

1-1-2016

## Supplemental Schedules For the Year Ended June 30, 2016

Clemson University Controller's Office

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U N I V E R S I T Y

CLEMSON, SOUTH CAROLINA



## **Supplemental Schedules** For the Year Ended June 30, 2016

*A component unit of the State of South Carolina*





*Supplemental Schedules*



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

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

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



*Detailed Supplemental  
Statements of Financial Activity*





# BALANCE SHEET — UNRESTRICTED CURRENT FUNDS

As of June 30, 2016

## ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

### Basic Educational and General:

Cash and cash equivalents	\$ 91,486,740
Accounts receivable	31,860,480
Inventories	230,137
Prepaid items	9,301,529

**Total** 132,878,886

### Public Service Activities:

Cash and cash equivalents	17,922,651
Federal grants and contracts receivable	1,312,386
Accounts receivable	444,038
Prepaid items	102,634

**Total** 19,781,709

### Auxiliary Enterprises:

Cash and cash equivalents	41,668,096
Accounts receivable	4,365,715
Accrued interest receivable	14,906
Inventories	2,968,449
Prepaid items	381,743

**Total** 49,398,909

### Net Pension Liability:

Deferred outflows of resources	49,135,897
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**Total** 49,135,897

**TOTAL ASSETS** \$ 251,195,401

## LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

### Basic Educational and General:

Accounts payable	\$ 32,235,494
Accrued liabilities	12,258,706
Unearned revenues	11,794,390
Deposits held for others	1,649,383
Accrued vacation	18,921,664
Net position	56,019,249

**Total** 132,878,886

### Public Service Activities:

Accounts payable	212,567
Accrued liabilities	1,772,045
Unearned revenues	171,381
Deposits held for others	69,578
Accrued vacation	6,538,346
Net Pension reserved for operation (deficit):	
Agricultural research	6,937,053
Cooperative agricultural extension	(625,033)
Regulatory services	2,023,518
Livestock and poultry health	1,859,064
Land and timber-designated	823,190

**Total** 19,781,709

### Auxiliary Enterprises:

Accounts payable	8,592,473
Accrued liabilities	2,129,404
Unearned revenues	19,116,463
Student deposits	993,312
Accrued vacation	3,495,990
Net position	15,071,267

**Total** 49,398,909

### Net Pension Liability:

Deferred inflows of resources	929,451
Net pension liability	509,741,860
Net position	(461,535,414)

**Total** 49,135,897

**TOTAL LIABILITIES AND FUND BALANCES** \$ 251,195,401

# STATEMENT OF CHANGES IN UNRESTRICTED NET POSITION

For the year ended June 30, 2016

	BASIC EDUCATIONAL AND GENERAL	PUBLIC SERVICE RESEARCH	PUBLIC SERVICE EXTENSION
<b>Revenues and Other Additions:</b>			
Student fees	\$ 424,627,903	—	—
Federal appropriations	—	\$ 4,977,478	\$ 6,654,190
State appropriations	73,082,717	15,593,324	16,295,639
Federal grants and contracts	10,944,806	2,205,585	—
State grants and contracts	155,231	15,481	—
Local grants and contracts	25,552	4,895	388,478
Nongovernmental grants and contracts	1,667,489	153,737	9,025
Private gifts	382,285	510	61,224
Endowment income	9,266	—	—
Sales and services of educational departments	8,375,142	2,608,305	4,703,560
Sales and services of auxiliary enterprises	—	—	—
Other services	26,686,296	32,846	233,109
<b>Total revenues and other addition:</b>	<u>545,956,687</u>	<u>25,592,161</u>	<u>28,345,225</u>
<b>Expenditures:</b>			
<i>Expenditures:</i>			
Instruction	223,241,371	—	—
Research	65,864,278	22,242,407	113,132
Extension and public service	17,488,313	1,239,909	27,088,097
Academic support	47,516,780	73,614	120,633
Student services	27,205,586	—	—
Institutional support	35,308,477	—	—
Operation and maintenance of plant	37,328,048	—	—
Scholarships and fellowships	39,200,169	—	—
Auxiliaries	—	—	—
<i>Total expenditures</i>	<u>493,153,022</u>	<u>23,555,930</u>	<u>27,321,862</u>
<i>Other Additions/(Deductions):</i>			
Facilities and administrative costs remitted to the State	(349,966)	(100,078)	—
Transfer to/from other funds	(38,104,316)	(1,733,835)	(1,104,066)
<i>Total other additions/(deductions)</i>	<u>(38,454,282)</u>	<u>(1,833,913)</u>	<u>(1,104,066)</u>
<b>Total expenditures</b>	<u>531,607,304</u>	<u>25,389,843</u>	<u>28,425,928</u>
Net increase/(decrease) in fund balance	14,349,383	202,318	(80,703)
Fund balance at beginning of year	41,669,866	6,734,735	(544,330)
<b>TOTAL UNRESTRICTED NET POSITION</b>	<u><u>\$ 56,019,249</u></u>	<u><u>\$ 6,937,053</u></u>	<u><u>\$ (625,033)</u></u>

REGULATORY SERVICES	LIVESTOCK AND POULTRY HEALTH	LAND AND TIMBER	AUXILIARY SERVICES	SUBTOTAL	NET PENSION LIABILITY	TOTAL
—	—	—	\$ 6,516,510	\$ 431,144,413	—	\$ 431,144,413
—	—	—	—	11,631,668	—	11,631,668
\$ 731,811	\$ 3,108,892	—	—	108,812,383	—	108,812,383
—	—	—	—	13,150,391	—	13,150,391
—	—	—	—	170,712	—	170,712
—	—	—	—	418,925	—	418,925
—	—	—	—	1,830,251	—	1,830,251
—	—	—	17,453,810	17,897,829	—	17,897,829
—	—	—	—	9,266	—	9,266
4,397,599	316,695	—	—	20,401,301	—	20,401,301
—	—	—	180,069,013	180,069,013	—	180,069,013
110,135	140	19,543	3,226,628	30,308,697	—	30,308,697
<u>5,239,545</u>	<u>3,425,727</u>	<u>19,543</u>	<u>207,265,961</u>	<u>815,844,849</u>	<u>—</u>	<u>815,844,849</u>
—	—	—	2,204,261	225,445,632	3,749,961	229,195,593
—	—	—	—	88,219,817	1,938,076	90,157,893
5,322,250	3,481,133	—	53,016	54,672,718	952,199	55,624,917
—	—	—	—	47,711,027	1,169,191	48,880,218
—	—	—	8,988,230	36,193,816	480,070	36,673,886
—	—	—	—	35,308,477	814,005	36,122,482
—	—	—	—	37,328,048	450,057	37,778,105
—	—	—	10,730,051	49,930,220	—	49,930,220
—	—	—	167,299,346	167,299,346	1,112,407	168,411,753
<u>5,322,250</u>	<u>3,481,133</u>	<u>—</u>	<u>189,274,904</u>	<u>742,109,101</u>	<u>10,665,966</u>	<u>752,775,067</u>
—	—	—	—	(450,044)	—	(450,044)
(36,836)	143,041	—	(17,807,805)	(58,643,817)	—	(58,643,817)
<u>(36,836)</u>	<u>143,041</u>	<u>—</u>	<u>(17,807,805)</u>	<u>(59,093,861)</u>	<u>—</u>	<u>(59,093,861)</u>
<u>5,359,086</u>	<u>3,338,092</u>	<u>—</u>	<u>207,082,709</u>	<u>801,202,962</u>	<u>10,665,966</u>	<u>811,868,928</u>
(119,541)	87,635	19,543	183,252	14,641,887	(10,665,966)	3,975,921
<u>2,143,059</u>	<u>1,771,429</u>	<u>803,647</u>	<u>14,888,015</u>	<u>67,466,421</u>	<u>(450,869,448)</u>	<u>(383,403,027)</u>
<u><b>\$ 2,023,518</b></u>	<u><b>\$ 1,859,064</b></u>	<u><b>\$ 823,190</b></u>	<u><b>\$ 15,071,267</b></u>	<u><b>\$ 82,108,308</b></u>	<u><b>\$ (461,535,414)</b></u>	<u><b>\$ (379,427,106)</b></u>

# STATEMENT OF UNRESTRICTED CURRENT FUND REVENUES

For the year ended June 30, 2016

## Educational and General:

### Income From Students:

Academic fees	\$ 298,447,836
CVT program fees	44,580
Laboratory fees	8,589,979
Library fees	2,085,238
Master of auto engineering	1,582,172
Summer session fees	6,912,790
Short courses and seminars	65,600
Cooperative program	230,444
Miscellaneous off-campus courses	11,620
Distance Education	31,373,337
Business and Behavioral Science Jr/Sr semester fees	4,229,807
Business and Behavioral Sciences Jr/Sr course fees	2,454,544
Waivers - Undergraduate	28,373,403
Waivers - Graduate	27,688,794
Student assessed technology fee	4,724,233
Student assessed activity fee	1,600,140
Student assessed recreation fee	2,371,270
Student health fee	6,516,510
Campus Initiatives	3,107,788
Career Services Fees	155,498
Microsoft licensing	578,830

**Total** 431,144,413

### Federal Appropriations:

Animal health	7,939
Hatch	3,342,603
Hatch multi state	1,010,710
McIntire-Stennis	616,227
Federal Smith	5,489,105
Federal nutrition	1,095,407
Expanded renewable resources	69,677

**Total** 11,631,668

### State Appropriations:

Educational and general	73,082,717
Agricultural research	14,703,566
Extension	17,185,397
Regulatory and public service	731,811
Livestock and poultry health	3,108,892

**Total** 108,812,383

### Grants and Contracts:

Federal government	13,150,391
State government	170,712
Local government	418,925
Private sources	1,830,251

**Total** 15,570,279

### Gifts:

State gifts and contributions	0
Local gifts and contributions	43,594
Private gifts and contributions	17,854,235

**Total** 17,897,829

<b>Endowment Income:</b>	
Landscrip	5,754
Clemson Bequest	3,512
<b>Total</b>	<u>9,266</u>
<b>Sales and Services of Educational Activities:</b>	
Agricultural research	8,493,699
Agricultural extension services	7,189,374
Regulatory and public service	4,401,534
Livestock and poultry health	316,694
<b>Total</b>	<u>20,401,301</u>
<b>Other Sources:</b>	
Lab breakage fees	34
International Visitors Fee	175
Architecture circulation fees	80
Special collections	304
4H Club Revenues	10,196
Contributions - Unrestricted	1,020
Credit card convenience fee	574
Merchandise sales	13,036
Proceeds from sale of scrap	1,493
Copier services proceeds	2,685
Sales tax discount	2,767
Service charges	1,325
Student Sustainability Fee	4,639
Aptitude test fees	9,725
Publications	19,492
Security fees	33,334
E-Check Service Charge	15,021
Royalty Income	3,704
Investment income	24,832
Sale of Surplus	3,242
Non-student activity fees	24,163
Forfeitures	54,000
Media production fees	51,195
Graduation late fees	47,795
Late billing fees	42,715
Collection fees	142,167
Workshops	46,702
Fines	75,858
Proceeds from sale of property	252,411
Emergency medical service fees	130,705
Administrative allowances	123,795
Miscellaneous reimbursements	256,371
Production fees	115,371
Summer camp fees	255,455
Electron microscope fees	188,005
Sponsorships	238,226
Transcript and photostat sales	249,848
Late registration fees	322,830
Commissions	326,100
Membership fees	468,463
Medical exam fees and lab tests	404,523
Miscellaneous sales	357,619
Admission application fees graduate	561,980
Recreation facility fees	624,634

