) |
| Tennis - men | 0 | 7,643 | (262,152) | — | 62,017 | (192,492) |
| Tennis - women | 0 | 6,283 | (374,122) | — | 133,892 | (233,947) |
| Track | 0 | 26,462 | (651,971) | — | 181,978 | (443,531) |
| Cross country - women | 0 | 21,774 | (595,393) | — | 240,666 | (332,953) |
| Rowing - women | 0 | 14,573 | (670,932) | — | 251,426 | (404,933) |
| Spirit support groups | 0 | — | (117,976) | — | — | (117,976) |
| Bowl expenditures | 0 | 1,265,589 | (1,196,735) | — | — | 68,854 |
| AERO commando CT airplane | 0 | — | (190,702) | — | — | (190,702) |
| Total | <u>5,738,692</u> | <u>28,229,607</u> | <u>(34,923,399)</u> | <u>(920,000)</u> | <u>8,793,956</u> | <u>6,918,856</u> |
| Bookstore | <u>1,201,093</u> | <u>1,306,176</u> | <u>(65,849)</u> | <u>0</u> | <u>(1,089,883)</u> | <u>1,351,537</u> |
| Campus Services | <u>0</u> | <u>0</u> | <u>(7,501)</u> | <u>0</u> | <u>7,393</u> | <u>(108)</u> |
| Food Services | | | | | | |
| Meal Plans | 445,441 | 8,826,519 | (7,731,094) | (332,495) | (736,479) | 471,892 |
| Cash Operations | 237,673 | 1,122,344 | (475,263) | — | (631,292) | 253,462 |
| Total | <u>683,114</u> | <u>9,948,863</u> | <u>(8,206,357)</u> | <u>(332,495)</u> | <u>(1,367,771)</u> | <u>725,354</u> |
| Information Systems Development | <u>475,881</u> | <u>4,723,265</u> | <u>(4,962,524)</u> | <u>0</u> | <u>(87,769)</u> | <u>148,853</u> |

| | Beginning Fund Balance | Revenues | Expenditures | Nonmandatory Transfers | Mandatory Transfers | Ending Fund Balance |
|---------------------------------|---------------------------|----------------------|------------------------|---------------------------|------------------------|------------------------|
| Parking Services | | | | | | |
| Parking Services | 1,462,659 | 2,737,316 | (589,541) | — | (28,391) | 3,582,043 |
| Shuttle Operations | 0 | — | (513,000) | — | 10,000 | (503,000) |
| Parking Enforcement | 0 | — | (467,145) | — | — | (467,145) |
| Vehicle Registration | 0 | — | (51,103) | — | — | (51,103) |
| Parking Facilities Construction | 0 | — | (49) | (73,806) | — | (73,855) |
| Parking Facilities Maintenance | 0 | — | (97,677) | — | (480,000) | (577,677) |
| Total | <u>1,462,659</u> | <u>2,737,316</u> | <u>(1,718,515)</u> | <u>(73,806)</u> | <u>(498,391)</u> | <u>1,909,263</u> |
| Student Health Center | <u>1,197,587</u> | <u>4,363,416</u> | <u>(4,190,804)</u> | <u>0</u> | <u>(97,135)</u> | <u>1,273,064</u> |
| Student Post Office | <u>(20,043)</u> | <u>274,937</u> | <u>(243,160)</u> | <u>0</u> | <u>(3,947)</u> | <u>7,787</u> |
| Summer Programs | <u>212,442</u> | <u>748,081</u> | <u>(781,505)</u> | <u>0</u> | <u>(2,869)</u> | <u>176,149</u> |
| Telecommunications | <u>(119,025)</u> | <u>5,261,463</u> | <u>(5,234,106)</u> | <u>0</u> | <u>(69,928)</u> | <u>(161,596)</u> |
| Tiger 1 Card Office | <u>236,660</u> | <u>517,957</u> | <u>(482,091)</u> | <u>0</u> | <u>5,225</u> | <u>277,751</u> |
| Transportation Services | | | | | | |
| Dispatch Operations | 1,306,900 | 1,128,991 | (965,605) | — | (1,479) | 1,468,807 |
| Maintenance Services | 0 | 469,526 | (515,143) | — | — | (45,617) |
| Fuel Island/Carwash | 0 | 534,111 | (546,458) | — | — | (12,347) |
| Total | <u>1,306,900</u> | <u>2,132,628</u> | <u>(2,027,206)</u> | <u>0</u> | <u>(1,479)</u> | <u>1,410,843</u> |
| University Housing | | | | | | |
| University Housing | 777,660 | 19,159,528 | (4,204,845) | (3,753,182) | (3,396,638) | 8,582,523 |
| Administrative Services: | | | | | | |
| Director | 0 | — | (445,657) | — | — | (445,657) |
| Assignments | 0 | — | (90,433) | — | — | (90,433) |
| Business Affairs | 0 | — | (10,679) | — | — | (10,679) |
| Director | 0 | — | (191,579) | — | — | (191,579) |
| Residential Facilities: | | | | | | |
| Director | 0 | — | (3,181,767) | — | — | (3,181,767) |
| Custodial | 0 | — | (455,882) | — | — | (455,882) |
| Maintenance | 0 | — | (1,271,915) | — | — | (1,271,915) |
| Projects | 0 | — | (336,244) | — | — | (336,244) |
| Staff Development & Safety | 0 | — | (8,295) | — | — | (8,295) |
| Housing Life: | | | | | | |
| Staff | 0 | — | (1,891,416) | — | — | (1,891,416) |
| Total | <u>777,660</u> | <u>19,159,528</u> | <u>(12,088,712)</u> | <u>(3,753,182)</u> | <u>(3,396,638)</u> | <u>698,656</u> |
| Vending | | | | | | |
| Operations | 1,497,331 | 1,132,181 | (64,000) | — | (424,318) | 2,141,194 |
| Committee | 33,891 | 1,664 | (121,747) | — | 123,083 | 36,891 |
| Total | <u>1,531,222</u> | <u>1,133,845</u> | <u>(185,747)</u> | <u>0</u> | <u>(301,235)</u> | <u>2,178,085</u> |
| TOTALS | <u>\$ 13,037,364</u> | <u>\$ 80,866,112</u> | <u>\$ (75,100,084)</u> | <u>\$ (5,079,483)</u> | <u>\$ 1,889,529</u> | <u>\$ 15,613,438</u> |

STATEMENT OF CURRENT FUNDS REVENUES, EXPENSES AND OTHER CHANGES

For the year ended June 30, 2003

| | Unrestricted | Restricted | Total |
|--|---------------------|-----------------------|-----------------------|
| REVENUES: | | | |
| Student fees | \$ 132,552,630 | \$ — | \$ 132,552,630 |
| Federal appropriations | 11,491,858 | — | 11,491,858 |
| State appropriations | 139,615,262 | — | 139,615,262 |
| Federal grants and contracts | 10,359,614 | 63,037,810 | 73,397,424 |
| State grants and contracts | 51,742 | 29,998,340 | 30,050,082 |
| Local grants and contracts | 747,728 | 581,030 | 1,328,758 |
| Nongovernmental grants and contracts | 1,326,695 | 11,275,555 | 12,602,250 |
| Private gifts | 306,213 | 21,245,731 | 21,551,944 |
| Endowment income | 9,266 | 1,496,810 | 1,506,076 |
| Sales and services of educational departments | 9,601,192 | 73,378 | 9,674,570 |
| Sales and services of auxiliary enterprises | 76,685,989 | — | 76,685,989 |
| Other sources | 12,966,490 | 921,181 | 13,887,671 |
| Total Current Revenues | <u>395,714,679</u> | <u>128,629,835</u> | <u>524,344,514</u> |
| EXPENDITURES AND MANDATORY TRANSFERS: | | | |
| <i>Educational and general:</i> | | | |
| Instruction | 116,133,591 | 4,849,392 | 120,982,983 |
| Research | 54,457,564 | 53,270,107 | 107,727,671 |
| Public service | 48,288,129 | 10,021,444 | 58,309,573 |
| Academic support | 32,233,941 | 1,644,952 | 33,878,893 |
| Student services | 17,450,450 | 378,708 | 17,829,158 |
| Institutional support | 17,371,877 | 619,419 | 17,991,296 |
| Operation and maintenance of plant | 23,184,330 | 18,531 | 23,202,861 |
| Scholarships and fellowships | 11,925,193 | 38,523,038 | 50,448,231 |
| Educational and General Expenditures | <u>321,045,075</u> | <u>109,325,591</u> | <u>430,370,666</u> |
| <i>Mandatory transfers for:</i> | | | |
| Principal and interest | 700,518 | — | 700,518 |
| Loan fund matching grants | 65,086 | — | 65,086 |
| Total Educational and General | <u>321,810,679</u> | <u>109,325,591</u> | <u>431,136,270</u> |
| <i>Auxiliary enterprises:</i> | | | |
| Expenditures | 64,968,974 | 192,471 | 65,161,445 |
| <i>Mandatory transfers for:</i> | | | |
| Principal and interest | 5,079,483 | — | 5,079,483 |
| Total Auxiliary Enterprises | <u>70,048,457</u> | <u>192,471</u> | <u>70,240,928</u> |
| Total Expenditures and Mandatory Transfers | <u>391,859,136</u> | <u>109,518,062</u> | <u>501,377,198</u> |
| OTHER TRANSFERS AND ADDITIONS/(DEDUCTIONS): | | | |
| Indirect cost remitted to State General Fund | (549,158) | — | (549,158) |
| Other nonmandatory transfers, net | (460,311) | (10,903,732) | (11,364,043) |
| Facilities and administrative charges | — | (11,748,143) | (11,748,143) |
| Refunded to grantors | (106,263) | (228,340) | (334,603) |
| Administrative and collection costs and other deductions | — | (120,698) | (120,698) |
| Total Other Transfers and Additions/(Deductions) | <u>(1,115,732)</u> | <u>(23,000,913)</u> | <u>(24,116,645)</u> |
| NET INCREASE (DECREASE) IN FUND BALANCES | <u>\$ 2,739,811</u> | <u>\$ (3,889,140)</u> | <u>\$ (1,149,329)</u> |

