

# CLEMSON<sup>®</sup>

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## U N I V E R S I T Y

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CLEMSON, SOUTH CAROLINA



## Supplemental Schedules

For the Year Ended June 30, 2018

*A component unit of the State of South Carolina*





*Supplemental Schedules*





## ***TABLE OF CONTENTS***

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

Balance Sheet - Unrestricted Current Funds .....	7
Statement of Changes in Unrestricted Net Position .....	8
Statement of Unrestricted Current Fund Revenues .....	10
Statement of Changes in Auxiliary Enterprises.....	13
Statement of Current Funds Revenues, Expenses and Other Changes .....	15
Statement of Current Fund Expenses .....	16
Statement of Changes in Endowment and Similar Funds .....	19
Statement of Changes in Unexpended Plant Funds.....	26
Statement of Changes in Retirement of Indebtedness .....	38
Statement of Changes in Capital Assets .....	40
Statement of Federal Awards - Summary .....	41

### ***Supplemental Statements of Assets***

Investment in Plant - Land .....	45
Investment in Plant - Buildings .....	46
Investment in Plant - Construction in Progress .....	50
Investment in Plant -Software .....	51
Investment in Plant - Utilities Systems .....	52



## **A WORD ABOUT THIS REPORT ...**

Clemson University's Comprehensive Annual Financial Report was prepared in accordance with generally accepted accounting principles (GAAP), and accordingly, reflected the changes promulgated by the implementation of Governmental Accounting Standards Board Statements No. 34 and No. 35, which among other changes, eliminated the presentation of financial information by funds, eliminated double-counting of some financial statement items, and required the capitalization and depreciation of costs that were previously expensed in the fund accounting model.

Many of the schedules and statements included in this report are provided to assist management in the assessment and comparison of financial data. This information is not presented according to GAAP, and in many cases, is not directly comparable to balances and totals in the Comprehensive Annual Financial Report.



*Detailed Supplemental  
Statements of Financial Activity*





# BALANCE SHEET — UNRESTRICTED CURRENT FUNDS

As of June 30, 2018

## ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

### Basic Educational and General:

Cash and cash equivalents	\$ 145,680,768
Accounts receivable	30,978,978
Inventories	240,136
Prepaid items	7,660,193
Other assets	5,174,849

**Total Basic Educational and General** 189,734,924

### Public Service Activities:

Cash and cash equivalents	21,656,713
Federal grants and contracts receivable	1,012,055
Accounts receivable	450,501
Prepaid items	127,979

**Total Public Service Activities** 23,247,248

### Auxiliary Enterprises:

Cash and cash equivalents	46,853,196
Accounts receivable	4,488,924
Accrued interest receivable	625,235
Inventories	2,919,376
Prepaid items	2,637,654
Investments	847,691

**Total Auxiliary Enterprises** 58,372,076

### Net Pension Liability:

Deferred outflows of resources	104,832,759
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**Total Net Pension Liability** 104,832,759

### Other Post-Employment Benefits Liability:

Deferred outflows of resources	20,388,468
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**Total Other Post-Employment Benefits Liability** 20,388,468

**TOTAL ASSETS** \$ 396,575,475

## LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

### Basic Educational and General:

Accounts payable	\$ 25,909,629
Accrued liabilities	16,031,559
Unearned revenues	16,915,936
Deposits held for others	1,727,433
Accrued vacation	16,728,827
Net position	112,421,540

**Total Basic Educational and General** 189,734,924

### Public Service Activities:

Accounts payable	997,647
Accrued liabilities	2,001,323
Unearned revenues	96,117
Deposits held for others	15,273
Accrued vacation	6,205,375
Net Pension reserved for operation (deficit):	
Agricultural research	8,564,303
Cooperative agricultural extension	378,187
Regulatory services	2,069,761
Livestock and poultry health	2,100,396
Land and timber-designated	818,866

**Total Public Service Activities** 23,247,248

### Auxiliary Enterprises:

Accounts payable	13,571,915
Accrued liabilities	2,348,810
Unearned revenues	22,481,369
Student deposits	1,756,863
Accrued vacation	3,194,798
Net position	15,018,321

**Total Auxiliary Enterprises** 58,372,076

### Net Pension Liability:

Deferred inflows of resources	1,108,499
Net pension liability	617,272,251
Net position	(513,547,991)

**Total Net Pension Liability** 104,832,759

### Other Post-Employment Benefits Liability:

Deferred inflows of resources	52,678,359
Net other post-employment benefit liability	557,175,950
Net position	(589,465,841)

**Total Other Post-Employment Benefits Liability** 20,388,468

**TOTAL LIABILITIES AND FUND BALANCES** \$ 396,575,475

# STATEMENT OF CHANGES IN UNRESTRICTED NET POSITION

For the year ended June 30, 2018

	BASIC EDUCATIONAL AND GENERAL	PUBLIC SERVICE RESEARCH	PUBLIC SERVICE EXTENSION	REGULATORY SERVICES
<b>Revenues and Other Additions:</b>				
Student fees	\$ 493,324,101	\$ —	\$ —	\$ —
Federal appropriations	—	4,605,187	6,602,463	—
State appropriations	82,466,443	17,834,808	18,861,174	760,937
Federal grants and contracts	14,435,721	1,886,581	—	—
State grants and contracts	220,568	17,070	—	—
Local grants and contracts	9,208	19,441	226,053	—
Nongovernmental grants and contracts	1,579,756	119,775	—	—
Private gifts	563,485	11,500	57,982	—
Endowment income	9,266	—	—	—
Sales and services of educational departments	9,499,025	2,675,855	4,726,578	4,508,144
Sales and services of auxiliary enterprises	—	—	—	—
Other services	33,699,767	206,299	325,491	133,124
<b>Total revenues and other addition:</b>	<u>635,807,341</u>	<u>27,376,515</u>	<u>30,799,739</u>	<u>5,402,205</u>
<b>Expenditures:</b>				
<i>Expenditures:</i>				
Instruction	245,537,576	—	—	—
Research	74,613,474	24,551,581	32,083	—
Extension and public service	17,787,062	1,266,503	29,742,773	5,503,913
Academic support	59,023,907	32,877	107,785	—
Student services	34,051,038	—	—	—
Institutional support	42,247,431	—	—	—
Operation and maintenance of plant	36,096,568	—	—	—
Scholarships and fellowships	45,570,910	—	—	—
Auxiliaries	(13,449)	—	—	—
<i>Total expenditures</i>	<u>554,914,517</u>	<u>25,850,961</u>	<u>29,882,640</u>	<u>5,503,913</u>
<i>Other Additions/(Deductions):</i>				
Other deductions	(251,861)	—	—	—
Transfer to/from other funds	(57,009,104)	116,639	177,325	46,988
<i>Total other additions/(deductions)</i>	<u>(57,260,965)</u>	<u>116,639</u>	<u>177,325</u>	<u>46,988</u>
<b>Total expenditures</b>	<u>612,175,481</u>	<u>25,734,323</u>	<u>29,705,315</u>	<u>5,456,925</u>
Net increase/(decrease) in fund balance	23,631,859	1,642,192	1,094,424	(54,720)
Fund balance at beginning of year	88,789,680	6,922,111	(716,237)	2,124,481
<b>TOTAL UNRESTRICTED NET POSITION</b>	<u><u>\$ 112,421,540</u></u>	<u><u>\$ 8,564,303</u></u>	<u><u>\$ 378,187</u></u>	<u><u>\$ 2,069,761</u></u>

LIVESTOCK AND POULTRY HEALTH	LAND AND TIMBER	AUXILIARY SERVICES	SUBTOTAL	NET PENSION LIABILITY	OTHER POST- EMPLOYMENT BENEFITS LIABILITY	TOTAL
\$ —	\$ —	\$ 7,859,349	\$ 501,183,450	\$ —	\$ —	\$ 501,183,450
—	—	—	11,207,649	—	—	11,207,649
3,990,431	—	—	123,913,793	—	—	123,913,793
—	—	—	16,322,301	—	—	16,322,301
—	—	—	237,638	—	3,271,595	3,509,233
—	—	—	254,702	—	—	254,702
—	—	—	1,699,531	—	—	1,699,531
—	—	48,420,265	49,053,232	—	—	49,053,232
—	—	—	9,266	—	—	9,266
357,228	—	—	21,766,830	—	—	21,766,830
—	—	183,445,135	183,445,135	—	—	183,445,135
58	14,657	3,177,597	37,556,992	—	—	37,556,992
<u>4,347,717</u>	<u>14,657</u>	<u>242,902,346</u>	<u>946,650,520</u>	<u>0</u>	<u>3,271,595</u>	<u>949,922,115</u>
—	—	3,184,103	248,721,679	10,630,264	5,062,050	264,413,993
—	—	(18,738)	99,178,401	5,650,124	2,700,181	107,528,706
4,173,311	—	17,661	58,491,221	2,701,368	1,285,572	62,478,161
—	—	—	59,164,568	3,359,120	1,605,363	64,129,051
—	—	10,408,789	44,459,827	1,548,667	744,409	46,752,903
—	—	—	42,247,431	2,342,286	1,117,099	45,706,816
—	—	—	36,096,568	1,278,682	610,631	37,985,881
—	—	11,344,233	56,915,143	—	—	56,915,143
—	—	175,878,640	175,865,191	3,282,180	1,566,010	180,713,381
<u>4,173,311</u>	<u>0</u>	<u>200,814,688</u>	<u>821,140,029</u>	<u>30,792,691</u>	<u>14,691,315</u>	<u>866,624,035</u>
—	—	—	(251,861)	—	—	(251,861)
25,822	—	(42,697,476)	(99,339,807)	—	—	(99,339,807)
<u>25,822</u>	<u>0</u>	<u>(42,697,476)</u>	<u>(99,591,667)</u>	<u>0</u>	<u>0</u>	<u>(99,591,667)</u>
<u>4,147,489</u>	<u>0</u>	<u>243,512,164</u>	<u>920,731,697</u>	<u>30,792,691</u>	<u>14,691,315</u>	<u>966,215,703</u>
200,228	14,657	(609,818)	25,918,823	(30,792,691)	(11,419,720)	(16,293,588)
<u>1,900,168</u>	<u>804,209</u>	<u>15,628,139</u>	<u>115,452,551</u>	<u>(482,755,300)</u>	<u>(578,046,121)</u>	<u>(945,348,870)</u>
<u>\$ 2,100,396</u>	<u>\$ 818,866</u>	<u>\$ 15,018,321</u>	<u>\$ 141,371,374</u>	<u>\$ (513,547,991)</u>	<u>\$ (589,465,841)</u>	<u>\$ (961,642,458)</u>

## STATEMENT OF UNRESTRICTED CURRENT FUND REVENUES

For the year ended June 30, 2018

### Educational and General:

#### Income from Students:

Academic fees	\$ 342,538,376
CVT program fees	41,009
Laboratory fees	9,457,347
Library fees	3,655,277
Master of auto engineering	2,286,513
Summer session fees	5,549,951
Short courses and seminars	96,430
Cooperative program	238,835
Distance Education	39,334,538
Business and Behavioral Science Jr/Sr semester fees	4,898,308
Business and Behavioral Science Jr/Sr course fees	2,819,065
Waivers - Undergraduate	33,007,463
Waivers - Graduate	33,279,010
ETAP Employee Tuition Assistance	1,114,043
Student-assessed technology fee	5,088,534
Student-assessed activity fee	1,719,501
Student-assessed recreation fee	3,274,130
Student health fee	7,859,349
Campus Initiatives	3,696,740
Career Services Fees	166,106
Microsoft licensing	1,062,926

#### Total Income From Students

501,183,450

#### Federal Appropriations:

Federal Smith	5,295,989
Federal nutrition	1,241,569
Expanded renewable resources	64,905
Animal Health	8,359
Hatch	3,040,734
Hatch multi state	935,927
McIntire-Stennis	620,167

#### Total Federal Appropriations

11,207,649

#### State Appropriations:

Educational and general	82,466,443
Extension	19,850,932
Agricultural research	16,845,050
Livestock and poultry health	3,990,431
Regulatory and public service	760,937

#### Total State Appropriations

123,913,793

#### Grants and Contracts:

Federal government	16,322,301
State government	3,509,233
Local government	254,702
Private sources	1,699,531

#### Total Grants and Contracts

21,785,768

#### Gifts:

State gifts and contributions	501,000
Local gifts and contributions	85,821
Private gifts and contributions	48,466,411

#### Total Gifts

49,053,232

<b>Endowment Income:</b>	
Landscrip	5,754
Clemson Bequest	3,512
<b>Total Endowment Income</b>	<u>9,266</u>
<b>Sales and Services of Educational Activities:</b>	
Agricultural research	12,174,880
Agricultural extension services	4,726,578
Regulatory and public service	4,508,144
Livestock and poultry health	357,228
<b>Total Sales and Services of Educational Activities</b>	<u>21,766,830</u>
<b>Other Sources:</b>	
Royalty Income	6,129
Transcript & Photostat Sales	258,372
Fines	58,204
Copier Services Proceeds	212
Special Collections	98
Testing Service Fees	5,623,212
Computer Service Fees	1,501,431
Forfeitures	126,675
Collection Fees	189,952
Admission App Fees Undergrad	1,716,516
Admission App Fees Graduate	447,458
Rental Fees	1,144,938
Administrative Allowances	152,196
Advertising	29,987
Graduation Late Fees	48,750
Fire Services Agreement	825,318
Late Registration Fees	375,624
Emergency Medical Service Fees	140,337
Late Billing Fees	40,295
Recreation Facility Fees	606,518
Security Fees	34,479
Workshops	39,223
Conferences	787,477
Publications	6,099
Proceeds from Sale of Scrap	1,531
Orientation Fees	1,819,740
Alumni Events	11,559
Lab Breakage Fees	39
Aptitude Test Fees	4,750
Membership Fees	305,516
Merchandise Sales	22,880
Merchandise Sales-Taxable	9,328
Commissions	277,211
Miscellaneous Sales	476,950
Miscellaneous Reimbursements	168,518
Miscellaneous	3,160,489
Electron Microscope Fees	163,691
Service Charges	61,085
Student Activities	707,016
Medical Exam Fees & Lab Tests	420,826
Program & Activities Revenues	1,250,265
Production Fees	124,721
Registration Fees	3,429,472
Educational Program Fees	961,454

<b>Other Sources (continued):</b>	
Sponsorships	259,713
Study Abroad Program Fees	3,107,051
Non-Student Activity Fees	1,950
Media Production Fees	49,592
Credit Card Convenience Fee	537
Sales Tax Discount	3,102
Payment Plan Fees	996,181
Student Health Fees & Services	3,325,265
E-Check Service Charge	15,829
Summer Camp Fees	224,252
Student Sustainability Fee	1,940
Digitization Fees	1,713
Contract Income	310,211
F&S Life Affiliation Fee	497,385
4-H Club Revenues	49,419
Realized Gain/Loss on Inv	(1,705)
Proceeds from Sale of Property	174,774
Tiger Stripes Revenue	33,797
Tiger One	475,146
Student Post Office	479,646
Investment income	14,657
<b>Total Other Sources</b>	<u>37,556,992</u>
<b>Total Education and General</b>	<u>766,476,980</u>
<b>Sales and Services of Auxiliary Enterprises:</b>	
Athletics	71,153,656
Bookstore	1,248,576
Food services - cash operations	2,280,751
Food services - meal plans	21,308,638
Housing	38,723,623
Enterprise applications	33,634,589
Parking services	5,787,651
Student health center	22,958
Telecommunications services	7,353,384
Unallocated	853,398
Vending	758,228
Blue Cheese	319,684
<b>Total Sales and Services of Auxiliary Enterprises</b>	<u>183,445,135</u>
<b>TOTAL UNRESTRICTED CURRENT FUND REVENUES</b>	<u><u>\$ 949,922,115</u></u>

# STATEMENT OF CHANGES IN AUXILIARY ENTERPRISES

For the year ended June 30, 2018

	Net Position July 1, 2017	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Net Position June 30, 2018
<b>Accrued Leave/Audit Adjustments</b>	\$ (1,104,191)	\$ 429,625	\$ (25,622)	\$ 0	\$ (750,990)	\$ (1,434,845)
<b>Athletics</b>						
Athletic Administration	12,600,396	38,368,038	(8,182,151)	—	(160,020)	42,626,263
Athletic Compliance	0	—	(649,549)	—	—	(649,549)
Sports Information	0	119,870	(1,504,523)	—	—	(1,384,653)
Promotions and Marketing	103,627	12,435,089	(708,488)	—	—	11,830,228
Ticket Office	0	—	(1,887,590)	—	—	(1,887,590)
Video Productions	0	16,500	(1,002,361)	—	—	(985,861)
Ath Building Maintenance	0	—	(3,807,070)	—	(60,000)	(3,867,070)
Training Room	0	279,728	(2,442,854)	—	—	(2,163,127)
Ath Grounds & Fields	0	—	(1,162,377)	—	—	(1,162,377)
Equipment Room	0	287,752	(702,225)	—	—	(414,472)
Weight Room	0	1,963,469	(1,963,469)	—	—	0
IPTAY Operations	(1,492,752)	21,315,576	(6,167,968)	(6,500,500)	(8,647,108)	(1,492,752)
IPTAY Special	0	58,776	(58,776)	—	—	0
Student Athletic Academic Svs	0	3,223,310	(3,223,310)	—	—	0
Tiger Cub Club	0	47,558	(47,558)	—	—	0
Baseball	0	1,523,067	(3,075,394)	—	—	(1,552,326)
Womens Softball	0	609	(329,892)	—	—	(329,283)
Basketball Men	0	2,267,605	(6,905,725)	—	—	(4,638,121)
Basketball Women	0	674,371	(3,411,672)	—	—	(2,737,301)
Football Championship	0	—	10,828	—	—	10,828
Football Camp	0	1,120,320	(1,103,645)	—	—	16,675
Football	0	27,963,777	(36,585,763)	—	—	(8,621,985)
Volleyball Women	0	590,546	(1,546,924)	—	—	(956,377)
Golf	0	182,391	(784,248)	—	—	(601,856)
Golf Women	0	261,059	(679,564)	—	—	(418,505)
Soccer Men	0	461,274	(1,395,372)	—	—	(934,098)
Soccer Women	0	571,638	(1,480,840)	—	—	(909,203)
Womens Diving	0	202,039	(275,904)	—	—	(73,865)
Tennis Men	0	215,849	(841,443)	—	—	(625,594)
Tennis Women	0	304,972	(1,006,436)	—	—	(701,464)
Track	0	601,222	(1,756,284)	—	—	(1,155,062)
Cross Country Women	0	777,820	(1,946,965)	—	—	(1,169,145)
Rowing Women	0	623,068	(1,673,036)	—	—	(1,049,968)
Spirit Support Groups	0	206,884	(446,032)	—	—	(239,148)
Bowl Expenditures	0	2,891,254	(3,509,300)	—	—	(618,045)
IPTAY Special Proj & Contingen	0	18,489	(25,477)	—	6,988	0
Unalloc Schol Costs Bonuses	0	—	(195,000)	—	—	(195,000)
Flight Services	0	1,841,614	(1,914,784)	—	—	(73,170)
<b>Total Athletics</b>	<b>11,211,271</b>	<b>121,415,535</b>	<b>(104,389,139)</b>	<b>(6,500,500)</b>	<b>(8,860,140)</b>	<b>12,877,027</b>
<b>Bookstore</b>	<b>42,763</b>	<b>1,248,576</b>	<b>(217,840)</b>	<b>(55,702)</b>	<b>(904,032)</b>	<b>113,765</b>
<b>Clemson Computing and Information Technology</b>	<b>1,656,477</b>	<b>33,949,971</b>	<b>(34,145,893)</b>	<b>0</b>	<b>125,025</b>	<b>1,585,579</b>
<b>Food Services</b>						
Food Services-Meal Plans	300,409	21,308,638	(17,977,212)	(1,059,977)	(2,278,204)	293,655
Food Services-Cash Operations	645,469	2,283,607	(1,159,981)	(373,120)	(1,022,150)	373,825
<b>Total Food Services</b>	<b>945,878</b>	<b>23,592,246</b>	<b>(19,137,193)</b>	<b>(1,433,097)</b>	<b>(3,300,354)</b>	<b>667,480</b>
<b>Parking Services</b>						
Parking Services	52,589	4,461,980	(2,073,185)	(338,291)	(1,768,714)	334,378
Shuttle Operations	0	1,331,283	(2,206,595)	—	—	(875,312)
Parking Enforcement	0	—	(374,102)	—	—	(374,102)
<b>Total Parking Services</b>	<b>52,589</b>	<b>5,793,263</b>	<b>(4,653,881)</b>	<b>(338,291)</b>	<b>(1,768,714)</b>	<b>(915,035)</b>
<b>Student Health Center</b>	<b>732,998</b>	<b>11,345,386</b>	<b>(10,534,775)</b>	<b>0</b>	<b>(294,239)</b>	<b>1,249,369</b>
<b>Telecommunications</b>	<b>459,464</b>	<b>7,477,818</b>	<b>(7,534,181)</b>	<b>0</b>	<b>56,363</b>	<b>459,464</b>

