

CLEMSON[®]

U N I V E R S I T Y



Supplemental Schedules

For the Year Ended June 30, 2024

A component unit of the State of South Carolina



Supplemental Schedules



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A WORD ABOUT THIS REPORT •••

Clemson University's Annual Comprehensive 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 Annual Comprehensive Financial Report.



***Detailed Supplemental
Statements of Financial Activity***

BALANCE SHEET — UNRESTRICTED CURRENT FUNDS

As of June 30, 2024

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Basic Educational and General:

Cash and cash equivalents	\$ 477,020,724
Accounts receivable	18,526,454
Inventories	1,800,613
Prepaid items	17,350,608
Other assets	6,033,939

Total Basic Educational and General 520,732,338

Public Service Activities:

Cash and cash equivalents	34,419,364
Federal grants and contracts receivable	2,611,322
Accounts receivable	522,218
Prepaid items	122,660

Total Public Service Activities 37,675,564

Auxiliary Enterprises:

Cash and cash equivalents	29,119,992
Accounts receivable	40,864,436
Accrued interest receivable	1,366,927
Inventories	1,050,380
Prepaid items	3,710,235
Investments	2,475,919

Total Auxiliary Enterprises 78,587,889

Net Pension Liability:

Deferred outflows of resources	117,174,812
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Total Net Pension Liability 117,174,812

Other Post-Employment Benefits Liability:

Deferred outflows of resources	177,935,670
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Total Other Post-Employment Benefits Liability 177,935,670

TOTAL ASSETS \$ 932,106,273

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

Basic Educational and General:

Accounts payable	\$ 17,410,969
Accrued liabilities	26,558,443
Unearned revenues	26,750,264
Deposits held for others	6,345,027
Accrued vacation	26,090,590
Deferred inflows of resources	257,237
Net position	417,319,808

Total Basic Educational and General 520,732,338

Public Service Activities:

Accounts payable	1,007,370
Accrued liabilities	2,707,022
Unearned revenues	51,565
Deposits held for others	(882,734)
Accrued vacation	7,661,326
Net Position reserved for operation (deficit):	
Agricultural research	18,205,948
Cooperative agricultural extension	2,509,617
Regulatory services	1,962,266
Livestock and poultry health	4,434,218
Land and timber-designated	18,966

Total Public Service Activities 37,675,564

Auxiliary Enterprises:

Accounts payable	20,673,038
Accrued liabilities	3,778,040
Unearned revenues	29,081,725
Student deposits	9,766
Accrued vacation	4,531,084
Net position	20,514,236

Total Auxiliary Enterprises 78,587,889

Net Pension Liability:

Deferred inflows of resources	3,504,045
Net pension liability	742,129,134
Net position	(628,458,367)

Total Net Pension Liability 117,174,812

Other Post-Employment Benefits Liability:

Deferred inflows of resources	313,988,149
Net other post-employment benefit liability	565,549,099
Net position	(701,601,578)

Total Other Post-Employment Benefits Liability 177,935,670

TOTAL LIABILITIES AND FUND BALANCES \$ 932,106,273

STATEMENT OF CHANGES IN UNRESTRICTED NET POSITION

For the year ended June 30, 2024

	BASIC EDUCATIONAL AND GENERAL	PUBLIC SERVICE RESEARCH	PUBLIC SERVICE EXTENSION	REGULATORY SERVICES
Revenues and Other Additions:				
Student fees	\$ 681,192,819	\$ —	\$ —	\$ —
Federal appropriations	—	5,352,917	6,956,630	—
State appropriations	176,194,558	26,559,886	29,833,845	2,256,384
Federal grants and contracts	31,166,908	5,055,133	—	—
State grants and contracts	309,377	35,514	—	—
Local grants and contracts	142,807	7,619	383,324	—
Nongovernmental grants and contracts	1,186,077	262,025	—	—
Private gifts	721,701	—	2,800	—
Endowment income	9,266	—	—	—
Sales and services of educational departments	12,056,962	3,959,899	4,934,230	4,863,676
Sales and services of auxiliary enterprises	611,671	—	—	—
Other services	33,541,417	41,786	101,245	91,209
Total revenues and other additions:	<u>937,133,563</u>	<u>41,274,779</u>	<u>42,212,074</u>	<u>7,211,269</u>
Expenditures:				
Educational and general:				
Instruction	329,939,443	—	—	—
Research	94,760,874	36,504,160	150,625	—
Public service	24,560,922	1,943,107	42,069,302	7,753,011
Academic support	63,377,987	—	75,616	—
Student services	44,442,292	—	—	—
Institutional support	97,200,041	19,475	—	—
Operation and maintenance of plant	69,642,940	—	—	—
Scholarships and fellowships	43,872,718	—	—	—
Auxiliaries	979,364	—	—	—
Total expenditures	<u>768,776,581</u>	<u>38,466,742</u>	<u>42,295,543</u>	<u>7,753,011</u>
Other Additions/(Deductions):				
Other deductions	(450,857)	—	—	—
Transfer to/from other funds	(142,586,004)	(2,451,584)	451,900	(172,852)
Total other additions/(deductions)	<u>(143,036,861)</u>	<u>(2,451,584)</u>	<u>451,900</u>	<u>(172,852)</u>
Total expenditures	<u>911,813,442</u>	<u>40,918,326</u>	<u>41,843,643</u>	<u>7,925,863</u>
Net increase/(decrease) in fund balance	25,320,121	356,453	368,431	(714,594)
Fund balance at beginning of year	391,999,687	17,849,495	2,141,186	2,676,860
TOTAL UNRESTRICTED NET POSITION	<u><u>\$ 417,319,808</u></u>	<u><u>\$ 18,205,948</u></u>	<u><u>\$ 2,509,617</u></u>	<u><u>\$ 1,962,266</u></u>

LIVESTOCK AND POULTRY HEALTH	LAND AND TIMBER	AUXILIARY SERVICES	SUBTOTAL	NET PENSION LIABILITY	OTHER POST- EMPLOYMENT BENEFITS LIABILITY	TOTAL
\$ —	\$ —	\$ 9,218,570	\$ 690,411,389	\$ —	\$ —	\$ 690,411,389
—	—	—	12,309,547	—	—	12,309,547
5,846,550	—	—	240,691,223	—	—	240,691,223
—	—	—	36,222,041	—	—	36,222,041
—	—	—	344,891	2,970,020	102,543	3,417,454
—	—	—	533,750	—	—	533,750
—	—	—	1,448,102	—	—	1,448,102
—	—	70,271,922	70,996,423	—	—	70,996,423
—	—	—	9,266	—	—	9,266
488,698	—	—	26,303,465	—	—	26,303,465
—	—	249,199,158	249,810,829	—	—	249,810,829
269	18,966	15,064,854	48,859,746	—	—	48,859,746
<u>6,335,517</u>	<u>18,966</u>	<u>343,754,504</u>	<u>1,377,940,672</u>	<u>2,970,020</u>	<u>102,543</u>	<u>1,381,013,235</u>
—	—	4,076,686	334,016,130	672,616	(3,651,311)	331,037,435
—	—	(4,872)	131,410,787	401,854	(2,181,475)	129,631,166
6,069,198	—	—	82,395,539	169,770	(921,604)	81,643,705
—	—	—	63,453,603	212,693	(1,154,611)	62,511,685
—	—	12,380,888	56,823,180	84,733	(459,972)	56,447,941
—	—	—	97,219,517	195,978	(1,063,877)	96,351,618
—	—	—	69,642,940	105,283	(571,533)	69,176,690
—	—	17,683,330	61,556,048	218	(1,180)	61,555,086
—	—	231,335,767	232,315,131	214,570	(1,164,799)	231,364,902
<u>6,069,198</u>	<u>—</u>	<u>265,471,799</u>	<u>1,128,832,874</u>	<u>2,057,715</u>	<u>(11,170,362)</u>	<u>1,119,720,227</u>
—	—	—	(450,857)	—	—	(450,857)
66,959	—	(90,058,437)	(234,750,018)	—	—	(234,750,018)
<u>66,959</u>	<u>—</u>	<u>(90,058,437)</u>	<u>(235,200,875)</u>	<u>—</u>	<u>—</u>	<u>(235,200,875)</u>
<u>6,002,239</u>	<u>—</u>	<u>355,530,236</u>	<u>1,364,033,749</u>	<u>2,057,715</u>	<u>(11,170,362)</u>	<u>1,354,921,102</u>
333,278	18,966	(11,775,732)	13,906,923	912,305	11,272,905	26,092,133
<u>4,100,940</u>	<u>—</u>	<u>32,289,968</u>	<u>451,058,136</u>	<u>(629,370,672)</u>	<u>(712,874,483)</u>	<u>(891,187,019)</u>
<u>\$ 4,434,218</u>	<u>\$ 18,966</u>	<u>\$ 20,514,236</u>	<u>\$ 464,965,059</u>	<u>\$ (628,458,367)</u>	<u>\$ (701,601,578)</u>	<u>\$ (865,094,886)</u>

STATEMENT OF UNRESTRICTED CURRENT FUND REVENUES

For the year ended June 30, 2024

Educational and General:

Income from Students:

Academic fees	\$ 483,696,470
Student-assessed technology fee	6,022,285
Student-assessed recreation fee	4,540,513
Student-assessed activity fee	1,951,340
Campus Initiatives	6,762,636
Summer session fees	10,874,281
Laboratory Fees	12,564,186
Short courses and seminars	362,544
Cooperative program	309,380
Waivers - Undergraduate	33,396,508
Waivers - Graduate	40,290,533
Study Abroad	2,224,225
ETAP Employee Tuition Assistance	2,555,910
Distance Education	54,157,276
Microsoft licensing	1,273,107
Student health fee	9,218,570
Library fees	5,050,733
Master of Auto Engineering	2,604,488
Career Services Fees	197,406
Business and Behavioral Science Jr/Sr semester fees	9,020,997
Business and Behavioral Science Jr/Sr course fees	3,338,001
Total Income from Students	<u>690,411,389</u>

Federal Appropriations:

Federal Smith	5,049,675
Federal nutrition	1,819,782
Expanded Renewable Resources	87,173
Animal Health	16,454
Hatch	3,376,449
Hatch Multi-state	991,846
McIntire-Stennis	968,168
Total Federal Appropriations	<u>12,309,547</u>

State Appropriations:

State Appropriations	176,194,558
Extension	31,316,368
Agricultural research	25,077,363
Livestock and poultry health	5,846,550
Regulatory and public service	2,256,384

Total State Appropriations**240,691,223****Grants and Contracts:**

Federal government	36,222,041
State government	3,417,454
Local government	533,749
Private sources	1,448,102

Total Grants and Contracts**41,621,346****Gifts:**

Federal gifts and contributions	157,053
State gifts and contributions	478,670
Local gifts and contributions	2,750
Private gifts and contributions	70,357,950

Total Gifts**70,996,423****Endowment Income:**

Landscrip	5,754
Clemson Bequest	3,512

Total Endowment Income**9,266****Sales and Services of Educational Activities:**

Agricultural research	16,016,861
Agricultural extension services	4,934,230
Regulatory and public service	4,863,676
Livestock and poultry health	488,698

Total Sales and Services of Educational Activities**26,303,465****Other Sources:**

Royalty Income	4,614,689
Transcript & Photostat Sales	250,130
Fines	87,582
Testing Service Fees	2,769,240
Computer Service Fees	575,229
Forfeitures	126,670
Collection Fees	70,615
Admission App Fees Undergrad	3,286,291

Rental Fees	1,011,802
Administrative Allowances	117,359
Advertising	104,930
Graduation Late Fees	57,265
Proceeds from Sale of Scrap	72,130
Fire Services Agreement	1,427,614
Late Registration Fees	524,035
Emergency Medical Service Fees	31,173
Late Billing Fees	39,855
Recreation Facility Fees	356,114
Security Fees	30,942
Workshops	115,926
Conferences	880,776
Publications	1,517
Orientation Fees	2,108,546
Alumni Events	5,125
Aptitude Test Fees	11,150
Membership Fees	41,440
Merchandise Sales	16,249
Merchandise Sales-Taxable	22,471
Commissions	229,642
Miscellaneous Sales	387,668
Miscellaneous Reimbursements	153,858
Miscellaneous	2,991,071
Electron Microscope Fees	103,712
Service Charges	49,533
Student Activities	1,236,402
Medical Exam Fees & Lab Tests	575,853
Program & Activities Revenues	1,733,069
Production Fees	42,582
Registration Fees	3,296,901
Educational Program Fees	856,475
Sponsorships	218,485
Study Abroad Program Fees	3,682,502
Non-Student Activity Fees	5,005
Media Production Fees	104,899
Credit Card Convenience Fee	31,188
Payment Plan Fees	1,134,529
Student Health Fees & Services	3,214,744
E-Check Service Charge	23,418
Summer Camp Fees	218,388
Student Sustainability Fee	270
Contract Income	1,050,825

F&S Life Affiliation Fee	758,540
4-H Club Revenues	26,522
Conservation Services	112,064
Proceeds from Sale of Property	918,497
Fixed Cost Contracts	75,000
Tiger Stripes Revenue	13,486
Tiger One	275,802
Teaching Services	25,761
Sales Tax Discount	953
Investment income	6,554,917
Total Other Sources	<u>48,859,426</u>
Total Education and General	<u>1,131,202,085</u>
 Sales and Services of Auxiliary Enterprises:	
Athletics	97,148,866
Bookstore	309,617
Food services - cash operations	2,958,974
Food services - meal plans	34,916,451
Housing	60,136,175
Enterprise applications	42,506,292
Parking services	10,520,544
Unallocated	99,293
Vending	826,597
Blue Cheese	258,181
Total Sales and Services of Auxiliary Enterprises	<u>249,810,829</u>
 TOTAL UNRESTRICTED CURRENT FUND REVENUES	 <u><u>\$ 1,381,012,914</u></u>

STATEMENT OF CHANGES IN AUXILIARY ENTERPRISES

For the year ended June 30, 2024

	Net Position June 30, 2023	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Net Position June 30, 2024
Accrued Leave/Audit Adjustments	\$ 3,601,374	\$ 3,643,196	\$ 1,516,943	\$ —	\$ (551,684)	\$ 8,209,830
Vending						
Vending-Operations	563,419	825,387	(3,033)	—	(192,503)	1,193,270
Vending Committee	151,442	1,211	—	—	—	152,652
Historic Properties	251,740	—	—	—	—	251,740
Office of Academic Affairs	9,981	—	—	—	—	9,981
Total Vending	976,582	826,597	(3,033)	—	(192,503)	1,607,643
Athletics						
Athletic Administration	145,707,888	45,490,780	(11,239,756)	—	5,818,043	185,776,955
Athletic Compliance	(2,808,220)	—	(1,324,981)	—	—	(4,133,201)
Sports Information	(2,420,640)	150,567	(1,268,121)	—	—	(3,538,195)
Promotions and Marketing	13,419,958	6,361,856	(1,236,084)	—	—	18,545,730
Ticket Office	(4,007,479)	493,334	(2,143,935)	—	—	(5,658,081)
Video Productions	(4,578,243)	749,467	(2,568,636)	—	—	(6,397,412)
Ath Building Maintenance	(14,801,277)	316,082	(5,989,456)	—	—	(20,474,652)
Training Room	(11,785,657)	347,737	(6,082,741)	—	—	(17,520,662)
Ath Grounds & Fields	(3,912,168)	—	(1,572,665)	—	—	(5,484,833)
Equipment Room	(2,547,819)	326,960	(2,262,526)	—	—	(4,483,385)
Weight Room	—	3,248,343	(3,251,090)	—	(10,000)	(12,747)
IPTAY Operations	9,972,858	39,401,202	(4,913,885)	(8,497,750)	(13,187,611)	22,774,814
IPTAY Special	—	83,865	(83,865)	—	—	—
Student Athletic Academic Svs	16,645	4,123,733	(4,100,320)	—	—	40,057
Tiger Cub Club	—	47,492	(47,492)	—	—	—
Creative Solutions	(2,746,245)	73,619	(1,399,729)	—	—	(4,072,356)
IPTIX	(738,031)	8,847	(168,820)	—	—	(898,005)
Baseball	(6,612,220)	2,862,003	(5,470,166)	—	9,163	(9,211,219)
Womens Softball	(3,621,867)	1,224,865	(2,853,405)	—	—	(5,250,407)
Basketball Men	(16,909,248)	2,467,934	(10,501,732)	—	—	(24,943,046)
Basketball Women	(8,895,214)	824,397	(5,288,616)	—	—	(13,359,433)
Football Camp	(112,622)	707,999	(677,111)	—	—	(81,734)
Football	(61,527,252)	42,862,642	(54,984,466)	—	—	(73,649,076)
Volleyball Women	(2,782,406)	742,576	(2,116,357)	—	—	(4,156,187)
Golf	(1,561,442)	202,961	(818,133)	—	—	(2,176,614)
Golf Women	(1,594,624)	368,752	(1,080,491)	—	—	(2,306,363)
Soccer Men	(4,050,096)	906,278	(3,176,428)	—	—	(6,320,246)
Soccer Women	(2,850,059)	925,386	(2,303,996)	—	—	(4,228,669)
Tennis Men	(1,797,057)	327,715	(1,245,007)	—	—	(2,714,348)

	Net Position June 30, 2023	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Net Position June 30, 2024
Tennis Women	(1,766,761)	491,439	(1,365,681)	—	—	(2,641,003)
Track	(4,590,577)	922,245	(3,870,156)	—	—	(7,538,488)
Women's Gymnastics	(909,819)	970,871	(2,055,225)	—	—	(1,994,173)
Women's Lacrosse	(1,592,447)	939,674	(2,095,179)	—	—	(2,747,953)
Cross Country Women	(2,413,599)	1,146,148	(1,413,523)	—	—	(2,680,974)
Rowing Women	(2,610,540)	1,203,195	(2,334,214)	—	5,000	(3,736,559)
Spirit Support Groups	(1,113,704)	239,234	(831,411)	—	15,000	(1,690,880)
Bowl Expenditures	(3,501,863)	1,686,675	(2,955,275)	—	—	(4,770,463)
Clemson Athletic Properties	15,498,296	8,998,582	—	—	—	24,496,878
Unalloc Schol Costs Bonuses	(40,786)	—	—	—	—	(40,786)
Flight Services	(1,256,114)	1,826,934	(2,178,999)	—	—	(1,608,179)
Total Athletics	2,159,550	174,072,384	(159,269,674)	(8,497,750)	(7,350,405)	1,114,105
Bookstore	1,002,706	309,617	(36,360)	—	(1,072,944)	203,019
Clemson Computing and Information Technology	3,873,764	42,928,886	(35,404,054)	—	(2,782,616)	8,615,980
Food Services						
Food Services-Meal Plans	4,884,376	34,916,451	(26,189,799)	—	(13,891,601)	(280,573)
Food Services-Cash Operations	167,108	2,957,410	(950,173)	—	(1,556,882)	617,464
Madren Center	277,771	1,564	(3,116)	—	2,075	278,293
Total Food Services	5,329,255	37,875,425	(27,143,088)	—	(15,446,408)	615,184
Parking Services						
Parking Services	9,060,605	6,055,640	(1,534,706)	—	(5,953,127)	7,628,412
Shuttle Operations	(4,547,814)	4,579,057	(4,405,036)	—	—	(4,373,793)
Parking Enforcement	(1,785,289)	1,931	(686,423)	—	—	(2,469,781)
Total Parking Services	2,727,501	10,636,628	(6,626,165)	—	(5,953,127)	784,838
Student Health Services Healthy Campus	1,110,067	12,897,461	(12,380,888)	—	(454,830)	1,171,810
Telecommunications	(212,955)	—	—	—	—	(212,955)
TigerOne Card Services	100	—	—	—	—	100
Business Services	(1,935,672)	258,181	(471,798)	—	—	(2,149,288)

	Net Position June 30, 2023	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Net Position June 30, 2024
University Housing						
University Housing	59,008,162	60,304,282	(7,409,619)	—	(47,756,171)	64,146,655
Residential Facilities:						
Custodial	(13,499,193)	—	(5,726,485)	—	—	(19,225,678)
Maintenance	(12,613,275)	1,846	(4,270,887)	—	—	(16,882,316)
Residential Marketing	(676,113)	—	(747,508)	—	—	(1,423,621)
Residential Learning	(2,146,314)	—	—	—	—	(2,146,314)
Residential Living	(11,297,050)	—	(4,946,580)	—	—	(16,243,630)
Housing - Summer Programs	(2,452,150)	—	(949,514)	—	—	(3,401,664)
Auxiliary Enterprises Admin	(1,765,780)	—	(944,347)	—	—	(2,710,127)
Housing - Operations & Planning	(900,591)	—	(558,130)	—	—	(1,458,722)
Total Housing	13,657,695	60,306,128	(25,653,682)	—	(47,756,171)	553,970
TOTAL AUXILIARY ENTERPRISES	<u>\$ 32,289,968</u>	<u>\$ 343,754,504</u>	<u>\$(265,471,799)</u>	<u>\$ (8,497,750)</u>	<u>\$ (81,560,686)</u>	<u>\$ 20,514,236</u>

