

CLEMSON

U N I V E R S I T Y

CLEMSON, SOUTH CAROLINA



Supplemental Schedules

For the Year Ended June 30, 2008



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, 2008

ASSETS

Basic Educational and General:

Cash and cash equivalents	\$ 16,929,510
Accounts receivable	10,536,203
Inventories	276,164
Prepaid expenses	2,024,941

Total 29,766,818

Public Service Activities:

Cash and cash equivalents	18,306,568
Federal grants and contracts receivable	2,307,016
Accounts receivable	644,781
Prepaid expenses	117,306

Total 21,375,671

Auxiliary Enterprises:

Cash and cash equivalents	39,722,157
Accounts receivable	2,260,175
Accrued interest receivable	251,560
Inventories	520,614
Prepaid expenses	261,834

Total 43,016,340

TOTAL ASSETS \$ 94,158,829

LIABILITIES AND FUND BALANCES

Basic Educational and General:

Accounts payable	\$ 10,012,731
Accrued liabilities	7,617,650
Deferred revenues	5,805,067
Deposits held for others	230,822
Accrued vacation	13,898,600
Fund balance	(7,798,052)

Total 29,766,818

Public Service Activities:

Accounts payable	2,462,745
Accrued liabilities	1,349,362
Deferred revenues	126,355
Deposits held for others	332,532
Accrued vacation	5,697,071
Fund balances reserved for operation (deficit):	
Agricultural research	9,047,991
Cooperative agricultural extension	(568,273)
Regulatory services	82,004
Livestock and poultry health	942,559
Other Public Service	63,413
Land and timber-designated	1,839,912

Total 21,375,671

Auxiliary Enterprises:

Accounts payable	9,205,002
Accrued liabilities	1,007,854
Deferred revenues	15,148,236
Student deposits	2,524,942
Accrued vacation	2,839,329
Fund balance	12,290,977

Total 43,016,340

TOTAL LIABILITIES AND FUND BALANCES \$ 94,158,829

STATEMENT OF CHANGES IN UNRESTRICTED FUND BALANCES

For the year ended June 30, 2008

	Basic Educational and General	Public Service Research	Public Service Extension
Revenues and Other Additions:			
Student fees	\$ 220,321,509	\$ —	\$ —
Federal appropriations	—	7,069,683	7,116,697
State appropriations	114,620,926	23,789,949	23,200,100
Federal grants and contracts	8,452,775	1,443,281	119,180
State grants and contracts	87,876	13,298	8,439
Local grants and contracts	21,490	17,803	278,741
Nongovernmental grants and contracts	793,282	196,835	57,840
Private gifts	72,094	40,000	64,674
Endowment income	9,266	—	—
Sales and services of educational departments	98,304	2,806,048	9,554,005
Sales and services of auxiliary enterprises	—	—	—
Other services	21,988,040	128,333	730,433
Total	<u>366,465,562</u>	<u>35,505,230</u>	<u>41,130,109</u>
Expenditures and Mandatory Transfers:			
Expenditures:			
Instruction	168,907,802	—	—
Research	50,680,413	33,318,175	392
Extension and public service	11,625,217	139,200	42,021,294
Academic support	40,999,187	494,294	246,036
Student services	21,563,594	—	—
Institutional support	31,468,643	—	—
Operation and maintenance of plant	32,374,760	—	—
Scholarships and fellowships	17,411,269	27,500	—
Auxiliaries	268,251	—	—
Total	<u>375,299,136</u>	<u>33,979,169</u>	<u>42,267,722</u>
Mandatory Transfers:			
Principal and interest	816,592	—	—
Total	<u>816,592</u>	<u>0</u>	<u>0</u>
Other Additions/(Deductions):			
Facilities and administrative costs remitted to the State	(268,974)	—	(63,932)
Transfer to/from other funds	(9,881,689)	(2,913,615)	(4,725,637)
Total	<u>(10,150,663)</u>	<u>(2,913,615)</u>	<u>(4,789,569)</u>
Total	<u>386,266,391</u>	<u>36,892,784</u>	<u>47,057,291</u>
Net increase/(decrease) in fund balance	(19,800,829)	(1,387,554)	(5,927,182)
Fund balance at beginning of year	12,002,777	9,045,294	6,381,949
FUND BALANCE AT END OF YEAR	<u>\$ (7,798,052)</u>	<u>\$ 7,657,740</u>	<u>\$ 454,767</u>

Regulatory Services	Livestock and Poultry Health	Other Public Service	Land and Timber	Auxiliary Services	Totals
\$ —	\$ —	\$ —	\$ —	\$ 4,299,046	\$ 224,620,555
—	—	—	—	—	14,186,380
1,868,313	3,535,669	209,107	—	—	167,224,064
75,051	125,493	—	—	—	10,215,780
—	—	—	—	—	109,613
—	—	—	—	—	318,034
—	—	—	—	—	1,047,957
—	—	—	—	394,862	571,630
—	—	—	—	—	9,266
3,289,103	417,844	—	43,492	—	16,208,796
—	—	—	—	98,676,532	98,676,532
—	—	—	77,417	1,203,906	24,128,129
<u>5,232,467</u>	<u>4,079,006</u>	<u>209,107</u>	<u>120,909</u>	<u>104,574,346</u>	<u>557,316,736</u>
—	—	—	—	1,466,283	170,374,085
—	—	209,520	336,638	—	84,545,138
4,832,987	3,588,250	—	—	—	62,206,948
14,705	5,191	—	—	—	41,759,413
—	—	—	—	5,386,734	26,950,328
—	—	—	—	1,338	31,469,981
—	—	—	—	—	32,374,760
—	—	—	—	6,314,579	23,753,348
—	—	—	—	80,903,397	81,171,648
<u>4,847,692</u>	<u>3,593,441</u>	<u>209,520</u>	<u>336,638</u>	<u>94,072,331</u>	<u>554,605,649</u>
—	—	—	—	277,332	1,093,924
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>277,332</u>	<u>1,093,924</u>
—	(376,956)	—	—	—	(709,862)
(5,039,696)	298,907	—	—	(17,877,863)	(40,139,593)
(5,039,696)	(78,049)	0	0	(17,877,863)	(40,849,455)
<u>9,887,388</u>	<u>3,671,490</u>	<u>209,520</u>	<u>336,638</u>	<u>112,227,526</u>	<u>596,549,028</u>
(4,654,921)	407,516	(413)	(215,729)	(7,653,180)	(39,232,292)
4,805,229	833,950	63,826	2,055,641	19,944,157	55,132,823
<u>\$ 150,308</u>	<u>\$ 1,241,466</u>	<u>\$ 63,413</u>	<u>\$ 1,839,912</u>	<u>\$ 12,290,977</u>	<u>\$ 15,900,531</u>

STATEMENT OF UNRESTRICTED CURRENT FUND REVENUES

For the year ended June 30, 2008

Educational and General:

Income From Students:

Academic fees	\$ 147,515,727
Laboratory fees	4,688,165
Library fees	1,059,860
MBA program	981,851
Master of auto engineering	46,200
Summer session fees	9,443,275
Short courses and seminars	499,092
Cooperative program	56,850
Miscellaneous off-campus courses	2,416,989
Agriculture, Forestry and Life Sciences courses	26,350
Health, Education and Human Development courses	7,522,275
On-line course premium	617,285
Business and Behavioral Science Jr/Sr semester fees	3,261,120
Business and Behavioral Sciences Jr/Sr course fees	867,160
Waivers - Undergraduate	12,412,488
Waivers - Graduate	24,971,904
Student assessed technology fee	1,502,916
Student assessed activity fee	896,785
Student assessed recreation fee	1,086,470
Student health fee	4,299,046
Microsoft licensing	448,746

Total 224,620,555

Federal Appropriations:

Animal health	33,429
Hatch	4,991,163
Hatch multi state	1,144,563
McIntire-Stennis	900,528
Federal Smith-Lever amended	5,230,593
1978 pest management project	184,640
Federal nutrition	1,567,556
Pesticide applicator training	19,919
Cotton insect pest management - special project	34,064
Expanded renewable resources	79,925

Total 14,186,380

State Appropriations:

Educational and general	114,620,926
Agricultural research	23,789,949
Extension	23,200,100
Regulatory and public service	1,868,313
Livestock and poultry health	3,535,669
State energy program	95,185
Bioengineering alliance	113,922

Total 167,224,064

Grants and Contracts:

Federal government	10,215,780
State government	109,613
Local government	318,034
Private sources	1,047,957

Total 11,691,384

Gifts:	
State gifts and contributions	69,202
Local gifts and contributions	4,860
Private gifts and contributions	497,568
Total	<u>571,630</u>
Endowment Income:	
Landscrip	5,754
Clemson Bequest	3,512
Total	<u>9,266</u>
Sales and Services of Educational Activities:	
Educational and general	88,009
Agricultural research	2,859,835
Agricultural extension services	9,554,005
Regulatory and public service	3,289,103
Livestock and poultry health	417,844
Total	<u>16,208,796</u>
Other Sources:	
Administrative allowances	270,324
Admission application fees graduate	258,808
Admission application fees undergraduate	760,996
Advanced placement fees	28,188
Alumni events	2,713
Aptitude test fees	9,475
Apparel research fees	122,763
Architecture circulation fees	32,147
Bulk mail receipts	170,519
Collection fees	57,969
Computer service fees	7,320,690
Conferences	599,756
Copier services proceeds	14,079
Credit card convenience fee	533,250
Deferred note late fee	2,275
Educational program fees	1,247,918
Electricity sales	93,507
Electron microscope fees	139,008
Emergency medical service fees	49,156
Festival revenues	31,251
Fines	115,325
Fire services agreement	420,745
Forfeitures	22,200
Graduation late fees	26,680
International visitors fees	6,450
Investment income	190,019
Lab breakage fees	316
Late billing fees	8,510
Late registration fees	181,055
Library reference services	449
Media production fees	58,199
Medical exam fees and lab tests	197,339
Membership fees	108,490
Merchandise sales	1,037
Miscellaneous	1,032,185
Miscellaneous reimbursements	656,151
Miscellaneous sales	1,008,744

Other Sources (continued):	
Orientation fees	606,029
Payment plan fees	120,105
Printing services outside sales	14,101
Proceeds from sale of scrap	9,848
Production fees	39,548
Program and activities revenues	411,497
Publications	12,462
Recreation facility fees	378,906
Registration fees	923,649
Rental fees	239,313
Royalty income	6,539
Sale of surplus property	41,544
Sales tax discount	3,000
Security fees	17,057
Service charges	36,027
Special collections	4,246
Sponsorships	53,537
Student activities	2,262,614
Student health services	1,171,768
Study abroad program fees	965,036
Symposium fees	14,318
Testing service fees	714,862
Transcript and photostat sales	228,745
University printing services	19,969
Workshops	54,724
Total	<u>24,128,129</u>
Total Educational and General	<u>458,640,204</u>
Sales and Services of Auxiliary Enterprises::	
Athletics	40,254,932
Bookstore	1,632,068
Food services - cash operations	1,439,676
Food services - meal plans	11,893,395
Housing	23,224,717
Enterprise applications	5,752,614
Parking services	3,828,347
Student health center	93,191
Student post office	281,781
Summer programs	31
Telecommunications services	5,492,498
Tiger 1 Card	752,791
Transportation services	2,571,251
Unallocated	429,541
Vending	1,029,699
Total Auxiliary Enterprises	<u>98,676,532</u>
TOTAL UNRESTRICTED CURRENT FUNDS	<u><u>\$ 557,316,736</u></u>