	Net Position July 1, 2017	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Net Position June 30, 2018
<b>TigerOne Card Services</b>	100	0	0	0	0	100
<b>Clemson Blue Cheese</b>	(86,549)	319,684	(836,769)	0	0	(603,634)
<b>University Housing</b>						
University Housing	953,694	38,746,708	(8,843,591)	(8,139,042)	(10,101,346)	12,616,422
Residential Facilities:						
Director	0	—	(657,604)	—	—	(657,604)
Custodial	0	—	(3,487,911)	—	—	(3,487,911)
Maintenance	0	—	(3,485,865)	—	—	(3,485,865)
Projects	0	—	(46,948)	—	—	(46,948)
Housing Life - Staff	324	—	(3,135,145)	—	—	(3,134,821)
Housing - Summer Programs	0	—	(1,073,197)	—	—	(1,073,197)
Housing - Executive Director	0	—	(358,353)	—	—	(358,353)
<b>Total Housing</b>	<u>954,018</u>	<u>38,746,708</u>	<u>(21,088,614)</u>	<u>(8,139,042)</u>	<u>(10,101,346)</u>	<u>371,724</u>
<b>Vending</b>						
Vending-Operations	351,533	758,011	(77,089)	—	(669,781)	362,673
Vending Committee	100,461	217	—	—	(62,637)	38,041
Fundraising/Searches	311,329	—	(348,384)	—	300,000	262,945
<b>Total Vending</b>	<u>763,322</u>	<u>758,228</u>	<u>(425,473)</u>	<u>0</u>	<u>(432,417)</u>	<u>663,659</u>
<b>TOTAL AUXILIARY ENTERPRISES</b>	<u><b>\$ 15,628,139</b></u>	<u><b>\$ 245,077,039</b></u>	<u><b>\$ (202,989,381)</b></u>	<u><b>\$ (16,466,632)</b></u>	<u><b>\$ (26,230,844)</b></u>	<u><b>\$ 15,018,321</b></u>



# STATEMENT OF CURRENT FUNDS REVENUES, EXPENSES AND OTHER CHANGES

For the year ended June 30, 2018

	Unrestricted	Restricted	Total
<b>Revenues:</b>			
Student fees	\$ 501,183,450	\$ —	\$ 501,183,450
Federal appropriations	11,207,649	—	11,207,649
State appropriations	123,913,793	60,054,416	183,968,209
Federal grants and contracts	16,322,301	83,570,207	99,892,508
State grants and contracts	3,509,233	5,043,571	8,552,804
Local grants and contracts	254,702	550,344	805,045
Nongovernmental grants and contracts	1,699,531	11,446,825	13,146,356
Private gifts	49,053,232	43,665,031	92,718,263
Endowment income	9,266	43,425	52,692
Sales and services of educational departments	21,766,830	426,334	22,193,163
Sales and services of auxiliary enterprises	183,445,135	—	183,445,135
Other sources	37,556,992	3,619,882	41,176,874
<b>Total current revenues</b>	<u>949,922,115</u>	<u>208,420,035</u>	<u>1,158,342,149</u>
<b>Expenditures:</b>			
<i>Educational and general:</i>			
Instruction	264,413,993	4,755,828	269,169,821
Research	107,528,706	80,899,256	188,427,961
Public service	62,478,161	10,614,462	73,092,623
Academic support	64,129,051	1,089,761	65,218,813
Student services	46,752,903	486,895	47,239,798
Institutional support	45,706,816	3,870,696	49,577,512
Operation and maintenance of plant	37,985,881	21,163	38,007,045
Scholarships and fellowships	56,915,143	94,157,824	151,072,967
<i>Educational and general expenditures</i>	<u>685,910,654</u>	<u>195,895,886</u>	<u>881,806,540</u>
 Auxiliary enterprises:			
Expenditures	<u>180,713,381</u>	<u>574,886</u>	<u>181,288,267</u>
<i>Total auxiliary enterprise expenditures</i>	<u>180,713,381</u>	<u>574,886</u>	<u>181,288,267</u>
<b>Total expenditures</b>	<u>866,624,035</u>	<u>196,470,771</u>	<u>1,063,094,807</u>
<b>Other transfers and additions/(deductions):</b>			
Indirect cost remitted to State General Fund	(251,861)	—	(251,861)
Other nonmandatory transfers, net	(99,339,807)	6,550,671	(92,789,135)
Facilities and administrative charges	—	(18,213,120)	(18,213,120)
Refunded to grantors	—	(90,534)	(90,534)
Administrative and collection costs and other deductions	—	(6,040)	(6,040)
<b>Total other transfers and additions/(deductions)</b>	<u>(99,591,667)</u>	<u>(11,759,023)</u>	<u>(111,350,691)</u>
<b>NET INCREASE (DECREASE) IN NET POSITION</b>	<u><b>\$ (16,293,588)</b></u>	<u><b>\$ 190,240</b></u>	<u><b>\$ (16,103,348)</b></u>

## STATEMENT OF CURRENT FUND EXPENSES

For the year ended June 30, 2018

	Unrestricted	Restricted	Total
<b>Educational and General Expenses:</b>			
<b>Instruction:</b>			
Agricultural, Forestry and Life Sciences	\$ 11,513,641	\$ 152,096	\$ 11,665,737
Architecture, Arts and Humanities	34,833,772	794,442	35,628,214
Health, Education and Human Development	31,756,595	355,041	32,111,636
School of Education	11,561,286	1,235,167	12,796,453
School of Science	35,787,862	96,544	35,884,407
Engineering and Sciences	51,866,234	386,187	52,252,421
Business and Behavioral Sciences	35,925,708	1,022,816	36,948,524
Clemson Computing and Information Technology	1,545,133	—	1,545,133
Student Affairs	209,793	1,828	211,621
Provost and Vice President, Academic Affairs	10,456,454	677,868	11,134,322
Office of the President	62,264	—	62,264
Financial Affairs	1,252,963	—	1,252,963
Public Service and Agriculture	616,315	15,183	631,499
Cooperative Extension Services	413,701	—	413,701
Administration and Advancement	13,653	—	13,653
Campus Level	35,422,936	—	35,422,936
Athletics	3,185,716	18,655	3,204,371
Internal Recoveries	(2,010,036)	—	(2,010,036)
<b>Total Instruction</b>	<b>264,413,993</b>	<b>4,755,828</b>	<b>269,169,821</b>
<b>Research:</b>			
Agricultural, Forestry and Life Sciences	12,357,639	6,441,536	18,799,175
Architecture, Arts and Humanities	284,582	1,220,780	1,505,362
Health, Education and Human Development	1,679,294	3,298,361	4,977,655
School of Education	1,711,829	770,412	2,482,241
School of Science	12,182,754	11,341,917	23,524,671
Engineering and Sciences	23,311,852	44,987,693	68,299,546
Business and Behavioral Sciences	623,048	935,334	1,558,382
Clemson Computing and Information Technology	1,742,460	862,137	2,604,597
Provost and Vice President, Academic Affairs	10,944,762	1,653,955	12,598,717
Office of the President	5,656	—	5,656
Public Service and Agriculture	16,396,377	6,521,201	22,917,578
Economic Development	1,591,544	—	1,591,544
Cooperative Extension Services	491,829	51,296	543,125
Campus Level	17,248,645	596,335	17,844,980
Research	9,648,851	2,222,964	11,871,814
Internal Recoveries	(2,692,418)	(4,664)	(2,697,081)
<b>Total Research</b>	<b>107,528,706</b>	<b>80,899,256</b>	<b>188,427,961</b>
<b>Extension and Public Service:</b>			
Agricultural, Forestry and Life Sciences	5,190,948	481,832	5,672,780
Architecture, Arts and Humanities	9,637	1,018,897	1,028,534
Health, Education and Human Development	2,988,410	1,007,790	3,996,200
School of Education	206,317	898,268	1,104,585
School of Science	—	6,300	6,300
Engineering and Sciences	770,308	615,489	1,385,797
Business and Behavioral Sciences	160,376	524,530	684,906
Student Affairs	76,979	—	76,979
Provost and Vice President, Academic Affairs	—	61,622	61,622
Office of the President	64,507	58,551	123,058
Financial Affairs	75,488	—	75,488
Public Service and Agriculture	20,068,910	4,535,575	24,604,485
Cooperative Extension Services	17,301,076	612,531	17,913,607
Administration and Advancement	1,011,074	3,338	1,014,412
Communication & Brand Strategy	1,063,266	—	1,063,266
Campus Level	6,634,118	—	6,634,118
Research	9,191,720	750,892	9,942,612
Libraries	—	49,506	49,506
Internal Recoveries	(2,334,971)	(10,659)	(2,345,630)
<b>Total Extension and Public Service</b>	<b>62,478,161</b>	<b>10,614,462</b>	<b>73,092,623</b>

	Unrestricted	Restricted	Total
<b>Academic Support:</b>			
Agricultural, Forestry and Life Sciences	2,105,066	22,998	2,128,064
Architecture, Arts and Humanities	2,263,742	69,418	2,333,160
Health, Education and Human Development	3,479,825	17,391	3,497,215
School of Education	2,168,795	49,309	2,218,104
School of Science	2,359,141	12,719	2,371,860
Engineering and Sciences	5,281,163	244,752	5,525,915
Business and Behavioral Sciences	3,845,163	44,175	3,889,338
Clemson Computing and Information Technology	36,407,582	—	36,407,582
Student Affairs	1,418	—	1,418
Provost and Vice President, Academic Affairs	14,194,789	140,646	14,335,435
Financial Affairs	1,356,533	—	1,356,533
Public Service and Agriculture	604,731	87	604,818
Economic Development	402,989	—	402,989
Campus Level	5,132,482	—	5,132,482
Research	2,605,224	—	2,605,224
Libraries	15,774,218	488,266	16,262,485
Internal Recoveries	(33,853,809)	—	(33,853,809)
<b>Total Academic Support</b>	<b>64,129,051</b>	<b>1,089,761</b>	<b>65,218,813</b>
<b>Student Services:</b>			
Agricultural, Forestry and Life Sciences	252,004	80,139	332,144
School of Education	122,592	1,660	124,252
Clemson Computing and Information Technology	1,760,912	—	1,760,912
Engineering and Sciences	37	—	37
Business and Behavioral Sciences	1,616,063	39,113	1,655,177
Student Affairs	28,842,219	288,202	29,130,421
Provost and Vice President, Academic Affairs	9,033,891	37,705	9,071,596
Office of the President	710,133	36,032	746,165
Financial Affairs	572,997	4,044	577,041
Campus Level	4,829,986	—	4,829,986
Internal Recoveries	(987,933)	—	(987,933)
<b>Total Student Services</b>	<b>46,752,903</b>	<b>486,895</b>	<b>47,239,798</b>
<b>Institutional Support:</b>			
Health, Education and Human Development	4,515	—	4,515
Clemson Computing and Information Technology	3,813,824	5,720	3,819,544
Student Affairs	188,958	—	188,958
Provost and Vice President, Academic Affairs	3,700,249	9,598	3,709,847
Office of the President	9,012,093	338,166	9,350,259
Financial Affairs	18,750,774	369	18,751,144
Public Service and Agriculture	81	4,659	4,740
Economic Development	1,069,233	—	1,069,233
School of Science	—	306	306
School of Education	237	—	237
Communication & Brand Strategy	4,968,573	120,172	5,088,745
Administration and Advancement	8,062,206	3,449,364	11,511,570
Campus Level	8,232,007	39,584	8,271,591
Research	2,746,352	—	2,746,352
Secretary to the Board	401,231	—	401,231
Internal Recoveries	(15,243,516)	(97,243)	(15,340,760)
<b>Total Institutional Support</b>	<b>45,706,816</b>	<b>3,870,696</b>	<b>49,577,512</b>

	Unrestricted	Restricted	Total
<b>Operation and Maintenance of Plant:</b>			
Student Affairs	7,251,695	14,240	7,265,935
Financial Affairs	128,413	—	128,413
Public Service and Agriculture	110,057	—	110,057
Campus Level	2,254,276		2,254,276
Research	553,755	—	553,755
Utilities	22,032,068	—	22,032,068
Facilities	23,499,034	6,924	23,505,958
Internal Recoveries	(17,843,417)	—	(17,843,417)
<b>Total Operation and Maintenance of Plant</b>	<b>37,985,881</b>	<b>21,163</b>	<b>38,007,045</b>
<b>Scholarships and Fellowships:</b>			
Agricultural, Forestry and Life Sciences	—	20,130	20,130
Architecture, Arts and Humanities	—	5,600	5,600
Health, Education and Human Development	—	6,500	6,500
School of Science	—	830	830
Engineering and Sciences	46,909	115,321	162,230
Business and Behavioral Sciences	—	127,000	127,000
Provost and Vice President, Academic Affairs	25,000	93,882,443	93,907,443
Office of the President	189,858	—	189,858
Campus Level	45,309,143	—	45,309,143
Athletics	11,344,233	—	11,344,233
<b>Total Scholarships and Fellowships</b>	<b>56,915,143</b>	<b>94,157,824</b>	<b>151,072,967</b>
<b>Total Education and General Expenses</b>	<b>685,910,654</b>	<b>195,895,886</b>	<b>881,806,540</b>
<b>Auxiliary Enterprises:</b>			
Athletics	89,859,190	573,148	90,432,337
Bookstore	217,840	—	217,840
Food Services - Cash Operations	1,159,981	—	1,159,981
Food Services - Meal Plans	17,977,212	—	17,977,212
Housing	21,087,052	—	21,087,052
Information Systems Development	34,145,893	—	34,145,893
Parking Services	4,653,881	1,738	4,655,620
Telecommunications Services	7,534,181	—	7,534,181
Unallocated	5,218,725	—	5,218,725
Vending	425,473	—	425,473
Blue Cheese	836,769	—	836,769
Internal Recoveries	(2,402,817)	—	(2,402,817)
<b>Total Auxiliary Enterprises</b>	<b>180,713,381</b>	<b>574,886</b>	<b>181,288,267</b>
<b>TOTAL CURRENT FUND EXPENSES</b>	<b>\$ 866,624,035</b>	<b>\$ 196,470,771</b>	<b>\$ 1,063,094,807</b>

# STATEMENT OF ENDOWMENT AND SIMILAR FUNDS

For the year ended June 30, 2018

	Net Position July 1, 2017	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2018
<b>Permanent Endowments:</b>						
Abney Scholarship Fund	\$ 1,450,000	\$ —	\$ —	\$ —	\$ —	\$ 1,450,000
Adelaide McClelland Garden Club Scholarship Fund	25,494	—	—	—	—	25,494
Alan Cade Endowment	1,061	—	—	—	—	1,061
Anita and Edward Greene Endowment Fund	30,759	—	—	—	—	30,759
Advanced Fiber-Based Materials Automation Engineering Corporation - Clemson University Endowed Graduate Fellowship	61,816 100,000	— —	— —	— —	— —	61,816 100,000
Barney Lee Bickley Scholarship	3,000	—	—	—	—	3,000
Ben and Kitty Gossett Scholarship	10,156	—	—	—	—	10,156
Boni B Brooks Center for Performance	1,400,000	—	—	—	—	1,400,000
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	235,968	56	—	—	—	236,024
Clemson Bequest	58,539	—	—	—	—	58,539
Colonel LeRoy M Stanton, USAF	25,053	—	—	—	—	25,053
Comporium-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	150	—	—	—	—	150
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	—	—	—	—	520,193
Endowed Chair for Clemson University - Health Facilities Design and Testing	2,000,000	—	—	—	—	2,000,000
Environmental Scholars Endowment	157,536	—	—	—	—	157,536
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	1,011	—	—	—	2,001,011
Frank J. Jervey Endowed Educational Fund	132,102	—	—	—	—	132,102
George and Leila Singleton Scholarship	20,320	—	—	—	—	20,320
George Dunkleberg Memorial Scholarship Fund	79,000	2,000	—	—	—	81,000
Georgiana Camp Blue Key Service Award	4,448	—	—	—	—	4,448
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. Serrine Foundation Endowed Chair of Optical Fiber	4,749,148	—	—	—	—	4,749,148
J.E. Serrine Texile Foundation Endowed Chair in Advanced Polymer Fibers	3,263,184	—	—	—	—	3,263,184