STATEMENT OF CURRENT FUND REVENUES, EXPENSES AND OTHER CHANGES

For the year ended June 30, 2024

	Unrestricted	Restricted	Total
Revenues:			
Student fees	\$ 690,411,389	\$ —	\$ 690,411,389
Federal appropriations	12,309,547	—	12,309,547
State appropriations	240,691,223	—	240,691,223
Federal grants and contracts	36,222,041	187,768,394	223,990,435
State grants and contracts	3,417,454	86,929,526	90,346,980
Local grants and contracts	533,750	1,317,185	1,850,935
Nongovernmental grants and contracts	1,448,102	11,002,063	12,450,165
Private gifts	70,996,423	76,041,417	147,037,840
Endowment income	9,266	—	9,266
Sales and services of educational departments	26,303,465	162,036	26,465,501
Sales and services of auxiliary enterprises	249,810,829	57,355	249,868,184
Other sources	48,859,746	1,045,870	49,905,616
Total current revenues	<u>1,381,013,235</u>	<u>364,323,846</u>	<u>1,745,337,081</u>
Expenditures:			
Educational and general:			
Instruction	331,037,435	10,232,676	341,270,111
Research	129,631,166	157,696,874	287,328,040
Public service	81,643,705	23,984,104	105,627,809
Academic support	62,511,685	4,081,319	66,593,004
Student services	56,447,941	1,074,870	57,522,811
Institutional support	96,351,618	4,305,034	100,656,652
Operation and maintenance of plant	69,176,690	80,250	69,256,940
Scholarships and fellowships	61,555,086	116,040,670	177,595,756
Educational and general expenditures	<u>888,355,325</u>	<u>317,495,797</u>	<u>1,205,851,122</u>
Auxiliary enterprises:			
Expenditures	231,364,902	2,772,697	234,137,599
Total auxiliary enterprise expenditures	<u>231,364,902</u>	<u>2,772,697</u>	<u>234,137,599</u>
Total expenditures	<u>1,119,720,227</u>	<u>320,268,494</u>	<u>1,439,988,721</u>
Other transfers and additions/(deductions):			
Other nonmandatory transfers, net	(234,750,018)	6,793,764	(227,956,254)
Facilities and administrative charges	—	(38,165,461)	(38,165,461)
Refunded to grantors	—	(671,690)	(671,690)
Administrative and collection costs and other deductions	(450,857)	(99,459)	(550,316)
Total other transfers and additions/(deductions)	<u>(235,200,875)</u>	<u>(32,142,846)</u>	<u>(267,343,721)</u>
NET INCREASE (DECREASE) IN NET POSITION	<u><u>\$ 26,092,133</u></u>	<u><u>\$ 11,912,506</u></u>	<u><u>\$ 38,004,639</u></u>

STATEMENT OF CURRENT FUND EXPENSES

For the year ended June 30, 2024

	Unrestricted	Restricted	Total
Educational and General Expenses:			
Instruction:			
Administration and Advancement	\$ 255	\$ —	\$ 255
Agricultural, Forestry and Life Sciences	17,374,542	102,051	17,476,593
Architecture, Arts and Humanities	43,253,189	1,548,042	44,801,231
Health, Education and Human Development	41,580,530	3,838,543	45,419,073
School of Education	14,013,348	1,272,766	15,286,114
School of Science	53,586,173	110,698	53,696,871
Engineering and Sciences	65,919,687	1,202,378	67,122,065
Business and Behavioral Sciences	48,218,993	1,087,969	49,306,962
Clemson Computing and Information Technology	2,028,198	—	2,028,198
Student Affairs	204,551	—	204,551
Provost and Vice President, Academic Affairs	12,573,113	855,146	13,428,259
Office of the President	87,938	178,723	266,661
Public Service and Agriculture	—	20,019	20,019
Financial Affairs	1,358,161	—	1,358,161
Campus Level	26,206,120	—	26,206,120
Research	2,702	—	2,702
Libraries	1,854,647	14,781	1,869,428
Inclusion & Equity	50,364	1,560	51,924
Utilities	346	—	346
Clemson University Research Foundation	10,808	—	10,808
CURI	161,077	—	161,077
Athletics	4,085,980	—	4,085,980
Internal Recoveries	(1,533,287)	—	(1,533,287)
Total Instruction	331,037,435	10,232,676	341,270,111
Research:			
Agricultural, Forestry and Life Sciences	37,441,345	26,443,369	63,884,714
Architecture, Arts and Humanities	419,726	1,521,617	1,941,343
Health, Education and Human Development	2,777,835	11,693,929	14,471,764
School of Education	2,916,970	4,969,996	7,886,966
School of Science	11,279,260	20,488,735	31,767,995
Engineering and Sciences	31,163,975	78,312,616	109,476,591
Business and Behavioral Sciences	976,059	2,931,713	3,907,772
Clemson Computing and Information Technology	3,545,892	122,146	3,668,038
Student Affairs	1,110	48,431	49,541
Provost and Vice President, Academic Affairs	469,704	431,010	900,714
Public Service and Agriculture	4,567,577	1,000,308	5,567,885
Economic Development	612,264	—	612,264
Financial Affairs	68,039	6,996	75,035

	Unrestricted	Restricted	Total
Campus Level	13,649,661	3,035,029	16,684,690
Research	10,249,026	4,146,614	14,395,640
Libraries	3,117,769	1,068,584	4,186,353
Inclusion & Equity	287,310	—	287,310
CURF	1,611,931	9,092	1,621,023
CURI	6,766,283	1,465,814	8,232,097
Internal Recoveries	(2,290,570)	875	(2,289,695)
Total Research	129,631,166	157,696,874	287,328,040
Extension and Public Service:			
Agricultural, Forestry and Life Sciences	40,431,082	2,901,657	43,332,739
Architecture, Arts and Humanities	125,783	2,216,488	2,342,271
Health, Education and Human Development	3,305,454	5,001,370	8,306,824
School of Education	4,613	762,009	766,622
School of Science	1,577	—	1,577
Engineering and Sciences	184,290	564,734	749,024
Business and Behavioral Sciences	98,890	704,130	803,020
Student Affairs	9,502	—	9,502
Provost and Vice President, Academic Affairs	4,065	64,486	68,551
Public Service and Agriculture	19,315,943	9,610,354	28,926,297
Financial Affairs	1,142,038	17,415	1,159,453
Campus Level	5,306,868	—	5,306,868
Research	12,686,809	2,122,404	14,809,213
Communication and Brand Strategy	974,322	—	974,322
CURI	—	19,003	19,003
Internal Recoveries	(1,947,531)	54	(1,947,477)
Total Extension and Public Service	81,643,705	23,984,104	105,627,809
Academic Support:			
Agricultural, Forestry and Life Sciences	4,075,980	126,999	4,202,979
Architecture, Arts and Humanities	3,469,747	74,114	3,543,861
Health, Education and Human Development	3,473,130	3,126	3,476,256
School of Veterinary Medicine	2,212,297	7,126	2,219,423
School of Education	3,728,164	287,805	4,015,969
School of Science	4,696,456	63,995	4,760,451
Engineering and Sciences	7,042,464	1,118,912	8,161,376
Business and Behavioral Sciences	4,438,663	654,947	5,093,610
Clemson Computing and Information Technology	49,006,668	2,548	49,009,216
Provost and Vice President, Academic Affairs	20,650,304	367,398	21,017,702
Public Service and Agriculture	112,512	—	112,512
Financial Affairs	990,854	—	990,854
Campus Level	(615,982)	—	(615,982)
CURI	10,703	—	10,703
Research	3,868,226	—	3,868,226

	Unrestricted	Restricted	Total
Libraries	19,389,913	1,374,349	20,764,262
Internal Recoveries	(64,038,414)	—	(64,038,414)
Total Academic Support	62,511,685	4,081,319	66,593,004
Student Services:			
Agricultural, Forestry and Life Sciences	108,782	114,793	223,575
Architecture, Arts and Humanities	568	—	568
Health, Education and Human Development	—	2,500	2,500
School of Education	2,265	—	2,265
School of Science	16,536	—	16,536
Engineering and Sciences	558,543	973	559,516
Business and Behavioral Sciences	1,895,027	51,784	1,946,811
Clemson Computing and Information Technology	2,633,380	—	2,633,380
Student Affairs	29,214,808	628,857	29,843,665
Provost and Vice President, Academic Affairs	13,543,595	251,515	13,795,110
Office of the President	7,958	—	7,958
Financial Affairs	4,144,524	—	4,144,524
Campus Level	3,870,616	—	3,870,616
Libraries	267,978	13,739	281,717
Inclusion & Equity	723,242	15,709	738,951
Facilities	—	—	—
Internal Recoveries	(539,881)	(5,000)	(544,881)
Total Student Services	56,447,941	1,074,870	57,522,811
Institutional Support:			
Clemson Computing and Information Technology	2,937,549	8,107	2,945,656
Student Affairs	—	14,015	14,015
Provost and Vice President, Academic Affairs	4,676,702	234,401	4,911,103
Office of the President	2,637,630	19,134	2,656,764
Public Service and Agriculture	19,475	129	19,604
Economic Development	3,564,280	61,456	3,625,736
Financial Affairs	36,070,676	1,710	36,072,386
Administration and Advancement	13,184,104	3,200,200	16,384,304
Campus Level	13,611,560	47,614	13,659,174
Research	4,903,755	3,354	4,907,109
Inclusion & Equity	3,428,559	643,019	4,071,578
Secretary to the Board	716,049	36,483	752,532
Communication and Brand Strategy	13,301,246	98,673	13,399,919
General Counsel	2,331,735	—	2,331,735
Institutional Excellence	2,561,860	—	2,561,860
Internal Recoveries	(7,593,562)	(63,261)	(7,656,823)
Total Institutional Support	96,351,618	4,305,034	100,656,652

	Unrestricted	Restricted	Total
Operation and Maintenance of Plant:			
Public Service and Agriculture	62,899	—	62,899
Financial Affairs	21,283,506	16,052	21,299,558
Campus Level	(163,443)	—	(163,443)
Facilities	37,608,318	64,198	37,672,516
Utilities	32,907,938	—	32,907,938
Internal Recoveries	(22,522,528)	—	(22,522,528)
Total Operation and Maintenance of Plant	69,176,690	80,250	69,256,940
Scholarships and Fellowships:			
Agricultural, Forestry and Life Sciences	—	88,671	88,671
Architecture, Arts and Humanities	—	50,005	50,005
Health, Education and Human Development	—	19,798	19,798
School of Science	10,000	100,624	110,624
Engineering and Sciences	201,473	305,924	507,397
Business and Behavioral Sciences	—	70,600	70,600
Provost and Vice President, Academic Affairs	17,060	115,396,048	115,413,108
Campus Level	43,455,801	9,000	43,464,801
Inclusion & Equity	187,422	—	187,422
Athletics	17,683,330	—	17,683,330
Total Scholarships and Fellowships	61,555,086	116,040,670	177,595,756
Total Education and General Expenses	888,355,325	317,495,797	1,205,851,122
Auxiliary Enterprises:			
Athletics	137,814,881	2,762,947	140,577,828
Bookstore	36,360	—	36,360
Food Services - Cash Operations	953,289	—	953,289
Food Services - Meal Plans	26,189,799	—	26,189,799
Housing	25,095,552	9,750	25,105,302
Information Systems Development	35,404,054	—	35,404,054
Parking Services	6,626,165	—	6,626,165
Unallocated	896,355	—	896,355
Vending	3,033	—	3,033
Blue Cheese	471,798	—	471,798
Internal Recoveries	(2,126,384)	—	(2,126,384)
Total Auxiliary Enterprises	231,364,902	2,772,697	234,137,599
TOTAL CURRENT FUND EXPENSES	\$ 1,119,720,227	\$ 320,268,494	\$ 1,439,988,721

STATEMENT OF ENDOWMENT AND SIMILAR FUNDS

For the year ended June 30, 2024

	Net Position July 1, 2023	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2024
Permanent Endowments:						
Abney Scholarship Fund	\$ 1,450,100	\$ —	\$ —	\$ —	\$ —	\$ 1,450,100
Adelaide McClelland Garden Club Scholarship Fund	25,494	—	—	—	—	25,494
Alan Cade Endowment	1,061	—	—	—	—	1,061
Anita and Edward Greene Endowment Fund	30,759	—	—	—	—	30,759
Advanced Fiber-Based Materials	61,816	—	—	—	—	61,816
Automation Engineering Corporation- Clemson University Endowed Graduate Fellowship	100,000	—	—	—	—	100,000
Barney Lee Bickley Scholarship	3,000	—	—	—	—	3,000
Ben and Kitty Gossett Scholarship	10,156	—	—	—	—	10,156
Boni B Brooks Center for Performance	1,400,325	—	—	—	—	1,400,325
Byron R. Ingram Memorial Scholarship	10,904	—	—	—	—	10,904
C Tycho Howle -Clemson University Chair in Collaborative Computing Environments	2,000,000	—	—	—	—	2,000,000
Carl I. Poorman Endowment	8,000	—	—	—	—	8,000
Clark Lindsay McCaslan Award	6,844	—	—	—	—	6,844
Clemson University Centennial Professorship	236,301	—	—	—	—	236,301
Clemson Bequest	58,539	—	—	—	—	58,539
Colonel LeRoy M Stanton, USAF	25,053	—	—	—	—	25,053
Compositum-Clemson University Endowed Chair	1,006,799	—	—	—	—	1,006,799
Daniel Foundation Fund	62,239	—	—	—	—	62,239
David Jennings Memorial Fund	574,812	—	—	—	—	574,812
Dr. G. C. Robinson-Clemson University Undergraduate Endowment	150,000	—	—	—	—	150,000
Duke Energy CU Endowed Chair	2,000,000	—	—	—	—	2,000,000
Electronic Systems Integration Endowed Chair	3,000,000	—	—	—	—	3,000,000
Edna Hope Gregory Endowment	520,203	—	—	—	—	520,203
Endowed Chair for Clemson University- Health Facilities Design and Testing	2,000,000	—	—	—	—	2,000,000
Environmental Scholars Endowment	157,566	50	—	—	—	157,616
Ernest Jewell Hardesty Moore Memorial Award	5,000	—	—	—	—	5,000
Ernest R. Ellis Memorial Scholarship	10,000	—	—	—	—	10,000
Eunice and Thomas M. Baswell Memorial Scholarship	10,000	—	—	—	—	10,000
F. H. H. Calhoun Cemetery Fund	2,133	—	—	—	—	2,133
Fluor-Clemson University Endowed Chair in Supply Chain and Logistics	2,000,000	—	—	—	—	2,000,000
Frank J. Jervy Endowed Educational Fund	132,352	—	—	—	—	132,352
George and Leila Singleton Scholarship	20,320	—	—	—	—	20,320
George Dunkleberg Memorial Scholarship Fund	87,200	100	—	—	—	87,300
Georgiana Camp Blue Key Service Award	4,448	—	—	—	—	4,448
Greenwood Genetics Chair	2,000,000	—	—	—	—	2,000,000

	Net Position July 1, 2023	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2024
Health Facilities Design and Testing	2,000,000	—	—	—	—	2,000,000
Horace Julian Bowles Endowment	10,000	—	—	—	—	10,000
Inman-Riverdale Clemson University Endowment	15,000	—	—	—	—	15,000
J. C. Rich Agricultural Scholarship	5,000	—	—	—	—	5,000
J.E. Serrine Foundation Endowed Chair of Optical Fiber	4,749,148	—	—	—	—	4,749,148
J.E. Serrine Textile Foundation Endowed Chair in Advanced Polymer Fibers	3,263,184	—	—	—	—	3,263,184
J. P. Williamson Memorial Educational Grant	10,000	—	—	—	—	10,000
James A. Turner Award in Federal Taxation	9,061	—	—	—	—	9,061
James B. Monroe Memorial Scholarship	144,311	1,000	—	—	—	145,311
James Lynah Merit Funds	130,576	—	—	—	—	130,576
James R. McComb Scholarship Fund	100,000	—	—	—	—	100,000
Jeanne Fraser and George McDonald Endowment Trust	3,643,922	—	71,742	189,316	—	3,904,980
Jerry Allen Harter Memorial Scholarship	13,003	—	—	—	—	13,003
Jerry B. Addy Memorial Scholarship	5,303	—	—	—	—	5,303
John D. Lane Scholarship	8,255	—	—	—	—	8,255
John M. Ford Memorial Award	11,510	—	—	—	—	11,510
Jordan-Simmons Clemson University Endowment	10,000	—	—	—	—	10,000
Kentwool-Clemson University Educational Endowment	250,000	—	—	—	—	250,000
Kentwool-Clemson University Distinguished Professorship in Natural Fibers Endowment	250,000	—	—	—	—	250,000
Koloman Lehotsky Forestry Scholarship	27,689	—	—	—	—	27,689
Landscript Bequest	95,900	—	—	—	—	95,900
Langdon Cheves Scholarship	30,086	1,000	—	—	—	31,086
Latt Maxcy Scholarship Endowment	100,200	8,000	—	—	—	108,200
Lena Eaton-Carrie Freeman Award	1,502	—	—	—	—	1,502
L E Pence Unrestricted Scholarship Endowment	53,724	—	—	—	—	53,724
Lydia Anderson Fellowship	12,500	—	—	—	—	12,500
M. C. McKenzie Memorial Scholarship Fund Endowment	25,415	—	—	—	—	25,415
Mack R. Hays Forestry Award	2,525	—	—	—	—	2,525
Major Rudolf Anderson Scholarship	370,673	—	—	—	—	370,673
Manufacturing Integration Chair	5,000,000	—	—	—	—	5,000,000
Margaret H Lloyd Endowment	2,000,000	—	—	—	—	2,000,000
Marshall William and Grace C. Bell Memorial Scholarship	17,334	—	—	—	—	17,334
May Ervin Wall Memorial Scholarship Fund	8,000	—	—	—	—	8,000
McGee-Robbins Scholarship Endowment	15,200	—	—	—	—	15,200
National Endowment for the Humanities	300,000	—	—	—	—	300,000
Norris Medal Award	49,140	—	—	—	—	49,140
Norris Textile Scholarship	45,785	—	—	—	—	45,785
P. B. Holtzendorff, Jr. Scholarship Fund	62,767	—	—	—	—	62,767
Palmetto Net-Clemson University Optoelectronics	993,201	—	—	—	—	993,201
Pettit Distinguished Professor Endowment	—	100,000	—	—	—	100,000

	Net Position July 1, 2023	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2024
Polly H. and Walter L. Lowry Memorial Award	16,663	—	—	—	—	16,663
Porter Claude Crapps III Scholarship	100,000	—	—	—	—	100,000
R. Brice Waters Memorial Endowment	5,000	—	—	—	—	5,000
Reva W. Burns Nursing Scholarship Endowment	46,076	—	—	—	—	46,076
R G Hilliard-Clemson University Endowed Professorship	1,000,000	—	—	—	—	1,000,000
Robert Mills Endowed Professorship	269,748	—	—	—	—	269,748
Robert Wardlaw Moorman Memorial Fund	10,280	500	—	—	—	10,780
S. T. McDowell ROTC Outstanding Leadership Award	4,512	—	—	—	—	4,512
SmartState Sustainable Development	1,000,000	—	—	—	—	1,000,000
South Carolina Section ASAE Scholarship Endowment	25,104	—	—	—	—	25,104
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
Thomas F Hash-Clemson University Endowed Chair in Sustainable Development	2,000,000	—	—	—	—	2,000,000
Tigerama Scholarship Fund	132,543	115	—	—	—	132,658
Timken-Clemson University Trustee Chair Automotive Design and Development	3,000,000	—	—	—	—	3,000,000
Timken-Clemson University Trustee Chair Supplementary Endowment	1,900,000	—	—	—	—	1,900,000
W. N. McAdams Memorial Scholarship Fund	21,280	—	—	—	—	21,280
Warwick Chemical Fellowship	76,812	—	—	—	—	76,812
Wertz Unrestricted Scholarship	39,469	—	—	—	—	39,469
William A. Kenyon Scholarship	184,331	250	—	—	—	184,581
William Carroll Barnes Fellowship	89,674	—	—	—	—	89,674
William J. Neely Memorial Scholarship	39,960	—	—	—	—	39,960
William S. Megonigal, Jr. Endowment Fund	38,199	—	—	—	—	38,199
William Porter Clyburn Memorial Scholarship	217,013	—	—	—	—	217,013
William Spencer Yon '64 Unrestricted	400,000	—	—	—	—	400,000
Willie and Joe Padget Award	14,949	—	—	—	—	14,949
Total Permanent Endowments	59,169,589	111,015	71,742	189,316	—	59,541,662
Quasi Endowments:						
Abney Scholarship Fund	995,242	—	(1,278)	265,055	(88,176)	1,170,844
Adelaide McClelland Garden Club Scholarship Fund	22,627	—	(25)	5,220	(1,696)	26,127
Advanced Fiber-Based Materials	40,133	—	(52)	11,060	(3,591)	47,550
Alan Cade Endowment	877	—	(1)	210	(69)	1,018
Anderson Fellowship	10,470	—	(12)	2,492	(810)	12,140
Anne L. Isenberger Memorial Scholarship	676,901	—	(348)	73,434	(23,844)	726,143
Anita and Edward Greene Endowment Fund	21,196	—	(27)	5,636	(1,831)	24,975
Aramark Scholarship Quasi-Endowment	2,832,142	—	(1,184)	307,100	(101,213)	3,036,845

