



Supplemental Schedules

For the Year Ended June 30, 2023

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, 2023

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	
Basic Educational and General:		Basic Educational and General:	
Cash and cash equivalents	\$ 457,139,821	Accounts payable	\$ 17,722,209
Accounts receivable	23,972,529	Accrued liabilities	21,305,139
Inventories	1,518,853	Unearned revenues	27,255,262
Prepaid items	14,709,258	Deposits held for others	14,233,182
Other assets		Accrued vacation	23,882,805
		Deferred inflows of resources	942,177
		Net position	391,999,687
Total Basic Educational and General	497,340,461	Total Basic Educational and General	497,340,461
Public Service Activities:		Public Service Activities:	
Cash and cash equivalents	35,288,045	Accounts payable	579,142
Federal grants and contracts receivable	1,515,201	Accrued liabilities	2,475,546
Accounts receivable	326,578	Unearned revenues	86,882
Prepaid items	90,182	Deposits held for others	8,320
		Accrued vacation	7,301,966
		Net Position reserved for operation (deficit):	
		Agricultural research	18,008,583
		Cooperative agricultural extension	1,109,549
		Regulatory services	3,506,348
		Livestock and poultry health	4,109,774
		Land and timber-designated	33,896
Total Public Service Activities	37,220,006	Total Public Service Activities	37,220,006
Auxiliary Enterprises:		Auxiliary Enterprises:	
Cash and cash equivalents	48,756,687	Accounts payable	6,557,292
Accounts receivable	22,251,257	Accrued liabilities	3,558,638
Accrued interest receivable	1,799,325	Unearned revenues	30,190,928
Inventories	967,161	Student deposits	(62,686)
Prepaid items	714,415	Accrued vacation	4,232,230
Investments	2,277,525	Net position	32,289,968
Total Auxiliary Enterprises	76,766,370	Total Auxiliary Enterprises	76,766,370
Net Pension Liability:		Net Pension Liability:	
Deferred outflows of resources	100,469,957	Deferred inflows of resources	3,906,948
		Net pension liability	725,933,681
		Net position	(629,370,672)
Total Net Pension Liability	100,469,957	Total Net Pension Liability	100,469,957
Other Post-Employment Benefits Liability:		Other Post-Employment Benefits Liability:	
Deferred outflows of resources	208,001,510	Deferred inflows of resources	270,607,912
		Net other post-employment benefit liability	650,268,081
		Net position	(712,874,483)
Total Other Post-Employment Benefits Liability	208,001,510	Total Other Post-Employment Benefits Liability	208,001,510
TOTAL ASSETS	\$ 919,798,304	TOTAL LIABILITIES AND FUND BALANCES	\$ 919,798,304

STATEMENT OF CHANGES IN UNRESTRICTED NET POSITION

For the year ended June 30, 2023

	BASIC EDUCATIONAL AND GENERAL	PUBLIC SERVICE RESEARCH	PUBLIC SERVICE EXTENSION	REGULATORY SERVICES
Revenues and Other Additions:				
Student fees	\$ 667,727,521	\$ —	\$ —	\$ —
Federal appropriations	—	6,263,459	6,581,300	—
State appropriations	122,183,576	24,420,206	26,687,476	1,899,867
Federal grants and contracts	27,612,236	3,746,136	—	—
State grants and contracts	264,899	25,234	—	—
Local grants and contracts	124,849	31,099	338,567	—
Nongovernmental grants and contracts	1,169,756	227,607	—	—
Private gifts	140,877	—	2,873	—
Endowment income	9,266	—	—	—
Sales and services of educational departments	11,616,808	3,986,567	4,768,739	4,861,447
Sales and services of auxiliary enterprises	630,525	2,750	—	—
Other services	36,485,455	68,651	100,063	172,668
Total revenues and other addition:	<u>867,965,768</u>	<u>38,771,709</u>	<u>38,479,018</u>	<u>6,933,982</u>
Expenditures:				
Educational and general:				
Instruction	298,364,406	—	—	—
Research	84,776,110	33,851,108	111,953	—
Public service	22,249,470	1,696,862	36,989,094	6,478,210
Academic support	75,316,553	—	60,791	—
Student services	36,954,757	—	—	—
Institutional support	77,013,172	16,046	—	—
Operation and maintenance of plant	53,547,221	—	—	—
Scholarships and fellowships	43,419,916	—	—	—
Auxiliaries	941,350	—	—	—
Total expenditures	<u>692,582,955</u>	<u>35,564,016</u>	<u>37,161,838</u>	<u>6,478,210</u>
Other Additions/(Deductions):				
Other deductions	(477,955)	—	—	—
Transfer to/from other funds	(95,764,205)	(2,105,938)	(46,170)	(176,606)
Total other additions/(deductions)	<u>(96,242,160)</u>	<u>(2,105,938)</u>	<u>(46,170)</u>	<u>(176,606)</u>
Total expenditures	<u>788,825,115</u>	<u>37,669,954</u>	<u>37,208,008</u>	<u>6,654,816</u>
Net increase/(decrease) in fund balance	79,140,653	1,101,755	1,271,010	279,166
Fund balance at beginning of year	312,859,034	16,906,828	(161,461)	3,227,182
TOTAL UNRESTRICTED NET POSITION	<u><u>\$ 391,999,687</u></u>	<u><u>\$ 18,008,583</u></u>	<u><u>\$ 1,109,549</u></u>	<u><u>\$ 3,506,348</u></u>

LIVESTOCK AND POULTRY HEALTH	LAND AND TIMBER	AUXILIARY SERVICES	SUBTOTAL	NET PENSION LIABILITY	OTHER POST- EMPLOYMENT BENEFITS LIABILITY	TOTAL
\$ —	\$ —	\$ 9,043,488	\$ 676,771,009	\$ —	\$ —	\$ 676,771,009
—	—	—	12,844,759	—	—	12,844,759
5,019,506	—	—	180,210,631	—	—	180,210,631
—	—	—	31,358,372	—	—	31,358,372
—	—	—	290,133	2,970,020	101,493	3,361,646
—	—	—	494,515	—	—	494,515
—	—	—	1,397,363	—	—	1,397,363
—	—	84,696,606	84,840,356	—	—	84,840,356
—	—	—	9,266	—	—	9,266
440,699	—	—	25,674,260	—	—	25,674,260
—	—	239,334,697	239,967,972	—	—	239,967,972
1,215	18,174	5,269,741	42,115,967	—	—	42,115,967
5,461,420	18,174	338,344,532	1,295,974,603	2,970,020	101,493	1,299,046,116
—	—	3,782,287	302,146,694	1,249,995	5,541,137	308,937,826
—	—	(7,260)	118,731,911	718,153	3,183,517	122,633,581
5,116,596	—	—	72,530,231	308,219	1,366,311	74,204,761
—	—	—	75,377,344	382,575	1,695,930	77,455,849
—	—	12,250,562	49,205,319	161,214	714,651	50,081,184
—	—	—	77,029,219	332,103	1,472,185	78,833,507
—	—	—	53,547,221	180,426	799,816	54,527,463
—	—	15,353,605	58,773,521	1,460	6,473	58,781,454
—	—	222,381,736	223,323,086	397,207	1,760,792	225,481,085
5,116,596	—	253,760,930	1,030,664,545	3,731,352	16,540,812	1,050,936,709
—	—	—	(477,955)	—	—	(477,955)
—	—	(77,461,648)	(175,554,567)	—	—	(175,554,567)
—	—	(77,461,648)	(176,032,522)	—	—	(176,032,522)
5,116,596	—	331,222,578	1,206,697,067	3,731,352	16,540,812	1,226,969,231
344,824	18,174	7,121,954	89,277,536	(761,332)	(16,439,319)	72,076,885
3,764,950	15,722	25,168,014	361,780,269	(628,609,340)	(696,435,164)	(963,264,235)
\$ 4,109,774	\$ 33,896	\$ 32,289,968	\$ 451,057,805	\$ (629,370,672)	\$ (712,874,483)	\$ (891,187,350)

STATEMENT OF UNRESTRICTED CURRENT FUND REVENUES

For the year ended June 30, 2023

Educational and General:

Income from Students:

Academic fees	\$ 481,123,934
Student-assessed technology fee	5,977,849
Student-assessed recreation fee	4,444,735
Student-assessed activity fee	1,925,168
Campus Initiatives	5,464,235
Summer session fees	7,675,141
Laboratory Fees	12,292,385
Short courses and seminars	194,042
Cooperative program	307,604
Waivers - Undergraduate	30,635,615
Waivers - Graduate	40,007,522
CVT program fees	—
ETAP Employee Tuition Assistance	2,147,788
Distance Education	53,756,333
Microsoft licensing	1,267,457
Student health fee	9,043,488
Library fees	4,940,917
Master of Auto Engineering	3,832,126
Career Services Fees	194,892
Business and Behavioral Science Jr/Sr semester fees	8,387,973
Business and Behavioral Science Jr/Sr course fees	3,151,805

Total Income from Students

676,771,009

Federal Appropriations:

Federal Smith	4,890,172
Federal nutrition	1,608,308
Expanded Renewable Resources	82,821
Animal Health	27,728
Hatch	4,089,277
Hatch Multi-state	1,130,023
McIntire-Stennis	1,016,430

Total Federal Appropriations

12,844,759

State Appropriations:

State Appropriations	122,183,576
Extension	27,965,943
Agricultural research	23,141,739
Livestock and poultry health	5,019,506
Regulatory and public service	1,899,867

Total State Appropriations**180,210,631****Grants and Contracts:**

Federal government	31,358,372
State government	3,361,646
Local government	494,515
Private sources	1,397,363

Total Grants and Contracts**36,611,896****Gifts:**

Federal gifts and contributions	122,180
State gifts and contributions	—
Local gifts and contributions	1,161
Private gifts and contributions	84,717,015

Total Gifts**84,840,356****Endowment Income:**

Landscrip	5,754
Clemson Bequest	3,512

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

Agricultural research	15,603,375
Agricultural extension services	4,768,740
Regulatory and public service	4,861,447
Livestock and poultry health	440,698

Total Sales and Services of Educational Activities**25,674,260****Other Sources:**

Royalty Income	1,158,679
Transcript & Photostat Sales	244,495
Fines	62,409
Testing Service Fees	7,288,000
Computer Service Fees	727,831
Forfeitures	118,840
Collection Fees	55,896
Admission App Fees Undergrad	3,205,730

Admission App Fees Graduate	35,795
Rental Fees	742,535
Administrative Allowances	108,645
Advertising	67,978
Graduation Late Fees	45,920
Digitization Fees	4,985
Fire Services Agreement	1,297,831
Late Registration Fees	529,092
Emergency Medical Service Fees	29,332
Late Billing Fees	46,717
Recreation Facility Fees	322,569
Security Fees	36,874
Workshops	1,565
Conferences	997,924
Publications	1,879
Orientation Fees	1,868,805
Thesis Fees	1,361
Aptitude Test Fees	8,825
Membership Fees	23,721
Merchandise Sales	39,088
Merchandise Sales-Taxable	32,853
Commissions	277,477
Miscellaneous Sales	444,245
Miscellaneous Reimbursements	146,932
Miscellaneous	3,456,130
Electron Microscope Fees	130,590
Service Charges	48,480
Student Activities	1,213,768
Medical Exam Fees & Lab Tests	597,706
Program & Activities Revenues	1,320,179
Production Fees	58,272
Registration Fees	3,458,670
Educational Program Fees	1,073,304
Sponsorships	108,105
Study Abroad Program Fees	2,949,613
Non-Student Activity Fees	8,590
Media Production Fees	90,598
Credit Card Convenience Fee	32,887
Payment Plan Fees	1,037,439
Student Health Fees & Services	2,971,539
E-Check Service Charge	19,274
Summer Camp Fees	119,278
Student Sustainability Fee	480

Contract Income	1,324,059
F&S Life Affiliation Fee	729,190
4-H Club Revenues	22,684
Conservation Services	73,459
Proceeds from Sale of Property	307,366
Fixed Cost Contracts	50,000
Tiger Stripes Revenue	12,559
Tiger One	310,601
Teaching Services	45,015
Student Post Office	550,914
Investment income	20,390
Total Other Sources	42,115,967
Total Education and General	1,059,078,144
Sales and Services of Auxiliary Enterprises:	
Athletics	92,372,507
Bookstore	1,186,509
Food services - cash operations	2,666,671
Food services - meal plans	33,384,909
Housing	58,664,825
Enterprise applications	34,696,936
Parking services	8,563,623
Unallocated	7,119,704
Vending	891,675
Blue Cheese	330,559
Total Sales and Services of Auxiliary Enterprises	239,967,972
TOTAL UNRESTRICTED CURRENT FUND REVENUES	\$ 1,299,046,116

STATEMENT OF CHANGES IN AUXILIARY ENTERPRISES

For the year ended June 30, 2023

	Net Position June 30, 2022	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Net Position June 30, 2023
Accrued Leave/Audit Adjustments	\$ (2,072,179)	\$ 4,545,568	\$ 1,827,878	\$ —	\$ (699,893)	\$ 3,601,374
Vending						
Vending-Operations	(135,668)	890,551	(11,964)	—	(179,500)	563,419
Vending Committee	150,318	1,124	—	—	—	151,442
Historic Properties	252,922	—	(1,182)	—	—	251,740
Office of Academic Affairs	9,981	—	—	—	—	9,981
Total Vending	277,553	891,675	(13,146)	—	(179,500)	976,582
Athletics						
Athletic Administration	109,630,847	45,491,950	(9,175,224)	—	(239,685)	145,707,888
Athletic Compliance	(1,405,486)	—	(1,402,734)	—	—	(2,808,220)
Sports Information	(1,580,121)	124,210	(964,729)	—	—	(2,420,640)
Promotions and Marketing	8,371,771	5,928,224	(880,036)	—	—	13,419,958
Ticket Office	(3,094,312)	470,646	(1,383,814)	—	—	(4,007,479)
Video Productions	(2,798,953)	629,512	(2,408,802)	—	—	(4,578,243)
Ath Building Maintenance	(9,401,661)	216,604	(5,616,220)	—	—	(14,801,277)
Training Room	(7,215,842)	268,310	(4,838,126)	—	—	(11,785,657)
Ath Grounds & Fields	(2,330,946)	—	(1,581,222)	—	—	(3,912,168)
Equipment Room	(1,003,781)	409,072	(1,953,109)	—	—	(2,547,819)
Weight Room	—	3,077,751	(3,113,526)	—	35,775	—
IPTAY Operations	(9,779,198)	58,861,932	(6,215,182)	(12,754,694)	(20,140,000)	9,972,858
IPTAY Special	—	55,806	(55,806)	—	—	—
Student Athletic Academic Sys	—	3,811,824	(3,795,179)	—	—	16,645
Tiger Cub Club	—	53,945	(53,945)	—	—	—
Creative Solutions	(1,547,136)	56,395	(1,255,505)	—	—	(2,746,245)
IPTIX	(340,686)	—	(397,345)	—	—	(738,031)
Baseball	(3,617,637)	1,986,502	(4,981,084)	—	—	(6,612,220)
Womens Softball	(2,254,572)	1,310,856	(2,678,152)	—	—	(3,621,867)
Basketball Men	(10,278,047)	2,240,346	(8,871,547)	—	—	(16,909,248)
Basketball Women	(5,308,466)	772,105	(4,358,853)	—	—	(8,895,214)
Football Camp	(137,488)	741,441	(716,574)	—	—	(112,622)
Football	(40,341,004)	33,037,445	(54,223,694)	—	—	(61,527,252)
Volleyball Women	(1,692,494)	706,271	(1,796,183)	—	—	(2,782,406)
Golf	(1,067,841)	219,043	(712,644)	—	—	(1,561,442)
Golf Women	(904,116)	342,459	(1,032,967)	—	—	(1,594,624)
Soccer Men	(2,599,129)	716,519	(2,167,486)	—	—	(4,050,096)
Soccer Women	(1,795,508)	790,981	(1,845,532)	—	—	(2,850,059)
Tennis Men	(1,041,487)	223,524	(979,094)	—	—	(1,797,057)

	Net Position June 30, 2022	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Net Position June 30, 2023
Tennis Women	(953,108)	400,619	(1,214,273)	—	—	(1,766,761)
Track	(2,153,822)	848,931	(3,285,686)	—	—	(4,590,577)
Women's Gymnastics	(151,635)	313,034	(1,071,217)	—	—	(909,819)
Women's Lacrosse	(520,609)	597,698	(1,669,536)	—	—	(1,592,447)
Cross Country Women	(2,079,186)	920,471	(1,254,884)	—	—	(2,413,599)
Rowing Women	(1,475,738)	985,949	(2,120,752)	—	—	(2,610,540)
Spirit Support Groups	(444,770)	118,167	(787,100)	—	—	(1,113,704)
Bowl Expenditures	(2,064,833)	3,037,984	(4,475,014)	—	—	(3,501,863)
Clemson Athletic Properties	6,988,929	8,653,163	(143,795)	—	—	15,498,296
Unalloc Schol Costs Bonuses	(40,786)	—	—	—	—	(40,786)
Flight Services	(815,901)	1,978,011	(2,418,224)	—	—	(1,256,114)
Total Athletics	2,755,248	180,397,702	(147,894,797)	(12,754,694)	(20,343,910)	2,159,550
Bookstore	1,059,634	1,186,509	(143,437)	—	(1,100,000)	1,002,706
Clemson Computing and Information Technology	3,291,877	34,974,412	(32,004,025)	—	(2,388,500)	3,873,764
Food Services						
Food Services-Meal Plans	3,583,034	33,384,909	(26,836,046)	—	(5,247,521)	4,884,376
Food Services-Cash Operations	(543,734)	2,664,516	(1,016,903)	—	(936,771)	167,108
Madren Center	291,130	2,155	(15,514)	—	—	277,771
Total Food Services	3,330,430	36,051,580	(27,868,463)	—	(6,184,292)	5,329,255
Parking Services						
Parking Services	6,546,402	6,085,309	(1,602,758)	—	(1,968,348)	9,060,605
Shuttle Operations	(3,053,513)	2,544,546	(4,038,848)	—	—	(4,547,814)
Parking Enforcement	(1,116,155)	—	(669,134)	—	—	(1,785,289)
Total Parking Services	2,376,734	8,629,855	(6,310,740)	—	(1,968,348)	2,727,501
Student Health Services Healthy Campus	1,273,512	12,425,031	(12,250,602)	—	(337,873)	1,110,067
Telecommunications	(212,955)	—	—	—	—	(212,955)
TigerOne Card Services	100	—	—	—	—	100
Business Services	(1,770,227)	333,007	(498,452)	—	—	(1,935,672)

	Net Position June 30, 2022	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Net Position June 30, 2023
University Housing						
University Housing	43,030,565	58,909,192	(11,186,289)	—	(31,745,307)	59,008,162
Residential Facilities:						
Custodial	(8,441,697)	—	(5,318,164)	—	260,668	(13,499,193)
Maintenance	(8,263,183)	—	(4,330,092)	—	(20,000)	(12,613,275)
Residential Marketing	(444,953)	—	(231,160)	—	—	(676,113)
Residential Learning	(1,459,038)	—	(687,276)	—	—	(2,146,314)
Residential Living	(6,648,530)	—	(4,648,520)	—	—	(11,297,050)
Housing - Summer Programs	(1,597,101)	—	(855,049)	—	—	(2,452,150)
Auxiliary Enterprises Admin	(846,440)	—	(919,340)	—	—	(1,765,780)
Housing - Operations & Planning	(471,336)	—	(429,255)	—	—	(900,591)
Total Housing	<u>14,858,287</u>	<u>58,909,192</u>	<u>(28,605,146)</u>	<u>—</u>	<u>(31,504,639)</u>	<u>13,657,695</u>
 TOTAL AUXILIARY ENTERPRISES	 <u><u>\$ 25,168,014</u></u>	 <u><u>\$ 338,344,532</u></u>	 <u><u>\$(253,760,930)</u></u>	 <u><u>\$ (12,754,694)</u></u>	 <u><u>\$ (64,706,955)</u></u>	 <u><u>\$ 32,289,968</u></u>