	Net Position July 1, 2017	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2018
<b>Permanent Endowments (continued):</b>						
J. P. Williamson Memorial Educational Grant	10,000	—	—	—	—	10,000
James A. Turner Award in Federal Taxation	8,861	100	—	—	—	8,961
James B. Monroe Memorial Scholarship	141,826	1,000	—	—	—	142,826
James Lynah Merit Funds	130,576	—	—	—	—	130,576
James R. McComb Scholarship Fund	100,000	—	—	—	—	100,000
Jeanne Fraser and George McDonald Endowment Trust	3,519,304	90,000	—	99,833	(65,000)	3,644,137
Jerry Allen Harter Memorial Scholarship	13,003	—	—	—	—	13,003
Jerry B. Addy Memorial Scholarship	5,303	—	—	—	—	5,303
John D. Lane Scholarship	8,055	—	—	—	—	8,055
John M. Ford Memorial Award	4,010	1,000	—	—	—	5,010
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	25,486	600	—	—	—	26,086
Latt Maxcy Scholarship Endowment	50,000	5,000	—	—	—	55,000
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 Llyod 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	15,199	—	—	—	—	15,199
National Endowment for the Humanities	300,000	—	—	—	—	300,000
Norris Medal Award	49,140	—	—	—	—	49,140
Norris Textile Scholarship	45,786	—	—	—	—	45,786
P. B. Holtzendorff, Jr. Scholarship Fund	22,767	—	—	—	—	22,767
Palmetto Net-Clemson University Optoelectronic	993,201	—	—	—	—	993,201
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	46,426	(500)	—	—	—	45,926
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	8,280	—	—	—	—	8,280
SmartState Sustainable Development	1,000,000	—	—	—	—	1,000,000
South Carolina Section ASAE Scholarship Endowment	25,000	—	—	—	—	25,000
Speck Farrar Scholarship	307,285	—	—	—	—	307,285
Strom Thurmond Educational Fund	17,302	—	—	—	—	17,302

	Net Position July 1, 2017	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2018
<b>Permanent Endowments (continued):</b>						
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	114,993	—	—	—	—	114,993
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
William A. Kenyon Scholarship	183,831	500	—	—	—	184,331
William Carroll Barnes Fellowship	89,674	—	—	—	—	89,674
William J. Neely Memorial Scholarship	39,660	100	—	—	—	39,760
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
<b>Total Permanent Endowments</b>	<b>58,866,602</b>	<b>100,867</b>	<b>0</b>	<b>99,833</b>	<b>(65,000)</b>	<b>59,002,302</b>
<b>Quasi Endowments:</b>						
Abney Scholarship Fund	413,340	—	947	169,695	(72,307)	511,675
Adelaide McClelland Garden Club Scholarship Fund	11,180	—	18	3,340	(1,424)	13,114
Advanced Fiber-Based Materials	15,776	—	57	7,072	(2,959)	19,946
Alan Cade Endowment	420	—	—	135	(58)	497
Anderson Fellowship	5,005	—	9	1,594	(680)	5,928
Anne L. Isenberger Memorial Scholarship	516,828	—	162	46,189	(20,034)	543,145
Anita and Edward Greene Endowment Fund	8,835	—	20	3,606	(1,537)	10,924
Aramark Scholarship Quasi-Endowment	1,327,515	(100,000)	5,504	126,795	(40,053)	1,319,761
Athletic Awards Program	43,764	—	13	3,911	(1,699)	45,989
Automation Engineering Corporation Clemson University Endowed Graduate Fellowship	15,331	—	98	10,717	(2,223)	23,923
Bailey Assistantship Program	51,929	—	57	17,369	(7,544)	61,811
Ballenger Quasi Endowment	3,765,661	—	1,121	336,510	(146,126)	3,957,166
Barnes & Noble Endowment	3,753,541	113,000	5,119	337,952	(134,698)	4,074,914
Barney Lee Bickley Scholarship	1,158	—	2	379	(162)	1,377
Ben and Kitty Gossett Scholarship	10,447	—	10	1,876	(800)	11,533
Board of Trustees Land Proceed	496,655	—	989	47,070	—	544,714
Boni B Brooks Center for Performance	422,172	—	1,150	166,015	(70,023)	519,314
Byron R. Ingram Memorial Scholarship	4,865	—	8	1,436	(613)	5,696
C. R. Garrison Class 1926 Memorial Scholarship	489,404	—	149	43,736	(18,981)	514,308
Carl I. Poorman Endowment	2,293	—	5	937	(400)	2,835
Carolina Panther Academic Scholarship	1,202,492	—	358	107,458	(46,663)	1,263,645
Central Bank - Investment Income	3,845,443	—	559,090	—	—	4,404,533
Charles C. Kanapaux Scholarship	1,665,769	38,970	1,724	149,770	(61,339)	1,794,894
Charles G. Arthur, Jr., Endowment	138,215	—	41	12,351	(5,365)	145,242
Charles H. Stone Scholarship Endowment	284,049	19,318	642	25,969	(9,623)	320,355
Charles Lee Morgan Memorial Scholarship	586,791	—	617	52,630	(21,442)	618,596



	Net Position July 1, 2017	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2018
<b>Quasi Endowments (continued):</b>						
Charles S. Henriquez Endowment	986,981	—	294	88,199	(38,300)	1,037,174
Clarence A. and Julia C. McLendon Memorial Scholarship Fund	52,069	—	15	4,653	(2,021)	54,716
Clark Lindsay McCaslan Award	3,444	—	5	936	(400)	3,985
Clemson Community Scholars	7,451,843	—	2,438	666,014	(88,506)	8,031,789
Clemson Graduate Education Program	8,287,346	10	3,560	741,912	(312,142)	8,720,686
Clemson Student Loan Fund	732,938	—	216	65,497	(28,448)	770,203
Colonel George F. Parker Endowment	462,244	—	136	41,307	(17,942)	485,745
Comporium-Clemson University Endowed Chair	248,549	—	664	114,333	(48,633)	314,913
Colonel LeRoy M Staton, USAF	705	—	340	2,447	—	3,492
Clemson University Health Endowed Chair	532,364	—	1,612	230,724	(97,274)	667,426
Daniel Memorial Loan Fund	49,114	—	56	10,141	(4,323)	54,988
David Jennings Memorial Fund	433,729	—	1,431	92,131	(36,330)	490,961
Department of Bioengineering Endowment	7,595,277	—	2,237	678,725	(294,805)	7,981,434
Dr. F S Mandel '78 Quasi-Endowment	1,146,887	—	531	103,056	5,561	1,256,035
Dr. G. C. Robinson - Clemson University Undergraduate Endowment	40,196	—	114	17,326	(7,326)	50,310
Duckworth Family Tennis Endowment	59	—	1	20	—	80
Duker Energy - CU Endowed Chair	368,211	—	13,667	224,614	—	606,492
Earle Award	3,374	—	1	301	(132)	3,544
Edger A. Brown Unrestricted Quasi- Endowment	989,125	—	303	88,394	(38,359)	1,039,463
Edgar and Emily Hesslein Scholarship	32,506	—	10	2,905	(1,262)	34,159
Electronic Systems Integration Endowed Chair	885,137	—	2,030	353,837	(150,592)	1,090,412
Edna Hope Gregory	288,765	—	504	110,214	(47,361)	352,122
Environmental Scholars Endowment	136,646	—	824	27,000	(9,354)	155,116
Ernest R. Ellis Memorial Scholarship	3,631	—	6	1,241	(530)	4,348
Ernest Jewell Hardesty Moore Memorial Award	2,649	—	4	696	(297)	3,052
Eunice and Thomas M. Baswell Memorial Scholarship	3,485	—	7	1,228	(524)	4,196
F. H. H. Calhoun Cemetery Fund	1,151	—	2	299	(128)	1,324
Faculty Senate Endowment	33,480	—	10	2,991	(1,300)	35,181
Fluor-Clemson Univrsity Endowment Chair in Supply Chain and Logistics	543,039	—	1,432	231,648	(98,267)	677,852
Forestry Student Scholarship Award	5,998	2,500	39	576	(148)	8,965
Francis W Freeman '44 Memorial Scholarship	94,678	—	29	8,461	(3,673)	99,495
Frank J. Jervey Endowed Educational Fund	164,264	—	150	26,990	(11,504)	179,900
General Scholarship Endowment	205,567	—	60	18,370	(7,979)	216,018
George and Leila Singleton Scholarship	6,784	—	14	2,469	(1,052)	8,215
George Dunkelberg Memorial Scholarship Fund	25,387	—	145	9,637	(3,836)	31,333
Georgianna Camp Blue Key Service Award	3,466	—	4	721	(308)	3,883
Greenwood Genetics Chair	340,744	—	2,030	213,431	(88,264)	467,941
Health Facilities Design and Testing	1,246,241	—	1,649	295,636	(125,970)	1,417,556
Henry Stroud Loan Fund	550,488	—	163	49,193	(21,366)	578,478
Herman K. Tyler Memorial Scholarship Endowment	24,344	—	7	2,176	(945)	25,582
C Tycho Howle Chair Collaborative in Computing Environments	521,956	—	1,385	229,707	(97,549)	655,499
Horace Julian Bowles Endowment	1,872	—	7	1,082	(457)	2,504
Inman-Riverdale Clemson University Endowment	6,730	—	33	1,986	(777)	7,972
International Student Loan Fund	49,637	—	15	4,436	(1,927)	52,161
IPTAY Academic Scholarship Fund	7,572,484	195,150	9,564	684,795	(275,588)	8,186,405



	Net Position July 1, 2017	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2018
<b>Quasi Endowments (continued):</b>						
IPTAY Board of Director Athletics Quasi Endowment	2,376,245	—	1,661	225,150	—	2,603,056
J. C. Rich Agricultural Scholarship	2,971	—	4	726	(310)	3,391
J.E. Serrine Foundation Endowed Chair of Optical Fiber	1,328,675	—	3,179	553,537	(235,573)	1,649,818
J.E. Serrine Textile Foundation Endowed Chair in Advanced Polymer Fibers	904,804	—	2,311	379,639	(161,149)	1,125,605
J.M. Lewis Scholarship	98,360	—	29	8,790	(3,818)	103,361
Jordan-Simmons Clemson University Endowment	3,899	—	21	1,270	(496)	4,694
J. P. Williamson Memorial Educational Grant	5,643	—	8	1,424	(608)	6,467
J. R. Atkinson, Jr. Memorial Scholarship	13,656	—	4	1,221	(530)	14,351
J. R. McComb Scholarship Fund	30,545	—	66	11,889	(5,066)	37,434
James A. Graves '30 Memorial Scholarship	62,322	—	17	5,569	(2,422)	65,486
James A. Turner Award in Federal Taxation	2,798	—	9	1,064	(446)	3,425
James B. Monroe Memorial Scholarship	46,974	—	114	17,210	(7,281)	57,017
James E Land	282,664	290,497	3,267	29,785	—	606,213
James Lynah Merit Fund	46,289	—	90	16,107	(6,864)	55,622
Jeannie Fraser and George McDonald Endowment Trust	(392,923)	—	(28,300)	69,757	—	(351,466)
Jeremiah Milbank Bequest Endowment	109,717	—	33	9,805	(4,258)	115,297
Jeremiah Milbank Sr. Memorial Scholarship Endowment Fund	28,471	—	9	2,544	(1,105)	29,919
Jerry Allen Harter Memorial Scholarship	3,750	—	8	1,526	(651)	4,633
Jerry B. Addy Memorial Scholarship	1,876	—	4	654	(279)	2,255
John D Lane Scholarship	2,378	—	6	950	(405)	2,929
John M. Ford Memorial Award	1,154	—	30	489	(127)	1,546
John W. Kibler Endowed Fund	526,065	—	157	47,011	(20,414)	552,819
K G Caughman, Jr. 1948 and CB Q	123,998	—	53	11,088	(4,763)	130,376
Kentwool - Clemson University Educational Endowment in Natural Fibers	60,972	—	223	28,340	(11,870)	77,665
Kentwool - Clemson University Distinguished Professorship in Natural Fibers	74,287	—	255	29,560	(12,310)	91,792
Koloman Lehotsky Forestry Scholarship	9,297	—	19	3,368	(1,435)	11,249
Langdon Cheves Scholarship	7,557	—	68	3,032	(1,134)	9,523
Latt Maxcy Scholarship Endowment	14,300	—	106	5,929	(2,323)	18,012
L E Pence Unrestricted Scholarship Endowment	8,969	—	598	5,951	—	15,518
Lee Hall Maintenance Quasi-Endowment	414,813	4,400	2,754	40,603	200	462,770
Lena Eaton-Carrie Freeman Award	818	—	1	211	(91)	939
Leon McNeill Barton '41 Unrestricted	333,367	—	120	29,800	(12,874)	350,413
Leonard O King '52 Memoria1 Quasi-Endowment	324,473	—	170	29,028	(12,371)	341,300
Leonard O King Clemson University Memorial Quasi Endowment	311,587	—	100	27,847	(12,071)	327,463
M. C. McKenzie Memorial Scholarship Fund Endowment	10,261	—	18	3,249	(1,385)	12,143
Mack R. Hays Forestry Award	1,133	—	2	333	(142)	1,326
Major Rudolf Anderson Scholarship	136,098	—	257	46,152	(19,666)	162,841
Manufacturing Integration Endowment	1,431,159	—	3,269	585,688	(249,557)	1,770,559
Margaret H Lloyd Endowment	510,497	—	1,836	228,804	(95,709)	645,428
Marshall William and Grace C. Bell Memorial Scholarship	6,795	—	12	2,197	(937)	8,067
Mary M. Lohr Faculty Endowment Fund	687,212	—	205	61,411	(26,668)	722,160
Mary P. Byrd Bequest	348,654	—	104	31,156	(13,530)	366,384
May Ervin Wall Fund	3,854	—	6	1,080	(461)	4,479

	Net Position July 1, 2017	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2018
<b>Quasi Endowments (continued):</b>						
McGee-Robbins Scholarship Endowment	4,555	—	10	1,798	(767)	5,596
Myrtle Beach Endowment	3,010,432	—	3,871	271,408	(100,007)	3,185,704
Myrtle Beach Land Sale - CUICAR	15,000,000	—	—	—	—	15,000,000
Myrtle Beach Land Sale - Undetermined	5,000,000	—	—	—	—	5,000,000
N.A. Garrison Corn Services Program	251,581	—	74	22,482	(9,763)	264,374
National Endowment for the Humanities	122,331	—	213	38,461	(16,392)	144,613
Norris Medal Award	76,567	—	63	11,448	(4,880)	83,198
Norris Textile Scholarship	31,373	—	39	7,027	(2,995)	35,444
Palmetto Net-Clemson University						
Optoelectronic	248,738	—	732	113,135	(47,886)	314,719
P. B. Holtzendorff, Jr. Scholarship Fund	23,020	—	23	4,169	(1,778)	25,434
Peden Phi Delta Kappa Endowment	34,905	250	15	3,123	(1,345)	36,948
Pee Dee Research and Education Center						
Endowment from Land Sales	2,067,049	—	2,524	185,549	(74,474)	2,180,648
Pierce-Elizabeth Rogers Scholarship Fund	28,340	—	8	2,533	(1,100)	29,781
Polly H. and Walter L. Lowry Memorial						
Award	7,565	—	12	2,206	(941)	8,842
Porter Claude Crapps III Scholarship	15,333	—	671	10,939	—	26,943
Prudential Demutualization Proceeds	4,506,802	—	—	—	(4,506,802)	0
P.W. and V.S. Moore Memorial Library						
Scholarship	267,938	—	80	23,944	(10,398)	281,564
Ralph H. Walker Endowment	67,470	—	20	6,029	(2,619)	70,900
R. Brice Waters Memorial Endowment	1,388	—	3	582	(248)	1,725
Reva W. Burns Nursing Scholarship						
Endowment	12,893	—	72	5,423	(2,181)	16,207
R G Hilliard-Clemson University						
Endowed Professorship	310,568	—	920	119,432	(50,081)	380,839
Robert H Brooks Sports Science	7,212,981	—	3,050	644,965	(277,183)	7,583,813
Robert Mills Endowed Professorship	115,168	—	194	35,054	(14,940)	135,476
Robert Wardlaw Moorman Memorial						
Fund 10,528	—	37	1,721	(647)	11,639	
Roger B. Clinkscales Memorial Quasi	0	25,000	132	256	—	25,388
S. Fred and Jean Step Quasi	0	25,000	184	232	—	25,416
S. H. Kress Endowment-Research	205,152	—	61	18,333	(7,961)	215,585
S. T. McDowell ROTC Outstanding						
Leadership Award	271	—	1	115	(50)	337
Samuel R. Rhodes Professorship in						
Electrical Engineering	82,884	—	180	7,528	2,609	93,201
Sandhill Research and Education Center						
Electronic Library Endowment	1,705,506	—	(1,678)	107,303	(1,811,131)	0
Sandhill Research and Education Center						
Endowment from Land Sales	7,891,405	—	4,872	750,887	1,442,874	10,090,038
SmartState Sustainable Development	397,407	—	760	127,278	(54,073)	471,372
South Carolina Section ASAE						
Scholarship Endowment	7,656	—	17	2,974	(1,268)	9,379
Speck Farrar Scholarship	102,065	—	208	37,280	(15,885)	123,668
Sonny Caudle Memorial Scholarship	14,419	150	8	1,297	(555)	15,319
Stanley Jackson Reeves Memorial						
Scholarship	4,042	—	9	1,567	(669)	4,949
Strom Thurmond Educational Fund	8,084	—	13	2,312	(986)	9,423
Student Government Endowment for						
Innovation in Teaching	129,509	—	189	30,015	(12,723)	146,990
Sue King Dunkle Award	1,198	—	2	296	(127)	1,369
System Integration Chair Endowment	1,838,536	—	3,460	622,783	(265,415)	2,199,364
Technology Patent Endowment	4,947,545	—	3,196	442,877	(186,809)	5,206,809
Textile Veterans' Association						
Endowment Fund	16,253	—	5	1,452	(631)	17,079
Thomas F Hash Endowment	540,356	—	1,457	231,402	(98,069)	675,146
Timken-Clemson University Trustee						
Chair Automotive Design and						
Development	724,949	—	1,972	339,256	(144,305)	921,872