STATEMENT OF CURRENT FUND EXPENDITURES

For the year ended June 30, 2003

| | Unrestricted | Restricted | Total |
|--|--------------------|-------------------|--------------------|
| EDUCATIONAL AND GENERAL EXPENDITURES: | | | |
| Instruction: | | | |
| Agricultural, Forestry and Life Sciences | \$ 15,461,922 | \$ 761,761 | \$ 16,223,683 |
| Architecture, Arts and Humanities | 18,666,762 | 422,511 | 19,089,273 |
| Health, Education and Human Development | 11,516,991 | 1,797,572 | 13,314,563 |
| Engineering and Sciences | 33,540,804 | 1,011,473 | 34,552,277 |
| Business and Behavioral Sciences | 18,810,190 | 463,785 | 19,273,975 |
| Division of Computing and Information Technology | 3,778,306 | — | 3,778,306 |
| Student Affairs | 58,238 | 1,164 | 59,402 |
| Provost and Vice President, Academic Affairs | 5,240,519 | 134,376 | 5,374,895 |
| Public Service and Agriculture | 163,320 | 265,725 | 429,045 |
| Secretary to the Board | — | 8,394 | 8,394 |
| Campus Level | 8,410,510 | (17,369) | 8,393,141 |
| Research | (11,317) | — | (11,317) |
| Internal Recoveries | (477,255) | — | (477,255) |
| Post-closing adjustments | 974,601 | — | 974,601 |
| Total | 116,133,591 | 4,849,392 | 120,982,983 |
| Research: | | | |
| Agricultural, Forestry and Life Sciences | 15,983,599 | 8,853,659 | 24,837,258 |
| Architecture, Arts and Humanities | 219,028 | 464,703 | 683,731 |
| Health, Education and Human Development | 1,545,864 | 2,508,783 | 4,054,647 |
| Engineering and Sciences | 12,163,286 | 32,011,128 | 44,174,414 |
| Business and Behavior Sciences | 158,725 | 948,318 | 1,107,043 |
| Student Affairs | — | 7,247 | 7,247 |
| Cooperative Extension Service | 684,384 | 68,962 | 753,346 |
| Administration and Advancement | 60,472 | — | 60,472 |
| Provost and Vice President, Academic Affairs | — | 98,280 | 98,280 |
| Division of Computing and Information Technology | — | 1,092 | 1,092 |
| Public Service and Agriculture | 12,291,701 | 5,022,998 | 17,314,699 |
| Secretary to the Board | — | 11,280 | 11,280 |
| Campus Level | 9,821,631 | (539,734) | 9,281,897 |
| Research | 1,988,916 | 3,257,352 | 5,246,268 |
| Internal Recoveries | (460,042) | (9,188) | (469,230) |
| Post-closing adjustments | — | 565,227 | 565,227 |
| Total | 54,457,564 | 53,270,107 | 107,727,671 |
| Extension and Public Service: | | | |
| Agricultural, Forestry and Life Sciences | 6,756,488 | 847,199 | 7,603,687 |
| Architecture, Arts and Humanities | 85,698 | 709,622 | 795,320 |
| Health, Education and Human Development | 2,677,162 | 1,083,552 | 3,760,714 |
| Engineering and Sciences | 879,396 | 712,133 | 1,591,529 |
| Business and Behavioral Sciences | 521,724 | 602,134 | 1,123,858 |
| Administration and Advancement | 1,096,820 | 2,165 | 1,098,985 |
| Student Affairs | — | 25,338 | 25,338 |
| Provost and Vice President, Academic Affairs | 255,135 | 290 | 255,425 |
| Public Service and Agriculture | 19,666,797 | 5,317,062 | 24,983,859 |
| Cooperative Extension Service | 16,533,821 | 713,424 | 17,247,245 |
| Campus Level | 1,269,793 | — | 1,269,793 |
| Financial Affairs | 1,440 | — | 1,440 |
| Secretary to the Board | — | 6,425 | 6,425 |
| Internal Recoveries | (1,456,145) | (54,949) | (1,511,094) |
| Post-closing adjustments | — | 57,049 | 57,049 |
| Total | 48,288,129 | 10,021,444 | 58,309,573 |

| | Unrestricted | Restricted | Total |
|--|-------------------|------------------|-------------------|
| Academic Support: | | | |
| Agricultural, Forestry and Life Sciences | 924,242 | 3,859 | 928,101 |
| Architecture, Arts and Humanities | 1,627,783 | 39,791 | 1,667,574 |
| Health, Education and Human Development | 906,429 | 16,484 | 922,913 |
| Engineering and Sciences | 1,755,540 | 16,606 | 1,772,146 |
| Business and Behavioral Sciences | 1,201,003 | 39,016 | 1,240,019 |
| Division of Computing and Information Technology | 13,123,755 | 291,163 | 13,414,918 |
| Libraries | 9,813,133 | 540,005 | 10,353,138 |
| Provost and Vice President, Academic Affairs | 4,374,076 | 673,705 | 5,047,781 |
| Public Service and Agriculture | 1,158,199 | 19,089 | 1,177,288 |
| Secretary to the Board | 430,417 | 2,684 | 433,101 |
| Campus Level | 266,686 | — | 266,686 |
| Research | 2,203,631 | 2,550 | 2,206,181 |
| Internal Recoveries | (5,550,953) | — | (5,550,953) |
| Total | 32,233,941 | 1,644,952 | 33,878,893 |
| Student Services: | | | |
| Agricultural, Forestry and Life Sciences | 182,030 | — | 182,030 |
| Business and Behavioral Sciences | 209,747 | — | 209,747 |
| Student Affairs | 7,384,109 | 315,775 | 7,699,884 |
| Provost and Vice President, Academic Affairs | 4,673,965 | 62,933 | 4,736,898 |
| Campus Level | 938,852 | — | 938,852 |
| Internal Recoveries | (129,056) | — | (129,056) |
| Post-closing adjustments | 4,190,803 | — | 4,190,803 |
| Total | 17,450,450 | 378,708 | 17,829,158 |
| Institutional Support: | | | |
| Architecture, Arts and Humanities | — | 137,612 | 137,612 |
| Administrative Program Services | 1,874,944 | — | 1,874,944 |
| Student Affairs | 132,683 | 8,097 | 140,780 |
| Office of the President | 1,775,573 | 1,335 | 1,776,908 |
| Provost and Vice President, Academic Affairs | 773,384 | 17,292 | 790,676 |
| Public Service and Agriculture | 202,536 | 4,205 | 206,741 |
| Financial Affairs | 8,099,376 | 12,448 | 8,111,824 |
| Secretary to the Board | 1,917,471 | — | 1,917,471 |
| Campus Level | 1,801,157 | — | 1,801,157 |
| Administration and Advancement | 7,081,795 | 437,378 | 7,519,173 |
| Facilities | 740,812 | 1,052 | 741,864 |
| Internal Recoveries | (7,027,854) | — | (7,027,854) |
| Total | 17,371,877 | 619,419 | 17,991,296 |
| Operation and Maintenance of Plant: | | | |
| Public Service and Agriculture | 236,831 | 882 | 237,713 |
| Student Affairs | 4,114,710 | 17,649 | 42,132,359 |
| Campus Level | 252,539 | — | 252,539 |
| Administration and Advancement | 40,186 | — | 40,186 |
| Utilities | 9,918,972 | — | 9,918,972 |
| Facilities | 19,183,818 | — | 19,183,818 |
| Internal Recoveries | (10,728,853) | — | (10,728,853) |
| Post-closing adjustments | 166,127 | — | 166,127 |
| Total | 23,184,330 | 18,531 | 23,202,861 |

| | Unrestricted | Restricted | Total |
|---|-----------------------|-----------------------|-----------------------|
| Scholarships and Fellowships: | | | |
| Agriculture, Forestry and Life Sciences | — | 152,384 | 152,384 |
| Architecture, Arts and Humanities | — | 41,311 | 41,311 |
| Engineering and Sciences | — | 21,726 | 21,726 |
| Business and Behavioral Sciences | — | 15,560 | 15,560 |
| Athletics | 5,144,272 | (23,238) | 5,121,034 |
| Provost and Vice President, Academic Affairs | 155,117 | 38,315,295 | 38,470,412 |
| Campus Level | 6,625,804 | — | 6,625,804 |
| Total | <u>11,925,193</u> | <u>38,523,038</u> | <u>50,448,231</u> |
| TOTAL EDUCATIONAL AND GENERAL EXPENDITURES | <u>321,045,075</u> | <u>109,325,591</u> | <u>430,370,666</u> |
| AUXILIARY ENTERPRISES: | | | |
| Athletics | 29,930,348 | 175,533 | 30,105,881 |
| Bookstore | 67,856 | — | 67,856 |
| Campus Services | 7,501 | — | 7,501 |
| Food Services - Cash Operations | 531,635 | — | 531,635 |
| Food Services - Meal Plans | 7,742,858 | — | 7,742,858 |
| Housing | 12,088,713 | 5,892 | 12,094,605 |
| Information Systems Development | 5,350,389 | — | 5,350,389 |
| Parking Services | 1,719,638 | 2,912 | 1,722,550 |
| Student Health Center | 4,190,804 | — | 4,190,804 |
| Student Post Office | 243,589 | 8,134 | 251,723 |
| Summer Programs | 781,505 | — | 781,505 |
| Telecommunications Services | 5,234,106 | — | 5,234,106 |
| Tiger I Card | 482,091 | — | 482,091 |
| Transportation Services | 2,027,206 | — | 2,027,206 |
| Unallocated | 161,172 | — | 161,172 |
| Vending | 185,746 | — | 185,746 |
| Internal Recoveries | (610,779) | — | (610,779) |
| Post-closing adjustments | (5,165,404) | — | (5,165,404) |
| TOTAL AUXILIARY ENTERPRISES EXPENDITURES | <u>64,968,974</u> | <u>192,471</u> | <u>65,161,445</u> |
| TOTAL UNRESTRICTED CURRENT FUND EXPENDITURES | <u>\$ 386,014,049</u> | <u>\$ 109,518,062</u> | <u>\$ 495,532,111</u> |

STATEMENT OF ENDOWMENT AND SIMILAR FUNDS

For the year ended June 30, 2003

| | Fund Balance July 1, 2002 | Additions | Investment Income | Gain/ (Loss) | Transfers | Fund Balance June 30, 2003 |
|---|------------------------------|-----------|----------------------|-----------------|-----------|-------------------------------|
| Permanent Endowments: | | | | | | |
| Abney Scholarship Fund | \$ 1,450,000 | \$ — | \$ — | \$ — | \$ — | \$ 1,450,000 |
| Adelaide McClelland Garden Club Scholarship Fund | 25,494 | — | — | — | — | 25,494 |
| Alan Cade Endowment | 1,061 | — | — | — | — | 1,061 |
| Anita and Edward Greene Endowment Fund | 30,759 | — | — | — | — | 30,759 |
| Barney Lee Bickley Scholarship | 3,000 | — | — | — | — | 3,000 |
| Ben and Kitty Gossett Scholarship | 10,156 | — | — | — | — | 10,156 |
| Byron R. Ingram Memorial Scholarship | 10,704 | — | — | — | — | 10,704 |
| Carl I. Poorman Endowment | 8,000 | — | — | — | — | 8,000 |
| Clark Lindsay McCaslan Award | 3,907 | — | — | — | — | 3,907 |
| Clemon University Centennial Professorship | 232,673 | 608 | — | — | — | 233,281 |
| Clemson Bequest | 58,539 | — | — | — | — | 58,539 |
| Daniel Foundation Fund | 21,763 | — | — | — | 40,476 | 62,239 |
| 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 Scholarship | 10,000 | — | — | — | — | 10,000 |
| Eunice and Thomas M. Baswell Memorial Scholarship | 10,000 | — | — | — | — | 10,000 |
| F. H. H. Calhoun Cemetery Fund | 2,133 | — | — | — | — | 2,133 |
| Frank J. Jervy Endowed Educational Fund | 130,952 | 100 | — | — | — | 131,052 |
| George & Leila Singleton Scholarship | 20,320 | — | — | — | — | 20,320 |
| George Dunklebert Memorial Scholarship Fund | 47,200 | 2,000 | — | — | — | 49,200 |
| 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 | 7,636 | — | — | — | — | 7,636 |
| James B. Monroe Memorial Scholarship | 133,701 | 25 | — | — | — | 133,726 |
| James Lynah Merit Funds | 130,576 | — | — | — | — | 130,576 |
| James R. McComb Scholarship Fund | 100,000 | — | — | — | — | 100,000 |
| Jeanne Fraser and George McDonald Endowment Trust | 2,853,379 | — | — | 68,871 | (124,459) | 2,797,791 |
| 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 | 15,211 | 500 | — | — | — | 15,711 |
| Latt Maxcy Scholarship Endowment | 0 | 13,683 | 2,166 | — | — | 15,849 |
| 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 | 25,415 | — | — | — | — | 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 | 15,140 | — | — | — | 59 | 15,199 |
| National Endowment for the Humanities | 300,000 | — | — | — | — | 300,000 |
| Norris Medal Award | 49,140 | — | — | — | — | 49,140 |
| Norris Textile Scholarship | 51,337 | — | — | 2,410 | (5,749) | 47,998 |
| P. B. Holtendorff, 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 | 32,876 | 2,000 | — | — | — | 34,876 |
| Robert Mills Endowed Professorship | 269,748 | — | — | — | — | 269,748 |
| Robert Wardlaw Moorman Memorial Fund | 4,635 | 200 | — | — | — | 4,835 |
| SC Section ASAE Scholarship Endowment | 25,000 | — | — | — | — | 25,000 |