STATEMENT OF CHANGES IN AUXILIARY ENTERPRISES

For the year ended June 30, 2008

	<u>Beginning Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Mandatory Transfers</u>	<u>Nonmandatory Transfers</u>	<u>Ending Fund Balance</u>
Accrued Leave/Audit Adjustments	\$ (2,903,683)	\$ 429,541	\$ (357,679)	\$ 0	\$ 0	\$ (2,831,821)
Athletics						
Athletic Administration	10,020,158	12,588,373	(4,050,079)	—	(2,970,709)	15,587,743
Athletic Compliance	0	—	(391,877)	—	—	(391,877)
Sports Information	0	—	(759,698)	—	26,128	(733,570)
Public Relations	0	4,284,350	(513,884)	—	44,188	3,814,654
Ticket Office	0	—	(932,889)	—	—	(932,889)
Video Productions	0	—	(553,173)	—	52,000	(501,173)
Athletics Building Maintenance	0	—	(2,366,379)	—	114,566	(2,251,813)
Event Promotions	0	—	(157,883)	—	—	(157,883)
Training Room	0	—	(1,698,324)	—	291,339	(1,406,985)
Athletic Grounds and Fields	0	—	(671,824)	—	1,403	(670,421)
Equipment Room	0	—	(641,790)	—	159,476	(482,314)
Weight Room	0	—	(535,805)	—	—	(535,805)
IPTAY Operations	0	—	(2,529,572)	—	2,529,572	0
IPTAY Special	0	—	(98,067)	—	98,067	0
Student Athlete Enrichment Program	0	—	(1,478,440)	—	1,478,440	0
Tiger Cub Club	0	—	(54,529)	—	54,529	0
Baseball	0	462,940	(1,212,826)	—	176,781	(573,105)
Basketball Men	0	1,784,674	(5,431,361)	—	347,832	(3,298,855)
Basketball Women	0	18,382	(1,870,092)	—	363,676	(1,488,034)
Football	0	20,013,128	(12,250,675)	—	2,019,838	9,782,291
Volleyball Women	0	3,185	(782,242)	—	267,664	(511,393)
Golf	0	—	(371,392)	—	61,690	(309,702)
Soccer Men	0	17,839	(636,113)	—	219,371	(398,903)
Soccer Women	0	768	(617,153)	—	252,598	(363,787)
Swimming Men	0	—	(425,423)	—	164,500	(260,923)
Swimming Women	0	—	(496,607)	—	258,726	(237,881)
Tennis Men	0	—	(382,905)	—	75,515	(307,390)
Tennis Women	0	256	(503,075)	—	133,646	(369,173)
Track	0	1,231	(816,011)	—	308,201	(506,579)
Cross Country Women	0	1,093	(783,109)	—	358,141	(423,875)
Rowing Women	0	3,001	(1,022,185)	—	404,708	(614,476)
Spirit Support Groups	0	—	(125,906)	—	49,926	(75,980)
Bowl Expenditures	0	1,078,211	(1,130,261)	—	—	(52,050)
Athletic Facilities Improvements	0	392,362	(2,132,790)	—	264,976	(1,475,452)
AERO Commando CT Airplane	0	—	(323,923)	—	(378,380)	(702,303)
Total	<u>10,020,158</u>	<u>40,649,793</u>	<u>(48,748,262)</u>	<u>0</u>	<u>7,228,408</u>	<u>9,150,097</u>
Bookstore	<u>2,000,505</u>	<u>1,632,068</u>	<u>(131,256)</u>	<u>0</u>	<u>(2,764,443)</u>	<u>736,874</u>
Campus Services	<u>0</u>	<u>0</u>	<u>(13,874)</u>	<u>0</u>	<u>13,874</u>	<u>0</u>
Food Services						
Food Services-Meal Plans	1,643,799	11,893,395	(10,283,244)	(348,676)	(1,768,275)	1,136,999
Food Services-Cash Operations	415,749	1,439,676	(761,900)	—	(502,775)	590,750
Total	<u>2,059,548</u>	<u>13,333,071</u>	<u>(11,045,144)</u>	<u>(348,676)</u>	<u>(2,271,050)</u>	<u>1,727,749</u>
Clemson Computer Information Technology	<u>(168,681)</u>	<u>5,752,614</u>	<u>(4,923,107)</u>	<u>0</u>	<u>0</u>	<u>660,826</u>
Parking Services						
Parking Services	1,484,493	2,861,972	(596,613)	—	(1,330,000)	2,419,852
Shuttle Operations	0	966,375	(1,733,336)	—	—	(766,961)
Parking Enforcement	0	—	(472,503)	—	—	(472,503)
Parking Permit Sales	0	—	(72,556)	—	—	(72,556)
Parking Facilities Maintenance	0	—	(120,878)	—	(109,163)	(230,041)
Parking Construction	0	—	0	—	(94,696)	(94,696)
Total	<u>1,484,493</u>	<u>3,828,347</u>	<u>(2,995,886)</u>	<u>0</u>	<u>(1,533,859)</u>	<u>783,095</u>
Student Health Center	<u>1,372,729</u>	<u>5,596,144</u>	<u>(5,343,694)</u>	<u>0</u>	<u>(238,349)</u>	<u>1,386,830</u>

	Beginning Fund Balance	Revenues	Expenditures	Mandatory Transfers	Nonmandatory Transfers	Ending Fund Balance
Student Post Office	6,376	281,781	(245,380)	0	(5,000)	37,777
Summer Programs	(31)	31	0	0	0	0
Telecommunications	753,767	5,492,498	(5,009,165)	0	(305,265)	931,835
Tiger 1 Card Office	233,504	752,791	(613,877)	0	11,300	383,718
Transportation Services						
Dispatch Operations	1,252,090	1,121,061	(595,302)	—	(1,387)	1,776,462
Maintenance Service	0	314,990	(322,907)	—	—	(7,917)
Fuel Island/Carwash	0	1,135,200	(1,173,220)	—	0	(38,020)
Total	1,252,090	2,571,251	(2,091,429)	0	(1,387)	1,730,525
University Housing						
University Housing	62,782	23,224,717	(4,156,821)	(6,712,179)	(8,005,786)	4,412,713
Administrative Services:						
Director	0	—	(255,589)	—	—	(255,589)
Director	0	—	(150,255)	—	—	(150,255)
Residential Facilities:						
Director	0	—	(3,874,485)	—	—	(3,874,485)
Custodial	0	—	(509,721)	—	(6,000)	(515,721)
Maintenance	0	—	(1,309,448)	—	—	(1,309,448)
Projects	0	—	(124,428)	—	—	(124,428)
Staff Development and Safety	0	—	—	—	—	0
Housing Life - Staff	0	—	(1,906,927)	—	—	(1,906,927)
Housing - Summer Programs	0	—	(287,095)	—	—	(287,095)
Total	62,782	23,224,717	(12,574,769)	(6,712,179)	(8,011,786)	(4,011,235)
Vending						
Operations	3,677,330	1,024,523	(125,518)	—	(3,332,950)	1,243,385
Committee	31,907	5,177	(129,287)	—	123,000	30,797
Fundraising/Searches	61,363	—	(1,338)	—	270,500	330,525
Total	3,770,600	1,029,700	(256,143)	0	(2,939,450)	1,604,707
TOTALS	\$ 19,944,157	\$ 104,574,347	\$ (94,349,665)	\$ (7,060,855)	\$ (10,817,007)	\$ 12,290,977

STATEMENT OF CURRENT FUNDS REVENUES, EXPENSES AND OTHER CHANGES

For the year ended June 30, 2008

	Unrestricted	Restricted	Total
Revenues:			
Student fees	\$ 224,620,555	\$ —	\$ 224,620,555
Federal appropriations	14,186,380	—	14,186,380
State appropriations	167,224,064	—	167,224,064
Federal grants and contracts	10,215,780	61,612,082	71,827,862
State grants and contracts	109,613	44,241,450	44,351,063
Local grants and contracts	318,034	362,838	680,872
Nongovernmental grants and contracts	1,047,957	11,176,650	12,224,607
Private gifts	571,630	38,067,929	38,639,559
Endowment income	9,266	3,036,688	3,045,954
Sales and services of educational departments	16,208,796	59,479	16,268,275
Sales and services of auxiliary enterprises	98,676,532	—	98,676,532
Other sources	24,128,129	1,628,879	25,757,008
Total current revenues	<u>557,316,736</u>	<u>160,185,995</u>	<u>717,502,731</u>
Expenditures and Mandatory Transfers:			
<i>Educational and general:</i>			
Instruction	170,374,085	6,455,557	176,829,642
Research	84,545,138	52,607,817	137,152,955
Public service	62,206,948	11,936,534	74,143,482
Academic support	41,759,413	2,110,620	43,870,033
Student services	26,950,328	394,531	27,344,859
Institutional support	31,469,981	1,150,274	32,620,255
Operation and maintenance of plant	32,374,760	15,473	32,390,233
Scholarships and fellowships	23,753,348	52,593,711	76,347,059
<i>Educational and general expenditures</i>	<u>473,434,001</u>	<u>127,264,517</u>	<u>600,698,518</u>
<i>Mandatory transfers for:</i>			
Principal and Interest	816,592	—	816,592
<i>Total educational and general</i>	<u>474,250,593</u>	<u>127,264,517</u>	<u>601,515,110</u>
<i>Auxiliary enterprises:</i>			
Expenditures	81,171,648	10,859	81,182,507
<i>Mandatory transfers for:</i>			
Principal and interest	277,332	-	277,332
<i>Total auxiliary enterprises</i>	<u>81,448,980</u>	<u>10,859</u>	<u>81,459,839</u>
Total expenditures and mandatory transfers	<u>555,699,573</u>	<u>127,275,376</u>	<u>682,974,949</u>
Other transfers and additions/(deductions):			
Indirect cost remitted to State General Fund	(709,862)	—	(709,862)
Other nonmandatory transfers, net	(40,139,593)	(13,371,384)	(51,527,841)
Facilities and administrative charges	—	(11,388,248)	(13,371,384)
Refunded to grantors	—	(386,146)	(386,146)
Administrative and collection costs and other deductions	—	(13,312)	(13,312)
Total other transfers and additions/(deductions)	<u>(40,849,455)</u>	<u>(25,159,090)</u>	<u>(66,008,545)</u>
NET INCREASE (DECREASE) IN FUND BALANCES	<u>\$ (39,232,292)</u>	<u>\$ 7,751,529</u>	<u>\$ (31,480,763)</u>

STATEMENT OF CURRENT FUND EXPENSES

For the year ended June 30, 2008

	Unrestricted	Restricted	Total
Educational and General Expenses:			
Instruction			
Agricultural, Forestry and Life Sciences	\$ 17,757,693	\$ 985,514	\$ 18,743,207
Architecture, Arts and Humanities	29,856,440	572,872	30,429,312
Health, Education and Human Development	18,560,615	2,405,044	20,965,659
Engineering and Sciences	46,728,626	1,772,789	48,501,415
Business and Behavioral Sciences	30,341,824	549,733	30,891,557
Clemson Computing and Information Technology	3,067,271	—	3,067,271
Provost and Vice President, Academic Affairs	3,878,513	230,891	4,109,404
Public Service and Agriculture	159,478	—	159,478
Cooperative Extension Service	31,879	—	31,879
Campus Level	19,012,467	—	19,012,467
Research	—	2,589	2,589
Administration and Advancement	1,269	—	1,269
Athletics	1,471,665	—	1,471,665
Internal Recoveries	(493,655)	(63,875)	(557,530)
Total	<u>170,374,085</u>	<u>6,455,557</u>	<u>176,829,642</u>
Research			
Agricultural, Forestry and Life Sciences	22,114,944	8,598,287	30,713,231
Architecture, Arts and Humanities	414,385	498,925	913,310
Health, Education and Human Development	2,261,169	3,653,599	5,914,768
Engineering and Sciences	22,944,736	30,471,561	53,416,297
Business and Behavioral Sciences	438,860	1,387,720	1,826,580
Clemson Computing and Information Technology	3,120,132	—	3,120,132
Cooperative Extension Service	35,548	120,164	155,712
Administration and Advancement	39,669	—	39,669
Provost and Vice President, Academic Affairs	13,919	335,278	349,197
Public Service and Agriculture	18,341,273	3,598,763	21,940,036
Financial Affairs	1,453,854	—	1,453,854
Campus Level	11,084,359	—	11,084,359
Research	4,076,886	3,235,453	7,312,339
Internal Recoveries	(1,860,113)	(82,464)	(1,942,577)
Post-closing adjustments	65,517	790,531	856,048
Total	<u>84,545,138</u>	<u>52,607,817</u>	<u>137,152,955</u>
Extension and Public Service			
Agricultural, Forestry and Life Sciences	7,754,081	596,908	8,350,989
Architecture, Arts and Humanities	180,666	808,154	988,820
Health, Education and Human Development	2,556,850	1,331,061	3,887,911
Engineering and Sciences	915,385	355,609	1,270,994
Business and Behavioral Sciences	471,422	503,274	974,696
Clemson Computing and Information Technology	1,839	—	1,839
Libraries	1,333	—	1,333
Student Affairs	3,871	10,000	13,871
Public Service and Agriculture	27,865,733	6,956,990	34,822,723
Provost and Vice President, Academic Affairs	—	14,541	14,541
Cooperative Extension Service	15,248,763	1,345,196	16,593,959
Campus Level	6,777,038	—	6,777,038
Administration and Advancement	1,894,154	1,343	1,895,497
Research	—	14,553	14,553
Internal Recoveries	(1,488,282)	(1,095)	(1,489,377)
Post-closing adjustments	24,095	—	24,095
Total	<u>62,206,948</u>	<u>11,936,534</u>	<u>74,143,482</u>