	Net Position July 1, 2017	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2018
<b>Quasi Endowments (continued):</b>						
Timken-Clemson University Trustee						
Chair Supplementary Endowment	459,133	—	1,249	214,862	(91,393)	583,851
The Centennial Professorship	87,818	—	166	29,488	(12,561)	104,911
Tigerama Scholarship Fund	39,421	—	183	14,095	(5,672)	48,027
W.F. Barnes and G.E. Bruner Scholarship	293,161	—	87	26,197	(11,379)	308,066
W. N. McAdams Memorial Scholarship						
Fund	7,456	—	15	2,617	(1,116)	8,972
W.T. and Ruth M. Patrick Memorial						
Scholarship	225,321	—	70	20,137	(8,734)	236,794
Wade Stackhouse Graduate Fellowship						
Fund	4,185,674	—	1,246	374,043	(162,425)	4,398,538
Wayne Freeman Memorial Scholarship	15,218	—	5	1,360	(591)	15,992
Warwick Chemical Fellowship	52,888	—	551	14,247	39,897	107,583
WestZone Quasi-Endowment	1	—	—	—	—	1
William A. Kenyon Scholarship	53,722	—	137	21,644	(9,173)	66,330
William Carroll Barnes Fellowship	24,833	—	60	10,429	(4,439)	30,883
William J. Latimer Endowment	995,020	—	296	88,918	(38,612)	1,045,622
William J. Neely Memorial Scholarship	14,208	—	28	4,906	(2,091)	17,051
William Porter Clyburn Memorial						
Scholarship	85,243	—	153	27,526	(11,732)	101,190
William Magonigal, Jr. Endowment Fund	23,988	—	31	5,663	(2,414)	27,268
William Spencer Yon '64 Unrestricted	65,286	—	4,443	44,163	—	113,892
William B Thayer	1,111,130	2,043	7,004	106,605	—	1,226,782
Willie and Joe Padget Award	5,551	—	10	1,867	(796)	6,632
State Treasurer Accrual	(184,578)	—	(2,077,000)	1,980,038	—	(281,540)
<b>Total Quasi Endowments</b>	<u>136,126,152</u>	<u>616,288</u>	<u>(1,415,030)</u>	<u>16,913,587</u>	<u>(10,163,822)</u>	<u>142,077,175</u>
<b>Term Endowments</b>						
Bailey Assistantship Program	142,436	—	—	—	—	142,436
Edna Hope Gregory Term Endowment	411,525	—	—	—	—	411,525
S. T. McDowell ROTC Outstanding						
Leadership Award	1,012	—	—	—	—	1,012
Stanley Jackson Reeves Memorial						
Scholarship	13,465	100	—	—	—	13,565
<b>Total Term Endowments</b>	<u>568,438</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>568,538</u>
<b>TOTAL ENDOWMENT AND SIMILAR FUNDS</b>	<u><b>\$ 195,561,192</b></u>	<u><b>\$ 717,255</b></u>	<u><b>\$ (1,415,030)</b></u>	<u><b>\$ 17,013,420</b></u>	<u><b>\$ (10,228,822)</b></u>	<u><b>\$ 201,648,015</b></u>

# STATEMENT OF CHANGES IN UNEXPENDED PLANT FUNDS

For the year ended June 30, 2018

Project	Net Position July 1, 2017	Receipts	Expenditures	Transfers	Net Position June 30, 2018
<b>Investment Earnings:</b>					
Advanced Plant Technology support equipment	\$ 28,180	\$ —	\$ (27,413)	\$ (768)	\$ 0
Asbestos testing, perpetual	26,935	—	(156,930)	130,000	5
Brackett Hall elevator replacement	119,038	—	(119,038)	—	0
Cherry Rd at Collings Signal Install	28,451	—	23,549	(52,000)	0
Child Care Facility Construction	0	—	—	493,198	493,198
CUPD Modular Units	0	—	(1,399,972)	1,399,972	0
CURI Maintenance & Infrastructure Improvements	32,704	—	(32,704)	—	0
ESE Building lease payment	(314,901)	—	(131,174)	198,674	(247,401)
Genoa repairs	0	—	(194,500)	194,500	0
Hanover House Materials	11,800	—	(1,711)	—	10,090
Hunter Hall Elevator Replacement	73,067	—	(17,433)	(55,634)	0
Interpretive Planning & Implementation	9,075	—	—	—	9,075
Jordan Hall AHU'S replacement 2/3/4/9	78,117	—	(59,301)	—	18,815
Lowry Hall - reroof lower section	4,765	—	55,235	(60,000)	0
Maintenance and renovation fees	316,657	—	—	(316,657)	0
Martin Hall reroof	9,713	—	52,666	(62,380)	0
McAdams Hall reroof second floor	33,868	—	(32,654)	(1,214)	0
P& A Reroof Northeast section	26,547	—	30,659	(57,206)	0
SAP Business Objects Installation	18,180	—	22,156	(40,336)	0
Sikes attic AHU's upsize pipe-in	56,591	—	—	—	56,591
Tiger Walk renovation	14,090	—	(2,400)	(11,690)	0
<b>Total Investment Earnings</b>	<b>572,879</b>	<b>0</b>	<b>(1,990,966)</b>	<b>1,758,460</b>	<b>340,373</b>
<b>Other Funds:</b>					
Adair Property proceeds	1,143,094	—	—	—	1,143,094
Douthit Hill Settlement	0	2,015,000	(2,137,301)	—	(122,301)
<b>Total Other Funds</b>	<b>1,143,094</b>	<b>2,015,000</b>	<b>(2,137,301)</b>	<b>0</b>	<b>1,020,793</b>
<b>Restricted State Appropriations:</b>					
Energy Efficiency Improvements 2015-16	249,974	—	(102,994)	—	146,980
Wind Turbine Drive Train Test Facility construction	6,110	—	—	—	6,110
<b>Total Restricted State Appropriations</b>	<b>256,084</b>	<b>0</b>	<b>(102,994)</b>	<b>0</b>	<b>153,090</b>
<b>Local Grants &amp; Contracts:</b>					
Greenwood Genetic Center construction	57,007	—	(42,987)	—	14,021
<b>Total Local Grants &amp; Contracts</b>	<b>57,007</b>	<b>0</b>	<b>(42,987)</b>	<b>0</b>	<b>14,021</b>
<b>CNC Redevelopment Authority:</b>					
Wind Turbine Drive Train Test Facility construction	3,649	—	—	—	3,649
<b>Total CNC Redevelopment Authority</b>	<b>3,649</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,649</b>
<b>Clemson University Foundation:</b>					
ACC Network Equipment	934,468	(1,000,000)	65,532	—	0
Band Field Sculpture Installation	(13,227)	27,355	(14,127)	—	0
Botanical Duck Pond Observation Platform	(12,125)	38,860	(26,735)	—	0
Cemetery Hill Street Lighting	0	19,726	—	—	19,726
CETL Fire Pump Concrete Pad	(6,293)	6,394	(101)	—	0
CURI - GEC	(218,528)	226,972	(8,444)	—	0
CURI Zucker Battery Storage System	0	20,000	(1,095)	—	18,905
Edwards Simulation Lab Renovation	0	603,000	—	—	603,000
Football Operations furniture, fixtures and equipment	324,975	(494,330)	169,356	—	0
Godfrey Space Renovations	0	80,000	(26,096)	—	53,904
Hendrix Center Rm 103 Upgrade	0	30,317	(30,317)	—	0
Kingsmore Stadium addition	605	9,395	(10,000)	—	0
Lee Hall II Upgrade Rooms 103/104	(241)	4,761	(4,520)	—	0
Lee Hall III G-06 Renovation	(2,129)	2,844	(715)	—	0
Newman Hall 104A Lab Construction	0	62,799	(62,799)	—	0
Outdoor Fitness Wellness Center Construction	0	1,772,178	(312,100)	—	1,460,078
SCBG Duck Pond Dock Renovation	0	674,800	(45,348)	—	629,452
Scroll of Honor Marker Installation	0	44,500	(28,901)	—	15,599
South Palmetto Paving Improvements	0	64,568	(66,360)	—	(1,793)
Strode Hallway Renovation, 1st floor	(490)	500	(10)	—	0
Student Activities Center Renovation	(2,802)	2,802	—	—	0
Susan Barr Plaza Construction	0	120,065	(30,215)	—	89,850

Project	Net Position July 1, 2017	Receipts	Expenditures	Transfers	Net Position June 30, 2018
<b>Clemson University Foundation (continued):</b>					
Tillman Tower Pneumatic Playing System					
Installation	0	35,214	(35,214)	—	0
Watt Family Innovation Center 4th Floor					
Renovation	(219,244)	321,597	(102,354)	—	0
Watt Family Innovation Center 4th Floor Upfit	0	395,000	(333,249)	—	61,751
Watt Innovation Center construction	0	—	(19,643)	—	(19,643)
WEZ Club, Fourth Floor	687,503	(1,020,000)	332,497	—	0
<b>Total Clemson University Foundation</b>	<b>1,472,472</b>	<b>2,049,316</b>	<b>(590,959)</b>	<b>0</b>	<b>2,930,829</b>
<b>Clemson University Continuing Education/ Conference Complex Corporation:</b>					
Madren Light Bulbs Retrofit	0	21,500	(1,071)	—	20,429
Martin Inn Water Heater Replacement	0	18,684	(18,684)	—	0
<b>Total Clemson University Continuing Education/ Conference Complex Corporation</b>	<b>0</b>	<b>40,184</b>	<b>(19,755)</b>	<b>0</b>	<b>20,429</b>
<b>IPTAY:</b>					
ACC Network Equipment	0	1,000,000	(3,205,208)	3,850,000	1,644,792
Football Operations Facility Construction	(547,436)	698,508	(153,072)	—	(2,000)
Football Operations furniture, fixtures, equipment	51,730	494,330	(546,060)	—	0
Hazardous Tree Removal	0	—	(2,928)	2,928	0
IPTAY Center Expansion and Renovation	2,599,574	—	(826,623)	—	1,772,950
Memorial Stadium WEZ II - architects and engineers	(0)	—	—	—	0
Old Stadium Rd Parking Construction	581,280	—	(483,311)	—	97,969
Perimeter Rd Storm Water Study	(2,000)	—	—	2,000	0
Recruiting Trail Feasibility Study	11,755	—	—	(11,755)	0
Reeves Football Operations Center Renovation	0	36,800	(1,839)	—	34,961
Seneca Creek Parking Lights	26,300	—	(17,312)	(8,988)	0
Seneca Creek Parking Lot Maintenance	5,800	—	—	(5,800)	0
WEZ Club, Fourth Floor	0	1,020,000	(1,018,129)	(1,871)	0
Younts WEZ Premium Upgrade	100,452	—	—	(100,452)	0
<b>Total IPTAY</b>	<b>2,827,454</b>	<b>3,249,638</b>	<b>(6,254,481)</b>	<b>3,726,062</b>	<b>3,548,673</b>
<b>Other Gifts:</b>					
Chapel 2016	5,889	—	—	(5,889)	0
Child Care Facility Construction	0	—	(17,094)	4,506,802	4,489,708
Duke Innovation Building Upfit	96,429	—	(3,506)	—	92,924
Football Operations furniture, fixtures, equipment	1,415	—	(1,415)	—	0
Lee II Sliding Door 2-118	0	—	(2,031)	4,200	2,169
N Charleston Land & Renovation	385	—	—	—	385
<b>Total Other Gifts</b>	<b>104,119</b>	<b>0</b>	<b>(24,045)</b>	<b>4,505,113</b>	<b>4,585,186</b>
<b>Clemson University Research Foundation:</b>					
Future Innovation Center Upfit	44,985	—	—	—	44,985
<b>Total Clemson University Research Foundation</b>	<b>44,985</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,985</b>
<b>State Appropriations:</b>					
College of Business	3,593,198	—	(358,906)	—	3,234,291
Deferred Maintenance	28,778	—	(28,778)	—	0
Ag & Natural Resources Renovation	224,937	(60,400)	(146,048)	—	18,488
Garrison Arena Construction	915,595	—	(793,199)	—	122,396
PSA Infrastructure Renovations	3,337	60,400	(63,737)	—	0
<b>Total State Appropriations</b>	<b>4,765,844</b>	<b>0</b>	<b>(1,390,669)</b>	<b>0</b>	<b>3,375,175</b>
<b>State Institute Bonds:</b>					
College of Business	(554,660)	—	(12,482,608)	11,079,656	(1,957,612)
Electrical Distribution Upgrades	(181,929)	—	(8,482,820)	6,734,315	(1,930,435)
Outdoor Fitness Wellness Construction	0	—	(159,998)	—	(159,998)
SIB, Series 2016F - Proceeds	0	851,187	—	(851,187)	0
SIB, Series 2017A - Proceeds	0	774,956	(320,179)	(454,776)	0
SIB, Series 2014B - Proceeds	1	(1)	—	—	0
<b>Total State Institute Bonds</b>	<b>(736,589)</b>	<b>1,626,142</b>	<b>(21,445,605)</b>	<b>16,508,007</b>	<b>(4,048,045)</b>

Project	Net Position July 1, 2017	Receipts	Expenditures	Transfers	Net Position June 30, 2018
<b>Revenue Bonds:</b>					
AFRB, Series 2012 - Proceeds	809,167	—	—	—	809,167
AFRB, Series 2015B - Proceeds	1	(1)	—	—	0
Core Campus Development	(1,360,355)	—	(3,500,996)	4,861,352	0
Douthitt Hills Development	(11,038,233)	—	(35,156,844)	41,660,238	(4,534,839)
Revenue Series 2015 - Proceeds	27,370	44,908	—	(72,278)	0
Revenue Series 2015B - Proceeds	276,106	346,328	—	(622,434)	0
SIB, Series 2016F - Proceeds	205,370	(205,370)	—	—	0
<b>Total Revenue Bonds</b>	<b>(11,080,574)</b>	<b>185,864</b>	<b>(38,657,841)</b>	<b>45,826,878</b>	<b>(3,725,672)</b>
<b>Athletic Bonds:</b>					
AFRB, Series 2018A - Proceeds	0	38,802	(81,521)	42,719	0
AFRB, Series 2012 - Proceeds	(809,167)	—	—	—	(809,167)
AFRB, Series 2014B - Proceeds	0	(0)	—	—	0
AFRB, Series 2014C - Proceeds	0	(0)	—	—	0
AFRB, Series 2015 - Proceeds	8,192	2,707	—	(10,899)	0
Littlejohn Coliseum Renovation	(134,872)	—	(73,394)	208,266	0
Tennis Center Construction	0	—	(3,510,830)	2,664,319	(846,511)
<b>Total Bonds Athletic</b>	<b>(935,847)</b>	<b>41,508</b>	<b>(3,665,745)</b>	<b>2,904,406</b>	<b>(1,655,678)</b>
<b>Maintenance, Repairs, and Renovations:</b>					
ARC Flash Protect Electric Panel	(522)	—	(34,354)	34,876	0
BRC Generator upgrade	(2,291)	—	(11,352)	13,644	0
CETL Design & Replace Chiller	(133)	—	(3,016)	3,149	0
Cherry Rd at Collings Signal Install	0	—	(254,040)	254,040	0
Consult estimates, perpetual	(462)	—	(21,536)	21,998	0
Fire alarm upgrades, perpetual	(47,442)	—	(11,785)	59,227	0
Freeman Hall Replace Roof Top	0	—	(40,533)	40,533	0
Holtzendorff Hall Lobby Renovation	0	—	(56,269)	56,269	0
Holtzendorff Window Replacement	0	—	(2,500)	2,500	0
Hopewell Fire Suppression Installation	(2,685)	—	(35,773)	38,458	0
Hunter Hall Elevator Replacement	(71,012)	—	—	71,012	0
Jordan Hall Replace Elevator	(2,780)	—	(15,430)	18,210	0
Lee Hall III Replace Exterior Doors	0	—	(3,752)	3,752	0
Lee Hall Wood Shop, HVAC Design	(3,352)	—	—	3,352	0
Lee I Multizone AH Replacement	(2,139)	—	(75,867)	78,007	0
Lowry Hall, Reroof Lower Section	(110,435)	—	(187,084)	297,518	0
Maintenance & Renovation Fees	2,314,162	5,257,747	—	(7,273,559)	298,351
Maintenance Needs 2015-2016	(53,459)	—	(62,482)	115,942	0
Martin Hall Reroof	(173,050)	—	(301,800)	474,850	0
Misc ADA safety, perpetual	(5,361)	—	(15,341)	20,703	0
Misc Asbestos abatement, perpetual	(1,981)	—	(66)	2,047	0
Misc building exterior, perpetual	(84,217)	—	(169,726)	253,943	0
Misc elevators, perpetual	(36)	—	20,020	(19,984)	0
Misc exterior lighting, perpetual	0	—	(14,251)	14,251	0
Misc Generator replacement, perpetual	(30,928)	—	(27,488)	58,417	0
Misc interior finish, perpetual	4,452	—	(107,413)	102,960	0
Misc interior utilities, perpetual	(97,647)	—	(312,371)	410,018	0
Misc Paving and concrete, perpetual	98,803	—	(155,093)	56,290	0
Misc Roof Repairs, perpetual	(19,616)	—	917	18,699	0
Misc Stormwater repairs, perpetual	123,733	—	(1,312)	(122,421)	0
New Signage Standardization	(20,550)	—	(19,016)	39,566	0
Riggs Hall Renovation SB7B	(370)	—	(821)	1,191	0
Various Classroom Improvements	(382,130)	—	(627,161)	1,009,292	0
<b>Total Maintenance, Repairs, and Renovations</b>	<b>1,428,552</b>	<b>5,257,747</b>	<b>(2,546,698)</b>	<b>(3,841,251)</b>	<b>298,351</b>
<b>Auxiliaries:</b>					
Central Housing Access Control	0	—	(69,596)	69,596	0
Central Housing Energy Saving	(10,186)	—	(174,646)	171,044	(13,788)
Central Housing Fire & Safety	0	—	(55,907)	39,018	(16,888)
Central Housing Flooring Upgrades	0	—	(307,865)	—	(307,865)
East Housing Access Controls Upgrade	(2,000)	—	(8,330)	10,330	0
East Housing Energy Saving Improvements	33,933	—	—	(33,933)	0
East Housing Fire & Safety Upgrade	0	—	(29,418)	29,418	0
East Housing Flooring Upgrades	0	—	(676,825)	676,825	0
Floor Covering, North Precinct	0	—	(479,504)	210,000	(269,504)
Housing Network Upgrades	(1,500)	—	(1,823,259)	1,405,409	(419,350)
Site Security	0	—	(60,659)	60,659	0
Stair Tread Upgrade	0	—	(197,579)	197,579	0