| | Fund Balance July 1, 2002 | Additions | Investment Income | Gain/ (Loss) | Transfers | Fund Balance June 30, 2003 |
|--|------------------------------|---------------|----------------------|-----------------|-----------------|-------------------------------|
| 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 | 104,364 | — | — | — | 452 | 104,816 |
| W. N. McAdams Memorial Scholarship Fund | 21,255 | — | — | — | — | 21,255 |
| Warwick Chemical Fellowship | 76,812 | — | — | — | — | 76,812 |
| William A. Kenyon Scholarship | 181,081 | — | — | — | — | 181,081 |
| William Carroll Barnes Fellowship | 17,444 | 1,412 | — | — | — | 18,856 |
| William J. Neely Memorial Scholarship | 39,660 | — | — | — | — | 39,660 |
| William S. Megonigal, Jr. Endowment Fund | 38,199 | — | — | — | — | 38,199 |
| William Porter Clyburn Memorial Scholarship | 217,013 | — | — | — | — | 217,013 |
| Willie and Joe Padget Award | 14,949 | — | — | — | — | 14,949 |
| Total Permanent Endowments | 9,223,406 | 20,528 | 2,166 | 71,281 | (89,221) | 9,228,160 |
| Quasi Endowments: | | | | | | |
| Abney Scholarship Fund | 9,498 | — | — | — | (17,675) | (8,177) |
| Adelaide McClelland Garden Club Scholarship Fund | 5,310 | — | — | — | (395) | 4,915 |
| Alan Cade Endowment | 172 | — | — | — | (34) | 138 |
| Anderson Fellowship | 1,901 | — | — | — | (212) | 1,689 |
| Anita and Edward Greene Endowment Fund | (99) | — | — | — | (354) | (453) |
| Athletic Awards Program | 34,439 | — | — | — | (200) | 34,239 |
| Bailey Assistantship Program | 21,343 | — | — | — | (3,280) | 18,063 |
| Ballenger Quasi Endowment | 2,776,049 | — | — | — | (33,195) | 2,742,854 |
| Barnes and Noble Endowment | 295,528 | — | — | — | 167,708 | 463,236 |
| Barney Lee Bickley Scholarship | 593 | — | — | — | (71) | 522 |
| Ben and Kitty Gossett Scholarship | 7,593 | — | — | — | (261) | 7,332 |
| Byron R. Ingram Memorial Scholarship | 1,641 | — | — | — | (153) | 1,488 |
| Carl I. Poorman Endowment | (68) | — | — | — | (97) | (165) |
| Carolina Panther Academic Endowment | 939,969 | — | — | — | (10,249) | 929,720 |
| Charles C. Kanapaux Scholarship | 162,787 | — | — | — | 6,470 | 169,257 |
| Charles G. Arthur, Jr. Endowment | 91,614 | 3,635 | — | — | 3,786 | 99,035 |
| Charles H. Stone Scholarship Endowment | 60,577 | 7,606 | — | — | 194 | 68,377 |
| Charles Lee Morgan Memorial Scholarship | 186,931 | 171,522 | — | — | 10,839 | 369,292 |
| Charles S. Henriquez Endowment | 704,049 | — | — | — | (8,631) | 695,418 |
| Clarence A. and Julia C. McLendon Memorial Scholarship Fund | 42,810 | — | — | — | (604) | 42,206 |
| Clark Lindsay McCaslan Award | 1,618 | — | — | — | (79) | 1,539 |
| Clemson Community Scholars | 0 | — | 145,976 | — | 5,002,901 | 5,148,877 |
| Clemson Student Loan Fund | 0 | — | — | — | 531,322 | 531,322 |
| Coach Frank Howard Endowment Fund | 73,728 | — | — | — | — | 73,728 |
| Colonel George F. Parker Endowment | 235,608 | 143,130 | — | — | (915) | 377,823 |
| Contributions Receivable | 5,415,992 | (1,587,156) | — | — | — | 3,828,836 |
| Daniel Memorial Loan Fund | 28,667 | — | — | — | (83) | 28,584 |
| David Jennings Memorial Fund | 64,750 | — | — | — | (10,759) | 53,991 |
| Department of Bioengineering Endowment | 6,282,046 | — | — | — | (14,993) | 6,267,053 |
| Earle Award | 2,907 | — | — | — | (36) | 2,871 |
| Edgar and Emily Hesslein Scholarship | 23,448 | — | — | — | (283) | 23,165 |
| Edna Hope Gregory | 6,477 | — | — | — | (11,941) | (5,464) |
| Environmental Scholars Endowment | 19,357 | — | — | — | (2,367) | 16,990 |
| Ernest R. Ellis Memorial Scholarship | (2,936) | — | — | — | 281 | (2,655) |
| Ernest Jewell Hardesty Moore Memorial Award | 1,197 | — | — | — | (77) | 1,120 |
| Eunice and Thomas M. Baswell Memorial Scholarship | 781 | — | — | — | (136) | 645 |
| F. H. H. Calhoun Cemetery Fund | (224) | — | — | — | (28) | (252) |
| Faculty Senate Endowment | 25,314 | — | — | — | (276) | 25,038 |
| Forestry Student Scholarship Award | 3,080 | — | — | — | (38) | 3,042 |
| Frank J. Jervey Endowed Educational Fund | 128,632 | — | — | — | (5,100) | 123,532 |
| General Scholarship Endowment | 167,657 | — | — | — | (3,170) | 164,487 |

| | Fund Balance July 1, 2002 | Additions | Investment Income | Gain/ (Loss) | Transfers | Fund Balance June 30, 2003 |
|---|------------------------------|-----------|----------------------|-----------------|-----------|-------------------------------|
| Quasi Endowments (continued): | | | | | | |
| George and Leila Singleton Scholarship | 902 | — | — | — | (254) | 648 |
| George Dunkelberg Memorial Scholarship Fund | 4,266 | — | — | — | (561) | 3,705 |
| Georgianna Camp Blue Key Service Award | 2,788 | — | — | — | (54) | 2,734 |
| Henry Stroud Loan Fund | 0 | — | — | — | 399,061 | 399,061 |
| Herman K. Tyler Memorial Scholarship Endowment | 17,933 | — | — | — | (196) | 17,737 |
| Horace Julian Bowles Endowment | (680) | — | — | — | (114) | (794) |
| International Student Loan Fund | 0 | — | — | — | 35,964 | 35,964 |
| IPTAY Academic Scholarship Fund | 3,983,057 | 116,145 | — | — | (45,415) | 4,053,787 |
| IPTAY Cookbook | 0 | — | — | — | 90,493 | 90,493 |
| IPTAY Endowment - Life Memberships | 10,216,129 | 1,873,605 | — | (4,834) | — | 12,084,900 |
| IPTAY Scholarship Endowment | 64,225 | — | — | — | — | 64,225 |
| IPTAY Tiger Cub Club Endowment | 311,770 | 51,801 | — | — | — | 363,571 |
| J. C. Rich Agricultural Scholarship | 1,823 | — | — | — | (85) | 1,738 |
| J. M. Lewis Scholarship | 69,571 | — | — | — | 2,765 | 72,336 |
| J. P. Williamson Memorial Educational Grant | 3,369 | — | — | — | (162) | 3,207 |
| J. R. Atkinson, Jr. Memorial Scholarship | 10,907 | — | — | — | (134) | 10,773 |
| J. R. McComb Scholarship Fund | 2,260 | — | — | — | (1,236) | 1,024 |
| James A. Turner Award in Federal Taxation | (380) | — | — | — | (94) | (474) |
| James B. Monroe Memorial Scholarship | 7,140 | — | — | — | (2,070) | 5,070 |
| James Lynah Merit Fund | (4,020) | — | — | — | (1,859) | (5,879) |
| Jeannie Fraser and George McDonald Endowment Trust | 118 | — | — | — | 5 | 123 |
| Jeremiah Milbank Bequest Endowment | 102,373 | — | — | — | (1,808) | 100,565 |
| Jeremiah Milbank Sr. Memorial Scholarship Endowment Fund | 14,606 | — | — | — | (261) | 14,345 |
| Jerry Allen Harter Memorial Scholarship | (5) | — | — | — | (162) | (167) |
| Jerry B. Addy Memorial Scholarship | 610 | — | — | — | (86) | 524 |
| John D Lane Scholarship | 135 | — | — | — | (101) | 34 |
| John M. Ford Memorial Award | 436 | — | — | — | (30) | 406 |
| John W. Kibler Endowed Fund | 377,599 | — | — | — | (6,935) | 370,664 |
| Koloman Lehotsky Forestry Scholarship | 4,217 | — | — | — | (1,035) | 3,182 |
| Langdon Cheves Scholarship | 1,087 | — | — | — | (117) | 970 |
| Latt Maxey Scholarship Endowment | 0 | — | — | — | 315 | 315 |
| Lena Eaton-Carrie Freeman Award | 489 | — | — | — | (24) | 465 |
| Lillian and Robert Utsey Chamber Music Series Endowment | (260) | — | — | — | (93) | (353) |
| M. C. McKenzie Memorial Scholarship Fund Endowment | 3,899 | — | — | — | (424) | 3,475 |
| Mack R. Hays Forestry Award | 368 | — | — | — | (36) | 332 |
| Major Rudolf Anderson Scholarship | 34,078 | — | — | — | (5,086) | 28,992 |
| Marshall William and Grace C. Bell Memorial Scholarship | 2,395 | — | — | — | (253) | 2,142 |
| Mary M. Lohr Faculty Endowment Fund | 513,542 | 7 | — | — | (7,398) | 506,151 |
| Mary P. Byrd Bequest | 279,265 | — | — | — | (3,762) | 275,503 |
| May Ervin Wall Fund | 2,752 | — | — | — | (378) | 2,374 |
| McGee-Robbins Scholarship Endowment | (239) | — | — | — | (192) | (431) |
| Myrtle Beach Endowment | 1,738,465 | — | — | — | (24,214) | 1,714,251 |
| National Endowment for the Humanities | 33,622 | — | — | — | (4,186) | 29,436 |
| Norris Medal Award | 61,495 | — | — | — | (2,148) | 59,347 |
| Norris Textile Scholarship | 20,547 | — | — | — | 817 | 21,364 |
| P. B. Holtzendorff, Jr. Scholarship Fund | 16,406 | — | — | — | (495) | 15,911 |
| Pee Dee REC Endowment from Land Sales | 1,404,371 | — | — | — | (16,684) | 1,387,687 |
| Pierce-Elizabeth Rogers Scholarship Fund | 23,196 | — | — | — | (308) | 22,888 |
| Polly H. and Walter L. Lowry Memorial Award | 3,711 | — | — | — | (274) | 3,437 |
| Ralph H. Walker Endowment | 47,723 | — | — | — | 1,897 | 49,620 |
| R. Brice Waters Memorial Endowment | 44 | — | — | — | (75) | (31) |
| Reva W. Burns Nursing Scholarship Endowment | (1,462) | — | — | — | (66) | (1,528) |
| Robert Mills Endowed Professorship | 43,394 | — | — | — | (6,525) | 36,869 |
| Robert Wardlaw Moorman Memorial Fund | 5,067 | — | — | — | (135) | 4,932 |
| S. H. Kress Endowment-Research | 163,920 | — | — | — | (2,162) | 161,758 |
| S. T. McDowell ROTC Outstanding Leadership Award | (214) | — | — | — | (25) | (239) |