<b>Other Sources (continued):</b>	
Program and activities revenues	737,967
Tiger One	519,848
Conferences	841,306
Student Post Office	807,368
Fire services agreement	775,578
Rental fees	984,374
Payment plan fees	843,938
Admission application fees undergraduate	1,449,562
Orientation fees	1,500,522
Educational program fees	597,837
Student activities	1,135,107
Testing service fees	2,750,990
Registration fees	2,980,040
Student health services	2,888,662
Study abroad program fees	2,352,415
Miscellaneous	2,791,966
Computer service fees	842,608
<b>Total</b>	<b><u>30,308,697</u></b>
<b>Total Education and General</b>	<b><u>635,775,836</u></b>
<b>Sales and Services of Auxiliary Enterprises:</b>	
Athletics	60,297,461
Bookstore	1,180,929
Food services - cash operations	1,961,373
Food services - meal plans	19,372,014
Housing	32,640,314
Enterprise applications	53,827,042
Parking services	5,200,545
Student health center	25,260
Telecommunications services	4,733,223
Unallocated	(167,484)
Vending	759,239
Blue Cheese	239,097
<b>Total</b>	<b><u>180,069,013</u></b>
<b>TOTAL UNRESTRICTED CURRENT FUND REVENUES</b>	<b><u>\$ 815,844,849</u></b>

# STATEMENT OF CHANGES IN AUXILIARY ENTERPRISES

For the year ended June 30, 2016

	Net Position July 1, 2015	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Net Position June 30, 2016
<b>Accrued Leave/Audit Adjustments</b>	\$ 2,800,902	\$ (195,666)	\$ (172,603)	\$ —	\$ (2,971,326)	\$ (538,693)
<b>Athletics</b>						
Athletic Administration	10,700,708	25,662,511	(5,403,234)	—	(2,079,980)	28,880,005
Athletic Compliance	—	—	(599,109)	—	—	(599,109)
Sports Information	—	(6,169)	(1,324,103)	—	84,554	(1,245,718)
Public Relations	—	8,362,141	(774,847)	—	26,000	7,613,294
Ticket Office	—	—	(1,804,306)	—	81,307	(1,722,999)
Video Productions	—	—	(930,395)	—	—	(930,395)
Ath Building Maintenance	—	—	(3,310,011)	—	—	(3,310,011)
Training Room	—	(6,940)	(2,072,304)	—	326,470	(1,752,774)
Ath Grounds & Fields	—	—	(942,021)	—	—	(942,021)
Equipment Room	—	(12,628)	(688,808)	—	314,783	(386,653)
Weight Room	—	(6,206)	(1,568,289)	—	86,193	(1,488,302)
IPTAY Operations	—	12,800,079	(5,667,228)	—	2,530,149	9,663,000
IPTAY Special	—	17,888	(17,888)	—	—	—
Student Athlete Enrichment Prg	—	262,079	(2,233,578)	—	1,971,500	—
Tiger Cub Club	—	3,804	(39,023)	—	35,219	—
Baseball	—	897,666	(2,454,715)	—	402,960	(1,154,089)
Basketball Men	—	1,668,968	(6,033,388)	—	541,137	(3,823,283)
Basketball Women	—	(17,312)	(2,925,507)	—	529,904	(2,412,914)
Football Championship	—	4,193,881	(4,641,923)	—	—	(448,042)
Football Camp	—	1,100,363	(1,040,938)	—	—	59,425
Football	—	19,949,121	(25,120,319)	—	3,641,856	(1,529,341)
Volleyball Women	—	(4,395)	(1,255,204)	—	524,426	(735,174)
Golf	—	41,416	(744,539)	—	75,658	(627,466)
Golf Women	—	(9,473)	(564,340)	—	214,823	(358,990)
Soccer Men	—	41,857	(1,499,261)	—	447,444	(1,009,960)
Soccer Women	—	5,103	(1,201,729)	—	507,421	(689,205)
Swimming Women	—	2,637	(586,773)	—	249,023	(335,113)
Tennis Men	—	459	(605,374)	—	158,013	(446,902)
Tennis Women	—	(9,210)	(863,652)	—	271,950	(600,913)
Track	—	(6,009)	(1,669,091)	—	520,640	(1,154,461)
Cross Country Women	—	(19,872)	(1,855,050)	—	728,168	(1,146,754)
Rowing Women	—	(6,789)	(1,453,515)	—	641,166	(819,137)
Spirit Support Groups	—	—	(272,275)	—	62,875	(209,400)
Bowl Expenditures	—	597,361	(2,866,012)	—	—	(2,268,650)
Unalloc Schol Costs Bonuses	—	—	9,100	—	—	9,100
Flight Services	—	1,044,192	(1,314,352)	—	(23,000)	(293,159)
<b>Total</b>	<b>10,700,708</b>	<b>76,546,521</b>	<b>(86,334,002)</b>	<b>—</b>	<b>12,870,658</b>	<b>13,783,885</b>
<b>Bookstore</b>	<b>64,256</b>	<b>1,180,930</b>	<b>(118,876)</b>	<b>(266,078)</b>	<b>(850,000)</b>	<b>10,232</b>
<b>Clemson Computing and Information Technology</b>	<b>(316,316)</b>	<b>54,245,385</b>	<b>(49,186,773)</b>	<b>—</b>	<b>(2,835,746)</b>	<b>1,906,550</b>
<b>Food Services</b>						
Food Services-Meal Plans	835,519	20,582,291	(16,227,711)	(2,595,777)	(2,400,000)	194,321
Food Services-Cash Operations	514,236	1,951,096	(924,708)	(818,713)	(40,918)	680,993
<b>Total</b>	<b>1,349,755</b>	<b>22,533,387</b>	<b>(17,152,419)</b>	<b>(3,414,490)</b>	<b>(2,440,918)</b>	<b>875,315</b>
<b>Parking Services</b>						
Parking Services	1,071,721	3,958,595	(1,654,160)	—	(1,563,778)	1,812,378
Shuttle Operations	23,702	1,245,193	(1,583,915)	—	—	(315,021)
Parking Enforcement	(814,389)	—	(357,040)	—	—	(1,171,429)
<b>Total</b>	<b>281,034</b>	<b>5,203,787</b>	<b>(3,595,115)</b>	<b>—</b>	<b>(1,563,778)</b>	<b>325,928</b>
<b>Student Health Center</b>	<b>809,996</b>	<b>9,462,194</b>	<b>(9,033,827)</b>	<b>—</b>	<b>(457,324)</b>	<b>781,039</b>
<b>CU Postal Operations</b>	<b>(269,822)</b>	<b>28,182</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(241,640)</b>
<b>Telecommunications</b>	<b>28,293</b>	<b>4,617,842</b>	<b>(4,519,525)</b>	<b>—</b>	<b>(373,076)</b>	<b>(246,466)</b>



	<b>Net Position July 1, 2015</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Mandatory Transfers</b>	<b>Non- Mandatory Transfers</b>	<b>Net Position June 30, 2016</b>
<b>Tiger 1 Card Office</b>	100	—	—	—	—	100
<b>Clemson Blue Cheese</b>	43,404	239,097	(339,648)	—	—	(57,147)
<b>University Housing</b>						
University Housing Residential Facilities:	(1,733,048)	32,640,314	(7,052,515)	(13,629,485)	(1,377,593)	8,847,673
Director	—	—	(778,931)	—	—	(778,931)
Custodial	—	—	(3,103,979)	—	—	(3,103,979)
Maintenance	—	—	(2,965,800)	—	—	(2,965,800)
Projects	—	—	(113,060)	—	—	(113,060)
Housing Life - Staff	—	—	(2,834,963)	—	1,163	(2,833,800)
Housing - Summer Programs	—	—	(915,215)	—	—	(915,215)
Housing - Executive Director	—	—	(405,572)	—	(1,163)	(406,735)
<b>Total</b>	<u>(1,733,048)</u>	<u>32,640,314</u>	<u>(18,170,036)</u>	<u>(13,629,485)</u>	<u>(1,377,593)</u>	<u>(2,269,848)</u>
<b>Vending</b>						
Operations	533,511	758,691	(66,907)	—	(785,635)	439,660
Committee	82,175	548	—	—	15,297	98,020
Fundraising/Searches	125,682	—	(221,350)	—	300,000	204,332
<b>Total</b>	<u>741,368</u>	<u>759,239</u>	<u>(288,257)</u>	<u>—</u>	<u>(470,338)</u>	<u>742,012</u>
<b>TOTAL AUXILIARY ENTERPRISES</b>	<u>\$ 14,500,630</u>	<u>\$ 207,261,211</u>	<u>\$ (188,911,080)</u>	<u>\$ (17,310,053)</u>	<u>\$ (469,441)</u>	<u>\$ 15,071,267</u>