Project	Net Position July 1, 2017	Receipts	Expenditures	Transfers	Net Position June 30, 2018
<b>Auxiliaries:</b>					
West Housing Access Controls Upgrade	0	—	(114,010)	114,010	0
West Housing Energy Saving Improvement	(21,181)	—	(121,686)	142,867	0
West Housing Fire & Safety Upgrades	(32,007)	—	(481,435)	513,441	0
West Housing Flooring Upgrades	0	—	(555,055)	555,055	0
<b>Total Auxiliaries</b>	<b>(32,941)</b>	<b>0</b>	<b>(5,155,772)</b>	<b>4,161,317</b>	<b>(1,027,395)</b>
<b>Maintenance Stewardship Funds:</b>					
Amphitheater 2017 Renovation	(595)	—	(264,919)	265,514	0
Armory Storm Water Improvement	(9,500)	—	(164,647)	131,859	(42,288)
Asbestos testing, perpetual	0	—	(110,549)	80,488	(30,062)
Bat Houses (2) at the Bottoms	0	—	(550)	—	(550)
Brackett Hall Elevator Replacement	(9,877)	—	(70,741)	80,618	0
Brackett Renovation Suite 223	(106,891)	—	(179,860)	286,751	0
Brooks Center Plaza & Entry	29,758	—	(467,752)	332,603	(105,391)
Calhoun Mansion Video Security	0	—	(49,700)	49,700	0
Campus Classroom Locks Upgrade	(42,702)	—	(324,983)	367,686	0
Campus IT Infrastructure Upgrades	(377,985)	—	(1,290,520)	1,165,917	(502,588)
CEF Boiler Replacement	(200,914)	—	(1,442,580)	1,643,494	0
CETL Install Chiller	(10,370)	—	(168,538)	178,908	0
Clemson House Demolition	(78,140)	—	(1,560,599)	1,638,739	0
Cooper Bridge Deck Restoration	(29,677)	—	(153,396)	183,073	0
Cooper South Install Cart Path	(18,313)	—	(2,806)	21,119	0
CUPD Relocation furniture, fixtures, & equipment	0	—	(470,741)	368,680	(102,060)
CURI Dock Demolition	(236,003)	—	(741,029)	977,032	0
CURI Energy Innovation Center Prep Substation Pad	0	—	(17,860)	9,264	(8,596)
CURI Maint & Infrastructure Improvement	0	—	(141,038)	72,360	(68,678)
CURI Shoreline RipRap	0	—	(5,321)	5,321	0
CURI Wharf Removal	0	—	(525)	525	0
CURI-GEC Upfit	0	—	(11,096)	11,096	0
Douthit Hill Settlement	0	—	(4,770,210)	4,770,210	0
East Campus Water Tower Construction	(79,008)	—	(568,523)	595,907	(51,625)
Electrical Distribution Upgrades	(1,063)	—	2,028,026	(2,026,968)	(5)
Freeman Hall Expansion	0	—	97,500	(97,500)	0
Greenville One Building Upfit	(3,335)	—	(1,229)	4,564	0
Hardin E Courtyard Construction	0	—	(293,694)	63,572	(230,122)
Hardscrabble Detention Basin	(594)	—	(11,034)	594	(11,034)
Historical Signs & Markers	0	—	(50,000)	50,000	0
Hopewell Fire Suppression Installation	(10,280)	—	(74,457)	53,522	(31,214)
Hunter Hall Elevator Replacement	(18,000)	—	—	18,000	0
Hwy 76 Parking Area Expansion at Rock Creek Rd	0	—	(264,200)	67,990	(196,210)
Hwy 76 Parking Expansion	0	—	(722,975)	638,779	(84,196)
Hwy 93 Intersection Modification	(11,700)	—	(434,578)	446,278	0
ICAR Advanced Powertrain Lab	(5,184)	—	—	5,184	0
Lasch Lab Roof Replacement	(4,227)	—	(12,479)	16,706	0
Long Hall Renovation	(7,072)	—	(12,042)	19,114	0
Madren Boardroom Install HVAC	0	—	(29,726)	29,726	0
Maintenance & Stewardship Fund	92,210,652	1,027,426	—	(386,292)	92,851,786
Maintenance Needs 2013-14	(8,502)	—	(110,938)	93,642	(25,798)
Manufacturing Innovation Building	0	—	(38,634)	22,935	(15,699)
Martin Hall Chilled Water	(84,897)	—	(83,702)	168,599	0
Mechanical Study Jacobs Chuck Property	0	—	(8,300)	8,300	0
Misc interior utilities, perpetual	0	—	(100,000)	8,777	(91,223)
Newman Rd at Perimeter Rd Signal Study	0	—	(31,044)	31,044	0
Newman Road Construction	0	—	(332,775)	103,898	(228,877)
Newman Road Extension Study	0	—	(40,000)	40,000	0
Newman Road Widening	0	—	(4,496)	4,496	0
Olin Hall Chilled Water	(14,258)	—	(397,326)	411,584	0
Ombudsman Relocation Renovation	(57,188)	—	(25,880)	74,552	(8,516)
Outdoor Fitness Wellness Construction	0	—	(286,467)	286,467	0
Outdoor Theater Phase II Renovation	0	—	(6,023)	—	(6,023)
Perimeter Rd at Newman Rd Signal	0	—	(114,952)	27,778	(87,174)
Perimeter Rd, Hwy 93 Site Study	(49,450)	—	—	49,450	0
Ravenel Gravity Sewer Extension	0	—	(72,677)	27,987	(44,690)
Ravenel Gravity Sewer Line	(32,578)	—	(277,605)	310,183	0
Ravenel Storage Area Asbestos	0	—	(6,250)	—	(6,250)
Recycle Operations Engineering, Fants	(10,000)	—	(450)	10,450	0
Research Safety	0	—	(6,803)	6,803	0



Project	Net Position July 1, 2017	Receipts	Expenditures	Transfers	Net Position June 30, 2018
<b>Maintenance Stewardship Funds (continued):</b>					
Sanitary Sewer Infrastructure, West	(4,078)	—	(7,766)	11,843	0
SCBG Security Enhancements	0	—	(30,869)	30,869	0
SCDOT Bike Trail Cost Share	0	—	(250,000)	250,000	0
Sikes Hall President's Suite Study	0	—	(24,733)	24,733	0
STI Data Closet Installation	0	—	(4,478)	4,478	0
STI Sidewalk Replacement	0	—	(3,859)	3,734	(125)
STI Visitors Center Sidewalk	0	—	(54,819)	54,819	0
Storm Water Master Plan	0	—	11,641	(11,641)	0
Stormwater Outfalls Major Repair	0	—	(359,059)	243,460	(115,598)
Suber Dam Stormwater Quality	0	—	(34,250)	34,250	0
Tillman Feasibility Study	0	—	(10,725)	—	(10,725)
TIWET Renovate Front Office	(11,253)	—	(3,229)	14,482	0
TIWET Replace Chiller	(14,998)	—	(271,004)	286,002	0
Upper Honeycutt Creek Restoration	0	—	(6,440)	6,440	0
Visitor Center Furnishings	0	—	(286,093)	286,093	0
Visitor Center Relocation	(4,796)	—	(856,947)	860,232	(1,512)
Water Tower and Related Utilities	0	—	(289)	289	0
Watt Family Innovation Center A/V	0	—	88,926	(88,926)	0
Watt Family Innovation Center Motorized Window Shades	0	—	(249,611)	249,611	0
WEP Tower and Chiller Addition	0	—	(416,845)	416,845	0
West Campus Utility Infrastructure	0	—	(41,256)	40,406	(850)
Wind Turbine Facility Construction	2,600	—	—	—	2,600
Woodland Cemetery Expansion	0	—	(11,810)	1,500	(10,310)
Y Beach Property Sitework	0	—	(29,685)	29,685	0
<b>Total Maintenance Stewardship Funds</b>	<b>90,689,580</b>	<b>1,027,426</b>	<b>(17,556,895)</b>	<b>16,576,285</b>	<b>90,736,397</b>
<b>Plant Improvement Capital Reserve:</b>					
Apparel Research Roof Replacement	(2,255)	—	(21,376)	21,863	(1,768)
Campus signage, perpetual	3,557	—	—	(3,557)	0
Consult estimates, perpetual	0	—	(14,015)	14,015	0
Jordan Lab Renovation 207, 208	0	—	(2,786)	—	(2,786)
Jordan Renovation 102A/B, 103, etc	0	—	(7,781)	5,573	(2,208)
Lee Hall II Gallery AHU Replacement	(10)	—	—	10	0
Lee Hall III Replace Exterior Doors	(845)	—	(38,815)	39,660	0
Martin Hall Reroof	0	—	(55,000)	55,000	0
McAdams Reroof 2nd Floor	(120)	—	(334,696)	334,816	0
Misc interior utilities, perpetual	(171)	—	(19,311)	19,482	0
P&A Reroof Northeast Section	(60)	—	(529,790)	529,850	0
Solid Floor Supplement, perpetual	(246)	—	(700)	946	0
South Palmetto Paving Improvements	(42,368)	—	(116,808)	171,655	12,479
University Plant Improvement Capital Reserve	504,922	1,323,874	—	(1,734,846)	93,950
<b>Total Plant Improvement Capital Reserve</b>	<b>462,405</b>	<b>1,323,874</b>	<b>(1,141,077)</b>	<b>(545,534)</b>	<b>99,668</b>
<b>Operating Revenues:</b>					
***AVAILABLE FOR USE***	0	—	(29,941)	399,000	369,059
ABET Upgrades	49,742	—	(49,719)	—	23
Access Control System Installation	7,427	—	(11,070)	10,000	6,357
Advanced Plant Technology support equipment	4,356	—	(4,356)	—	0
Alumni Park Feasibility Study	65,539	—	(48,422)	—	17,118
AMRL Air Compressors Installation	4,425	—	(1,036)	—	3,389
AMRL Install N2 Meters	0	—	(7,751)	22,500	14,749
AMRL Lab Feasibility Study	0	—	(9,600)	9,600	0
APT Lab Upfit	73,391	—	(72,136)	(1,255)	0
ARC Flash Study Phase I, II, & III	0	—	—	100,000	100,000
Barnes Activity Center FF&E	2,475	—	(2,475)	—	0
Barre 103D 112 Paint & Flooring	9,200	—	(6,789)	(2,411)	0
Barre B104 B105 B106 Renovation	0	—	(7,363)	133,900	126,537
Barre Hall 104 Renovation	10,450	—	(9,875)	(575)	0
Barre Hall Room 2121	0	—	(16,297)	16,297	0
Baruch Lab Remodel	9,760	—	(2,114)	—	7,646
Benet Replace Internet Pathway	5,242	—	(7,489)	2,247	0
Blue Cheese Facility	0	—	(65,419)	150,000	84,581
Brackett 318 Renovation	6,464	—	(5,501)	(963)	0
Brackett 424	0	—	—	20,000	20,000
Brackett 425 & 323	45,343	—	(45,343)	—	0
Brackett Hall 122 Renovation	0	—	(10,248)	14,500	4,252
Brackett Renovate Room 327	1,474	—	—	(1,474)	0



Project	Net Position July 1, 2017	Receipts	Expenditures	Transfers	Net Position June 30, 2018
<b>Operating Revenues (continued):</b>					
BRC Bldg Room 306 Renovation	0	—	(662)	13,300	12,638
Brooks Center Interior Renovation	0	—	(1,864)	31,800	29,936
Byrnes G11 Renovation	105,000	—	(74,340)	45,000	75,660
Calhoun Mansion Video Security	0	—	(46,390)	70,000	23,610
Camp Long/Cooper Roof Shingles	0	—	(1,500)	1,500	0
Campus Farms Equipment	76,349	—	(38,645)	(56)	37,648
Campus Fume Hood Modifications	33,323	—	(920)	—	32,403
Campus Landscape & Hardscape Improvements	0	—	—	370,000	370,000
Campus Planning Fund	107,916	519,000	—	(285,996)	340,920
CAR Room 102 Install Door	392	—	—	(392)	0
CAT Building Reroof	64,029	—	(14,478)	—	49,552
CAT Renovate C3 Ballroom, Office	76,853	—	(75,979)	(875)	0
CAT Room 101 Replace HVAC	0	—	(6,228)	8,800	2,572
CCIT LCR Infrastructure	105,732	—	(533,652)	2,383,956	1,956,036
CCIT LCR Network Bldg Electronics	0	—	(1,078,405)	1,090,000	11,595
CCIT LCR Network Core Border	428,107	—	(1,150,935)	775,000	52,173
CCIT LCR Network Wireless	1,424	—	(394,978)	613,069	219,515
CEF Chillers, Major Repairs	45,712	—	—	(45,712)	0
CEF Yard Improvements	80,000	—	—	—	80,000
Cemetery Hill Street Lighting	0	—	(1,748)	15,000	13,252
Center for Human Genetics	0	—	(590,838)	950,000	359,162
CETL 141 Install Hood & Certify	0	—	(24,452)	40,600	16,148
Chemistry Teaching Labs, general	0	—	(54,460)	722,922	668,462
Cherry Rd, Collings Rd Signal Installation	18,944	—	(18,944)	—	0
Child C2 Feasibility Study	31,211	—	(42,263)	11,550	498
Chill's Too Renovation	9,541	—	(15,168)	5,627	0
Classroom AV Renovate, Remodel	13,338	—	(4,047)	—	9,291
Clemson 296 Meeting Street	0	—	(6,880)	12,000	5,120
CMI Industrial Lab Renovation	209,000	—	(73,442)	(135,558)	0
Computer Center Caulk Windows PL	120,000	—	(98,317)	—	21,683
Cooper 1st Floor Renovations	0	—	(124,647)	130,000	5,353
Cooper 200B Renovations	0	—	(123,663)	289,000	165,337
Cooper 4th Floor Lobby Renovation	6,348	—	(5,798)	(550)	0
Cooper Conference 201F Construction	0	—	(11,046)	11,046	0
Cooper Library Carpet Installation	91,260	—	(89,222)	—	2,038
Cooper Library Suite 308 Renovation	8,606	—	(8,186)	—	420
Cope Hall Replace Internet Pathway	33,775	—	(34,820)	1,045	0
Core Campus Honors Furniture	14,991	—	(5,972)	—	9,019
Core Honors Glass Replacement	0	—	(19,553)	38,000	18,447
CU-ICAR Testing Lab Renovation	102,936	—	(48,155)	(54,782)	0
CURI EIC 15 MW Test Bay Chiller	0	—	(50,242)	600,000	549,758
CURI EIC Shaft Support Stand	0	—	(28,000)	—	(28,000)
CURI EIC Voltage Capacity Increase	0	—	(17,948)	359,000	341,052
CURI-GEC Upfit	28,018	—	—	—	28,018
Custodial Upgrades Flooring	100,000	—	(13,964)	—	86,036
Daniel 106 Renovate To Smart	71,976	—	(71,323)	(653)	0
Daniel Hall Renovation, Expansion	0	—	(24,756)	24,756	0
Digital Signage Inter & Kiosk	0	—	(39,600)	990,000	950,400
Dillard 213 Repurpose to Lab	16,730	—	(7,746)	—	8,985
Distance Ed Classrooms A/V	0	—	(43,318)	80,000	36,682
Earle 101, 103, 107 & 124	36,750	—	(15,121)	—	21,629
Earle Hall G22 Ceiling Renovation	0	—	(25,637)	25,637	0
Earle Hall Replace Generator Circuit	0	—	(4,399)	80,000	75,601
East Campus Design Collaboration	14,742	—	(9,943)	—	4,800
Edwards Simulation Lab Renovation	0	—	(305,880)	395,000	89,120
Energy Saving Retrofits, perpetual	704,859	—	(466,180)	—	238,678
Experimental Forest Land Exchange	0	—	—	20,000	20,000
Fike 114 Mat Room Renovation	0	—	(59,133)	70,000	10,867
Fike Analysis Atrium Swann Fitness	133,000	—	(66,229)	—	66,771
Fike Locker L05, L17 Renovation	0	—	(15,000)	15,000	0
Fike Natatorium Sauna Steam	451,770	—	(417,384)	—	34,386
Fike Pool Desert Air Condenser	22,818	—	(5,792)	—	17,027
FIKE Pool Feasibility Study	0	—	(56,279)	56,279	0
Fike Racquetball Structural Renovation	0	—	—	200,000	200,000
Fike Racquetball, Matt Renovation	4,877	—	(440,782)	865,400	429,496
Fike Trophy Case, Compute Kiosk	2,055	—	—	(2,055)	0
Fluor 132 AV Upgrades	0	—	(19,605)	25,000	5,395
Football Practice Field Extension	0	—	—	—	0
Freeman 105 & 128	52,500	—	(27,128)	—	25,372

Project	Net Position July 1, 2017	Receipts	Expenditures	Transfers	Net Position June 30, 2018
<b>Operating Revenues (continued):</b>					
Freeman Hall Expansion	994,326	—	(97,500)	(896,826)	0
Geer Replace Internet Pathway	29,611	—	(23,812)	(5,798)	0
Generic Moves	0	—	(239,313)	250,000	10,687
Geospatial Land Plan	0	—	(5,335)	5,500	165
Godfrey CCIT GPON Transmitter Support	0	—	(2,756)	10,000	7,244
Godfrey Hall Lab 100 Upgrades	26,799	—	(26,779)	(20)	0
Godfrey Renvoate 202, 208	2,750	—	(2,750)	—	0
Godfrey Space Renovations	0	—	(12,500)	112,500	100,000
Godley Snell 120B Renovation	0	—	(35,067)	56,600	21,533
Godley Snell Repair, Paint Floor	0	—	(14,691)	14,691	0
Godley Snell Replace Cool Chiller	107,225	—	(95,515)	(8,000)	3,710
Hanover House Add HVAC	1,963	—	(245)	—	1,718
Hardin Conference Office Renovation	176,000	—	(177,137)	1,500	363
Hendrix Ctr Feasibility Study	0	—	(27,470)	70,000	42,530
High Bay Plan, Civil Engineering & Const	5,821	—	(5,073)	(749)	0
Highway 93 Safety Improvements	0	—	—	40,000	40,000
History Museum Feasibility Study	40,565	—	—	—	40,565
Holtzendorf B02-C	0	—	(1,405)	4,000	2,595
Holtzendorff 223B 223C Renovation	0	—	(102,070)	102,444	373
Holtzendorff Lobby Renovation	0	—	(249,588)	864,722	615,134
Hopewell Fire Suppression Installation	30,540	—	—	—	30,540
Hopewell House Porch Renovation	3,301	—	(1,039)	—	2,262
Hunnicutt Creek Feasibility Study	28,000	—	(7,500)	—	20,500
Hunter AHU1 Disconnect & Replace	2,424	—	—	(2,424)	0
Hunter Hall 205 Renovation	0	—	(2,051)	26,900	24,849
Hunter Hall Lab 247A Renovation	0	—	(7,846)	7,846	0
Hwy 93 Bridge, Bike Lane study	0	—	(39,132)	45,000	5,868
Install Misc. Water Bottle Station	0	—	(25,655)	40,000	14,345
Intermurial Fields Volleyball Fitness	0	—	(1,778)	45,000	43,222
Interpretive Planning & Implementation	4,030	—	—	—	4,030
Jordan 107 Lab Renovation	0	—	(111,619)	114,200	2,581
Jordan 307 & 310A Renovations	0	—	(25,981)	125,000	99,019
Jordan G03 HVAC Install Switch	3,188	—	(3,053)	—	135
Jordan G18, 18A, 20, 20A, 24 Renovation	0	—	(28,252)	230,000	201,748
Jordan Hall Replace Elevator	66,825	—	(66,825)	—	0
Jordan Renovate Labs 207, 208	27,018	—	(27,017)	—	1
Jordan Renovation 102A/B, 103, etc	217,571	—	(204,949)	—	12,622
Jordan Upgrade Fume Hoods	15,104	—	(14,835)	(269)	0
Lamaster Erosion Control Facility	0	—	(11,649)	14,100	2,451
Lamaster Milk House Renovation	0	—	—	250,000	250,000
Laundry Alerts - ITSAB Funded	49,898	—	(49,034)	(863)	0
LB3 Master Plan	0	—	(10,000)	60,000	50,000
Lee Hall II Room G36 Kiln Wiring	0	—	—	11,000	11,000
Lee Hall Room 2-G14 Renovation	0	—	(879)	16,000	15,121
Lee I Multizone AH Replacement	127,568	—	(127,568)	—	0
Lehotsky Hall 102 Upgrade Lab	0	—	(31,472)	37,000	5,528
Lightsey Bridge Program Service	0	—	—	55,000	55,000
Lightsey Intramural Electrical	6,000	—	—	(6,000)	0
Lightsey Rec Field Construction	962	—	—	(962)	0
Littlejohn South, Repair Rails	0	—	—	27,240	27,240
Long Biological Office Renovation	42,863	—	(18,988)	(23,875)	0
Long Hall Renovation	728	—	—	—	728
Long Lab 202 & 210 Renovations	0	—	(27,653)	27,653	0
Long Range Framework Plan	497,835	—	(395,179)	96,000	198,656
Loop Water Treatement Installation	49,487	—	(762)	(48,725)	0
Lowry Boards Replacement	0	—	(5,807)	10,000	4,193
LSB 160E Lab Suite Wall Construction	0	—	(17,933)	24,500	6,567
Madren Boardroom Ductless Spli	969	—	(772)	—	197
Maintain CU Landfill, perpetual	18,911	—	(18,911)	—	0
Martin E 3rd, Long 108 Repairs	2,523	—	(1,024)	(1,499)	0
Martin Hall Caulk, Seal Windows	1,002	—	—	(1,002)	0
Martin M307 Lab To Classroom	36,282	—	(28,543)	(7,738)	0
Master Plan for Art on Campus	100,000	—	(64,021)	—	35,979
McAdams 110A	78,014	—	(79,732)	1,950	231
McGinty Mall Lands Feasibility Study	25,000	—	(24,998)	(2)	0
Misc ADA safety, perpetual	74,040	—	(74,040)	—	0
Misc Asbestos abatement, perpetual	125,000	—	(125,000)	—	0
Misc building exterior, perpetual	0	—	(44,000)	50,000	6,000
Misc elevators, perpetual	0	—	(20,714)	20,714	0