| | Fund Balance July 1, 2002 | Additions | Investment Income | Gain/ (Loss) | Transfers | Fund Balance June 30, 2003 |
|--|------------------------------|-------------------|----------------------|-------------------|---------------------|-------------------------------|
| Quasi Endowments (continued): | | | | | | |
| Samuel R. Rhodes Professorship in Electrical Engineering | 55,047 | — | — | — | (671) | 54,376 |
| Sandhill REC Electronic Library Endowment | 0 | — | 29,195 | — | 1,000,580 | 1,029,775 |
| Sandhill REC Endowment from Land Sales | 10,763,830 | — | 136,034 | — | (5,465,456) | 5,434,408 |
| SC Section ASAE Scholarship Endowment | (1,701) | — | — | — | (286) | (1,987) |
| Speck Farrar Scholarship | (5,073) | — | — | — | (3,650) | (8,723) |
| Stanley Jackson Reeves Memorial Scholarship | (86) | — | — | — | (144) | (230) |
| State Treasurer's Accrual Account | 0 | — | 1,413,908 | 684,903 | (2,098,811) | 0 |
| Strom Thurmond Educational Fund | 4,030 | — | — | — | (283) | 3,747 |
| Student Government Endowment for Innovation in Teaching | (4,692) | — | — | — | (2,697) | (7,389) |
| Sue King Dunkle Award | 756 | — | — | — | (40) | 716 |
| Technology Patent Endowment | 3,259,786 | — | — | — | 19,047 | 3,278,833 |
| Textile Veterans' Association Endowment Fund | 12,582 | — | — | — | (153) | 12,429 |
| The Centennial Professorship | 29,388 | — | — | — | (3,603) | 25,785 |
| Tigerama Scholarship Fund | 9,080 | — | — | — | (1,467) | 7,613 |
| W. F. Barnes and G. E. Bruner Scholarship | 0 | 189,981 | — | — | 3,776 | 193,757 |
| W. N. McAdams Memorial Scholarship Fund | 1,641 | — | — | — | (275) | 1,366 |
| W. T. and Ruth M. Patrick Memorial Scholarship | 35,463 | — | — | — | 694 | 36,157 |
| Wade Stackhouse Graduate Fellowship Fund | 3,262,964 | — | — | — | (25,509) | 3,237,455 |
| Wayne Freeman Memorial Scholarship | 10,769 | — | — | — | 428 | 11,197 |
| Warwick Chemical Fellowship | 36,025 | — | — | — | (1,849) | 34,176 |
| William A. Kenyon Scholarship | 3,207 | — | — | — | (2,486) | 721 |
| William Carroll Barnes Fellowship | 9,534 | — | — | — | (436) | 9,098 |
| William J. Latimer Endowment | 726,294 | — | — | — | (7,059) | 719,235 |
| William J. Neely Memorial Scholarship | 4,149 | — | — | — | (767) | 3,382 |
| William Porter Clyburn Memorial Scholarship | (3,235) | — | — | — | 8,497 | 5,262 |
| William Megonigal, Jr. Endowment Fund | 16,739 | — | — | — | (1,106) | 15,633 |
| Willie and Joe Padget Award | 1,399 | — | — | — | (195) | 1,204 |
| Total Quasi Endowments | <u>55,637,442</u> | <u>970,276</u> | <u>1,725,113</u> | <u>680,069</u> | <u>(592,507)</u> | <u>58,420,393</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>565,863</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>565,863</u> |
| TOTAL ENDOWMENT AND SIMILAR FUNDS | <u>\$ 65,426,711</u> | <u>\$ 990,804</u> | <u>\$ 1,727,279</u> | <u>\$ 751,350</u> | <u>\$ (681,728)</u> | <u>\$ 68,214,416</u> |

STATEMENT OF CHANGES IN UNEXPENDED PLANT FUNDS

For the year ended June 30, 2003

| | Fund Balance June 30, 2002 | Receipts | Transfers | Expenditures | Fund Balance June 30, 2003 |
|--|-------------------------------|-------------------|------------------|-------------------|-------------------------------|
| PROCEEDS FROM INVESTMENT EARNINGS: | | | | | |
| Asbestos Claim Settlement | 199,681 | 47,375 | — | — | 247,056 |
| Maintenance & Renovation Fees | 2,436,489 | 527,850 | — | — | 2,964,339 |
| Sandhill REC Office/Lab Building | 254,756 | — | — | — | 254,756 |
| State Treasurer's Accrual Account | 962,676 | 571,577 | — | — | 1,534,253 |
| TOTAL | <u>3,853,602</u> | <u>1,146,802</u> | <u>0</u> | <u>0</u> | <u>5,000,404</u> |
| PROCEEDS FROM OTHER: | | | | | |
| Academic Support Center | 0 | — | — | 190 | (190) |
| Apparel Research Facility Addition | (34,307) | — | 600,000 | 493,534 | 72,159 |
| Asbestos Claims Settlement | 593,725 | 503,256 | (542,171) | — | 554,810 |
| Asbestos Abatement Campus Wide | 0 | — | 73,343 | 75,026 | (1,683) |
| Athletic Facilities Construction Phase I | (560,247) | 1,788,998 | 1,924,002 | 3,139,555 | 13,198 |
| Calhoun Mansion Renovations | (63,429) | 342,019 | — | 279,056 | (466) |
| Cooper Leadership Center | 0 | — | 245,000 | 244,533 | 467 |
| General Campus Asbestos Abatement | (1,825) | — | 177,531 | 206,986 | (31,280) |
| Highway 93 East Sitework | 0 | 100,000 | — | 100,000 | 0 |
| IPTAY Office Renovation | 0 | — | 198,735 | 198,735 | 0 |
| Johnstone Abatement Demolition | (2,342) | — | 163,470 | 160,040 | 1,088 |
| Lazer Hall Restoration | 0 | 267,333 | — | 285,940 | (18,607) |
| Littlejohn Annex | 0 | 1,157,326 | 3,246,911 | 4,252,865 | 151,372 |
| Miller Property Exchange | 0 | — | 1,689 | 1,689 | 0 |
| Outdoor Lab (Camp Hope) Improvements | (15,172) | 24,943 | — | 16,903 | (7,132) |
| Pearce Center A/E Renovation | (5,299) | 55,983 | — | 65,600 | (14,916) |
| President's Park Improvements | (457) | 10,159 | — | 12,505 | (2,803) |
| Sandhill REC Office/Lab Building | 6,671,867 | 132,212 | — | 1,737 | 6,802,342 |
| Schilletter Hall Renovation | 39 | — | — | 39 | 0 |
| Shoebox Waterproofing | 0 | — | 13,828 | 13,828 | 0 |
| Sirrine Hall HVAC Improvements | 0 | 24,396 | — | — | 24,396 |
| TOTAL | <u>6,582,553</u> | <u>4,406,625</u> | <u>6,102,338</u> | <u>9,548,761</u> | <u>7,542,755</u> |
| FEDERAL FUNDS VIA SC STATE AGENCIES: | | | | | |
| Rust Building Renovations | (4,195) | 15,995 | — | 12,346 | (546) |
| TOTAL | <u>(4,195)</u> | <u>15,995</u> | <u>0</u> | <u>12,346</u> | <u>(546)</u> |
| PROCEEDS FROM SPECIAL CAPITAL IMPROVEMENT APPROPRIATIONS: | | | | | |
| Calhoun Mansion Renovations | 17,873 | — | — | 7,638 | 10,235 |
| Long Leadership Center | 100,374 | — | — | 48,614 | 51,760 |
| Outdoor Laboratory (Camp Hope) - Improvements | 95,022 | — | — | 71,005 | 24,017 |
| TOTAL | <u>213,269</u> | <u>0</u> | <u>0</u> | <u>127,257</u> | <u>86,012</u> |
| PROCEEDS FROM STATE CAPITAL IMPROVEMENT BONDS: | | | | | |
| Civil Engineering/Textiles Building - CIB Unallocated | 0 | 470,937 | — | 472,152 | (1,215) |
| Edisto Center Construction/Renovation | 0 | 2,576,212 | — | 2,576,224 | (12) |
| Fike Recreation/Wellness Center Renovation | 0 | 1,257,358 | — | 1,220,937 | 36,421 |
| Littlejohn Annex A&E | 0 | 4,447,915 | — | 4,093,783 | 354,132 |
| Long Hall Renovations | 0 | 142,917 | — | 143,332 | (415) |
| Plant Industries Research Complex | 0 | 1,672,100 | — | 1,672,511 | (411) |
| Vegetable Research Support Facility | 0 | 2,433 | — | 3,878 | (1,445) |
| TOTAL | <u>0</u> | <u>10,569,872</u> | <u>0</u> | <u>10,182,817</u> | <u>387,055</u> |