STATEMENT OF CURRENT FUND REVENUES, EXPENSES AND OTHER CHANGES

For the year ended June 30, 2023

	Unrestricted	Restricted	Total
Revenues:			
Student fees	\$ 676,771,009	\$ —	\$ 676,771,009
Federal appropriations	12,844,759	—	12,844,759
State appropriations	180,210,631	70,641,907	250,852,538
Federal grants and contracts	31,358,372	153,456,364	184,814,736
State grants and contracts	3,361,646	12,157,536	15,519,182
Local grants and contracts	494,515	1,892,099	2,386,614
Nongovernmental grants and contracts	1,397,363	12,894,284	14,291,647
Private gifts	84,840,356	76,907,753	161,748,109
Endowment income	9,266	—	9,266
Sales and services of educational departments	25,674,260	366,606	26,040,866
Sales and services of auxiliary enterprises	239,967,972	—	239,967,972
Other sources	42,115,967	4,867,006	46,982,973
Total current revenues	1,299,046,116	333,183,555	1,632,229,671
Expenditures:			
Educational and general:			
Instruction	308,937,826	8,746,883	317,684,709
Research	122,633,581	133,069,926	255,703,507
Public service	74,204,761	19,852,930	94,057,691
Academic support	77,455,849	3,709,229	81,165,078
Student services	50,081,184	894,547	50,975,731
Institutional support	78,833,507	4,494,256	83,327,763
Operation and maintenance of plant	54,527,463	22,368	54,549,831
Scholarships and fellowships	58,781,454	110,060,573	168,842,027
Educational and general expenditures	825,455,624	280,850,712	1,106,306,336
 Auxiliary enterprises:			
Expenditures	225,481,085	3,339,508	228,820,593
Total auxiliary enterprise expenditures	225,481,085	3,339,508	228,820,593
Total expenditures	1,050,936,709	284,190,220	1,335,126,929
 Other transfers and additions/(deductions):			
Other nonmandatory transfers, net	(175,554,567)	(12,835,946)	(188,390,513)
Facilities and administrative charges	—	(33,197,816)	(33,197,816)
Refunded to grantors	—	(1,088,154)	(1,088,154)
Administrative and collection costs and other deductions	(477,955)	(91,125)	(569,080)
Total other transfers and additions/(deductions)	(176,032,522)	(47,213,041)	(223,245,563)
 NET INCREASE (DECREASE) IN NET POSITION	\$ 72,076,885	\$ 1,780,294	\$ 73,857,179

STATEMENT OF CURRENT FUND EXPENSES

For the year ended June 30, 2023

	Unrestricted	Restricted	Total
Educational and General Expenses:			
Instruction:			
Agricultural, Forestry and Life Sciences	\$ 15,632,648	\$ 211,138	\$ 15,843,786
Architecture, Arts and Humanities	40,629,812	1,348,549	41,978,361
Health, Education and Human Development	38,944,326	2,737,563	41,681,889
School of Education	12,685,813	1,191,231	13,877,044
School of Science	48,610,572	122,079	48,732,651
Engineering and Sciences	60,882,642	1,001,856	61,884,498
Business and Behavioral Sciences	43,533,442	1,534,290	45,067,732
Clemson Computing and Information Technology	1,747,246	—	1,747,246
Student Affairs	190,476	—	190,476
Provost and Vice President, Academic Affairs	10,656,910	583,443	11,240,353
Office of the President	42,201	—	42,201
Public Service and Agriculture	16,523	4,489	21,012
Financial Affairs	1,653,174	—	1,653,174
Campus Level	30,561,891	—	30,561,891
Research	8,064	—	8,064
Libraries	719,295	11,445	730,740
Inclusion & Equity	75,900	—	75,900
Utilities	4,510	—	4,510
CURI	104,162	—	104,162
Athletics	3,782,287	—	3,782,287
Internal Recoveries	(1,544,068)	800	(1,543,268)
Total Instruction	308,937,826	8,746,883	317,684,709
Research:			
Agricultural, Forestry and Life Sciences	34,496,077	16,824,661	51,320,738
Architecture, Arts and Humanities	291,202	1,089,515	1,380,717
Health, Education and Human Development	2,766,837	8,700,625	11,467,462
School of Education	1,851,803	4,544,253	6,396,056
School of Science	10,934,508	16,428,526	27,363,034
Engineering and Sciences	25,812,199	68,190,090	94,002,289
Business and Behavioral Sciences	902,475	3,236,616	4,139,091
Clemson Computing and Information Technology	3,035,114	89,496	3,124,610
Provost and Vice President, Academic Affairs	77,446	577,641	655,087
Public Service and Agriculture	4,852,598	8,380,915	13,233,513
Economic Development	565,123	—	565,123
Financial Affairs	1,677,199	16,877	1,694,076
Campus Level	16,283,585	(54,217)	16,229,368
Research	8,510,428	3,161,140	11,671,568
Libraries	2,598,731	476,922	3,075,653
Inclusion & Equity	266,118	—	266,118

	Unrestricted	Restricted	Total
Communication and Brand Strategy	2,500	—	2,500
CURF	1,351,070	—	1,351,070
CURI	8,123,624	1,421,638	9,545,262
Internal Recoveries	(1,765,056)	(14,772)	(1,779,828)
Total Research	122,633,581	133,069,926	255,703,507
Extension and Public Service:			
Agricultural, Forestry and Life Sciences	36,329,218	3,146,944	39,476,162
Architecture, Arts and Humanities	146,081	1,499,219	1,645,300
Health, Education and Human Development	3,225,266	3,669,684	6,894,950
School of Education	18,568	463,077	481,645
School of Science	659	1,483	2,142
Engineering and Sciences	179,401	843,620	1,023,021
Business and Behavioral Sciences	64,453	660,071	724,524
Student Affairs	31,674	—	31,674
Provost and Vice President, Academic Affairs	32,340	96,895	129,235
Public Service and Agriculture	15,830,820	7,589,156	23,419,976
Financial Affairs	1,280,468	56,662	1,337,130
Campus Level	4,912,607	—	4,912,607
Research	12,638,585	1,742,637	14,381,222
Libraries	—	23,725	23,725
Inclusion & Equity	2,946	—	2,946
Communication and Brand Strategy	1,011,052	—	1,011,052
CURI	—	60,195	60,195
Internal Recoveries	(1,499,377)	(438)	(1,499,815)
Total Extension and Public Service	74,204,761	19,852,930	94,057,691
Academic Support:			
Agricultural, Forestry and Life Sciences	3,150,799	82,892	3,233,691
Architecture, Arts and Humanities	2,339,331	1,009,115	3,348,446
Health, Education and Human Development	3,659,289	1,876	3,661,165
School of Education	3,901,052	190,610	4,091,662
School of Science	4,528,857	42,195	4,571,052
Engineering and Sciences	7,254,584	486,098	7,740,682
Business and Behavioral Sciences	3,658,082	421,867	4,079,949
Clemson Computing and Information Technology	44,858,644	1,734	44,860,378
Provost and Vice President, Academic Affairs	19,239,872	662,786	19,902,658
Public Service and Agriculture	291,150	—	291,150
Financial Affairs	956,492	—	956,492
Campus Level	2,275,328	—	2,275,328
Research	3,084,596	—	3,084,596
Libraries	19,452,096	810,056	20,262,152
Internal Recoveries	(41,194,324)	—	(41,194,324)
Total Academic Support	77,455,848	3,709,229	81,165,077

	Unrestricted	Restricted	Total
Student Services:			
Agricultural, Forestry and Life Sciences	88,105	102,106	190,211
Architecture, Arts and Humanities	1,000	—	1,000
Health, Education and Human Development	118,474	1,350	119,824
School of Education	2,678	—	2,678
School of Science	9,292	—	9,292
Engineering and Sciences	135,628	—	135,628
Business and Behavioral Sciences	1,939,987	142,406	2,082,393
Clemson Computing and Information Technology	2,638,704	—	2,638,704
Student Affairs	26,855,185	600,890	27,456,075
Provost and Vice President, Academic Affairs	10,365,365	431,247	10,796,612
Financial Affairs	3,563,162	—	3,563,162
Campus Level	4,375,441	8,719	4,384,160
Libraries	40,663	3,727	44,390
Inclusion & Equity	746,578	16,967	763,545
Facilities	—	1,770	1,770
Internal Recoveries	(799,078)	(414,635)	(1,213,713)
Total Student Services	50,081,184	894,547	50,975,731

Institutional Support:

Engineering and Sciences	—	14	14
Clemson Computing and Information Technology	3,090,278	6,570	3,096,848
Student Affairs	—	4,990	4,990
Provost and Vice President, Academic Affairs	3,946,347	—	3,946,347
Office of the President	1,874,825	15,691	1,890,516
Public Service and Agriculture	16,046	—	16,046
Economic Development	3,637,884	121,054	3,758,938
Financial Affairs	38,115,196	82	38,115,278
Administration and Advancement	9,382,740	4,070,844	13,453,584
Campus Level	10,739,649	51,714	10,791,363
Research	2,038,748	345	2,039,093
Libraries	40,304	—	40,304
Inclusion & Equity	3,126,798	332,405	3,459,203
Secretary to the Board	1,161,045	3,417	1,164,462
Communication and Brand Strategy	10,027,025	(38,569)	9,988,456
General Counsel	2,094,916	—	2,094,916
Institutional Excellence	1,842,782	—	1,842,782
Internal Recoveries	(12,301,076)	(74,301)	(12,375,377)
Total Institutional Support	78,833,507	4,494,256	83,327,763

Operation and Maintenance of Plant:

Public Service and Agriculture	67,092	—	67,092
Financial Affairs	17,829,675	8,688	17,838,363

	Unrestricted	Restricted	Total
Campus Level	1,052,531	—	1,052,531
Facilities	33,601,169	13,680	33,614,849
Utilities	31,778,971	—	31,778,971
Internal Recoveries	(29,801,975)	—	(29,801,975)
Total Operation and Maintenance of Plant	54,527,463	22,368	54,549,831
Scholarships and Fellowships:			
Agricultural, Forestry and Life Sciences	—	74,995	74,995
Architecture, Arts and Humanities	—	16,275	16,275
Health, Education and Human Development	13,007	29,349	42,356
School of Education	—	500	500
School of Science	4,938	101,950	106,888
Engineering and Sciences	30,665	236,688	267,353
Business and Behavioral Sciences	—	384,116	384,116
Provost and Vice President, Academic Affairs	16,641	109,209,641	109,226,282
Campus Level	43,181,302	7,059	43,188,361
Inclusion & Equity	181,296	—	181,296
Athletics	15,353,605	—	15,353,605
Total Scholarships and Fellowships	58,781,454	110,060,573	168,842,027
Total Education and General Expenses	825,455,624	280,850,712	1,106,306,336
Auxiliary Enterprises:			
Athletics	129,095,151	3,337,712	132,432,863
Bookstore	143,437	—	143,437
Food Services - Cash Operations	1,032,418	—	1,032,418
Food Services - Meal Plans	26,836,046	—	26,836,046
Housing	28,605,146	1,796	28,606,942
Information Systems Development	32,004,025	—	32,004,025
Parking Services	6,310,740	—	6,310,740
Unallocated	3,258,499	—	3,258,499
Vending	13,146	—	13,146
Blue Cheese	498,452	—	498,452
Internal Recoveries	(2,315,975)	—	(2,315,975)
Total Auxiliary Enterprises	225,481,085	3,339,508	228,820,593
TOTAL CURRENT FUND EXPENSES	\$ 1,050,936,709	\$ 284,190,220	\$ 1,335,126,929

STATEMENT OF ENDOWMENT AND SIMILAR FUNDS

For the year ended June 30, 2023

	Net Position July 1, 2022	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2023
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	236,245	56	—	—	—	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
Duckworth Family Tennis Endowment	17,330	(17,330)	—	—	—	—
Duke Energy CU Endowed Chair	2,000,000	—	—	—	—	2,000,000
Electronic Systems Integration Endowed Chair	3,000,000	—	—	—	—	3,000,000
Edna Hope Gregory Endowment	520,193	10	—	—	—	520,203
Endowed Chair for Clemson University- Health Facilities Design and Testing	2,000,000	—	—	—	—	2,000,000
Environmental Scholars Endowment	157,566	—	—	—	—	157,566
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	87,100	100	—	—	—	87,200
Georgiana Camp Blue Key Service Award	4,448	—	—	—	—	4,448

	Net Position July 1, 2022	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2023
Greenwood Genetics Chair	2,000,000	—	—	—	—	2,000,000
Health Facilities Design and Testing	2,000,000	—	—	—	—	2,000,000
Horace Julian Bowles Endowment	10,000	—	—	—	—	10,000
Inman-Riverdale Clemson University Endowment	15,000	—	—	—	—	15,000
J. C. Rich Agricultural Scholarship	5,000	—	—	—	—	5,000
J.E. Sirrine Foundation Endowed Chair of Optical Fiber	4,749,148	—	—	—	—	4,749,148
J.E. Sirrine 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	143,911	400	—	—	—	144,311
James Lynah Merit Funds	130,576	—	—	—	—	130,576
James R. McComb Scholarship Fund	100,000	—	—	—	—	100,000
Jeanne Fraser and George McDonald Endowment Trust	3,474,130	—	80,842	88,950	—	3,643,922
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	9,010	2,500	—	—	—	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	29,086	1,000	—	—	—	30,086
Latt Maxcy Scholarship Endowment	90,200	10,000	—	—	—	100,200
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

	Net Position July 1, 2022	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2023
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	9,780	500	—	—	—	10,280
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	117,513	15,030	—	—	—	132,543
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	24,710	14,759	—	—	—	39,469
William A. Kenyon Scholarship	184,331	—	—	—	—	184,331
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	58,972,772	27,025	80,842	88,950	—	59,169,589
Quasi Endowments:						
Abney Scholarship Fund	928,684	—	(2,184)	149,231	(80,489)	995,242
Adelaide McClelland Garden Club Scholarship Fund	21,318	—	(43)	2,937	(1,585)	22,627
Advanced Fiber-Based Materials	37,359	—	(91)	6,222	(3,356)	40,133
Alan Cade Endowment	825	—	(2)	118	(64)	877
Anderson Fellowship	9,845	—	(21)	1,402	(757)	10,470
Anne L. Isenberger Memorial Scholarship	658,481	—	(605)	41,309	(22,284)	676,901
Anita and Edward Greene Endowment Fund	19,783	—	(46)	3,171	(1,711)	21,196
Aramark Scholarship Quasi-Endowment	2,750,658	—	(1,484)	172,825	(89,856)	2,832,142

	Net Position July 1, 2022	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2023
Athletic Awards Program	55,749	—	(51)	3,497	(1,887)	57,308
Automation Engineering Corporation						
Clemson University Endowed Graduate Fellowship	64,076	—	(140)	10,302	(5,428)	68,810
Bailey Assistantship Program	105,167	—	(228)	15,533	(8,379)	112,093
Ballenger Quasi Endowment	4,797,273	—	(4,411)	300,952	(162,341)	4,931,473
Barnes & Noble Endowment	5,217,960	—	(3,947)	327,559	(173,950)	5,367,621
Barney Lee Bickley Scholarship	2,305	—	(5)	333	(180)	2,453
Ben and Kitty Gossett Scholarship	16,142	—	(24)	1,650	(890)	16,878
Board of Trustees Land Proceed	764,895	—	103	49,710	—	814,707
Boiter Quasi Unrestricted Scholarship	52,687	—	371	3,412	(488)	55,981
Boni B Brooks Center for Performance	927,978	—	(2,134)	146,065	(78,770)	993,140
Bruhns Quasi Endowment for Architect	45,958	—	287	2,967	(539)	48,673
Byron R. Ingram Memorial Scholarship	9,222	—	(19)	1,263	(682)	9,784
C Tycho Howle Chair Collaborative in Computing Environments	1,220,432	—	(2,957)	202,031	(108,969)	1,310,537
C. R. Garrison Class 1926 Memorial Scholarship	623,507	—	(573)	39,115	(21,100)	640,949
Carl I. Poorman Endowment	5,138	—	(12)	824	(445)	5,505
Carolina Panther Academic Scholarship	1,531,917	—	(1,409)	96,103	(51,841)	1,574,771
Central Bank-Investment Income	5,889,325	—	873,699	—	—	6,763,023
Charles C. Kanapaux Scholarship	2,390,298	45,184	(719)	151,746	(76,652)	2,509,857
Charles G. Arthur, Jr., Endowment	176,074	—	(162)	11,046	(5,959)	180,998
Charles H. Stone Scholarship Endowment	465,963	25,664	143	31,340	(14,496)	508,614
Charles Lee Morgan Memorial Scholarship	751,991	—	(688)	47,176	(25,439)	773,039
Charles S. Henriquez Endowment	1,257,366	—	(1,156)	78,879	(42,550)	1,292,539
Clarence A. and Julia C. McLendon Memorial Scholarship Fund	66,330	—	(61)	4,161	(2,245)	68,185
Clark Lindsay McCaslan Award	6,284	—	(12)	824	(445)	6,650
Clemson Community Scholars	9,771,624	—	(8,843)	613,048	(330,237)	10,045,591
Clemson Graduate Education Program	10,577,798	200	(9,710)	663,597	(357,908)	10,873,977
Clemson Student Loan Fund	933,711	—	(859)	58,575	(31,598)	959,830
Colonel George F. Parker Endowment	588,863	—	(541)	36,942	(19,928)	605,335
Compositum-Clemson University Endowed Chair	595,983	—	(1,472)	100,549	(54,234)	640,826
Colonel LeRoy M Staton, USAF	12,485	—	(27)	2,357	(1,242)	13,573
Clemson University Health Endowed Chair	1,235,210	—	(2,970)	202,958	(109,467)	1,325,731
Daniel Memorial Loan Fund	79,903	—	(131)	8,917	(4,810)	83,880
David Jennings Memorial Fund	723,946	—	(1,180)	81,480	(43,907)	760,339
Department of Bioengineering Endowment	9,676,186	—	(8,896)	607,025	(327,441)	9,946,875
Dr. F S Mandel '78 Quasi-Endowment	1,529,785	—	(1,382)	95,976	(51,693)	1,572,686
Dr. G. C. Robinson-Clemson University Undergraduate Endowment	92,951	—	(223)	15,241	(8,221)	99,749
Duckworth Family Tennis Endowment	(645)	—	646	—	—	—
Duke Energy-CU Endowed Chair	1,186,723	—	(2,857)	199,934	(107,615)	1,276,185
Earle Award	4,295	—	(4)	269	(146)	4,414
Edger A. Brown Unrestricted Quasi-Endowment	1,260,292	100	(1,157)	79,075	(42,645)	1,295,665
Edgar and Emily Hesslein Scholarship	41,408	—	(38)	2,598	(1,402)	42,565
Electronic Systems Integration Endowed Chair	1,960,187	—	(4,556)	311,173	(167,839)	2,098,965