	Net Position July 1, 2023	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2024
Athletic Awards Program	57,308	—	(30)	6,217	(2,020)	61,475
Automation Engineering Corporation Clemson University Endowed Graduate Fellowship	68,810	—	(79)	18,330	(5,808)	81,252
Bailey Assistantship Program	112,093	—	(131)	27,613	(8,966)	130,609
Ballenger Quasi Endowment	4,931,473	—	(2,534)	534,997	(173,705)	5,290,230
Barnes & Noble Endowment	5,367,621	472,000	(893)	607,996	(192,766)	6,253,958
Barney Lee Bickley Scholarship	2,453	—	(3)	591	(193)	2,848
Ben and Kitty Gossett Scholarship	16,878	—	(14)	2,933	(953)	18,844
Board of Trustees Land Proceed	814,707	—	504	91,663	—	906,874
Boiter Quasi Unrestricted Scholarship	55,981	—	231	6,172	(1,219)	61,165
Boni B Brooks Center for Performance	993,140	—	(1,249)	259,433	(86,299)	1,165,025
Bruhns Quasi Endowment for Architect	48,673	—	163	5,351	(1,176)	53,011
Byron R. Ingram Memorial Scholarship	9,784	—	(11)	2,244	(730)	11,287
C Tycho Howle Chair Collaborative in Computing Environments	1,310,537	—	(1,700)	359,149	(116,597)	1,551,389
C. R. Garrison Class 1926 Memorial Scholarship	640,949	—	(329)	69,534	(22,577)	687,577
Carl I. Poorman Endowment	5,505	—	(7)	1,465	(477)	6,486
Carolina Panther Academic Scholarship	1,574,771	—	(809)	170,841	(55,470)	1,689,333
Central Bank-Investment Income	6,763,023	—	763,380	446,705	—	7,973,108
Charles C. Kanapaux Scholarship	2,509,857	47,716	251	273,443	(86,036)	2,745,230
Charles G. Arthur, Jr., Endowment	180,998	—	(93)	19,636	(6,377)	194,164
Charles H. Stone Scholarship Endowment	508,614	14,204	360	56,244	(16,637)	562,785
Charles Lee Morgan Memorial Scholarship	773,039	—	(396)	83,865	(27,220)	829,288
Charles S. Henriquez Endowment	1,292,539	—	(664)	140,223	(45,529)	1,386,568
Clarence A. and Julia C. McLendon Memorial Scholarship Fund	68,185	—	(35)	7,397	(2,403)	73,144
Clark Lindsay McCaslan Award	6,650	—	(7)	1,464	(477)	7,630
Clemson Community Scholars	10,045,591	—	(5,092)	1,089,867	(353,354)	10,777,013
Clemson Graduate Education Program	10,873,977	200	(5,681)	1,178,654	(392,096)	11,655,055
Clemson Student Loan Fund	959,830	—	(493)	104,128	(33,810)	1,029,655
Colonel George F. Parker Endowment	605,335	—	(311)	65,670	(21,323)	649,371
Compositum-Clemson University Endowed Chair	640,826	—	(846)	178,745	(58,031)	760,694
Colonel LeRoy M Staton, USAF	13,573	—	(17)	4,194	(1,329)	16,422
Clemson University Health Endowed Chair	1,325,731	—	(1,707)	360,798	(117,130)	1,567,692
Crapps Memorial Unrestricted Quasi	—	544,548	1,274	9,276	—	555,099
Daniel Memorial Loan Fund	83,880	—	(75)	15,852	(5,147)	94,510
David Jennings Memorial Fund	760,339	—	(681)	144,851	(46,981)	857,527
Department of Bioengineering Endowment	9,946,875	—	(5,205)	1,078,157	(358,691)	10,661,136
Dr. F S Mandel '78 Quasi-Endowment	1,572,686	—	(797)	170,625	(55,312)	1,687,201
Undergraduate Endowment	99,749	—	(128)	27,094	(8,797)	117,918
Duke Energy-CU Endowed Chair	1,276,185	—	(1,654)	355,451	(115,149)	1,514,832
Dunlap Memorial Scholarship Quasi	—	228,149	494	3,597	—	232,240
Earle Award	4,414	—	(2)	479	(157)	4,734
Edger A. Brown Unrestricted Quasi- Endowment	1,295,665	—	(676)	140,440	(46,717)	1,388,712
Edgar and Emily Hesslein Scholarship	42,565	—	(22)	4,617	(1,501)	45,660

	Net Position July 1, 2023	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2024
Electronic Systems Integration Endowed Chair	2,098,965	—	(2,618)	553,169	(179,588)	2,469,929
Edna Hope Gregory	668,423	—	(822)	173,595	(56,362)	784,833
Environmental Scholars Endowment	239,309	—	(198)	43,028	(14,283)	267,857
Ernest R. Ellis Memorial Scholarship	7,881	—	(9)	1,940	(631)	9,181
Ernest Jewell Hardesty Moore Memorial Award	5,032	—	(5)	1,088	(355)	5,760
Eunice and Thomas M. Baswell Memorial Scholarship	7,691	—	(9)	1,919	(624)	8,977
F. H. H. Calhoun Cemetery Fun	2,172	—	(2)	467	(152)	2,485
Faculty Senate Endowment	43,838	—	(23)	4,756	(1,546)	47,025
Fluor-Clemson University Endowment Chair in Supply Chain and Logistics	1,338,582	—	(1,714)	362,192	(117,585)	1,581,474
Forestry Student Scholarship Award	24,667	175	45	2,701	(714)	26,873
Francis W. Freeman '44 Memorial Scholarship	123,991	—	(64)	13,451	(4,368)	133,010
Frank J. Jervy Endowed Educational Fund	256,902	—	(203)	42,192	(14,036)	284,854
General Scholarship Endowment	275,611	100	(81)	29,901	(9,744)	295,787
George and Leila Singleton Scholarship	15,245	—	(18)	3,858	(1,253)	17,832
George Dunkelberg Memorial Scholarship Fund	61,420	—	(60)	16,129	(5,308)	72,181
Georgianna Camp Blue Key Service Award	5,934	—	(5)	1,126	(366)	6,689
Greenwood Genetics Chair	1,078,791	—	(1,579)	334,009	(108,424)	1,302,796
Gunnels Unrestricted Quasi	—	124,199	291	2,116	—	126,605
Health Facilities Design and Testing	2,260,006	—	(2,188)	462,153	(150,041)	2,569,931
Henry Stroud Loan Fund	720,899	—	(371)	78,208	(25,394)	773,342
Herman K. Tyler Memorial Scholarship Endowment	31,878	—	(16)	3,458	(1,124)	34,196
Horace Julian Bowles Endowment	5,588	—	(8)	1,691	(550)	6,721
Inman-Riverdale Clemson University Endowment	13,732	—	(15)	3,117	(1,013)	15,821
International Student Loan Fund	64,999	—	(33)	7,051	(2,290)	69,727
IPTAY Academic Scholarship Fund	10,361,823	3,560	(5,148)	1,123,298	(372,837)	11,110,695
J. C. Rich Agricultural Scholarship	5,459	—	(5)	1,134	(370)	6,218
J.E. Sirrine Foundation Endowed Chair of Optical Fiber	3,227,593	—	(4,096)	865,369	(280,945)	3,807,921
J.E. Sirrine Textile Foundation Endowed Chair in Advanced Polymer Fibers	2,208,179	—	(2,809)	593,570	(192,702)	2,606,238
J.M. Lewis Scholarship	128,806	—	(66)	13,974	(4,538)	138,175
Jordan-Simmons Clemson University Endowment	8,380	—	(9)	1,994	(648)	9,716
J. P. Williamson Memorial Educational Grant	10,522	—	(11)	2,226	(724)	12,014
J. R. Atkinson, Jr, Memorial Scholarship	17,881	—	(9)	1,940	(631)	19,181
J. R. McComb Scholarship Fund	71,311	—	(88)	18,585	(6,034)	83,774
James A. Graves '30 Memorial Scholarship	81,601	—	(42)	8,852	(2,876)	87,535
James A. Turner Award in Federal Taxation	6,543	—	(8)	1,691	(563)	7,663
James B. Monroe Memorial Scholarship	106,662	—	(113)	27,286	(9,010)	124,826
James E Land	806,925	—	(345)	87,605	(27,881)	866,304
James Lynah Merit Fund	101,517	—	(119)	25,179	(8,175)	118,401
Jeannie Fraser and George McDonald Endowment Trust	53,857	—	3,205	146,483	—	203,545
Jeremiah Milbank Bequest Endowment	143,680	—	(74)	15,587	(5,062)	154,132

	Net Position July 1, 2023	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2024
Jeremiah Milbank Sr. Memorial Scholarship Endowment Fund	37,282	15	(19)	4,044	(1,314)	40,008
Jerry Allen Harter Memorial Scholarship	8,977	—	(11)	2,384	(775)	10,575
Jerry B. Addy Memorial Scholarship	4,114	—	(5)	1,022	(333)	4,798
John D Lane Scholarship	5,679	—	(6)	1,511	(500)	6,683
John M. Ford Memorial Award	4,759	—	43	1,784	(427)	6,159
John W. Kibler Endowed Fund	688,927	—	(354)	74,739	(24,268)	739,044
K G Caughman, Jr. 1948 and CB Q	162,521	—	(84)	17,631	(5,725)	174,344
Kentwool - Clemson University Educational Endowment in Natural Fibers	158,617	—	(210)	44,329	(14,392)	188,345
Kentwool - Clemson University Distinguished Professorship in Natural Fibers	176,274	—	(219)	46,245	(15,014)	207,286
Koloman Lehotsky Forestry Scholarship	20,845	—	(25)	5,265	(1,710)	24,375
Langdon Cheves Scholarship	19,360	—	7	5,389	(1,690)	23,066
Latt Maxcy Scholarship Endowment	46,782	—	252	17,069	(4,510)	59,594
L E Pence Unrestricted Scholarship Endowment	36,652	—	(42)	9,809	(3,147)	43,272
Lee Hall Maintenance Quasi-Endowment	516,809	—	(221)	56,021	(18,631)	553,979
Lena Eaton-Carrie Freeman Award	1,538	—	(2)	330	(109)	1,757
Leon McNeill Barton '41 Unrestricted	436,752	—	(224)	47,381	(15,385)	468,524
Leonard O King '52 Memorial Quasi- Endowment	425,488	—	(219)	46,160	(14,987)	456,442
Leonard O King Clemson University Memorial Quasi Endowment	408,112	—	(210)	44,274	(14,376)	437,800
M. C. McKenzie Memorial Scholarship Fund Endowment	21,398	—	(24)	5,079	(1,649)	24,803
M.A. & H. Padget Unrestricted Quasi	610,331	—	422	66,452	(19,727)	657,478
Mack R. Hays Forestry Award	2,271	—	(3)	520	(170)	2,619
Major Rudolf Anderson Scholarship	294,351	—	(342)	72,146	(23,424)	342,732
Manufacturing Integration Endowment	3,439,547	—	(4,334)	915,577	(297,248)	4,053,542
Margaret H Lloyd Endowment	1,298,745	—	(1,693)	357,871	(116,176)	1,538,747
Marshall William and Grace C. Bell Memorial Scholarship	14,322	—	(16)	3,434	(1,117)	16,622
Mary M. Lohr Faculty Endowment Fund	899,963	—	(463)	97,633	(31,702)	965,432
Mary P. Byrd Bequest	456,590	—	(235)	49,534	(16,084)	489,805
May Ervin Wall Fund	7,552	—	(8)	1,687	(548)	8,683
McGee-Robbins Scholarship Endowment	10,718	—	(13)	2,812	(914)	12,602
Myrtle Beach Endowment	3,990,454	—	(2,037)	432,926	(140,416)	4,280,927
Myrtle Beach Land Sale-CU-ICAR	15,000,000	—	—	—	—	15,000,000
Myrtle Beach Land Sale-Undetermined	5,000,000	—	—	—	—	5,000,000
N.A. Garrison Corn Services Program	329,463	—	(169)	35,742	(11,606)	353,430
National Endowment for the Humanities	254,207	—	(285)	60,124	(19,521)	294,526
Nike All-Sport Endowment	(2,000,000)	400,000	—	—	—	(1,600,000)
Norris Medal Award	115,816	—	(85)	17,895	(5,811)	127,815
Norris Textile Scholarship	55,464	—	(52)	10,984	(3,567)	62,829
Palmetto Net-Clemson University Optoelectronics	637,463	—	(837)	176,905	(57,432)	756,099
P. B. Holtzendorff, Jr. Scholarship Fund	56,603	—	23	12,973	(4,041)	65,559
Peden Phi Delta Kappa Endowment	65,726	1,500	122	7,375	(1,932)	72,790
Pee Dee Research and Education Center Endowment from Land Sales	2,731,189	—	(1,395)	296,307	(96,110)	2,929,991

	Net Position July 1, 2023	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2024
Perna Unrestricted Scholarship Quasi	—	50,000	117	852	—	50,969
Pettit Distinguished Professor Endowment	—	—	429	6,425	—	6,854
Pierce-Elizabeth Rogers Scholarship Fund	37,108	—	(19)	4,026	(1,308)	39,807
Polly H. and Walter L. Lowry Memorial Award	15,125	—	(16)	3,448	(1,121)	17,436
Porter Claude Crapps III Scholarship	61,288	—	(79)	17,502	(5,648)	73,063
P.W. and V.S. Moore Memorial Library Scholarship	350,885	—	(180)	38,066	(12,360)	376,411
Ralph H. Walker Endowment	88,353	—	(45)	9,585	(3,113)	94,779
R. Brice Waters Memorial Endowment	3,380	—	(4)	909	(296)	3,989
Reva W. Burns Nursing Scholarship Endowment	31,763	—	(40)	8,437	(2,806)	37,353
R G Hilliard-Clemson University Endowed Professorship	722,112	—	(884)	186,827	(60,649)	847,406
Robert H Brooks Sports Science	9,453,817	—	(4,857)	1,025,611	(332,981)	10,141,591
Robert Mills Endowed Professorship	235,360	—	(259)	54,797	(17,791)	272,107
Robert Wardlaw Moorman Memorial Fund	17,078	—	2	3,008	(944)	19,144
Roger B. Clinkscales Memorial Quasi	35,653	—	(13)	3,873	(1,211)	38,302
S. Fred and Jean Step Quasi	35,692	—	(13)	3,878	(1,212)	38,345
S. H. Kress Endowment-Research	268,663	—	(138)	29,146	(9,465)	288,205
S. T. McDowell ROTC Outstanding Leadership Award	628	—	30	570	(85)	1,144
Samuel R. Rhodes Professorship in Electrical Engineering	118,674	50	(57)	12,872	(4,266)	127,273
Sandhill Research and Education Center Endowment from Land Sales	12,576,140	—	(6,462)	1,364,339	(442,966)	13,491,052
SmartState Sustainable Development	834,085	—	(942)	198,974	(64,599)	967,518
South Carolina Section ASAE Scholarship Endowment	17,890	—	(22)	4,660	(1,551)	20,977
Speck Farrar Scholarship	229,896	—	(276)	58,277	(18,921)	268,976
Sonny Caudle Memorial Scholarship	19,197	—	(10)	2,081	(691)	20,578
Stanley Jackson Reeves Memorial Scholarship	9,669	—	(9)	2,581	(848)	11,392
Strom Thurmond Educational Fund	16,006	—	(17)	3,613	(1,174)	18,429
Student Government Endowment for Innovation in Teaching	232,608	—	(222)	46,932	(15,237)	264,081
Sue King Dunkle Award	2,209	—	(2)	462	(151)	2,518
System Integration Chair Endowment	3,974,009	—	(4,608)	973,559	(316,072)	4,626,888
Technology Patent Endowment	6,594,353	68,075	(2,207)	716,366	(234,460)	7,142,127
Textile Veterans' Association Endowment Fund	22,381	—	(9)	2,430	(769)	24,034
Thomas F Hash Endowment	1,335,182	—	(1,712)	361,823	(117,465)	1,577,828
Timken-Clemson University Trustee Chair Automotive Design and Development	1,888,951	—	(2,510)	530,386	(172,191)	2,244,636
Timken-Clemson University Trustee Chair Supplementary Endowment	1,196,333	—	(1,590)	335,911	(109,055)	1,421,599
The Centennial Professorship	189,041	—	(221)	46,104	(15,333)	219,591
Tigerama Scholarship Fund	89,203	—	75	24,120	(7,411)	105,987
W.F. Barnes and G.E. Bruner Scholarship	383,910	—	(197)	41,649	(13,524)	411,837
W. N. McAdams Memorial Scholarship Fund	16,425	—	(19)	4,090	(1,329)	19,167
W.T. and Ruth M. Patrick Memorial Scholarship	295,108	—	(152)	32,015	(10,396)	316,575

	Net Position July 1, 2023	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2024
Wade Stackhouse Graduate Fellowship Fund	5,481,516	—	(2,817)	594,669	(193,081)	5,880,287
Wayne Freeman Memorial Scholarship	19,926	—	(10)	2,162	(702)	21,376
Warwick Chemical Fellowship	162,500	—	(98)	25,980	(8,278)	180,104
Wertz Unrestricted Scholarship	7,843	—	274	5,248	(787)	12,578
William A. Kenyon Scholarship	128,297	—	(160)	33,920	(11,011)	151,046
William Carroll Barnes Fellowship	60,606	—	(77)	16,303	(5,294)	71,538
William J. Latimer Endowment	1,303,064	—	(670)	141,364	(45,900)	1,397,859
William J. Neely Memorial Scholarship	31,149	—	(37)	7,708	(2,564)	36,255
William Porter Clyburn Memorial Scholarship	179,625	—	(204)	43,030	(13,971)	208,480
William Magonigal, Jr. Endowment Fund	43,402	—	(42)	8,852	(2,876)	49,336
William Spencer Yon '64 Unrestricted	263,770	—	(318)	72,032	(23,196)	312,288
William B Thayer	1,562,102	—	(782)	169,489	(54,831)	1,675,978
Willie and Joe Padget Award	11,947	—	(14)	2,918	(949)	13,902
State Treasurer Accrual	(281,542)	—	(2,355,254)	2,355,254	—	(281,542)
Total Quasi Endowments	185,776,730	1,954,491	(1,688,404)	26,562,794	(7,648,464)	204,957,147
Term Endowments						
Bailey Assistantship Program	142,435	—	—	—	—	142,435
Edna Hope Gregory Term Endowment	411,525	—	—	—	—	411,525
Stanley Jackson Reeves Memorial Scholarship	14,065	100	—	—	—	14,165
Total Term Endowments	568,026	100	—	—	—	568,126
TOTAL ENDOWMENT AND SIMILAR FUNDS	245,514,344	2,065,606	(1,616,662)	26,752,110	(7,648,464)	265,066,934