	Unrestricted	Restricted	Total
Academic Support			
Agricultural, Forestry and Life Sciences	1,625,769	45,418	1,671,187
Architecture, Arts and Humanities	2,919,781	77,532	2,997,313
Health, Education and Human Development	1,299,341	5,572	1,304,913
Engineering and Sciences	3,822,276	24,595	3,846,871
Business and Behavioral Sciences	3,018,112	7,804	3,025,916
Clemson Computing and Information Technology	27,551,065	27,843	27,578,908
Libraries	12,623,265	335,322	12,958,587
Provost and Vice President, Academic Affairs	6,917,494	1,575,219	8,492,713
Public Service and Agriculture	1,728,908	10,431	1,739,339
Campus Level	836,589	—	836,589
Research	1,795,632	884	1,796,516
Internal Recoveries	(22,446,611)	—	(22,446,611)
Post-closing adjustments	67,792	—	67,792
Total	<u>41,759,413</u>	<u>2,110,620</u>	<u>43,870,033</u>
Student Services			
Agricultural, Forestry and Life Sciences	295,953	6,862	302,815
Business and Behavioral Sciences	403,658	—	403,658
Health, Education and Human Development	394,397	—	394,397
Engineering and Sciences	9,108	—	9,108
Student Affairs	19,840,584	374,259	20,214,843
Provost and Vice President, Academic Affairs	5,458,979	13,410	5,472,389
Campus Level	2,101,089	—	2,101,089
Internal Recoveries	(1,553,440)	—	(1,553,440)
Total	<u>26,950,328</u>	<u>394,531</u>	<u>27,344,859</u>
Institutional Support			
Student Affairs	186,575	4,005	190,580
Office of the President	2,647,992	5,438	2,653,430
Provost and Vice President, Academic Affairs	1,733,900	21,733	1,755,633
Public Service and Agriculture	184,229	—	184,229
Architecture, Arts and Humanities	—	2,564	2,564
Clemson Computing and Information Technology	5,051,851	—	5,051,851
Health, Education and Human Development	—	1,000	1,000
Financial Affairs	10,810,541	6,022	10,816,563
Secretary to the Board	3,000,400	1,762	3,002,162
Campus Level	5,345,766	—	5,345,766
Administration and Advancement	9,814,039	1,102,876	10,916,915
Clemson University Research Foundation	—	875	875
Research	1,655,730	—	1,655,730
Facilities	1,262,996	3,999	1,266,995
Internal Recoveries	(10,333,607)	—	(10,333,607)
Post-closing adjustments	109,569	—	109,569
Total	<u>31,469,981</u>	<u>1,150,274</u>	<u>32,620,255</u>
Operation and Maintenance of Plant			
Public Service and Agriculture	172,950	—	172,950
Business and Behavioral Sciences	95,605	—	95,605
Student Affairs	5,256,716	15,251	5,271,967
Campus Level	365,422	—	365,422
Architecture, Arts and Humanities	2,920	—	2,920
Utilities	15,014,867	—	15,014,867
Facilities	25,307,763	222	25,307,985
Internal Recoveries	(13,841,483)	—	(13,841,483)
TOTAL	<u>32,374,760</u>	<u>15,473</u>	<u>32,390,233</u>

	Unrestricted	Restricted	Total
Scholarships and Fellowships			
Public Service and Agriculture	27,500	—	27,500
Agriculture, Forestry and Life Sciences	—	144,175	144,175
Architecture, Arts and Humanities	—	6,427	6,427
Engineering and Sciences	—	46,787	46,787
Business and Behavioral Sciences	—	42,080	42,080
Athletics	6,314,579	108,877	6,423,456
Provost and Vice President, Academic Affairs	306,529	52,245,365	52,551,894
Campus Level	17,105,840	—	17,105,840
Internal Recoveries	(1,100)	—	(1,100)
Total	<u>23,753,348</u>	<u>52,593,711</u>	<u>76,347,059</u>
Total Education and General Expenses	<u>473,434,001</u>	<u>127,264,517</u>	<u>600,698,518</u>
Auxiliary Enterprises:			
Athletics	40,871,292	1,927	40,873,219
Bookstore	132,733	—	132,733
Campus Services	13,874	—	13,874
Food Services - Cash Operations	762,720	—	762,720
Food Services-Meal Plans	10,290,010	—	10,290,010
Housing	12,630,186	5,548	12,635,734
Information Systems Development	5,479,928	—	5,479,928
Parking Services	2,995,886	—	2,995,886
Student Post Office	245,380	3,384	248,764
Telecommunications Services	5,009,165	—	5,009,165
Tiger 1 Card	613,877	—	613,877
Transportation Services	2,283,379	—	2,283,379
Unallocated	565,532	—	565,532
Vending	254,805	—	254,805
Internal Recoveries	(1,017,180)	—	(1,017,180)
Post-closing adjustments	40,061	—	40,061
Total Auxiliary Enterprises	<u>81,171,648</u>	<u>10,859</u>	<u>81,182,507</u>
TOTAL CURRENT FUND EXPENSES	<u><u>\$ 554,605,649</u></u>	<u><u>\$ 127,275,376</u></u>	<u><u>\$ 681,881,025</u></u>

STATEMENT OF ENDOWMENT AND SIMILAR FUNDS

For the year ended June 30, 2008

July 1, 2007	Fund Balance Additions	Income	Investment (Loss)	Gain/ Transfers	Fund Balance June 30, 2008
Permanent Endowments:					
Abney Scholarship Fund	\$ 1,450,000	\$ —	\$ —	\$ —	\$ 1,450,000
Adelaide McClelland Garden Club Scholarship Fund	25,494	—	—	—	25,494
Alan Cade Endowment	1,061	—	—	—	1,061
Anita and Edward Greene Endowment Fund	30,759	—	—	—	30,759
Advanced Fiber-Based Materials Research Center of Economic Excellence Endowment	0	61,816	—	—	61,816
Barney Lee Bickley Scholarship	3,000	—	—	—	3,000
Ben and Kitty Gossett Scholarship	10,156	—	—	—	10,156
Byron R. Ingram Memorial Scholarship	10,704	200	—	—	10,904
Carl I. Poorman Endowment	8,000	—	—	—	8,000
Clark Lindsay McCaslan Award	6,844	—	—	—	6,844
Clemson University Centennial Professorship	234,995	177	—	—	235,172
Clemson Bequest	58,539	—	—	—	58,539
Daniel Foundation Fund	62,239	—	—	—	62,239
David Jennings Memorial Fund	574,812	—	—	—	574,812
Dr G. C. Robinson - Clemson University Undergraduate Endowment	0	30,000	—	—	30,000
Electronic Systems Integration Endowed Chair	2,200,000	800,000	—	—	3,000,000
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
Fluor-Clemson University Endowed Chair in Supply Chain and Logistics	0	1,000,000	—	—	1,000,000
Frank J. Jervy Endowed Educational Fund	131,352	250	—	—	131,602
George and Leila Singleton Scholarship	20,320	—	—	—	20,320
George Dunkleberg Memorial Scholarship Fund	57,300	2,000	—	—	59,300
Georgiana Camp Blue Key Service Award	4,448	—	—	—	4,448
Hansjor Wyss - Clemson University Endowed Chair for Regenerative Medicine	500,000	500,000	—	—	1,000,000
Horace Julian Bowles Endowment	10,000	—	—	—	10,000
Inman-Riverdale Clemson University Endowment	0	5,000	—	—	5,000
J. C. Rich Agricultural Scholarship	5,000	—	—	—	5,000
J.E. Serrine Fdn Endowed Chair of Optical Fiber	2,897,165	1,416,293	—	—	4,313,458
J.E. Serrine Textile Foundation Endowed Chair in Advanced Polymer Fibers	2,897,165	6,008	—	—	2,903,173
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	133,826	—	—	—	133,826
James Lynah Merit Funds	130,576	—	—	—	130,576
James R. McComb Scholarship Fund	100,000	—	—	—	100,000
Jeanne Fraser and George McDonald Endowment Trust	3,348,146	—	—	(238,389)	(34,761)
Jerry Allen Harter Memorial Scholarship	13,003	—	—	—	13,003
Jerry B. Addy Memorial Scholarship	5,303	—	—	—	5,303
John D. Lane Scholarship	8,005	—	—	—	8,005
John M. Ford Memorial Award	2,010	—	—	—	2,010
Jordan-Simmons Clemson University Endowment	0	2,000	—	—	2,000

July 1, 2007	Fund Balance Additions	Income	Investment (Loss)	Gain/ Transfers	Fund Balance June 30, 2008	
Permanent Endowments (continued):						
Koloman Lehotsky Forestry Scholarship	26,514	1,000	—	—	—	27,514
Landscript Bequest	95,900	—	—	—	—	95,900
Langdon Cheves Scholarship	17,211	500	—	—	—	17,711
Latt Maxcy Scholarship Endowment	15,849	2,000	—	—	—	17,849
Lena Eaton-Carrie Freeman Award	1,502	—	—	—	—	1,502
Lydia Anderson Fellowship	12,500	—	—	—	—	12,500
M. C. McKenzie Memorial Scholarship Fund Endowment	25,415	—	—	—	—	25,415
Mack R. Hays Forestry Award	2,525	—	—	—	—	2,525
Major Rudolf Anderson Scholarship	370,673	—	—	—	—	370,673
Manufacturing Integration Chair	5,000,000	—	—	—	—	5,000,000
Margaret H Llyod Endowmnt	0	2,000,000	—	—	—	2,000,000
Marshall William and Grace C. Bell Memorial Scholarship	17,334	—	—	—	—	17,334
May Ervin Wall Memorial Scholarship Fund	8,000	—	—	—	—	8,000
McGee-Robbins Scholarship Endowment	15,199	—	—	—	—	15,199
National Endowment for the Humanities	300,000	—	—	—	—	300,000
Norris Medal Award	49,140	—	—	—	—	49,140
Norris Textile Scholarship	45,786	—	—	—	—	45,786
P. B. Holtzendorff, Jr. Scholarship Fund	22,767	—	—	—	—	22,767
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	40,376	—	—	—	—	40,376
Robert Mills Endowed Professorship	269,748	—	—	—	—	269,748
Robert Wardlaw Moorman Memorial Fund	6,080	300	—	—	—	6,380
SC Section ASAE Scholarship Endowment	25,000	—	—	—	—	25,000
Speck Farrar Scholarship	307,285	—	—	—	—	307,285
Strom Thurmond Educational Fund	17,302	—	—	—	—	17,302
Student Government Endowment for Innovation in Teaching	200,000	—	—	—	—	200,000
Sue King Dunkle Award	2,050	—	—	—	—	2,050
System Integration Chair Endowment	5,000,000	—	—	—	—	5,000,000
Tigerama Scholarship Fund	104,816	—	—	—	—	104,816
W. N. McAdams Memorial Scholarship Fund	21,280	—	—	—	—	21,280
Warwick Chemical Fellowship	76,812	—	—	—	—	76,812
William A. Kenyon Scholarship	181,081	—	—	—	—	181,081
William Carroll Barnes Fellowship	19,001	70,673	—	—	—	89,674
William J. Neely Memorial Scholarship	39,660	—	—	—	—	39,660
William S. Magonigal, 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	28,291,300	5,898,217	0	(238,389)	(34,761)	33,916,367
Quasi Endowments:						
Abney Scholarship Fund	452,797	—	36,015	(188,455)	(64,527)	235,830
Adelaide McClelland Garden Club ScholarshipFund	13,834	—	744	(3,896)	(1,344)	9,338
Alan Cade Endowment	445	—	28	(149)	(55)	269
Anderson Fellowship	5,789	—	346	(1,811)	(626)	3,698
Anne L. Isenberger Memorial Scholarship	509,928	—	9,773	(51,131)	(11,172)	457,398
Anita and Edward Greene Endowment Fund	9,678	—	765	(4,005)	(1,370)	5,068
Aramark Schol Quasi-Endowment	234,827	100,000	7,299	(37,672)	—	304,454
Athletic Awards Program	44,681	—	846	(4,426)	(1,504)	39,597
Bailey Assistantship Program	60,812	—	3,842	(20,103)	(7,164)	37,387
Ballenger Quasi Endowment	3,840,164	—	72,750	(380,664)	(127,006)	3,405,244
Barnes & Noble Endowment	1,986,682	—	38,012	(198,894)	153,410	1,979,210
Barney Lee Bickley Scholarship	1,467	—	85	(442)	(157)	953