	Net Position July 1, 2022	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2023
Edna Hope Gregory	624,875	—	(1,430)	97,652	(52,674)	668,423
Environmental Scholars Endowment	228,411	—	(332)	24,220	(12,990)	239,309
Ernest R. Ellis Memorial Scholarship	7,395	—	(16)	1,091	(589)	7,881
Ernest Jewell Hardesty Moore Memorial Award	4,760	—	(9)	612	(331)	5,032
Eunice and Thomas M. Baswell Memorial Scholarship	7,210	—	(16)	1,080	(583)	7,691
F. H. H. Calhoun Cemetery Fun	2,055	—	(4)	263	(142)	2,172
Faculty Senate Endowment	42,646	—	(39)	2,675	(1,444)	43,838
Fluor-Clemson University Endowment Chair in Supply Chain and Logistics	1,247,713	—	(2,982)	203,743	(109,892)	1,338,582
Forestry Student Scholarship Award	20,791	3,000	32	1,411	(568)	24,667
Francis W. Freeman '44 Memorial Scholarship	120,617	—	(111)	7,567	(4,082)	123,991
Frank J. Jervy Endowed Educational Fund	246,304	—	(347)	23,755	(12,810)	256,902
General Scholarship Endowment	263,291	4,750	(221)	16,671	(8,881)	275,611
George and Leila Singleton Scholarship	14,277	—	(32)	2,170	(1,171)	15,245
George Dunkelberg Memorial Scholarship Fund	57,234	—	(100)	9,070	(4,784)	61,420
Georgianna Camp Blue Key Service Award	5,652	—	(9)	634	(342)	5,934
Greenwood Genetics Chair	994,979	—	(2,747)	187,888	(101,330)	1,078,791
Health Facilities Design and Testing	2,144,063	—	(3,807)	259,974	(140,225)	2,260,006
Henry Stroud Loan Fund	701,282	—	(645)	43,994	(23,732)	720,899
Herman K. Tyler Memorial Scholarship Endowment	31,011	—	(29)	1,945	(1,050)	31,878
Horace Julian Bowles Endowment	5,164	—	(14)	951	(514)	5,588
Inman-Riverdale Clemson University Endowment	12,950	—	(26)	1,753	(946)	13,732
International Student Loan Fund	63,230	—	(58)	3,967	(2,140)	64,999
IPTAY Academic Scholarship Fund	10,076,878	1,002	(8,794)	632,285	(339,548)	10,361,823
IPTAY Board of Director Athletics Quasi Endowment	26,707	—	—	—	(26,707)	—
J. C. Rich Agricultural Scholarship	5,175	—	(9)	638	(345)	5,459
J.E. Sirrine Foundation Endowed Chair of Optical Fiber	3,010,491	—	(7,127)	486,794	(262,565)	3,227,593
J.E. Sirrine Textile Foundation Endowed Chair in Advanced Polymer Fibers	2,059,263	—	(4,888)	333,899	(180,095)	2,208,179
J.M. Lewis Scholarship	125,302	—	(115)	7,861	(4,241)	128,806
Jordan-Simmons Clemson University Endowment	7,880	—	(16)	1,122	(605)	8,380
J. P. Williamson Memorial Educational Grant	9,964	—	(18)	1,252	(676)	10,522
J. R. Atkinson, Jr, Memorial Scholarship	17,395	—	(16)	1,091	(589)	17,881
J. R. McComb Scholarship Fund	66,648	—	(153)	10,455	(5,639)	71,311
James A. Graves '30 Memorial Scholarship	79,381	—	(73)	4,980	(2,687)	81,601
James A. Turner Award in Federal Taxation	6,116	—	(13)	952	(512)	6,543
James B. Monroe Memorial Scholarship	99,783	—	(212)	15,304	(8,212)	106,662
James E Land	784,304	—	(564)	49,242	(26,057)	806,925
James Lynah Merit Fund	95,200	—	(207)	14,164	(7,640)	101,517
Jeannie Fraser and George McDonald Endowment Trust	(36,868)	—	2,681	88,044	—	53,857
Jeremiah Milbank Bequest Endowment	139,771	—	(129)	8,768	(4,730)	143,680

	Net Position July 1, 2022	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2023
Jeremiah Milbank Sr. Memorial Scholarship Endowment Fund	36,268	—	(33)	2,275	(1,228)	37,282
Jerry Allen Harter Memorial Scholarship	8,380	—	(20)	1,341	(724)	8,977
Jerry B. Addy Memorial Scholarship	3,859	—	(8)	575	(311)	4,114
John D Lane Scholarship	5,293	—	(11)	850	(454)	5,679
John M. Ford Memorial Award	4,069	—	30	1,005	(345)	4,759
John W. Kibler Endowed Fund	670,181	—	(616)	42,043	(22,680)	688,927
K G Caughman,Jr. 1948 and CB Q	158,098	—	(145)	9,918	(5,350)	162,521
Kentwool - Clemson University Educational Endowment in Natural Fibers	147,495	—	(365)	24,937	(13,450)	158,617
Kentwool - Clemson University Distinguished Professorship in Natural Fibers	164,671	—	(380)	26,014	(14,031)	176,274
Koloman Lehotsky Forestry Scholarship	19,524	—	(43)	2,962	(1,598)	20,845
Langdon Cheves Scholarship	17,899	—	(15)	2,986	(1,510)	19,360
Latt Maxcy Scholarship Endowment	41,342	—	154	9,016	(3,730)	46,782
L E Pence Unrestricted Scholarship Endowment	34,148	—	(70)	5,515	(2,941)	36,652
Lee Hall Maintenance Quasi-Endowment	502,436	512	(487)	31,542	(17,193)	516,809
Lena Eaton-Carrie Freeman Award	1,456	—	(3)	186	(101)	1,538
Leon McNeill Barton '41 Unrestricted	424,867	—	(391)	26,654	(14,378)	436,752
Leonard O King '52 Memorial Quasi- Endowment	413,908	—	(380)	25,966	(14,006)	425,488
Leonard O King Clemson University Memorial Quasi Endowment	397,006	—	(365)	24,906	(13,435)	408,112
M. C. McKenzie Memorial Scholarship Fund Endowment	20,124	—	(42)	2,857	(1,541)	21,398
M.A. & H. Padget Unrestricted Quasi	584,389	—	1,672	37,222	(12,952)	610,331
Mack R. Hays Forestry Award	2,141	—	(4)	293	(158)	2,271
Major Rudolf Anderson Scholarship	276,252	—	(594)	40,584	(21,891)	294,351
Manufacturing Integration Endowment	3,209,852	—	(7,542)	515,038	(277,801)	3,439,547
Margaret H Lloyd Endowment	1,208,954	—	(2,945)	201,312	(108,575)	1,298,745
Marshall William and Grace C. Bell Memorial Scholarship	13,461	—	(28)	1,932	(1,043)	14,322
Mary M. Lohr Faculty Endowment Fund	875,473	—	(805)	54,922	(29,627)	899,963
Mary P. Byrd Bequest	444,166	—	(408)	27,864	(15,031)	456,590
May Ervin Wall Fund	7,129	—	(14)	949	(512)	7,552
McGee-Robbins Scholarship Endowment	10,014	—	(23)	1,582	(854)	10,718
Myrtle Beach Endowment	3,881,687	—	(3,527)	243,524	(131,229)	3,990,454
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	320,498	—	(295)	20,106	(10,846)	329,463
National Endowment for the Humanities	239,124	—	(495)	33,821	(18,243)	254,207
Nike All-Sport Endowment	658,891	400,000	11,520	96,727	(3,167,138)	(2,000,000)
Norris Medal Award	111,327	—	(147)	10,067	(5,430)	115,816
Norris Textile Scholarship	52,708	—	(91)	6,179	(3,333)	55,464
Palmetto Net-Clemson University Optoelectronics	593,079	—	(1,457)	99,514	(53,674)	637,463
P. B. Holtzendorff, Jr. Scholarship Fund	52,400	—	120	7,282	(3,199)	56,603
Peden Phi Delta Kappa Endowment	58,019	5,000	102	4,225	(1,621)	65,726
Pee Dee Research and Education Center Endowment from Land Sales	2,656,751	—	(2,416)	166,675	(89,822)	2,731,189

	Net Position July 1, 2022	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2023
Pierce-Elizabeth Rogers Scholarship Fund	36,099	—	(33)	2,265	(1,222)	37,108
Polly H. and Walter L. Lowry Memorial Award	14,261	—	(28)	1,940	(1,047)	15,125
Porter Claude Crapps III Scholarship	56,857	—	(134)	9,843	(5,278)	61,288
P.W. and V.S. Moore Memorial Library Scholarship	341,337	—	(314)	21,413	(11,551)	350,885
Ralph H. Walker Endowment	85,949	—	(79)	5,392	(2,909)	88,353
R. Brice Waters Memorial Endowment	3,152	—	(7)	511	(276)	3,380
Reva W. Burns Nursing Scholarship Endowment	29,640	—	(69)	4,750	(2,559)	31,763
R G Hilliard-Clemson University Endowed Professorship	675,235	—	(1,537)	105,095	(56,681)	722,112
Robert H Brooks Sports Science	9,196,530	—	(8,451)	576,935	(311,197)	9,453,817
Robert Mills Endowed Professorship	221,613	—	(451)	30,825	(16,627)	235,360
Robert Wardlaw Moorman Memorial Fund	16,256	—	(9)	1,672	(841)	17,078
Roger B. Clinkscales Memorial Quasi	34,627	—	(18)	2,176	(1,131)	35,653
S. Fred and Jean Step Quasi	34,665	—	(18)	2,178	(1,132)	35,692
S. H. Kress Endowment-Research	261,352	—	(240)	16,396	(8,845)	268,663
S. T. McDowell ROTC Outstanding Leadership Award	342	—	30	313	(57)	628
Samuel R. Rhodes Professorship in Electrical Engineering	115,353	50	(97)	7,244	(3,876)	118,674
Sandhill Research and Education Center Endowment from Land Sales	12,233,891	—	(11,245)	767,481	(413,986)	12,576,140
SmartState Sustainable Development	784,168	—	(1,639)	111,928	(60,372)	834,085
South Carolina Section ASAE Scholarship Endowment	16,719	—	(38)	2,624	(1,414)	17,890
Speck Farrar Scholarship	215,276	—	(480)	32,782	(17,683)	229,896
Sonny Caudle Memorial Scholarship	18,672	—	(16)	1,172	(630)	19,197
Stanley Jackson Reeves Memorial Scholarship	9,002	—	(18)	1,453	(769)	9,669
Strom Thurmond Educational Fund	15,100	—	(30)	2,033	(1,097)	16,006
Student Government Endowment for Innovation in Teaching	220,834	—	(386)	26,401	(14,240)	232,608
Sue King Dunkle Award	2,094	—	(4)	260	(141)	2,209
System Integration Chair Endowment	3,729,768	—	(8,019)	547,654	(295,394)	3,974,009
Technology Patent Endowment	6,356,907	53,552	(5,159)	402,815	(213,762)	6,594,353
Textile Veterans' Association Endowment Fund	21,747	—	(14)	1,366	(718)	22,381
Thomas F Hash Endowment	1,244,406	—	(2,979)	203,535	(109,780)	1,335,182
Timken-Clemson University Trustee Chair Automotive Design and Development	1,755,889	—	(4,368)	298,357	(160,926)	1,888,951
Timken-Clemson University Trustee Chair Supplementary Endowment	1,112,061	—	(2,766)	188,959	(101,920)	1,196,333
The Centennial Professorship	177,457	—	(378)	25,956	(13,994)	189,041
Tigerama Scholarship Fund	83,478	—	(161)	12,617	(6,730)	89,203
W.F. Barnes and G.E. Bruner Scholarship	373,463	—	(343)	23,429	(12,639)	383,910
W. N. McAdams Memorial Scholarship Fund	15,400	—	(34)	2,301	(1,242)	16,425
W.T. and Ruth M. Patrick Memorial Scholarship	287,078	—	(264)	18,009	(9,715)	295,108
Wade Stackhouse Graduate Fellowship Fund	5,332,349	—	(4,903)	334,519	(180,449)	5,481,516
Wayne Freeman Memorial Scholarship	19,384	—	(18)	1,216	(656)	19,926

	Net Position July 1, 2022	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2023
Warwick Chemical Fellowship	155,802	—	(170)	14,604	(7,736)	162,500
Wertz Unrestricted Scholarship	6,027	—	192	1,984	(360)	7,843
William A. Kenyon Scholarship	119,787	—	(279)	19,079	(10,290)	128,297
William Carroll Barnes Fellowship	56,516	—	(134)	9,171	(4,947)	60,606
William J. Latimer Endowment	1,267,605	—	(1,166)	79,522	(42,897)	1,303,064
William J. Neely Memorial Scholarship	29,210	—	(63)	4,340	(2,338)	31,149
William Porter Clyburn Memorial Scholarship	168,831	—	(354)	24,206	(13,057)	179,625
William Magonigal, Jr. Endowment Fund	41,182	—	(73)	4,980	(2,687)	43,402
William Spencer Yon '64 Unrestricted	245,481	—	(540)	40,507	(21,678)	263,770
William B Thayer	1,519,356	—	(1,341)	95,329	(51,243)	1,562,102
Willie and Joe Padgett Award	11,215	—	(24)	1,641	(886)	11,947
State Treasurer Accrual	(281,542)	—	(2,073,857)	2,073,857	—	(281,542)
Total Quasi Endowments	181,376,212	539,013	(1,368,476)	15,509,749	(10,279,768)	185,776,731
Term Endowments						
Bailey Assistantship Program	142,435	—	—	—	—	142,435
Edna Hope Gregory Term Endowment	411,525	—	—	—	—	411,525
Stanley Jackson Reeves Memorial Scholarship	13,965	100	—	—	—	14,065
Total Term Endowments	567,926	100	—	—	—	568,026
TOTAL ENDOWMENT AND SIMILAR FUNDS	240,916,909	566,138	(1,287,634)	15,598,699	(10,279,768)	245,514,345

STATEMENT OF CHANGES IN UNEXPENDED PLANT FUNDS

For the year ended June 30, 2023

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
Student Fees					
Maintenane & Renovation Fees	—	35,417	—	—	35,417
Total Student Fees	—	35,417	—	—	35,417
Investment Earnings					
Child Careare Facility Construction	90,282	—	—	—	90,282
ESE Building Lease Payment	(290,912)	—	(90,000)	90,000	(290,912)
Genoa Repairs	—	—	(227,537)	227,537	—
Total Investment Earnings	(200,630)	—	(317,537)	317,537	(200,630)
Other					
Adair Property Proceeds	1,143,094	—	—	—	1,143,094
Myrtle Beach Property Proceeds	14,513,359	9,267	—	—	14,522,626
F&S Wannamaker 321 Flooring	—	944	(944)	—	—
Total Other	15,656,453	10,210	(944)	—	15,665,720
Federal via Nongovernmental					
Hunter Hall Card Access 225	7,140	—	(7,140)	—	—
Total Federal via Nongovernmental	7,140	—	(7,140)	—	—
State					
Outdoor Lab Duplexes, Deck Rep	42,242	—	(42,242)	—	—
Total State	42,242	—	(42,242)	—	—
Local Grants and Contracts					
West Cherry/Old Stone Church Road	—	—	(4,776)	—	(4,776)
Total Local Grants and Contracts	—	—	(4,776)	—	(4,776)
Clemson University Foundation					
Baruch Short Term Housing	172,866	—	(172,866)	—	—
Brooks Center Room 117 Blackbo	11,184	—	(11,184)	—	—
Campbell Museum Security Cameras	—	—	(215)	4,600	4,385
Chapel Construction	(16,673)	47,872	(105,724)	—	(74,525)
Chapel Fire Access Jersey Lane	—	—	(98,802)	—	(98,802)
Coastal REC Cold Rooms HVAC Re	12,980	—	5,658	(18,638)	—
Cooper Library Room 510 Adobe	4,222	—	(4,222)	—	—
Freeman Hall 105 Lab Upfit	39,870	—	(31,476)	—	8,394
Godfrey Hall Rooms 105B/105C R	13,882	—	(13,882)	—	—
Hopewell House Window Renovati	553	—	—	(553)	—
Lamp Post Calhoun Mansion	—	—	(9,309)	16,000	6,691
Lowry Hall 3rd Floor Renovatio	—	—	—	—	—
Lowry Hall Basement Labs Renov	4,063	—	200	(4,263)	—
Lowry Hall Room 30 Renovations	229,901	—	(224,901)	—	5,000
Memorial Stadium WEZ FF&E	5,591	—	(3,692)	—	1,899
Olympic Sport FFE Capital Improvements	—	4,169	(4,169)	—	—
Riggs B-10 AC Units	2,839	—	—	(2,839)	—
Riggs Wall Padding	42	—	—	(42)	—
SCBG Birding Project	791	(127)	(664)	—	—

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
SCBG Memorial Treehouse	27,000	—	—	—	27,000
Scroll of Honor Landscaping Re	—	—	(41,254)	56,799	15,545
Snow Complex Davidson Field Pr	1,836,000	—	(1,836,000)	—	—
South of Chapel Student Memori	—	100,000	—	—	100,000
STI Greenspace Renovation Uppe	(85,179)	132,770	(47,591)	—	—
STI Room 108 Exhibit Cases	30,100	(1,186)	(28,914)	—	—
Unassigned	22,700	—	—	(22,700)	—
Waterproofing Repairs LJC/King	725	—	—	(725)	—
Total Clemson University Foundation	2,313,457	283,498	(2,629,007)	27,639	(4,413)
IPTAY					
ACC Network Equipment	14,190	—	—	(14,190)	—
Alumni Center Restroom Repairs	24,479	—	1,221	(25,700)	—
Littlejohn Weight Room Upgrade	284,299	—	(45,397)	—	238,902
LJC Workroom Remodel	3,451	—	—	(3,451)	—
Memorial Stadium WEZ II - A/E	—	—	—	—	—
Pickleball Court Reeves Football	9,887	—	(9,064)	(823)	—
West End Zone Kitchen Equipment	10,678	—	—	—	10,678
Total IPTAY	346,983	—	(53,240)	(44,164)	249,580
Gifts Other					
Child Care Facility Construction	16,485	—	(219)	—	16,266
Duke Innovation Building Upfit	15,186	—	44,985	(60,171)	—
Old Administration Building	—	—	(135,120)	145,900	10,780
Outdoor Lab Duplexes, Deck Repairs	112,479	—	(148,278)	35,799	—
Sandhill REC Septic Tank Replacement	68,934	—	(10,404)	(58,530)	—
Total Gifts Other	213,084	—	(249,036)	62,998	27,046
Clemson University Research Foundation					
Duke Innovation Building Upfit	44,985	—	(44,985)	—	—
Lowry Hall Room 30 Renovations	420,099	—	(371,763)	—	48,336
Total Clemson University Research Foundation	465,084	—	(416,748)	—	48,336
State Appropriations					
College of Business Construction	1,390,812	—	(68,823)	—	1,321,989
FY22 MR&R - Electrical Only	—	4,500,000	—	—	4,500,000
FY22 MR&R - HVAC Only	25,000,000	—	(1,179,855)	—	23,820,145
FY23 Unallocated CRF	—	13,500,000	—	—	13,500,000
Hunter Hall Renovations	—	7,000,000	(210,000)	—	6,790,000
Research Ed Center Infrastructure Maintenance	980,793	—	(912,975)	—	67,818
Research Ed Center Infrastructure Maintenance	19,141	—	—	—	19,142
Water Research Facility Renovation	1,908,885	—	(1,574,513)	—	334,372
Total State Appropriations	29,299,631	25,000,000	(3,946,166)	—	50,353,466
State Institution Bonds					
AFRB Series 2021A Proceeds TE	—	—	—	(5,274,717)	(5,274,717)
AFRB Series 2021B Proceeds Tax	—	—	—	(5,116,739)	(5,116,739)
AMIC Construction	—	—	(6,145,833)	—	(6,145,833)