Project	Net Position July 1, 2017	Receipts	Expenditures	Transfers	Net Position June 30, 2018
<b>Operating Revenues (continued):</b>					
Misc Exterior Window Deep Cleaning	12,458	—	(12,458)	—	0
Misc interior finish, perpetual	78,067	—	(78,067)	—	0
Misc interior utilities, perpetual	25,001	—	(101,001)	76,000	0
Misc Paving and concrete, perpetual	20,850	—	(34,575)	13,725	0
Misc Roof Repairs, perpetual	0	—	(1,002)	1,002	0
MSE Olin Serrine Minor Renovation	37,324	—	(5,433)	—	31,891
N Charleston Land & Renovation	6,305	—	—	—	6,305
Newman 109J Convert Test Lab	1,570	—	—	(1,570)	0
Newman Meat Cooler Renovations	963	—	—	(963)	0
Newman Rd at Perimeter Rd Signal Study	0	—	(7,793)	7,793	0
Newman Repair Ceiling in Cooler	2,991	—	(2,225)	—	766
Newman Replacement Study	17,750	—	(8,750)	(9,000)	0
Newman Road Extension Study	0	—	(19,636)	19,636	0
Olin Conference 111 Renovation	0	—	(13,415)	13,415	0
P&A Aquaculture Feasibility Study	0	—	(52,053)	52,053	0
P&A Aquatic Lab Electrical	0	—	(9,970)	9,970	0
P&A B107 Lab Renovation	0	—	(14,630)	18,200	3,570
P&A Renovate 101,107,111 & 113	9,608	—	—	(9,608)	0
P&A Renovate 119	0	—	(15,937)	17,200	1,263
P&A Room 13 Renovation	11,121	—	(10,494)	(627)	0
Pee Dee Dargan's Pond Dam	45,127	—	(16,093)	100,000	129,034
Pee Dee Farm Road Project	367,628	—	(23,898)	(100,000)	243,730
Pee Dee Pesticide Bldg Repairs	52,250	—	(60,146)	7,896	0
Percent % for Art	412,542	330,000	(177,964)	—	564,578
Perimeter Rd Pave Edge	0	—	(25,055)	26,200	1,145
Pitner Center Install Room Number	4,066	—	—	(4,066)	0
Print/Con AHU Dehumidification	11,147	—	(5,204)	—	5,943
PSA Building Improvement Fund	15,177,775	—	—	(521,578)	14,656,197
Purchase & Install LED Lighting	0	—	—	90,000	90,000
R-1 Invasive Plant Removal	3,246	—	(3,200)	(46)	0
Ravenel 114 128 Install Card	0	—	(15,423)	17,000	1,577
Ravenel Back Storage Renovation	0	—	(45,859)	68,500	22,641
Ravenel Gravity Sewer Extension	0	—	(100,000)	100,000	0
Ravenel Room 114 Tint Windows	7,506	—	(5,330)	(2,176)	0
Ravenel Upgrad Labs 24, 24A, 24B	0	—	(2,197)	40,000	37,803
Ravenel Water Service	150,000	—	(4,250)	—	145,750
Redfern Pharmacy Expansion	0	—	(15,994)	28,300	12,306
Redfern Remove Heat Exchanger	729	—	—	(729)	0
Redfern Renovate Room 47	19,000	—	(3,012)	—	15,988
Redfern West Entrance Renovation	272,487	—	(249,041)	(23,445)	0
Redfern Women's Clinic Renovation	0	—	(17,835)	31,200	13,365
Renovate Tillman Garden Area	150,000	—	(39,265)	45,000	155,735
Rhodes 102 Renovate To Lab	19,753	—	(7,679)	(12,074)	0
Rhodes 104 HVAC Renovations	6,267	—	(2,341)	(3,926)	0
Rhodes 505	20,000	—	(19,827)	(173)	0
Rhodes Hall 101 Renovation	0	—	(29,683)	79,000	49,317
Rhodes Hall 202	19,181	—	(24,349)	5,168	0
Rich Lab Boiler Replacement	52,018	—	(55,058)	8,000	4,960
Riggs 202 Benches, Paint Floors	0	—	(28,493)	30,000	1,507
Riggs 223	42,000	—	(28,126)	—	13,874
Riggs Paint & Reseal Windows	150,000	—	(25,846)	—	124,154
Riggs Renovation SB7B	420	—	(2,191)	7,500	5,730
Robotic Milkers, DRings, Gates	777,169	—	(573,540)	—	203,629
Sanders Replace Internet Pathway	34,000	—	(50,931)	16,931	0
Sandhill REC Equipment	7,122	—	(7,179)	56	0
Sanitary Sewer Collection System	0	—	—	550,000	550,000
SAP Business Objects Installation	22,156	—	(22,156)	—	0
SCBG Hayden Road Work	15,000	—	(22,347)	7,347	0
Signal Repair SCDOT, Perpetual	91,638	—	(146,453)	64,331	9,516
Sikes G-08 Renovation	0	—	(27,349)	196,200	168,851
Sikes Hall Renovate Room 206	4,090	—	(2,453)	(1,637)	0
Sikes Room 205 AV Upgrade	0	—	(538)	10,800	10,262
Sirrine, Visitors Center Study	0	—	(19,741)	64,000	44,259
Snow Center Softball Fields	0	—	(5,000)	50,000	45,000
South Cooper Patio Furniture	0	—	(1,851)	36,656	34,805
STI Auditorium Renovation	0	—	(71,673)	71,673	0
STI Sidewalk Replacement	0	—	—	55,000	55,000
STI Visitors Center Relocation	810	—	—	(810)	0
Storm Water Master Plan	11,641	—	(11,641)	—	0

Project	Net Position July 1, 2017	Receipts	Expenditures	Transfers	Net Position June 30, 2018
<b>Operating Revenues (continued):</b>					
Stormwater Repairs, Water Quality	54,495	—	—	—	54,495
Strode 1st Floor Hallway Renovation	11,770	—	(6,168)	(5,602)	0
Strode Tower Office Renovation	0	—	(25,096)	35,000	9,904
Tiger Walk 201 HR Relocation	0	—	(162,379)	225,000	62,621
Tillman Feasibility Study	0	—	(39,500)	39,500	0
Tillman Hall Replace Elevator	26,071	—	(5,357)	(20,714)	0
TIWET Design, Replace Chiller	5,832	—	(3,530)	(2,302)	0
TIWET Renovate Front Office	8,198	—	(147)	—	8,051
Union 7th, 8th Install Flooring	96,474	—	(90,752)	(5,722)	0
Union Canteen Dining Renovation	0	—	(8,398)	23,600	15,202
Upfit, Furniture for LICAR	51,514	—	—	(51,514)	0
USDA Charleston Land Acquisition	20,000	—	—	(20,000)	0
Utility Master Plan/Engr Suppo	72,245	—	(19,768)	—	52,477
Vickery 104, 108, 212, 213 Renovation	0	—	(3,471)	16,000	12,529
Vickery Hall 107, 108	0	—	(16,898)	54,140	37,242
Vickery Hall Lobby, other Renovation	0	—	(9,328)	169,600	160,272
Vickery Hall Renovations	0	—	(47,233)	112,620	65,387
Visitor Center Furnishings	240,156	—	(238,403)	—	1,753
Walter Cox Pedestrian Safety Feasibility Study	70,000	—	(65,160)	—	4,840
Waste Treatment Plant, perpetual	26,989	—	(56,224)	385,000	355,765
Watt Family Innovation Center A/V	(1,411,074)	—	(88,926)	1,500,000	0
West Campus Utility Infrastructure	71,472	—	—	—	71,472
West Energy Plant Tower Addition	0	—	—	520,000	520,000
West Stormwater Quality Basin	0	—	—	120,000	120,000
Williamson Rd Streetlight Improvements	10,694	—	(10,386)	(308)	0
Wind Turbine Drive Train Testing Facility Grid Simulator upfit	4,835	—	(2,313)	—	2,522
Wind Turbine Drive Train Testing Facility upfit	36,490	—	(6,268)	—	30,222
YLI Camp Long Road Paving	14,380	—	(11,840)	(2,540)	0
Young Replace Internet Pathway	33,221	—	(31,168)	(2,053)	0
<b>Total Operating Revenues</b>	<b>24,354,850</b>	<b>849,000</b>	<b>(13,662,504)</b>	<b>18,075,360</b>	<b>29,616,707</b>
<b>Housing Improvement Fund:</b>					
Bridge Housing Appliances	0	—	(3,138)	3,138	0
Bridge Housing Fixtures	0	—	(199,976)	170,206	(29,770)
Bridge Housing Flooring Replacement	0	—	(461,826)	46,344	(415,481)
Bridge Housing Painting	0	—	(180,970)	80,509	(100,460)
Byrnes Hall 1A1 Apartment Upgrade	0	—	(6,207)	—	(6,207)
Byrnes Hall Grd, 1st Painting, Floor	0	—	(19,295)	19,295	0
Byrnes Hall Wireless Upgrade	(126,100)	—	—	126,100	0
Calhoun Court Bridge Furniture	0	—	(78,672)	78,672	0
Calhoun Court Cabinet, Counters	0	—	(216,218)	109,498	(106,720)
Calhoun Courts Commons HVAC	0	—	(32,351)	21,393	(10,957)
Calhoun Courts Mock Up	0	—	(15,874)	12,628	(3,246)
Calhoun Courts S10B FIR Apt Upgrade	0	—	(16,506)	—	(16,506)
CEC Living Room Furniture	0	—	(84,919)	84,919	0
Clemson House Demolition	0	—	(682,331)	682,331	0
Core 5th Floor Balcony Extension	0	—	(8,471)	8,471	0
Core Campus Infill Injection	0	—	(10,522)	10,522	0
Core Campus Residential FF&E	(9,351)	—	(22,821)	20,565	(11,607)
Door Hardware Retrofit	0	—	(334,031)	334,031	0
Douthit Hill Shell Space Upfit	0	—	(16,863)	16,863	0
Douthit Hills Marketing Render	0	—	(22,750)	22,750	0
EcoPlex Renovations	0	—	(15,347)	15,347	0
Furniture Moving & Logistics	0	—	(187,970)	—	(187,970)
Holmes Elevator Repair	0	—	(62,339)	62,339	0
Housing Card Access Office-THV	21,639	—	(19,478)	(2,161)	0
Housing Improvement Fund	6,301,097	31,356	—	(3,408,303)	2,924,150
Housing Small Projects, perpetual	(4,249)	—	(67,539)	65,703	(6,086)
Johnstone Wireless Upgrade	(2,030)	—	(10,501)	12,531	0
Laundry Alert Initiative	0	—	(8,133)	8,133	0
Lever Hall Bed, Mattress Replacement	0	—	(242,489)	6,170	(236,319)
Lever Hall Wireless Upgrade	(84,000)	—	(159,415)	243,415	0
Lever Replace Main Switchgear	(119,327)	—	(60,481)	179,807	0
Lightsey Bridge Phase III Renovation	(495,643)	—	(401,400)	897,043	0
Lightsey Bridge Phase IV Renovation	0	—	(420,333)	180,123	(240,210)
Lightsey Commons Renovations	0	—	(78,842)	32,183	(46,658)
Lightsey Electrical Aesthetics	0	—	(8,570)	8,570	0

Project	Net Position July 1, 2017	Receipts	Expenditures	Transfers	Net Position June 30, 2018
<b>Housing Improvement Fund (continued):</b>					
Lightsey I Cabinet, Countertop	0	—	(440,022)	240,460	(199,562)
Lightsey II Cabinet, Countertop	0	—	(447,500)	242,000	(205,500)
Lightsey II In Room Fire Devices	0	—	(142,281)	142,281	0
Lightsey II Mock Up	0	—	(18,807)	18,323	(484)
Manning Bed Replacements	0	—	(246,365)	246,365	0
Manning Hall Wireless Upgrade	(112,528)	—	(110,809)	223,336	0
Manning Staff Apartment Upgrade	0	—	(6,183)	6,052	(131)
Mauldin Switchgear Replace	0	—	(105,994)	38,955	(67,039)
McCabe Elevator Repair	0	—	(62,338)	62,338	0
McCabe Fire Panel Replacement	0	—	(76,462)	35,561	(40,901)
McCabe In Room Fire Devices	0	—	(73,769)	4,301	(69,468)
Mell Basement Carpet Replacement	0	—	(15,401)	15,401	0
Office Shop Relocate from Quad	0	—	(15,887)	10,124	(5,762)
Quad Exterior Soffit Repair	0	—	(46,853)	32,250	(14,603)
Stadium FIR Apt. Painting	0	—	(2,212)	271	(1,941)
Stadium Suites Elevator Repair	(21,734)	—	—	21,734	0
Stadium Suites Fire Panel	0	—	(30,328)	30,328	0
Thornhill Gas Packs Phase I	0	—	(48,800)	48,800	0
Wannamaker Water Intrusion Rep	0	—	(6,985)	6,985	0
<b>Total Housing Improvement Fund</b>	<b>5,347,776</b>	<b>31,356</b>	<b>(6,053,568)</b>	<b>1,575,000</b>	<b>900,563</b>
<b>Dining Improvement Fund:</b>					
Barnes Activity Center FF&E	(38,419)	—	(14,459)	52,878	0
Boar's Head Deli	8	—	—	—	8
Core Campus Dining FF&E	0	—	(42,020)	18,080	(23,940)
Core Dining Finishes	(12,507)	—	(171,351)	183,858	0
Dining Improvement Fund	5,925,696	1,237,214	—	(7,104,336)	58,573
Douthit Hills Development	(16,381)	—	(12,287)	28,668	0
Douthit Hills FF&E	(11,379)	—	(6,221,055)	5,874,775	(357,659)
Fernow Ext Seats Freeman Hall	0	—	(32,490)	29,531	(2,959)
Fernow Renovate To CFA & POD	(160,313)	—	(562,168)	722,481	0
Hendrix East Food Court Renovation	(2,229)	—	(336,791)	315,117	(23,902)
Replac Transformer, Switch Gear	(222,688)	—	(60,289)	282,977	0
Schilletter Flooring	(43,902)	—	(82,485)	126,387	0
Schilletter Manning Patio Construction	0	—	(57,856)	57,856	0
Schilletter Upstairs Renovation	0	—	(23,605)	12,368	(11,238)
Student Activities Center Renovation	(9,573)	—	—	9,573	0
<b>Total Dining Improvement Fund</b>	<b>5,408,311</b>	<b>1,237,214</b>	<b>(7,616,856)</b>	<b>610,215</b>	<b>(361,116)</b>
<b>Parking Improvement Fund:</b>					
Bike Share Bikes & Stations	(43,834)	—	—	43,834	0
E1 Hendrix Parking Lot Improvement	(23,813)	—	(205,736)	229,549	0
Edwards Relocate Charging Unit	(443)	—	(2,620)	3,063	0
Football Operations P1 Parking Expansion	(119,957)	—	(348,733)	468,690	0
Ford Starcraft 14 Passenger Bus	0	—	(58,200)	58,200	0
Install 5 Pads Bike Share Station	(10,098)	—	—	10,098	0
New Signage Standardization	(1,950)	—	(63,923)	72,933	7,060
Parking Improvement Fund	723,154	1,477	—	(705,316)	19,314
R06 Parking Lot Construction US76	(318,654)	—	(107,693)	426,347	0
R-1 Parking Lot Expansion	(5,793)	—	(258,922)	264,715	0
Ravenel Rd Parking Improvement	(133,851)	—	(494,036)	627,887	0
<b>Total Parking Improvement Fund</b>	<b>64,760</b>	<b>1,477</b>	<b>(1,539,863)</b>	<b>1,500,000</b>	<b>26,374</b>
<b>Bookstore Improvement Fund:</b>					
Bookstore Improvement Fund	1,010,162	7,004	—	(331,999)	685,167
Douthit Hills Development	(977)	—	(207)	1,184	0
Douthit Hills FF&E	0	—	(339,605)	330,815	(8,790)
<b>Total Bookstore Improvement Fund</b>	<b>1,009,184</b>	<b>7,004</b>	<b>(339,812)</b>	<b>0</b>	<b>676,376</b>
<b>Athletic Improvement Fund:</b>					
Athletic Improvement Fund	5,977,959	57,251	—	(422,242)	5,612,969
Athletic Precinct Renovation Study	0	—	(769)	769	0
Baseball Batting Cages	0	—	(25,110)	12,610	(12,500)
Baseball Feasibility Study	0	—	(16,535)	14,885	(1,650)
Bottoms Parking Feasibility Study	0	—	(9,964)	9,964	0
Food Service and Concessions	0	—	(168,207)	168,207	0
Football Operations furniture, fixtures, equipment	(1,413)	—	14,746	(26,678)	(13,345)