July 1, 2007	Fund Balance Additions	Income	Investment (Loss)	Gain/ Transfers	Fund Balance June 30, 2008	
Quasi Endowments (continued):						
Ben and Kitty Gossett Scholarship	12,395	—	427	(2,233)	(772)	9,817
Board of Trustees Land Proceeds	0	—	297,562	(27,520)	60,675	330,717
Byron R. Ingram Memorial Scholarship	5,012	—	297	(1,556)	(538)	3,215
Carl I. Poorman Endowment	2,315	—	195	(1,021)	(352)	1,137
Carolina Panther Acad Sch	1,227,936	—	23,243	(121,618)	(41,630)	1,087,931
Charles C. Kanapaux Scholarship	476,891	62,500	9,295	(48,048)	(11,825)	488,813
Charles G. Arthur, Jr., Endowment	144,065	—	2,730	(14,283)	(4,748)	127,764
Charles H. Stone Scholarship Endowment	121,302	11,016	2,336	(12,127)	(3,637)	118,890
Charles Lee Morgan Memorial Scholarship	508,002	—	9,619	(50,332)	(17,039)	450,250
Charles S. Henriquez Endowment	1,006,465	—	19,068	(99,771)	(33,262)	892,500
Clarence A. and Julia C. McLendon Memorial Scholarship Fund	54,383	—	1,029	(5,384)	(1,860)	48,168
Clark Lindsay McCaslan Award	3,694	—	200	(1,050)	(293)	2,551
Clemson Community Scholars	7,190,921	—	136,181	(712,565)	(240,271)	6,374,266
Clemson Graduate Education Program	7,104,118	—	136,138	(712,343)	(155,631)	6,372,282
Clemson Student Loan Fund	764,239	—	14,476	(75,748)	(25,359)	677,608
Colonel George F. Parker Endowment	505,219	—	9,564	(50,044)	(17,075)	447,664
Contributions Receivable	582,883	(246,324)	—	—	—	336,559
Daniel Memorial Loan Fund	59,470	—	2,304	(12,056)	(4,112)	45,606
David Jennings Memorial Fund	391,566	—	18,323	(95,880)	(31,128)	282,881
Department of Bioengineering Endowment	8,142,278	—	154,088	(806,262)	(277,669)	7,212,435
Earle Award	3,701	—	70	(366)	(128)	3,277
Edgar and Emily Hesslein Scholarship	33,153	—	628	(3,286)	(1,095)	29,400
Electronic Systems Integration Endowed Chair	568,336	—	56,363	(305,180)	(46,417)	273,102
Edna Hope Gregory	313,891	—	23,585	(123,407)	(41,848)	172,221
Environmental Scholars Endowment	70,350	—	4,311	(22,559)	(7,789)	44,313
Ernest R. Ellis Memorial Scholarship	4,151	—	269	(1,405)	(441)	2,574
Ernest Jewell Hardesty Moore Memorial Award	2,923	—	150	(785)	(272)	2,016
Eunice and Thomas M. Baswell Memorial Scholarship	3,781	—	261	(1,365)	(471)	2,206
F. H. H. Calhoun Cemetery Fund	738	—	57	(294)	—	501
Faculty Senate Endowment	33,069	—	626	(3,275)	(1,122)	29,298
Fluor-Clemson University Endowed Chair in Supply Chain and Logistics	0	—	5,251	(77,225)	—	(71,974)
Forestry Student Scholarship Award	3,938	—	74	(390)	(135)	3,487
Frank J. Jervey Endowed Educational Fund	191,952	—	6,114	(32,003)	(11,309)	154,754
General Scholarship Endowment	219,796	—	4,164	(21,788)	(7,270)	194,902
George and Leila Singleton Scholarship	7,364	—	525	(2,742)	(939)	4,208
George Dunkelberg Memorial Scholarship Fund	21,804	—	1,554	(8,123)	(2,525)	12,710
Georgianna Camp Blue Key Service Award	4,215	—	165	(857)	(297)	3,226
Hansorg Wyss - Clemson University Endowed Chair for Regenerative Medicine	40,595	—	10,592	(55,421)	—	(4,234)
Henry Stroud Loan Fund	573,999	—	10,872	(56,892)	(19,046)	508,933
Herman K. Tyler Memorial Scholarship Endowment	24,835	—	470	(2,462)	(822)	22,021
Horace Julian Bowles Endowment	3,323	—	252	(1,321)	(441)	1,813
International Student Loan Fund	51,729	—	979	(5,127)	(1,717)	45,864
IPTAY Academic Scholarship Fund	6,099,688	194,368	117,117	(616,670)	(193,406)	5,601,097
IPTAY Life Member Endowment	7,764,633	99,882	767,548	—	—	8,632,063
IPTAY Scholarship Fund-Board Reserve Investment Fund	0	—	91,456	(562,402)	5,000,000	4,529,054
IPTAY Tiger Cub Club Endowment	722,870	39,344	14,420	(75,569)	—	701,065
J. C. Rich Agricultural Scholarship	3,731	—	165	(864)	(300)	2,732
J.E. Sarrine Fdn Endowed Chair of Optical Fiber	645,861	—	74,112	(432,270)	—	287,703
J.E. Sarrine Textile Foundation Endowed Chair in Advanced Polymer Fibers	468,996	—	65,952	(345,091)	—	189,857
J.M. Lewis Scholarship	102,627	—	1,942	(10,169)	(3,438)	90,962

July 1, 2007	Fund Balance Additions	Income	Investment (Loss)	Gain/ Transfers	Fund Balance June 30, 2008	
Quasi Endowments (continued):						
J. P. Williamson Memorial Educational Grant	7,119	—	325	(1,695)	(585)	5,164
J. R. Atkinson, Jr, Memorial Scholarship	13,956	—	264	(1,382)	(477)	12,361
J. R. McComb Scholarship Fund	33,314	—	2,524	(13,203)	(4,522)	18,113
James A. Turner Award in Federal Taxation	2,384	—	189	(993)	(332)	1,248
James B. Monroe Memorial Scholarship	48,662	—	3,454	(18,072)	(6,197)	27,847
James Lynah Merit Fund	43,875	—	3,305	(17,294)	(5,770)	24,116
Jeannie Fraser and George McDonald Endowment Trust	22,982	—	9,225	(48,275)	(121,127)	(137,195)
Jeremiah Milbank Bequest Endowment	118,859	—	2,247	(11,759)	(4,148)	105,199
Jeremiah Milbank Sr. Memorial Scholarship Endowment Fund	29,050	—	550	(2,878)	(969)	25,753
Jerry Allen Harter Memorial Scholarship	4,112	—	324	(1,695)	(580)	2,161
Jerry B. Addy Memorial Scholarship	2,198	—	142	(743)	(256)	1,341
John D Lane Scholarship	2,597	—	201	(1,050)	(360)	1,388
John M. Ford Memorial Award	1,121	—	59	(310)	(106)	764
John W. Kibler Endowed Fund	536,455	—	10,164	(53,179)	(17,729)	475,711
Koloman Lehotsky Forestry Scholarship	9,793	—	690	(3,601)	(1,235)	5,647
Langdon Cheves Scholarship	6,365	—	448	(2,340)	(782)	3,691
Latt Maxcy Scholarship Endowment	7,399	—	440	(2,304)	(771)	4,764
Lena Eaton-Carrie Freeman Award	1,046	—	47	(252)	(87)	754
Leonard O King '52 Memorial	0	250,852	1,319	(19,378)	—	232,793
M. C. McKenzie Memorial Scholarship Fund Endowment	11,850	—	705	(3,690)	(1,275)	7,590
Mack R. Hays Forestry Award	1,172	—	70	(365)	(127)	750
Major Rudolf Anderson Scholarship	146,982	—	9,796	(51,258)	(17,673)	87,847
Manufacturing Integration Endowment	1,210,656	—	119,126	(623,329)	(130,445)	576,008
Marshall William and Grace C. Bell Memorial Scholarship	7,868	—	477	(2,496)	(862)	4,987
Mary M. Lohr Faculty Endowment Fund	678,050	—	12,841	(67,192)	(22,625)	601,074
Mary P. Byrd Bequest	356,157	—	6,740	(35,265)	(12,167)	315,465
May Ervin Wall Fund	4,794	—	240	(1,260)	(500)	3,274
McGee-Robbins Scholarship Endowment	4,959	—	382	(1,998)	(673)	2,670
Myrtle Beach Endowment	2,307,333	—	43,698	(228,650)	(76,985)	2,045,396
Myrtle Beach Land Sale - CUICAR	15,000,000	—	—	—	—	15,000,000
Myrtle Beach Land Sale - undetermined	5,060,675	—	—	—	(60,675)	5,000,000
N.A. Garrison Corn Services Program	250,062	3,009	4,873	(25,483)	(5,479)	226,982
National Endowment for the Humanities	126,317	—	8,067	(42,212)	(14,559)	77,613
Norris Medal Award	88,558	—	2,603	(13,623)	(4,810)	72,728
Norris Textile Scholarship	38,640	—	1,598	(8,359)	(2,886)	28,993
P. B. Holtzendorff, Jr. Scholarship Fund	27,326	—	949	(4,960)	(1,711)	21,604
Peden Phi Delta Kappa Endowment	18,525	—	354	(1,857)	(408)	16,614
Pee Dee REC Endowment from Land Sales	1,832,806	—	34,692	(181,525)	(62,138)	1,623,835
Pierce-Elizabeth Rogers Scholarship Fund	29,600	—	560	(2,931)	(1,011)	26,218
Polly H. and Walter L. Lowry Memorial Award	9,319	—	492	(2,573)	(887)	6,351
Prudential Demutualization Proceeds	3,636,581	—	46,501	—	—	3,683,082
P.W. and V.S. Moore Memorial Library Scholarship	260,780	—	4,998	(26,149)	(5,713)	233,916
Ralph H. Walker Endowment	70,398	—	1,334	(6,975)	(2,359)	62,398
R. Brice Waters Memorial Endowment	1,528	—	125	(647)	(222)	784
Reva W. Burns Nursing Scholarship Endowment	12,207	—	998	(5,221)	(1,655)	6,329
Robert Mills Endowed Professorship	119,220	—	7,353	(38,480)	(13,615)	74,478
Robert Wardlaw Moorman Memorial Fund	8,048	—	269	(1,425)	(454)	6,438
S. H. Kress Endowment-Research	209,560	—	3,966	(20,750)	(7,155)	185,621
S. T. McDowell ROTC Outstanding Leadership Award	(6)	—	20	(104)	—	(90)
Samuel R. Rhodes Professorship in Electrical Engineering	70,111	—	1,327	(6,942)	(2,398)	62,098
Sandhill REC Electronic Library Endowment	1,451,661	—	27,492	(143,850)	(48,493)	1,286,810
Sandhill REC Endowment from Land Sales	7,757,023	—	429,995	(786,685)	(248,684)	7,151,649

July 1, 2007	Fund Balance Additions	Income	Investment (Loss)	Gain/ Transfers	Fund Balance June 30, 2008	
Quasi Endowments (continued):						
SC Section ASAE Scholarship Endowment	8,307	—	631	(3,302)	(1,101)	4,535
Speck Farrar Scholarship	101,643	—	7,812	(40,878)	(10,185)	58,392
Sonny Caudle Memorial Scholarship	14,228	—	273	(1,427)	(311)	12,763
Stanley Jackson Reeves Memorial Scholarship	3,926	—	305	(1,613)	(512)	2,106
Strom Thurmond Educational Fund	9,919	—	517	(2,695)	(930)	6,811
Student Government Endowment for Innovation in Teaching	62,781	—	4,976	(26,041)	(8,764)	32,952
Sue King Dunkle Award	1,511	—	67	(352)	(122)	1,104
System Integration Chair Endowment	1,813,823	—	130,438	(682,517)	(156,272)	1,105,472
Technology Patent Endowment	4,394,361	—	82,554	(423,461)	(300,000)	3,753,454
Textile Veterans' Association Endowment Fund	16,409	—	311	(1,625)	(557)	14,538
The Centennial Professorship	101,825	—	6,375	(33,360)	(11,482)	63,358
Tigerama Scholarship Fund	40,655	—	2,753	(14,404)	(4,968)	24,036
W.F. Barnes & G.E. Bruner Scholarship	305,517	—	5,790	(30,296)	(9,997)	271,014
W. N. McAdams Memorial Scholarship Fund	8,076	—	556	(2,907)	(1,002)	4,723
W.T. and Ruth M. Patrick Memorial Scholarship	207,052	3,743	4,098	(21,423)	(3,030)	190,440
Wade Stackhouse Graduate Fellowship Fund	4,274,260	—	80,904	(423,330)	(144,927)	3,786,907
Wayne Freeman Memorial Scholarship	15,885	—	301	(1,573)	(533)	14,080
Warwick Chemical Fellowship	65,134	—	2,685	(14,054)	(4,867)	48,898
William A. Kenyon Scholarship	58,298	—	4,531	(23,708)	(8,124)	30,997
William Carroll Barnes Fellowship	17,057	—	683	(3,570)	(1,235)	12,935
William J. Latimer Endowment	981,720	—	18,593	(97,287)	(32,740)	870,286
William J. Neely Memorial Scholarship	15,383	—	1,043	(5,450)	(1,887)	9,089
William Porter Clyburn Memorial Scholarship	98,341	—	5,972	(31,247)	(10,565)	62,501
William Megonigal, Jr. Endowment Fund	29,954	—	1,289	(6,740)	(2,405)	22,098
Willie and Joe Padget Award	5,997	—	399	(2,075)	(715)	3,606
Total Quasi Endowments	<u>107,802,416</u>	<u>518,390</u>	<u>3,440,038</u>	<u>(10,942,789)</u>	<u>2,158,823</u>	<u>102,976,878</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	1,912	—	—	—	(900)	1,012
Stanley Jackson Reeves Memorial Scholarship	11,190	300	—	—	900	12,390
Total Term Endowments	<u>567,063</u>	<u>300</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>567,363</u>
TOTAL ENDOWMENT AND SIMILAR FUNDS	<u>\$ 136,660,779</u>	<u>\$ 6,416,907</u>	<u>\$ 3,440,038</u>	<u>\$ (11,181,178)</u>	<u>\$ 2,124,062</u>	<u>\$ 137,460,608</u>