STATEMENT OF CHANGES IN UNEXPENDED PLANT FUNDS

For the year ended June 30, 2024

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
Investment Earnings					
Child Care Facility Construction	90,282	—	(51,463)	(38,819)	—
ESE Building Lease Payment	(290,912)	—	(90,000)	90,000	(290,912)
Genoa Repairs	—	—	(236,638)	236,638	—
Green Tiger 1 Guaranteed Energy	—	—	(1,167,649)	2,000,000	832,351
Old Stadium Rd New Parking Lot	—	—	(60,535)	175,000	114,465
Temporary Golf Shop Trailer	—	—	(41,723)	200,000	158,277
Total Investment Earnings	(200,630)	—	(1,648,008)	2,662,819	814,181
Other					
Adair Property Proceeds	1,143,094	—	—	—	1,143,094
Building Interior Improvements	—	164,708	(79,322)	—	85,386
FSH - Bradley 220 Chapter Room	—	26,437	(26,437)	—	—
Holtzendorff Repair Flood Damage	—	—	(121,215)	121,215	—
Joint Training Facility Feasibility Study	—	28,950	(20,613)	—	8,337
Myrtle Beach Property Proceeds	14,522,626	—	—	—	14,522,626
Sirrine Flood Repair	—	150,332	(245,148)	94,816	—
STI Roof Paver Replacement	—	10,903	(11,903)	—	(1,000)
Total Other	15,665,720	381,330	(504,638)	216,031	15,758,443
Local Grants & Contracts					
West Cherry/Old Stone Church Rd	(4,776)	—	4,776	—	—
Total Local Grants & Contracts	(4,776)	—	4,776	—	—
Clemson University Foundation					
ASC Sensory Lounge Renovations	—	—	—	27,450	27,450
Band Practice Field New Lighting	—	—	—	20,000	20,000
Brooks Center 2nd Floor Hallway	—	—	(14,651)	15,000	349
Brooks Center Acoustical Shell	—	191,575	—	8,425	200,000
Campbell Museum Security Camera	4,385	—	(4,385)	—	—
CBBS College of Business FF&E	—	—	737,340	(737,340)	—
Chapel Construction	(74,525)	109,672	(35,147)	—	—
Chapel Fire Access Jersey Lane	(98,802)	63,655	35,147	—	—
Cooper Library 3rd Floor Office	—	—	(4,164)	35,000	30,836
Cooper Library Suite 305 Renovations	—	—	(1,425)	30,000	28,575
CSM Experimental Lab, 170 Hugo Dr	—	—	(234)	5,000	4,766
DAC Digital Branding	—	—	—	150,000	150,000
Develop/Alumni Center Construction	—	—	(150,842)	—	(150,842)
Freeman Hall 105 Lab Upfit	8,394	—	—	(8,394)	—
Hardscramble Preserve, New Shelter	—	—	(413)	8,700	8,287
Lamp Post Calhoun Mansion	6,691	—	—	—	6,691
Lowry 18 Door/Wall Addition	—	—	—	15,000	15,000
Lowry Hall Room 30 Renovations	5,000	—	(5,000)	—	—
Memorial Stadium WEZ FF&E	1,900	—	—	—	1,900
SCBG Avinger Walkway Arbor Renovation	—	54,301	(36,040)	—	18,261
SCBG Memorial Treehouse	27,000	—	(4,310)	—	22,690
Scroll of Honor Landscaping	15,546	—	(10,991)	(4,555)	—
South of Chapel Student Memorial	100,000	—	(82,025)	—	17,975

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
STI Room 110 Door Renovations	—	—	—	4,700	4,700
Total Clemson University Foundation	(4,412)	419,203	422,860	(431,014)	406,637
IPTAY					
Littlejohn Floor Mural Renovation	—	—	(28,000)	28,000	—
Littlejohn Weight Room Upgrade	238,902	—	(72,605)	—	166,297
Memorial Stadium WEZ II - A/E	—	—	—	—	—
West End Zone Kitchen Equipment	10,678	—	(10,678)	—	—
Total IPTAY	249,580	—	(111,283)	28,000	166,297
Gifts Other					
Child Care Facility Construction	16,266	—	(16,266)	—	—
Old Administration Building Abatement	10,780	—	(128)	—	10,652
Sandhill REC Barn Replacement	—	—	—	114,800	114,800
Total Gifts Other	27,046	—	(16,394)	114,800	125,452
Clemson University Research Foundation					
Lowry Hall Room 30 Renovations	48,336	—	(48,336)	—	—
Total Clemson University Research Foundation	48,336	—	(48,336)	—	—
State Appropriations					
BBS Building/Sirrine Hall Replacement	1,321,990	—	(1,321,990)	—	—
FY22 MR&R - Electrical Only	4,500,000	—	(139,890)	—	4,360,110
FY22 MR&R - HVAC Only	23,820,144	—	(1,564,501)	—	22,255,643
FY23 Unallocated CRF	13,500,000	—	—	—	13,500,000
FY24 Unallocated CRF	—	10,000,000	—	—	10,000,000
Hunter Hall Renovations	6,790,000	—	(63,804)	—	6,726,196
Research Education Center Infrastructure Maintenance	67,819	—	(22,881)	—	44,938
Research Facility Renovation	19,142	—	—	—	19,142
Water Research Facility Renovation	334,372	—	(309,635)	—	24,737
Total State Appropriations	50,353,466	10,000,000	(3,422,701)	—	56,930,765
State Institution Bonds					
AFRB Series 2021A Proceeds TE	(5,274,717)	—	—	5,274,717	—
AFRB Series 2021B Proceeds Tax	(5,116,738)	—	—	5,116,738	—
AMIC Construction	(6,145,833)	—	(30,528,124)	—	(36,673,957)
Chiller Plants Expansions & Upgrades	(288,979)	—	(2,493,877)	—	(2,782,856)
Core Campus Safety & Revitalization	(551,611)	—	(7,558,472)	6,044,039	(2,066,044)
Daniel Renovation & Expansion	—	—	(13,707)	13,707	—
Develop/Alumni Center Construction	(2,205,225)	—	(33,378,649)	29,750,219	(5,833,655)
Lehotsky Hall Replacement	(4,006,991)	—	(3,780,396)	—	(7,787,387)
Revenue 2023A Proceeds	(52,389,630)	—	—	52,389,630	—
Roadway Pedestrian Safety Improvements	(2,109,520)	—	(7,313,991)	9,339,189	(84,322)
SIB 2022A Proceeds	698,643	773,036	—	(1,471,679)	—
SIB 2024A Proceeds	—	—	—	160,000,000	160,000,000
SIB Series 2021E Proceeds	41,773	30,147	—	(71,920)	—
WWTP Improvements	(668,723)	—	(882,676)	1,351,482	(199,917)
Total State Institution Bonds	(78,017,552)	803,183	(85,949,892)	267,736,122	104,571,861

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
Revenue Bonds					
AFRB, Series 2012 - Proceeds	809,167	—	—	—	809,167
Bryan Mall High Rise Renovation	(5,916,611)	—	(40,639,107)	42,396,019	(4,159,699)
Revenue 2023A Proceeds	52,572,293	622,854	—	(53,195,147)	—
Revenue 2024A Proceeds	—	1,953	(148,434)	57,134,637	56,988,156
Total Revenue Bonds	47,464,849	624,807	(40,787,541)	46,335,509	53,637,624
Athletic Facilities Revenue Bonds					
AFRB Series 2021A Proceeds Tax Exempt	5,422,508	207	—	(5,422,715)	—
AFRB Series 2021B Proceeds Taxable	5,169,067	16,215	—	(5,185,282)	—
AFRB, Series 2012 - Proceeds	(809,167)	—	—	—	(809,167)
Jervey Athletic Center Renovation	—	—	(16,980,198)	—	(16,980,198)
Memorial Stadium Renovations	(4,395,103)	—	(5,241,266)	9,636,369	—
Women's Sports Program Expansion	(9,982,930)	—	9,982,930	—	—
Total Athletic Bonds	(4,595,625)	16,422	(12,238,534)	(971,628)	(17,789,365)
Maintenance, Repairs, and Renovations					
Maintenance, Repairs & Renovation Fees	426,185	8,778,956	—	(8,765,409)	439,732
Total Maintenance, Repairs, and Renovations	426,185	8,778,956	—	(8,765,409)	439,732
Maintenance Stewardship Funds					
Alumni Center Feasibility Study	(6,932)	—	(13,864)	20,796	—
Asbestos Abate/Train FY23	(11,800)	—	(176,518)	188,318	—
Asbestos Abate/Train FY24	—	—	(51,167)	46,207	(4,960)
Asbestos Testing FY23	(23,948)	—	(15,189)	39,137	—
Asbestos Testing FY24	—	—	(128,726)	113,762	(14,964)
BikeShare Network Expansion	—	—	(136,577)	136,577	—
Bio-Research Area Repair and Replacement Piping	—	—	(113,328)	111,925	(1,403)
BioResearch Sector Utility Expansion	(30,549)	—	(664,810)	203,777	(491,582)
BRC Generator Sitework	5,741	—	(178,112)	169,071	(3,300)
Brooks 100 Lighting Renovation	—	—	5,556	(5,556)	—
C2 Parking Lot Expansion	(7,999)	—	3,300	4,699	—
Campus 18-19 Arc Flash Study	—	—	(10,663)	10,663	—
Campus Accessibility Need FY23	—	—	(188,702)	119,635	(69,067)
Campus Accessibility Needs	—	—	7,028	(7,028)	—
Campus ADA Improvements 2024	—	—	(152,304)	152,304	—
Campus Classrooms Card Access	—	—	(78,304)	38,340	(39,964)
CBBS College of Business FF&E	—	—	584,650	(584,650)	—
Cherry Road Switchgear 802 Rel	—	—	(178,121)	168,189	(9,932)
Chiller Plants Expansions & Upgrades	36,175	—	—	(36,175)	—
CMI Sound Attenuation Measures	—	—	(7,178)	7,178	—
Computer Court CURF Property Acquisition	—	—	(2,700)	2,700	—
Cooper Library Wiring Upgrade	(1,500)	—	—	1,500	—
CU ICAR Concrete, Pavers, Caulk, Repairs	(93,491)	—	(48,343)	141,834	—
CUFD Fire Station Addition	—	—	(121,989)	112,178	(9,811)
Daniel Renovation & Expansion	(2,923,869)	—	(7,063,017)	10,208,935	222,049
Department Union Moves 2020	—	—	(5,680)	3,884	(1,796)
East Campus Expansion Plan Sew	—	—	(18,563)	18,563	—
Electrical Ductbank Replacement	(4,103)	—	—	4,103	—
ERP Renovations at ASB	(63,588)	—	(732,065)	787,381	(8,272)
FF&E Facilities Center Bldg A	—	—	(5,085)	5,085	—

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
General Space Moves-FY24	—	—	(26,602)	21,627	(4,975)
Gentry Renovate/Municipal Court	7,878	—	—	(7,878)	—
Green Tiger 1 Guaranteed Energy	(266,047)	—	(386,078)	640,573	(11,552)
Holtzendorff Elevator Install	(119,847)	—	(52,231)	172,078	—
Hunnicut Creek Restoration	—	—	(8,635)	8,635	—
Hwy 76 Landfill Groundwater	(1,078)	—	(93,013)	20,243	(73,848)
Install Miscellaneous Water Bottle Station	—	—	3,768	(3,768)	—
Kappa St Drainage/Asphalt Improvements	—	—	(73,176)	125	(73,051)
Kappa Street Roadway Improvements	—	—	(109,220)	109,220	—
Kite Hill Fencing Improvements	—	—	(44,900)	44,900	—
Lightsey Bridge 1 Access Control	(227,823)	—	(8,716)	236,539	—
Madren Center Multi-Modal Upgrade	—	—	(169,141)	164,057	(5,084)
Maintenance & Stewardship Fund	155,205,635	2,197,980	—	35,706,659	193,110,274
Mell Hall Plaza Upgrades	—	—	(9,518)	9,518	—
Ravenel District Storage/Infra	(12,000)	—	(413,458)	416,444	(9,014)
Redfern/Hendrix/AMRL/CUFD Gene	—	—	(36,331)	22,029	(14,302)
Reflection Pond Site Improvements	(2,945)	—	(191,916)	194,861	—
Roads/Prevent Maintenance FY23	(47,360)	—	(456,593)	503,953	—
Sandhill REC Red Brick Building	—	—	(7,520)	7,520	—
SC Botanical Gardens Security	—	—	(218,873)	125	(218,748)
Sikes Hall 2nd Floor Carpet/Paint	(168,166)	—	(19,290)	185,974	(1,482)
Snow Cameras/Fiber Install	—	—	(74,701)	74,701	—
Snow Security Improvements	—	—	(121,727)	120,727	(1,000)
South Campus Stormwater & Land	(548,799)	—	(393,386)	937,559	(4,626)
South Green ADA Design	(79,690)	—	(48,894)	128,584	—
Student Post Office Move	(17,500)	—	—	17,500	—
Suber Dam Landscaping and Outdoor Spaces	—	—	(17,767)	17,767	—
Support Daniel Hall Construction	(27,847)	—	(439,763)	237,610	(230,000)
Tillman Auditorium Renovation	(5,107)	—	(3,222,922)	2,510,245	(717,784)
U-Centre: Student Entrepreneur	(897,228)	—	(1,826,707)	2,723,935	—
Walter T. Cox Safety Audit	—	—	(17,160)	17,160	—
West Cherry/Old Stone Church Rd	—	—	(542,192)	542,192	—
Williamson Road Landscape Improvements	(227,130)	—	(539,475)	766,605	—
Williamson Road/Old Stadium Road	(662,401)	—	(905,262)	1,567,662	—
Woodland Cemetery Unmarked Burial Sites	(1,875)	—	(24,154)	26,029	—
Woodland Cemetery Upgrades	(378,905)	—	(1,773,667)	2,084,507	(68,065)
Zucker Family GEC Roof Repairs	—	—	(162,804)	—	(162,804)
Total Maintenance Stewardship Funds	148,395,902	2,197,980	(21,922,495)	62,409,548	191,080,935
Plant Improvement Capital Reserves					
PICR Plant Improvement Capital Reserves	—	1,582,559	—	(1,539,693)	42,866
Total Plant Improvement Capital Reserves	—	1,582,559	—	(1,539,693)	42,866
Operating Revenues					
ON HOLD+A200:K434 Tillman 1st Fl Lobby	28,575	—	—	—	28,575
292 Meeting St Roof AHUs Replacement	40,765	—	(40,314)	(451)	—
2nd Floor ORD Renovations	—	—	(22,786)	220,000	197,214
3D Mesh Texture Campus Map	—	—	(39,750)	39,750	—
4th floor ORD Office/Lab Space	—	—	(47,604)	50,000	2,396
Advanced Building Commissioning	—	—	—	75,000	75,000
Advanced Outside Utility Meter	120,000	—	—	—	120,000

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
ARC Flash Study Phase I,II & I	84,109	—	(15,865)	—	68,244
ASB Payroll Suite Renovations	—	—	(50,892)	50,892	—
ASB Southeast Side Renovations	—	—	—	190,000	190,000
ASC Sensory Lounge Renovations	—	—	—	27,450	27,450
Band Practice Field New Lighting	—	—	—	20,000	20,000
Barre 2038/2039 Renovate/Move	8,502	—	(8,502)	—	—
Barre Hall B108 Renovations	35,012	—	(15,724)	—	19,288
Barre Hall Room 101 Renovation	22,398	—	(12,300)	(10,098)	—
Baruch Institute New Equipment	2,391	—	147,609	(150,000)	—
Baruch Short Term Housing	194,256	—	(17,006)	(177,250)	—
BEL Crane	1,095	—	—	(1,095)	—
Bio Research Sector Feasibility Study	5,190	—	—	—	5,190
Blue Cheese, Meat Lab, 55 Exchange	—	—	(65,600)	82,000	16,400
Botanical Gardens Fire Protection	45,000	—	(34,369)	(10,631)	—
Bottom Area Water Study	—	—	—	50,000	50,000
Brackett Hall Room 124 Renovation	119,577	—	(74,817)	—	44,760
Brackett Hall Room 232 Renovation	30,755	—	(27,578)	—	3,177
BRC 136 Walk-In Cooler Replace	—	—	—	88,500	88,500
Brooks 100 Lighting Renovation	5,556	—	(5,556)	—	—
Brooks Center Courtyard Improvements	—	—	—	140,000	140,000
Brooks Center Electrical Upgrade	65,000	—	(9,840)	80,000	135,160
Brooks Center New Card Readers	—	—	—	20,300	20,300
Brooks Center Restroom Renovation	—	—	(5,625)	320,000	314,375
Brooks Center Tile Replacement	—	—	—	95,000	95,000
Brooks Center Acoustical Shell	—	—	—	1,000,000	1,000,000
Building Turnover Process Improvements	20,000	—	(20,157)	10,160	10,003
Calhoun Courts Campus Steam Improvements	—	—	—	120,000	120,000
Calhoun Courts Energy Door Install	19,049	—	(19,049)	—	—
Campbell GEC Park Lot Lighting	—	—	—	86,700	86,700
Campbell GEC Roofing Study	—	—	—	6,400	6,400
Campus Classrooms Card Access	484	—	(436)	—	48
Campus Freeze Damage	368,175	(618,633)	(12,985)	263,443	—
Campus Mulching	—	—	(60,224)	100,000	39,776
Campus Planning Fund	1,303,501	612,500	—	(573,600)	1,342,401
Campus Sustainability Study	82,000	—	(104,648)	112,500	89,852
Campus UAV Site Mapping 2024	—	—	(19,000)	19,000	—
Campus Water System Lead and Copper Testing	41,650	—	(5,962)	—	35,688
Campus-wide Video Cameras Phase	344	—	—	(344)	—
CETL Rust Lab Room 28 Renovate	—	—	(13,070)	275,900	262,830
CETL/CCIT Camera Renovations	1,326	—	—	(1,326)	—
Chapel FF&E	80,000	—	—	(80,000)	—
Chapel Fire Access Jersey Lane	2,652	—	—	(2,652)	—
Charleston/Union Pier Feasibility	—	—	—	139,000	139,000
Child Development Center Sign	—	—	(67,305)	73,000	5,695
Clemson Centre Video Doorbell	—	—	—	6,400	6,400
Clemson Health Clinic Orangeburg	191,898	—	(184,695)	4,400	11,603
Clemson Steam Turbine Major Repairs	—	—	(427,400)	460,000	32,600
CLIA Lab Upfit / COVID19	8,314	—	—	(8,314)	—
Coastal REC 2 Vegetable Breeding	1,169,140	—	(1,098,774)	—	70,366
Coastal REC New Grad Student Housing	203,960	—	46,040	(250,000)	—
Cooper Lee Space Design Study	5,975	—	(5,675)	(300)	—

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
Cooper Library Room 416 Brown	11,494	—	(11,000)	(494)	—
County Extension Offices Exterior	329,622	—	(314,772)	—	14,850
Cribb Hall Room 180 Renovation	164,860	—	(124,704)	(40,156)	—
Cribb Rooms 192/193/194 Renovate	—	—	(51,902)	241,500	189,598
CU ICAR Campbell GEC 4th Floor	47,621	—	(35,684)	(11,937)	—
CU ICAR Concrete, Pavers, Caul	—	—	(4,000)	4,000	—
CU-ICAR GEC Propulsion Lab Upfit	716,638	—	(71,126)	—	645,512
CU-ICAR Innovation Place Restroom	47,621	—	(47,234)	(387)	—
CU-ICAR Innovation Place TD Gallery	100,000	—	(17,655)	180,000	262,345
CUPD Monitored Security Camera	—	—	(32,688)	75,000	42,312
CURI Area Intersection of Supply & Pierside Sts	11,507	—	—	—	11,507
CURI Test Bay Cooling Tower Piping	14,258	—	(3,902)	—	10,356
Custodial Equipment/ABM Replace	20,245	—	—	—	20,245
CVM Equine Teaching Center New	—	—	(15,967)	50,000	34,033
DAC Card Access/Security Camera	—	—	—	635,000	635,000
DAC Digital Branding	—	—	—	1,275,000	1,275,000
DAC Flooring	—	—	—	425,000	425,000
DAC Furnishings, Signage	—	—	—	3,209,475	3,209,475
DAC Network Infrastructure	—	—	(294,269)	700,000	405,731
DEIC AMRL QUMIG Grant Prep	500	—	—	(500)	—
DEIC S200 HVAC Upgrade/Repairs	—	—	—	62,000	62,000
Dominion EIC 15 MW Test Facility	7,658	—	—	(7,658)	—
Douthit Residence Renovation	8,678	—	(8,600)	(78)	—
Douthit/Thornhill Feasibility	63,001	—	(72,185)	11,000	1,816
Driving Range Analysis & Netting Study	11,625	—	(6,125)	—	5,500
Duke 200 Dry Room Design Study	—	—	—	51,900	51,900
Earle Ceiling/Flooring G31/128	8,247	—	—	(8,247)	—
East Park Suite 118 Renovation	—	—	—	8,000	8,000
East West Campus Steam Distribution	123,865	—	—	(123,865)	—
Edwards Hall 1st Floor Renovation	—	—	—	170,000	170,000
Electrical Transformers/Improvements	503,616	—	—	—	503,616
Emergency Notifications Sirens	24,284	—	(10,229)	—	14,055
ENERGY SAVE RETROFIT/Perpetual	176,598	—	—	(176,598)	—
ERP Enterprise Systems Project	49,394,281	—	(3,702,525)	18,500,000	64,191,756
Fike Climbing Wall Replace	—	—	—	708,700	708,700
Fike Gym Dividers Replacement	71,433	—	(57,862)	(13,571)	—
Fike M230 Upper Fitness LED	—	—	—	21,200	21,200
Fike Pickleball Courts Feasibility Study	—	—	(16,265)	16,265	—
Fike Room 105 Lobby Renovation	—	—	(20,810)	750,000	729,190
Fike Volleyball Overhead System	—	—	(1,800)	116,700	114,900
Fike/Douthit Fitness Flooring	58,252	—	3,700	(61,952)	—
Fluor Daniel High Bay Area Renovation	400,000	—	(64,925)	660,320	995,395
Fort Hill Chilled Water Lines	65,050	—	—	(65,050)	—
Gantt Circle Abraham Davidson	7,673	—	(1,263)	(6,410)	—
GEC Flex One Feasibility Study	—	—	—	57,000	57,000
Gentry Renovate/Municipal Court	25,831	—	(22,109)	—	3,722
GGC New Tissue Culture Room	—	—	(32,000)	237,000	205,000
GIS Aerial Photography Software	7,500	—	(4,680)	—	2,820
GIS Engineering Consulting for Enterprise Platform	—	—	(18,960)	19,680	720
Godley Snell Research Center Annex	646,982	—	(477,201)	—	169,781
Golf Cart Storage Shed for Walker Course	28,625	—	(21,375)	—	7,250