Project	Net Position July 1, 2017	Receipts	Expenditures	Transfers	Net Position June 30, 2018
<b>Athletic Improvement Fund (continued):</b>					
Football Operations Offseason FFE '18	0	—	(64,347)	51,635	(12,712)
Football Operations P1 Parking Expansion	0	—	(36,918)	36,918	0
Football Practice Field Extension	0	—	(251,852)	71,421	(180,431)
Golf Facility Expansion Feasibility Study	0	—	(18,278)	18,278	0
Indoor Track Power Scoreboard	0	—	(6,250)	6,250	0
Jervy Championship Plaza	(44,929)	—	(603,964)	648,893	0
Jervy Gym Ceiling Renovations	(45,445)	—	—	45,445	0
Jervy Hallway Paint, Flooring	0	—	(18,728)	18,728	0
Jervy Install Wood Flooring	0	—	(233,703)	233,703	0
Jervy Video Production Renovation	(201,739)	—	(653,057)	854,795	0
Lightsey Apartments Furnishing	0	—	(161,445)	161,445	0
McFadden Office Space Renovate	(2,070)	—	(32,430)	34,500	0
McFadden Renovation	0	—	(44,619)	44,619	0
Memorial Stadium Design Study	0	—	(56,000)	50,000	(6,000)
Memorial Stadium Overhead Boar	0	—	(331,914)	331,914	0
New Signage Standardization	0	—	(13,797)	13,797	0
Nieri Hall Phase II Items	0	—	(9,931)	—	(9,931)
Old Stadium Rd Parking Construction	0	—	(46,513)	671	(45,841)
Parking Lot Near Penley Building	0	—	(20,749)	20,749	0
Penley Golf Renovation	0	—	(128,246)	104,505	(23,741)
Softball Complex Construction	0	—	(915)	915	0
Softball Stadium Feasibility Study	0	—	(26,057)	26,057	0
Stadium 1st Level ADA Restroom	(39,846)	—	(135,570)	175,416	0
Stadium EEZ Safety Enhance	0	—	(43,145)	43,145	0
Stadium Emergency Egress Study	0	—	(8,219)	7,169	(1,050)
Stadium Home Team Tunnel Renovation	0	—	(108,932)	7,209	(101,723)
Tennis Center Construction	(13,166)	—	203,596	(190,430)	0
Track Video Board Installation	0	—	(98,276)	98,276	0
WEZ 2nd Floor Design Dining, Study	(400,346)	—	(284,489)	684,835	0
WEZ Press Operations Relocation Feasibility Study	0	—	(15,869)	15,869	0
WEZ Wall systems furniture	(37,209)	—	(1,116,427)	1,153,636	0
<b>Total Athletic Improvement Fund</b>	<b>5,191,797</b>	<b>57,251</b>	<b>(4,572,880)</b>	<b>4,527,878</b>	<b>5,204,046</b>
<b>SC Lottery Funds - Capital:</b>					
2015-16 Maintenance Needs	3,380	—	(3,222)	—	158
CEF Boiler Replacement	825,209	—	(679,220)	—	145,989
Deferred Maintenance 2012	11,770	—	(11,770)	—	0
<b>Total SC Lottery Funds - Capital</b>	<b>840,359</b>	<b>0</b>	<b>(694,212)</b>	<b>0</b>	<b>146,147</b>
<b>Appropriated State Funds - Capital:</b>					
Advance Plant Tech Lab Renovation	44,893	—	(38,805)	—	6,089
Ag & Natural Resources Renovation	1,056,758	—	(562,783)	—	493,975
Farm Animal Research Center	4,532	—	(4,532)	—	0
Outdoor Lab Renovation, Construction	2,246,293	—	(605,777)	—	1,640,516
PSA Infrastructure Renovations	278,215	—	(226,318)	—	51,896
USDA Charleston Land Acquisition	0	—	(14,602)	20,000	5,398
<b>Total Appropriated State Funds - Capital</b>	<b>3,630,690</b>	<b>0</b>	<b>(1,452,817)</b>	<b>20,000</b>	<b>2,197,874</b>
<b>Facilities Planned Maintenance:</b>					
ARC Flash Protect Electric Panel	0	—	(35,764)	35,744	(20)
ARC Flash Study Phase I, II, & III	0	—	(15,231)	15,231	0
BRC Replace Floor 2nd Fl Office	0	—	(1,646)	1,646	0
BRC, Godfrey Landscape	0	—	(31,219)	23,549	(7,670)
Buildings Upgrade Door Hardware	0	—	(9,353)	8,893	(460)
Campus HVAC Maintenance	0	—	(67,535)	33,702	(33,833)
Campus Softwash 2018	0	—	(67,353)	31,299	(36,054)
CIET/TIWET Upgrade HVAC Controls	0	—	(7,276)	6,485	(791)
Computer Center Replace HVAC	0	—	(33,894)	33,894	0
Consult estimates, perpetual	0	—	(1,440)	1,440	0
CU Landfill Maintenance, Perpetual	0	—	(22,324)	22,324	0
Earle Hall Gutter Roof Replace	0	—	(13,837)	13,191	(646)
Edwards Upgrade Electrical Switchgear	0	—	(4,399)	4,399	0
Facilities Planned Maintenance	0	—	—	10,775,922	10,775,922
Fire alarm upgrades, perpetual	0	—	(58,555)	58,388	(167)
Fire Station Upgrade Switchgear	0	—	(2,472)	2,472	0
Fort Hill Ren Kitchen Ext Drain	0	—	(4,072)	4,072	0
Freeman Hall Replace Roof Top	0	—	(2,500)	2,500	0
Generator replacement, perpetual	0	—	(10,300)	10,300	0



Project	Net Position July 1, 2017	Receipts	Expenditures	Transfers	Net Position June 30, 2018
<b>Facilities Planned Maintenance (continued):</b>					
Hanover House Exterior Repair	0	—	(19,862)	19,862	0
Holtzendorff Hall Lobby Renovation	0	—	(18,783)	6,398	(12,385)
Hopewell House Envelope Repair	0	—	(35,182)	24,824	(10,358)
Jordan Replace AHU'S 2, 3, 4, 9	0	—	(7,520)	—	(7,520)
Kinard Lab Recaulk Sth Windows	0	—	(4,399)	4,399	0
Kinard Lab Upgrade Electrical Switch	0	—	(6,598)	6,598	0
Lee Hall III Replace Exterior Doors	0	—	(850)	850	0
Lee I Multizone AH Replacement	0	—	(2,456)	1,835	(622)
Littlejohn House Paint Interior	0	—	(12,957)	12,957	0
Maintenance Needs 2015-2016	0	—	(41,334)	32,262	(9,072)
McAdams Hall Old Section Reroof	0	—	(74,553)	73,123	(1,430)
Misc ADA safety, perpetual	0	—	(36,454)	31,655	(4,799)
Misc Asbestos abatement, perpetual	0	—	(85,239)	5,974	(79,266)
Misc building exterior, perpetual	0	—	(80,227)	26,780	(53,447)
Misc elevators, perpetual	0	—	(11,336)	127	(11,209)
Misc exterior lighting, perpetual	0	—	(6,621)	6,621	0
Misc interior finish, perpetual	0	—	(53,721)	39,161	(14,560)
Misc interior utilities, perpetual	0	—	(99,180)	38,245	(60,934)
Misc Paving and concrete, perpetual	0	—	(85,744)	39,823	(45,921)
Misc Roof Repairs, perpetual	0	—	(10,012)	10,012	0
New Signage Standardization	0	—	(87,331)	87,184	(146)
Olin Hall Gutter Roof Replace	0	—	(15,235)	14,610	(625)
Outdoor Theater Phase II Renovation	0	—	(150,000)	8,246	(141,754)
P&A Reroof Phase III	0	—	(48,388)	44,171	(4,217)
Perimeter Rd, Newman Rd. Extension	0	—	(19,797)	19,797	0
Print/Con AHU Dehumidification	0	—	(5,346)	5,346	0
Ravenel Multi Air Handler Replacement	0	—	(47,700)	47,700	0
Rhodes Hall 101 Renovation	0	—	(11,984)	1,129	(10,855)
Riggs Hall Caulk Windows	0	—	(92,674)	10,999	(81,675)
Signal Repair SCDOT, Perpetual	0	—	(8,960)	8,960	0
STI Sidewalk Replacement	0	—	(124,813)	29,483	(95,330)
Upgrade Elevators	0	—	(114,789)	91,475	(23,314)
Upgrade Fire Protection FY19	0	—	(67,460)	43,635	(23,825)
Various Classroom Improvements	0	—	(455,540)	182,988	(272,552)
<b>Total Facilities Planned Maintenance</b>	<b>0</b>	<b>0</b>	<b>(2,332,212)</b>	<b>12,062,678</b>	<b>9,730,466</b>
<b>Audit Adjustments:</b>					
4999 Unex Audit Adjustments, Unrestricted	(1,056,356)	—	576,276	—	(480,080)
4999 Unex Audit Adjustments, Restricted	(7,923,827)	—	(552,403)	—	(8,476,230)
Planned Maint & Impr Fund PMIF, Unrestricted	13,765,680	69,712	(9,500)	(2,103,545)	11,722,347
Planned Maint & Impr Fund PMIF, Restricted	528,840	(528,840)	—	—	0
<b>Total Audit Adjustments</b>	<b>5,314,337</b>	<b>(459,128)</b>	<b>14,373</b>	<b>(2,103,545)</b>	<b>2,766,037</b>
<b>TOTAL UNEXPENDED PLANT FUNDS</b>	<b>\$ 142,204,240</b>	<b>\$ 18,540,872</b>	<b>\$ (140,974,138)</b>	<b>\$ 127,847,329</b>	<b>\$ 147,618,303</b>

## STATEMENT OF CHANGES IN RETIREMENT OF INDEBTEDNESS

For the year ended June 30, 2018

	Net Position July 1, 2017	Fees and Other Additions
<b>State Institution Bonds:</b>		
State Institution Bond General Debt Service Fund	\$ 92,138	\$ 204,403
State Institution Bond, Series 2007B, Debt Service	(13,833)	—
State Institution Bond, Series 2011B, Debt Service	492,582	116
State Institution Bond, Series 2012C, Debt Service	33,831	1,615
State Institution Bond, Series 2014B, Debt Service	299,752	3,124
State Institution Bond, Series 2016F, Debt Service	(124,490)	1,463
State Institution Bond, Series 2017A, Cost of Issuance	0	—
State Institution Bond, Series 2017A, Debt Service	0	19,655
<b>Total State Institution Bonds</b>	<b>779,980</b>	<b>230,376</b>
<b>Revenue Bonds:</b>		
Revenue Bond, Series 2005, Debt Service	289,394	5,468
Revenue Bond, Series 2012, Debt Service	3,395,886	58,180
Revenue Bond, Series 2015, Debt Service	2,194,980	41,456
Revenue Bond, Series 2015B, Debt Service	2,622,425	53,262
<b>Total Revenue Bonds</b>	<b>8,502,685</b>	<b>158,366</b>
<b>Athletic Facilities Revenue Bonds:</b>		
ARRB Refunding, Series 2012 Debt Service	3,627	1,092,020
Athletic Facilities Revenue Bond, Series 2014A, Debt Service	(122,151)	1,549
Athletic Facilities Revenue Bond, Series 2014B, Debt Service	(39,661)	896
Athletic Facilities Revenue Bond, Series 2014C, Debt Service	(52,288)	1,092,252
Athletic Facilities Revenue Bond, Series 2015, Debt Service	(415,957)	10,308
Athletic Facilities Revenue Bond, Series 2015B, Debt Service	28,377	1,677
Athletic Facilities Revenue Bond, Series 2018A, Cost of Issuance	0	194
Athletic Facilities Revenue Bond, Series 2018A, Debt Service	0	172
<b>Total Athletic Facilities Revenue Bonds</b>	<b>(598,053)</b>	<b>2,199,068</b>
<b>Audit Adjustments</b>		
Central Bank - Investment Income	99,347	(196,518)
<b>Total Audit Adjustments</b>	<b>99,347</b>	<b>(196,518)</b>
<b>TOTAL RETIREMENT OF INDEBTEDNESS</b>	<b>\$ 8,783,959</b>	<b>\$ 2,391,292</b>

**NOTE:** An additional \$774,061 of principal for Capital Leases (no Notes Payable in FY18) was paid in the Unrestricted Current Fund.  
An additional \$27,647 of interest for Capital Leases (no Notes Payable in FY18) was paid in the Unrestricted Current Fund.  
An additional \$3,166,636 of interest expense/amortization of Bond Premium was booked in the Unexpended Plant Fund.  
An additional \$32,149 of accrued interest expense during bond inception was booked in the Unexpended Plant Fund.  
An additional \$616,512 of interest expense/write-off of Bond Deferred Loss was booked in the Unexpended Plant Fund.



Transfers Between Funds	Retirement of Indebtedness	Interest on Indebtedness	Other Expenses	Net Position June 30, 2018
\$ (268,541)	\$ —	\$ —	\$ 28,000	\$ 0
1,236,000	1,070,000	162,433	—	(10,266)
48,200,718	48,740,000	(150,167)	—	103,583
2,700,875	2,635,000	98,812	—	2,509
2,352,462	1,190,000	1,177,337	—	288,001
3,671,950	1,855,000	1,809,221	1,600	(116,898)
316,532	—	—	305,233	11,299
9,074,359	2,365,000	4,304,553	—	2,424,461
<u>67,284,355</u>	<u>57,855,000</u>	<u>7,402,189</u>	<u>334,833</u>	<u>2,702,689</u>
631,730	475,000	74,696	—	376,896
3,090,600	6,060,000	101,000	—	383,666
5,501,451	1,620,000	3,915,000	1,600	2,201,287
9,525,104	—	7,649,701	1,600	4,549,490
<u>18,748,885</u>	<u>8,155,000</u>	<u>11,740,397</u>	<u>3,200</u>	<u>7,511,339</u>
160,610	855,000	128,813	—	272,444
1,086,077	—	1,155,194	1,600	(191,319)
1,068,694	825,000	239,435	—	(34,506)
355,630	785,000	447,608	1,600	161,386
3,575,185	1,075,000	2,494,542	1,600	(401,606)
1,024,907	465,000	701,144	1,600	(112,783)
123,500	—	199,547	120,968	(196,821)
133,021	—	—	—	133,193
<u>7,527,624</u>	<u>4,005,000</u>	<u>5,366,283</u>	<u>127,368</u>	<u>(370,012)</u>
—	—	—	—	(97,171)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(97,171)</u>
<u><b>\$ 93,560,864</b></u>	<u><b>\$ 70,015,000</b></u>	<u><b>\$ 24,508,869</b></u>	<u><b>\$ 465,401</b></u>	<u><b>\$ 9,746,845</b></u>

# STATEMENT OF CHANGES IN CAPITAL ASSETS

For the year ended June 30, 2018

	Beginning Balance July 1, 2017	Increases	Decreases	Transfers	Ending Balance June 30, 2018
Capital assets not being depreciated:					
Land and improvements	\$ 34,293,526	\$ —	\$ 16,000	\$ —	\$ 34,276,726
Construction in progress *	193,607,016	89,344,276	—	(3,255,084)	279,696,208
Total capital assets not being depreciated	<u>227,900,542</u>	<u>89,344,276</u>	<u>16,800</u>	<u>(3,255,084)</u>	<u>313,972,934</u>
Depreciable capital assets:					
Utilities systems and other non-structural improvements	71,914,578	3,286,619	—	2,195,855	77,397,052
Buildings and improvements	1,275,007,394	6,948,433	2,316,888	1,059,229	1,280,698,168
Computer software	24,283,309	—	—	—	24,283,309
Equipment	318,771,979	21,652,003	6,637,987	149,803	333,935,798
Vehicles	18,100,002	1,827,721	788,242	(149,803)	18,989,678
Total depreciable capital assets at historical cost	<u>1,708,077,262</u>	<u>33,714,776</u>	<u>9,743,117</u>	<u>3,255,084</u>	<u>1,735,304,005</u>
Less accumulated depreciation for:					
Utilities systems and other non-structural improvements	33,879,428	2,952,910	—	—	36,832,338
Buildings and improvements	403,299,384	31,341,305	2,316,888	—	432,323,801
Computer software	21,362,760	1,714,077	—	—	23,076,837
Equipment	194,672,911	20,050,682	5,852,213	2,512	208,873,892
Vehicles	12,375,897	1,431,776	764,366	(2,512)	13,040,795
Total accumulated depreciation	<u>665,590,380</u>	<u>57,490,750</u>	<u>8,933,467</u>	<u>0</u>	<u>714,147,663</u>
Depreciable capital assets, net	<u>1,042,486,882</u>	<u>(23,775,974)</u>	<u>809,650</u>	<u>3,255,084</u>	<u>1,021,156,342</u>
<b>CAPITAL ASSETS, NET</b>	<u><b>\$ 1,270,387,424</b></u>	<u><b>\$ 65,568,302</b></u>	<u><b>\$ 826,450</b></u>	<u><b>\$ 0</b></u>	<u><b>\$ 1,335,129,276</b></u>

**NOTE:** The University received \$189,374 in proceeds from the sale of capital assets.

\* Includes current fiscal year capitalized interest of \$12,157,119.