STATEMENT OF CHANGES IN UNEXPENDED PLANT FUNDS

For the year ended June 30, 2008

	Fund Balance June 30, 2007	Receipts	Transfers	Expenditures	Fund Balance June 30, 2008
Proceeds from Investment Earnings:					
Asbestos claim settlement	\$ 8,085	\$ 1,057	\$ —	\$ —	\$ 9,142
Campbell Center utilities	0	—	11,028	17,566	(6,538)
Central Bank - investment income	0	320,587	—	—	320,587
Maintenance and renovation fees	4,788,280	754,115	(11,028)	—	5,531,367
State Treasurer's accrual account	(406,632)	462,986	—	—	56,354
Total	<u>4,389,733</u>	<u>1,538,745</u>	<u>0</u>	<u>17,566</u>	<u>5,910,912</u>
Proceeds from Other:					
Asbestos claims settlement	17,665	—	(3,093)	—	14,572
Campus wide asbestos abatement	(2,356)	—	3,093	737	0
Clemson University house asbestos abatement	0	—	489,678	205,763	283,915
Dining improvement fund	880,141	897,420	(1,777,561)	—	0
Douthit Hills asbestos abatement	0	—	36,855	36,855	0
Housing asbestos abatement fund	0	700,933	(526,533)	—	174,400
Sandhill Research and Education Center - office/lab building	6,012,343	—	—	2,254,718	3,757,625
Thornhill asbestos abatement	0	—	—	2,956	(2,956)
Total	<u>6,907,793</u>	<u>1,598,353</u>	<u>(1,777,561)</u>	<u>2,501,029</u>	<u>4,227,556</u>
Proceeds from State:					
Animal research farm center	0	3,600,000	—	—	3,600,000
Total	<u>0</u>	<u>3,600,000</u>	<u>0</u>	<u>0</u>	<u>3,600,000</u>
Proceeds from Clemson University Foundation:					
Academic Success Center	0	203	—	203	0
Baruch Institute temporary living quarters	0	15,108	—	16,110	(1,002)
Campbell Graduate Engineering Center	0	99,692	—	100,692	(1,000)
Camp Hope improvements	(2,272)	2,422	—	150	0
Cemetery drive entrance phase II	0	37,582	—	37,623	(41)
CU ICAR parking structure	0	296,726	—	381,780	(85,054)
Edwards Hall second floor renovation	(3,422)	—	—	(3,422)	0
Golf practice facility/construction	(88,465)	286,693	—	198,345	(117)
Graduate Engineering Center - ICAR	0	140,641	—	195,507	(54,866)
Kingsmore Baseball Stadium	0	—	—	15,706	(15,706)
Memorial Stadium WEZII	0	58,815	—	1,455,867	(1,397,052)
Newman cryovac development lab	0	—	—	4,769	(4,769)
Packaging design graphic construction	0	90	—	131	(41)
Poole Agricultural Center - renovate three rooms	(14,135)	32,613	—	18,478	0
President's Park rotunda	(921)	130,688	—	269,571	(139,804)
Sandhill termite training shed	0	16,556	—	22,700	(6,144)
Scroll of Honor Memorial Plaza	0	396	—	871	(475)
Visual arts feasibility study	0	59,500	—	59,500	0
Woodland Cemetary enhancement	(2,800)	2,800	—	—	0
Total	<u>(112,015)</u>	<u>1,180,525</u>	<u>0</u>	<u>2,774,581</u>	<u>(1,706,071)</u>
Proceeds from IPTAY:					
Athletic Facility construction	(715)	—	715	—	0
Memorial Stadium WEZII	(86,805)	—	296,311	203,504	6,002
Total	<u>(87,520)</u>	<u>0</u>	<u>297,026</u>	<u>203,504</u>	<u>6,002</u>
Proceeds from Gifts Other:					
Asphalt research lab	(21,793)	—	—	(21,793)	0
Cooper Library - Byrnes Room renovation	5,000	—	(4,452)	548	0
Memorial Stadium WEZ II	0	—	53	53	0
Poole Agricultural Center - renovate three rooms	7,244	—	—	7,244	0
Total	<u>(9,549)</u>	<u>0</u>	<u>(4,399)</u>	<u>(13,948)</u>	<u>0</u>

	Fund Balance June 30, 2007	Receipts	Transfers	Expenditures	Fund Balance June 30, 2008
Proceeds from Special Capital Improvement Appropriations:					
Baruch Institute - office and lab building	0	3,488,049	—	3,488,049	0
Total	<u>0</u>	<u>3,488,049</u>	<u>0</u>	<u>3,488,049</u>	<u>0</u>
Proceeds from State Economic Development Bonds:					
Group Data Center ITRC / ICAR	0	87,746	—	87,746	0
Total	<u>0</u>	<u>87,746</u>	<u>0</u>	<u>87,746</u>	<u>0</u>
Proceeds from State Economic Development Tax:					
Graduate Engineering Center - CU ICAR	0	692,738	—	692,738	0
Group Data Center ITRC/CU ICAR	0	127,877	—	127,877	0
Total	<u>0</u>	<u>820,615</u>	<u>0</u>	<u>820,615</u>	<u>0</u>
Proceeds from State Research University Infrastructure:					
Bioengineering Research Center	0	8,450	—	8,450	0
Computational Center equipment - CU ICAR	0	425,368	—	425,368	0
CU ICAR parking structure	0	954,816	—	954,816	0
Graduate Engineering Center - CU ICAR	0	2,585,225	—	2,585,225	0
Innovation Center construction	0	94,686	—	94,686	0
North Charleston land and renovation	0	159,048	—	159,048	0
Plaza construction - CU ICAR	0	4,702,926	—	4,702,926	0
Total	<u>0</u>	<u>8,930,519</u>	<u>0</u>	<u>8,930,519</u>	<u>0</u>
Proceeds from State Capital Improvement Bonds:					
Plant Industries Complex	0	341,721	—	341,721	0
Rhodes Hall Annex construction	0	2,231,708	—	2,231,708	0
Total	<u>0</u>	<u>2,573,429</u>	<u>0</u>	<u>2,573,429</u>	<u>0</u>
Proceeds from State Institutional Bonds:					
Academic Success Center	(85,135)	—	385,655	388,874	(88,354)
Bio/Life Sciences Building Construction	(6,930)	—	775,950	770,145	(1,125)
Charleston Architectural Building	(1,906)	—	2,645	1,266	(527)
Chilled water system improvement	(59,453)	—	2,875,250	4,151,907	(1,336,110)
State Improvement Bond Series 2007 proceeds	7,496,822	290,696	(3,996,356)	39,484	3,751,678
Total	<u>7,343,398</u>	<u>290,696</u>	<u>43,144</u>	<u>5,351,676</u>	<u>2,325,562</u>
Proceeds from Auxiliary Service Bonds:					
Calhoun Courts chiller replacement	(215,135)	—	215,135	—	0
Revenue Bonds 2003 proceeds	(606,341)	—	—	(55,122)	(551,219)
Revenue Refunding Bonds 2005 proceeds	4,737	4,123	(497,623)	228,702	(717,465)
Total	<u>(816,739)</u>	<u>4,123</u>	<u>(282,488)</u>	<u>173,580</u>	<u>(1,268,684)</u>
Proceeds from Athletic Bond Notes:					
Athletic Facilities construction	(236,115)	—	251,851	15,736	0
Athletic Facility Revenue Bonds 2005 proceeds	708,211	6,182	(714,393)	—	0
Memorial Stadium WEZ II	0	—	462,542	462,542	0
Total	<u>472,096</u>	<u>6,182</u>	<u>0</u>	<u>478,278</u>	<u>0</u>
Proceeds from Maintenance, Repairs and Renovation:					
American Disability Act - safety and welfare	0	—	37,865	37,950	(85)
Amphitheater Wall repairs	0	—	—	18,548	(18,548)
Asbestos/lead abatement	0	—	—	397	(397)
Building exterior repairs, painting, and cleaning	0	—	110,334	110,421	(87)
Building leaks repairs	0	—	105	105	0
Campus carpet replacement	0	—	12,594	15,094	(2,500)
Campus fire alarm system	0	—	19,166	19,166	0
Campus flooring replacement	0	—	4,750	120,205	(115,455)

	Fund Balance June 30, 2007	Receipts	Transfers	Expenditures	Fund Balance June 30, 2008
Proceeds from Maintenance, Repairs and Renovation (continued):					
Campus network upgrade	0	—	500,000	500,000	0
Cemetery Hill restoration	2,800	—	(2,800)	—	0
Concrete repairs	0	—	127,430	129,910	(2,480)
Cooper Library and Edwards Hall elevators	0	—	285,863	287,024	(1,161)
Cooper Library bridge recoat	0	—	145,665	145,665	0
Cooper Library structural analysis	0	—	5,135	5,135	0
CU landfill expansion	0	—	1,070	1,070	0
Dillard Hall reroof	0	—	57,950	57,950	0
Drainage/irrigation improvement	0	—	5,131	5,131	0
Earle Hall irrigation and courtyard	0	—	11,094	11,477	(383)
Emergency repairs	0	—	21,262	21,262	0
Exterior light replacement	0	—	—	586	(586)
Exterior light upgrades	0	—	31,405	31,405	0
Eye wash II	0	—	4,165	4,165	0
Fike fire proofing evaluation	0	—	5,642	5,774	(132)
Fike utility lines	0	—	23,189	25,383	(2,194)
Fort Hill street repair	0	—	2,595	42,157	(39,562)
Freeman Hall - Cook Lab reroof	9,890	—	(6,370)	3,520	0
Godfrey Hall reroof	0	—	216,382	221,536	(5,154)
Hunter Hall fire alarm upgrade	0	—	4,461	4,461	0
HVAC upgrades and repairs	9,000	—	126,785	160,212	(24,427)
HVAC replacement	0	—	—	16,272	(16,272)
Highway 93 campus edge/cowpaths	0	—	1,422	1,422	0
Indoor tennis building glass replacement	0	—	41,986	41,986	0
Intramural chainline repair	0	—	128	29,306	(29,178)
Landscape and irrigation improvement	0	—	7,683	7,683	0
Lee Hall access improvements	970	—	(970)	—	0
Lee Hall roof replacement	0	—	2,875	2,875	0
Lehotsky Hall fume renovation	0	—	398,209	399,954	(1,745)
Littlejohn Coliseum fascia insulation	0	—	185,555	186,082	(527)
Lowery Hall elevator construction	0	—	33,305	33,305	0
Maintenance, repairs and renovations	28,948	2,304,852	(2,919,626)	—	(585,826)
McMillian road repair	0	—	5,209	61,422	(56,213)
Poole Agricultural Center elevator replacement	0	—	3,898	3,898	0
Riggs Hall window replacement	0	—	148,844	148,844	0
Road/crosswalk striping	0	—	29,719	29,719	0
Roof repairs	0	—	86	741	(655)
South Palmetto Road repairs	0	—	11,462	11,462	0
Signage	0	—	4,617	8,834	(4,217)
Signal light improvement	0	—	449	449	0
Sikes lot steamline replacement	0	—	136,963	136,963	0
Site wall renovation	0	—	364	364	0
Stormwater repairs	0	—	25,986	35,658	(9,672)
Williamson Road repair	0	—	130,967	269,443	(138,476)
Total	51,608	2,304,852	(1)	3,412,391	(1,055,932)
Proceeds from University Auxiliary Funding:					
State Improvement Bonds - capital projects fund	695,489	—	(695,489)	—	0
Total	695,489	0	(695,489)	0	0
Proceeds from Clemson Institutional Capital Project Funds:					
Boiler #4 emiss control equipment upgrade	0	—	1,759,157	1,759,157	0
Brooks Center sound system	(429)	—	81,512	81,083	0
Campus network upgrade	0	—	1,422,906	1,422,906	0
Chilled water system improvement	(77,629)	—	292,156	254,549	(40,022)
Computer Center roof replacement	(17,926)	—	292,004	289,353	(15,275)
Cooper Library HVAC improvements	(52,171)	—	3,160,076	3,705,056	(597,151)
Daniel Hall classroom furniture	0	—	446,296	446,296	0
Dillard Hall reroof	(6,791)	—	79,946	73,155	0
Earle Hall high bay conversion	0	—	192,178	221,766	(29,588)
Earle Hall mechanical room renovation	0	—	5,298	16,107	(10,809)