# STATEMENT OF CURRENT FUNDS REVENUES, EXPENSES AND OTHER CHANGES

For the year ended June 30, 2016

	Unrestricted	Restricted	Total
<b>Revenues:</b>			
Student fees	\$ 431,144,413	\$ —	\$ 431,144,413
Federal appropriations	11,631,668	—	11,631,668
State appropriations	108,812,383	54,787,983	163,600,366
Federal grants and contracts	13,150,391	71,500,052	84,650,443
State grants and contracts	170,712	3,940,440	4,111,152
Local grants and contracts	418,925	523,488	942,413
Nongovernmental grants and contracts	1,830,251	37,711,816	39,542,067
Private gifts	17,897,829	14,428,398	32,326,227
Endowment income	9,266	55,958	65,224
Sales and services of educational departments	20,401,301	40,167	20,441,468
Sales and services of auxiliary enterprises	180,069,013	—	180,069,013
Other sources	30,308,697	2,429,741	32,738,438
<b>Total current revenues</b>	<u>815,844,849</u>	<u>185,418,043</u>	<u>1,001,262,892</u>
<b>Expenditures:</b>			
<i>Educational and general:</i>			
Instruction	229,195,593	5,441,012	234,636,605
Research	90,157,893	68,077,551	158,235,444
Public service	55,624,917	10,320,385	65,945,302
Academic support	48,880,218	1,426,468	50,306,686
Student services	36,673,886	529,095	37,202,981
Institutional support	36,122,482	3,561,778	39,684,260
Operation and maintenance of plant	37,778,105	37,252	37,815,357
Scholarships and fellowships	49,930,220	83,577,194	133,507,414
<i>Educational and general expenditures</i>	<u>584,363,314</u>	<u>172,970,735</u>	<u>757,334,049</u>
<i>Auxiliary enterprises:</i>			
Expenditures	168,411,753	225,761	168,637,514
<i>Total auxiliary enterprises</i>	<u>168,411,753</u>	<u>225,761</u>	<u>168,637,514</u>
<b>Total expenditures</b>	<u>752,775,067</u>	<u>173,196,496</u>	<u>925,971,563</u>
<b>Other transfers and additions/(deductions):</b>			
Indirect cost remitted to State General Fund	(450,044)	—	(450,044)
Other nonmandatory transfers, net	(58,643,817)	(5,491,015)	(64,134,832)
Facilities and administrative charges	—	(15,069,093)	(15,069,093)
Refunded to grantors	—	(70,675)	(70,675)
Administrative and collection costs and other deductions	—	(165,998)	(165,998)
<b>Total other transfers and additions/(deductions)</b>	<u>(59,093,861)</u>	<u>(20,796,781)</u>	<u>(79,890,642)</u>
<b>NET INCREASE (DECREASE) IN NET POSITION</b>	<u>\$ 3,975,921</u>	<u>\$ (8,575,234)</u>	<u>\$ (4,599,313)</u>

# STATEMENT OF CURRENT FUND EXPENSES

For the year ended June 30, 2016

	Unrestricted	Restricted	Total
<b>Educational and General Expenses:</b>			
<b>Instruction</b>			
Agricultural, Forestry and Life Sciences	\$ 19,795,751	\$ 193,404	\$ 19,989,155
Architecture, Arts and Humanities	34,690,603	1,112,851	35,803,454
Health, Education and Human Development	14,369,996	217,354	14,587,350
School of Education	10,208,684	2,280,079	12,488,763
Engineering and Sciences	71,918,898	629,933	72,548,831
Business and Behavioral Sciences	41,904,098	758,985	42,663,083
Clemson Computing and Information Technology	1,168,699	—	1,168,699
Student Affairs	53,234	1,296	54,530
Provost and Vice President, Academic Affairs	9,726,281	245,153	9,971,434
Office of the President	716	—	716
Financial Affairs	155,345	—	155,345
Public Service and Agriculture	358,494	1,278	359,772
Cooperative Extension Services	412,882	—	412,882
Administration and Advancement	11,207	—	11,207
Campus Level	22,870,199	—	22,870,199
Research	(89)	—	(89)
Athletics	2,204,261	679	2,204,940
Internal Recoveries	(653,666)	—	(653,666)
<b>Total</b>	<b>229,195,593</b>	<b>5,441,012</b>	<b>234,636,605</b>
<b>Research</b>			
Agricultural, Forestry and Life Sciences	18,025,960	8,626,270	26,652,230
Architecture, Arts and Humanities	308,695	1,100,973	1,409,669
Health, Education and Human Development	1,718,406	2,342,025	4,060,431
School of Education	1,553,483	858,413	2,411,896
Engineering and Sciences	25,704,899	42,339,677	68,044,576
Business and Behavioral Sciences	337,026	1,071,569	1,408,595
Clemson Computing and Information Technology	2,538,970	1,735,699	4,274,669
Provost and Vice President, Academic Affairs	6,947,708	1,024,509	7,972,217
Public Service and Agriculture	14,101,656	5,567,339	19,668,995
Economic Development	3,078,621	2,148,383	5,227,005
Cooperative Extension Services	402,489	41,399	443,889
Administration and Advancement	23,292	—	23,292
Campus Level	11,051,248	—	11,051,248
Research	6,726,241	138,084	6,864,325
Libraries	3,039	—	3,039
Clemson University Research Foundation	—	361	361
Internal Recoveries	(2,363,840)	(1,984)	(2,365,824)
Post Closing Adjustments	—	1,084,834	1,084,834
<b>Total</b>	<b>90,157,893</b>	<b>68,077,551</b>	<b>158,235,444</b>
<b>Extension and Public Service</b>			
Agricultural, Forestry and Life Sciences	5,084,333	392,165	5,476,498
Architecture, Arts and Humanities	1,989	698,605	700,594
Health, Education and Human Development	2,306,503	942,123	3,248,626
School of Education	626,887	1,073,052	1,699,939
Engineering and Sciences	1,209,434	595,596	1,805,030
Business and Behavioral Sciences	226,276	573,866	800,142
Clemson Computing and Information Technology	—	107,642	107,642
Student Affairs	151,707	153	151,860
Provost and Vice President, Academic Affairs	11,756	74,764	86,521
Financial Affairs	74,710	—	74,710
Public Service and Agriculture	17,716,630	4,571,176	22,287,806
Economic Development	7,948,482	594,091	8,542,572
Cooperative Extension Services	15,831,414	697,102	16,528,516
Administration and Advancement	2,525,777	5,915	2,531,692
Campus Level	4,126,767	—	4,126,767
Internal Recoveries	(2,217,748)	(5,865)	(2,223,613)
<b>Total</b>	<b>55,624,917</b>	<b>10,320,385</b>	<b>65,945,302</b>

	Unrestricted	Restricted	Total
<b>Academic Support</b>			
Agricultural, Forestry and Life Sciences	2,260,194	19,079	2,279,273
Architecture, Arts and Humanities	1,822,408	80,612	1,903,020
Health, Education and Human Development	2,398,609	24,340	2,422,949
School of Education	1,435,335	179,945	1,615,280
Engineering and Sciences	4,976,197	174,168	5,150,365
Business and Behavioral Sciences	3,255,500	120,323	3,375,823
Clemson Computing and Information Technology	38,393,965	490	38,394,455
Student Affairs	1,922	—	1,922
Provost and Vice President, Academic Affairs	9,464,526	327,050	9,791,576
Financial Affairs	1,065,017	—	1,065,017
Public Service and Agriculture	589,368	978	590,346
Economic Development	238,807	—	238,807
Campus Level	1,491,881	—	1,491,881
Research	2,512,674	—	2,512,674
Libraries	14,560,581	499,483	15,060,064
Internal Recoveries	(35,586,766)	—	(35,586,766)
<b>Total</b>	<b>48,880,218</b>	<b>1,426,468</b>	<b>50,306,686</b>
<b>Student Services</b>			
Agricultural, Forestry and Life Sciences	322,346	25,508	347,854
School of Education	64,202	2,478	66,680
Business and Behavioral Sciences	1,185,610	34,431	1,220,041
Student Affairs	23,867,992	405,013	24,273,005
Provost and Vice President, Academic Affairs	7,791,994	50,011	7,842,005
Office of the President	679,311	11,654	690,965
Campus Level	3,765,402	—	3,765,402
Internal Recoveries	(1,002,971)	—	(1,002,971)
<b>Total</b>	<b>36,673,886</b>	<b>529,095</b>	<b>37,202,981</b>
<b>Institutional Support</b>			
Health, Education and Human Development	453	—	453
Clemson Computing and Information Technology	5,474,287	1,881	5,476,168
Student Affairs	109,827	—	109,827
Provost and Vice President, Academic Affairs	3,192,100	5,284	3,197,384
Office of the President	5,654,275	61,573	5,715,848
Financial Affairs	17,075,962	6,565	17,082,527
Public Service and Agriculture	—	579	579
Economic Development	568,156	5,210	573,366
Administration and Advancement	12,064,841	3,340,976	15,405,817
Campus Level	2,220,720	69,493	2,290,213
Research	2,173,557	—	2,173,557
Athletics	—	70,504	70,504
Secretary to the Board	407,570	1,000	408,570
Internal Recoveries	(12,819,266)	(1,287)	(12,820,553)
<b>Total</b>	<b>36,122,482</b>	<b>3,561,778</b>	<b>39,684,260</b>
<b>Operation and Maintenance of Plant</b>			
Architecture, Arts and Humanities	499	—	499
Student Affairs	6,352,463	25,050	6,377,513
Financial Affairs	121,194	—	121,194
Public Service and Agriculture	112,799	—	112,799
Campus Level	514,869	—	514,869
Research	539,392	—	539,392
Utilities	20,278,581	—	20,278,581
Facilities	21,707,904	12,202	21,720,106
Internal Recoveries	(11,849,596)	—	(11,849,596)
<b>Total</b>	<b>37,778,105</b>	<b>37,252</b>	<b>37,815,357</b>

	Unrestricted	Restricted	Total
<b>Scholarships and Fellowships</b>			
Agricultural, Forestry and Life Sciences	—	33,960	33,960
Architecture, Arts and Humanities	—	5,975	5,975
Health, Education and Human Development	—	4,400	4,400
Engineering and Sciences	—	184,000	184,000
Business and Behavioral Sciences	—	119,800	119,800
Student Affairs	2,000	200	2,200
Provost and Vice President, Academic Affairs	36,018	83,228,459	83,264,477
Office of the President	224,202	—	224,202
Public Service and Agriculture	—	400	400
Campus Level	38,937,949	—	38,937,949
Athletics	10,730,051	—	10,730,051
<b>Total</b>	<u>49,930,220</u>	<u>83,577,194</u>	<u>133,507,414</u>
<b>Total Education and General Expenses</b>	<u>584,363,314</u>	<u>172,970,735</u>	<u>757,334,049</u>
<b>Auxiliary Enterprises:</b>			
Athletics	74,448,631	211,541	74,660,172
Bookstore	119,477	—	119,477
Blue Cheese	339,649	—	339,649
Food Services - Cash Operations	16,441,697	—	16,441,697
Food Services-Meal Plans	730,711	—	730,711
Housing	18,263,628	5,877	18,269,505
Information Systems Development	49,186,774	—	49,186,774
Parking Services	3,595,608	8,343	3,603,951
Telecommunications Services	4,634,906	—	4,634,906
Unallocated	1,644,083	—	1,644,083
Vending	288,257	—	288,257
Internal Recoveries	(1,281,668)	—	(1,281,668)
<b>Total Auxiliary Enterprises</b>	<u>168,411,753</u>	<u>225,761</u>	<u>168,637,514</u>
<b>TOTAL CURRENT FUND EXPENSES</b>	<u><b>\$ 752,775,067</b></u>	<u><b>\$ 173,196,496</b></u>	<u><b>\$ 925,971,563</b></u>