## SCHEDULE OF FEDERAL AWARDS - SUMMARY

For the year ended June 30, 2018

	CFDA Number	Net Position July 1, 2017	Revenues	Expenditures	Other Additions	Deductions	Net Position June 30, 2018
<b>Unrestricted Current Funds</b>							
Animal Health	10.207	\$ 0	\$ 8,359	\$ 8,359	\$ —	\$ —	\$ 0
Hatch	10.203	0	3,976,661	3,976,661	—	—	0
McIntire Stennis	10.202	0	620,167	620,167	—	—	0
Extension	10.500	0	6,602,463	6,602,463	—	—	0
<b>Total Unrestricted Current Funds</b>		<u>0</u>	<u>11,207,650</u>	<u>11,207,650</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Scholarships and Student Aid</b>							
Secondary Educational Opportunity Grants	84.007	0	371,733	371,556	18,416	18,593	0
Pell Grant	84.063	0	15,061,727	15,061,727	—	—	0
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	0	14,477	14,477	0	0	0
<b>Total Scholarships and Student Aid</b>		<u>0</u>	<u>15,433,460</u>	<u>15,433,283</u>	<u>18,416</u>	<u>18,593</u>	<u>0</u>
<b>Restricted Current Funds- Other</b>							
College Work Study Program	84.033	0	726,402	776,439	257,818	207,781	0
Federal Job Location and Development	84.033	0	—	60,000	60,000	—	0
<b>Total Restricted Current Funds Other</b>		<u>0</u>	<u>726,402</u>	<u>836,439</u>	<u>317,818</u>	<u>207,781</u>	<u>0</u>
<b>Loan Funds</b>							
Perkins	84.038	7,463,903	1,228,124	—	—	(915,222)	9,607,249
<b>Total Loan Funds</b>		<u>7,463,903</u>	<u>1,228,124</u>	<u>0</u>	<u>0</u>	<u>(915,222)</u>	<u>9,607,249</u>
<b>Agency Funds</b>							
Direct Lending	84.268	0	105,426,351	105,426,351	—	—	0
<b>Total Agency Funds</b>		<u>0</u>	<u>105,426,351</u>	<u>105,426,351</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Sponsored Programs</b>		<u>(11,260,556)</u>	<u>72,647,845</u>	<u>75,348,315</u>	<u>0</u>	<u>0</u>	<u>(13,961,027)</u>
<b>TOTAL FEDERAL AWARDS</b>		<u><u>\$ (3,796,653)</u></u>	<u><u>\$ 206,684,309</u></u>	<u><u>\$ 208,266,516</u></u>	<u><u>\$ 336,233</u></u>	<u><u>\$ (688,849)</u></u>	<u><u>\$ (4,353,778)</u></u>





*Supplemental Statements  
of Assets*



## INVESTMENT IN PLANT - LAND

For the year ended June 30, 2018

	Number of Acres June 30, 2018	Cost or Book Value July 1, 2017	Additions/ (Deductions)	Cost or Book Value June 30, 2018
<b>Location</b>				
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
Hampton County	0	16,800	(16,800)	0
Land use area	19,572	2,548,389	—	2,548,389
Learning forest center	297	163,000	—	163,000
Main campus and Clemson area	2,691	1,085,384	—	1,085,384
Meeting Street, Charleston, SC	1	5,368,330	—	5,368,330
Myrtle Beach area	62	7,806	—	7,806
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	122,200	—	122,200
Sandhill Research and Education Center	564	51,488	—	51,488
Simpson Experiment Station	2,238	421,236	—	421,236
<b>TOTAL LAND</b>	<b>31,279</b>	<b>\$ 34,293,526</b>	<b>\$ (16,800)</b>	<b>\$ 34,276,726</b>

## INVESTMENT IN PLANT - BUILDINGS

For the year ended June 30, 2018

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2018
<b>Buildings:</b>				
Academic Success Center	001278	\$ 13,669,469	\$ 2,323,986	\$ 11,345,483
Administrative Services Building	000318	1,796,659	1,163,411	633,248
Advanced Materials Research Lab	001264	21,431,323	9,092,837	12,338,486
Ag Biotech/Biosystems Research Complex	001259	27,537,030	14,308,979	13,228,051
Alumni Center	000250	290,018	290,018	—
Animal Diagnostic	OC0003	5,068,217	2,502,458	2,565,759
Archbold Center	OC0004	395,060	292,946	102,114
Athletic Support Facility	T20031	424,074	167,661	256,413
Barnett Hall	002009	599,590	593,515	6,075
Barre Hall	000265	2,314,946	1,733,744	581,202
Baruch Institute	000392	5,970,193	1,397,736	4,572,457
Baseball Area (All)	000339	18,517,334	4,176,409	14,340,925
Benet Hall	002006	371,976	371,976	—
Biolife Sciences Building	001277	52,145,925	7,731,017	44,414,908
Bob Campbell Geology Museum	001224	1,196,597	562,231	634,366
Bowen Hall	002002	209,057	186,552	22,505
Brackett Hall	000030	8,250,448	5,594,153	2,656,295
Bradley Hall	002004	227,853	206,487	21,366
Brooks Center	001143	12,832,183	7,936,109	4,896,074
Byrnes Hall	002015	2,519,389	2,484,732	34,657
Calhoun Courts	002017	13,261,215	11,951,619	1,309,596
Camp Cooper	009520	1,107,286	761,115	346,171
Camp Long	009617	335,249	329,952	5,297
Campbell Museum (Kinard Annex)	000034	21,434	21,434	—
Campus Green	NN0001	1,175,788	669,024	506,764
Center for Applied Technology (CAT Building)	000412	662,366	42,088	620,278
Central Energy Facility	000007	14,576,340	7,183,394	7,392,946
Central Stores	000074	45,416	45,416	—
Charleston County Extension Office	009101	256,670	75,946	180,724
Clemson Apparel Research	001168	1,733,925	1,032,245	701,680
Clemson Engineering Technologies Laboratory (CETL/Rust Lab)	001222	5,605,414	3,737,437	1,867,977
Clemson Institute Of Environmental Toxicology (CIET/TIWET)	001178	2,792,453	1,928,913	863,540
Coastal Research & Education Center	008300	220,104	144,676	75,428
Cook Lab	000216	150,780	150,780	—
Cooper Library	000212	6,714,466	5,674,710	1,039,756
Cope Hall	002010	464,662	464,662	—
Core Campus	001284	102,645,904	2,581,262	100,064,642
Dillard Building	000006	203,025	203,025	—
Donaldson Hall	002001	27,392,908	8,783,721	18,609,187
Duke Energy Innovation Center	001280	5,972,188	1,023,648	4,948,540
Duke Energy Innovation Center - SCRA - Clean Room	001280	916,770	786,894	129,876
Earle Hall	000023	2,537,605	1,388,412	1,149,193
East Campus Housing	004148	22,424,512	10,043,720	12,380,792
EC Chilled Water Facility	000376	3,566,732	2,836,607	730,125
Edgar A. Brown University Union	000253	4,959,248	4,130,414	828,834
Edisto Cattle Barn	008503	194,925	52,825	142,100
Edisto Main Office	008573	4,313,139	1,671,446	2,641,693
Edisto Peanut Building	008575	166,828	33,829	132,999
Edwards Hall	000309	4,063,248	3,084,076	979,172
Emerging Technologies Center (ETC Building)	001271	1,265,437	80,408	1,185,029
Fernow Street Cafe	000404	1,081,887	544,704	537,183
Fike Recreation Center	000010	21,303,872	7,169,322	14,134,550
Fire Station	000348	445,601	416,171	29,430
Fluor Daniel (Engineering Innovation Center)	000388	14,692,891	10,520,039	4,172,852



	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2018
<b>Buildings (continued):</b>				
Football Operations	001807	55,434,694	1,439,785	53,994,909
Fort Hill (Calhoun Mansion)	000047	2,201,193	868,439	1,332,754
Freeman Hall	000025	10,529,797	840,412	9,689,385
Garrison Arena (All)	001212	7,027,126	4,213,227	2,813,899
Gas Turbine Lab	000383	198,700	122,420	76,280
Geer Hall	002011	442,649	442,649	—
Gentry Hall	004040	141,180	134,476	6,704
Germ Plasm Resrch	001113	495,464	415,648	79,816
Godfrey Hall	000003	2,631,774	2,161,639	470,135
Godley-Snell Research Center	000411	5,035,978	3,666,429	1,369,549
Godley-Snell Research Center Annex	000423	175,345	108,443	66,902
Greenville One	006021	24,083,853	4,463,871	19,619,982
Greenwood Genetic Center	004500	6,355,235	164,426	6,190,809
Harcombe Dining Hall	000045	589,059	74,246	514,813
Hardin Hall	000029	7,802,090	3,084,364	4,717,726
Harris A. Smith Building (Packaging Science)	000112	6,680,674	2,253,414	4,427,260
Hendrix Student Center	001227	17,213,207	8,087,771	9,125,436
Holmes Hall	002023	208,195	126,186	82,009
Holtzendorf Hall	000004	233,496	233,496	—
Horse Stable #2, #3, and Digestion Building	001201	436,049	199,989	236,060
Horse/Sheep Barn	006107	221,048	153,058	67,990
Housing Warehouse at Ravenel	001268	166,954	61,589	105,365
Hunter Hall	000367	11,559,393	10,369,288	1,190,105
ICAR Campbell Graduate Engineering Center	006000	35,186,914	9,636,970	25,549,944
ICAR Center For Emerging Technologies	006003	937,342	935,618	1,724
ICAR Parking Structure	006002	21,610,498	6,345,066	15,265,432
Indoor Football Practice Facility	001806	10,000,000	1,260,404	8,739,596
Information Technology Center	000378	5,004,375	3,833,312	1,171,063
IPTAY Ticket/Security Complex	001805	945,996	709,691	236,305
ITRC - ICAR (Information Technology Research Center)	006001	17,803,159	5,015,813	12,787,346
Jervy Center	000252	7,881,737	5,072,797	2,808,940
Johnstone Hall	002000	3,162,132	3,077,419	84,713
Jordan Hall	000272	7,754,599	7,243,711	510,888
Kinard Lab	000035	1,237,617	1,237,617	—
LaMaster Dairy Center Area	006141	2,402,012	889,991	1,512,021
Landscape Maintenance (Old Central Receiving Building)	000249	166,514	125,567	40,947
Larry B. Penley, Jr. Golf Clubhouse	001269	2,959,375	458,635	2,500,740
Lee Hall	000028	34,948,720	8,066,668	26,882,052
Lehotsky Hall	000266	5,447,327	4,912,962	534,365
Lever Hall	002014	2,172,277	2,144,156	28,121
Lightsey Bridge Apts (All)	002020	12,486,372	7,674,502	4,811,870
Lightsey Bridge Recreational Field	001811	878,538	45,757	832,781
Linvil G. Rich Lab	000406	5,186,862	4,279,809	907,053
Littlejohn Coliseum	000243	105,232,667	19,648,165	85,584,502
Livestock/Poultry Incinerator	OC0007	245,751	245,751	—
LoConte Soccer Rec Field	006208	983,206	100,369	882,837
Long Hall	000033	491,349	491,349	—
Lowry Hall	000024	3,091,541	1,796,939	1,294,602
Machine Shed (Landscape Maintenance Bldg)	000101	250,000	61,528	188,472
Madren Center	001144	8,952,060	5,090,328	3,861,732
Madren Center Clubhouse	001197	213,195	100,172	113,023
Manning Hall	002013	1,958,806	1,958,806	—
Martin Hall	000036	1,821,508	1,604,100	217,408
Materials Research Facility (ARTS Building)	001258	690,080	271,029	419,051
Mauldin Hall	002008	1,374,085	1,189,188	184,897
McAdams Hall	000038	8,091,326	5,034,041	3,057,285

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2018
<b>Buildings (continued):</b>				
McCabe Hall	002022	15,533,717	9,414,925	6,118,792
Mell Hall	000005	262,556	246,469	16,087
Memorial Football Stadium	000012	131,403,649	44,830,077	86,573,572
Military Heritage Gardens	000505	162,000	47,934	114,066
Motor Pool	000210	100,827	100,827	—
Municipal Services Storage At Ravenel	000408	400,197	102,514	297,683
Musser Farms Research Station Main Bldg.	001188	1,191,540	725,035	466,505
Newman Hall	000039	1,371,895	1,150,259	221,636
Norris Hall	002005	318,739	302,437	16,302
North Charleston Buildings	006151	9,283,000	2,301,940	6,981,060
Old Cherry Rd Agricultural Research buildings	001155	487,910	49,299	438,611
Olin Hall	000027	272,785	272,785	—
Outdoor Lab - TL	006140	1,036,776	986,262	50,514
Patewood Bioengineering Lab	L001	5,924,316	2,612,859	3,311,457
Pee Dee Research & Education Center	008101	14,439,893	6,693,301	12,955,592
Pickens Bend Recreational Center	006125	246,056	31,014	215,042
Police Department (Ravenel)	B1306	1,743,913	2,907	1,741,006
Poole Agricultural Center	000040	5,091,208	4,880,184	211,024
President's Home	000043	267,257	231,776	35,481
President's Park Rotunda	000503	771,786	189,258	582,528
Radwaste Disposal Facility	000414	174,847	108,135	66,712
Ravenel Center	001059	1,763,491	1,460,383	303,108
Recycling Center (Kite Hill)	001228	437,361	205,498	231,863
Redfern Health Center	000224	1,404,884	884,603	520,281
Rhodes Hall	000232	13,106,798	5,007,963	8,098,835
Riggs Hall	000026	1,100,419	787,548	312,871
Rowing Training Facility	000370	1,944,961	573,749	1,371,212
Rugby Field	B6230	976,705	98,209	878,496
Sanders Hall	002012	431,868	431,868	—
Sandhill Research & Education Center	008001	200,077	196,927	3,150
Sandhills Research Office Building	008038	6,784,199	1,496,896	5,287,303
Schilletter Dining Hall	000223	4,026,531	2,116,907	1,909,624
Sikes Hall	000031	277,411	277,411	—
Simpson Experimental Station	OC0008	114,545	114,545	—
Simpson Station Sheep Barn	008664	560,754	42,641	518,113
Sirrine Hall	000022	6,209,257	6,097,598	111,659
Sloan Tennis Center	000251	787,356	355,855	431,501
Smith Hall	002016	1,211,790	1,195,851	15,939
Soccer Stadium (All Areas)	000377	999,031	765,250	233,781
Soil Plant Lab	001096	330,210	330,210	—
South Campus Chiller Plant (Jeff Hinson Memorial Plant)	000111	7,010,318	1,724,499	5,285,819
Starkey Swine Center	006103	317,909	217,151	100,758
Strode Tower	000221	2,685,603	2,608,235	77,368
Strom Thurmond Institute	001142	5,750,741	4,317,258	1,433,483
Tennis Grand Stands	000366	1,056,643	809,380	247,263
Thornhill (All)	000410	761,276	674,532	86,744
Tiger Band Plaza	B6235	596,334	48,701	547,633
Tillman Hall	000001	4,658,950	4,658,950	—
Vegetable Research Facility	LT0046	21,142	8,967	12,175
Vehicle Service Building	001236	162,000	76,117	85,883
Vickery Hall	000382	2,654,484	1,772,658	881,826
Visitors Center	000421	649,066	321,072	327,994
Wannamaker Hall	002003	142,972	142,972	—
Warren Lasch Lab Conservation Center	005255	6,458,908	1,574,611	4,884,297
Washdown Facility	000108	350,719	112,070	238,649

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2018
<b>Buildings (continued):</b>				
Waste Treatment Plant	000211	125,237	125,237	—
Watt Family Innovation Center	001283	43,845,556	2,660,532	41,185,024
Wind Load Test Facility	000409	291,449	165,474	125,975
Wind Turbine Drive Train Testing Facility	006250	34,390,160	4,744,954	29,645,206
Young Hall	002007	375,488	375,488	—
Zucker Family Graduate Education Center	009900	20,771,976	540,448	20,231,528
<b>TOTAL BUILDINGS</b>		<b><u>\$ 1,280,698,168</u></b>	<b><u>\$ 432,323,801</u></b>	<b><u>\$ 853,583,367</u></b>

## INVESTMENT IN PLANT - CONSTRUCTION IN PROGRESS

For the year ended June 30, 2018

	Cost July 1, 2017	Additions/ (Deductions)	Transfers	Cost June 30, 2018
<b>Construction in Progress:</b>				
Baseball Batting Cages	\$ 0	\$ 25,110	\$ —	\$ 25,110
Center for Human Genetics	0	479,255	—	479,255
Child Care Facility Construction	0	17,094	—	17,094
Clemson University Police Department Relocation	0	1,743,913	(1,743,913)	0
College of Business School Construction	1,960,952	18,390,381	—	20,351,333
Core Campus Balcony Extension	0	8,470	—	8,470
Core Campus Dining Finishes	0	171,351	(171,351)	0
Douthitt Hills Development	182,411,161	54,834,650	—	237,245,811
Duke Innovation Building Upfit	28,571	3,505	—	32,076
Electrical Distribution Upgrade	3,827,434	7,484,355	—	11,311,789
Electrical Infrastructure Improvements	1,118,674	—	—	1,118,674
Fike Natatorium Sauna Steam	164,030	417,384	(581,414)	0
Football Operations Parking Lot Expansion	144,064	385,651	(529,715)	0
Garrison Arena Upgrades/Expansion	84,405	793,199	—	877,604
Hardin East Courtyard Construction	0	293,694	—	293,694
IPTAY Center Expansion/Renovation	150,426	826,623	—	977,049
Jervy Championship Plaza	132,654	562,543	—	695,197
Manufacturing Innovation Build (CMI)	0	38,634	—	38,634
Outdoor Fitness Wellness Construction	400	758,565	—	758,965
Parking Lot Expansion, R06	929,318	31,330	(960,648)	0
Parking Lot Expansion, R-1	143,028	258,922	(401,950)	0
Ravenel Gravity Sewer Line	119,338	450,282	(569,620)	0
Ravenel Hugo McGregor Parking Lot	67,636	—	—	67,636
Recycle Operations Fants Grove Site	73,994	450	—	74,444
Sanitary Sewer Infrastructure	860,107	7,765	(867,872)	0
SCDOT Bike Trail Cost Share	0	250,000	—	250,000
Softball Complex Construction	0	915	—	915
Tennis Facility	203,596	4,516,545	—	4,720,141
Transformer Replacement	292,027	60,289	—	352,316
Watt Family Innovation Center Motorized Window Shades	0	249,611	(249,611)	0
Watt Family Innovation Center/Fouth Floor Upfit	895,199	435,603	(1,330,802)	0
<b>TOTAL CONSTRUCTION IN PROGRESS</b>	<b>\$ 193,607,016</b>	<b>\$ 93,496,088</b>	<b>\$ (7,406,896)</b>	<b>\$ 279,696,208</b>

## INVESTMENT IN PLANT - SOFTWARE

For the year ended June 30, 2018

	Cost	Accumulated Depreciation	Net Book Value June 30, 2018
<b>Software:</b>			
Agricultural Regulatory Software	\$ 176,409	\$ 120,056	\$ 56,353
AiM Software	637,683	637,683	0
Banner Software	16,400,086	16,400,086	0
Card Access System	36,040	12,514	23,526
CBORD Software	585,541	585,541	0
CUBS Software	607,400	607,400	0
Data Warehouse Software	518,340	518,340	0
Housing Management	212,575	144,669	67,906
Hyperion Budgeting Software	1,464,066	1,464,066	0
Kronos	2,288,390	1,557,376	731,014
Library Software	331,022	331,022	0
SAP Business Objects	1,025,757	698,085	327,672
<b>TOTAL SOFTWARE</b>	<b><u>\$ 24,283,309</u></b>	<b><u>\$ 23,076,837</u></b>	<b><u>\$ 1,206,472</u></b>

## INVESTMENT IN PLANT - UTILITIES SYSTEMS

For the year ended June 30, 2018

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value June 30, 2018</u>
<b>Utilities Systems (Other than Buildings and Other Nonstructural Permanent Improvement)</b>			
Nonfederal	\$ 77,242,474	\$ 36,677,760	\$ 40,564,714
Federal	<u>154,578</u>	<u>154,578</u>	<u>0</u>
<b>TOTAL UTILITIES SYSTEMS</b>	<u><u>\$ 77,397,052</u></u>	<u><u>\$ 36,832,338</u></u>	<u><u>\$ 40,564,714</u></u>