	Fund Balance June 30, 2007	Receipts	Transfers	Expenditures	Fund Balance June 30, 2008
Proceeds from Clemson Institutional Capital Project Funds (continued):					
Freeman Hall lower reroof	(14,461)	—	302,502	288,041	0
Graduate Engineering Center - CU ICAR	(18,451)	—	1,120,238	1,103,949	(2,162)
Highway 93 campus edge/cowpaths	(41,633)	—	62,048	20,415	0
Holtzendorf Pool area renovation	0	—	110,762	110,762	0
Hunter Hall 4th floor air balance	0	—	29,488	46,825	(17,337)
Hunter Hall VFD's fan installation	0	—	—	18,623	(18,623)
Information technology facility construction	(191)	—	99,607	158,417	(59,001)
Kinard Lab HVAC renovation	0	—	692,948	1,061,305	(368,357)
Landscape mechanic shop replacement	0	—	45,321	116,412	(71,091)
Lee Hall 2nd floor upgrade	0	—	13,333	78,251	(64,918)
Packaging design graphic construction	(822)	—	24,548	29,760	(6,034)
Performing arts sound system equipment	0	—	347,865	347,865	0
Poole Agricultural Center HVAC upgrades	(2,633)	—	103,326	121,642	(20,949)
Poole Agricultural Center window and brick veneer repair	(6,150)	—	21,529	15,379	0
Rhodes Hall annex construction	91,597	—	—	20,155	71,442
Riggs Hall elevator replacement	0	—	422	8,220	(7,798)
Sikes Hall G-01 renovation	0	—	—	120,566	(120,566)
State Institution Bonds - capital projects fund	13,701,623	534,275	97,751	—	14,333,649
Tillman Auditorium paint, replace furnishings	0	—	89,027	89,027	0
Total	13,553,933	534,275	10,892,244	12,025,042	12,955,410
Proceeds from Clemson Plant Improvement Capital Reserve:					
Cooper Library HVAC improvement	0	—	1,619	68,847	(67,228)
Plant improvement capital reserve	1,035,725	56,404	186,381	—	1,278,510
Total	1,035,725	56,404	188,000	68,847	1,211,282
Proceeds from Operating Revenues:					
College of Architecture Arts and Humanity - engineering and science master plan	102,000	—	—	100,326	1,674
Academic Success Center	11,453	—	—	10,037	1,416
Advanced Materials Research Lab - highway renovation	15,438	—	(15,438)	—	0
American Disability Act - safety and welfare	1,757	—	—	—	1,757
Apparel Research Building acquisition	0	—	4,001	2,000	2,001
Administrative Services Building noise masking	0	—	30,000	—	30,000
Asphalt Research Lab	30,000	—	(7,681)	22,319	0
Athletic C90 airplane purchase	0	—	1,653,380	1,653,380	0
Baruch Institute - lab building	610,000	—	—	197,494	412,506
Baruch Institute temporary living quarters	0	—	200,000	—	200,000
Bio/Life Sciences building construction	0	—	4,748,307	995,380	3,752,927
Boiler No. 4 emission control equipment upgrade	407,486	—	—	272,179	135,307
Botanical Garden curbing	1,212	—	1,286	2,498	0
Bowman Field sign	0	—	81,500	856	80,644
Brackett Hall room 319 renovation	0	—	28,000	266	27,734
Brackett Hall VFD/CW installation	0	—	300,000	218,127	81,873
Building exterior repairs, painting and cleaning	999	—	(999)	—	0
Campbell Center utilities	0	—	85,000	—	85,000
Campus fire alarm system upgrade	586	—	—	577	9
Campus master planning	444	—	—	—	444
Campus planning	356,679	57,470	29,799	—	443,948
Clemson Experimental Forest utility building	0	—	20,000	9,000	11,000
Cemetery Drive entrance	0	—	80,567	58,567	22,000
Cemetery Hill restoration	567	—	(567)	—	0
Charleston Architecture Building	832,294	—	—	—	832,294
Chilled Water System improvement	0	—	1,300,000	1,150,957	149,043
Concrete repairs	2,759	—	—	—	2,759
Cook Lab entry renovations	0	—	4,500	3,000	1,500
Cooper Library and Edwards Hall elevators	17,000	—	—	16,368	632
Cooper Library - Byrnes Room renovation	23,291	—	—	23,291	0
Cope/Young utility tunnel repair	0	—	30,000	4,572	25,428

	Fund Balance June 30, 2007	Receipts	Transfers	Expenditures	Fund Balance June 30, 2008
Proceeds from Operating Revenues					
(continued):					
Clemson University landfill expansion support	7,243	—	—	455	6,788
Computing and Informatin Technology Building acquisition	0	—	1,501	—	1,501
CU ICAR Plaza construction	100,000	50,000	—	24,407	125,593
Dillard print shop renovation	0	—	31,000	22,452	8,548
Diversity office renovation	0	—	17,000	9,970	7,030
Douthit Hills precinct master	53,051	—	—	15,359	37,692
Earle Hall Highbay electrical disconnect	0	—	5,000	157	4,843
Earle Hall high bay conversion	806,403	—	—	624,022	182,381
Edisto Peanut Lab constuction	0	—	300,000	25,956	274,044
Edisto Research and Education Center upgrade	191,451	—	—	186,375	5,076
Edwards Hall second floor renovations	3,422	—	—	3,422	0
Emergency repairs	0	—	4,058	—	4,058
Energy conservation improvements	35,341	—	15,000	44,317	6,024
Fike steps/lighting	0	—	17,423	17,423	0
Fike Recreation Center pool study and repair	16,545	—	(16,545)	—	0
Fike utility lines	0	—	157,946	157,358	588
Fire protection study	2,803	—	(1,458)	1,345	0
Fixed price projects	36,990	—	2,780	14,159	25,611
Fluor Daniel renovation	6,792	—	(6,792)	—	0
Garrison Arena - RV parking and paving	7,565	—	(7,565)	—	0
Garrison Arena vent fans installation	5,011	—	(5,011)	—	0
Graduate Engineering Center - ICAR	4,618,064	—	288,138	3,322,821	1,583,381
Green book update	797	—	(322)	475	0
Hardin Hall room 127 wall storage	5,918	—	(1,674)	4,244	0
Hendrix Center room 210 door replacement	2,000	—	(941)	1,059	0
Highway 93 campus edge/cowpaths	30,000	—	75,000	93,193	11,807
Highway 93 sidewalk - Riggs study	8,901	—	—	—	8,901
Holzendorf Hall pool area renovation	67,645	—	3,265	70,910	0
Housing life master plan	0	—	64,750	55,627	9,123
Hunter Hall Lab renovations	110,412	—	—	84,833	25,579
Hunter Hall Lab replace valves	0	—	3,500	—	3,500
Hunter Hall VFD fan installation	0	—	75,000	66,258	8,742
HVAC repairs and upgrades	3,181	—	16,878	—	20,059
Information Technology Center HVAC improvements	14,731	—	(14,731)	—	0
Institute of Enviromental Toxicology	0	—	1,501	—	1,501
Jordan Hall enviromental chamber maintenance	20,159	—	—	—	20,159
Jordan Hall exhaust system upgrade	13,556	—	16,785	7,555	22,786
Jordan Hall lab renovations	0	—	420,000	324,807	95,193
Kinard Lab HVAC renovation	1,525,615	—	(1,375,000)	43,782	106,833
Lee Hall 2nd floor upgrade	0	—	30,000	—	30,000
LeMaster Dairy Farm waste handling upgrade	12,973	—	(73)	12,900	0
Lowery Hall elevator construction	7,846	—	(1,259)	6,587	0
Maintenance and renovation fees	0	—	105,000	—	105,000
Martin room E209A carpet installation	0	—	2,400	—	2,400
Master campus planning	129,200	—	62,366	—	191,566
Microcreamery - A/E	7,540	—	(7,540)	—	0
Mower washdown at lumberyard	1,759	—	(35)	1,724	0
Newman Hall renovation	0	—	—	—	0
North Charleston land and renovation	33,395	—	—	23,671	9,724
Packaging Design Graphic construction	0	—	6,476,054	1,653,451	4,822,603
Parking and visitor site improvement	0	—	60,000	—	60,000
Parking/transport master plan	22,018	—	—	22,018	0
Performing Arts sound system equipment	0	—	80,000	61,466	18,534
Pitner Center lab renovations	0	—	1,340,000	1,372	1,338,628
Pitner Center roof replacement	247,615	—	—	49,073	198,542
Plant Industry Complex	123,861	—	—	114,958	8,903
Poole Agricultural Center renovations	60,535	—	(60,535)	—	0
Pool Agricultural Center exterior wall repair	147	—	(147)	—	0
Pool Agricultural Center upgrade	49,393	—	—	306	49,087
Pool Agricultural Center room renovations	933	—	6,000	6,933	0

	Fund Balance June 30, 2007	Receipts	Transfers	Expenditures	Fund Balance June 30, 2008
Proceeds from Operating Revenues					
(continued):					
Pool Agricultural Center water temperature problems	0	—	3,000	233	2,767
Press Conference Room audio visual design	184,455	—	—	169,710	14,745
Redfern Health Center expansion	199,762	—	—	20,686	179,076
Regulatory Service Building feasibility study	0	—	68,000	53,919	14,081
Residence Hall construction	6,000	—	—	—	6,000
Rhodes Hall Annex construction	1,447,485	—	—	14	1,447,471
Riggs Hall window replacement	343,016	—	—	287,317	55,699
Road and crosswalk striping	7,761	—	—	7,761	0
Rowing facility construction	(1,875)	—	10,244	18,416	(10,047)
Rowing facility phase II	0	—	195,200	188,011	7,189
Sandhill Termite Traning Shed	0	—	45,000	45,000	0
Sikes Hall third floor study	138,515	—	(138,515)	—	0
Sikes Hall cabinet storage renovation	2,650	—	—	2,250	400
Sikes Hall fresco restoration	5,175	—	(3,089)	2,086	0
Sirrine Hall fourth floor HVAC	633,466	—	(232,897)	400,569	0
Sirrine Hall refinish wood floors	0	—	2,500	—	2,500
Soccer Stadium Press Box	0	—	150,000	27,788	122,212
Stadium South Stands egress study	0	—	58,815	—	58,815
Stadium South Stands power upgrade	0	—	90,000	646	89,354
Tillman Hall auditorium paint and repair floor	21,429	—	(6,822)	14,607	0
Tillman Hall lighting	270	—	(123)	147	0
Trestle at wind load test facility	1,223	—	79	1,302	0
Turfgrass PGM facility construction	0	—	10,182,000	5,000	10,177,000
Turfgrass research facility renovations	32,961	—	—	2,890	30,071
University facilities renovation	25,045	—	95,000	11,930	108,115
Visual arts feasibility study	0	—	50,332	50,332	0
Washdown facility construction	2,351	—	(2,351)	—	0
Wastewater treatment improvement	71,875	—	—	59,792	12,083
Total	<u>13,926,340</u>	<u>107,470</u>	<u>27,316,745</u>	<u>13,288,800</u>	<u>28,061,755</u>
Proceeds from Housing Improvement Fund:					
Calhoun Courts replacement chiller	39,522	—	1,052,230	1,091,752	0
Clemson House new roof and renovation	0	—	398,264	398,264	0
Douthit Hills asbestos abatement	0	—	(14,016)	(14,016)	0
Douthit Hills demolition of house units	0	—	254,575	260,761	(6,186)
Fire Alarm system upgrade	0	—	27,216	31,691	(4,475)
High rise beautification	0	—	99,467	99,467	0
Holmes/McCabe emergency generator	0	—	92,852	98,392	(5,540)
Housing improvement fund	(774,509)	—	3,482,377	—	2,707,868
Housing life master plan	0	—	138,000	200,000	(62,000)
Housing master plan	0	—	1,672	1,672	0
Landfill expansion	0	—	17,364	19,362	(1,998)
Total	<u>(734,987)</u>	<u>0</u>	<u>5,550,001</u>	<u>2,187,345</u>	<u>2,627,669</u>
Proceeds from Dining Improvement Fund:					
Campus fire alarm system upgrade	0	—	2,275	2,275	0
Dining improvement fund	6,775,615	404,994	5,672,084	—	12,852,693
Dining/Post office demo and construction	0	—	—	3,672	(3,672)
Dining repairs and equipment	0	—	714	714	0
Fernow Street Café renovation	0	—	43,970	57,756	(13,786)
Schilleter Convenience Store	0	—	58,518	58,518	0
Total	<u>6,775,615</u>	<u>404,994</u>	<u>5,777,561</u>	<u>122,935</u>	<u>12,835,235</u>

	Fund Balance June 30, 2007	Receipts	Transfers	Expenditures	Fund Balance June 30, 2008
Proceeds from Parking Improvement					
Fund:					
Cemetery drive entrance - Phase II	0	—	73,299	73,780	(481)
Library Parking for ADA	0	—	12,083	12,083	0
Lightsey Bridge Apartments bus route repaving	0	—	1,245	1,245	0
Municiple Services Complex	316	—	—	—	316
Municiple Services storage facility	0	—	18,411	18,411	0
Parking improvement fund	499,022	31,294	792,452	—	1,322,768
Parking storage building	0	—	147,764	148,428	(664)
Parking/transport master plan	0	—	7,578	7,578	0
Parking lot - P03 - design/repair	0	—	7,984	7,984	0
Parking lot - R01 lighting and cameras	0	—	—	1,144	(1,144)
Traffic calming safety feature	0	—	33,880	33,880	0
Total	<u>499,338</u>	<u>31,294</u>	<u>1,094,696</u>	<u>304,533</u>	<u>1,320,795</u>
Proceeds from Bookstore Improvement					
Fund:					
Bookstore improvement fund	3,058,954	139,395	1,500,000	—	4,698,349
Housing improvement fund	0	14,979	—	—	14,979
Total	<u>3,058,954</u>	<u>154,374</u>	<u>1,500,000</u>	<u>0</u>	<u>4,713,328</u>
Proceeds From Athletic Improvement					
Fund:					
Athletic improvement fund	525,827	26,543	(3,151)	—	549,219
Fire alarm system upgrade	0	—	3,000	3,092	(92)
Rowing facility construction	0	—	151	151	0
Total	<u>525,827</u>	<u>26,543</u>	<u>0</u>	<u>3,243</u>	<u>549,127</u>
Proceeds from Audit Adjustment:					
Accounts and retainages payable	(4,055,474)	—	—	(281,575)	(3,773,899)
Total	<u>(4,055,474)</u>	<u>0</u>	<u>0</u>	<u>(281,575)</u>	<u>(3,773,899)</u>
TOTAL UNEXPENDED PLANT FUNDS	<u>\$ 53,419,565</u>	<u>\$ 27,739,188</u>	<u>\$ 49,899,479</u>	<u>\$ 58,518,185</u>	<u>\$ 72,540,047</u>