# STATEMENT OF ENDOWMENT AND SIMILAR FUNDS

For the year ended June 30, 2016

	Net Position July 1, 2015	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2016
<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	—	—	—	—	61,816
Barney Lee Bickley Scholarship	100,000	—	—	—	—	100,000
Ben and Kitty Gossett Scholarship	3,000	—	—	—	—	3,000
Bonnie B Brooks Center for Performance	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	235,830	32	—	—	—	235,862
Clemson Bequest	58,539	—	—	—	—	58,539
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	100	50	—	—	—	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	—	—	—	—	2,000,000
Frank J. Jervey Endowed Educational Fund	132,102	—	—	—	—	132,102
George and Leila Singleton Scholarship	20,320	—	—	—	—	20,320
George Dunkleberg Memorial Scholarship Fund	75,000	2,000	—	—	—	77,000
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 Textile Foundation Endowed Chair in Advanced Polymer Fibers	3,263,184	—	—	—	—	3,263,184

	Net Position July 1, 2015	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2016
<b>Permanent Endowments (continued):</b>						
J. P. Williamson Memorial Educational Grant	10,000	—	—	—	—	10,000
James A. Turner Award in Federal Taxation	8,711	100	—	—	—	8,811
James B. Monroe Memorial Scholarship	140,826	—	—	—	—	140,826
James Lynah Merit Funds	130,576	—	—	—	—	130,576
James R. McComb Scholarship Fund	100,000	—	—	—	—	100,000
Jeanne Fraser and George McDonald Endowment Trust	3,482,908	102,000	—	(122,108)	(80,000)	3,382,800
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	2,010	1,000	—	—	—	3,010
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	21,516	2,970	—	—	—	24,486
Latt Maxcy Scholarship Endowment	46,849	3,000	—	—	—	49,849
Lena Eaton-Carrie Freeman Award	1,502	—	—	—	—	1,502
L E Pence Unrestricted Scholarship Endowment	0	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	43,116	1,660	—	—	—	44,776
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
SmartGrid Endowed Chair	0	—	—	—	—	0
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, 2015	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2016
<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	104,993	—	—	—	10,000	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	182,831	500	—	—	—	183,331
William Carroll Barnes Fellowship	89,674	—	—	—	—	89,674
William J. Neely Memorial Scholarship	39,660	—	—	—	—	39,660
William S. Megonigal, Jr. Endowment Fund	38,199	—	—	—	—	38,199
William Porter Clyburn Memorial Scholarship	217,013	—	—	—	—	217,013
William Spencer Yon '64 Unrestricted	0	400,000	—	—	—	400,000
Willie and Joe Padget Award	14,949	—	—	—	—	14,949
<b>Total Permanent Endowments</b>	<b>58,322,660</b>	<b>567,036</b>	<b>0</b>	<b>(122,108)</b>	<b>(70,000)</b>	<b>58,697,588</b>
<b>Quasi Endowments:</b>						
Abney Scholarship Fund	383,946	—	4,540	(49,665)	(68,268)	270,553
Adelaide McClelland Garden Club Scholarship Fund	10,606	—	89	(978)	(1,346)	8,371
Advanced Fiber-Based Materials	14,069	—	256	(2,059)	(2,635)	9,631
Alan Cade Endowment	398	—	3	(40)	(55)	306
Anderson Fellowship	4,733	—	42	(467)	(643)	3,666
Anne L. Isenberger Memorial Scholarship	508,156	—	1,340	(13,766)	(18,688)	477,042
Anita and Edward Greene Endowment Fund	8,212	—	97	(1,056)	(1,451)	5,802
Aramark Scholarship Quasi-Endowment	1,011,822	120,000	7,554	(21,738)	(28,307)	1,089,331
Athletic Awards Program	43,076	—	106	(1,167)	(1,604)	40,411
Automation Engineering Corporation Clemson University Endowed Graduate Fellowship	13,407	—	281	(3,071)	(4,220)	6,397
Bailey Assistantship Program	48,879	—	471	(5,181)	(7,129)	37,040
Ballenger Quasi Endowment	3,706,257	—	9,173	(100,369)	(137,963)	3,477,098
Barnes & Noble Endowment	3,433,812	63,000	11,684	(91,652)	(120,429)	3,296,415
Barney Lee Bickley Scholarship	1,094	—	10	(111)	(153)	840
Ben and Kitty Gossett Scholarship	10,126	—	49	(549)	(757)	8,869
Board of Trustees Land Proceed	449,741	—	1,760	(12,637)	—	438,864
Boni B Brooks Center for Performance	385,447	—	5,606	(48,418)	(63,179)	279,456
Byron R. Ingram Memorial Scholarship	4,619	—	38	(420)	(579)	3,658
C. R. Garrison Class 1926 Memorial Scholarship	481,499	—	1,228	(13,042)	(17,824)	451,861
Carl I. Poorman Endowment	2,121	—	27	(274)	(373)	1,501
Carolina Panther Academic Scholarship	1,183,523	—	2,930	(32,051)	(44,056)	1,110,346
Central Bank - Investment Income	4,289,757	—	692,884	—	—	4,982,641
Charles C. Kanapaux Scholarship	1,555,400	34,623	5,166	(41,618)	(54,551)	1,499,020
Charles G. Arthur, Jr., Endowment	136,046	—	335	(3,684)	(5,069)	127,628
Charles H. Stone Scholarship Endowment	247,052	19,398	1,486	(5,947)	(7,367)	254,622
Charles Lee Morgan Memorial Scholarship	570,039	—	2,488	(15,498)	(18,242)	538,787



	Net Position July 1, 2015	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2016
<b>Quasi Endowments (continued):</b>						
Charles S. Henriquez Endowment	971,412	—	2,405	(26,307)	(36,161)	911,349
Clarence A. and Julia C. McLendon Memorial Scholarship Fund	51,253	—	126	(1,388)	(1,910)	48,081
Clark Lindsay McCaslan Award	3,283	—	25	(274)	(378)	2,656
Clemson Athletic Facilities	19,281,158	316,808	121,356	—	(19,732,057)	(12,735)
Clemson Community Scholars	7,318,244	—	20,660	(198,329)	(265,377)	6,875,198
Clemson Graduate Education Program	8,085,000	—	28,038	(219,576)	(272,636)	7,620,826
Clemson Student Loan Fund	721,431	—	1,777	(19,537)	(26,880)	676,791
Colonel George F. Parker Endowment	455,007	—	1,116	(12,322)	(16,963)	426,838
Comporium-Clemson University Endowed Chair	226,971	—	3,371	(33,430)	(45,049)	151,863
Clemson University Health Endowed Chair	481,814	—	7,723	(67,299)	(88,014)	334,224
Daniel Memorial Loan Fund	47,371	—	269	(2,968)	(4,087)	40,585
David Jennings Memorial Fund	315,875	—	2,188	(24,120)	57,382	351,325
Department of Bioengineering Endowment	7,476,284	—	18,365	(202,458)	(278,688)	7,013,503
Dr. F S Mandel '78 Quasi-Endowment	1,127,435	—	3,039	(30,546)	(41,283)	1,058,645
Dr. G. C. Robinson - Clemson University Undergraduate Endowment	36,058	—	692	(5,052)	(6,287)	25,411
Duckworth Family Tennis Endowment	37	—	—	(3)	—	34
Duke Energy - CU Endowed Chair	120,212	—	24,301	(59,232)	—	85,281
Earle Award	3,323	—	8	(90)	(124)	3,117
Edger A. Brown Unrestricted Quasi-Endowment	973,088	—	2,492	(26,357)	(35,993)	913,230
Edgar and Emily Hesslein Scholarship	31,996	—	79	(867)	(1,192)	30,016
Electronic Systems Integration Endowed Chair	819,906	—	10,082	(103,482)	(140,459)	586,047
Edna Hope Gregory	269,513	—	2,973	(32,530)	(44,716)	195,240
Environmental Scholars Endowment	57,255	—	530	(5,817)	58,366	110,334
Ernest R. Ellis Memorial Scholarship	3,419	—	33	(363)	(501)	2,588
Ernest Jewell Hardesty Moore Memorial Award	2,529	—	19	(204)	(281)	2,063
Eunice and Thomas M. Baswell Memorial Scholarship	3,274	—	33	(360)	(495)	2,452
F. H. H. Calhoun Cemetery Fund	1,101	—	8	(88)	(121)	900
Faculty Senate Endowment	32,952	—	81	(892)	(1,227)	30,914
Fluor-Clemson Univrsity Endowment Chair in Supply Chain and Logistics	493,164	—	7,369	(67,614)	(88,462)	344,457
Forestry Student Scholarship Award	3,741	—	9	(101)	(140)	3,509
Francis W Freeman '44 Memorial Scholarship	93,153	—	237	(2,523)	(3,450)	87,417
Frank J. Jervey Endowed Educational Fund	159,624	—	716	(7,900)	(10,876)	141,564
General Scholarship Endowment	202,348	—	497	(5,480)	(7,543)	189,822
George and Leila Singleton Scholarship	6,359	—	66	(723)	(994)	4,708
George Dunkelberg Memorial Scholarship Fund	22,634	—	356	(2,551)	(3,397)	17,042
Georgianna Camp Blue Key Service Award	3,343	—	19	(211)	(291)	2,860
Greenwood Genetics Chair	259,420	—	15,594	(61,752)	(56,446)	156,816
Hansjorg Wyss - Clemson University Endowed Chair	(29,730)	—	29,730	—	—	0
Health Facilities Design and Testing	1,194,968	—	7,922	(86,525)	(118,894)	997,471
Henry Stroud Loan Fund	541,846	—	1,334	(14,673)	(20,189)	508,318
Herman K. Tyler Memorial Scholarship Endowment	23,962	—	59	(649)	(892)	22,480
C Tycho Howle Chair Collaborative in Computing Environments	474,897	—	7,183	(67,094)	(88,792)	326,194
Horace Julian Bowles Endowment	1,648	—	34	(316)	(418)	948
Inman-Riverdale Clemson University Endowment	4,678	—	77	(553)	—	4,202