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
Chiller Plants Expansions & Up	—	—	(288,979)	—	(288,979)
Core Campus Safety/Revitalizat	(1,922,898)	—	(3,160,244)	4,531,531	(551,611)
Daniel Renovation & Expansion	(25,932,778)	—	(4,053,515)	29,986,293	—
Develop/Alumni Center Construction	(904,735)	—	(7,028,027)	5,727,538	(2,205,224)
Lehotsky Hall Replacement	—	—	(4,006,991)	—	(4,006,991)
Revenue Series 2023A Proceeds	—	—	—	(52,389,631)	(52,389,631)
Roadway Pedestrian Safety Improvements	(3,504,865)	—	(9,519,235)	10,914,580	(2,109,520)
SIB Series 2022A Proceeds	—	1,044,566	—	(1,044,566)	—
SIB Series 2016F Proceeds	7,472	(7,472)	—	—	—
SIB Series 2017A Proceeds	22,835	(14,052)	—	(8,783)	—
SIB Series 2019A Proceeds	—	77	—	(77)	—
SIB Series 2021E Proceeds	41,996	61,449	—	(103,445)	—
WWTP Improvements	(391,090)	—	(4,571,955)	4,294,322	(668,723)
Total State Institution Bonds	(32,584,063)	1,084,568	(38,774,779)	(8,483,694)	(78,757,968)
Revenue Bonds					
AFRB, Series 2012 - Proceeds	809,167	—	—	—	809,167
Bryan Mall High Rise Renovation	—	—	(5,916,611)	—	(5,916,611)
Revenue Series 2023A Proceeds	—	39,630	(874,543)	53,224,543	52,389,630
Revenue Series 2015B Proceeds	2,707	(2,707)	—	—	—
Total Revenue Bonds	811,874	36,923	(6,791,154)	53,224,543	47,282,186
Athletic Bonds					
AFRB Series 2021A Proceeds TE	186,988	248,945	—	4,838,784	5,274,717
AFRB Series 2021B Proceeds Tax	23,536	65,510	—	5,027,692	5,116,738
AFRB, Series 2012 - Proceeds	(809,167)	—	—	—	(809,167)
Memorial Stadium Renovations	(3,822,113)	—	(30,351,823)	29,778,833	(4,395,103)
SIB Series 2019A Proceeds	200	(200)	—	—	—
Women's Sports Program Expand	—	—	(9,982,930)	—	(9,982,930)
Total Athletic Bonds	(4,420,556)	314,255	(40,334,753)	39,645,309	(4,795,745)
Maintenance, Repairs, and Renovations					
Maintenance & Renovation Fees	—	8,556,364	—	(8,130,178)	426,186
Total Maintenance, Repairs, and Renovations	—	8,556,364	—	(8,130,178)	426,186
Maintenance Stewardship Funds					
Access Control System Install	—	—	2,190	(2,190)	—
Alumni Center Feasibilty Study	—	—	(52,187)	45,255	(6,932)
AMIC Construction	—	—	(1,501,757)	1,501,757	—
ARC Flash Study Phase I,II & I	—	—	(3,415)	3,415	—
Asbestos Abate/Train FY23	—	—	(44,214)	32,414	(11,800)
Asbestos Testing FY23	—	—	(118,824)	94,876	(23,948)
Barre 2038/2039 Renovate/Move	—	—	(748)	748	—
BioResearch Sector Utility Exp	—	—	(130,548)	99,999	(30,549)
BRC Generator Purchase	(4,180)	—	(8,074)	12,254	—
BRC Generator Sitework	—	—	5,741	—	5,741
BRC Generator Upgrade	—	—	(5,336)	5,336	—
C2 Parking Lot Expansion	(95,259)	—	(148,757)	236,017	(7,999)
CAC Charleston Feasibility Stu	(2,000)	—	—	2,000	—
Calhoun Courts Pump Station	—	—	34,634	(34,634)	—
Campus 18-19 Arc Flash Study	—	—	(38,539)	38,539	—

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
Campus Accessibility Need FY23	—	—	(130,530)	130,530	—
Campus Accessibility Needs	(6,847)	—	(53,263)	60,110	—
Campus Asbestos Testing/PERPET	(5,613)	—	(34,550)	40,163	—
Campus Bench Repair	—	—	(165)	165	—
Campus Classrooms Card Access	—	—	(14,364)	14,364	—
Campus IT Infrastructure Upgra	1,424	—	(3,000)	1,576	—
Chapel Fire Access Jersey Lane	—	—	53,874	(53,874)	—
Chiller Plants Expansions & Up	—	—	—	36,175	36,175
Clemson 296 Meeting Street	—	—	10,179	(10,179)	—
Clemson Center Renovations/Upf	—	—	(4,812)	4,812	—
Clemson Experimental Forest	—	—	(14,000)	14,000	—
Cooper Library PA System	4,456	—	3,100	(7,556)	—
Cooper Library Wiring Upgrade	—	—	(73,239)	71,739	(1,500)
CU ICAR Concrete, Pavers, Caul	—	—	(573,191)	479,700	(93,491)
CU ICAR Stormwater Pond Analys	(19,300)	—	(61,755)	81,055	—
CU Traffic Management	(976)	—	864	112	—
Daniel Renovation & Expansion	—	—	(21,312,232)	18,388,363	(2,923,869)
Department Union Moves 2020	(3,187)	—	(100,127)	103,314	—
Douthit Metasys Sensors	2,750	—	—	(2,750)	—
East Campus Expansion Plan Sew	—	—	(1,320)	1,320	—
Electrical Distribution Upgrad	(985,246)	—	(925,512)	1,910,758	—
Electrical Ductbank Replacemen	(7,146)	—	(309,301)	312,344	(4,103)
ERP Renovations at ASB	—	—	(75,703)	12,115	(63,588)
Fike Envelope Repair	(997)	—	(25,690)	26,687	—
Fire Station Feasibility Study	—	—	(41,750)	41,750	—
Generic Moves	(1,992)	—	(7,056)	9,048	—
Gentry Renovate/Municipal Cour	7,878	—	—	—	7,878
Green Tiger 1 Guaranteed Energ	—	—	(1,729,875)	1,463,828	(266,047)
Hardin Hall Service Road Ph II	—	—	2,327	(2,327)	—
Holtendorff Elevator Design	(5,268)	—	—	5,268	—
Holtendorff Elevator Install	(1,562)	—	(1,493,160)	1,374,875	(119,847)
Hopewell Fire Suppression Inst	—	—	(3,900)	3,900	—
Hunnicutt Creek Reach IV Feasibility	(21,500)	—	—	21,500	—
Hunnicutt Creek Restoration	—	—	(55,114)	55,114	—
Hunter Hall Parapet Wall Repai	—	—	1,903	(1,903)	—
Hwy 76 Landfill Groundwater	(3,888)	—	(55,583)	58,393	(1,078)
Lehotsky Hall Replacement	(66,148)	—	668,316	(602,168)	—
Lightsey Brdg 1 Access Control	—	—	(246,520)	18,697	(227,823)
Long Range Framework Plan	(13,313)	—	—	13,313	—
Madren Center Multi-Modal Upgr	(286,508)	—	(461,693)	748,201	—
Maintenance & Stewardship Fund	152,882,926	1,794,919	—	(37,502,546)	117,175,299
New Signage Standardization	—	—	(20,813)	20,813	—
Old Armory & Landscaping Abate	(91,127)	—	(58,215)	149,342	—
Outdoor Fitness Wellness Const	—	—	(10,184)	10,184	—
Perimeter Road Water Distribut	(273,845)	—	(68,807)	342,652	—
PRTM Relocation to Serrine	(1,250)	—	(78,421)	79,671	—
Ravenel District Storage/Infra	—	—	(12,000)	—	(12,000)
Ravenel Recycling Relocation	—	—	(67,000)	67,000	—
Ravenel Research Phase II	—	—	(6,645)	6,645	—
Reflection Pond Site Assessmen	—	—	(32,401)	32,401	—
Reflection Pond Site Improveme	—	—	(118,631)	115,686	(2,945)

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
Roads/Prevent Maintenance FY23	—	—	(111,448)	64,088	(47,360)
Roadway Maintenance 2019-2023	(277)	—	—	277	—
Sandhill REC Red Brick Buildin	(287,904)	—	(328,300)	616,204	—
SC Botanical Gardens Security	—	—	(85,710)	85,710	—
Sikes Hall 2nd Floor Carpet/Pa	(1,800)	—	(249,667)	83,301	(168,166)
Sirrinc HVAC Improvements	—	—	(6,624)	6,624	—
Snow Complex Davidson Field Pr	—	—	(500,000)	500,000	—
South Campus Stormwater & Land	—	—	(1,094,262)	545,463	(548,799)
South Green ADA Design	—	—	(891,252)	811,562	(79,690)
STI Replace AHUs VAVs CWP's	(39,430)	—	7,200	32,230	—
STI Room 200C Renovations	(703)	—	(1,611)	2,314	—
Student Post Office Move	—	—	(596,285)	578,785	(17,500)
Support Daniel Hall Construct	(26,552)	—	(695,825)	694,530	(27,847)
Tillman Auditorium Renovation	—	—	(197,934)	192,827	(5,107)
U-Centre: Student Entrepreneur	(5,250)	—	(2,113,223)	1,221,245	(897,228)
Unassigned	—	—	3,850	(3,850)	—
Upper Hunnicutt Creek Restorat	—	—	(29,010)	29,010	—
West Cherry/Old Stone Church R	(12,680)	—	(11,770)	24,450	—
Williamson Road Landscape Impr	—	—	(310,276)	83,146	(227,130)
Williamson Road/Old Stadium Ro	(291)	—	(2,923,734)	2,261,624	(662,401)
Woodland Cemetery Unmarked Bur	(6,000)	—	(58,245)	62,370	(1,875)
Woodland Cemetery Upgrades	—	—	(1,025,090)	646,185	(378,905)
Total Maintenance Stewardship Funds	150,621,395	1,794,919	(40,769,009)	(1,281,739)	110,365,566
Plant Improvement Capital Reserves					
PICR Plant Improvement Capital Reserves	—	1,519,000	—	(1,519,000)	—
Total Plant Improvement Capital Reserves	—	1,519,000	—	(1,519,000)	—
Operating Revenues					
292 Meeting St Roof AHUs Repla	—	—	(2,035)	42,800	40,765
Access Control System Install	2,590	—	(2,590)	—	—
Advanced Outside Utility Meter	120,000	—	—	—	120,000
Aquatics Ctr Feasibilty Study	33,250	—	(33,250)	—	—
ARC Flash Study Phase I,II & I	140,724	—	(56,615)	—	84,109
Barre 2038/2039 Renovate/Move	—	—	(102,499)	111,000	8,501
Barre Hall B108 Renovations	—	—	(59,988)	95,000	35,012
Barre Hall Room 101 Renovation	24,916	—	(2,518)	—	22,398
Baruch Institute New Equipment	125,536	—	(123,145)	—	2,391
Baruch Short Term Housing	173,842	—	(156,836)	—	17,006
BEL Crane	18,470	—	(17,375)	—	1,095
Bio Research Sector Feas Study	115,000	—	(175,810)	66,000	5,190
Biosystems Greenhouses Renovat	13,687	—	(2,166)	(11,521)	—
Botanical Gardens Fire Protect	—	—	—	45,000	45,000
Brackett Hall Room 124 Renovat	—	—	(17,423)	137,000	119,577
Brackett Hall Room 232 Renovat	—	—	(20,046)	50,800	30,754
Brackett Rm 1301 HVAC Addition	—	—	(14,144)	14,144	—
Brooks 100 Lighting Renovation	5,556	—	—	—	5,556
Brooks Center Electrical Upgra	—	—	—	65,000	65,000
Brooks Center Room 117 Blackbo	118,098	—	(107,194)	(10,904)	—
Building Turnover Process Impr	—	—	—	20,000	20,000
Calhoun Courts Energy Door Ins	—	—	(951)	20,000	19,049

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
Calhoun Courts Pump Station	34,634	—	(34,634)	—	—
Calhoun Courts to Pedestrian B	23,650	—	—	(23,650)	—
Campus Aerial Photography	—	—	(19,000)	19,000	—
Campus Classrooms Card Access	115,395	—	(114,912)	—	483
Campus Freeze Damage	—	5,696,872	(5,328,698)	—	368,174
Campus Planning Fund	595,251	1,346,750	—	(638,501)	1,303,500
Campus Sustainability Study	—	—	—	82,000	82,000
Campus Water System Lead and C	—	—	(8,350)	50,000	41,650
Campuswide Video Cameras Phase	62,293	—	(62,749)	800	344
CCIT LCR Network Bldg Electron	1,868	—	(1,868)	—	—
Central Bank - Invest Income	5,770,000	—	—	—	5,770,000
CETL/CCIT Camera Renovations	1,326	—	—	—	1,326
Chapel FF&E	9,025	—	70,975	—	80,000
Chapel Fire Access Jersey Lane	—	—	2,652	—	2,652
Cherry Road/93 Bike Path Impro	8,991	—	(1,015)	(7,976)	—
Clemson 296 Meeting Street	979	—	(979)	—	—
Clemson Health Clinic Orangebu	—	—	(85,102)	277,000	191,898
CLIA Lab Upfit / COVID19	11,699	—	(3,385)	—	8,314
Coastal REC 2 Vegetable Breedi	788,637	—	(268,696)	649,200	1,169,141
Coastal REC Cold Rooms HVAC Re	12,840	—	(12,840)	—	—
Coastal REC New Grad Student H	—	—	(46,040)	250,000	203,960
Cooper Lee Space Design Study	—	—	(17,025)	23,000	5,975
Cooper Library Room 301/311A W	17,599	—	(8,236)	(9,363)	—
Cooper Library Room 416 Brown	11,932	—	(438)	—	11,494
Cooper Library Room 510 Adobe	—	—	854	(854)	—
County Extension Offices Exter	238,098	—	(4,576)	96,100	329,622
Cribb Hall Room 180 Renovation	262,067	—	(97,207)	—	164,860
CU ICAR Campbell GEC 4th Floor	—	—	(2,379)	50,000	47,621
CU ICAR Concrete, Pavers, Caul	133,810	—	(187,510)	53,700	—
CU ICAR Road Sign Repairs	13,240	—	(11,619)	(1,621)	—
CU ICAR Stormwater Pond Analys	13,685	—	(13,685)	—	—
CU-ICAR GEC Propulsion Lab Upf	816,272	—	(99,634)	—	716,638
CU-ICAR Innovation Place Restr	—	—	(2,379)	50,000	47,621
CU-ICAR Innovation Place TD Ga	—	—	—	100,000	100,000
CURI Area Intersection of Supp	8,382	—	(6,875)	10,000	11,507
CURI EIC Facility Expansion St	55,964	—	(33,775)	(22,189)	—
CURI Test Bay Cooling Tower Pi	197,392	—	(183,134)	—	14,258
Custodial Equipment/ABM Replac	—	—	(73,255)	93,500	20,245
DEIC AMRL QUMIG Grant Prep	—	—	(20,000)	20,500	500
Digital Signage Inter & Kiosk	607,652	—	7,798	(615,450)	—
Dominion EIC 15 MW Test Facili	83,599	—	(75,941)	—	7,658
Dominion EIC Test Bays Air Han	11,300	—	(6,685)	(4,615)	—
Douthit Residence Renovation	8,678	—	—	—	8,678
Douthit/Thornhill Feasibility	—	—	(6,999)	70,000	63,001
Driving Range Analysis & Netti	—	—	(18,375)	30,000	11,625
Earle 1st Floor Hallway Restro	142,306	—	(60,197)	(82,109)	—
Earle Ceiling/Flooring G31/128	29,868	—	(21,620)	—	8,248
Earle Hall Room 212 Hood Renov	32,421	—	1,596	(34,017)	—
East Campus Traffic Impact Ana	—	—	(50,000)	50,000	—
East Chiller #1 VFD Replacemen	—	—	—	150,000	150,000
East West Campus Steam Distr	202,858	—	(78,993)	—	123,865

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
Edisto REC Discovery Heritage	881,914	—	68,086	(950,000)	—
Edisto REC Pond Dam Evaluation	10,910	—	—	(10,910)	—
Electrical Transformers/Improv	—	—	(146,384)	650,000	503,616
Emergency Notifications Sirens	16,856	—	(372)	7,800	24,284
Emerging Technology Center (Li	17,495	—	—	(17,495)	—
ENERGY SAVE RETROFIT/Perpetual	176,598	—	—	—	176,598
ERP Enterprise Systems Project	31,546,660	—	(1,218,219)	19,065,840	49,394,281
Facilities Center Bldg A	7,785	—	—	(7,785)	—
FF&E Tillman Hall Renovation	250,000	—	(7,300)	470,000	712,700
Fike Cardio Hall New Circuits	—	—	(20,744)	20,744	—
Fike Gym Dividers Replacement	—	—	(3,567)	75,000	71,433
Fike/Douthit Fitness Flooring	252,906	—	(194,654)	—	58,252
Fluor Daniel High Bay Area Ren	—	—	—	400,000	400,000
Fort Hill Chilled Water Lines	65,050	—	—	—	65,050
Gantt Circle Abraham Davidson	—	—	(7,327)	15,000	7,673
Gentry Renovate/Municipal Cour	927,136	—	(901,305)	—	25,831
GIS Aerial Photography Softwar	—	—	—	7,500	7,500
Godfrey Hall New Air Compresso	7,048	—	(5,246)	(1,802)	—
Godley Snell Annex Ruminant Re	6,159	—	—	(6,159)	—
Godley Snell Research Center A	—	—	(746,718)	1,393,700	646,982
Golf Cart Storage Shed for Wal	—	—	(21,375)	50,000	28,625
Green Tiger 1 Incidental Expen	49,256	—	(57,889)	30,000	21,367
Greenwood Genetics A/V Upgrade	4,900	—	—	—	4,900
Hardscramble New Bathroom Faci	74,112	—	(7,243)	—	66,869
Hazardous Waste Storage Buildi	—	—	(517)	10,900	10,383
Hendrix 110/111 Apple Store Re	—	—	(49,560)	445,000	395,440
Hendrix Center Feasibility Upd	53,000	—	(48,467)	—	4,533
Hunter 347 Chill Water System	—	—	(29,597)	65,300	35,703
Hunter Hall Card Access 225	22,202	—	(13,661)	(8,541)	—
Hunter Hall Lab Controls Feasi	—	—	(8,269)	8,269	—
Hunter Hall Rooms 101/105/105A	—	—	(18,466)	18,466	—
ICAR Commissioning Consultants	—	—	(27,200)	46,500	19,300
ICAR Innovation Place Windows	—	—	(6,516)	23,000	16,484
ICAR Offices Feasibility Study	—	—	(6,750)	6,750	—
Install Misc. Water Bottle Sta	8	—	—	—	8
Joint Training Facility Feasib	—	—	—	50,000	50,000
Jordan 212/214/215 Renovations	302,082	—	(274,124)	—	27,958
Jordan G02 Renovations	4,082	—	(2,041)	(2,041)	—
Jordan Hall G01 Superconductor	19,182	—	—	—	19,182
Jordan Hall Room 100 Renovatio	27,392	—	(21,009)	(6,383)	—
Jordan Hall Room 316 Renovatio	—	—	(8,959)	25,000	16,041
Jordan Hall Rooms 118/118A, B,	190,572	—	(99,106)	(91,466)	—
Jordan Hall Rooms 200/202/203/	699,383	—	(452,457)	—	246,926
Jordan Hall Rooms 321/322 Reno	139,504	—	(108,922)	(30,582)	—
Jordan Hall Rooms O/L/I/R Reno	6,820	—	(1,397)	(5,423)	—
Jordan Room 310 Renovations	9,919	—	(3,925)	(5,994)	—
Kappa St Stormwater Piping Rep	130,000	—	(123,968)	(6,032)	—
Kinard G03/Jordan G01 Supercon	64,405	—	(2,428)	—	61,977
Kinard Replace Emergency Gener	119,905	—	(18,223)	—	101,682
Landscape Equipment Replacemen	420,055	—	(441,881)	75,000	53,174
Lasch Lab Main Entry Renovatio	5,186	—	250	(5,436)	—