STATEMENT OF CHANGES IN CAPITAL ASSETS

For the year ended June 30, 2008

	Beginning Balance July 1, 2007	Increases	Decreases	Ending Balance June 30, 2008
Capital assets not being depreciated:				
Land and improvements	\$ 26,734,383	\$ —	\$ —	\$ 26,734,383
Construction in progress*	31,768,849	26,862,295	33,335,698	25,295,446
Total capital assets not being depreciated	<u>58,503,232</u>	<u>26,862,295</u>	<u>33,335,698</u>	<u>52,029,829</u>
Other capital assets:				
Utilities systems and other non-structural improvements	34,872,131	5,230,185	—	40,102,316
Buildings and improvements	619,813,670	37,893,145	—	657,706,815
Computer software	938,422	—	—	938,422
Equipment	157,381,816	21,897,467	5,643,607	173,635,676
Vehicles	14,593,225	2,065,790	348,382	16,310,633
Total other capital assets at historical cost	<u>827,599,264</u>	<u>67,086,587</u>	<u>5,991,989</u>	<u>888,693,862</u>
Less accumulated depreciation for:				
Utilities systems and other non-structural improvements	13,590,819	1,622,004	—	15,212,823
Buildings and improvements	211,075,507	15,680,959	—	226,756,466
Computer software	938,422	—	—	938,422
Equipment	104,459,501	15,050,205	5,230,321	114,279,385
Vehicles	7,812,328	344,298	320,399	7,836,227
Total accumulated depreciation	<u>337,876,577</u>	<u>32,697,466</u>	<u>5,550,720</u>	<u>365,023,323</u>
Other capital assets, net	<u>489,722,687</u>	<u>34,389,121</u>	<u>441,269</u>	<u>523,670,539</u>
CAPITAL ASSETS, NET	<u>\$ 548,225,919</u>	<u>\$ 61,251,416</u>	<u>\$ 33,776,967</u>	<u>\$ 575,700,368</u>

* Includes current fiscal year capitalized interest of \$261,066

STATEMENT OF CHANGES IN RETIREMENT OF INDEBTEDNESS

For the year ended June 30, 2007

	Fund Balance July 1, 2006	Fees and Other Additions	Transfers Between Funds
State Institution Bonds			
State Institution Bonds General Debt Service Fund	\$ 93,720	\$ 15,876,372	\$ (15,846,749)
State Institution Bonds, Series 1995A	(3,697)	283	309,363
State Institution Bonds, Series 1997B	(13,420)	1,128	1,226,040
State Institution Bonds, Series 2002B, Debt Service	(66,898)	1,014	1,407,778
State Institution Bonds, Series 2003B, Debt Service	(27,029)	930	1,099,350
State Institution Bonds, Series 2002B, Amortization Costs	17,082	—	—
State Institution Bonds, Series 2003B, Amortization Costs	15,321	—	—
State Institution Bonds, Series 2003F, Debt Service	(25,352)	629	754,225
State Institution Bonds, Series 2003F, Amortization Costs	22,178	—	—
State Institution Bonds, Series 2007B, Debt Service	(14,425)	3,129	1,157,221
State Institution Bonds, Series 2007B, Cost of Issuance	43,145	—	(43,145)
State Institution Bonds, Series 2007B, Amortization Costs	29,732	—	—
Total	<u>70,357</u>	<u>15,883,485</u>	<u>(9,935,917)</u>
Plant Improvement Bonds			
Plant Improvement Revenue Fund	57,242	1,064,138	(1,033,875)
Total	<u>57,242</u>	<u>1,064,138</u>	<u>(1,033,875)</u>
Plant Improvement Refunding Bonds			
Retirement of Indebtedness, Series 1998 Refunding Bonds	16,371	—	—
Retirement of Indebtedness, Series 1998 Debt Service	(14,506)	14,027	845,875
Total	<u>1,865</u>	<u>14,027</u>	<u>845,875</u>
Revenue Bonds			
Series 1998A, Refunding	49,822	—	—
Series 1998A, Debt Service	690,901	77,900	2,490,983
Series 2000, Debt Service	336,791	37,217	1,151,233
Series 2000, Amortization Bond Issue Costs	7,181	—	—
Series 2003, Debt Service	378,782	50,369	1,949,125
Series 2003, Amortization Bond Issue Costs	47,298	—	—
Series 2005, Debt Service	230,373	45,928	1,751,999
Series 2005, Amortization Bond Issue Costs	191,797	—	—
Total	<u>1,932,945</u>	<u>211,414</u>	<u>7,343,340</u>
Athletic Facilities Revenue Bonds			
Series 2001, Debt Service	1,286,377	1,105,000	280,961
Series 2001, Amortization Bond Issue Costs	101,703	—	—
Series 2003, Debt Service	(35,511)	2,033	281,261
Series 2003, Amortization Bond Issue Costs	75,435	—	—
Series 2005, Debt Service	1,264,373	1,074,026	(562,221)
Series 2005, Amortization Bond Issue Costs	124,531	—	—
Athletic Debt Service Reserve Fund 2003	0	4,174	700,000
Athletic Debt Service Reserve Fund 2005	0	8,943	1,500,000
Athletic Debt Service Reserve Fund 2001	0	—	2,068,012
Total	<u>2,816,908</u>	<u>2,194,176</u>	<u>4,268,013</u>
Notes and Capital Leases Payable			
Payments on Notes	(45,174)	—	—
Payments on Capital Leases	(13,637)	—	—
Total	<u>(58,811)</u>	<u>0</u>	<u>0</u>
Audit Adjustments			
State Treasurer's Appreciation	(21,035)	27,962	—
Total	<u>(21,035)</u>	<u>27,962</u>	<u>0</u>
TOTAL RETIREMENT OF INDEBTEDNESS	<u>4,799,471</u>	<u>\$ 19,395,202</u>	<u>\$ 1,487,436</u>

An additional \$1,093,923.08 of principal for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund

An additional 278,703.50 of interest for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund

An additional \$141,137.17 of interest expense/Amortizationization of Bond Premium was booked in the Unexpended Plant Fund

An additional \$314,717.57 of interest expense/Amortizationization of Bond Deferred Loss was booked in the Unexpended Plant Fund

An additional \$39,484.38 of Arbitrage Liability for State Institution Bonds, 2007B was booked in the Unexpended Plant Fund

Retirement of Indebtedness	Interest on Indebtedness	Other Expenses	Bond Issue Costs	Fund Balance June 30, 2007
\$ —	\$ —	\$ 2,350	\$ —	\$ 120,993
265,000	43,203	—	—	(2,254)
1,065,000	156,780	—	—	(8,032)
605,000	800,761	—	—	(63,867)
775,000	322,735	—	—	(24,484)
—	—	—	1,708	15,374
—	—	—	1,532	13,789
450,000	303,100	—	—	(23,598)
—	—	—	2,016	20,162
655,000	531,419	—	—	(40,494)
—	—	—	—	0
—	—	—	2,124	27,608
<u>3,815,000</u>	<u>2,157,998</u>	<u>2,350</u>	<u>7,380</u>	<u>35,197</u>
—	—	—	—	87,505
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>87,505</u>
—	—	—	4,465	11,906
720,000	132,000	—	—	(6,604)
<u>720,000</u>	<u>132,000</u>	<u>0</u>	<u>4,465</u>	<u>5,302</u>
—	—	—	10,308	39,514
1,995,000	478,444	—	—	786,340
1,035,000	107,387	—	—	382,854
—	—	—	3,590	3,591
735,000	1,209,025	2,400	—	431,851
—	—	—	4,300	42,998
420,000	1,047,312	1,600	—	559,388
—	—	—	14,754	177,043
<u>4,185,000</u>	<u>2,842,168</u>	<u>4,000</u>	<u>32,952</u>	<u>2,423,579</u>
1,285,000	628,876	—	—	758,462
—	—	—	11,300	90,403
5,000	289,785	—	—	(47,002)
—	—	—	4,715	70,720
200,000	665,904	—	—	910,274
—	—	—	6,918	117,613
—	—	—	—	704,174
—	—	—	—	1,508,943
—	—	—	—	2,068,012
<u>1,490,000</u>	<u>1,584,565</u>	<u>0</u>	<u>22,933</u>	<u>6,181,599</u>
—	(7,179)	—	—	(37,995)
—	(5,566)	—	—	(8,071)
<u>0</u>	<u>(12,745)</u>	<u>0</u>	<u>0</u>	<u>(46,066)</u>
—	—	—	—	6,927
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,927</u>
\$ <u>10,210,000</u>	\$ <u>6,703,986</u>	\$ <u>6,350</u>	\$ <u>67,730</u>	\$ <u>8,694,043</u>

SCHEDULE OF FEDERAL AWARDS - SUMMARY

For the year ended June 30, 2008

	CFDA Number	Fund Balance July 1, 2007	Revenues	Expenditures	Other Additions	Deductions	Fund Balance June 30, 2008
Unrestricted Current Funds							
Animal Health	10.207	\$ 0	\$ 33,429	\$ 33,429	\$ —	\$ —	\$ 0
Hatch	10.203	0	6,135,726	6,135,726	—	—	0
McIntire Stennis	10.202	0	900,528	900,528	—	—	0
Extension	10.500	0	7,116,697	7,116,697	—	—	0
Total		<u>0</u>	<u>14,186,380</u>	<u>14,186,380</u>	<u>0</u>	<u>0</u>	<u>0</u>
Scholarships and Student Aid							
Secondary Educational							
Opportunity Grants	84.007	(95,698)	618,404	777,710	328,166	73,162	0
Pell Grant	84.063	(17,256)	5,445,950	5,494,477	7,346	650	(59,087)
Academic Competitiveness							
Grants	84.375	(187,300)	562,108	375,183	375	—	0
National Science and							
Mathematics Access to							
Retain Talent Grants	84.376	(261,312)	629,083	367,771	—	—	0
Total		<u>(561,566)</u>	<u>7,255,545</u>	<u>7,015,141</u>	<u>335,887</u>	<u>73,812</u>	<u>(59,087)</u>
Restricted Current Funds- Other							
College Work Study Program	84.033	0	827,757	499,294	111,624	405,868	34,219
Federal Job Location and							
Development	84.033	0	—	50,000	50,000	—	0
Total		<u>0</u>	<u>827,757</u>	<u>549,294</u>	<u>161,624</u>	<u>405,868</u>	<u>34,219</u>
Loan Funds							
Perkins 84.038	8,967,820	—	269,580	169,869	—	8,868,109	—
Total		<u>8,967,820</u>	<u>0</u>	<u>269,580</u>	<u>169,869</u>	<u>0</u>	<u>8,868,109</u>
Agency Funds							
Stafford Loans	84.032	0	40,238,164	40,238,164	—	—	0
Total		<u>0</u>	<u>40,238,164</u>	<u>40,238,164</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sponsored Programs							
		<u>674,084</u>	<u>52,641,104</u>	<u>53,600,944</u>	<u>0</u>	<u>0</u>	<u>(285,756)</u>
TOTAL FEDERAL AWARDS		<u>\$ 9,080,338</u>	<u>\$ 115,148,950</u>	<u>\$ 115,859,503</u>	<u>\$ 667,380</u>	<u>\$ 479,680</u>	<u>\$ 8,557,485</u>



*Supplemental Statements
of Assets*

INVESTMENT IN PLANT - LAND

For the year ended June 30, 2008

Location	Number of Acres June 30, 2008	Cost or Book Value July 1, 2008	Additions/ (Deductions)	Cost or Book Value June 30, 2008
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, South Carolina	1	837,239	—	837,239
Greenville, South Carolina	35	3,097,726	—	3,097,726
Hampton County	44	16,800	—	16,800
Land use area	19,572	2,548,389	—	2,548,389
Learning forest center	297	163,000	—	163,000
Main campus and Clemson area	2,685	451,748	—	451,748
Meeting Street, Charleston, South Carolina	1	5,368,330	—	5,368,330
Myrtle Beach area	62	7,806	—	7,806
North Charleston, South Carolina	65	11,224,000	—	11,224,000
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	31,776	\$ 26,734,383	\$ 0	\$ 26,734,383