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
Green Tiger 1 Incidental Expenses	21,368	—	(152,205)	150,000	19,163
Greenwood Genetics A/V Upgrade	4,900	—	(4,900)	—	—
Hanover Development Plan	—	—	—	100,000	100,000
Hardscramble New Bathroom Facility	66,868	—	(64,822)	(2,046)	—
Hazardous Waste Storage Building	10,383	—	(100,841)	142,000	51,542
Hendrix 110/111 Apple Store Renovations	395,441	—	(278,129)	—	117,312
Hendrix Center Feasibility Update	4,533	—	(1,773)	—	2,760
Hendrix Center Rooms 300/305/307/307A	—	—	(16,328)	18,500	2,172
Hendrix Center Rooms 303/303A/	—	—	—	27,000	27,000
Hobcaw Barony Feasibility Study	—	—	(24,950)	25,000	50
Holtzendorff Hall Renovations	—	—	(47,051)	50,000	2,949
Hopewell Development Plan	—	—	—	60,000	60,000
Hopewell/Cherry Feasibility Study	—	—	(15,000)	40,000	25,000
Hunter 105 HVAC Eval Replacement	—	—	—	14,500	14,500
Hunter 347 Chill Water System	35,703	—	(23,087)	(12,616)	—
Hunter 412 Chilled Water Line	—	—	(3,035)	4,600	1,565
ICAR Commissioning Consultants	19,300	—	(5,000)	—	14,300
ICAR Innovation Place Windows	16,484	—	(131,817)	200,000	84,667
Inactive	60,000	—	—	(60,000)	—
Innovation Roofing Study	—	—	—	3,800	3,800
Install Miscellaneous Water Bottle Station	8	—	(8)	—	—
Joint Training Facility Feasibility Study	50,000	—	(4,300)	—	45,700
Jordan 212/214/215 Renovations	27,958	—	(27,946)	(12)	—
Jordan G13/G13A/G14 Renovation	—	—	(15,622)	23,000	7,378
Jordan Hall G01 Superconductor	19,182	—	—	(19,182)	—
Jordan Hall Room 316 Renovation	16,041	—	(15,354)	(687)	—
Jordan Hall Rooms 200/202/203	246,926	—	(244,079)	(2,847)	—
Jordan Rooftop Greenhouse Renovation	—	—	—	144,400	144,400
Kinard G03/Jordan G01 Superconductor	61,977	—	(9,391)	(52,586)	—
Kinard Hall Rooms G10/G10A Renovation	—	—	—	39,000	39,000
Kinard Replace Emergency Generator	101,682	—	(87,262)	(14,420)	—
Landscape Equipment Replacement	53,174	—	(3,213)	3,000	52,961
Landscape Furniture Purchase	—	—	—	100,000	100,000
Lasch Lab Windows/Storefront	101,038	—	(92,568)	(8,470)	—
Launchpad Interior Upgrades	—	—	(14,456)	250,000	235,544
Lee 264 & 2nd Fl Studio A/E St	4,935	—	(4,352)	(583)	—
Lee Hall 2 Room G05 Wood Shop	60,782	—	(52,887)	—	7,895
Lever Hall Public Safety Comms	12,500	—	(16,408)	3,908	—
Library Depot Feasibility Study	32,396	—	(28,862)	14,416	17,950
Life Science Building Underutilized Spaces	1,494,355	—	(1,187,023)	—	307,332
Littlejohn Floor Mural Renovation	—	—	(28,000)	28,000	—
Long 2014/A Door Renovations	—	—	(15,812)	15,812	—
Long Basement Area Study	—	—	(34,037)	74,000	39,963
Long Hall Room 149 Renovations	11,717	—	(71,687)	66,400	6,430
Long Hall Room 332 Renovations	64,230	—	(64,230)	—	—
Long Hall Rooms 202/204 Renovation	—	—	(11,236)	11,236	—
Long Range Framework Plan	13,908	—	—	(13,908)	—
Long-Range Planning Framework Plan	—	—	(54,430)	57,000	2,570
Lowry Hall Room 30 Renovations	318,134	—	(318,134)	—	—
Martin Hall Feasibility Study	103,401	—	(106,575)	11,000	7,826
Martin Hall Room 010 Data and A/V Upgrades	—	—	—	42,700	42,700

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
Martin Hall Sector Study	—	—	(83,934)	185,000	101,066
Martin M305 A/V Upgrade	—	—	—	41,000	41,000
McAdams 221 Suite/2 Offices	—	—	(37,323)	44,000	6,677
McAdams Rm 157/157A/159 Welding	—	—	—	21,400	21,400
McNeese Lab updates-109 McAdam	1,507	—	(552)	—	955
Misc Emergency Asbestos/PERPETUAL	64,359	—	(975)	(63,384)	—
National Panhellenic Council Marker	—	—	(44,435)	45,975	1,540
Network Infrastructure Upgrade	10,558,451	—	(2,723,552)	—	7,834,899
New Cameras Video Surveillance	7,823	—	—	(7,823)	—
Newman 106G/114/114A Renovation	90,376	—	(89,638)	(738)	—
NexGen Computing Feasibility	40,000	—	(40,000)	—	—
Off-Campus Energy Saving Building	—	—	(25,705)	29,000	3,295
Old Central Road Land Swap	—	—	(4,950)	20,000	15,050
OLLI Facility Repairs	—	—	(170)	550,000	549,830
P&A B219/B219A/B220 Renovation	—	—	(34,271)	206,600	172,329
P&A Basement Area A/V Group Replace	255,129	—	—	—	255,129
P&A Mechanical Elec/HVAC Renovations	68,311	—	(33,048)	—	35,263
P&A Rooms 153/154 Renovations	—	—	(3,008)	11,600	8,592
Parking Structure Concept Design	6,406	—	(49,524)	46,000	2,882
Pee Dee REC Building 8177 Lower Floor	10,936	—	—	(200,000)	(189,064)
Pendleton Land Acquisition	—	—	—	20,000	20,000
PERCENT % FOR ART	1,397,508	—	(4,900)	—	1,392,608
Perimeter Road Landscape Equipment	36,729	—	(36,725)	(4)	—
Poe Football - Event Power	—	—	—	100,000	100,000
Poole 21B HVAC Replacement	139,386	—	(556)	11,600	150,430
Poole 3/5/9/10 Electrical Renovations	4,659	—	260	(4,919)	—
Primary Wordmark on Signage	—	—	—	19,000	19,000
PSA Entrance Canopy/Ramp	—	—	(26,193)	114,300	88,107
Radiation Facility Renovations	242,483	—	(233,409)	(9,074)	—
Ravenel District Storage/Infrastructure Upgrade	—	—	(70,000)	70,000	—
Ravenel Shelf Feasibility Study	—	—	(10,800)	40,000	29,200
Redfern Clinic Door Access	—	—	—	89,700	89,700
Redfern Pharmacy AHU Study	—	—	(1,883)	14,800	12,917
Replace Heat Pump System in Gas Turbine	19,731	—	—	—	19,731
Research Computing Refresh	2,794,161	—	(2,817,383)	26,172	2,950
Residential Maintenance Vehicle	58,795	—	(41,493)	—	17,302
Ring & Tiger Sculpture Alumni	7,850	—	(7,850)	—	—
RISE Mickel Hall Upfit	44,754	—	(43,662)	—	1,092
Roads/Prevent Maintenance FY23	—	—	(13,000)	13,000	—
SCBG Horticultural Office	342,565	—	(342,806)	241	—
SCBG New Irrigation Lines	70,590	—	(20,000)	—	50,590
Self Regional Hall Building Envelope Assessment	—	—	—	2,900	2,900
Self Regional Hall Ph II Feasibility Study	14,785	—	(11,135)	(3,650)	—
Seneca Creek Rd Realignment Utilities	77,336	—	(61,727)	—	15,609
Seneca River Basin Public View	—	—	(550)	11,600	11,050
Sewer and Stormwater Engineering	70,000	—	(16,800)	—	53,200
Sikes Hall Room G06 Renovation	—	—	(23,334)	30,000	6,666
Sikes Hall Room G12 Renovation	23,619	—	(23,964)	345	—
Sirrine 440B New Doorway/Door	—	—	(3,000)	15,000	12,000
Sirrine Galvanized Chain Link	—	—	—	3,000	3,000
Sirrine Student Study/Mailroom	2,007	—	—	(2,007)	—

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
Snow Center ADA Parking	14,287	—	(14,287)	—	—
Snow Complex Davidson Field Practice	507,251	—	(442,273)	—	64,978
Snow Fitness Feasibility Study	—	—	(13,385)	13,385	—
Snow Main Gate Guardhouse Structure	36,999	—	—	—	36,999
Snow Welcome Center Cost Estimate	—	—	(8,600)	8,600	—
South of Chapel Student Memorial	544,631	—	(488,722)	—	55,909
Student Outdoor Wifi - CCIT	37,554	—	—	(37,554)	—
Support Daniel Hall Construction	17,363	—	(17,363)	—	—
Third Party ESCO Energy Evaluation	10,850	—	—	—	10,850
Third Party ESCO Energy Evaluation	150,000	—	(134,000)	(16,000)	—
Thornhill Village Dining Study	—	—	(9,600)	40,000	30,400
Tiger Park Suite 101 Renovation	—	—	—	50,000	50,000
Tiger Park Suite 105 Renovation	—	—	—	45,000	45,000
Tillman Advising Staff Offices	712,700	—	(328,966)	1,360,000	1,743,734
Transportation Services Relocation	—	—	—	768,000	768,000
UFC Equipment/Security/CCIT	—	—	—	781,000	781,000
UFC Room A-251 EOC Retrofit Design	—	—	(6,667)	15,000	8,333
UFC-Facilities Support	—	—	—	975,000	975,000
UFC-Landscaping	—	—	—	250,000	250,000
University Facilities Ctr FFE	780,000	—	—	—	780,000
Vickery Dean Suites Renovation	—	—	(27,634)	27,634	—
Vickery Rm 210/212 Renovations	9,554	—	(75)	(9,479)	—
Waste Treatment Plant/Perpetual	37,976	—	—	(37,976)	—
Water Research Facility FF&E	400,000	—	—	—	400,000
Watt Auditorium Feasibility Study	—	—	(28,461)	101,000	72,539
Weather Station Port Relocation	15,564	—	—	—	15,564
West Chiller Plant Cooling Tower	6,567	—	—	(6,567)	—
West Energy Cooling Tower Basin	47,292	—	(13,881)	—	33,411
West Hwy 93 Sidewalk Study	—	—	—	34,000	34,000
WWTP Eng Evalu Permit Renewal	16,000	—	(12,000)	—	4,000
Zucker Family GEC Roof Repairs	—	—	(121,631)	152,200	30,569
Zucker GEC Rooftop Renovations	58,072	—	(13,982)	—	44,090
Zucker GEC Rooms 304/403/404	1,640	—	—	(1,640)	—
Total Operating Revenues	80,688,094	(6,133)	(19,940,308)	38,161,723	98,903,376
Gifts-In-Kind					
Hobcaw Barony Feasibility Study	—	25,000	(25,000)	—	—
Smith 106 Chapter Room Refresh	—	—	(2,975)	—	(2,975)
Total Gifts-In-Kind	—	25,000	(27,975)	—	(2,975)
Housing Improvement Fund					
Addition of Backflow Bypasses	(11,199)	—	—	11,199	—
Barnett Flooring	(121,008)	—	—	121,008	—
Barnett Painting	(386)	—	(7,123)	7,509	—
Bowen 220 Chapter Room Refresh	—	—	(745)	745	—
Bradley Ext Door Replacement	—	—	(4,911)	4,911	—
Bryan Mall FF&E	(46,834)	—	(209,587)	71,296	(185,125)
Calhoun Courts ADA Door	—	—	(1,181)	77	(1,104)
Calhoun Courts Chilled Water	—	—	(12,347)	12,347	—
Calhoun Courts Energy Facility	—	—	56,961	(56,961)	—
Calhoun Courts Ext Stairs II	(184,352)	—	(42,155)	226,507	—

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
Calhoun Courts Ext Stairways	(2,000)	—	(1,300)	3,300	—
Calhoun Courts Room S11B Renovations	(11,892)	—	(165,557)	186,729	9,280
Calhoun Courts Underground Hotwater Line	(46,998)	—	(210,294)	257,292	—
Calhoun North Fixtures	—	—	(11,488)	11,488	—
Calhoun Roof Replacements	—	—	(23,712)	23,712	—
Carpentry Shop Vehicle Purchase	(55,537)	—	—	55,537	—
Chlorine Controller & Tank for Douthit Water Deck	(107)	—	—	107	—
Cope/Geer Hot Water Coil Replacement	—	—	(21,100)	21,100	—
Dehumidifier Purchase for Water	—	—	(24,689)	24,689	—
DesChamps ADA Door Opener	—	—	(654)	—	(654)
DesChamps Hall, Water Heating	—	—	(219,586)	59,149	(160,437)
DesChamps Student Room ADA Upfit	(567)	—	(7,035)	7,602	—
Donaldson 120 Chapter Room Refresh	—	—	(1,091)	1,091	—
Donaldson Door Replacement	—	—	(4,726)	4,726	—
Douthit A Concrete Repair	—	—	(6,873)	6,873	—
Douthit Backflow Repairs	—	—	(20,202)	20,202	—
Douthit C 513 ADA Room Upfit	—	—	(9,957)	9,957	—
Douthit Downspout Repair	(58,261)	—	(31,372)	89,633	—
Douthit East Floor Replacement	—	—	(61,022)	61,022	—
Douthit Fire System Repair	—	—	(6,650)	6,650	—
Douthit Hills Bldg E Study	—	—	(13,200)	6,100	(7,100)
Douthit Water Deck Fence Repair	—	—	(7,500)	7,500	—
Douthit/Thornhill Feasibility	—	—	(71,821)	71,821	—
Geer Bathroom Repairs	(151,600)	—	(5,992)	157,592	—
Holmes Classroom 026 Refresh	—	—	(38,744)	38,373	(371)
Holmes Fire System Repair	—	—	(17,528)	17,528	—
Holmes Flooring	—	—	(27,079)	27,079	—
Holmes HVAC Equip Replacement	—	—	(64,330)	—	(64,330)
Holmes Painting	(61,364)	—	(14,449)	75,813	—
Holmes Shower Repair	—	—	(7,076)	7,076	—
Holmes Wave Button Install	—	—	(2,634)	2,634	—
Hot Water Heater Coil Backup	—	—	(10,806)	10,806	—
Housing Improvement Fund	33,009,143	325,967	—	20,744,702	54,079,812
Johnstone / Core Campus Demo	(480,000)	—	(4,863,102)	3,746,454	(1,596,648)
Lightsey 1 Bedroom Carpet	—	—	(150,823)	—	(150,823)
Lightsey 1 Phase VIII Renovate	—	—	(498,252)	120,772	(377,480)
Lightsey Bridge 1 Carpet Replacement	(125,000)	—	(110,442)	235,442	—
Lightsey Bridge 1 Exterior Stairs/Ramp	—	—	(35,315)	25,665	(9,650)
Lightsey Bridge 1 Re-Key	417	—	—	(417)	—
Lightsey Bridge 32F Subfloor Repair	—	—	(4,782)	4,782	—
Lightsey Bridge Concrete Repair	—	—	(11,902)	11,902	—
Lightsey Bridge Fire Panel Repair	—	—	(15,679)	15,679	—
Lightsey Bridge Heat Pump Replacement	(2,996)	—	(15,716)	18,712	—
Lightsey Bridge Insulation	—	—	(93,093)	93,093	—
Lightsey Bridge Phase II Stairs	(304,263)	—	(313,002)	617,265	—
Lightsey Bridge Phase VII Renovations	(326,863)	—	(523,855)	850,718	—
Lightsey Bridge Storm Drain Repair	—	—	(5,641)	5,641	—
Lightsey Stairs/Ramp Repairs	(190,352)	—	(178,843)	369,195	—
Mauldin Flooring	—	—	(126,297)	31,241	(95,056)
Mauldin Painting	—	—	(31,165)	12,375	(18,790)
McCabe HVAC Equip Replacement	—	—	(74,026)	74,026	—

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
McCabe Mech HVAC Equipment Replace	—	—	(23,411)	16,661	(6,750)
McCabe Painting	(16,079)	—	(16,910)	32,989	—
McCabe Shower Valve Replacement	—	—	(97,523)	97,523	—
McCabe Sprinkler Replacement	—	—	(22,591)	—	(22,591)
McCabe/Holmes Halls Exhaust Fan	—	—	(147,178)	139,178	(8,000)
Mickel 1st Fl Kitchen Repair	—	—	(14,194)	12,308	(1,886)
Mickel Actuator Replacement	(1,876)	—	(11,464)	13,340	—
Mickel Hall Freeze Protection	—	—	(36,290)	36,290	—
Mickel Mech Rm HVAC Replacement	—	—	(8,028)	—	(8,028)
Mickel Outdoor Air Damper Replacement	—	—	(38)	—	(38)
Mickel Signage Updates	—	—	(1,489)	1,489	—
Norris 118 Apartment Refresh	—	—	(3,954)	—	(3,954)
Norris 120 Staff Apt Refresh	—	—	(7,023)	—	(7,023)
Norris Generator Annunciator Replacement	—	—	(7,100)	7,100	—
Quad Dry Valve Relocation II	—	—	(36,282)	36,282	—
Quad Fire Panel Replacement	(62,651)	—	(32,082)	94,733	—
Quad Water Intrusion Repairs	(94)	—	(7,838)	7,932	—
Ravenel Area Aerated Static Pile	—	—	(25,646)	32,331	6,685
Sanders Bathroom Repairs	(199,338)	—	(3,875)	203,213	—
Shoeboxes Exterior Improvement	(25,903)	—	(55,499)	81,402	—
Simpson North Insulation	—	—	(5,796)	5,796	—
Simpson South Insulation	—	—	(5,796)	5,796	—
Smith Flooring	(121,008)	—	(4,494)	125,502	—
Smith Painting	(386)	—	(31,460)	31,846	—
Storage Card Reader Additions	(924)	—	(10,160)	11,084	—
Thornhill Ext Lighting Improvements	(7,139)	—	(126,401)	133,540	—
Thornhill Furniture Additions	(177,595)	—	—	177,595	—
Thornhill Office Carpet Replacement	—	—	(10,707)	10,707	—
Wannamaker 207 Chapter Room Refresh	—	—	(17,824)	17,824	—
Young Exhaust Hood	—	—	(11,289)	11,289	—
Total Housing Improvement Fund	30,214,988	325,967	(9,163,832)	29,992,816	51,369,939
Dining Improvement Fund					
Core Campus Building Entry/Retail	(18,442)	—	5,600	12,842	—
Daniel Hall POD	—	—	(156,880)	156,880	—
DesChamps Hall, Water Heating	—	—	(40,530)	—	(40,530)
Dining Improvement Fund	12,587,401	1,490,620	—	4,880,376	18,958,397
Douthit Aramark Office Card Access	—	—	(20,106)	20,106	—
Douthit Hill, HUB Building, HV	—	—	(1,514)	1,514	—
Douthit Hub 3rd Floor Seating	(1,470)	—	(54,399)	55,869	—
Douthit Hub All You Care to Eat	—	—	(254,056)	4,527	(249,529)
Douthit Hub Elevator Drive Replacement	—	—	(20,753)	20,753	—
Douthit/Schilletter Walk In Cooler	—	—	(45,929)	45,929	—
ESFC Dining Equipment	(3,787)	—	(10,426)	14,213	—
Fernow POD Demo, Grubhub Ultimate Add	(10,987)	—	(550)	11,537	—
Fernow Street Café Chick-Fil-A	—	—	(736,588)	518,271	(218,317)
Halal Shack at Schilletter	—	—	(20,591)	—	(20,591)
Hendrix Eastside Food Court	(20,165)	—	—	20,165	—
Hendrix Eastside Food Pod Relocation	(6,920)	—	4,760	2,160	—
Hendrix Gas Line Replacement	—	—	(7,644)	7,644	—
Leslie Blending Valve Schilletter	—	—	(5,847)	5,847	—