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
Lasch Lab Windows/Storefront R	5,620	—	(14,482)	109,900	101,038
Lebanon 502 Clemson Online/CAR	13,484	—	(9,875)	(3,609)	—
Lee 264 & 2nd Fl Studio A/E St	—	—	(665)	5,600	4,935
Lee Hall 2 Room G05 Wood Shop	—	—	(13,318)	74,100	60,782
Lever Hall Public Safety Commo	—	—	(2,500)	15,000	12,500
Library Depot Feasibility Stud	—	—	(49,604)	82,000	32,396
Life Science Building / Poole	14,888	—	(14,888)	—	—
Life Science Building Underuti	—	—	(177,245)	1,671,600	1,494,355
Livestock Poultry Health Chill	201,974	—	(196,824)	(5,150)	—
Long 201/201A/203 Renovations	920	—	(275)	(645)	—
Long Hall Room 149 Renovations	—	—	(583)	12,300	11,717
Long Hall Room 332 Renovations	—	—	(25,770)	90,000	64,230
Long Range Framework Plan	187,513	—	(173,606)	—	13,907
Lowry Hall 3rd Floor Renovatio	210	—	—	(210)	—
Lowry Hall Room 30 Renovations	350,000	—	(231,866)	200,000	318,134
Martin Hall Feasibility Study	—	—	(6,600)	110,000	103,400
Martin Hall Rooms M303/M304 Re	8,402	—	(8,278)	(124)	—
McAdams 110B furniture, power	9,104	—	(643)	(8,461)	—
McAdams 110D furniture, power	3,129	—	(1,079)	(2,050)	—
McAdams Hall Room 144E Renovat	13,997	—	—	(13,997)	—
McAdams Lab Upgrades	—	—	(1,712)	1,712	—
McNeese Lab updates-109 McAdam	—	—	(73,493)	75,000	1,507
Military Heritage Plaza Medals	448	—	—	(448)	—
Misc Emergency Asbestos/PERPET	68,895	—	(4,535)	—	64,360
Network Infrastructure Upgrade	13,770,758	—	(23,585,855)	20,373,549	10,558,452
New Cameras Video Surveillance	14,396	—	(6,572)	—	7,824
Newman 106G/114/114A Renovatio	9,718	—	(21,142)	101,800	90,376
NexGen Computing Feasibility	—	—	(160,000)	200,000	40,000
P&A Basement Area A/V Group Re	—	—	(39,871)	295,000	255,129
P&A Mechanical Elec/HVAC Renov	90,535	—	(22,222)	—	68,313
Parking Structure Concept Desi	—	—	(68,595)	75,000	6,405
Pee Dee REC Building 8177 Lowe	—	—	10,936	—	10,936
PERCENT % FOR ART	608,508	794,000	(5,000)	—	1,397,508
Perimeter Road Landscape Equip	24,500	—	(8,270)	20,500	36,730
Phase I Environmental Site Ass	207	—	(516)	309	—
Poole 21B HVAC Replacement	151,146	—	(11,760)	—	139,386
Poole 3/5/9/10 Electrical Reno	4,659	—	—	—	4,659
Poole Ag Center B211 Renovate	—	—	(12,400)	12,400	—
Radiation Facility Renovations	262,095	—	(145,312)	125,700	242,483
Ravenel Water Tank Repairs and	123,500	—	(73,942)	(49,558)	—
Raw water cooling water intake	100,770	—	—	(100,770)	—
Recycling Equipment	548,624	—	(287,956)	(260,668)	—
Replace Heat Pump System in Ga	—	—	(40,269)	60,000	19,731
Research Computing Refresh	—	—	(3,205,839)	6,000,000	2,794,161
Residential Maintenance Vehicl	197,609	—	(138,814)	—	58,795
Ring & Tiger Sculpture Alumni	—	—	—	7,850	7,850
RISE Mickel Hall Upfit	—	—	(65,246)	110,000	44,754
Roadway Maintenance 2019-2023	25,000	—	(25,000)	—	—
Sanitary Sewer Collection Syst	144,650	—	—	(144,650)	—
SC Botanical Gardens New Wells	70,590	—	—	—	70,590
SCBG Horticultural Office New	480,953	—	(138,388)	—	342,565

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
SCBG Main Entrance Signage	80,714	—	(36,998)	(43,716)	—
Self Regional Hall Ph II Feasi	—	—	(90,215)	105,000	14,785
Seneca Creek Rd Realignment Ut	60,000	—	(6,979)	24,315	77,336
Sewer and Stormwater Engineeri	—	—	—	70,000	70,000
Sikes Hall Room G12 Corner Ren	48,782	—	(37,415)	(11,367)	—
Sikes Hall Room G12 Renovation	—	—	(1,381)	25,000	23,619
Sirriner Student Study/Mailroom	4,089	—	(2,082)	—	2,007
Sirriner Suite 200 Renovations	—	—	(57,538)	57,538	—
Snow Center ADA Parking	—	—	(713)	15,000	14,287
Snow Complex Davidson Field Pr	1,610,000	—	(1,102,749)	—	507,251
Snow Fitness Boat/Shoreline	—	—	(25,929)	25,929	—
Snow Fitness Feasibility Study	—	—	(16,160)	16,160	—
Snow Main Gate Guardhouse Stru	810,039	—	(773,040)	—	36,999
Snow Pavilion Feasibility Stud	—	—	(50,087)	50,087	—
Snow Waterline Improvements	39,758	—	—	(39,758)	—
South of Chapel Student Memori	320,000	—	(25,369)	250,000	544,631
STI New Bike/Scooter Racks	12,595	—	(12,595)	—	—
STI Room 108 Exhibit Cases	19,525	—	(19,525)	—	—
STI Special Collections/Archiv	4,016	—	190	(4,206)	—
Stormwater BMP Right of Way Cl	—	—	(134,419)	134,419	—
Strode 2nd Floor Renovation	1,213	—	—	(1,213)	—
Strode Tower Room 206A Renovat	4,996	—	—	(4,996)	—
Student Activities Master Plan	2,807	—	—	(2,807)	—
Student Health Center 4 Progra	—	—	(25,000)	25,000	—
Student Outdoor Wifi - CCIT	37,554	—	—	—	37,554
Support Daniel Hall Construct	134,869	—	(117,506)	—	17,363
Third Party ESCO Energy Evalua	—	—	(4,150)	15,000	10,850
Tillman 200/200A/201/203/229 R	9,801	—	(9,801)	—	—
Tillman Hall 1st Floor Lobby R	28,575	—	—	—	28,575
Tillman Hall Replace Electrica	49,992	—	(49,992)	—	—
Unassigned	—	—	—	60,000	60,000
University Center FF&E	—	—	—	780,000	780,000
Upper Hunnicutt Creek Restorat	50,000	—	—	(50,000)	—
Vickery Rm 210/212 Renovations	—	—	(9,546)	19,100	9,554
VR Studio Upfit at ICAR	1,176	—	(463)	(713)	—
Waste Treatment Plant/Perpetua	37,976	—	—	—	37,976
Waste Water/Water Controls	116,436	—	—	(116,436)	—
Water Research Facility FF&E	400,000	—	—	—	400,000
Weather Station Port Relocatio	23,829	—	(8,264)	—	15,565
West Chiller Plant Cooling Tow	65,000	—	(58,433)	—	6,567
West Energy Cooling Tower Basi	380,000	—	(382,708)	50,000	47,292
West Energy Plant Tower Additi	67,443	—	—	(67,443)	—
West Stormwater Quality Basin	16,174	—	—	(16,174)	—
WWTP Eng Evalu Permit Renewal	—	—	(12,000)	28,000	16,000
WWTP SCADA Improvements	149,087	—	—	(149,087)	—
Zucker GEC Ext Light Fixtures	—	—	(24,740)	24,740	—
Zucker GEC Rm 404 Renovations	4,875	—	(3,904)	(971)	—
Zucker GEC Rooftop Renovations	70,877	—	(12,805)	—	58,072
Zucker GEC Rooms 304/403/404	14,493	—	(12,852)	—	1,641
Total Operating Revenues	69,907,355	7,837,622	(45,102,007)	53,637,875	86,280,845

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
Housing Improvement Fund					
Addition of Backflow Bypasses	—	—	(46,728)	35,528	(11,200)
Barnett Flooring	—	—	(161,588)	40,580	(121,008)
Barnett Painting	—	—	(35,772)	35,386	(386)
Barnett Roof Repair	—	—	(8,427)	8,427	—
Benet Staff Apartment Updates	(11,559)	—	—	11,559	—
Bryan Mall FF&E	—	—	(58,649)	11,815	(46,834)
Bryan Mall High Rise Renovation	(470,592)	—	918,915	(448,323)	—
Calhoun Courts Duct Cleaning	—	—	(82,880)	82,880	—
Calhoun Courts Energy Facility	—	—	(188,600)	188,600	—
Calhoun Courts Ext Stairs II	—	—	(581,001)	396,649	(184,352)
Calhoun Courts Ext Stairways	(18,250)	—	(14,753)	31,003	(2,000)
Calhoun Courts Ext. Lighting Upgrade	(15,773)	—	—	15,773	—
Calhoun Courts Exterior Stairway	(305,119)	—	(12,647)	317,766	—
Calhoun Courts Fire System Repair	—	—	(21,533)	21,533	—
Calhoun Courts Roof Replacement	—	—	(22,000)	22,000	—
Calhoun Courts Room S11B Inter	—	—	(19,031)	7,139	(11,892)
Calhoun Courts S4 Roof Replace	—	—	(10,700)	10,700	—
Calhoun Courts Underground Hot	—	—	(47,120)	123	(46,997)
Calhoun North Appliances	(7,486)	—	(186,838)	194,324	—
Calhoun North Cabinets/Counter	(509,459)	—	—	509,459	—
Calhoun North Fixtures	(138,252)	—	(96,288)	234,540	—
Calhoun North Flooring	—	—	(251,974)	251,974	—
Calhoun North Furniture	(21,688)	—	(906,149)	927,837	—
Calhoun North Painting	(136,211)	—	(196,294)	332,505	—
Calhoun South Furniture	(24,779)	—	(308,011)	332,790	—
Carpentry Shop Vehicle Purchase	—	—	(55,537)	—	(55,537)
Chlorine Controller & Tank	—	—	(4,593)	4,486	(107)
Cooper/Lever UV-C Installation	—	—	(1,195)	1,195	—
Core Campus Aquatherm Repair	—	—	(22,665)	22,665	—
DesChamps Key Desk Update	(3,250)	—	(15,370)	18,620	—
DesChamps Student Room ADA Upfit	—	—	(567)	—	(567)
Douthit A&C Roof Repair	—	—	(6,550)	6,550	—
Douthit B ADA Upfit	—	—	(7,743)	7,743	—
Douthit Bldg F/G New Arm Gates	(22,653)	—	(7,459)	30,112	—
Douthit C Metasys Controller	—	—	(17,993)	17,993	—
Douthit C/D Boiler Replacement	—	—	(19,185)	19,185	—
Douthit Downspout Repair	—	—	(58,261)	—	(58,261)
Douthit Hills ADA Opener Replacement	(5,856)	—	(17,054)	22,910	—
Douthit Hills Greenspace Study	—	—	(5,000)	5,000	—
Douthit Metasys Sensors	—	—	(30,921)	30,921	—
Douthit Paver/Concrete Repair	—	—	(66,003)	66,003	—
Douthit Terrace Lounge Flooring	—	—	(27,626)	27,626	—
Geer Bathroom Repairs	(792)	—	(361,607)	210,799	(151,600)
High Rises ATS Replacement	—	—	(12,192)	12,192	—
Holmes Concrete Install	(11,556)	—	(16,402)	27,958	—
Holmes Flooring	—	—	(67,574)	67,574	—
Holmes HVAC Equip Replacement	—	—	(5,165)	5,165	—
Holmes Painting	—	—	(107,583)	46,218	(61,365)
Housing Area Exterior Painting	—	—	(51,023)	51,023	—
Housing Improvement Fund	24,891,722	256,069	—	7,861,353	33,009,144

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
Johnstone / Core Campus Demo	—	—	(530,000)	50,000	(480,000)
Lever Chilled Water Pump Replacement	—	—	(14,889)	14,889	—
Lightsey Bridge 1 Carpet Replacement	—	—	(125,000)	—	(125,000)
Lightsey Bridge 1 Duct Cleaning	—	—	(33,600)	33,600	—
Lightsey Bridge 1 Phase VI Renovation	(347,866)	—	(200,660)	548,526	—
Lightsey Bridge 1 Re-Key	820	—	(403)	—	417
Lightsey Bridge 1-1C Interior	(3,445)	—	—	3,445	—
Lightsey Bridge 2 Exterior Stairs/Ramps	(20,340)	—	(16,972)	37,312	—
Lightsey Bridge ADA Access	—	—	(2,941)	2,941	—
Lightsey Bridge Concrete Grind	—	—	(5,063)	5,063	—
Lightsey Bridge Heat Pump Replacement	(8,634)	—	(56,793)	62,432	(2,995)
Lightsey Bridge Ph II Stairs	—	—	(344,336)	40,073	(304,263)
Lightsey Bridge Phase VII Renovation	—	—	(445,085)	118,223	(326,862)
Lightsey Bridge Staff Apartment	—	—	(110,886)	110,886	—
Lightsey II Concrete Addition	—	—	(51,252)	51,252	—
Lightsey Stairs/Ramp Repairs	—	—	(230,189)	39,836	(190,353)
Lightsey Volleyball Border	—	—	(1,418)	1,418	—
Mauldin Flooring	—	—	(41,847)	41,847	—
Mauldin Key Desk	—	—	(26,754)	26,754	—
Mauldin Painting	—	—	(12,366)	12,366	—
McCabe Door Replacement	—	—	(9,202)	9,202	—
McCabe Elevator Repair	—	—	(18,498)	18,498	—
McCabe Flooring	—	—	(87,985)	87,985	—
McCabe Hot Water and Chilled Water Pump Replacements	(1,890)	—	—	1,890	—
McCabe HVAC Equip Replacement	—	—	(160,451)	160,451	—
McCabe Painting	—	—	(105,623)	89,544	(16,079)
Mell Hall Access Update	(5,055)	—	—	5,055	—
Mell Roof/Cupola Repair	(16,567)	—	(72,719)	89,286	—
Mickel Actuator Replacement	—	—	(164,895)	163,018	(1,877)
Mickel Door Replacement	—	—	(9,576)	9,576	—
Mickel Elevator	—	—	(154,021)	154,021	—
Mickel Hall Heating Units	—	—	(18,682)	18,682	—
Norris Planter Replacement	—	—	(46,996)	46,996	—
North Calhoun Install Lighting	(1,800)	—	(23,057)	24,857	—
Quad Fire Panel Replacement	—	—	(62,651)	—	(62,651)
Quad Flush Valve Replacement	—	—	(19,772)	19,772	—
Quad Flush Valve Replacement/Totot IoT Integration	(11,069)	—	—	11,069	—
Quad Rekey	—	—	(30,947)	30,947	—
Quad Water Intrusion Repairs	(92)	—	(60,723)	60,721	(94)
Ravenel Area Drainage	—	—	(4,803)	4,803	—
Rebuild Kit Leslie Steam System	—	—	(5,588)	5,588	—
Residential Halls Key Boxes	(97,574)	—	(120,618)	218,192	—
Sanders Bathroom Repairs	—	—	(324,039)	124,701	(199,338)
Shoeboxes Exterior Improvement	(38,882)	—	(56,929)	69,909	(25,902)
Simpson North Elevator Door Opener Replacement	(16,473)	—	—	16,473	—
Simpson North Fire Control	—	—	(16,741)	16,741	—
Simpson South Elevator Door Opener Replacement	(16,473)	—	—	16,473	—
Simpson South Fire Control	—	—	(16,741)	16,741	—
Smith Blending Valve Rebuild	—	—	(11,764)	11,764	—

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
Smith Flooring	—	—	(161,588)	40,580	(121,008)
Smith Painting	—	—	(12,436)	12,050	(386)
Storage Card Reader Additions	—	—	(924)	—	(924)
Thornhill 102 Eaton Roof Replacement	—	—	(7,560)	7,560	—
Thornhill CD Office	(3,538)	—	(10,702)	14,240	—
Thornhill Ext Lighting Improvements	—	—	(7,139)	—	(7,139)
Thornhill Furniture Additions	—	—	(177,595)	—	(177,595)
Thornhill Refresh	—	—	(8,062)	8,062	—
Thornhill Re-Key	—	—	(51,244)	51,244	—
Young Hall Room 218 Renovation	(1,454)	—	(25,135)	26,589	—
Total Housing Improvement Fund	22,598,115	256,069	(7,639,196)	15,000,001	30,214,989

Dining Improvement Fund

Core Campus Building Entry/Retail Improvements	(112,140)	—	(581,645)	675,341	(18,444)
Daniel Hall POD	—	—	(2,782)	2,782	—
Dining Improvement Fund	12,100,531	848,375	—	(361,504)	12,587,402
Douthit Hills Hub Building Blast Chiller Renovations	(4,640)	—	(12,435)	17,075	—
Douthit Hub 3rd Floor Seating	—	—	(1,470)	—	(1,470)
Douthit Hub W/I Cooler Coil	—	—	(4,483)	4,483	—
ESFC Dining Equipment	—	—	(560,925)	557,137	(3,788)
Fernow POD Demo, Grubhub	—	—	(10,987)	—	(10,987)
Fernow Seating Feasibility Study	—	—	(28,000)	28,000	—
Freshen's Market Refresh	—	—	(14,199)	14,199	—
Hendrix Eastside Food Court	(142,465)	—	(1,048,467)	1,170,766	(20,166)
Hendrix Eastside Food Pod Relocation	(53,132)	—	(267,843)	314,055	(6,920)
Madren DAC Bldg Catering Kitchen	—	—	(9,521)	9,521	—
Madren Food Service Equipment	—	—	(146,734)	146,734	—
Madren Food Service Feasibility Study	—	—	(14,862)	9,512	(5,350)
McAlister Concrete Install	(18,561)	—	(13,147)	31,708	—
McAlister Dining Hall Refresh	—	—	(255,059)	253,332	(1,727)
McAlister Dish Machine Roof Exhaust Fan	(14,504)	—	(910)	15,414	—
McAlister Track Lighting Replacement	—	—	(17,926)	17,926	—
McAlister's Piping Issues MEP S	—	—	(11,725)	—	(11,725)
Schilleter HVAC Roof Top Unit	—	—	(990)	—	(990)
Schilleter HVAC Unit/Controls	—	—	(84,415)	70,801	(13,614)
Schilleter Millwork Repair	—	—	(9,480)	9,480	—
Schilleter Steam Trap Replacement	(693)	—	—	693	—
Schilleter Water Heater Rebuild	—	—	(6,888)	6,888	—
Sole FF&E	—	—	(5,657)	5,657	—
Total Dining Improvement Fund	11,754,396	848,375	(3,110,550)	3,000,000	12,492,221