| | Fund Balance June 30, 2002 | Receipts | Transfers | Expenditures | Fund Balance June 30, 2003 |
|---|-------------------------------|----------------|-------------------|-------------------|-------------------------------|
| PROCEEDS FROM STATE INSTITUTIONAL BONDS: | | | | | |
| Fike Wellness Center Renovation | 0 | — | 11,676,452 | 11,676,924 | (472) |
| Jordan Hall Renovations | 74 | — | — | — | 74 |
| Littlejohn Annex | 0 | — | 8,000,000 | 7,952,277 | 47,723 |
| Poole Ag Center HVAC Upgrade | 0 | — | — | 248 | (248) |
| Research Lab Building | 0 | — | 1,992,765 | 1,986,363 | 6,402 |
| SIB, 2002 B Proceeds | 0 | 410,286 | 2,462,925 | — | 2,873,211 |
| SIB, 2003 B Proceeds | 0 | 79,598 | 9,970,850 | — | 10,050,448 |
| TOTAL | 74 | 489,884 | 34,102,992 | 21,615,812 | 12,977,138 |
| PROCEEDS FROM AUXILIARY SERVICE BONDS: | | | | | |
| Fraternity Dorm Renovation | 0 | — | — | 439,510 | (439,510) |
| Shoebox Waterproof | 0 | — | — | 1,334,151 | (1,334,151) |
| TOTAL | 0 | 0 | 0 | 1,773,661 | (1,773,661) |
| PROCEEDS FROM ATHLETIC BOND NOTES: | | | | | |
| Athletic Facilities Construction | (946,125) | — | 8,220,098 | 7,274,384 | (411) |
| Littlejohn Annex A&E | (693,934) | — | 2,930,704 | 2,236,770 | 0 |
| Memorial Stadium Field Upgrade | (238,021) | — | 329,987 | 91,966 | 0 |
| Revenue Bonds, Series '01 Proceeds | 5,927,860 | 170,380 | (6,098,240) | — | 0 |
| Revenue Bonds, Series '01 COI | 0 | 43,190 | 1,484,055 | — | 1,527,245 |
| TOTAL | 4,049,780 | 213,570 | 6,866,604 | 9,603,120 | 1,526,834 |
| PROCEEDS FROM MAINTENANCE, REPAIRS & RENOVATION: | | | | | |
| Calhoun Mansion - Renovations | 0 | — | 2,467 | 2,467 | 0 |
| Campus Fire Alarm System | 0 | — | 185,886 | 185,886 | 0 |
| Campus Road Repair | 0 | — | 183,664 | 183,664 | 0 |
| Carpet Replacement | 0 | — | 169,588 | 169,588 | 0 |
| Cemetery Hill Restorations | 0 | — | 830 | 830 | 0 |
| Communications Suite Renovations | (16) | — | 11,063 | 11,047 | 0 |
| Concrete Repair | 0 | — | 5,569 | 5,569 | 0 |
| Cooper Library Carpet | 0 | — | 239,003 | 239,003 | 0 |
| Cooper Library HVAC Improvements | 0 | — | 5,288 | 5,723 | (435) |
| Cooper Library Reroof | 55 | — | (55) | — | 0 |
| CUX HVAC Indoor Air Quality Study | 0 | — | 66,639 | 66,639 | 0 |
| Earle Hall - HVAC Improvements | 0 | — | 196,571 | 196,571 | 0 |
| Emergency Campus Repairs | 0 | — | 26,114 | 26,114 | 0 |
| Emergency Power/Light Upgrade | 0 | — | 35,056 | 35,056 | 0 |
| Exterior Building Repair | 0 | — | 39,337 | 79,837 | (40,500) |
| Exterior Lighting | 0 | — | 44,588 | 44,588 | 0 |
| Exterior Lighting Upgrades and Repairs | 0 | — | 17,385 | 18,271 | (886) |
| Eyewash System | 0 | — | 7,714 | 7,714 | 0 |
| General concrete repair | 0 | — | 5,303 | 6,407 | (1,104) |
| Highway 93 East Sitework | 0 | — | 11,783 | 11,839 | (56) |
| Hunter HVAC Repairs | (154,892) | — | 172,678 | 17,786 | 0 |
| HVAC Upgrades & Repairs | 0 | — | 101,561 | 101,561 | 0 |
| Johnstone Abatement Demo | 0 | — | 41,879 | 79,233 | (37,354) |
| Landscape Hardscape Projects | (25) | — | 39,895 | 39,870 | 0 |
| Landscape/Irrigation Improvement | 0 | 7,494 | 17,066 | 25,908 | (1,348) |
| Life Safety Upgrade | 0 | — | 10,615 | 10,702 | (87) |
| Littlejohn Annex | 0 | — | — | 78,015 | (78,015) |
| Maintenance, Repairs and Renovations | 2,348,588 | 2,228,043 | (2,231,239) | 4 | 2,345,388 |
| Martin Hall Handrails | 35 | — | (35) | — | 0 |
| Paint Academic Buildings - General Campus | 0 | — | 80,404 | 81,084 | (680) |
| PBC Transformer Abatement | 0 | — | 19,390 | 19,390 | 0 |

| | Fund Balance June 30, 2002 | Receipts | Transfers | Expenditures | Fund Balance June 30, 2003 |
|---|-------------------------------|------------------|------------------|------------------|-------------------------------|
| PROCEEDS FROM MAINTENANCE, REPAIRS & | | | | | |
| RENOVATION (continued): | | | | | |
| Ravenel HVAC Replacement | 0 | — | 151,382 | 151,382 | 0 |
| Rhodes HVAC Improvements | 0 | — | 82,558 | 84,222 | (1,664) |
| Road Crosswalk Striping | 0 | — | 225 | 253 | (28) |
| Roadways/Sidewalk Restoration | 0 | — | 48,135 | 48,135 | 0 |
| Sikes Renovation | 0 | — | 30,411 | 30,411 | 0 |
| Signage | 0 | — | 4,268 | 7,469 | (3,201) |
| Sirrine Elevator | 0 | — | 9,900 | 9,900 | 0 |
| Sirrine Hall HVAC Improvements | 0 | — | 9,067 | 9,067 | 0 |
| Small Roof Repairs | 0 | — | 72,126 | 72,126 | 0 |
| Storm Drainage Repair | 0 | — | 2,218 | 2,958 | (740) |
| Storm Water Master Plan | 0 | — | 26,576 | 26,576 | 0 |
| Suber Dam Storm Pipe | 0 | — | 17,299 | 17,299 | 0 |
| Tillman Window Replacement | 0 | — | 35,299 | 35,299 | 0 |
| Washdown Facility Construction | 0 | — | 4,525 | 4,525 | 0 |
| TOTAL | <u>2,193,745</u> | <u>2,235,537</u> | <u>(4)</u> | <u>2,249,988</u> | <u>2,179,290</u> |
| PROCEEDS FROM UNIVERSITY AUXILIARY | | | | | |
| FUNDING: | | | | | |
| Athletic Support Facility | 0 | — | 201,961 | 201,961 | 0 |
| Calhoun Courts Carpet Replacement | 0 | — | 7,640 | 7,640 | 0 |
| Canteen Renovations | 2,285 | — | 37,419 | 39,704 | 0 |
| Clemson House Renovations | (1,807) | — | 802,036 | 800,229 | 0 |
| Fike/Wellness Center Renovation | 0 | — | 175,708 | 179,220 | (3,512) |
| Housing Improvement Fund | 8 | — | — | — | 8 |
| Johnstone A Exterior Upgrades | 0 | — | 7,705 | 7,705 | 0 |
| Martin Inn Renovation Leased Spa | 6,222 | — | (219) | 6,003 | 0 |
| Schilleter Hall Renovation | 0 | — | 678,788 | 678,788 | 0 |
| Shoebbox Dormitories Waterproofing | 0 | — | 178,060 | 178,060 | 0 |
| TOTAL | <u>6,708</u> | <u>0</u> | <u>2,089,098</u> | <u>2,099,310</u> | <u>(3,504)</u> |
| PROCEEDS FROM CLEMSON INSTITUTION | | | | | |
| CAPITAL PROJECT FUNDS: | | | | | |
| Barre Hall Basement Renovation | (37) | — | 563,999 | 728,046 | (164,084) |
| Biosystems Research Center Furniture | 0 | — | 158,135 | 158,656 | (521) |
| Bryan Mall Parking Renovations | 0 | — | 168 | — | 168 |
| Charleston Architecture Building | (37) | — | 11,748 | 11,711 | 0 |
| Charleston Property Land Acquisition | 0 | — | 1,026 | 1,026 | 0 |
| Cooper Library HVAC Improvements | 0 | — | 494,796 | 506,441 | (11,645) |
| Engineering Minor Renovations/Equipment | 0 | — | 37,458 | 37,458 | 0 |
| Fike Recreation/Wellness Center Renovations | (916) | — | 171,216 | 170,636 | (336) |
| Griffith Building Renovations | 0 | — | 311,013 | 311,013 | 0 |
| Hardin Hall Renovations | (272,589) | — | 1,314,751 | 1,090,508 | (48,346) |
| Holtzendorff Exterior Renovation | 0 | — | 16,817 | 19,677 | (2,860) |
| McAdams Hall Renovations | 0 | — | 21,517 | 22,160 | (643) |
| Rhodes HVAC Improvements | (40,000) | — | 78,346 | 38,346 | 0 |
| SC 93 West Site Improvements | 0 | — | 1,671 | 1,755 | (84) |
| State Institution Bonds - Capital Projects | 7,701,965 | 283,358 | 902,916 | — | 8,888,239 |
| Tillman Hall HVAC Renovations | 0 | — | — | 168 | (168) |
| West Campus Lighting Improvement | 0 | — | 1,726 | 8,757 | (7,031) |
| TOTAL | <u>7,388,386</u> | <u>283,358</u> | <u>4,087,303</u> | <u>3,106,358</u> | <u>8,652,689</u> |

| | Fund Balance June 30, 2002 | Receipts | Transfers | Expenditures | Fund Balance June 30, 2003 |
|---|-------------------------------|---------------|----------------|------------------|-------------------------------|
| PROCEEDS FROM CLEMSON PLANT IMPROVEMENT CAPITAL RESERVE: | | | | | |
| Calhoun Mansion Renovation | 0 | — | 246,422 | 246,422 | 0 |
| Cherry Road Intersection Improvements | (14) | — | 335,330 | 335,316 | 0 |
| Highway 93 East Sitework | 0 | — | 215,252 | 215,252 | 0 |
| Littlejohn Annex | (7,115) | — | 550,081 | 542,966 | 0 |
| Plant Improvement Capital Reserve | 1,631,233 | 35,203 | (1,251,466) | — | 414,970 |
| Sikes Level I Renovations | 0 | — | 61,564 | 61,564 | 0 |
| Sirrine Hall HVAC Improvements | 0 | — | 2,816 | 2,816 | 0 |
| TOTAL | 1,624,104 | 35,203 | 159,999 | 1,404,336 | 414,970 |

| | | | | | |
|--|------------------|----------------|------------------|------------------|------------------|
| PROCEEDS CLEMSON AUXILIARY FACILITIES IMPROVEMENT FUND: | | | | | |
| Bookstore Facilities Improvement Fund | 869,128 | 68,252 | 150,000 | — | 1,087,380 |
| Bryan Mall Parking Renovations | 0 | — | 60,947 | 71,087 | (10,140) |
| Calhoun Courts Replace Chiller | 0 | — | 14,840 | 14,840 | 0 |
| Campus Parking Study | 0 | — | 5,000 | 5,000 | 0 |
| Dining Facilities Painting | 0 | — | 14,052 | 14,052 | 0 |
| Dining Improvement Fund | 1,985,104 | 129,799 | 152,494 | — | 2,267,397 |
| Dining Services Small Repairs | 0 | — | 61,490 | 61,490 | 0 |
| Fraternity Dorm Renovation | (1,700) | — | 325,791 | 324,091 | 0 |
| Harcomb Dining Hall Renovation | 0 | — | 182,307 | 184,384 | (2,077) |
| Harcomb Dish Machine | 0 | — | 96,924 | 96,924 | 0 |
| Harcombe Renovation | 0 | — | 1,527 | 1,527 | 0 |
| Housing Equipment and Supplies | 0 | — | 4,233 | 4,233 | 0 |
| Housing Facilities Improvement Fund | 690,603 | 80,611 | 250,589 | — | 1,021,803 |
| Housing Warehouse Construction | 0 | — | 1,986 | 1,986 | 0 |
| Johnstone Abatement Demolition | 0 | — | 428,124 | 428,124 | 0 |
| Johnstone Service Road Improvement | 0 | — | 13,591 | 13,591 | 0 |
| Parking Facilities Improvement Fund | 403,291 | 21,935 | 71,554 | — | 496,780 |
| Parking Lot Lighting | 0 | — | 12,058 | 12,058 | 0 |
| Parking Lot Patching | 0 | — | 29,336 | 29,336 | 0 |
| Parking Lot Patching - Various Locations | 0 | — | 1,418 | 1,689 | (271) |
| Parking Lot R-1 Expansion | 0 | — | 353,839 | 353,839 | 0 |
| TOTAL | 3,946,426 | 300,597 | 2,232,100 | 1,618,251 | 4,860,872 |