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
Madren DAC Bldg Catering Kitchen	—	—	(326,943)	305,874	(21,069)
Madren Food Service Feasibility	(5,350)	—	(72,900)	78,250	—
Madren Kitchen Equipment Pkg	—	—	(11,524)	11,524	—
Madren Pool Food Service Equipment	—	—	(15,693)	15,693	—
McAlister Aeroworks Repair	—	—	(15,134)	15,134	—
McAlister Dining Hall Refresh	(1,727)	—	(553,065)	554,792	—
McAlister Dock Door/Hardware Security	—	—	(60,170)	60,170	—
McAlister Restroom Tile Repair	—	—	(30,266)	30,266	—
McAlisters Piping Issues MEP Study	(11,725)	—	(27,536)	39,261	—
Schilletter Dish Machine & Pulper Replace	—	—	(5,421)	5,421	—
Schilletter Freeze Protection	—	—	(12,871)	12,871	—
Schilletter HVAC Roof Top Unit	(990)	—	(387,373)	132,521	(255,842)
Schilletter HVAC Unit/Controls	(13,615)	—	(319,305)	332,920	—
Schilletter Rational Oven Replacement	—	—	(161,228)	161,228	—
Schilletter Storage Room Concrete	—	—	(4,711)	4,711	—
Schilletter/Dish Coffee Addition	—	—	(68,413)	68,413	—
Sole FF&E	—	—	(14,386)	14,386	—
Sole Refresh	—	—	(194,545)	194,545	—
Starbucks Espresso Replacement	—	—	(67,920)	67,920	—
Total Dining Improvement Fund	12,492,223	1,490,620	(3,714,857)	7,884,533	18,152,519
Parking Improvement Fund					
BikeShare Network Expansion	(29,359)	—	(5,530)	34,889	—
Bus Replacement (4 Fords)	(332,793)	—	(126,916)	459,709	—
Bus Stop Shelters Campus-wide	—	—	(193,554)	172,750	(20,804)
Bus Stop Signs, Campus-wide Replacement	—	—	(70,557)	70,557	—
Calhoun Serrine Cir ADA Study	(1,500)	—	(18,000)	19,500	—
Douthit Hills R10 Parking Lot	(42,034)	—	(2,158)	44,192	—
Kite Hill Parking Lot Phase I	—	—	(1,098,294)	838,370	(259,924)
Last Mile Micro-Mobility Study	(7,094)	—	(3,627)	10,721	—
License Plate Cameras (6)	—	—	(1,766)	1,766	—
Lightsey Bridge Commons Court	(399,546)	—	(1,032,644)	1,388,205	(43,985)
Lightsey Bridge Lot R4 Expansion	—	—	(106,167)	18,456	(87,711)
Parking EV Charging Stations	—	—	(42,066)	38,282	(3,784)
Parking Improvement Fund	5,338,843	83,505	—	7,248,585	12,670,933
Parking Lot P5 Expansion	(4,588)	—	(1,541,573)	1,127,004	(419,157)
Parking Lot R10 Emergency Phone	(31,654)	—	(36,136)	63,309	(4,481)
Ravenel Area Transit Facility	—	—	(14,225)	—	(14,225)
Seneca River Basin Parking Lot	—	—	(12,650)	12,650	—
Serrine Parking Circle Renovation	—	—	(28,945)	28,945	—
Williamson Rd/C2 Parking Lot E	(76,390)	—	(271,165)	347,555	—
Williamson Road Parking Garage	—	—	(767,277)	311,357	(455,920)
Total Parking Improvement Fund	4,413,885	83,505	(5,373,250)	12,236,802	11,360,942
Bookstore Improvement Fund					
Bookstore Improvement Fund	1,214,741	16,045	—	1,002,707	2,233,493
Total Bookstore Improvement Fund	1,214,741	16,045	—	1,002,707	2,233,493

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
Athletic Improvement Fund					
2024 FB Off-Season	—	—	(969,865)	747,203	(222,662)
Athletic Improvement Fund	22,236,598	256,311	—	(7,562,152)	14,930,757
CU Airport Feasibility Study	—	—	(30,875)	—	(30,875)
East Beach Drive Safety & Traffic	(29,720)	—	(44,492)	74,212	—
Engr Services Videoboards Athletics	(750)	—	1,160	(410)	—
Food Service and Concessions	(1,599)	—	(24,791)	26,390	—
Football Off-Season Update FY23	(545,965)	—	(80,438)	600,849	(25,554)
Football Ops Off-Season FF&E	(1,669)	—	—	1,669	—
Football Premium Seating Study	(40,500)	—	(6,729)	40,500	(6,729)
Indoor Football Storage/Nutrition	(174,240)	—	(14,461)	188,701	—
IPTAY Building FF&E	—	—	(35,000)	—	(35,000)
IPTAY Center Basement Level Renovation	—	—	(1,103,117)	126,696	(976,421)
IPTAY Center Renovation FFE	—	—	(408,974)	—	(408,974)
Jervey Athletic Center Renovation	(477,445)	—	(84,255)	561,700	—
Jervey Lower Level Roof Renovation	(6,500)	—	(6,680)	13,180	—
Jervey Renovation/Perform FF&E	(13,409)	—	(1,218,777)	684,105	(548,081)
Jervey Strength Temp Metal Bldg	—	—	(764,424)	50,259	(714,165)
Kingsmore & Riggs Videoboard	—	—	(1,357)	—	(1,357)
Kingsmore Clubhouse Repairs	(8,150)	—	—	8,150	—
Littlejohn ADA Parking Repairs	—	—	(69,721)	—	(69,721)
Littlejohn Coliseum and Swann	—	—	(199,407)	—	(199,407)
Littlejohn Future Gymnastics	—	—	(4,698)	1,550	(3,148)
Littlejohn Gymnastics MDF Relocate	(31,821)	—	(390,791)	399,837	(22,775)
McFadden Lounge Upgrades	(40,687)	—	(40,830)	81,517	—
McFadden Room 18 Renovations	—	—	(9,228)	9,941	713
Memorial Gate and Fence Repair	—	—	(99,448)	99,448	—
Memorial LED Displays	(236,866)	—	(55,236)	292,102	—
Memorial Stadium East End Hill	—	—	(76,299)	115,799	39,500
Memorial Stadium Renovations	—	—	(2,507,709)	3,090,144	582,435
Memorial Stadium Safety Study	—	—	(849)	849	—
Memorial Stadium WEZ 2nd Level	(195,403)	—	(236,322)	427,864	(3,861)
Memorial Stadium WEZ FF&E	(285,287)	—	(1,803,048)	1,852,806	(235,529)
Memorial Suite Cabinet Replace	(131,557)	—	(310,818)	434,849	(7,526)
Memorial Suites Elevator Repair	6,570	—	(69,860)	1,261	(62,029)
Nieri 2nd Floor Studio FFE	(62,124)	—	(187,653)	227,308	(22,469)
Olympic Capital Improvements	—	—	(513,401)	219,978	(293,423)
Olympic Sport FFE Capital Improvement	(168,564)	—	(118,124)	192,335	(94,353)
Penley Golf Feasibility Study	—	—	(50,000)	45,400	(4,600)
PM Fees for Indoor Football Practice	—	—	(75,000)	75,000	—
Poe Indoor Addition FF&E	(38,720)	—	(127,366)	138,220	(27,866)
Poe Indoor Practice Field Addition	(2,146)	—	(47,846)	49,992	—
Ravenel District Storage/Infrastructure Upgrade	—	—	(150,000)	88,692	(61,308)
Reeves Feasibility Study	(22,250)	—	(11,125)	33,375	—
Reeves Football Operations Com	—	—	122,345	—	122,345
Reeves Locker Room Renovations	—	—	(524,501)	8,316	(516,185)
Reeves Renovation FF&E	—	—	(28,586)	12,947	(15,639)
Reeves/Paw Journey Renovations	(28,395)	—	34,258	50,377	56,240
Rowing Facility Parking Lot Repair	(14,584)	—	(243,536)	165,245	(92,875)
Soccer Champions Plaza FFE	(27,650)	—	—	27,650	—
US Army Corp of Engr Land Swap	—	—	(2,100)	2,100	—

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
West End Zone Kitchen Equipment	—	—	10,678	(10,678)	—
Women's Sport Expansion FFE	(101,051)	—	(4,712,742)	3,401,707	(1,412,086)
Women's Sports Program Expand	(2,809,965)	—	(27,590,197)	18,903,016	(11,497,146)
Total Athletic Improvement Fund	16,746,151	256,311	(44,882,235)	25,999,999	(1,879,774)
SC Lottery Funds - Capital					
Garrison Arena Construction	71,561	—	(44,966)	—	26,595
Vet School Construction	9,421,346	—	(7,348,633)	—	2,072,713
Total SC Lottery Funds - Capital	9,492,907	—	(7,393,599)	—	2,099,308
Appropriated State Funds - Capital					
Animal Farms Infrastructure	—	15,466,000	—	—	15,466,000
Critical PSA Infrastructure	3,623,204	2,120,000	(883,268)	—	4,859,936
Edisto REC Research Infrastructure	6,999,962	—	(160,483)	—	6,839,479
FY22 MR&R - Electrical Only	3,482,226	—	(262,735)	—	3,219,491
FY22 MR&R - Elevators Only	620,925	—	(253,505)	—	367,420
FY22 MR&R - Envelopes Only	1,725,000	—	(47,769)	—	1,677,231
FY22 MR&R - HVAC Only	6,881,383	—	—	—	6,881,383
FY22 MR&R - Roofs Only	5,739,039	—	(1,493,069)	—	4,245,970
FY22-23 MR&R	9,445,585	—	(3,596,449)	—	5,849,136
FY24 Unallocated Appropriations State	—	5,630,573	—	—	5,630,573
Pee Dee REC Greenhouse Construction	1,829,437	—	(378,209)	—	1,451,228
Poultry Science Construction	1,125,000	—	(83,128)	—	1,041,872
Poultry Science Demolition	250,000	4,565,000	(160,121)	—	4,654,879
Sandhill Research & Education	864,738	—	(724,778)	—	139,960
USDA Charleston Land Acquisition	133,866	—	—	—	133,866
Vet School Construction	—	75,000,000	(2,364,792)	—	72,635,208
Total Appropriated State Funds - Capital	42,720,365	102,781,573	(10,408,306)	—	135,093,632
PSA Building Improvement Fund					
Barre 2038/2039 Renovate/Move	693	—	50,140	(50,833)	—
CEF Causey Tract Land Exchange	17,800	—	(3,600)	—	14,200
Pee Dee REC Dargan's Pond Dam	29,520	—	(29,042)	—	478
PSA Building Improvement Fund	37,538	—	—	—	37,538
Westinghouse Road CURF Property	20,000	—	(3,500)	—	16,500
Total PSA Building Improvement Fund	105,551	—	13,998	(50,833)	68,716
Facilities Planned Maintenance					
AMRL Replace 3 Exhaust Fan Motor	—	—	(66,119)	66,119	—
ASB Security Improvements	(1,374)	—	(8,954)	10,328	—
ASB Window Repair	—	—	(9,238)	9,238	—
Auditorium HVAC Replacement	—	—	(90,746)	48,678	(42,068)
Ave Champions Repair Paving	—	—	(2,800)	2,800	—
Bowman Field Lighting Prototype	(7,154)	—	(3,002)	10,156	—
BRC AHU 1&2/Olin Controller Replacement	—	—	(5,264)	—	(5,264)
BRC Elevator Modification	—	—	(148,496)	140,718	(7,778)
BRC Freeze Prevention	—	—	(56,551)	56,551	—
BRC Generator Breaker Repair	—	—	1,900	(1,900)	—
BRC Landscape Erosion & Generator Screen	—	—	(9,425)	9,425	—
Brooks Center Restroom Renovation	—	—	(97,506)	97,506	—
Brooks Lobby Restroom Study	(6,150)	—	377	5,773	—

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
Building Interior Improvements	(38,080)	—	(870,990)	852,733	(56,337)
Calhoun Courts Energy Door Installation	—	—	(16,376)	16,376	—
Calhoun Courts Energy Facility	(2,892)	—	(52,495)	55,387	—
Camp Hope Camp Sunshine Building Renovation	(212)	—	(3,900)	212	(3,900)
Camp Hope Deck/Railing Renovation	—	—	(60,750)	2,750	(58,000)
Campus 2024 Concrete Repairs	—	—	(94,216)	93,679	(537)
Campus 2024 Soft Wash	—	—	(221,655)	126,855	(94,800)
Campus Accessibility Needs	—	—	(15,000)	15,000	—
Campus Buildings Install Exterior ADA Access	—	—	(978)	472	(506)
Campus Elevator Flooring Replacement	—	—	(9,737)	9,737	—
Campus Generator Replacement 2	—	—	3,200	(3,200)	—
Campus Install Wayfinding Sign	(1,400)	—	(7,152)	5,752	(2,800)
Campus Paint Miscellaneous Light/Signals	(2,417)	—	(39,958)	42,375	—
Campus Signage	(21,075)	—	(16,888)	23,454	(14,509)
Campus Signal Lights Emergency	(1,361)	—	(7,741)	9,102	—
Clemson Amphitheatre Roof Repair	—	—	(18,400)	18,400	—
Computer Center Parking Lot Dr	—	—	(10,203)	10,203	—
Concrete Repairs 2022 Miscellaneous	(184,438)	—	(4,965)	189,403	—
Cooper Library Bridge Paint	—	—	(9,415)	9,415	—
Cooper Library Bridge Rehabilitation	—	—	(6,939)	6,939	—
Cooper Library Restroom Door Repair	(2,367)	—	(91)	2,458	—
Dillard Replace PLUM-02572 Heat Exchanger	—	—	(3,563)	3,563	—
Facilities Klugh Install Card Access	—	—	(14,721)	14,721	—
Facilities Planned Maintenance	23,431,896	—	—	3,860,324	27,292,220
Fike Elevator lighting Installation	—	—	(16,000)	16,000	—
Fike Interior Paint 2024	—	—	(73,137)	73,137	—
Fike Paint Basketball Courts	(25)	—	700	(675)	—
Fire Protection Miscellaneous	(148,861)	—	(326,594)	396,863	(78,592)
Fluor Daniel Atrium and Building	(1,200)	—	(575,113)	576,313	—
Fort Hill Street Bus Turning Radius	(32,073)	—	—	32,073	—
General Traffic Consulting '23	(1,469)	—	(23,284)	13,553	(11,200)
Generator Replacements 22 Miscellaneous	—	—	(4,869)	4,869	—
Gentry Data/Elec/Energy Savings Upgrade	—	—	(9,597)	9,597	—
Hardin Hall Elevator Modification	—	—	(134,473)	66,278	(68,195)
Harris A. Smith Canopy Replacement	—	—	(11,905)	11,905	—
Holtendorff B03 Carpet Installation	(9,782)	—	—	9,782	—
Holtendorff Hall Building Envelope	(55,546)	—	(55,278)	86,583	(24,241)
Holtendorff Hall Roof Replacement	(118,773)	—	(8,687)	127,460	—
Holtendorff Overhang & Rafter	—	—	(22,762)	22,762	—
Hunter Hall Control Air Compressor	(22,839)	—	(4,009)	26,848	—
HVAC Upgrades Miscellaneous	(34,063)	—	(1,469,652)	1,264,045	(239,670)
Install Misc. Water Bottle Stations	(4,385)	—	(46,273)	50,658	—
Jordan Hall Install New Flashing	(10,700)	—	(1,113)	11,680	(133)
Kappa Street Feasibility Study	(2,253)	—	(5,250)	7,503	—
Kappa Street Roadway Improvement	(163,149)	—	(298,120)	460,331	(938)
Kinard Hall Roof Replacement	(6,302)	—	(594,736)	597,838	(3,200)
Kinard Lab, Ground & 1st Floor	(141,764)	—	(38,066)	179,830	—
Landscape Department Area Improvements	(6,925)	—	(2,277)	9,202	—
Landscape Maintenance Building	—	—	(26,447)	26,447	—
Lee Hall Handrail Installation	—	—	(89,600)	89,600	—
Lee I Hall Replace Elevator Jack	—	—	(93,700)	93,700	—

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
Long Hall B05D Renovation	—	—	(4,287)	4,287	—
Long/Riggs Install Hose Valves	—	—	(26,912)	26,912	—
Lowry Hall Elevator Design	—	—	(9,450)	9,450	—
Lowry Hall Rm115 Replace Light	—	—	(5,611)	5,611	—
Lowry Hall Room 15 Scale Up Renovations	(236)	—	(3,364)	3,600	—
Lowry Stairwell/Elevator Water Intrusion	—	—	(2,679)	2,679	—
Madren AHU #2,4,6 Replacement	—	—	(43,920)	28,570	(15,350)
Madren Center Multi-Modal Upgrade	—	—	(514)	514	—
Madren Chiller Replacement	—	—	(26,984)	14,284	(12,700)
Martin M Section/Breezeway	—	—	(1,521)	1,521	—
McAdams Hall RTU 1 Replacement	—	—	(17,279)	17,279	—
McAdams Replace Asbestos Contaminated Insulation	—	—	(23,051)	23,051	—
McAdams Water Line Repair	—	—	(22,721)	22,721	—
McGregor Road Paving	—	—	(21,075)	20,950	(125)
Mell Hall Plaza Upgrades	—	—	(23,812)	23,812	—
Nu Street Camera Installation	—	—	(608)	608	—
Old Stadium to Cherry Paving	—	—	(44,169)	44,044	(125)
Olin Hall Freeze Prevention	—	—	(8,247)	4,614	(3,633)
P&A Restrooms 221/261 Inclusive	(4,231)	—	(56,778)	61,009	—
Quattlebaum HVAC Repairs	(3,939)	—	(2,322)	6,261	—
Ravenel/Perimeter Repair Paving	—	—	(125)	—	(125)
Replace Miscellaneous Elevator Door Operators	(866)	—	(4,610)	5,476	—
Rhodes 518 Floor Abatement	—	—	(9,084)	—	(9,084)
Riggs Hall Paint Basement & Stairwells	(4,628)	—	(3,256)	7,884	—
Rust Lab Elevator Modification	—	—	(69,721)	68,044	(1,677)
Rust Lab Sewer Line Repair	—	—	(7,491)	7,491	—
SC93 Design Roadway Repair	—	—	(20,281)	2,379	(17,902)
Sikes Exterior Envelope Repair	—	—	(4,913)	4,913	—
Sikes Hall Landscape	—	—	(9,430)	9,430	—
Sirrine Hall Fire Protection Upgrade	—	—	(20,909)	20,909	—
Snow Bathhouse Refurbish Deck	—	—	(8,706)	8,706	—
STI Waterproofing Repair	—	—	(30,849)	30,849	—
Tillman Hall Stair Tread Replacement	—	—	(23,859)	23,859	—
TIWET Replace Dielectric Union	(5,275)	—	—	5,275	—
Traffic & Pedestrian Counts	—	—	(26,129)	26,129	—
UFC Building RTU-3 Replacement	—	—	(6,887)	6,887	—
UFC Concrete Repairs & Improvements	—	—	(95,565)	95,565	—
West Cooper Library ADA Parking	(50,680)	—	(338)	51,018	—
Williamson/Perimeter Road Sign	(12,378)	—	(111,387)	122,825	(940)
Total Facilities Planned Maintenance	22,320,634	—	(6,707,843)	10,905,100	26,517,891