	Net Position July 1, 2015	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2016
<b>Quasi Endowments (continued):</b>						
International Student Loan Fund	48,859	—	120	(1,323)	(1,821)	45,835
IPTAY Academic Scholarship Fund	6,976,928	176,742	21,798	(186,310)	(249,644)	6,739,514
IPTAY Board of Director Athletics Quasi Endowment	2,400,584	—	9,458	(67,453)	—	2,342,589
IPTAY Tiger Cub Club Endowment	1,182,056	—	6,291	(57,191)	(1,131,156)	0
J. C. Rich Agricultural Scholarship	2,848	—	19	(213)	(293)	2,361
J.E. Serrine Foundation Endowed Chair of Optical Fiber	1,226,472	—	15,806	(161,883)	(219,632)	860,763
J.E. Serrine Textile Foundation Endowed Chair in Advanced Polymer Fibers	826,626	—	12,615	(110,897)	(145,348)	582,996
J.M. Lewis Scholarship	96,817	—	239	(2,622)	(3,608)	90,826
Jordan-Simmons Clemson University Endowment	2,568	—	67	(353)	—	2,282
J. P. Williamson Memorial Educational Grant	5,400	—	37	(417)	(575)	4,445
J. R. Atkinson, Jr, Memorial Scholarship	13,442	—	33	(364)	(501)	12,610
J. R. McComb Scholarship Fund	28,486	—	318	(3,479)	(4,783)	20,542
James A. Graves '30 Memorial Scholarship	61,431	—	138	(1,663)	(2,324)	57,582
James A. Turner Award in Federal Taxation	2,561	—	35	(304)	(401)	1,891
James B. Monroe Memorial Scholarship	43,878	—	476	(5,003)	(6,825)	32,526
James E Land	237,784	5,264	3,805	(6,534)	—	240,319
James Lynah Merit Fund	43,497	—	431	(4,714)	(6,479)	32,735
Jeannie Fraser and George McDonald Endowment Trust	(386,689)	—	(29,952)	(21,577)	—	(438,218)
Jeremiah Milbank Bequest Endowment	107,975	—	270	(2,924)	(4,011)	101,310
Jeremiah Milbank Sr. Memorial Scholarship Endowment Fund	28,025	—	69	(759)	(1,044)	26,291
Jerry Allen Harter Memorial Scholarship	3,486	—	41	(447)	(614)	2,466
Jerry B. Addy Memorial Scholarship	1,765	—	17	(191)	(264)	1,327
John D Lane Scholarship	2,210	—	26	(278)	(381)	1,577
John M. Ford Memorial Award	862	—	10	(61)	(108)	703
John W. Kibler Endowed Fund	517,768	—	1,282	(14,022)	(19,274)	485,754
K G Caughman, Jr. 1948 and CB Q	121,433	—	409	(3,295)	(4,222)	114,325
Kentwool - Clemson University Educational Endowment in Natural Fibers	52,990	—	1,385	(8,242)	(9,524)	36,609
Kentwool - Clemson University Distinguished Professorship in Natural Fibers	65,484	—	1,510	(8,585)	(9,728)	48,681
Koloman Lehotsky Forestry Scholarship	8,708	—	91	(986)	(1,352)	6,461
Langdon Cheves Scholarship	6,481	—	92	(745)	(991)	4,837
Latt Maxcy Scholarship Endowment	12,111	—	269	(1,604)	(1,855)	8,921
L E Pence Unrestricted Scholarship Endowment	0	—	163	888	—	1,051
Lee Hall Maintenance Quasi-Endowment	309,834	49,879	4,512	(8,131)	—	356,094
Lena Eaton-Carrie Freeman Award	783	—	6	(62)	(86)	641
Leon McNeill Barton '41 Unrestricted Quasi-Endowment	327,314	—	943	(8,871)	(11,818)	307,568
Leonard O King '52 Memoria1 Quasi-Endowment	317,324	—	1,072	(8,610)	(11,021)	298,765
Leonard O King Clemson University Memorial Quasi Endowment	306,226	—	838	(8,298)	(11,179)	287,587
M. C. McKenzie Memorial Scholarship Fund Endowment	9,702	—	87	(951)	(1,309)	7,529
Mack R. Hays Forestry Award	1,076	—	9	(98)	(135)	852
Major Rudolf Anderson Scholarship	128,104	—	1,235	(13,507)	(18,567)	97,265
Manufacturing Integration Endowment	1,329,641	—	15,681	(171,414)	(235,580)	938,328
Margaret H Lloyd Endowment	455,167	—	8,293	(66,614)	(85,264)	311,582
Marshall William and Grace C. Bell Memorial Scholarship	6,416	—	59	(643)	(885)	4,947
Mary M. Lohr Faculty Endowment Fund	676,366	—	1,676	(18,317)	(25,174)	634,551

	Net Position July 1, 2015	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2016
<b>Quasi Endowments (continued):</b>						
Mary P. Byrd Bequest	343,154	—	849	(9,293)	(12,774)	321,936
May Ervin Wall Fund	3,670	—	29	(316)	(436)	2,947
McGee-Robbins Scholarship Endowment	4,243	—	48	(526)	(724)	3,041
Myrtle Beach Endowment	2,670,181	—	9,898	(72,580)	145,127	2,752,626
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	247,613	—	613	(6,705)	(9,218)	232,303
National Endowment for the Humanities	115,696	—	1,025	(11,257)	(15,486)	89,978
Norris Medal Award	74,600	—	304	(3,351)	(4,614)	66,939
Norris Textile Scholarship	30,166	—	187	(2,057)	(2,832)	25,464
Palmetto Net-Clemson University Optoelectronic	223,920	—	4,045	(33,019)	(42,450)	152,496
P. B. Holtzendorff, Jr. Scholarship Fund	22,304	—	111	(1,221)	(1,681)	19,513
Peden Phi Delta Kappa Endowment	34,286	—	95	(929)	(1,247)	32,205
Pee Dee Research and Education Center Endowment from Land Sales	1,826,483	—	4,524	(49,463)	116,611	1,898,155
Pierce-Elizabeth Rogers Scholarship Fund	27,897	—	68	(755)	(1,040)	26,170
Polly H. and Walter L. Lowry Memorial Award	7,187	—	59	(646)	(890)	5,710
Porter Claude Crapps III Scholarship	2,382	—	1,631	(2,850)	—	1,163
Prudential Demutualization Proceeds	4,322,007	—	96,157	—	—	4,418,164
P.W. and V.S. Moore Memorial Library Scholarship	263,708	—	654	(7,141)	(9,815)	247,406
Ralph H. Walker Endowment	66,412	—	163	(1,798)	(2,475)	62,302
R. Brice Waters Memorial Endowment	1,288	—	16	(170)	(235)	899
Reva W. Burns Nursing Scholarship Endowment	11,625	—	139	(1,469)	(2,038)	8,257
R G Hilliard-Clemson University Endowed Professorship	275,982	—	5,775	(34,703)	(40,263)	206,791
Robert H Brooks Sports Science	7,067,609	—	22,193	(191,663)	(250,092)	6,648,047
Robert Mills Endowed Professorship	109,121	—	934	(10,260)	(14,114)	85,681
Robert Wardlaw Moorman Memorial Fund	7,293	—	45	(422)	2,013	8,929
S. H. Kress Endowment-Research	201,918	—	500	(5,468)	(7,517)	189,433
S. T. McDowell ROTC Outstanding Leadership Award	245	—	4	(34)	(44)	171
Samuel R. Rhodes Professorship in Electrical Engineering	66,671	—	164	(1,805)	10,753	75,783
Sandhill Research and Education Center Electronic Library Endowment	1,659,130	—	6,243	(45,097)	(54,217)	1,566,059
Sandhill Research and Education Center Endowment from Land Sales	7,765,209	—	19,645	(210,314)	(287,881)	7,286,659
SmartState Sustainable Development	378,784	—	2,534	(37,289)	(53,781)	290,248
South Carolina Section ASAE Scholarship Endowment	7,143	—	80	(871)	(1,197)	5,155
Speck Farrar Scholarship	95,609	—	997	(10,911)	(14,998)	70,697
Sonny Caudle Memorial Scholarship	14,076	—	36	(381)	(521)	13,210
Stanley Jackson Reeves Memorial Scholarship	3,746	—	43	(456)	(630)	2,703
Strom Thurmond Educational Fund	7,687	—	61	(676)	(932)	6,140
Student Government Endowment for Innovation in Teaching	122,749	—	838	(8,761)	(11,246)	103,580
Sue King Dunkle Award	1,149	—	8	(87)	(120)	950
System Integration Chair Endowment	1,731,088	—	16,592	(182,281)	(250,749)	1,314,650
Technology Patent Endowment	4,796,465	38,265	16,621	(129,328)	(166,262)	4,555,761
Textile Veterans' Association Endowment Fund	16,000	—	39	(433)	(597)	15,009
Thomas F Hash Endowment	491,922	—	7,484	(67,558)	(89,121)	342,727
Timken-Clemson University Trustee Chair Automotive Design and Development	660,918	—	10,003	(99,195)	(133,673)	438,053

	<b>Net Position July 1, 2015</b>	<b>Additions</b>	<b>Investment Income</b>	<b>Gain/ (Loss)</b>	<b>Transfers</b>	<b>Net Position June 30, 2016</b>
<b>Quasi Endowments (continued):</b>						
Timken-Clemson University Trustee						
Chair Supplementary Endowment	418,581	—	6,335	(62,823)	(84,660)	277,433
The Centennial Professorship	82,714	—	786	(8,626)	(11,864)	63,010
Tigerama Scholarship Fund	35,388	—	428	(3,588)	(5,224)	27,004
W.F. Barnes and G.E. Bruner Scholarship	288,559	—	711	(7,814)	(10,752)	270,704
W. N. McAdams Memorial Scholarship						
Fund	7,004	—	70	(766)	(1,053)	5,255
W.T. and Ruth M. Patrick Memorial						
Scholarship	221,540	—	585	(6,002)	(8,147)	207,976
Wade Stackhouse Graduate Fellowship						
Fund	4,119,643	—	10,197	(111,564)	(153,351)	3,864,925
Wayne Freeman Memorial Scholarship	14,981	—	37	(406)	(559)	14,053
Warwick Chemical Fellowship	50,858	—	313	(3,457)	(4,760)	42,954
William A. Kenyon Scholarship	49,811	—	590	(6,292)	(8,624)	35,485
William Carroll Barnes Fellowship	22,912	—	297	(3,050)	(4,141)	16,018
William J. Latimer Endowment	979,313	—	2,426	(26,520)	(36,449)	918,770
William J. Neely Memorial Scholarship	13,360	—	131	(1,436)	(1,974)	10,081
William Porter Clyburn Memorial						
Scholarship	80,500	—	732	(8,057)	(11,086)	62,089
William Megonigal, Jr. Endowment Fund	23,015	—	150	(1,657)	(2,283)	19,225
William Spencer Yon '64 Unrestricted	0	—	1,475	5,046	—	6,521
William B Thayer	900,000	50,000	12,711	6,733	—	969,444
Willie and Joe Padgett Award	5,229	—	50	(546)	(752)	3,981
State Treasurer Accrual	0	—	(2,306,382)	2,298,888	—	(7,494)
<b>Total Quasi Endowments</b>	<u>151,580,636</u>	<u>873,979</u>	<u>(882,491)</u>	<u>(2,022,557)</u>	<u>(25,715,664)</u>	<u>123,833,903</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 S						
cholarship	13,165	100	—	—	—	13,265
<b>Total Term Endowments:</b>	<u>568,138</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>568,238</u>
<b>TOTAL ENDOWMENT AND SIMILAR FUNDS</b>	<u><b>\$ 210,471,434</b></u>	<u><b>\$ 1,441,115</b></u>	<u><b>\$ (882,491)</b></u>	<u><b>\$ (2,144,665)</b></u>	<u><b>\$ (25,785,664)</b></u>	<u><b>\$ 183,099,729</b></u>