| | | | | | |
|--|---------|---|----------|---------|---------|
| PROCEEDS FROM OPERATING REVENUES: | | | | | |
| Academic Support Center | 0 | — | 180,000 | 16,407 | 163,593 |
| Bookstore - Renovate Old Offices | 2,055 | — | — | 57 | 1,998 |
| Bryan Mall Parking Renovations | 100,000 | — | — | 21,220 | 78,780 |
| Campus Electrical Upgrade | 18,995 | — | (18,995) | — | 0 |
| Campus Master Planning | 216,043 | — | — | 180,680 | 35,363 |
| Earle Hall HVAC Improvements | 15,862 | — | — | 41 | 15,821 |
| Edwards Hall 2nd Floor Renovations | 0 | — | 200,000 | 2,253 | 197,747 |
| Edwards Hall Renovation Room 111 | 0 | — | 4,500 | 1,425 | 3,075 |
| Edwards Hall Renovation Room 202 | 0 | — | 7,000 | 981 | 6,019 |
| Electrical Distribution System Upgrade | 214,479 | — | — | 165,170 | 49,309 |
| Engineering Minor Renovation/Equipment | 2,124 | — | — | 2,124 | 0 |
| Equipment Shed | 64,835 | — | — | 52,853 | 11,982 |
| Eye Wash II | 57,273 | — | — | 3,174 | 54,099 |
| Fort Hill UMC Land Acquisition | 500 | — | — | — | 500 |
| Hardin Hall Renovation | 0 | — | 315,000 | 303,073 | 11,927 |
| Health/Safety/Welfare | 23,094 | — | — | 3,982 | 19,112 |
| HVAC Indoor Air Quality Study | 162,609 | — | — | 162,609 | 0 |
| Jordan Hall Lab Renovations | 19,592 | — | (17,374) | 2,218 | 0 |
| Laboratory Renovation | 0 | — | 17,000 | 253 | 16,747 |
| Lee Hall Renovations | 0 | — | 355,000 | 6,554 | 348,446 |
| Lee Hall Replace Light Fixtures | 0 | — | 4,500 | 217 | 4,283 |
| Lemaster Dairy Waste Handling Upgrade | 121,778 | — | — | 18,833 | 102,945 |
| Littlejohn Annex | 0 | — | 62,000 | — | 62,000 |

| | Fund Balance June 30, 2002 | Receipts | Transfers | Expenditures | Fund Balance June 30, 2003 |
|--|-------------------------------|----------------------|----------------------|----------------------|-------------------------------|
| PROCEEDS FROM OPERATING REVENUES | | | | | |
| (continued): | | | | | |
| Lowry Lighting Fixtures | 0 | — | 6,300 | 6,300 | 0 |
| Madren Center Renovations | 0 | — | 245,500 | 220,243 | 25,257 |
| Materials Research Facility Construction | 71,410 | 53,463 | (8,015) | 116,858 | 0 |
| McAdams Hall Renovations | 0 | — | 500,000 | 277,575 | 222,425 |
| Microcreamery - A/E | 18,913 | — | — | 10,970 | 7,943 |
| Off Campus Signage Replacement | 149,130 | — | (149,130) | — | 0 |
| Olin Hall Transformer Replacement | 181,409 | — | (38,815) | 142,594 | 0 |
| Outdoor Lab Replace Electrical Cable | 0 | — | 95,000 | 941 | 94,059 |
| Pesticide Handling Facility | (25) | — | — | — | (25) |
| Plant Industry Complex | 0 | — | 160,000 | 22,093 | 137,907 |
| Redfern Renovations | 26,388 | — | — | 6,919 | 19,469 |
| Research Lab Building | 0 | — | 974,000 | 530,384 | 443,616 |
| Signage | 23,000 | — | — | 1,480 | 21,520 |
| Sikes Hall - Level 100 Renovations | 259,398 | — | (250,000) | 9,398 | 0 |
| Sirriner Advising Center Renovation | 170,862 | — | (18,964) | 151,898 | 0 |
| Sirriner Elevator | 40,781 | — | — | 15,230 | 25,551 |
| Turbine Air Cooling | 144,255 | — | 100,000 | 219,818 | 24,437 |
| Turfgrass Research Facility Renovations | 53,056 | — | — | 4,108 | 48,948 |
| University Union | 217,563 | — | — | 215,802 | 1,761 |
| West Campus Site Improvements | 0 | — | 125,000 | 71,731 | 53,269 |
| TOTAL | <u>2,375,379</u> | <u>53,463</u> | <u>2,849,507</u> | <u>2,968,466</u> | <u>2,309,883</u> |
| PROCEEDS FROM AUDIT ADJUSTMENT: | | | | | |
| Accounts and Retainages Payable | (7,548,387) | — | — | (3,812,776) | (3,735,611) |
| TOTAL | <u>(7,548,387)</u> | <u>0</u> | <u>0</u> | <u>(3,812,776)</u> | <u>(3,735,611)</u> |
| TOTAL UNEXPENDED PLANT FUNDS | <u>\$ 24,681,444</u> | <u>\$ 19,750,906</u> | <u>\$ 58,489,937</u> | <u>\$ 62,497,707</u> | <u>\$ 40,424,580</u> |

STATEMENT OF CHANGES IN CAPITAL ASSETS

For the year ended June 30, 2003

| | Beginning Balance July 1, 2002 | Increases | Decreases | Ending Balance June 30, 2003 |
|---|--------------------------------------|-----------------------|----------------------|------------------------------------|
| Capital assets not being depreciated: | | | | |
| Land and improvements | \$ 6,265,386 | \$ 837,239 | \$ — | \$ 7,102,625 |
| *Construction in progress | 70,284,690 | 45,866,264 | 90,511,277 | 25,639,677 |
| Total capital assets not being depreciated | 76,550,076 | 46,703,503 | 90,511,277 | 32,742,302 |
| Depreciable capital assets: | | | | |
| Utilities systems and other non-structural improvements | 18,013,501 | 5,239,096 | — | 23,252,597 |
| Buildings and improvements | 360,621,148 | 87,924,035 | 74,307 | 448,470,876 |
| Computer software | 0 | 607,400 | — | 607,400 |
| Equipment | 111,385,264 | 11,588,684 | 5,651,569 | 117,322,379 |
| Vehicles | 12,418,339 | 787,854 | 597,379 | 12,608,814 |
| Total other capital assets at historical cost | 502,438,252 | 106,147,069 | 6,323,255 | 602,262,066 |
| Less accumulated depreciation for: | | | | |
| Utilities systems and other non-structural improvements | 7,946,769 | 990,659 | — | 8,937,428 |
| Buildings and improvements | 149,672,942 | 10,916,726 | 74,307 | 160,515,361 |
| Computer software | 0 | 202,467 | — | 202,467 |
| Equipment | 74,373,514 | 10,117,744 | 4,510,698 | 79,980,560 |
| Vehicles | 9,881,242 | 131,309 | 576,418 | 9,436,133 |
| Total accumulated depreciation | 241,874,467 | 22,358,905 | 5,161,423 | 259,071,949 |
| Depreciable capital assets, net | 260,563,785 | 83,788,164 | 1,161,832 | 343,190,117 |
| CAPITAL ASSETS, NET | \$ 337,113,861 | \$ 130,491,667 | \$ 91,673,109 | \$ 375,932,419 |

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE - SUMMARY

For the year ended June 30, 2003

| | CFDA Number | Fund Balance July 1, 2002 | Revenues | Expenditures | Other Additions | Deductions | Fund Balance June 30, 2003 |
|---|----------------|------------------------------|----------------------|----------------------|--------------------|-------------------|-------------------------------|
| Unrestricted Current Funds | | | | | | | |
| Animal Health | 10.207 | \$ 0 | \$ 32,911 | \$ 32,911 | \$ — | \$ — | \$ 0 |
| Hatch | 10.203 | 0 | 2,838,594 | 2,838,594 | — | — | 0 |
| McIntire Stennis | 10.202 | 0 | 731,937 | 731,937 | — | — | 0 |
| Extension | 10.500 | 0 | 7,888,417 | 7,888,417 | — | — | 0 |
| Total | | <u>0</u> | <u>11,491,859</u> | <u>11,491,859</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Scholarships and Student Aid | | | | | | | |
| Secondary Educational | | | | | | | |
| Opportunity Grants | 84.007 | 0 | 580,339 | 843,139 | 256,507 | 50,387 | (56,680) |
| Pell Grant | 84.063 | 0 | 4,868,146 | 4,882,018 | 19,326 | — | 5,454 |
| Total | | <u>0</u> | <u>5,448,485</u> | <u>5,725,157</u> | <u>275,833</u> | <u>50,387</u> | <u>(51,226)</u> |
| Restricted Current Funds — | | | | | | | |
| Other | | | | | | | |
| College Work Study Program | 84.033 | 0 | 1,019,138 | 661,881 | 133,690 | 490,947 | 0 |
| Federal Job Location and Development | 84.033 | 0 | 0 | 50,000 | 50,000 | — | 0 |
| Total | | <u>0</u> | <u>1,019,138</u> | <u>711,881</u> | <u>183,690</u> | <u>490,947</u> | <u>0</u> |
| Loan Funds | | | | | | | |
| Perkins/NDSL | 84.038 | 7,762,284 | 195,257 | 53,961 | 319,087 | — | 8,222,667 |
| Total | | <u>7,762,284</u> | <u>195,257</u> | <u>53,961</u> | <u>319,087</u> | <u>0</u> | <u>8,222,667</u> |
| Plant Funds | | | | | | | |
| Rust Building Renovation | 81.049 | (4,195) | 15,995 | 12,346 | — | — | (546) |
| Total | | <u>(4,195)</u> | <u>15,995</u> | <u>12,346</u> | <u>0</u> | <u>0</u> | <u>(546)</u> |
| Agency Funds | | | | | | | |
| Federal Direct Plus Loans | 84.268 | (9,963) | 481,384 | 490,162 | — | — | (18,741) |
| Total | | <u>(9,963)</u> | <u>481,384</u> | <u>490,162</u> | <u>0</u> | <u>0</u> | <u>(18,741)</u> |
| Sponsored Programs | | | | | | | |
| | | 955,611 | 56,453,024 | 56,570,759 | 0 | 293,436 | 544,440 |
| TOTAL FEDERAL FINANCIAL ASSISTANCE | | | | | | | |
| | | <u>\$ 8,703,737</u> | <u>\$ 75,105,142</u> | <u>\$ 75,056,125</u> | <u>\$ 778,610</u> | <u>\$ 834,770</u> | <u>\$ 8,696,594</u> |