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
LCAS Capital Maintenance					
LCAS Improvement Fund	3,300,000	—	—	—	3,300,000
Total LCAS Capital Maintenance	3,300,000	—	—	—	3,300,000
Redfern Improvement Fund					
Redfern Improvement Fund	125,000	—	—	62,900	187,900
Redfern Replace Countertops/Backsplashes	—	—	—	37,100	37,100
Total Redfern Improvement Fund	125,000	—	—	100,000	225,000
Classroom Improvement Fund					
Brackett 112 Lab Feasibility	—	—	(39,055)	39,055	—
Brackett Hall A/V Lifecycle Replacements	—	—	(87,406)	77,206	(10,200)
Brooks Center A/V Lifecycle Replacement	—	—	(237)	237	—
Campbell Museum Security Camera	—	—	(4,257)	2,828	(1,429)
Campus Classrooms Card Access	(120,143)	—	(117,864)	238,007	—
Central Classrooms AV Upgrades	(12,508)	—	(24,764)	37,272	—
Classroom Improvement Fund	5,149,279	—	—	(583,021)	4,566,258
Classrooms Card Access Phase II	—	—	(6,870)	4,787	(2,083)
Cooper Library 204/309 Renovate	(7,699)	—	(17,607)	25,306	—
Cooper Library Room 416 Brown	—	—	(1,544)	1,544	—
Dillard Building A/V Lifecycle	—	—	(237)	237	—
Freeman Hall A/V Lifecycle Replacement	—	—	(473)	473	—
Godfrey Teaching Lab Study	—	—	(38,845)	38,845	—
Greenwood Genetics A/V Upgrade	—	—	(12,324)	12,324	—
Hardin AV Lifecycle Replacement	—	—	(10,891)	2,589	(8,302)
Hardin Hall Room 100 Auditorium	(47)	—	(781,796)	728,122	(53,721)
Hardin Hall Room 230 Renovation	—	—	(60,190)	60,190	—
Hotzendorff A/V Lifecycle Replacement	—	—	(473)	473	—
Hunter A/V Lifecycle Replacement	—	—	(473)	473	—
Hunter Room 145 Renovations	—	—	(79,955)	69,013	(10,942)
Jordan G26/G30/G32/G90J Renovation	—	—	(97,970)	88,687	(9,283)
Jordan Hall Room 106 Renovation	(893)	—	(29,594)	30,487	—
Jordan Hall Room 201 Renovation	(2,303)	—	(22,288)	24,591	—
Jordan Hall Room 206 Renovations	—	—	(24,497)	13,626	(10,871)
Jordan Rooftop Greenhouse Renovations	(4,821)	—	(85,128)	36,781	(53,168)
Lee 264 & 2nd Fl Studio A/E St	(5,275)	—	—	5,275	—
Lehotsky A/V Lifecycle Replacement	—	—	(2,874)	1,501	(1,373)
Life Sciences 142 Renovations	—	—	(116,736)	116,736	—
Life Sciences Building A/V Lifecycle Replace	—	—	(237)	237	—
Long Hall B05 Cooler Removal	(1,486)	—	(17,316)	18,802	—
Long Hall Rm B25 & B36 Renovate	(11,300)	—	(42,943)	54,243	—
Lowry Hall A/V Lifecycle Replacement	(139,096)	—	(88,052)	227,148	—
Lowry Hall Room 15 Scale Up Renovation	—	—	4,700	(4,700)	—
Lowry Hall Room 30 Renovations	—	—	(664,712)	623,910	(40,802)
McAdams Hall Room 148 Phase 2	(1,883)	—	—	1,883	—
McAdams Rm 157/157A/159 Welding	—	—	(29,083)	4,200	(24,883)
Poole Ag Center B211 Renovate	(696)	—	(26)	722	—
Poole Ag Lobby Renovations	(12,101)	—	—	12,101	—
Rhodes A/V Lifecycle Replacement	—	—	(124,998)	—	(124,998)
Riggs Hall A/V Lifecycle Replacement	—	—	(952)	952	—
Support Daniel Hall Construction	(48,268)	—	(91,759)	140,027	—

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
Vickery 100 Auditorium Study	—	—	(25,990)	14,740	(11,250)
Vickery A/V Lifecycle Replacement	—	—	(473)	473	—
Total Classroom Improvement Fund	4,780,760	—	(2,746,189)	2,168,382	4,202,953
CCIT Improvement Fund					
CCIT Improvement Fund	8,042	—	—	37,553	45,595
Network Infrastructure Upgrade	1,447,763	—	(621,041)	—	826,722
Total CCIT Improvement Fund	1,455,805	—	(621,041)	37,553	872,317
Master Lease Proceeds					
Green Tiger 1 Guaranteed Energy	—	—	(19,863,691)	19,863,691	—
Master Lease Proceeds FY23	30,801,287	336,072	—	(19,863,691)	11,273,668
Total Master Lease Proceeds	30,801,287	336,072	(19,863,691)	—	11,273,668
Federal Sponsored (Non-PSA)					
CU-ICAR Propulsion Lab FF&E	—	—	(69,389)	69,389	—
Ravenel Hugo Dr Thermal Storage	—	—	(20,635)	65,900	45,265
Total Federal Sponsored (Non-PSA)	—	—	(90,024)	135,289	45,265
State Sponsored (non-PSA)					
Ravenel Area Aerated Static Pile	—	—	—	146,300	146,300
Total State Sponsored (non-PSA)	—	—	—	146,300	146,300
Federal PSA					
Edisto REC Discovery Heritage	145,673	—	(145,673)	—	—
Total Federal PSA	145,673	—	(145,673)	—	—
State PSA					
Barre 2038/2039 Renovate/Move	—	—	(146,165)	227,000	80,835
Baruch Institute New Equipment	—	—	(8,104)	8,104	—
Baruch Short Term Housing	8,700	—	(8,084)	(616)	—
CAT Windows/Finishes/Noise Containment	—	—	(192,947)	193,000	53
Coastal REC New Grad Student Housing	—	—	(69,040)	698,700	629,660
Edisto REC Discovery Heritage	340,880	—	(540,880)	200,000	—
Edisto REC Museum to Student Housing	170,575	—	(117,697)	1,206,100	1,258,978
P&A C232 New Fan Coil Unit	—	—	—	6,700	6,700
Pee Dee REC Building 8177	476,893	—	(449,647)	211,800	239,046
PSA Building Improvement Fund	2,704,819	—	—	(111,302)	2,593,517
SCBG Garden Trail Curbing	—	—	(1,100)	23,100	22,000
Spartanburg County Extension Office	—	—	(18,475)	33,475	15,000
Total State PSA	3,701,867	—	(1,552,139)	2,696,061	4,845,789
Other PSA					
Baruch Building A HVAC Compressor	—	—	—	22,200	22,200
Baruch Institute New Equipment	—	—	(150,000)	150,000	—
Baruch Short Term Housing	(177,250)	—	—	177,250	—
Bottoms Greenhouse/Outbuilding	—	—	—	5,000	5,000
CAT Rooms 109/115/etc Renovate	—	—	(1,157)	1,157	—
CAT Windows/Finishes/Noise Containment	—	—	(381,873)	532,000	150,127
Edisto REC Discovery Heritage	238,300	—	(121,386)	—	116,914
Garrison Arena Fire Suppression	—	—	(25,598)	25,598	—

Project	Net Position July 1, 2023	Receipts	Expenditures	Transfers	Net Position June 30, 2024
Inactive	15,333	—	767	(16,100)	—
Livestock & Poultry Health Upgrade	—	—	—	206,400	206,400
Newman 104A Electrical Upgrade	—	—	(3,000)	18,500	15,500
PSA Building Improvement Fund	12,481,749	—	—	(903,258)	11,578,491
Sandhill REC Barn Replacement	—	—	—	114,800	114,800
Total Other PSA	12,558,132	—	(682,247)	333,547	12,209,432
Appropriated State Funds - Recurring					
Vet School Construction	—	—	—	10,000,000	10,000,000
Total Appropriated State Funds - Recurring	—	—	—	10,000,000	10,000,000
Audit Adjustments					
Audit Adjustments, Unrestricted	2,226,741	(2)	(429,920)	—	1,796,819
Audit Adjustments, Restricted	(249,545,485)	—	14,477,540	—	(17,496,996)
Central Bank Investment Income, Unrestricted	20,068,245	9,090,434	(52,410)	(14,529,527)	14,576,742
Central Bank Investment Income, Restricted	(13,034,945)	9,490,759	—	—	(3,544,186)
Total Audit Adjustments	(240,285,444)	18,581,191	13,995,210	(14,529,527)	(222,238,570)
TOTAL UNEXPENDED PLANT FUNDS	\$216,800,708	\$148,694,591	\$ (285,526,187)	\$ 495,015,537	\$574,984,649

STATEMENT OF CHANGES IN RETIREMENT OF INDEBTEDNESS

For the year ended June 30, 2024

	Net Position July 1, 2023	Fees and Other Additions
State Institution Bonds:		
SIB General Debt Service Fund	\$ 153,928	\$ 380,391
SIB, Series 2014B, Debt Service	214,140	5,585
SIB, Series 2016F, Debt Service	665,115	15,030
SIB, Series 2017A, Debt Service	1,061,200	26,702
SIB, Series 2019A, Debt Service	81,454	1,711
SIB, Series 2021E, Debt Service	69,375	1,441
SIB, Series 2022A, Cost of Issuance	4,864	—
SIB, Series 2022A, Debt Service	1,312,921	25,687
SIB-BAN, Series 2024A, Cost of Issuance	—	232
SIB-BAN, Series 2024A, Debt Service	—	—
Total State Institution Bonds	3,562,997	456,779
Revenue Bonds:		
Revenue Bond, Series 2015, Debt Service	3,782,499	133,077
Revenue Bond, Series 2015B, Debt Service	6,205,229	234,376
Revenue Bond, Series 2023A, Cost of Issuance	35,125	923
Revenue Bond, Series 2023A, Debt Service	(361,240)	21,644
Revenue Bond, Series 2024A, Cost of Issuance	—	290
Revenue Bond, Series 2024A, Debt Service	—	1,859
Total Revenue Bonds	9,661,613	392,169
Athletic Facilities Revenue Bonds:		
Athletic Facilities Revenue Refunding Bond, Series 2012 Debt Service	1,059,373	11,391
Athletic Facilities Revenue Bond, Series 2014A, Debt Service	(190,399)	994
Athletic Facilities Revenue Bond, Series 2014B, Debt Service	(10,561)	1,204,999
Athletic Facilities Revenue Bond, Series 2014C, Debt Service	1,178,341	1,246,937
Athletic Facilities Revenue Bond, Series 2015, Debt Service	(354,229)	1,950
Athletic Facilities Revenue Bond, Series 2015B, Debt Service	(90,625)	505
Athletic Facilities Revenue Bond, Series 2018A, Debt Service	(65,331)	354
Athletic Facilities Revenue Bond, Series 2021A, Cost of Issuance TE	(247,702)	1,283
Athletic Facilities Revenue Bond, Series 2021A, Cost of Issuance Tax	(27,740)	265
Total Athletic Facilities Revenue Bonds	1,251,127	2,468,678
Audit Adjustments		
State Treasurer's Appreciation	(4,846,470)	3,014,732
Total Audit Adjustments	(4,846,470)	3,014,732
TOTAL RETIREMENT OF INDEBTEDNESS	\$ 9,629,267	\$ 6,332,358

Transfers Between Funds	Retirement of Indebtedness	Interest on Indebtedness	Other Expenses	Net Position June 30, 2024
\$ (249,368)	\$ —	\$ —	\$ —	\$ 284,951
2,321,000	1,590,000	768,337	—	182,388
3,437,000	2,490,000	1,175,325	—	451,820
11,428,000	7,585,000	3,980,787	—	950,115
368,000	210,000	193,075	—	48,090
486,000	235,000	258,113	—	63,703
—	—	—	—	4,864
7,781,000	3,150,000	4,767,875	98,400	1,103,333
155,000	—	—	—	155,232
—	—	596,631	—	(596,631)
<u>25,726,632</u>	<u>15,260,000</u>	<u>11,740,143</u>	<u>98,400</u>	<u>2,647,865</u>
4,408,750	2,170,000	3,359,917	—	2,794,409
10,513,220	5,360,000	6,444,785	—	5,148,040
—	—	—	2,995	33,053
3,350,862	—	2,242,212	—	769,054
297,024	—	—	281,481	15,833
1,352,750	—	223,781	—	1,130,828
<u>19,922,606</u>	<u>7,530,000</u>	<u>12,270,695</u>	<u>284,476</u>	<u>9,891,217</u>
(1,070,764)	—	—	—	—
1,154,020	—	1,155,194	—	(190,579)
(53,402)	1,000,000	62,615	—	78,421
49,478	2,175,000	204,875	—	94,881
3,575,246	1,440,000	2,126,250	—	(343,283)
997,109	450,000	544,269	—	(87,280)
669,674	285,000	382,819	—	(63,122)
1,489,389	—	1,490,863	—	(247,893)
1,687,000	1,515,000	165,467	—	(20,942)
<u>8,497,750</u>	<u>6,865,000</u>	<u>6,132,352</u>	<u>—</u>	<u>(779,797)</u>
—	—	—	—	(1,831,738)
—	—	—	—	(1,831,738)
<u>\$ 54,146,988</u>	<u>\$ 29,655,000</u>	<u>\$ 30,143,190</u>	<u>\$ 382,876</u>	<u>\$ 9,927,547</u>

STATEMENT OF CHANGES IN CAPITAL ASSETS

For the year ended June 30, 2024

	Beginning Balance July 1, 2023	Increases	Decreases	Transfers	Ending Balance June 30, 2024
Capital assets not being depreciated:					
Land and improvements	\$ 34,567,467	\$ —	\$ 10	\$ —	\$ 34,567,457
Construction in progress *	231,959,497	246,135,895	1,800,059	(252,618,749)	223,676,584
Total capital assets not being depreciated	266,526,964	246,135,895	1,800,069	(252,618,749)	258,244,041
Other capital assets:					
Utilities systems and other non-structural improvements	198,250,838	2,157	—	28,153,973	226,406,968
Buildings and improvements	1,692,686,323	346,337	8,856,682	220,524,846	1,904,700,824
Computer software	24,283,309	—	1,500,106	—	22,783,203
Equipment	392,036,193	35,353,434	13,341,839	405,025	414,452,813
Vehicles	26,779,679	4,754,394	410,401	—	31,123,672
Leased equipment	2,243,390	2,619,330	29,142	(405,025)	4,428,553
Leased office space	23,322,796	5,670,478	2,261,742	3,939,930	30,671,462
Software subscriptions	51,556,554	10,505,987	3,654,583	—	58,407,958
Total other capital assets at historical cost	2,411,159,082	59,252,117	30,054,495	252,618,749	2,692,975,453
Less accumulated depreciation for:					
Utilities systems and other non-structural improvements	60,565,738	7,339,735	—	—	67,905,473
Buildings and improvements	612,402,589	40,271,893	7,781,611	—	644,892,871
Computer software	24,283,309	—	1,500,106	—	22,783,203
Equipment	274,393,126	25,854,827	11,582,820	405,025	289,070,158
Vehicles	20,326,076	2,105,895	408,182	—	22,023,789
Less accumulated amortization for:					
Leased equipment	1,045,782	1,182,763	4,225	(405,025)	1,819,295
Leased office space	5,089,849	3,504,264	1,192,955	—	7,401,158
Software subscriptions	12,216,506	13,730,188	3,153,686	—	29,100,380
Total accumulated depreciation and amortization	1,010,322,975	93,989,565	25,623,585	—	1,084,996,327
Other capital assets, net	1,400,836,107	(34,737,448)	4,430,910	252,618,749	1,614,286,498
CAPITAL ASSETS, NET	\$ 1,667,363,071	\$ 211,398,447	\$ 6,230,979	\$ —	\$ 1,872,530,539

NOTE: The University recognized \$14,774,983 in proceeds from the sale of capital assets.

SCHEDULE OF FEDERAL AWARDS — SUMMARY

For the year ended June 30, 2024

	CFDA Number	Net Position July 1, 2023	Revenues	Expenditures	Other Additions	Deductions	Net Position June 30, 2024
Unrestricted Current Funds							
Animal Health	10.207	\$ —	\$ 16,454	\$ 16,454	\$ —	\$ —	\$ —
Hatch	10.203	—	4,368,295	4,368,295	—	—	—
McIntire Stennis	10.202	—	968,168	968,168	—	—	—
Smith Lever	10.511	—	5,049,675	5,049,675	—	—	—
Expanded Food and Nutrition Education Program	10.514	—	1,819,782	1,819,782	—	—	—
Renewable Resources Extension Act	10.515	—	87,173	87,173	—	—	—
Total Unrestricted Current Funds		—	12,309,547	12,309,547	—	—	—
Scholarships and Student Aid							
Secondary Educational Opportunity Grants	84.007	—	843,662	850,637	42,255	35,280	—
Pell Grant	84.063	—	18,296,485	18,296,485	—	—	—
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	—	88,449	88,449	—	—	—
Post Secondary Education Scholarships for Veteran's Dependents (Iran and Afghanistan Service Grant)	84.408	—	5,230	5,230	—	—	—
Total Scholarships and Student Aid		—	19,233,826	19,240,801	42,255	35,280	—
Restricted Current Funds- Other							
College Work Study Program	84.033	—	895,096	679,277	—	215,818	—
Federal Job Location and Development	84.033	—	—	75,000	75,000	—	—
Total Restricted Current Funds Other		—	895,096	754,277	75,000	215,818	—
Loan Funds							
Perkins	84.038	1,711,536	552,789	—	—	544,286	1,720,039
Total Loan Funds		1,711,536	552,789	—	—	544,286	1,720,039
Agency Funds							
Direct Lending	84.268	—	118,084,668	118,084,668	—	—	—
Total Agency Funds		—	118,084,668	118,084,668	—	—	—
Sponsored Programs		(17,793,651)	166,807,654	164,561,264	—	—	(15,547,261)
TOTAL FEDERAL AWARDS		<u><u>\$ (16,082,115)</u></u>	<u><u>\$317,883,580</u></u>	<u><u>\$314,950,557</u></u>	<u><u>\$ 117,255</u></u>	<u><u>\$ 795,384</u></u>	<u><u>\$ (13,827,222)</u></u>



Supplemental Statements of Assets

INVESTMENT IN PLANT — LAND

For the year ended June 30, 2024

Location	Number of Acres June 30, 2024	Cost or Book Value July 1, 2023	Additions/ (Deductions)	Cost or Book Value June 30, 2024
Archbold Center for Tropical Studies	190	\$ 150,222	\$ —	\$ 150,222
Camp Long	403	20,589	—	20,589
Clemson Technical Center	11	126,000	—	126,000
Coastal Research and Education Center	325	20,857	—	20,857
Edisto Research and Education Center	2,354	214,448	—	214,448
George Street, Charleston, SC	1	837,239	—	837,239
Greenville, SC	35	3,097,726	—	3,097,726
Genetic Center - Greenwood County	16	1,283,000	—	1,283,000
Land use area	19,572	2,548,389	—	2,548,389
Learning forest center	297	163,000	—	163,000
Main campus and Clemson area	2,706	1,075,384	—	1,075,384
Meeting Street, Charleston, SC	1	5,368,330	—	5,368,330
Myrtle Beach area	3	364	—	364
North Charleston, SC	98	17,192,302	—	17,192,302
Old Cherry Road	9	131,205	(10)	131,195
Pee Dee Research and Education Center	2,407	1,435,305	—	1,435,305
Richland Northeast Industrial Park	4	107,600	—	107,600
Sandhill Research and Education Center	564	51,488	—	51,488
Simpson Experiment Station	2,266	633,417	—	633,417
Vegetable Lab, Charleston, SC	4	110,602	—	110,602
Total Land	31,266	\$ 34,567,467	\$ (10)	\$ 34,567,457