# STATEMENT OF CHANGES IN UNEXPENDED PLANT FUNDS

For the year ended June 30, 2016

	Net Position July 1, 2015	Receipts	Expenditures	Transfers	Net Position June 30, 2016
<b>Investment Earnings:</b>					
Advanced Plant Technology support equipment \$	450,000	\$ —	\$ (383,492)	\$ —	\$ 66,508
Advanced Technical Education Center construction	71,717	—	(31,911)	—	39,806
Asbestos testing, perpetual	51,208	—	(169,984)	120,000	1,224
Brooks Center entrance feasibility study	7,770	—	(7,766)	(4)	—
CBBS feasibility study	9,104	—	—	(9,104)	—
CU House engineering feasibility study	20,096	—	(14,978)	(5,118)	—
CU-ICAR security upgrades	81,630	—	(85,214)	3,584	—
CURI maintenance and infrastructure improvements	347,561	—	(191,887)	—	155,674
ESE Building lease payment	(32,385)	—	(90,000)	90,000	(32,385)
ETC Building/Land Acquisition	—	—	(1,682,761)	1,750,000	67,239
Genoa repairs	—	—	(194,500)	194,500	—
Hwy 93 Site Preparation	65,317	—	(58,084)	—	7,233
Intramural Field Repair	—	—	—	70,000	70,000
Maintenance and renovation fees	168,278	—	—	178,094	346,372
Martin Street road improvements	8,800	—	(1,800)	(7,000)	—
Network and power connection relocation	3,582	—	(1,505)	(2,077)	—
SAP Business Objects installation	154,284	—	(111,000)	—	43,284
Self Auditorium AV and light upgrades	35,000	—	(17,752)	(17,248)	—
Sightlines building portfolio	9,928	—	—	—	9,928
Strom Thurman Institute Auditorium repairs and upgrade	3,313	—	(2,773)	(540)	—
WasteWater/Ballpark property exchange	15,550	—	—	(15,550)	—
WLCC Roof Study	—	—	(12,573)	12,573	—
<b>Total Investment Earnings</b>	<u>1,470,753</u>	<u>—</u>	<u>(3,057,981)</u>	<u>2,362,110</u>	<u>774,882</u>
<b>Other Funds:</b>					
Asbestos abatement, perpetual	77,713	—	(83,199)	5,486	—
Asbestos testing and lead abatement, various projects	5,486	—	—	(5,486)	—
<b>Total Other Funds</b>	<u>83,199</u>	<u>—</u>	<u>(83,199)</u>	<u>—</u>	<u>—</u>
<b>Department of Commerce:</b>					
CURI - GEC	—	—	(3,982,605)	—	(3,982,605)
<b>Total Department of Commerce</b>	<u>—</u>	<u>—</u>	<u>(3,982,605)</u>	<u>—</u>	<u>(3,982,605)</u>
<b>Department of Energy:</b>					
CETL concrete pad	1,209	—	—	(1,209)	—
<b>Total Department of Energy</b>	<u>1,209</u>	<u>—</u>	<u>—</u>	<u>(1,209)</u>	<u>—</u>
<b>State Funds:</b>					
Electrical infrastructure maintenance and improvements	—	—	—	—	—
Farm Animal Research Center	1,242,014	(3,600,000)	2,357,986	—	—
<b>Total State Funds</b>	<u>1,242,014</u>	<u>(3,600,000)</u>	<u>2,357,986</u>	<u>—</u>	<u>—</u>
<b>Restricted State Appropriations:</b>					
CEF Boiler replacement	825,209	—	—	—	825,209
CURI-Wind Turbine Test Facility Grid Simulator	—	(2,847,423)	2,847,423	—	—
Deferred maintenance 2012	759,717	(2,904,177)	2,144,460	—	—
Energy Efficiency Improvements 2015-16	—	—	(144,631)	596,066	451,435
Maintenance needs 2013-14	1,222,192	(2,717,813)	1,495,621	—	—
Wind Turbine Drive Train Test Facility construction	2,217,020	—	(2,210,910)	—	6,110
<b>Total Restricted State Appropriations</b>	<u>5,024,138</u>	<u>(8,469,413)</u>	<u>4,131,963</u>	<u>596,066</u>	<u>1,282,754</u>
<b>Local Grants &amp; Contract:</b>					
Greenwood Genetic Center construction	500,000	—	(1,118,136)	—	(618,136)
<b>Total Local Grants &amp; Contracts</b>	<u>500,000</u>	<u>—</u>	<u>(1,118,136)</u>	<u>—</u>	<u>(618,136)</u>
<b>CNC Redevelopment Authority:</b>					
Wind Turbine Drive Train Test Facility construction	3,648	—	—	—	3,648
<b>Total CNC Redevelopment Authority</b>	<u>3,648</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>3,648</u>

	Net Position July 1, 2015	Receipts	Expenditures	Transfers	Net Position June 30, 2016
<b>Clemson University Foundation:</b>					
Academic Success Center Door	—	294	(2,771)	—	(2,477)
Alumni Conference Room Renovation	—	20,284	(20,284)	—	—
Percent for Art	122,500	(122,500)	—	—	—
Cable Tray Design	—	3,500	(3,500)	—	—
CETL Construct Concrete Pad	—	8,144	(8,144)	—	—
Charleston Architecture Building, architects and engineers	(522,172)	522,172	—	—	—
Cooper Adobe Studio construction	(160)	179,075	(178,915)	—	—
CURI - GEC	7,037	3,946,048	(4,498,580)	—	(545,495)
Geology Museum Parking Asphalt	—	2,180	(2,180)	—	—
Golf Practice area improvement	—	18,771	(18,771)	—	—
Harris Install Memorial Light	—	98	(1,158)	—	(1,060)
Hendrix 201, lights	(28,464)	42,353	(13,889)	—	—
Indoor Track bid & prep	—	12,714	(26,188)	—	(13,474)
Jervy/McFadden Feasibility Study	—	27,307	(35,574)	—	(8,267)
Kingsmore Stadium addition	—	1,484,314	(1,486,726)	—	(2,412)
Kingsmore Stadium furniture and equipment	(8,500)	37,615	(29,115)	—	—
Kingsmore Stadium Miscellaneous Expenses	—	187,592	(187,592)	—	—
Loconte Family Field Lighting	—	554,703	(554,703)	—	—
Lowry Hall, 1st floor hall renovation	(61)	158,340	(158,279)	—	—
Lowry HVAC Upgrade, room 121	—	30,198	(30,198)	—	—
Pickens Shooting Range Flag Pole	—	5,213	(8,793)	—	(3,580)
Practice Soccer Field Items	—	13,316	(13,316)	—	—
Riggs Field tree removal	(10,000)	10,000	—	—	—
Rugby & Soccer Fields Construction	—	9,959	(189,580)	—	(179,621)
SCBG Tree House Memorial Feasibility Study	—	—	(2,105)	—	(2,105)
Soccer Practice Feasibility Study	—	—	(1,743)	—	(1,743)
Stadium Suites furniture, etc	(192,452)	2,102,767	(1,924,338)	—	(14,023)
Stadium Suites IDEAS LLC renovation	—	11,000	(11,000)	—	—
Strode Hallway Renovation, 1st floor	—	1,066	(2,817)	—	(1,751)
Student Activities Center renovation	(5,116)	192,399	(544,499)	—	(357,216)
Tiger Band Plaza	—	17,362	(17,362)	—	—
University Beach Recreation Field renovation	(172,162)	877,300	(705,138)	—	—
Watt Family Innovation Center 4th Floor Upfit	—	39,560	(79,685)	—	(40,125)
Watt Family Innovation Center A/V	—	1,732,182	(3,696,221)	—	(1,964,039)
Watt Innovation Center construction	141,828	1,767,322	(2,147,125)	—	(237,975)
Wellness Center fence installation	—	254,205	(265,382)	—	(11,177)
West campus trail connector study	(6,279)	6,279	—	—	—
WEZ Feasibility Study & Master Plan	—	10,250	(59,241)	—	(48,991)
<b>Total Clemson University Foundation</b>	<b>(674,001)</b>	<b>14,163,383</b>	<b>(16,924,913)</b>	<b>—</b>	<b>(3,435,531)</b>
<b>IPTAY Funds:</b>					
Banked Indoor Track	—	—	(438,900)	1,463,000	1,024,100
Football Operations furniture, fixtures, equipment	—	—	(218,807)	1,200,000	981,193
Golf Practice area improvement	170,775	4,750	(175,525)	—	—
Intramural Field Repair, Lot 2	—	30,000	(77,603)	505,700	458,097
Jervy Meadows Lights/Water	—	—	(171,484)	243,300	71,816
Littlejohn Greenspace Feasibility Study	—	—	(27,500)	35,000	7,500
Memorial Stadium Gate 16 Design	—	—	(13,538)	—	(13,538)
Memorial Stadium WEZ II - architects and engineers	—	—	—	—	—
Recruiting Trail Feasibility Study	—	—	(36,850)	60,000	23,150
Seneca Creek Rd Park Feasibility Study	—	—	(45,669)	320,600	274,931
Stadium Suites furniture, etc	—	—	(297,271)	297,271	—
Stormwater Enhancements SC93	—	—	(291,891)	43,197	(248,694)
WEZ Dining/Study Design, 2nd Floor	—	—	(5,008)	100,200	95,192
<b>Total IPTAY Funds</b>	<b>170,775</b>	<b>34,750</b>	<b>(1,800,046)</b>	<b>4,268,268</b>	<b>2,673,747</b>
<b>Other Gifts:</b>					
Chapel 2016	—	—	(16,678)	55,000	38,322
Duke Innovation Building Upfit	—	—	(8,460)	125,000	116,540
Football Operations Facility Construction	—	—	(3,577,453)	16,480	(3,560,973)
N Charleston Land & Renovation	385	—	—	—	385
Rugby & Soccer Fields Construction	—	—	(468,951)	468,951	—
Tennis Facilities Feasibility Study	—	—	(48,943)	48,943	—
<b>Total Other Gifts</b>	<b>385</b>	<b>—</b>	<b>(4,120,485)</b>	<b>714,374</b>	<b>(3,405,726)</b>