STATEMENT OF CHANGES IN RETIREMENT OF INDEBTEDNESS

For the year ended June 30, 2003

| | Fund Balance July 1, 2002 | Fees and Other Additions | Transfers Between Funds |
|---|---------------------------------|--------------------------------|-------------------------------|
| State Institution Bonds | | | |
| State Institution Bonds Series 1992B | \$ (8,624) | \$ — | \$ 408,500 |
| State Institution Bonds Series 1995A | (8,056) | (91) | 301,716 |
| State Institution Bonds Series 1997B | (22,968) | (660) | 820,265 |
| State Institution Bonds 97B Arbitrage Liability | 2,024 | (2,024) | — |
| State Institution Bonds General Debt Service Fund | 41,114 | 7,023,751 | (6,984,195) |
| State Institution Bonds, Series 2002B, Debt Service | 0 | 82,759 | 1,331,025 |
| State Institution Bonds, Series 2002B, COI | 0 | — | 25,623 |
| State Institution Bonds, Series 2003B, Debt Service | 0 | 79,615 | 35,387 |
| State Institution Bonds, Series 2003B, COI | 0 | 127 | 36,385 |
| State Institution Bonds, Series 2002B, Amortization Costs | 0 | — | — |
| State Institution Bonds, Series 2003B, Amortization Costs | 0 | — | — |
| Total | <u>3,490</u> | <u>7,183,477</u> | <u>(4,025,293)</u> |
| Plant Improvement Bonds | | | |
| Plant Improvement Revenue Fund | 8,193 | 1,010,391 | (1,009,863) |
| Total | <u>8,193</u> | <u>1,010,391</u> | <u>(1,009,863)</u> |
| Plant Improvement Refunding Bonds | | | |
| Retirement of Indebtedness Series 1998 Debt Service | (37,381) | 9,589 | 849,863 |
| Retirement of Indebtedness Series 1998 Refunding Bonds | 38,693 | — | — |
| Total | <u>1,312</u> | <u>9,589</u> | <u>849,863</u> |
| Revenue Bonds | | | |
| Series 1998A Refunding | 101,362 | — | — |
| Series 1998A Debt Service | 854,634 | 86,698 | 2,378,577 |
| Series 2000 Premium | 262,884 | (2,396) | — |
| Series 2000 Debt Service | 419,718 | 68,558 | 1,780,906 |
| Series 2000 Amortization Bond Issue Costs | 46,676 | — | — |
| Total | <u>1,685,274</u> | <u>152,860</u> | <u>4,159,483</u> |
| Athletic Facilities Revenue Bonds | | | |
| Series 2001, Debt Service | 610,846 | 1,491,521 | 920,000 |
| Series 2001, Amortization Bond Issue Costs | 158,204 | — | — |
| Athletic Facilities Revenue Bond, Series 2003, Debt Service | 0 | 20,933 | — |
| Athletic Facilities Revenue Bond, Series 2003, COI | 0 | 11 | 133,396 |
| Total | <u>769,050</u> | <u>1,512,466</u> | <u>1,053,396</u> |
| Notes and Capital Leases Payable | | | |
| Payments on Notes | (3,096) | — | — |
| Payments on Capital Leases | (83,702) | — | 360,723 |
| Total | <u>(86,798)</u> | <u>0</u> | <u>360,723</u> |
| Audit Adjustments | | | |
| State Treasurer's Appreciation | 61,053 | 80,591 | — |
| Total | <u>61,053</u> | <u>80,591</u> | <u>0</u> |
| TOTAL RETIREMENT OF INDEBTEDNESS | <u>\$ 2,441,574</u> | <u>\$ 9,949,374</u> | <u>\$ 1,388,309</u> |

(1) An additional \$700,518 of principal for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund

(2) An additional \$466,277 of interest for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund

| Retirement of Indebtedness | Interest on Indebtedness | Other Expenses | Bond Issue Costs | Fund Balance June 30, 2003 |
|----------------------------------|--------------------------------|-------------------|------------------------|----------------------------------|
| \$ 305,000 | \$ 101,975 | \$ — | \$ — | \$ (7,099) |
| 200,000 | 100,883 | — | — | (7,314) |
| 525,000 | 293,296 | — | — | (21,659) |
| — | — | — | — | 0 |
| — | — | 10,640 | — | 70,031 |
| 585,000 | 900,990 | — | — | (72,205) |
| — | — | — | — | 25,623 |
| — | 132,700 | — | — | (17,699) |
| — | — | — | — | 36,512 |
| — | — | — | 1,708 | (1,708) |
| — | — | — | 1,273 | (1,273) |
| <u>1,615,000</u> | <u>1,529,844</u> | <u>10,640</u> | <u>2,981</u> | <u>3,209</u> |
| — | — | 1,600 | — | 7,121 |
| <u>0</u> | <u>0</u> | <u>1,600</u> | <u>0</u> | <u>7,121</u> |
| 590,000 | 265,649 | — | — | (33,578) |
| — | — | — | 4,464 | 34,229 |
| <u>590,000</u> | <u>265,649</u> | <u>0</u> | <u>4,464</u> | <u>650</u> |
| — | — | — | 10,308 | 91,054 |
| 1,665,000 | 892,334 | — | — | 762,575 |
| 260,488 | — | — | — | 0 |
| 509,512 | 1,264,804 | — | — | 494,865 |
| — | — | — | 3,590 | 43,086 |
| <u>2,435,000</u> | <u>2,157,139</u> | <u>0</u> | <u>13,898</u> | <u>1,391,580</u> |
| 985,000 | 850,676 | — | — | 1,186,691 |
| — | — | — | 11,300 | 146,904 |
| — | 20,126 | — | — | 808 |
| — | — | — | — | 133,407 |
| <u>985,000</u> | <u>870,802</u> | <u>0</u> | <u>11,300</u> | <u>1,467,810</u> |
| — | (983) | — | — | (2,113) |
| 302,804 | 32,541 | — | — | (58,323) |
| <u>302,804</u> | <u>31,557</u> | <u>0</u> | <u>0</u> | <u>(60,436)</u> |
| — | — | — | — | 141,644 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>141,644</u> |
| <u>\$ 5,927,804 (1)</u> | <u>\$ 4,854,991 (2)</u> | <u>\$ 12,240</u> | <u>\$ 32,644</u> | <u>\$ 2,951,578</u> |



*Supplemental Statements
of Assets*

INVESTMENT IN PLANT - LAND

For the year ended June 30, 2003

| Location | Number of Acres June 30, 2003 | Cost or Book Value July 1, 2002 | Additions/ (Deductions) | Cost or Book Value June 30, 2003 |
|--|-------------------------------------|---------------------------------------|----------------------------|--|
| Adair Property - Lauren County | 518 | \$ 457,000 | \$ — | \$ 457,000 |
| Archbold Center for Tropical Studies | 190 | 150,222 | — | 150,222 |
| Camp Long | 403 | 20,589 | — | 20,589 |
| Clemson Technical Center | 11 | 126,000 | — | 126,000 |
| Coastal Research and Education Center | 325 | 20,857 | — | 20,857 |
| Edisto Research and Education Center | 2,354 | 214,448 | — | 214,448 |
| George Street, Charleston, SC | 1 | 0 | 837,239 | 837,239 |
| Hampton County | 44 | 16,800 | — | 16,800 |
| Land use area | 19,572 | 2,548,389 | — | 2,548,389 |
| Learning forest center | 297 | 163,000 | — | 163,000 |
| Main campus and Clemson area | 2,685 | 451,748 | — | 451,748 |
| Myrtle Beach area | 525 | 66,104 | — | 66,104 |
| Pee Dee Research and Education Center | 2,407 | 1,435,305 | — | 1,435,305 |
| Richland Northeast Industrial Park | 4 | 122,200 | — | 122,200 |
| Sandhill Research and Education Center | 564 | 51,488 | — | 51,488 |
| Simpson Experiment Station | 2,238 | 421,236 | — | 421,236 |
| Total | <u>32,138</u> | <u>\$ 6,265,386</u> | <u>\$ 837,239</u> | <u>\$ 7,102,625</u> |

INVESTMENT IN PLANT - BUILDINGS

For the year ended June 30, 2003

| Building Name | Building Number | Building Cost | Accumulated Depreciation | Net Book Value June 30, 2003 |
|--|-----------------|---------------|--------------------------|---------------------------------|
| Alumni center | 000250 | \$ 290,018 | \$ 224,764 | \$ 65,254 |
| Animal Diagnostic Lab Building | OC0003 | 5,068,217 | 628,866 | 4,439,351 |
| Archbold Center for Tropical Studies | OC0004 | 395,060 | 148,148 | 246,912 |
| Athletic Golf Practice Facility | 001197 | 213,195 | 21,320 | 191,875 |
| Athletic Support Facility | T20031 | 424,075 | 10602 | 413,473 |
| Barnett Hall | 002009 | 599,590 | 582,286 | 17,304 |
| Barre Hall | 000265 | 2,141,738 | 999,046 | 1,142,692 |
| Baseball facility | 000365 | 6,452,055 | 673,744 | 5,778,311 |
| Benet Hall | 002006 | 371,976 | 371,976 | 0 |
| Biosystems Research Complex | 001259 | 26,678,886 | 891,350 | 25,787,536 |
| Bowen Hall | 002002 | 209,057 | 145,690 | 63,367 |
| Brackett Hall | 000030 | 8,250,448 | 2,738,404 | 5,512,044 |
| Bradley Hall | 002004 | 227,853 | 167,240 | 60,613 |
| Byrnes Hall | 002015 | 2,519,389 | 2,063,431 | 455,958 |
| Calhoun Courts, Patrick Noble | 002017 | 13,261,215 | 7,168,519 | 6,092,696 |
| Calhoun Mansion | 000047 | 2,128,057 | 53,201 | 2,074,856 |
| Camp Cooper | 009520 | 1,107,286 | 373,046 | 734,240 |
| Camp Hope | 006140 | 1,036,776 | 914,634 | 122,142 |
| Camp Long | OC0005 | 335,249 | 238,663 | 96,586 |
| Campus green, phase II Statue area | NN0001 | 1,175,788 | 235,158 | 940,630 |
| Central Energy Facility | 000007 | 14,576,340 | 1,841,753 | 12,734,587 |
| Chilled water plant | 000376 | 3,566,732 | 1,533,861 | 2,032,871 |
| Clemson Apparel Research | 001168 | 1,452,841 | 445,289 | 1,007,552 |
| Clemson faculty and staff residences | 004141 | 189,996 | 143,185 | 46,811 |
| Clemson House | 004100 | 2,316,888 | 2,316,888 | 0 |
| Coastal Research and Education Center | 008300 | 220,104 | 74,044 | 146,060 |
| Continuing Education Center | 001144 | 8,945,355 | 1,788,327 | 7,157,028 |
| Cook engineering laboratory | 000216 | 150,780 | 147,011 | 3,769 |
| Cooper Library - | 000212 | 6,096,914 | 4,650,326 | 1,446,588 |
| Cope Hall | 002010 | 464,662 | 453,045 | 11,617 |
| D. W. Daniel and Strode Tower - | 000221 | 2,685,603 | 2,192,172 | 493,431 |
| Dairy research center (Lemaster) | 000323 | 849,563 | 573,455 | 276,108 |
| Dillard Building | 000006 | 203,025 | 203,025 | 0 |
| Donaldson Hall | 002001 | 138,864 | 138,864 | 0 |
| Douthitt Hills (40) | 004101 | 533,377 | 490,049 | 43,328 |
| Earle Hall | 000023 | 909,733 | 875,305 | 34,428 |
| East Campus Activities Center (Hendrix Center) | 000416 | 17,213,207 | 1,721,321 | 15,491,886 |
| East Campus Housing Ph. II | 004148 | 22,424,512 | 1,730,229 | 20,694,283 |
| Edgar A. Brown Student Union University Union | 000253 | 4,194,624 | 2,835,406 | 1,359,218 |
| Edisto Research and Education Center | 008573 | 677,780 | 276,112 | 401,668 |
| Fike Field House | 000010 | 1,340,420 | 1,221,627 | 118,793 |
| Fire station | 000348 | 445,601 | 256,221 | 189,380 |
| Flour Daniel EIC | 000388 | 14,692,891 | 4,063,311 | 10,629,580 |
| Forestry Vehicle Service and Office Building (Ravanel Center) | 001236 | 162,000 | 16,200 | 145,800 |
| Freeman Hall | 000025 | 280,180 | 208,348 | 71,832 |
| Fruit research station | 001188 | 1,191,540 | 285,928 | 905,612 |
| Gas turbine laboratory | 000383 | 198,700 | 49,203 | 149,497 |
| Geer Hall | 002011 | 442,649 | 431,583 | 11,066 |
| Gentry Hall | 004040 | 141,180 | 121,281 | 19,899 |
| Germ plasm storage | 001113 | 495,464 | 235,345 | 260,119 |
| Godfrey Hall | 000003 | 2,631,774 | 1,254,981 | 1,376,793 |
| Godley-Snell Research Compliance Center | 000411 | 5,035,978 | 1,470,502 | 3,565,476 |
| Griffith Building | 006110 | 454,579 | 45,458 | 409,121 |
| Hardin Hall | 000029 | 7,792,284 | 194,807 | 7,597,477 |
| Hoke Sloan Tennis Center | 000251 | 431,343 | 118,619 | 312,724 |
| Holmes | 002023 | 208,195 | 49,446 | 158,749 |
| Holtzendorff Hall | 000004 | 233,496 | 233,496 | 0 |
| Horse Barn #3 | 001200 | 436,049 | 40,184 | 395,865 |
| Horse research facility | 001185 | 221,048 | 71,841 | 149,207 |
| Housing storage facility | 000417 | 269,870 | 74,214 | 195,656 |
| Hunter Hall | 000367 | 11,559,393 | 6,885,555 | 4,673,838 |
| Indoor tennis facility | 000366 | 1,056,643 | 422,657 | 633,986 |