Parking Improvement Fund

BikeShare Network Expansion	—	—	(29,359)	—	(29,359)
Bus Replacement (4 Fords)	—	—	(332,793)	—	(332,793)
Calhoun Sirrine Cir ADA Study	—	—	(1,500)	—	(1,500)
Douthit Hills Parking Lot E27	(3,836)	—	(26,663)	30,499	—
Douthit Hills R10 Parking Lot	(5,072)	—	(1,061,539)	1,024,577	(42,034)
Last Mile Micro-Mobility Study	—	—	(7,094)	—	(7,094)

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
License Plate Cameras (6)	(67,454)	—	(41,028)	108,482	—
Lightsey Bridge Commons Court	(36,970)	—	(9,149)	46,119	—
Lightsey Bridge Commons Court	—	—	(515,030)	115,484	(399,546)
Lightsey Bridge Lot R4 Expansion	—	—	(26,214)	26,214	—
Parking Improvement Fund	3,534,221	39,779	—	1,764,843	5,338,843
Parking Lot P5 Expansion	—	—	(175,092)	170,504	(4,588)
Parking Lot R10 Emergency Phone	—	—	(36,257)	4,603	(31,654)
Parking Structure Study	(22,500)	—	(11,250)	33,750	—
Surface Parking Expand Study	(20,000)	—	(9,750)	29,750	—
Williamson Rd/C2 Parking Lot E	—	—	(96,081)	19,691	(76,390)
Total Parking Improvement Fund	3,378,389	39,779	(2,378,799)	3,374,516	4,413,885
Bookstore Improvement Fund					
Bookstore Improvement Fund	106,361	8,380	—	1,100,000	1,214,741
Total Bookstore Improvement Fund	106,361	8,380	—	1,100,000	1,214,741
Athletic Improvement Fund					
Athletic Improvement Fund	20,596,620	156,143	—	1,483,835	22,236,598
Athletics Cornerstone Markers	—	—	(36,708)	36,708	—
Athletics Lot 4 Renovations	—	—	32,000	(32,000)	—
Brody Property Acquisition	—	—	(2,200)	2,200	—
East Beach Drive Safety & Traffic	—	—	(924,576)	894,856	(29,720)
Engr Services Videoboards	(10,301)	—	(158,162)	167,713	(750)
Food Service and Concessions	—	—	(177,903)	176,304	(1,599)
Football OffSeason Update FY23	—	—	(1,186,983)	641,018	(545,965)
Football Ops Offseason FF&E	(357,812)	—	(426,137)	782,280	(1,669)
Football Premium Seating Study	—	—	(40,500)	—	(40,500)
Indoor Football Storage/Nutrition	—	—	(1,485,135)	1,310,894	(174,241)
IPTAY Building FF&E	—	—	(42,624)	42,624	—
IPTAY Center Basement Level	—	—	(2,750)	2,750	—
Jervey Athletic Center Renovat	—	—	(477,445)	—	(477,445)
Jervey Lower Level Roof Renovation	(16,750)	—	(58,525)	68,775	(6,500)
Jervey Meadows IPTAY Monument	—	—	(9,033)	9,033	—
Jervey Renovation/Perfom FF&E	—	—	(13,409)	—	(13,409)
Jervey Sports Science/Recovery	(2,520)	—	(1,155)	3,675	—
Kingsmore & Riggs Videoboard	—	—	(1,117,069)	1,117,069	—
Kingsmore Clubhouse Repairs	—	—	(27,410)	19,260	(8,150)
Kingsmore Seat Replacement	(140,943)	—	—	140,943	—
Littlejohn Future Gymnastics	—	—	(38,020)	38,020	—
Littlejohn Gymnastics MDF Relocation	—	—	(34,287)	2,466	(31,821)
Littlejohn Pavilion Study	—	—	(65,000)	65,000	—
Littlejohn Sprinkler Renovate	—	—	(2,415)	2,415	—
McFadden Lounge Upgrades	—	—	(79,715)	39,027	(40,688)
McFadden Renovation FF&E	—	—	(1,663)	1,663	—
McFadden Room 18 Renovations	—	—	(4,213)	4,213	—
Memorial LED Displays	—	—	(236,866)	—	(236,866)
Memorial Stadium East End Hill	—	—	(98,644)	98,644	—

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
Memorial Stadium Renovations	—	—	(2,761)	2,761	—
Memorial Stadium Safety Study	—	—	(16,131)	16,131	—
Memorial Stadium WEZ 2nd Level	—	—	(259,304)	63,902	(195,402)
Memorial Stadium WEZ FF&E	(215,649)	—	(4,989,632)	4,919,993	(285,288)
Memorial Suite Cabinet Replacement	—	—	(237,060)	105,503	(131,557)
Memorial Suites Elevator Repairs	(134,183)	—	—	140,752	6,569
Motor Pool Carports Demolition	(1,183)	—	(18,843)	20,026	—
New Athletic Program Feasibility Study	(2,010)	—	—	2,010	—
Nieri 2nd Floor Studio FFE	—	—	(62,124)	—	(62,124)
Olympic Sport FFE Capital Improvement	—	—	(293,092)	124,528	(168,564)
Parking Lot 4 Sidewalk Renovation	(6,050)	—	(290,327)	296,377	—
Paw Journey FFE	(11,158)	—	—	11,158	—
Poe Indoor Addition FF&E	(31,126)	—	(1,259,067)	1,251,473	(38,720)
Poe Indoor Practice Field Addition	(712,372)	—	(3,123,359)	3,833,585	(2,146)
Press Road Retaining Wall Relo	—	—	(220,198)	220,198	—
Reeves Feasibility Study	—	—	(33,375)	11,125	(22,250)
Reeves Football Operations Complex Expansion	(527,368)	—	(1,580,868)	2,108,236	—
Reeves Renovation FF&E	(227,893)	—	(939,567)	1,167,460	—
Reeves/Paw Journey Renovations	—	—	(562,825)	534,431	(28,394)
Riggs Field Press Box Study	—	—	(45,000)	45,000	—
Riggs Soccer Lights and Audio	—	—	(56,533)	56,533	—
Rowing Facility Parking Lot	—	—	(14,997)	413	(14,584)
Soccer Champions Plaza Construction	(208,465)	—	(501,525)	709,990	—
Soccer Champions Plaza FFE	—	—	(334,375)	306,725	(27,650)
Soccer Graphics & Championship	—	—	(44,030)	44,030	—
Softball Graphics Update	—	—	(73,183)	73,183	—
Softball Grass Berm Expansion	—	—	(226,400)	226,400	—
Softball Stadium Seating Expansion	—	—	(24,500)	24,500	—
US Army Corp of Engr Land Swap	—	—	(5,000)	5,000	—
West End Zone Kitchen Equip	—	—	(5,485)	5,485	—
Womens Sport Expansion FFE	—	—	(771,376)	670,326	(101,050)
Women's Sports Program Expand	(857)	—	(3,168,365)	359,257	(2,809,965)
Total Athletic Improvement Fund	17,989,980	156,143	(25,875,849)	24,475,876	16,746,150
SC Lottery Funds - Capital					
Garrison Arena Construction	367,926	—	(296,365)	—	71,561
Vet School Construction	—	10,000,000	(578,654)	—	9,421,346
Total SC Lottery Funds - Capital	367,926	10,000,000	(875,019)	—	9,492,907
Appropriated State Funds - Capital					
Critical PSA Infrastructure	—	3,626,000	(2,796)	—	3,623,204
Edisto REC Research Infrastruc	—	7,000,000	(38)	—	6,999,962
FY22 MR&R - Electrical Only	5,385,000	(1,436,051)	(466,724)	—	3,482,225
FY22 MR&R - Elevators Only	1,451,957	—	(831,032)	—	620,925
FY22 MR&R - Envelopes Only	1,725,000	—	—	—	1,725,000
FY22 MR&R - HVAC Only	5,445,332	1,436,051	—	—	6,881,383
FY22 MR&R - Roofs Only	8,305,000	—	(2,565,961)	—	5,739,039
FY22-23 MR&R	—	10,000,000	(554,415)	—	9,445,585
Pee Dee REC Greenhouse Constr	2,000,000	—	(170,563)	—	1,829,437
Poultry Science Construction	—	1,125,000	—	—	1,125,000
Poultry Science Demolition	—	250,000	—	—	250,000

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
Sandhill Research & Education	888,184	—	(23,446)	—	864,738
USDA Charleston Land Acquisitio	133,866	—	—	—	133,866
Total Appropriated State Funds - Capital	25,334,339	22,001,000	(4,614,975)	—	42,720,364
Operating E&G - Capital					
Network Infrastructure Upgrade	2,080,000	—	—	(2,080,000)	—
Total Operating E&G - Capital	2,080,000			(2,080,000)	—
PSA Building Improvement Fund					
4999 Unex Audit Adjustments	(8,962)	—	8,962	—	—
Barre 2038/2039 Renovate/Move	—	—	(50,140)	50,833	693
CAT Rooms 109/115/etc Renovate	(135,705)	—	(382,933)	518,638	—
CEF Causey Tract Land Exchange	20,000	—	(2,200)	—	17,800
Pee Dee Dargan's Pond Dam	—	—	(1,023)	1,023	—
Pee Dee REC Dargan's Pond Dam	75,000	—	(45,480)	—	29,520
PSA Building Improvement Fund	37,538	—	—	—	37,538
Westinghouse Road CURF Propert	—	—	—	20,000	20,000
Total PSA Building Improvement Fund	(12,129)	—	(472,814)	590,494	105,551
Facilities Planned Maintenance					
Alumni Center Restroom Repairs	—	—	(9,941)	9,941	—
AMRL Penthouse Heat Exchange	—	—	(10,290)	10,290	—
ARC Flash Study Phase I,II & I	(115)	—	(130)	245	—
ASB Security Improvements	(13,181)	—	(61,657)	73,465	(1,373)
Bowman Field Lighting Prototype	—	—	(22,543)	15,389	(7,154)
Brackett, Sirrime, Lee Data Closet Cooling	19,058	—	950	(20,008)	—
BRC Atrium Stairwell Mold Removal	—	—	(21,866)	21,866	—
BRC Freeze Prevention	—	—	(3,477)	3,477	—
BRC Generator Breaker Repair	—	—	(5,494)	5,494	—
BRC Replace 4 Water Source	—	—	(20,662)	20,662	—
Brooks Lobby Restroom Study	—	—	(9,083)	2,933	(6,150)
Building Interior Improvements	(103,463)	—	(684,581)	749,963	(38,081)
C2 Parking Lot Expansion	(2,378)	—	—	2,378	—
Calhoun Courts Energy Door	—	—	(952)	952	—
Calhoun Courts Energy Facility	—	—	(79,143)	76,251	(2,892)
Calhoun Drive Roadway Improvement	(28,955)	—	(333,149)	362,104	—
Calhoun Mansion & Fort Hill	—	—	1,000	(1,000)	—
Camp Hope Camp Sunshine Building	—	—	(212)	—	(212)
Campbell Museum Abatement	—	—	(12,526)	12,526	—
Campbell Museum Landscape	—	—	(5,600)	5,600	—
Campus Bench Repair 2023	—	—	(23,060)	23,060	—
Campus Emergency Stop Signage	(655)	—	—	655	—
Campus Install Solar Radar	—	—	(8,408)	8,408	—
Campus Install Wayfinding Sign	—	—	(593,892)	592,492	(1,400)
Campus Paint Misc. Light/Signage	(15,536)	—	(43,176)	56,295	(2,417)
Campus Panel Labeling & Circuit Verification	(23,918)	—	(87,254)	111,172	—
Campus Safety Handrail Install	(12,550)	—	(9,644)	22,194	—
Campus Signage	—	—	(22,263)	1,188	(21,075)
Campus Signal Lights Emergency	—	—	(31,394)	30,033	(1,361)
Campus Thermo Installation '22	—	—	(140,935)	140,935	—
Campus Window Interior/Exterior	(31,750)	—	(5,700)	37,450	—

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
CAR Garage Door Replacement	—	—	(15,207)	15,207	—
Computer Center Upgrade Lighting	—	—	(14,376)	14,376	—
Cooper Library Bridge Rehabilitation	—	—	(1,569)	1,569	—
Cooper Library Bridge Structurw	(89,105)	—	(5,192)	94,297	—
Cooper library Clean Light Fix	—	—	(11,205)	11,205	—
Cooper Library Restroom Door	—	—	(4,189)	1,822	(2,367)
Cooper/Lever UV-C Installation	(1,455)	—	(6,040)	7,495	—
CU Traffic Calming Program	(3,325)	—	(175)	3,500	—
CU-ICAR GEC 3D Printing Lab	—	—	130	(130)	—
Douthit B Steps to Mechanical	—	—	(12,972)	12,972	—
Earle, Old Facilities & Gas	—	—	(22,197)	22,197	—
Edwards Install Wall Flashing	—	—	(21,800)	21,800	—
Extend Pipe from Centennial	—	—	(15,493)	15,493	—
Facilities Klugh Install Card	—	—	(5,482)	5,482	—
Facilities Planned Maintenance	24,157,971	—	—	(726,074)	23,431,897
Facilities Storefront Sprinkler	—	—	(85,732)	85,732	—
Fants Grove C&D Landfill	—	—	(10,370)	10,370	—
Fike Paint Basketball Courts	—	—	(2,301)	2,275	(26)
Fike/Douthit Fitness Flooring	—	—	(5,763)	5,763	—
Fire Station Roof Replacement	(177)	—	(187,997)	188,174	—
Fluor Daniel 3rd Floor Carpet	(388)	—	(7,066)	7,454	—
Fluor Daniel Atrium and Building	—	—	(29,210)	28,010	(1,200)
Fluor Daniel South Window	—	—	(13,875)	13,875	—
Fort Hill Street Bus Turning	—	—	(32,073)	—	(32,073)
General Traffic Consulting '23	—	—	(12,134)	10,665	(1,469)
Gentry Data/Elec./Energy Saving	—	—	(207,781)	207,781	—
Gentry Hall Replace Curb	—	—	(12,339)	12,339	—
Gentry Hall Sidewalk Improvement	—	—	(24,119)	24,119	—
Godfrey Hall Install ADA Access	—	—	(5,615)	5,615	—
Godley Snell Research Building	(1,000)	—	(25,252)	26,252	—
Hendrix Carpet Replacement	(25,000)	—	(158,741)	183,741	—
Holtzendorff B03 Carpet Installation	—	—	(9,782)	—	(9,782)
Holtzendorff Fire Protection	—	—	(71,941)	71,941	—
Holtzendorff Hall & Porch Fire	—	—	(22,635)	22,635	—
Holtzendorff Hall Building	(287)	—	(73,750)	18,491	(55,546)
Holtzendorff Hall Roof Replacement	(2,885)	—	(364,502)	248,615	(118,772)
Hunter Hall Control Air Compressor	—	—	(24,941)	2,102	(22,839)
Hunter Hall Parapet Wall Repair	—	—	(19,950)	19,950	—
Install Misc. Water Bottle Stations	(4,569)	—	(19,147)	19,330	(4,386)
Jordan Hall Install New Flash	—	—	(10,700)	—	(10,700)
Kappa Street Feasibility Study	(608)	—	(15,509)	13,863	(2,254)
Kappa Street Road Repair	—	—	(23,920)	23,920	—
Kappa Street Roadway Improvement	—	—	(163,263)	114	(163,149)
Kinard Hall Roof Replacement	—	—	(58,506)	52,204	(6,302)
Kinard Lab, Ground & 1st Floor	—	—	(141,770)	6	(141,764)
Landscape Department Area Improvements	(525)	—	(146,288)	139,889	(6,924)
Lee Hall II Area Painting	—	—	(15,683)	15,683	—
Lee Hall Parking Lot Lighting	—	—	(42,291)	42,291	—
Lee Hall Replace Electrical	—	—	2,792	(2,792)	—
Library Depot Gutter Replacement	—	—	(13,257)	13,257	—
Library Depot Replace Ceiling	—	—	(12,767)	12,767	—

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
Long Hall SE Corner Waterproof	—	—	(1,530)	1,530	—
Long Hall Waterproof East Side	—	—	(23,580)	23,580	—
Lowry Hall Room 15 Scale Up Renovations	(8,343)	—	(19,071)	27,179	(235)
Lowry Replace 4½ Alarm Valve	(6,202)	—	—	6,202	—
Lowry Stairwell/Elevator Water	—	—	(8,581)	8,581	—
Martin M Section/Breezeway	—	—	(5,681)	5,681	—
McAdams Hall RTU 1 Replacement	—	—	(900)	900	—
Mell Hall Plaza Upgrades	—	—	(1,188)	1,188	—
Misc Campus Softwash 2022	(111,653)	—	(192,410)	304,063	—
Misc Concrete Repairs 2022	(75,140)	—	(427,802)	318,504	(184,438)
Misc Fire Protection	(82,468)	—	(1,094,311)	1,027,919	(148,860)
Misc Generator Replacements 22	—	—	(7,618)	7,618	—
Misc HVAC Upgrades	(144,786)	—	(1,123,045)	1,233,768	(34,063)
NCEES Facilities Center Fire	—	—	(15,892)	15,892	—
North Calhoun Install Lighting	(37,605)	—	(9,849)	47,454	—
P&A Restrooms 221/261 Inclusive	—	—	(15,397)	11,166	(4,231)
P&A Room 243 Replace Floor	—	—	(7,785)	7,785	—
Perimeter Replace ManHole Lid	—	—	(26,469)	26,469	—
President's Park Paver Repairs	—	—	(35,179)	35,179	—
Quattlebaum HVAC Repairs	—	—	(7,615)	3,676	(3,939)
Quattlebaum Nitrogen Generator	—	—	(31,820)	31,820	—
Ravenel Research Phase II	(7,700)	—	(62,023)	69,723	—
Reflection Pond Site Assessments	(9,505)	—	(10,609)	20,114	—
Reflection Pond Site Improvement	—	—	(2,185)	2,185	—
Replace Misc. Elevator Door Opener	—	—	(902)	36	(866)
Rhodes 301 Suite Ceiling Abatement	—	—	(39,634)	39,634	—
Rhodes Engineering Center Exterior Wall Repair	—	—	7,341	(7,341)	—
Rhodes Old Section Flooring Repair	(24,358)	—	(73,882)	98,240	—
Rhodes Old Section Pipe Chase Flooring	6,363	—	(5,893)	(470)	—
Riggs Hall Paint Basement	—	—	(4,628)	—	(4,628)
Roadway Maintenance 2019-2023	—	—	2,100	(2,100)	—
SC 93 Erosion Repair	—	—	(15,472)	15,472	—
Sherman Street Exit Upgrade	—	—	(34,961)	34,961	—
Sikes Hall Engineering Study, Sprinkler System	356	—	1,300	(1,656)	—
Sikes Hall Landscape	—	—	15,714	(15,714)	—
Sirrine 218/Suite 220 Renovations	—	—	(14,424)	14,424	—
Sirrine Hall Backflow Replacement	—	—	(1,357)	1,357	—
STI Waterproofing	(3,621)	—	(296,903)	300,524	—
Tillman Hall Reinforce Ground Floor & Crawl Space	—	—	(4,645)	4,645	—
Tillman Hall Replace Electrical	(83,553)	—	48,892	34,661	—
TIWET Replace Dielectric Union	—	—	(9,880)	4,605	(5,275)
Traffic & Pedestrian Counts	—	—	(25,142)	25,142	—
UFC Building A Install Through	—	—	(24,655)	24,655	—
West Cooper Library ADA Parking	—	—	(70,222)	19,542	(50,680)
Williamson/Perimeter Road Sign	—	—	(159,898)	147,520	(12,378)
Wind Engineering Structures La	—	—	(11,312)	11,312	—
Wind Tunnel-Gas Turbine & HERDS Paint Exterior	(2,143)	—	(43,135)	45,278	—
Total Facilities Planned Maintenance	23,224,846	—	(8,341,165)	7,436,955	22,320,636
LCAS Capital Maintenance					
LCAS Improvement Fund	3,300,000	—	—	—	3,300,000