INVESTMENT IN PLANT - BUILDINGS

For the year ended June 30, 2008

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2008
Buildings:				
Administrative Service Building	000318	\$ 1,842,075	\$ 777,259	\$ 1,064,816
Alumni Center	000250	290,018	261,016	29,002
Animal Diagnostic Lab Building	OC0003	5,068,217	1,262,393	3,805,824
Archbold Center for Tropical Studies	OC0004	395,060	197,530	197,530
Athletic Golf Practice Facility	001197	213,195	47,969	165,226
Athletic Support Facility	T20031	424,074	63,611	360,463
Barnett Hall	002009	599,590	586,132	13,458
Barre Hall	000265	2,314,946	1,288,414	1,026,532
Baseball Facility	000365	6,452,055	1,480,251	4,971,804
Bob Campbell Geology Museum	001224	1,196,597	269,234	927,363
Benet Hall	002006	371,976	371,976	0
Biosystems Plant Industries Complex	001259	27,537,030	5,422,651	22,114,379
Bowen Hall	002002	209,057	159,696	49,361
Brackett Hall	000030	8,250,448	3,708,595	4,541,853
Bradley Hall	002004	227,853	180,695	47,158
Brooks Center	001143	12,832,183	4,812,069	8,020,114
Byrnes Hall	002015	2,519,389	2,378,355	141,034
Calhoun Courts, Patrick Noble	002017	13,261,215	8,826,172	4,435,043
Calhoun Mansion	000047	2,201,193	328,351	1,872,842
Camp Cooper	009520	1,107,286	505,739	601,547
Camp Long	OC0005	335,249	271,880	63,369
Campus Green - Statue Area	NN0001	1,175,788	382,131	793,657
Central Energy Facility	000007	14,576,340	3,648,712	10,927,628
Chilled Water Plant	000376	3,566,732	1,979,703	1,587,029
Clemson Insitute of Environmental Toxicology	001178	2,792,453	988,814	1,803,639
Clemson Apparel Research	001168	1,501,735	658,968	842,767
Clemson House	004100	2,316,888	2,316,888	0
Clemson Staff and Faculty Residences	004141	189,996	163,575	26,421
Coastal Research and Education Center	008300	220,104	98,228	121,876
Cook engineering laboratory	000216	150,780	150,780	0
Cooper Library	000212	6,096,914	5,118,812	978,102
Cope Hall	002010	464,662	464,662	0
Dillard Building	000006	203,025	203,025	0
Donaldson Hall	002001	27,392,908	2,051,437	25,341,471
Douthit Hills (40)	004101	533,377	498,715	34,662
Earle Hall	000023	1,859,118	943,695	915,423
East Campus Housing - phase II	004148	22,424,512	4,533,293	17,891,219
Edgar A. Brown Student Union University Union	000253	4,194,624	3,359,734	834,890
Edisto Cattle Barn	008503	194,925	4,873	190,052
Edisto Research and Education Center	008573	4,313,139	613,181	3,699,958
Edwards Hall	000309	4,063,248	2,138,960	1,924,288
Fernow Street Café	000404	704,830	299,553	405,277
Fike Field House	000010	19,224,208	2,408,855	16,815,353
Fire Station	000348	445,601	311,921	133,680
Fluor Daniel Engineering Innocation Center	000388	14,692,891	6,348,718	8,344,173
Forestry Vehicle Service and Office Building (Ravenel)	001236	162,000	36,450	125,550
Freeman Hall	000025	497,988	242,359	255,629
Fruit Research Center	001188	1,191,540	434,870	756,670
Gas Turbine Laboratory	000383	198,700	74,040	124,660
Geer Hall	002011	442,649	442,649	0
Gentry Hall	004040	141,180	125,804	15,376
Germ Plasma Research	001113	495,464	297,279	198,185

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2008
Buildings (continued):				
Godfrey Hall	000003	2,631,774	1,565,684	1,066,090
Godley-Snell Research Compliance Center	000411	5,035,978	2,289,900	2,746,078
Griffith Building	006110	454,579	136,374	318,205
Hardin Hall	000029	7,802,091	1,170,068	6,632,023
Hendrix Center	000416	17,213,207	3,872,972	13,340,235
Heritage Gardens Restrooms	000344	162,000	8,100	153,900
Holmes Hall	002023	208,195	75,471	132,724
Holtzendorff Hall	000004	233,496	233,496	0
Horse Barn #3	001200	436,049	94,691	341,358
Horse Research Facility	001185	221,048	99,472	121,576
Housing Storage Facility	000417	269,870	107,948	161,922
Housing Warehouse	001268	166,954	20,600	146,354
Hunter Hall	000367	11,559,393	8,595,005	2,964,388
ICAR Graduate Engineering Center	006000	33,019,758	839,802	32,179,956
ICAR Parking Structure	006002	21,410,095	1,037,090	20,373,005
Information Technology Research Center - ICAR	006001	15,431,559	1,143,012	14,288,547
Information Technology Center Building	000378	5,004,375	2,627,297	2,377,078
Jervey Athletic Center	000252	7,419,968	3,494,256	3,925,712
Johnstone Hall	002000	3,162,132	2,962,471	199,661
Jordan Hall	000272	7,754,599	6,342,257	1,412,342
Kinard Annex	000034	21,434	21,434	0
Kinard Lab of Physics	000035	1,237,617	1,222,542	15,075
Lakeside Animal Facility	000423	175,345	65,754	109,591
Lee Hall/Lee Hall Annex	000028	2,987,530	2,442,614	544,916
Lehotsky Hall	000266	5,447,327	4,283,133	1,164,194
Lemaster Dairy Farm	000323	849,563	679,650	169,913
Lever Hall	002014	2,172,277	2,107,196	65,081
Lightsey Bridge Apartments	002020	12,486,372	4,637,038	7,849,334
Linvil Rich Environmental Systems Building	000406	5,186,862	3,024,944	2,161,918
Littlejohn Coliseum	000243	37,967,995	9,437,785	28,530,210
Livestock - Poultry Incinerator Facility	OC0007	245,751	196,078	49,673
Long Hall	000033	491,349	490,921	428
Lowry Hall	000024	3,091,540	1,275,154	1,816,386
Madren Center	001144	8,945,355	2,906,496	6,038,859
Manning Hall	002013	1,958,806	1,958,806	0
Martin Hall	000036	1,821,507	1,457,103	364,404
Material Research Facility	001258	690,080	101,703	588,377
Mauldin Hall	002008	1,374,085	998,304	375,781
McAdams Hall	000038	8,091,326	3,377,456	4,713,870
McCabe Hall	002022	15,533,717	5,630,972	9,902,745
Meeting Street House	006150	256,670	12,834	243,836
Mell Hall	000005	262,556	210,520	52,036
Memorial Stadium	000012	78,491,637	20,309,039	58,182,598
Motor Pool and Central Stores Buildings	000210	100,827	100,827	0
Municiple Storage Building	00408	161,555	4,039	157,516
Newman Hall	000039	3,223,692	1,152,243	2,071,449
Norris Hall	002005	318,739	281,004	37,735
North Charleston	006151	8,490,000	424,500	8,065,500
Olin Hall	000027	272,785	272,785	0
Outdoor Lab (Camp Hope)	006140	1,036,776	939,062	97,714
Pee Dee Education Center	008101	2,864,368	1,793,486	1,070,882
Pee Dee Research Center	008101	4,620,889	3,380,078	1,240,811
Physical plant - landscape offices and greenhouse	000249	166,514	98,054	68,460

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2008
Buildings (continued):				
Poole Agriculture Center	000040	5,091,208	4,142,560	948,648
President's Home	000043	267,257	211,690	55,567
Radioactive Waste Storage Facility	000414	174,847	65,568	109,279
Ravenel Research Center	001059	1,763,491	1,105,722	657,769
Recycle/Maintenance Building	001228	437,361	98,406	338,955
Redfern Health Center	000224	1,403,762	635,065	768,697
Research Lab Building	001264	21,431,323	2,644,531	18,786,792
Rhodes Engineering Center	000232	1,687,880	1,581,350	106,530
Riggs Hall	000026	1,100,419	580,891	519,528
Rowing Facility	000370	1,919,306	95,501	1,823,805
Rust Building - Clemson Technical Center	001222	5,605,414	1,906,225	3,699,189
Sanders Hall	002012	431,868	431,868	0
Sandhill Research and Education Center	008001	200,077	189,036	11,041
Schilletter Dining Hall	000223	3,749,731	1,406,903	2,342,828
Security IPTAY Building	001805	945,996	481,389	464,607
Sikes Hall	000031	277,411	277,411	0
Simpson Experiment Station	OC0008	114,545	105,103	9,442
Sirrine Hall	000022	6,209,257	5,974,640	234,617
Sloan Tennis Center	000251	431,343	172,537	258,806
Small Animal Chemistry Storage Facility	000303	337,493	286,869	50,624
Smith Hall	002016	1,211,790	1,036,263	175,527
Soccer Stadium	000377	999,031	524,491	474,540
Soil Plant Analysis Laboratory	001096	330,210	255,913	74,297
Strode Tower	000221	2,685,603	2,527,870	157,733
Strom Thurmond Institute	001142	5,750,741	2,930,584	2,820,157
Swine Farrowing Facility	001191	317,909	152,861	165,048
T. Ed Garrison Livestock Arena	001212	7,027,126	2,502,228	4,524,898
Tennis Grand Stands	000366	1,056,643	554,738	501,905
Thornhill Community Center	002509	261,119	110,976	150,143
Thornhill Village Apartments (50)	002500	500,157	500,157	0
Tillman Hall and Chapel	000001	4,658,950	4,658,950	0
Vegetable Research Support Land Imp.	LT0046	21,141	3,603	17,538
Vickery Hall	000382	2,654,484	1,128,156	1,526,328
Visitors Center	000421	649,066	162,266	486,800
Wannamaker Hall	002003	142,972	142,972	0
Washdown Facility	000108	350,719	25,873	324,846
Waste Management	000211	125,237	125,237	0
Wind Tunnel Building	000409	291,449	94,383	197,066
Young Hall	002007	375,488	375,488	0
		<u>\$ 657,706,815</u>	<u>\$ 226,756,466</u>	<u>\$ 430,950,349</u>

INVESTMENT IN PLANT - CONSTRUCTION IN PROGRESS

For the year ended June 30, 2008

	Cost July 1, 2007	Additions/ (Deductions)	Transfers	Cost June 30, 2008
Construction in Progress:				
Academic Support Center	\$ 590,436	\$ 522,928	\$ —	\$ 1,113,364
Baruch Office/Lab Building	501,911	3,638,287	—	4,140,198
Baruch Temporary Living Quarters	0	16,110	—	16,110
Bioengineering Research Center	334	8,449	—	8,783
Bio/Life Sciences Building	258,623	1,923,376	—	2,181,999
Charleston Architecture Building	131,908	19,945	—	151,853
Chilled Water System Improvement	1,769,867	5,851,992	—	7,621,859
Dining Hall/Post Office	0	3,672	—	3,672
Edisto Peanut Lab	0	25,956	—	25,956
Edisto Research and Education Center	8,549	186,376	194,925	0
Fernow St. Café Renovation	6,447	57,756	—	64,203
Graduate Engineering Center - ICAR	26,053,384	6,925,834	32,979,218	0
Innovation Center Construction	0	94,686	—	94,686
IT Facility Construction	5,626	158,417	—	164,043
Kingsmore Baseball Stadium Addition	0	15,706	—	15,706
Landscape Mechanic Shop	95	116,412	—	116,507
Memorial Stadium WEZ II	99,329	2,173,189	—	2,272,518
Microcreamery	42,460	(42,460)	—	0
Municiple Service Complex	147,256	(147,256)	—	0
Municiple Service Storage Facility	143,040	18,515	161,555	0
North Charleston Land and Renovation	89,839	182,719	—	272,558
Parking Storage Building	0	148,428	—	148,428
President's Park Rotunda	46,815	269,572	—	316,387
Residence Hall Construction	433,206	—	—	433,206
Rhodes Hall Annex	552,067	2,051,808	—	2,603,875
Sandhill REC Office/Lab	887,657	2,636,878	—	3,524,535
Turfgrass PGM Facility	0	5,000	—	5,000
TOTAL	\$ 31,768,849	\$ 26,862,295	\$ 33,335,698	\$ 25,295,446

INVESTMENT IN PLANT - SOFTWARE

For the year ended June 30, 2008

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value June 30, 2008</u>
Software:			
CUBS Software	\$ 607,400	\$ 607,400	\$ 0
Library Software	<u>331,022</u>	<u>331,022</u>	<u>0</u>
TOTAL	<u>\$ 938,422</u>	<u>\$ 938,422</u>	<u>\$ 0</u>

INVESTMENT IN PLANT - UTILITIES SYSTEMS

For the year ended June 30, 2008

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value June 30, 2008</u>
Utilities Systems (Other than Buildings and Other Nonstructural Permanent Improvement)			
Nonfederal	\$ 39,947,738	\$ 15,058,245	\$ 24,889,493
Federal	154,578	154,578	0
TOTAL	<u><u>\$ 40,102,316</u></u>	<u><u>\$ 15,212,823</u></u>	<u><u>\$ 24,889,493</u></u>