	Net Position July 1, 2015	Receipts	Expenditures	Transfers	Net Position June 30, 2016
<b>Clemson University Research Foundation:</b>					
Advanced Materials Research Lab 74 renovation	1,146	—	(1,146)	—	—
CETL Flooring Labs 17 & 13	—	—	(5,818)	6,200	382
CETL Lab 153 Exhaust Isolation	—	—	(6,457)	6,457	—
CETL Lab 28 Install Flooring	—	—	(3,303)	3,303	—
CETL Labs 154 & 155 renovation	3,195	—	271	(3,466)	—
CETL/RUST Lab replace fume hoods	927	—	2,188	(3,115)	—
Future Innovation Center upfit	61,967	—	(16,982)	—	44,985
<b>Total Clemson University Research Foundation</b>	<b>67,235</b>	<b>—</b>	<b>(31,247)</b>	<b>9,379</b>	<b>45,367</b>
<b>State Appropriations:</b>					
Advance Plant Tech Lab renovation	6,617,865	(4,000,000)	(2,603,414)	—	14,451
Agriculture & Natural Resources Renovation	—	1,268,475	(523,497)	—	744,978
BBS Building, Sarrine Hall Replacement	—	5,000,000	(510)	—	4,999,490
CURI-Wind Turbine Test Facility Grid Simulator	—	2,950,155	(2,950,155)	—	—
Deferred maintenance	358,212	—	(183,917)	—	174,295
Deferred maintenance 2012	159,062	—	(159,062)	—	—
Electrical infrastructure maintenance and improvements	1,113,081	(1,118,674)	5,593	—	—
PSA Infrastructure Renovations	—	231,525	(10,456)	—	221,069
<b>Total State Appropriations</b>	<b>8,248,220</b>	<b>4,331,481</b>	<b>(6,425,418)</b>	<b>—</b>	<b>6,154,283</b>
<b>State Research University Infrastructure:</b>					
CURI - GEC	—	4,475,620	(4,475,620)	—	—
Greenwood Genetic Center construction	—	4,365,575	(4,365,575)	—	—
North Charleston land and renovation	—	21,059	(21,059)	—	—
<b>Total State Research University Infrastructure</b>	<b>—</b>	<b>8,862,254</b>	<b>(8,862,254)</b>	<b>—</b>	<b>—</b>
<b>State Institution Bonds:</b>					
AFRB, Series 2014A - Proceeds	(13,817,285)	—	—	13,626,240	(191,045)
AFRB, Series 2014B - Proceeds	(4,301,727)	—	—	3,994,130	(307,597)
AFRB, Series 2014C - Proceeds	(47)	—	—	(87)	(134)
AFRB, Series 2015 - Proceeds	(61,434,248)	—	—	26,893,940	(34,540,308)
AFRB, Series 2015B - Proceeds	—	—	—	(5,449,799)	(5,449,799)
Charleston Architecture Building, architects and engineers	(769,526)	—	769,526	—	—
Freeman Hall expansion	(1,228,237)	—	(2,443,904)	3,672,141	—
Revenue Series 2015 - Proceeds	(96,033,071)	—	—	62,542,348	(33,490,723)
Revenue Series 2015B Proceeds	—	—	—	(158,121,153)	(158,121,153)
SIB, Series 2014B - Proceeds	31,101	69,510	—	(69,510)	31,101
Watt Innovation Center construction	(4,796,069)	—	(5,153,161)	9,949,230	—
<b>Total State Institution Bonds</b>	<b>(182,349,109)</b>	<b>69,510</b>	<b>(6,827,539)</b>	<b>(42,962,520)</b>	<b>(232,069,658)</b>
<b>Revenue Bonds:</b>					
AFRB, Series 2012 - Proceeds	809,167	—	—	—	809,167
Core Campus Development	(23,806,189)	—	(56,090,754)	63,260,326	(16,636,617)
Douthit Hills Development	—	—	(58,146,166)	40,674,419	(17,471,747)
Football Operations Facility Construction	—	—	—	—	—
Revenue Series 2015 - Proceeds	96,082,801	717,978	—	(63,260,326)	33,540,453
Revenue Series 2015B Proceeds	—	931,212	(316,814)	157,506,755	158,121,153
<b>Total Revenue Bonds</b>	<b>73,085,779</b>	<b>1,649,190</b>	<b>(114,553,734)</b>	<b>198,181,174</b>	<b>158,362,409</b>
<b>Athletic Bonds:</b>					
AFRB, Series 2012 - Proceeds	(809,167)	—	—	—	(809,167)
AFRB, Series 2014A - Proceeds	13,854,709	70,851	—	(13,697,091)	228,469
AFRB, Series 2014B - Proceeds	4,316,511	29,831	—	(4,023,961)	322,381
AFRB, Series 2014C - Proceeds	47	87	—	—	134
AFRB, Series 2015 - Proceeds	61,466,551	589,456	—	(27,483,396)	34,572,611
AFRB, Series 2015B - Proceeds	—	55,221	(119,897)	5,514,475	5,449,799
Football Operations Facility Construction	—	—	(17,629,787)	14,110,052	(3,519,735)
Kingsmore Stadium addition	(1,605,193)	—	(732,734)	2,337,927	—
Littlejohn Coliseum renovation	(2,850,867)	—	(39,754,673)	27,483,396	(15,122,144)
Memorial Stadium III construction	(1,294,559)	—	(1,838,480)	3,133,039	—
Memorial Stadium suite renovation	(4,332,158)	—	(8,019,739)	12,250,086	(101,811)
<b>Total Athletic Bonds</b>	<b>68,745,874</b>	<b>745,446</b>	<b>(68,095,310)</b>	<b>19,624,528</b>	<b>21,020,538</b>

	Net Position July 1, 2015	Receipts	Expenditures	Transfers	Net Position June 30, 2016
<b>Maintenance, Repairs, and Renovations:</b>					
Asbestos abatement, perpetual	(1,805)	—	(123,226)	65,779	(59,252)
Barre Hall Cault Windows	—	—	(32,159)	9,804	(22,355)
BRC Generator upgrade	—	—	(13,736)	13,497	(239)
Campus landscape beautify	—	—	(94,578)	94,578	—
CETL/RUST Lab replace fume hoods	(14,351)	—	(23,052)	37,403	—
Consult estimates, perpetual	(1,600)	—	(64,686)	66,286	—
Cooper Paver North Renovation	—	—	(92,034)	92,034	—
DOIRS asbestos abatement	—	—	(4,676)	1,848	(2,828)
Earle Hall seal windows	(4,885)	—	(106,609)	111,494	—
Emergency repairs, perpetual	(5,005)	—	(40,391)	37,686	(7,710)
Fike Replace Mondo Flooring	—	—	(221,573)	14,608	(206,965)
Fire alarm upgrades, perpetual	(52,857)	—	(228,278)	267,073	(14,062)
Fluor Daniel roof replacement	(197,420)	—	(275,006)	472,426	—
Freeman Hall Replace Roof Top	—	—	(30,200)	11,739	(18,461)
Generator replacement, perpetual	—	—	(92,127)	81,494	(10,633)
Godfrey Upgrade Elevator Cab	—	—	(116,155)	9,404	(106,751)
Godley Snell roof replacement	(626)	—	(34,077)	34,703	—
Hardin East Courtyard Modification	5,998	—	(13,764)	7,766	—
Holtzendorff replace 2 AHU's	—	—	(109,952)	109,952	—
Holtzendorff Window Replacement	—	—	(32,281)	31,382	(899)
Hunter Hall Auditorium reroof	(7,849)	—	(649,371)	240,869	(416,351)
Hunter Hall HVAC, AHUS rebuild	(35,772)	—	(17,910)	53,682	—
Hunter Hall window renovation	(45,035)	—	(59,728)	104,763	—
Hunter HVAC duct modifications	(183,914)	—	(159,723)	343,637	—
Jordan Greenhouse Floor Recoating	—	—	(117,924)	98,032	(19,892)
Jordan Hall Replace Elevator	—	—	(2,070)	1,971	(99)
Lee Hall I & II fan coil replacement	—	—	328	(328)	—
Lee Hall I Repair/Seal Windows	—	—	(11,299)	11,299	—
Lee Hall III Replace Exterior Doors	—	—	(6,247)	6,247	—
Lehotsky Suite 272 & G27	—	—	(7,445)	7,445	—
Lowry Hall window replacement	(21,402)	—	1,852	19,550	—
Maintenance and renovation fees	1,772,497	5,010,727	—	(5,167,078)	1,616,146
Misc ADA safety, perpetual	—	—	(196,297)	153,867	(42,430)
Misc building exterior, perpetual	(40,258)	—	(156,754)	186,627	(10,385)
Misc elevators, perpetual	(1,171)	—	(97,932)	77,892	(21,211)
Misc exterior lighting, perpetual	—	—	(39,204)	39,204	—
Misc interior finish, perpetual	9	—	(77,377)	69,524	(7,844)
Misc interior utilities, perpetual	(41,883)	—	(303,897)	234,125	(111,655)
P&A Renovate C119	—	—	(18,885)	18,885	—
P&A Repair & Seal Windows	—	—	(122,805)	122,805	—
Parking Lot Beautification	(11,615)	—	(255,911)	267,526	—
Parkway Drive Repaving	(104,033)	—	(11,390)	115,423	—
Paving and concrete, perpetual	—	—	(396,754)	302,199	(94,555)
Rhodes Replace Roof	(9,366)	—	(166,769)	176,135	—
Roof projects, perpetual	(31,540)	—	(149,030)	180,570	—
Sikes waterproof granite landing	(1,899)	—	40	1,859	—
Stormwater repairs, perpetual	(17,246)	—	(471,335)	488,581	—
Strode Tower Seal Windows	(41)	—	(129,285)	129,326	—
Strom Thurman Institute benches, picnic tables	—	—	(63,625)	31,970	(31,655)
Various Classroom Improvements	—	—	(359,587)	112,625	(246,962)
<b>Total Maintenance, Repairs, and Renovations</b>	<b>946,931</b>	<b>5,010,727</b>	<b>(5,794,894)</b>	<b>188</b>	<b>162,952</b>
<b>Auxiliaries:</b>					
East Housing Energy Saving Improvement	—	—	(371,681)	—	(371,681)
East Housing Fire & Safety Upgrades	—	—	(15,137)	15,137	—
<b>Total Auxiliaries</b>	<b>—</b>	<b>—</b>	<b>(386,818)</b>	<b>15,137</b>	<b>(371,681)</b>
<b>Maintenance Stewardship Funds:</b>					
Armory Warehouse	—	—	(3,075)	—	(3,075)
ASB Warehouse Renovation	—	—	(5,925)	—	(5,925)
CEF Boiler replacement	(34,406)	—	(130,152)	100,982	(63,576)
Charleston Architecture Building, architects and engineers	—	—	(768,189)	768,189	—
Chilled Water Piping Replacement	(17,898)	—	(49,916)	67,814	—
CURI-GEC Upfit	—	—	(39,263)	31,300	(7,963)
Ductbank infrastructure rerouting	(11,818)	—	(102,800)	114,618	—
East Chiller Plant Improvement	(770)	—	—	770	—
Electrical Distribution Upgrades	(28,125)	—	(483,624)	292,074	(219,675)