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
Total LCAS Capital Maintenance	3,300,000	—	—	—	3,300,000
Redfern Improvement Fund					
Redfern Improvement Fund	125,000	—	—	—	125,000
Total Redfern Improvement Fund	125,000	—	—	—	125,000
Classroom Improvement Fund					
Acid Rain Research Workshop Area Renovation	(2,405)	—	(6,788)	9,193	—
Brackett Hall A/V Lifecycle Renovation	—	—	(6,666)	6,666	—
Campbell Museum HVAC Upgrades	—	—	(7,553)	7,553	—
Campbell Museum Security Camera	—	—	(2,064)	2,064	—
Campus Classrooms Card Access	(40,894)	—	(297,010)	217,762	(120,142)
Central Classrooms AV Upgrades	(14,518)	—	(57,004)	59,014	(12,508)
Classroom Improvement Fund	4,789,634	—	—	359,646	5,149,280
Classrooms Card Access Ph II	—	—	(97,011)	97,011	—
Cooper Library 204/309 Renovation	—	—	(38,419)	30,720	(7,699)
Cooper Library Room 416 Brown	(10,888)	—	(20,028)	30,916	—
Cooper Library Social Media Listening Center Relocation	(43,904)	—	(169,930)	213,834	—
Fluor Daniel High Bay Area Renovations	—	—	(9,521)	9,521	—
Godfrey Hall New Air Compressor	550	—	(9,238)	8,688	—
Godfrey Hall Rooms 105B/105C Renovations	(1,394)	—	(2,662)	4,056	—
Greenwood Genetics A/V Upgrade	(3,564)	—	(47,967)	51,531	—
Hardin Hall Room 100 Auditorium	13,520	—	(18,846)	5,279	(47)
Holtzendorff 200/B03 AV Upgrades	—	—	(11,497)	11,497	—
Jordan Hall Room 106 Renovations	(9,113)	—	(131,424)	139,644	(893)
Jordan Hall Room 201 Renovations	(11,538)	—	(24,759)	33,994	(2,303)
Jordan Rooftop Greenhouse Renovations	—	—	(46,104)	41,283	(4,821)
Lee 264 & 2nd Fl Studio A/E St	—	—	(35,000)	29,725	(5,275)
Lehotsky A/V Lifecycle Replace	—	—	(1,188)	1,188	—
Long Hall B05 Cooler Removal	(8,301)	—	(1,486)	8,301	(1,486)
Long Hall Rm B25 & B36 Renovations	—	—	(816,786)	805,486	(11,300)
Lowry Hall A/V Lifecycle Replacement	—	—	(162,659)	23,563	(139,096)
Lowry Hall Room 15 Scale Up Renovations	(55,931)	—	(562,467)	618,398	—
McAdams Hall Room 148 Phase 2	—	—	(50,555)	48,672	(1,883)
McAdams Lab Upgrades	(7,310)	—	(61,394)	68,704	—
McAdams Rm 157/157A/159 Weld	—	—	(1,903)	1,903	—
Poole Ag Center B211 Renovate	(2,403)	—	(28,372)	30,079	(696)
Poole Ag Lobby Renovations	(80,395)	—	(386,209)	454,502	(12,102)
PRTM Relocation to Sirrine	(37,310)	—	(47,729)	85,039	—
Renovations of Freeman 138	(4,375)	—	—	4,375	—
Rhodes A/V Lifecycle Replacement	—	—	(4,642)	4,642	—
Rhodes Renovation and Upfit	(3,000)	—	—	3,000	—
Sirrine 398 Yoga Studio	(9,424)	—	(11,451)	20,875	—
Support Daniel Hall Construction	(55,563)	—	(194,352)	201,649	(48,266)
Tillman 200/200A/201/203/229 Renovations	—	—	(5,037)	5,037	—
Total Classroom Improvement Fund	4,401,474	—	(3,375,721)	3,755,010	4,780,763
CCIT Improvement Fund					
CCIT Improvement Fund	8,665	—	—	(623)	8,042
CCIT LCR Infrastructure	(623)	—	—	623	—
Network Infrastructure Upgrade	859,344	—	(411,582)	1,000,000	1,447,762

Project	Net Position July 1, 2022	Receipts	Expenditures	Transfers	Net Position June 30, 2023
Total CCIT Improvement Fund	867,386	—	(411,582)	1,000,000	1,455,804
Master Lease Proceeds					
Green Tiger 1 Guaranteed Energy	—	—	(9,894,778)	9,894,778	—
Master Lease Proceeds FY23	—	367,065	—	30,105,222	30,472,287
Total Master Lease Proceeds	—	367,065	(9,894,778)	40,000,000	30,472,287
Federal Sponsored (Non-PSA)					
CU-ICAR Propulsion Lab FF&E	—	—	(624,497)	624,497	—
Total Federal Sponsored (Non-PSA)	—	—	(624,497)	624,497	—
Federal PSA					
Edisto REC Discovery Heritage	—	—	(604,327)	750,000	145,673
Total Federal PSA	—	—	(604,327)	750,000	145,673
State PSA					
Baruch Short Term Housing	—	—	(9,800)	18,500	8,700
Edisto REC Discovery Heritage	—	—	(59,520)	400,400	340,880
Edisto REC Museum to Student	—	—	(8,525)	179,100	170,575
Pee Dee REC Building 8177 Lowe	189,064	—	(53,971)	341,800	476,893
PSA Building Improvement Fund	2,597,686	—	—	107,133	2,704,819
Total State PSA	2,786,750	—	(131,816)	1,046,933	3,701,867
Other PSA					
Baruch Short Term Housing	177,250	—	(177,250)	—	—
CAT Rooms 109/115/etc Renovate	—	—	(2,410)	2,410	—
Edisto REC Discovery Heritage	—	—	—	238,300	238,300
Edisto REC New Fume Hood	—	—	(767)	16,100	15,333
PSA Building Improvement Fund	12,484,159	—	—	(2,410)	12,481,749
Total Other PSA	12,661,409	—	(180,427)	254,400	12,735,382
Audit Adjustments					
Audit Adjustments, Restricted	(13,165,552)	2,802,732	(13,540,741)	36,679,804	12,776,243
Audit Adjustments, Unrestricted	2,912,682	2,504,533	(6,804,617)	—	(1,387,402)
Central Bank - Invest Income, Restricted	(10,895,922)	7,351,736	—	—	(3,544,186)
Central Bank - Invest Income, Unrestricted	9,657,276	5,684,387	(118,600)	3,943,250	19,166,313
Total Audit Adjustments	(11,491,516)	18,343,388	(20,463,958)	40,623,054	27,010,968
TOTAL UNEXPENDED PLANT FUNDS	\$351,952,176	\$ 98,492,975	\$ (268,434,011)	\$ 268,408,862	\$450,420,003

STATEMENT OF CHANGES IN RETIREMENT OF INDEBTEDNESS

For the year ended June 30, 2023

	Net Position July 1, 2022	Fees and Other Additions
State Institution Bonds:		
State Institution Bond General Debt Service Fund	\$ 113,788	\$ 219,166
State Institution Bond, Series 2014B, Debt Service	225,123	4,042
State Institution Bond, Series 2016F, Debt Service	717,703	18,737
State Institution Bond, Series 2017A, Debt Service	1,149,967	95,134
State Institution Bond, Series 2019A, Cost of Issuance	207	(2)
State Institution Bond, Series 2019A, Debt Service	51,574	1,544
State Institution Bond, Series 2021E, Cost of Issuance	1,421	—
State Institution Bond, Series 2021E, Debt Service	69,059	983
State Institution Bond, Series 2022A, Cost of Issuance	321,339	—
SIB, Series 2022A, Debt Service	—	11,733
Total State Institution Bonds	2,650,181	351,337
Revenue Bonds:		
Revenue Bond, Series 2015, Debt Service	3,655,807	108,610
Revenue Bond, Series 2015B, Debt Service	5,969,386	193,426
Revenue Bond, Series 2023A, Cost of Issuance	—	166
Revenue Bond, Series 2023A, Debt Service	—	5
Total Revenue Bonds	9,625,193	302,207
Athletic Facilities Revenue Bonds:		
Athletic Facilities Revenue Refunding Bond, Series 2012 Debt Service	81,277	1,059,997
Athletic Facilities Revenue Bond, Series 2014A, Debt Service	(190,370)	1,064
Athletic Facilities Revenue Bond, Series 2014B, Debt Service	(14,941)	657
Athletic Facilities Revenue Bond, Series 2014C, Debt Service	40,025	1,215,819
Athletic Facilities Revenue Bond, Series 2015, Debt Service	(362,439)	2,849
Athletic Facilities Revenue Bond, Series 2015B, Debt Service	(95,389)	873
Athletic Facilities Revenue Bond, Series 2018A, Debt Service	(66,458)	463
Athletic Facilities Revenue Bond, Series 2021A, Cost of Issuance TE	10,202	(155)
Athletic Facilities Revenue Bond, Series 2021A, Cost of Issuance Tax	1,713	(35)
Athletic Facilities Revenue Bond, Series 2021A, Debt Service TE	(248,050)	1,369
Athletic Facilities Revenue Bond, Series 2021B, Debt Service Tax	(34,901)	1,059
Total Athletic Facilities Revenue Bonds	(879,331)	2,283,960
Audit Adjustments		
State Treasurer's Appreciation	(2,341,575)	(2,504,896)
Total Audit Adjustments	(2,341,575)	(2,504,896)
TOTAL RETIREMENT OF INDEBTEDNESS	\$ 9,054,468	\$ 432,608

Transfers Between Funds		Retirement of Indebtedness	Interest on Indebtedness	Other Expenses	Net Position June 30, 2023
\$	41,228,778	\$ —	\$ —	\$ —	\$ 41,561,732
	1,950,000	1,515,000	845,025	—	(180,860)
	3,000,000	2,370,000	1,294,325	—	72,115
	10,379,236	7,225,000	4,346,538	1,600	51,199
	(205)	—	—	—	—
	331,536	200,000	203,200	—	(18,546)
	(1,421)	—	—	—	—
	360,233	220,000	269,300	1,600	(60,625)
	—	—	—	316,475	4,864
	7,957,489	4,165,000	4,991,301	—	(1,187,079)
	65,205,646	15,695,000	11,949,689	319,675	40,242,800
	5,547,125	2,065,000	3,464,042	—	3,782,500
	11,849,576	5,105,000	6,702,160	—	6,205,228
	289,491	—	—	254,532	35,125
	—	—	361,245	—	(361,240)
	17,686,192	7,170,000	10,527,447	254,532	9,661,613
	945,984	1,010,000	17,885	—	1,059,373
	1,154,101	—	1,155,194	—	(190,399)
	1,069,088	975,000	90,365	—	(10,561)
	1,114,248	930,000	261,750	—	1,178,342
	3,570,695	1,370,000	2,195,333	—	(354,228)
	1,161,285	585,000	572,394	—	(90,625)
	562,940	170,000	392,278	—	(65,333)
	(10,047)	—	—	—	—
	(1,678)	—	—	—	—
	1,491,442	—	1,490,862	1,600	(247,701)
	1,685,895	1,470,000	209,792	—	(27,739)
	12,743,953	6,510,000	6,385,853	1,600	1,251,129
	—	—	—	—	(4,846,471)
	—	—	—	—	(4,846,471)
\$	95,635,791	\$ 29,375,000	\$ 28,862,989	\$ 575,807	\$ 46,309,071

STATEMENT OF CHANGES IN CAPITAL ASSETS

For the year ended June 30, 2023

	Beginning Balance July 1, 2022	Increases	Decreases	Transfers	Ending Balance June 30, 2023
Capital assets not being depreciated:					
Land and improvements	\$ 34,506,121	\$ 212,181	\$ 150,835	\$ —	\$ 34,567,467
Construction in progress *	75,151,451	174,663,661	1,737,450	(16,118,165)	231,959,497
Total capital assets not being depreciated	109,657,572	174,875,842	1,888,285	(16,118,165)	266,526,964
Other capital assets:					
Utilities systems and other non-structural improvements	195,425,905	994,450	—	1,830,482	198,250,837
Buildings and improvements	1,678,128,880	521,292	251,532	14,287,683	1,692,686,323
Computer software	24,283,309	—	—	—	24,283,309
Equipment	375,263,011	30,791,509	13,090,191	(928,136)	392,036,193
Vehicles	22,976,775	3,258,821	710,788	1,254,872	26,779,680
Leased equipment	1,939,455	835,460	204,790	(326,736)	2,243,389
Leased office space	20,614,584	3,036,286	328,074	—	23,322,796
Software subscriptions	36,631,167	14,925,387	—	—	51,556,554
Total other capital assets at historical cost	2,355,263,086	54,363,205	14,585,375	16,118,165	2,411,159,081
Less accumulated depreciation for:					
Utilities systems and other non-structural improvements	53,410,923	7,154,815	—	—	60,565,738
Buildings and improvements	572,498,235	40,150,105	245,751	—	612,402,589
Computer software	24,283,309	—	—	—	24,283,309
Equipment	263,555,484	23,815,666	12,589,750	(388,274)	274,393,126
Vehicles	18,301,986	2,017,259	708,179	715,010	20,326,076
Less accumulated amortization for:					
Leased equipment	668,941	908,291	204,715	(326,736)	1,045,781
Leased office space	2,615,584	2,594,420	120,155	—	5,089,849
Software subscriptions	—	12,216,506	—	—	12,216,506
Total accumulated depreciation and amortization	935,334,462	88,857,062	13,868,550	—	1,010,322,974
Other capital assets, net	1,419,928,624	(34,493,857)	716,825	16,118,165	1,400,836,107
CAPITAL ASSETS, NET	\$ 1,529,586,196	\$ 140,381,985	\$ 2,605,110	\$ —	\$ 1,667,363,071

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, 2023

	CFDA Number	Net Position July 1, 2022	Revenues	Expenditures	Other Additions	Deductions	Net Position June 30, 2023
Unrestricted Current Funds							
Animal Health	10.207	\$ —	\$ 27,727	\$ 27,727	\$ —	\$ —	\$ —
Hatch	10.203	—	5,219,302	5,219,302	—	—	—
McIntire Stennis	10.202	—	1,016,430	1,016,430	—	—	—
Smith Lever	10.511	—	4,894,463	4,894,463	—	—	—
Expanded Food and Nutrition Education Program	10.514	—	1,608,474	1,608,474	—	—	—
Renewable Resources Extension Act	10.515	—	82,820	82,820	—	—	—
Total Unrestricted Current Funds		—	12,849,216	12,849,216	—	—	—
Scholarships and Student Aid							
Secondary Educational Opportunity Grants	84.007	—	700,876	705,604	40,008	35,280	—
Pell Grant	84.063	—	17,132,983	17,132,983	—	—	—
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	—	82,985	82,985	—	—	—
Post Secondary Education Scholarships for Veteran's Dependents (Iran and Afghanistan Service Grant)	84.408	—	9,753	9,753	—	—	—
Total Scholarships and Student Aid		—	17,926,597	17,931,325	40,008	35,280	—
Restricted Current Funds- Other							
College Work Study Program	84.033	—	763,861	608,008	—	155,853	—
Federal Job Location and Development	84.033	—	—	60,000	60,000	—	—
Higher Education Emergency Relief Fund - Institutional Portion	84.425F	—	18,087,583	18,087,583	—	—	—
Total Restricted Current Funds Other		—	18,851,444	18,755,591	60,000	155,853	—
Loan Funds							
Perkins	84.038	2,591,444	705,391	—	—	662,693	2,634,142
Total Loan Funds		2,591,444	705,391	—	—	662,693	2,634,142
Agency Funds							
Direct Lending	84.268	—	117,780,041	117,780,041	—	—	—
Total Agency Funds		—	117,780,041	117,780,041	—	—	—
Sponsored Programs		(14,612,612)	129,477,131	132,658,170	—	—	(17,793,651)
TOTAL FEDERAL AWARDS		<u><u>\$ (12,021,168)</u></u>	<u><u>\$297,589,820</u></u>	<u><u>\$299,974,343</u></u>	<u><u>\$ 100,008</u></u>	<u><u>\$ 853,826</u></u>	<u><u>\$ (15,159,509)</u></u>



Supplemental Statements of Assets

INVESTMENT IN PLANT — LAND

For the year ended June 30, 2023

Location	Number of Acres June 30, 2023	Cost or Book Value July 1, 2022	Additions/ (Deductions)	Cost or Book Value June 30, 2023
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	1,226,219	(150,835)	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	10	131,205	—	131,205
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	421,236	212,181	633,417
Vegetable Lab, Charleston, SC	4	110,602	—	110,602
Total Land	31,267	\$ 34,506,121	\$ 61,346	\$ 34,567,467