INVESTMENT IN PLANT — BUILDINGS

For the year ended June 30, 2024

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2024
Buildings:				
Academic Success Center	001278	\$ 13,669,469	\$ 4,326,736	\$ 9,342,733
Administrative Services Building	000318	1,796,659	1,347,806	448,853
Advanced Materials Research Lab	001264	22,994,769	12,898,569	10,096,200
Ag Biotech/Biosystems Research Complex	001259	27,537,030	19,245,856	8,291,174
Agricultural Service Center	001155	487,910	122,486	365,424
Allen N. Reeves Football Complex	001807	61,767,275	9,967,359	51,799,916
Alumni Center	000250	290,018	290,018	—
Andy's Cottage Addition	8901	541,429	13,483	527,946
Archbold Center	0C0004	395,060	348,856	46,204
Athletic Recovery Center And Lacrosse Building	1602	11,277,656	11,748	11,265,908
Athletic Support Facility	T20031	424,074	229,303	194,771
Barnett Hall	002009	599,590	597,734	1,856
Barre Hall	000265	2,314,946	1,883,533	431,413
Baruch Institute Belle W Baruch	000392	5,543,129	2,165,073	3,378,056
Baseball Area (All)	000339	19,354,906	6,975,112	12,379,794
Benet Hall	002006	371,976	371,976	—
Biolife Sciences Building	001277	52,540,999	16,938,589	35,602,410
Bob Campbell Geology Museum	001224	1,196,597	735,568	461,029
Bowen Hall	002002	209,057	201,181	7,876
Brackett Hall	000030	8,250,448	6,703,559	1,546,889
Bradley Hall	002004	227,853	220,492	7,361
Brooks Center	001143	12,832,183	9,776,930	3,055,253
Byrnes Hall	002015	47,094,846	2,559,267	44,535,579
Calhoun Courts Energy Facility	002017	13,261,215	13,174,726	86,489
Camp Cooper	009520	1,107,286	902,914	204,372
Camp Long	009617	335,249	335,249	—
Campbell Museum (Kinard Annex)	000034	21,434	21,434	—
Campus Green	NN0001	1,175,788	838,338	337,450
Campus Wide Mail Lockers	001500	355,675	72,123	283,552
Center for Applied Technology (CAT Building)	000412	662,366	141,443	520,923
Center for Manufacturing Innovation (CMI)	900019	3,202,295	163,451	3,038,844
Central Energy Facility	000007	14,576,340	9,270	
Charleston County Extension Office	009101	256,670	113,391	143,279
Child Development Center	00446	4,843,116	247,195	4,595,921
Clemson Engineering Technologies Laboratory (CETL/ Rust Lab)	001222	5,605,414	4,538,370	1,067,044
Clemson Online (formerly Clemson Apparel Research)	001168	1,733,925	1,206,358	527,567
Club Rowing Storage Facility	001604	645,458	1,345	644,113
Coastal REC Vegetable Breeding Greenhouse A	008417	704,417	1,957	702,460

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2024
Coastal REC Vegetable Breeding Greenhouse B	008418	704,417	1,957	702,460
Coastal Research & Education Center	008300	220,104	167,792	52,312
Cook Lab	000216	150,780	150,780	—
Cooper Library	000212	6,714,466	6,072,992	641,474
Cope Hall	002010	464,662	464,662	—
Core Campus	001284	103,819,508	18,126,070	85,693,438
Daniel Hall	000222	28,603,193	1,719,814	26,883,379
Davidson Field	006127	4,135,022	8,615	4,126,407
Dillard Building	000006	203,025	203,025	—
Dominion Energy Innovation Center (formerly Wind Turbine Drive Train Testing Facility)	006250	35,539,318	11,842,891	23,696,427
Donaldson Hall	002001	27,392,908	12,776,714	14,616,194
Douthit Community, Building A	004170	20,922,332	2,636,729	18,285,603
Douthit Community, Building B	004171	42,186,368	5,316,522	36,869,846
Douthit Community, Building C	004172	31,082,360	3,917,143	27,165,217
Douthit Community, Building D	004173	21,803,570	2,747,787	19,055,783
Douthit Community, Building E	004175	21,611,046	2,723,524	18,887,522
Douthit Community, Building F	004176	14,709,092	1,853,708	12,855,384
Douthit Community, Building G	004177	17,357,526	2,187,476	15,170,050
Douthit Community, Hub	004174	56,848,096	7,163,466	49,684,630
Duke Energy Innovation Center	001280	5,972,188	1,897,992	4,074,196
Duke Energy Innovation Center - SCRA	001280A	916,770	916,770	—
Earle Hall	000023	2,537,605	1,688,725	848,880
Lightsey Bridge Apartments Bldgs 11-20	004148	22,424,512	13,311,695	9,112,817
EC Chilled Water Facility	000376	3,566,732	3,336,837	229,895
Edisto Cattle Barn	008503	194,925	81,284	113,641
Edisto Main Office	008573	4,313,139	2,298,398	2,014,741
Edisto Peanut Building	008575	166,828	100,560	66,268
Edisto REC Discovery Heritage Center	008513	1,403,456	1,462	1,401,994
Edwards Hall	000309	4,063,248	3,302,034	761,214
Emerging Technologies Center (ETC Building)	001271	1,265,437	270,224	995,213
Fernow Street Cafe	000404	1,081,887	700,519	381,368
Fike Recreation Center	000010	21,303,872	10,279,697	11,024,175
Fire Station	000348	445,601	445,601	—
Fluor Daniel (Engineering Innovation Center)	000388	14,692,891	12,387,826	2,305,065
Fort Hill (Calhoun Mansion)	000047	2,201,193	1,188,407	1,012,785
Freeman Hall	000025	10,529,797	2,396,439	8,133,358
Garrison Arena (All)	001212	7,027,126	5,221,514	1,805,613
Gas Turbine Lab	000383	198,700	150,930	47,770
Geer Hall	002011	442,649	442,649	—
Gentry Hall	004040	141,180	139,531	1,649
Germ Plasma Research	001113	495,464	484,472	10,992

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2024
Godfrey Hall	000003	2,631,774	2,506,398	125,376
Godley-Snell Research Center	000411	175,345	133,597	41,748
Godley Snell Research Center Annex	000423	5,035,978	4,209,354	826,624
Greenville One	006021	9,783,853	4,046,018	5,737,835
Gymnastics Building	001601	11,430,056	11,906	11,418,150
Hardin Hall	000029	8,678,783	4,328,951	4,349,832
Hardscramble Bathroom Facility	009299	490,875	21,724	469,151
Harris A. Smith Building (Packaging Science)	000112	6,680,674	3,528,573	3,152,101
Hendrix Student Center	001227	17,491,045	10,581,538	6,909,506
Holmes Hall	002023	208,195	156,082	52,113
Holtzendorf Hall	000004	233,496	233,496	—
Horse Stable #2, #3, and Digestion Building	001201	436,049	261,682	174,367
Horse/Sheep Barn	006107	221,048	184,539	36,509
Housing Warehouse at Ravenel	001268	166,954	85,882	81,072
Humanities Hall (Daniel Hall Expansion)	000335	31,859,197	33,187	31,826,010
Hunter Hall	000367	11,559,393	10,753,413	805,980
ICAR Campbell Graduate Engineering Center	006000	37,181,344	14,859,065	22,322,279
ICAR Center For Emerging Technologies	006003	937,342	937,342	—
ICAR Parking Structure	006002	21,610,498	9,498,047	12,112,450
Poe Indoor Football Practice Facility	001806	17,153,399	2,943,277	14,210,121
Information Technology Center	000378	5,004,375	4,538,890	465,485
IPTAY Ticket/Security Complex	001805	11,394,146	1,225,364	10,168,782
ITRC - ICAR (Information Technology Research Center)	006001	17,803,158	7,620,697	10,182,461
Jervey Center	000252	7,881,737	5,901,350	1,980,388
John Bunyan Harris III Student Center	008900	427,064	106,669	320,395
Jordan Hall	000272	7,754,599	7,498,353	256,246
Kinard Lab	000035	1,237,617	1,237,617	—
Lacrosse Stands	1600	10,960,584	11,417	10,949,167
LaMaster Dairy Center Area	006141	2,707,545	1,161,369	1,546,176
Landscape Equipment Shed	002300	165,217	4,080	161,137
Landscape Maintenance (Old Central Receiving Building)	000249	166,514	141,763	24,751
Larry B. Penley, Jr. Golf Clubhouse	001269	2,959,375	893,771	2,065,603
Lee Hall	000028	34,948,720	12,832,349	22,116,371
Lehotsky Hall	000266	5,447,327	5,161,949	285,378
Lever Hall	002014	2,172,277	2,165,624	6,653
Lightsey Bridge Apts Bldgs 1-10	002020	12,486,372	9,463,329	3,023,043
Lightsey Bridge Recreational Field	001811	878,538	309,318	569,220
Linvil G. Rich Lab	000406	5,186,862	4,668,811	518,051
Littlejohn Coliseum	000243	105,623,359	34,731,730	70,891,630
Livestock-Poultry Health Adm and Lab	008066	5,068,217	3,235,700	1,832,517
LoConte Soccer Rec Field	006070	983,206	395,331	587,875

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2024
Long Hall	000033	491,349	491,349	—
Lowry Hall	000024	3,091,541	2,105,899	985,642
Landscape Machine Shed	000101	250,000	98,056	151,944
Madren Center	001144	8,952,060	6,379,446	2,572,614
Madren Center Clubhouse	001197	213,195	131,055	82,140
Manning Hall	002013	1,958,806	1,958,806	—
Martin Hall	000036	1,821,508	1,691,533	129,975
Materials Research Facility (ARTS Building)	001258	690,080	371,347	318,734
Mauldin Hall	002008	1,374,085	1,300,772	73,313
McAdams Hall	000038	8,091,326	6,007,064	2,084,263
McCabe Hall	002022	15,533,717	11,645,506	3,888,211
Mell Hall	000005	262,556	256,161	6,395
Memorial Football Stadium	000012	196,275,130	62,787,845	133,487,286
Military Heritage Gardens	000505	162,000	71,568	90,432
Municipal Services Storage at Ravenel	000408	400,197	160,969	239,228
Musser Farms Research Station Main Bldg.	001188	1,191,540	896,046	295,494
Nieri Outdoor Construction Lab	006400	187,631	19,154	168,477
Newman Hall	000039	1,371,895	1,210,056	161,839
Norris Hall	002005	318,739	314,446	4,293
North Charleston Buildings	006151	9,283,000	3,658,159	5,624,841
Olin Hall	000027	272,785	272,785	—
Outdoor Lab - TL	006140	1,036,776	1,013,919	22,857
Patewood Bioengineering Lab	L001	5,924,316	4,830,765	1,093,551
Pee Dee Research & Education Center	008101	14,439,893	8,250,855	6,189,038
Pickens Bend Recreational Center	006125	246,056	67,922	178,134
Police Department (Ravenel)	001306	1,769,103	426,525	1,342,578
Poole Agricultural Center	000040	5,091,208	5,049,284	41,925
President's Home	000043	267,257	243,630	23,627
President's Park Rotunda	000503	771,786	302,027	469,759
Radwaste Disposal Facility	000414	174,847	133,217	41,630
Ravenel Center	001059	1,763,491	1,556,312	207,179
Recycling Center (Kite Hill)	001228	437,361	268,854	168,507
Redfern Health Center	000224	1,404,884	1,032,163	372,721
Rhodes Hall	000232	13,771,758	7,213,113	6,558,645
Riggs Hall	000026	1,100,419	905,457	194,962
Rowing Training Facility	000370	1,944,961	857,503	1,087,459
Rugby Field	006230	976,705	391,221	585,483
Samuel J. Cadden Memorial Chapel	001139	4,964,853	252,546	4,712,308
Sanders Hall	002012	431,868	431,868	—
Sandhill Research & Education Center	008001	1,050,117	199,710	850,407
Sandhill Rec Office Building	008002	6,784,199	2,488,849	4,295,351

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2024
SCBG Horticultural Office, Staff Headquarters	000702	412,262	687	411,575
Schilleter Dining Hall	000223	4,026,531	2,559,069	1,467,463
Self Regional Hall, Greenwood Genetic Center	004500	7,064,991	1,189,427	5,875,564
Sikes Hall	000031	277,411	277,411	—
Simpson Experimental Station	0C0008	114,545	114,545	—
Simpson Station Sheep Barn	008632	560,754	126,754	434,000
Sirrine Hall	000022	6,209,257	6,169,430	39,827
Sloan Tennis Center	000251	11,711,969	1,476,196	10,235,773
Smith Hall	002016	1,211,790	1,205,636	6,154
Snow Family Outdoor Fitness and Wellness Center	006207	11,354,647	1,144,665	10,209,982
Soccer Operations Complex	000332	7,446,368	513,375	6,932,993
Soccer Stadium (All Areas)	000377	999,031	906,106	92,925
Softball Complex	000448	13,617,996	1,375,268	12,242,728
Soil Plant Lab	001096	330,210	330,210	—
South Campus Chiller Plant (Jeff Hinson Memorial Plant)	000111	7,010,318	2,748,783	4,261,535
South Carolina Water Resources Center (formerly CIET/TIWET)	001178	3,767,420	2,344,124	1,423,296
Starkey Swine Center	006103	317,909	255,034	62,875
Strength And Conditioning Building	001603	764,424	2,123	762,301
Strode Tower	000221	967,000	963,435	3,565
Strom Thurmond Institute	001142	5,750,741	5,129,260	621,481
T E Garrison Expo Center	001351	6,536,965	328,129	6,208,836
Tennis Grand Stands	000366	1,056,643	958,358	98,285
Thornhill (All)	000410	761,276	711,819	49,457
Tiger Band Plaza	006235	596,334	191,821	404,513
Tillman Hall	000001	4,658,950	4,658,950	—
University Facilities Complex (NCEES Building)	006220	3,705,104	212,272	3,492,832
Vegetable Research Facility	LT0046	21,142	12,218	8,924
Vehicle Service Building	001236	162,000	99,584	62,416
Vickery Hall	000382	2,654,484	2,151,711	502,773
Visitors Center	000421	649,066	414,971	234,095
Wannamaker Hall	002003	142,972	142,972	—
Warren Lasch Lab Conservation Center	005255	6,458,908	2,523,174	3,935,734
Washdown Facility	000108	350,719	163,195	187,524
Waste Treatment Plant	000211	125,237	125,237	—
Watt Family Innovation Center	001283	43,902,002	10,857,866	33,044,136
Wilbur O. & Ann Powers College of Business, South Tower - Chandler L. Burns Hall	000444	102,954,988	7,818,861	95,136,127
Wind Load Test Facility	000409	291,449	207,420	84,029
Woodlawn Cemetary Renovations	006122	2,784,922	2,901	2,782,021
Young Hall	002007	375,488	375,488	—

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2024
Zucker Family Graduate Education Center	009900	20,771,976	3,656,245	17,115,731
Total Buildings		\$ 1,904,700,824	644,892,871	\$ 1,259,807,953

INVESTMENT IN PLANT — CONSTRUCTION IN PROGRESS

For the year ended June 30, 2024

	Cost July 1, 2023	Additions/ (Deductions)	Transfers	Cost June 30, 2024
Construction in Progress:				
AMIC Construction	\$ 8,098,741	\$ 30,185,624		\$ 38,284,366
Bio Research Sector Utility Expansion	—	664,810		664,810
Bryan Mall High Rise Renovation	7,106,721	43,906,900	(44,575,457)	6,438,164
Campus Classroom Card Access	893,818	(893,818)		—
Chiller Plants Expansions & Upgrades	288,979	2,493,877		2,782,856
Costal REC Vegetable Greenhouse	310,060	1,098,774	(1,408,834)	—
Costal REC New Graduate Student Housing	46,040	(46,040)		—
College Of Veterinary Medicine Construction	578,654	10,567,383		11,146,037
Core Campus Safety & Revitalization	4,870,073	8,239,893		13,109,966
CU-ICAR GEC Propulsion Lab Upfit	1,977,504	16,926	(1,994,430)	—
Daniel Hall POD	2,782	(2,782)		—
Daniel Renovation & Expansion	53,815,563	4,928,225	(58,743,788)	—
Development and Alumni Center Building	7,932,578	36,943,161		44,875,739
Edisto REC Discovery Heritage Center Renovations	595,517	807,939	(1,403,456)	—
Edisto REC Research Infrastructure Upgrades & Expansion	38	160,483		160,521
Fernow Street Cafe, Chick-fil-A Renovations		888,170		888,170
Flour Daniel, High Bay Area Renovations		64,925		64,925
Godley Snell Research Center Annex Starkey Drive Renovations	746,718	475,616		1,222,334
Green Tiger 1 Energy Savings Project	13,453,641	17,931,655	(3,598,446)	27,786,850
Hendrix Center Apple Store Renovations		277,838	(277,838)	—
IPTAY Center Basement Level Renovations	—	1,119,139		1,119,139
Jervey Athletic Center Renovations & Performance and Wellness Center Addition		20,481,071		20,481,071
Jervey Meadows, Strength and Conditioning, Temporary Metal Building	—	764,424	(764,424)	—
Johnstone/Core Campus Demo	530,000	4,862,592		5,392,592
Jordan Rooftop Greenhouse Renovation		85,128		85,128
Kite Hill New Parking Lot		1,341,975		1,341,975
Lehotsky Hall Replacement	3,338,675	3,780,396		7,119,071
Life Science Building Underutilized Spaces Renovations	177,245	1,039,155		1,216,400
Lightsey Bridge Commons Court Expansion	615,030	932,644	(1,547,674)	—
Lightsey Bridge Lot R4 Expansion	26,214	106,167		132,381
Littlejohn Coliseum, Gymnastics Locker Room, MDF Relocation		390,692	(390,692)	—
Madren Center/DAC Building New Catering Kitchen		773,806		773,806
Memorial Stadium Renovations	58,946,359	5,925,123	(64,871,482)	—
Network Upgrade	23,836,525	2,932,404		26,768,929
Parking Lot P5 Expansion	175,092	1,541,573	(1,716,665)	—
Pee Dee REC Dargan's Pond	45,480	29,042		74,522

Pee Dee REC Greenhouse Construction	170,563	378,209		548,772
Poultry Science Research Facility		83,128		83,128
PSA Animal Farm Infrastructure				—
Ravenel District Storage and Infrastructure Upgrade	12,000	633,458	(645,458)	—
Roadway Pedestrian Safety Improvements	13,012,347	7,617,594	(20,326,338)	303,603
Sandhill Research & Education Building Renovations	125,262	724,778	(850,040)	—
SCBG Horticultural New Office	359,378	52,884	(412,262)	—
Snow Complex Davidson Field	3,692,749	442,273	(4,135,022)	—
South of Chapel Student Memorial Wall	55,369	(55,369)		—
Tillman Hall Auditorium Renovation	197,797	3,826,835		4,024,632
U-Centre: Student Entrepreneur	2,113,223	1,826,707	(3,939,930)	—
Williamson Rd/C2 Parking Lot Expansion	96,081	271,165	(367,246)	—
Williamson Road/Old Stadium Rd	3,290,788	905,262	(4,196,050)	—
Women's Sports Program Expansion	13,418,342	20,249,954	(33,668,296)	—
Woodland Cemetery Upgrades	1,025,090	1,759,831	(2,784,921)	—
WWTP Improvements	5,982,461	804,237		6,786,698
Total Construction in Progress	\$ 231,959,497	\$ 244,335,836	\$ (252,618,749)	\$ 223,676,584

INVESTMENT IN PLANT — SOFTWARE

For the year ended June 30, 2024

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value June 30, 2024</u>
Software:			
Agricultural Regulatory Software	\$ 176,409	\$ 176,409	\$ —
Aim Software	637,683	637,683	—
Banner Software	16,400,086	16,400,086	—
CBORD Software	585,541	585,541	—
CUBS Software	607,400	607,400	—
Data Warehouse Software	518,340	518,340	—
Housing Management	212,575	212,575	—
Kronos	2,288,390	2,288,390	—
Library Software	331,022	331,022	—
SAP Business Objects	1,025,757	1,025,757	—
Total Software	<u><u>\$ 22,783,203</u></u>	<u><u>\$ 22,783,203</u></u>	<u><u>\$ —</u></u>

INVESTMENT IN PLANT — UTILITIES SYSTEMS

For the year ended June 30, 2024

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value June 30, 2024</u>
Utilities Systems (Other than Buildings and Other Nonstructural Permanent Improvement)			
Nonfederal	\$ 226,252,390	\$ 67,750,895	\$ 158,501,495
Federal	<u>154,578</u>	<u>154,578</u>	<u>—</u>
Total Utilities Systems	<u>\$ 226,406,968</u>	<u>\$ 67,905,473</u>	<u>\$ 158,501,495</u>

INVESTMENT IN PLANT — RIGHT OF USE ASSETS

For the year ended June 30, 2024

	Beginning Balance July 1, 2023	Increases	Decreases	Transfers	Ending Balance June 30, 2024
Right of use assets:					
Lease equipment	\$ 2,243,390	\$ 2,619,330	\$ 29,142	(405,025)	\$ 4,428,553
Lease office space	23,322,796	5,670,478	2,261,742	3,939,930	30,671,462
Software subscriptions	51,556,554	10,505,987	3,654,583	—	58,407,958
Total Right of use assets	<u>77,122,740</u>	<u>18,795,795</u>	<u>5,945,467</u>	<u>3,534,905</u>	<u>93,507,973</u>
Less accumulated amortization for:					
Lease equipment	\$ 1,045,782	\$ 1,182,763	\$ 4,225	\$ (405,025)	\$ 1,819,295
Lease office space	5,089,849	3,504,264	1,192,955	—	7,401,158
Software subscriptions	12,216,506	13,730,188	3,153,686	—	22,793,008
Total accumulated amortization	<u>18,352,137</u>	<u>18,417,215</u>	<u>4,350,866</u>	<u>(405,025)</u>	<u>32,013,461</u>
Right of use assets, net	<u>58,770,603</u>	<u>378,580</u>	<u>1,594,601</u>	<u>3,939,930</u>	<u>61,494,512</u>