| Building Name | Building Number | Building Cost | Accumulated Depreciation | Net Book Value June 30, 2003 |
|---|-----------------|---------------|--------------------------|---------------------------------|
| ITC Building | 000378 | 5,004,375 | 2,001,750 | 3,002,625 |
| Jervy Athletic Center | 000252 | 6,311,272 | 2,622,559 | 3,688,713 |
| Johnstone Hall | 002000 | 3,162,132 | 2,902,435 | 259,697 |
| Jordan Hall | 000272 | 7,754,599 | 5,622,785 | 2,131,814 |
| Kinard Lab of Physics | 000035 | 1,259,051 | 1,197,730 | 61,321 |
| Lakeside animal facility | 000423 | 175,345 | 43,836 | 131,509 |
| Lee Hall/Lee Hall Annex | 000028 | 2,394,093 | 2,394,093 | 0 |
| Lehotsky Hall | 000266 | 5,447,327 | 3,820,873 | 1,626,454 |
| Lever Hall | 002014 | 2,172,277 | 1,886,116 | 286,161 |
| Lightsey Bridge Apartments | 002020 | 10,749,247 | 3,176,281 | 7,572,966 |
| Linvil Rich Environmental Systems Building | 000406 | 5,186,862 | 2,135,254 | 3,051,608 |
| Littlejohn Coliseum | 000243 | 36,791,319 | 4,786,455 | 32,004,864 |
| Livestock - Poultry incinerator facility | OC0007 | 245,751 | 165,359 | 80,392 |
| Long Hall | 000033 | 491,349 | 480,331 | 11,018 |
| Lowry Hall | 000024 | 1,711,955 | 1,050,456 | 661,499 |
| Manning Hall | 002013 | 1,958,806 | 1,811,896 | 146,910 |
| Martin Hall | 000036 | 1,821,508 | 1,382,648 | 438,860 |
| Material Research Facility | 001258 | 667,848 | 16,696 | 651,152 |
| Mauldin Hall | 002008 | 1,374,085 | 899,285 | 474,800 |
| McAdams Hall | 000038 | 2,908,881 | 2,539,693 | 369,188 |
| McCabe | 002022 | 15,533,717 | 3,689,258 | 11,844,459 |
| Mell Hall | 000005 | 262,556 | 177,700 | 84,856 |
| Memorial Stadium | 000012 | 38,650,660 | 13,528,416 | 25,122,244 |
| Motor pool and central stores buildings | 000210 | 100,827 | 100,827 | 0 |
| Newman Hall | 000039 | 1,059,399 | 1,053,120 | 6,279 |
| Norris Hall | 002005 | 318,739 | 269,813 | 48,926 |
| Nursing building - | 000309 | 2,568,923 | 1,668,392 | 900,531 |
| Olin Hall | 000027 | 272,785 | 272,785 | 0 |
| Pee Dee Research and Education Center | 008101 | 7,485,257 | 4,247,304 | 3,237,953 |
| Performing arts center | 001143 | 12,832,183 | 3,208,046 | 9,624,137 |
| Pesticide storage facility at Edisto | 008502 | 313,139 | 78,285 | 234,854 |
| Physical plant - landscape offices & greenhouse | 000249 | 166,514 | 83,181 | 83,333 |
| Poole Agriculture Center | 000040 | 5,091,208 | 3,641,600 | 1,449,608 |
| President's home | 000043 | 267,257 | 201,400 | 65,857 |
| Radioactive waste storage facility | 000414 | 174,847 | 43,712 | 131,135 |
| Ravenel Research Center - | 001059 | 1,763,491 | 885,286 | 878,205 |
| Recycle/Maintenance Building | 001228 | 437,361 | 43,736 | 393,625 |
| Redfern Health Center | 000224 | 1,382,838 | 471,308 | 911,530 |
| Rhodes Engineering Center | 000232 | 1,687,880 | 1,524,601 | 163,279 |
| Riggs Hall | 000026 | 1,100,419 | 474,279 | 626,140 |
| Rust Building - Clemson Technical Center | 001226 | 5,605,412 | 944,090 | 4,661,322 |
| Sanders Hall | 002012 | 431,868 | 421,071 | 10,797 |
| Sandhill Research and Education Center | 008001 | 200,077 | 184,772 | 15,305 |
| Schilleter Dining Hall | 000223 | 3,749,731 | 963,023 | 2,786,708 |
| Security - IPTAY building | 001805 | 945,996 | 363,140 | 582,856 |
| Service and support facility - ASB | 000318 | 1,842,075 | 546,998 | 1,295,077 |
| Sewage treatment plant and building | 000211 | 125,237 | 125,237 | 0 |
| Show & Sale Arena | 001212 | 1,858,795 | 325,289 | 1,533,506 |
| Sikes Hall | 000031 | 277,411 | 277,411 | 0 |
| Simpson Experiment Station | OC0008 | 114,545 | 102,326 | 12,219 |
| Sirrine Hall | 000022 | 6,209,257 | 5,910,750 | 298,507 |
| Small animal chemistry & storage facility | 000303 | 337,493 | 244,683 | 92,810 |
| Smith Hall | 002016 | 1,211,790 | 884,790 | 327,000 |
| Soccer stadium | 000377 | 999,031 | 399,612 | 599,419 |
| Soil plant analysis laboratory | 001096 | 330,210 | 214,637 | 115,573 |
| Strom Thurmond Institute | 001142 | 5,750,741 | 2,212,246 | 3,538,495 |
| Student cafe | 000404 | 704,830 | 211,449 | 493,381 |
| Swine farrowing facility | 001191 | 317,909 | 115,814 | 202,095 |
| T. Ed Garrison Livestock Arena | 001212 | 4,438,404 | 1,331,521 | 3,106,883 |
| Thornhill Community Center | 000410 | 261,119 | 78,336 | 182,783 |
| Thornhill 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 | 494,407 | 2,298,046 |

| Building Name | Building Number | Building Cost | Accumulated Depreciation | Net Book Value June 30, 2002 |
|--------------------------------------|--------------------|-----------------------|-----------------------------|------------------------------------|
| Vegetable Research Support Land Imp. | LT0046 | 21,142 | 960 | 20,182 |
| Vickery Hall | 000382 | 2,654,484 | 796,345 | 1,858,139 |
| Visitors Center | 000421 | 649,066 | 81,133 | 567,933 |
| Wannamaker Hall | 002003 | 142,972 | 142,972 | 0 |
| Wind tunnel building | 000409 | 291,449 | 57,952 | 233,497 |
| Wren House | 001224 | 1,196,597 | 119,660 | 1,076,937 |
| Young Hall | 002007 | 375,488 | 375,488 | 0 |
| Total | | <u>\$ 448,470,876</u> | <u>\$ 160,515,361</u> | <u>\$ 287,955,515</u> |

INVESTMENT IN PLANT - CONSTRUCTION IN PROGRESS

For the year ended June 30, 2003

| | Cost July 1, 2002 | Additions/ (Deductions) | Transfers | Cost June 30, 2003 |
|---|----------------------|----------------------------|----------------------|-----------------------|
| Construction in Progress: | | | | |
| Academic Support Center | \$ 0 | \$ 16,597 | \$ — | \$ 16,597 |
| Athletic Facilities Construction/Renovation | 7,530,424 | 9,286,447 | 15,935,828 | 881,043 |
| Athletic Support Facility | 222,113 | 201,962 | 424,075 | 0 |
| Biosystems Research Complex | 27,627,248 | (948,362) | 26,678,886 | 0 |
| Calhoun Mansion Renovations | 1,729,350 | 398,707 | 2,128,057 | 0 |
| Charleston Property Land Acquisition | 4,213 | 1,026 | 5,239 | 0 |
| Edisto Center Construction/Renovation | 426,842 | 2,610,538 | — | 3,037,380 |
| Fike Recreation/Wellness Center Renovations | 5,736,424 | 12,475,093 | — | 18,211,517 |
| Fraternity Dorm Renovation | 32,297 | 812,057 | — | 844,354 |
| Griffith Building Renovation | 219,910 | 234,669 | 454,579 | 0 |
| Hardin Hall Renovations/Reconstruction | 6,491,512 | 1,300,772 | 7,792,284 | 0 |
| Housing Warehouse at Ravenel | 0 | 1,986 | — | 1,986 |
| Littlejohn Coliseum/Annex | 15,297,394 | 15,923,819 | 31,221,213 | 0 |
| Materials Research Facility Construction | 614,122 | 53,726 | 667,848 | 0 |
| Memorial Stadium Field Upgrade | 1,685,202 | 369,063 | 2,054,265 | 0 |
| Microcreamery | 31,087 | 10,969 | — | 42,056 |
| President's Park Improvements | 219,886 | 41,435 | 261,321 | 0 |
| Research Lab Building | 0 | 2,598,482 | — | 2,598,482 |
| Rust Building Renovation | 110,630 | 20,783 | 131,413 | 0 |
| Sandhill REC Office Building | 0 | 1,737 | — | 1,737 |
| Schilleter Hall Renovations | 2,306,036 | 450,233 | 2,756,269 | 0 |
| Washdown Facility | 0 | 4,525 | — | 4,525 |
| Total | <u>\$ 70,284,690</u> | <u>\$ 45,866,264</u> | <u>\$ 90,511,277</u> | <u>\$ 25,639,677</u> |

INVESTMENT IN PLANT - SOFTWARE

For the year ended June 30, 2003

| | Cost | Accumulated Depreciation | Net Book Value |
|----------------|-------------------|-----------------------------|-------------------|
| Software | | | |
| Data Warehouse | \$ 607,400 | \$ 202,467 | \$ 404,933 |
| Total | <u>\$ 607,400</u> | <u>\$ 202,467</u> | <u>\$ 404,933</u> |

INVESTMENT IN PLANT - UTILITIES SYSTEMS

For the year ended June 30, 2003

| | Cost | Accumulated Depreciation | Net Book Value |
|---|----------------------|-----------------------------|----------------------|
| Utilities Systems (Other than Buildings and Other Nonstructural Permanent Improvement) | | | |
| Non federal | \$ 23,098,019 | \$ 8,797,658 | \$ 14,300,361 |
| Federal | 154,578 | 139,770 | 14,808 |
| Total | <u>\$ 23,252,597</u> | <u>\$ 8,937,428</u> | <u>\$ 14,315,169</u> |