INVESTMENT IN PLANT — BUILDINGS

For the year ended June 30, 2023

	Building Number		Building Cost	Accumulated Depreciation	Net Book Value June 30, 2023
Buildings:					
Academic Success Center	001278	\$	13,669,469	\$ 3,992,944	\$ 9,676,525
Administrative Services Building	000318		1,796,659	1,317,800	478,859
Advanced Materials Research Lab	001264		21,431,323	12,261,566	9,169,757
Ag Biotech/Biosystems Research Complex	001259		27,537,030	18,637,664	8,899,366
Agricultural Service Center	001155		487,910	110,288	377,622
Allen N. Reeves Football Complex	001807		61,653,481	8,425,903	53,227,578
Alumni Center	000250		290,018	290,018	—
Andy's Cottage Addition	8901		516,752	538	516,214
Archbold Center	OC0004		395,060	339,538	55,522
Athletic Support Facility	T20031		424,074	219,029	205,045
Barnett Hall	002009		599,590	597,100	2,490
Barre Hall	000265		2,314,946	1,858,568	456,378
Baruch Institute Belle W Baruch	000392		5,543,129	2,030,082	3,513,047
Baseball Area (All)	000339		19,354,906	6,505,702	12,849,204
Benet Hall	002006		371,976	371,976	—
Biolife Sciences Building	001277		52,145,925	15,402,622	36,743,303
Bob Campbell Geology Museum	001224		1,196,597	706,679	489,918
Bowen Hall	002002		209,057	199,554	9,503
Brackett Hall	000030		8,250,448	6,518,658	1,731,790
Bradley Hall	002004		227,853	218,969	8,884
Brooks Center	001143		12,832,183	9,470,127	3,362,056
Byrnes Hall	002015		2,519,389	2,508,228	11,161
Calhoun Courts Energy Facility	002017		13,261,215	13,074,936	186,279
Camp Cooper	009520		1,107,286	879,409	227,877
Camp Long	009617		335,249	335,249	—
Campbell Museum (Kinard Annex)	000034		21,434	21,434	—
Campus Green	NN0001		1,175,788	810,119	365,669
Campus Wide Mail Lockers	001500		355,675	48,411	307,264
Center for Applied Technology (CAT Building)	000412		662,366	124,884	537,482
Center for Manufacturing Innovation (CMI	900019		3,202,295	83,393	3,118,902
Central Energy Facility	000007		14,576,340	8,924,245	5,652,095
Central Stores	000074		45,416	45,416	—
Charleston County Extension Office	009101		256,670	107,150	149,520
Child Development Center	00446		4,843,116	126,117	4,716,999
Clemson Engineering Technologies Laboratory (CETL/ Rust Lab)	001222		5,605,414	4,415,078	1,190,336
Clemson Online (formerly Clemson Apparel Research)	001168		1,733,925	1,179,204	554,721
Coastal Research & Education Center	008300		220,104	164,514	55,590
Cook Lab	000216		150,780	150,780	—

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2023
Cooper Library	000212	6,714,466	6,007,041	707,425
Cope Hall	002010	464,662	464,662	—
Core Campus	001284	103,819,508	15,530,583	88,288,925
Dillard Building	000006	203,025	203,025	—
Dominion Energy Innovation Center (formerly Wind Turbine Drive Train Testing Facility)	006250	35,539,318	10,641,148	24,898,170
Donaldson Hall	002001	27,392,908	12,111,216	15,281,692
Douthit Community, Building A	004170	20,922,332	2,113,671	18,808,661
Douthit Community, Building B	004171	42,186,368	4,261,863	37,924,505
Douthit Community, Building C	004172	31,082,360	3,140,084	27,942,276
Douthit Community, Building D	004173	21,803,570	2,202,698	19,600,872
Douthit Community, Building E	004175	21,611,046	2,183,248	19,427,798
Douthit Community, Building F	004176	14,709,092	1,485,981	13,223,111
Douthit Community, Building G	004177	17,357,526	1,753,538	15,603,988
Douthit Community, Hub	004174	56,848,096	5,742,264	51,105,833
Duke Energy Innovation Center	001280	5,972,188	1,752,268	4,219,920
Duke Energy Innovation Center - SCRA	001280A	916,770	916,770	—
Earle Hall	000023	2,537,605	1,638,673	898,932
Lightsey Bridge Apartments Bldgs 11-20	004148	22,424,512	12,767,033	9,657,479
EC Chilled Water Facility	000376	3,566,732	3,253,466	313,266
Edgar A. Brown University Union	000253	4,959,248	4,300,710	658,538
Edisto Cattle Barn	008503	194,925	76,541	118,383
Edisto Main Office	008573	4,313,139	2,193,906	2,119,233
Edisto Peanut Building	008575	166,828	89,438	77,390
Edwards Hall	000309	4,063,248	3,265,707	797,541
Emerging Technologies Center (ETC Building)	001271	1,265,437	238,588	1,026,849
Fernow Street Cafe	000404	1,081,887	674,550	407,337
Fike Recreation Center	000010	21,303,872	9,761,301	11,542,571
Fire Station	000348	445,601	445,601	—
Fluor Daniel (Engineering Innovation Center)	000388	14,692,891	12,105,488	2,587,403
Fort Hill (Calhoun Mansion)	000047	2,201,193	1,135,079	1,066,114
Freeman Hall	000025	10,529,797	2,137,338	8,392,459
Garrison Arena (All)	001212	7,027,126	5,053,466	1,973,660
Gas Turbine Lab	000383	198,700	146,179	52,521
Geer Hall	002011	442,649	442,649	—
Gentry Hall	004040	141,180	138,688	2,492
Germ Plasma Research	001113	495,464	473,001	22,463
Godfrey Hall	000003	2,631,774	2,451,028	180,746
Godley-Snell Research Center	000411	5,035,978	4,125,387	910,591
Godley Snell Research Center Annex	000423	175,345	129,404	45,941
Greenville One	006021	9,783,853	3,635,021	6,148,832
Harcombe Dining Hall	000045	589,059	147,879	441,180

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2023
Hardin Hall	000029	8,678,783	4,118,019	4,560,764
Hardscramble Bathroom Facility	009299	427,875	10,962	416,913
Harris A. Smith Building (Packaging Science)	000112	6,680,674	3,316,047	3,364,627
Hendrix Student Center	001227	17,213,207	10,165,669	7,047,538
Holmes Hall	002023	208,195	151,099	57,096
Holtzendorf Hall	000004	233,496	233,496	—
Horse Stable #2, #3, and Digestion Building	001201	436,049	251,400	184,649
Horse/Sheep Barn	006107	221,048	179,292	41,756
Housing Warehouse at Ravenel	001268	166,954	81,833	85,121
Hunter Hall	000367	11,559,393	10,689,533	869,860
ICAR Campbell Graduate Engineering Center	006000	35,186,914	13,985,253	21,201,661
ICAR Center For Emerging Technologies	006003	937,342	937,342	—
ICAR Parking Structure	006002	21,610,498	8,972,551	12,637,947
Poe Indoor Football Practice Facility	001806	17,017,449	2,517,702	14,499,747
Information Technology Center	000378	5,004,375	4,421,293	583,082
IPTAY Ticket/Security Complex	001805	11,394,146	940,550	10,453,596
ITRC - ICAR (Information Technology Research Center)	006001	17,803,158	7,186,550	10,616,608
Jervey Center	000252	7,881,737	5,763,327	2,118,410
John Bunyan Harris III Student Center	008900	427,064	95,992	331,072
Johnstone Hall	002000	3,162,132	3,133,126	29,006
Jordan Hall	000272	7,754,599	7,457,380	297,219
Kinard Lab	000035	1,237,617	1,237,617	—
LaMaster Dairy Center Area	006141	2,707,545	1,114,919	1,592,626
Landscape Equipment Shed	002300	156,299	163	156,136
Landscape Maintenance (Old Central Receiving Building)	000249	166,514	139,064	27,450
Larry B. Penley, Jr. Golf Clubhouse	001269	2,959,375	821,249	2,138,126
Lee Hall	000028	34,948,720	12,038,069	22,910,651
Lehotsky Hall	000266	5,447,327	5,122,885	324,442
Lever Hall	002014	2,172,277	2,162,099	10,178
Lightsey Bridge Apts Bldgs 1-10	002020	12,486,372	9,165,191	3,321,181
Lightsey Bridge Recreational Field	001811	878,538	265,391	613,147
Linvil G. Rich Lab	000406	5,186,862	4,639,162	547,700
Littlejohn Coliseum	000243	105,232,667	32,217,463	73,015,204
Livestock-Poultry Health Adm and Lab	008066	5,068,217	3,113,493	1,954,724
LoConte Soccer Rec Field	006070	983,206	346,170	637,036
Long Hall	000033	491,349	491,349	—
Lowry Hall	000024	3,091,541	2,054,406	1,037,135
Landscape Machine Shed	000101	250,000	91,968	158,032
Madren Center	001144	8,952,060	6,164,593	2,787,467
Madren Center Clubhouse	001197	213,195	125,907	87,288
Manning Hall	002013	1,958,806	1,958,806	—

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2023
Martin Hall	000036	1,821,508	1,676,961	144,547
Materials Research Facility (ARTS Building)	001258	690,081	354,627	335,453
Mauldin Hall	002008	1,374,085	1,282,243	91,842
McAdams Hall	000038	8,091,326	5,846,542	2,244,785
McCabe Hall	002022	15,533,717	11,273,742	4,259,975
Mell Hall	000005	262,556	254,546	8,010
Memorial Football Stadium	000012	131,403,649	59,924,078	71,479,571
Military Heritage Gardens	000505	162,000	67,629	94,371
Motor Pool	000210	100,827	100,827	—
Municipal Services Storage at Ravenel	000408	400,197	151,227	248,970
Musser Farms Research Station Main Bldg.	001188	1,191,540	867,544	323,996
Neiri Outdoor Construction Lab	006400	187,631	9,772	177,859
Newman Hall	000039	1,371,895	1,200,090	171,805
Norris Hall	002005	318,739	312,819	5,920
North Charleston Buildings	006151	9,283,000	3,432,122	5,850,878
Olin Hall	000027	272,785	272,785	—
Outdoor Lab - TL	006140	1,036,776	1,009,310	27,466
Patewood Bioengineering Lab	L001	5,924,316	4,461,114	1,463,202
Pee Dee Research & Education Center	008101	14,439,893	8,024,054	6,415,839
Pickens Bend Recreational Center	006125	246,056	61,771	184,285
Police Department (Ravenel)	001306	1,769,103	355,761	1,413,342
Poole Agricultural Center	000040	5,091,208	5,027,396	63,812
President's Home	000043	267,257	241,655	25,602
President's Park Rotunda	000503	771,786	283,232	488,554
Radwaste Disposal Facility	000414	174,847	129,037	45,810
Ravenel Center	001059	1,763,491	1,540,324	223,167
Recycling Center (Kite Hill)	001228	437,361	258,295	179,066
Redfern Health Center	000224	1,404,884	1,007,569	397,315
Rhodes Hall	000232	13,106,798	6,844,746	6,262,052
Riggs Hall	000026	1,100,419	888,551	211,868
Rowing Training Facility	000370	1,944,961	810,210	1,134,751
Rugby Field	006230	976,705	342,386	634,319
Samuel J. Cadden Memorial Chapel	001139	4,964,853	128,424	4,836,429
Sanders Hall	002012	431,868	431,868	—
Sandhill Research & Education Center	008001	200,077	198,509	1,568
Sandhill Rec Office Building	008002	6,784,199	2,323,523	4,460,676
Schilleter Dining Hall	000223	4,026,531	2,485,375	1,541,156
Self Regional Hall, Greenwood Genetic Center	004500	7,064,991	1,012,802	6,052,189
Sikes Hall	000031	277,411	277,411	—
Simpson Experimental Station	OC0008	114,545	114,545	—
Simpson Station Sheep Barn	008632	560,754	112,735	448,019

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2023
Sirrine Hall	000022	6,209,257	6,157,470	51,787
Sloan Tennis Center	000251	11,711,969	1,183,397	10,528,572
Smith Hall	002016	1,211,790	1,204,073	7,717
Snow Family Outdoor Fitness and Wellness Center	006207	11,354,647	860,799	10,493,848
Soccer Operations Complex	000332	7,446,368	327,216	7,119,152
Soccer Stadium (All Areas)	000377	999,031	882,630	116,401
Softball Complex	000448	13,617,996	1,034,818	12,583,178
Soil Plant Lab	001096	330,210	330,210	—
South Campus Chiller Plant (Jeff Hinson Memorial Plant)	000111	7,010,318	2,578,069	4,432,249
South Carolina Water Resources Center (formerly CIET/TIWET)	001178	2,792,453	2,276,246	516,207
Starkey Swine Center	006103	317,909	248,720	69,189
Strode Tower	000221	2,685,603	2,647,409	38,194
Strom Thurmond Institute	001142	5,750,741	4,993,926	756,815
T E Garrison Expo Center	001351	6,536,965	164,705	6,372,260
Tennis Grand Stands	000366	1,056,643	933,529	123,114
Thornhill (All)	000410	761,276	705,605	55,671
Tiger Band Plaza	006235	596,334	167,967	428,367
Tillman Hall	000001	4,658,950	4,658,950	—
University Facilities Complex (NCEES Building)	006220	3,705,104	119,644	3,585,460
Vegetable Research Facility	LT0046	21,142	11,676	9,466
Vehicle Service Building	001236	162,000	95,673	66,327
Vickery Hall	000382	2,654,484	2,088,536	565,948
Visitors Center	000421	649,066	399,321	249,745
Wannamaker Hall	002003	142,972	142,972	—
Warren Lasch Lab Conservation Center	005255	6,458,908	2,365,080	4,093,828
Washdown Facility	000108	350,719	154,674	196,045
Waste Treatment Plant	000211	125,237	125,237	—
Watt Family Innovation Center	001283	43,902,002	9,499,579	34,402,423
Wilbur O. & Ann Powers College of Business, South Tower - Chandler L. Burns Hall	000444	102,954,989	5,244,986	97,710,003
Wind Load Test Facility	000409	291,449	200,429	91,020
Young Hall	002007	375,488	375,488	—
Zucker Family Graduate Education Center	009900	20,771,976	3,136,945	17,635,031
Total Buildings		\$ 1,692,686,323	612,402,589	\$ 1,080,283,734

INVESTMENT IN PLANT — CONSTRUCTION IN PROGRESS

For the year ended June 30, 2023

	Cost July 1, 2022	Additions/ (Deductions)	Transfers	Cost June 30, 2023
Construction in Progress:				
AMIC Construction	\$ 1,148	\$ 8,097,594		\$ 8,098,741
Baruch Short Term Housing	—	516,752	(516,752)	\$ —
Bryan Mall High Rise Renovation	918,914	6,187,807		7,106,721
C2 Parking Lot Expansion	—	148,757	(148,757)	—
Campus Classroom Card Access	370,522	523,296		893,818
Chiller Plants Expansions & Upgrades	—	288,979		288,979
Clemson Health Clinic Orangeburg Renovations	—	—		—
Costal REC Vegetable Greenhouse	41,363	268,696		310,060
Costal REC New Graduate Student Housing		46,040		46,040
College Of Veterinary Medicine Construction		578,654		578,654
Core Campus Safety & Reviatlization	2,046,709	2,823,364		4,870,073
CU-ICAR GEC Propulsion Lab Upfit	1,895,928	81,575		1,977,504
Daniel Hall POD		2,782		2,782
Daniel Renvoation & Expansion	30,404,105	23,411,458		53,815,563
Development and Alumni Center Building Construction	904,551	7,028,027		7,932,578
Douthit Hills R10 Parking Lot	726,622	649,320	(1,375,942)	—
Edisto REC Discovery Heritage Center Renovations		595,517		595,517
Edisto REC Research Infrustructure Upgrades & Expansion		38		38
Godley Snell Research Center Annex Starkey Drive Renovations		746,718		746,718
Green Tiger 1 Energy Savings Project		13,453,641		13,453,641
Indoor Football Practice Facility Storage/Nutrition New Addition	—	1,485,135	(1,485,135)	—
Johnstone/Core Campus Demo		530,000		530,000
Landscape Equipment Shed		119,988	(119,988)	—
Lehotsky Hall Replacement		3,338,675		3,338,675
Life Science Building Underutilized Spaces Renovations		177,245		177,245
Lightsey Bridge Commons Court Expansion		615,030		615,030
Lightsey Bridge Lot R4 Expansion		26,214		26,214
Memorial Stadium Renovations	20,380,044	38,566,315		58,946,359
Network Upgrade	5,024,699	18,811,826		23,836,525
Parking Lot 4 Sidewalk	15,455	290,327	(305,782)	—
Parking Lot P5 Expansion		175,092		175,092
Pee Dee REC Dargan's Pond		45,480		45,480
Pee Dee REC Greenhouse Construction		170,563		170,563
Poe Indoor Practice Field Addition	1,291,478	4,240,836	(5,532,315)	—
Poultry Science Research Facility		—		—
Ravenel District Storage and Infrastructure Upgrade		12,000		12,000
Reeves Football Operations Complex Expansion	3,722,816	1,853,494	(5,576,310)	—

Roadway Pedestrian Safety Improvements	4,448,418	8,563,929		13,012,347
Sandhill Research & Education Building Renovations	101,816	23,446		125,262
SCBG Horticultural New Office	19,047	340,331		359,378
Snow Complex Davidson Field	254,000	3,438,749		3,692,749
Soccer Operations Complex Construction	280,004	777,179	(1,057,183)	—
South of Chapel Student Memorial Wall	30,000	25,369		55,369
Tilman Hall Auditorium Renovation		197,797		197,797
U-Centre: Student Entrepreneur		2,113,223		2,113,223
Water Research (Water Resources) Facility Renovation		—		—
West Cherry/Old Stone Church Rd	91,882	(91,882)		—
Williamson Rd/C2 Parking Lot Expansion		96,081		96,081
Williamson Road/Old Stadium Rd	367,054	2,923,734		3,290,788
Women's Sports Program Expansion		13,418,342		13,418,342
Woodland Cemetery Upgrades	—	1,025,090		1,025,090
WWTP Improvements	1,814,875	4,167,586		5,982,461
Total Construction in Progress	\$ 75,151,451	\$ 172,926,210	\$ (16,118,164)	\$ 231,959,497

INVESTMENT IN PLANT — SOFTWARE

For the year ended June 30, 2023

	Cost	Accumulated Depreciation	Net Book Value June 30, 2023
Software:			
Agricultural Regulatory Software	\$ 176,409	\$ 176,409	\$ —
Aim Software	637,683	637,683	—
Banner Software	16,400,086	16,400,086	—
Card Access System	36,040	36,040	—
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	—
Hyperion Budgeting Software	1,464,066	1,464,066	—
Kronos	2,288,390	2,288,390	—
Library Software	331,022	331,022	—
SAP Business Objects	1,025,757	1,025,757	—
Total Software	\$ 24,283,309	\$ 24,283,309	\$ —

INVESTMENT IN PLANT — UTILITIES SYSTEMS

For the year ended June 30, 2023

	Cost	Accumulated Depreciation	Net Book Value June 30, 2023
Utilities Systems (Other than Buildings and Other Nonstructural Permanent Improvement)			
Nonfederal	\$ 198,096,259	\$ 60,411,159	\$ 137,685,100
Federal	154,578	154,578	—
Total Utilities Systems	\$ 198,250,837	\$ 60,565,737	\$ 137,685,100

INVESTMENT IN PLANT — RIGHT OF USE ASSETS

For the year ended June 30, 2023

	Beginning Balance July 1, 2022	Increases	Decreases	Transfers	Ending Balance June 30, 2023
Right of Use Assets:					
Leased equipment	\$ 1,939,455	\$ 835,460	\$ 204,790	(326,735)	\$ 2,243,390
Leased office space	20,614,584	3,036,286	328,074	—	23,322,796
Software subscriptions	36,631,167	14,925,387	—	—	51,556,554
Total Right of Use Assets	<u>59,185,206</u>	<u>18,797,133</u>	<u>532,864</u>	<u>(326,735)</u>	<u>77,122,740</u>
Less accumulated amortization for:					
Leased equipment	\$ 668,941	\$ 908,291	\$ 204,715	\$ (326,735)	\$ 1,045,782
Leased office space	2,615,584	2,594,420	120,155	—	5,089,849
Software subscriptions	—	12,216,506	—	—	12,216,506
Total Accumulated Amortization	<u>3,284,525</u>	<u>15,719,217</u>	<u>324,870</u>	<u>(326,735)</u>	<u>18,352,137</u>
Right of Use Assets, net	<u>55,900,681</u>	<u>3,077,916</u>	<u>207,994</u>	<u>—</u>	<u>58,770,603</u>