	Net Position July 1, 2015	Receipts	Expenditures	Transfers	Net Position June 30, 2016
<b>Maintenance Stewardship Funds (continued):</b>					
Freeman Hall expansion	—	—	(1)	1	—
Gantt Center Preparations	—	—	(7,918)	6,609	(1,309)
Greenville One Building Upfit	162,816	—	(218,877)	56,061	—
ICAR Advanced Powertrain Lab	(9,408)	—	(1,720,000)	1,597,542	(131,866)
Lasch Lab Roof Replacement	—	—	—	1,000	1,000
Library Sanitary Stormwater	—	—	(16,123)	—	(16,123)
Lightsey Rec Field Construction	—	—	(87,118)	43,998	(43,120)
Long Hall Renovation	—	—	(5,200)	5,200	—
Maintenance & Stewardship Fund	76,483,131	873,133	—	5,956,383	83,312,647
Maintenance needs 2013-14	(1,188)	—	(2,189,410)	2,057,333	(133,265)
Misc ADA safety, perpetual	(16,201)	—	(15,850)	32,001	(50)
Paving and concrete, perpetual	(4,800)	—	(19,797)	24,597	—
Ravenel Gravity Sewer Line	—	—	(38,185)	12,100	(26,085)
Ravenel Renovation	(2,433)	—	—	2,433	—
Research Compliance to Clemson Center	—	—	(6,945)	4,945	(2,000)
Research from Bracket	—	—	(168)	168	—
Research Safety	—	—	(55,622)	16,297	(39,325)
Research to STI	—	—	(11,197)	6,896	(4,301)
Sanitary Sewer Infrastructure, West	(1)	—	(103,451)	2,713	(100,739)
Satellite Parking Lot, beach area	—	—	(170,131)	12,181	(157,950)
SCBG Security Enhancements	—	—	(92,457)	45,657	(46,800)
Self Auditorium AV and light upgrades	(104,994)	—	(158,022)	263,016	—
Storm Water Master Plan	—	—	(42,000)	—	(42,000)
Strom Thurmond Institute - 2nd floor	—	—	(17,805)	890	(16,915)
Waste water treatment plant upgrade	(773,837)	—	(245,964)	966,022	(53,779)
Water Tower and Related Utilities	524	—	(8,460)	7,936	—
Water Tower Construction, east campus	—	—	(209,619)	21,786	(187,833)
Watt Family Innovation Center A/V	—	—	(1,537,847)	1,537,847	—
West Campus Energy Plant Construction	(3,000)	—	(9,484,617)	9,105,173	(382,444)
West Campus Utility Infrastructure	—	—	(194,161)	193,647	(514)
Wind Turbine Drive Train Test Facility construction	—	—	3,778	—	3,778
<b>Total Maintenance Stewardship Funds</b>	<b>75,637,592</b>	<b>873,133</b>	<b>(18,236,111)</b>	<b>23,356,179</b>	<b>81,630,793</b>
<b>Plant Improvement Capital Reserve:</b>					
AMRL 21 laminate floor	(1,050)	—	(37)	1,087	—
Apparel Research Roof Replacement	—	—	(22,056)	10,036	(12,020)
Campus signage, perpetual	—	—	(29,974)	19,797	(10,177)
CETL heating boilers replacement	—	—	(115,440)	115,440	—
CETL Lab 28 Install Flooring	—	—	(1,614)	1,614	—
CETL Labs 154 & 155 renovation	—	—	(2,725)	2,725	—
Consult estimates, perpetual	—	—	(4,500)	4,500	—
Freeman Classroom Relocation	(6,608)	—	(75,572)	82,180	—
Hanover House fire suppression	(500)	—	(1,989)	2,489	—
Hunter HVAC duct modifications	(3,713)	—	(71,982)	75,695	—
Jordan Greenhouse Floor Recoating	—	—	(5,211)	5,211	—
Jordan Hall Lab renovation 114, 117, 158	—	—	(2,951)	2,951	—
Jordan Hall renovation 305, 306, 323, 324	—	—	(3,222)	3,222	—
Lee Hall I & II fan coil replacement	(734)	—	(328)	1,062	—
Lee Hall I Caulk Windows & Repair	—	—	(61,580)	842	(60,738)
Lee Hall II Gallery AHU Replacemenet	—	—	(25,137)	15,377	(9,760)
Long Hall renovation , 331, 333, 335	—	—	(663)	663	—
Long Teaching Labs Renovation	—	—	(3,370)	2,655	(715)
Misc building exterior, perpetual	—	—	(19,023)	19,023	—
Misc interior finish, perpetual	—	—	(3,540)	3,540	—
Misc interior utilities, perpetual	(60,491)	—	(25,574)	86,065	—
P&A Lab Space Renovation D131-13	(5,457)	—	4,547	910	—
Parkway Drive Repaving	(37,282)	—	—	37,282	—
Sikes waterproof granite landing	(58,927)	—	(5,814)	64,741	—
South Palmetto Paving Improvements	—	—	(28,950)	19,900	(9,050)
University Plant Improvement Capital Reserve	807,701	1,260,257	—	(1,641,029)	426,929
University signage master plan phase I	—	—	(5,423)	5,423	—
Various Classroom Improvements	(177,122)	—	(883,443)	1,056,599	(3,966)
<b>Total Plant Improvement Capital Reserve</b>	<b>455,817</b>	<b>1,260,257</b>	<b>(1,395,571)</b>	<b>—</b>	<b>320,503</b>

	Net Position July 1, 2015	Receipts	Expenditures	Transfers	Net Position June 30, 2016
<b>Operating Revenues:</b>					
Academic Success Center 311 3rd office construction	529	—	(2,144)	1,615	—
Access Control System Install	—	—	(507)	10,000	9,493
Advance Plant Tech Lab renovation	1,269,436	—	—	—	1,269,436
Amphitheater and Strode Pathways	1,351	—	(164)	(1,187)	—
AMRL 21 Install Laminate Floor	4,371	—	(4,371)	—	—
AMRL Lab 21 Renovation	—	—	(2,286)	2,286	—
AMRL Lab 74 renovation	21,024	—	(9,460)	(11,564)	—
APT Lab Upfit	219,763	—	(60,632)	—	159,131
Asbestos abatement, perpetual	31,427	—	(31,427)	40,000	40,000
Barnes Activity Center FF&E	—	—	—	100,000	100,000
Barre 103 Office Renovation	1,221	—	(57)	(1,164)	—
Barre 106 and 108 Combine Offices	19,500	—	(24,192)	4,692	—
Barre 2004 Install Projector	—	—	(2,623)	2,623	—
Barre 2004 Smart Classroom renovatino	14,313	—	(9,991)	(4,322)	—
Barre 2116-2134 renovation	9,339	—	(4,724)	(4,615)	—
Barre Construct Opening between 107 & 113	—	—	(2,414)	2,414	—
Barre office space renovation	2,934	—	—	(2,934)	—
Baruch Lab Remodel	147,230	—	(130,025)	—	17,205
BBS Building, Sirrime Hall Repl	3,500,000	—	—	—	3,500,000
Bowman landscape cannons	6,500	—	(3,892)	(2,608)	—
Brackett 122 Tech Smart Class	—	—	(1,010)	1,010	—
Brackett 230 Divide into 2 Offices	20,900	—	(16,776)	(4,124)	—
BRC 111 Install Additional Power	—	—	(9,251)	9,251	—
Brooks Main Roof Replacement	489,101	—	(382,472)	(60,000)	46,629
Byrnes Hall, Holtz space, Holtz 200 card readers	—	—	(1,975)	30,425	28,450
CAFLS Lab Classroom Renovation	1,500,000	—	—	(1,500,000)	—
Campus Closed Loop Water Treatment Installations	—	—	(59,744)	135,000	75,256
Campus Farms Equipment	76,349	—	—	—	76,349
Campus Fume Hood Modifications	—	—	—	60,000	60,000
Campus Planning Fund	1,706,166	—	—	(1,706,166)	—
Campus Planning Fund	—	15,000	—	1,491,129	1,506,129
Campus signage, perpetual	14,111	—	(14,111)	—	—
CAR Renovate Office Space	102,400	—	(117,348)	20,000	5,052
CAT Building Reroof	—	—	(15,947)	35,500	19,553
CAT Building/Land Acquisition	—	—	(876,678)	900,000	23,322
CAT Replace Unit #12	—	—	(1,129)	22,600	21,471
CCIT Life Cycle Replacement	—	—	(3,893,892)	4,512,747	618,855
CCIT Relocation Feasibility Study	—	—	(30,500)	30,500	—
CE Lowry 300 Renovations	14,250	—	(12,586)	(1,664)	—
CE Lowry 301 Renovation	46,632	—	(6,126)	(40,506)	—
CE Lowry 309 Renovation	64,453	—	(43,921)	(20,532)	—
CE Lowry 311 Renovations	71,205	—	(21,876)	(49,329)	—
CEF Space, Control Room Improvements	—	—	(7,493)	16,000	8,507
CETL 148B Relocate Benches, Power	—	—	(18,065)	19,800	1,735
CETL Design - Replace Chiller	—	—	—	18,000	18,000
CETL Frozen Coil Replacement	3,357	—	—	(3,357)	—
CETL Lab 153 Exhaust Isolation	—	—	(6,457)	6,457	—
CETL RUST Lab replace fume hoods	7,736	—	(7,736)	—	—
Charleston Architecture Building, architects and engineers	523,510	(522,173)	(1,337)	—	—
Child C2 Feasibility Study	—	—	(23,789)	55,000	31,211
Chill's Too Renovation	—	—	(1,315)	26,300	24,985
Classroom AV Renovate/Remodel	—	—	—	20,652	20,652
Clemson House Feasibility Study	—	—	(8,900)	8,900	—
Consult estimates, perpetual	46,472	—	(46,472)	80,000	80,000
Cooper Adobe Studio construction	28,584	—	(11,061)	(17,523)	—
Cooper Install Water Refills	—	—	(230)	4,600	4,370
Cooper Paver North Renovation	432,683	—	(432,683)	—	—
Cooper Renovate 406A Geospatia	—	—	(104,442)	111,200	6,758
Cooper stormwater emergency replacement	114	—	—	(114)	—
Core Campus Honors Furniture	—	—	—	230,000	230,000
Cox Blvd (Hwy 93) Traffic Plan	70,000	—	(17,750)	—	52,250
CU Equine Center Renovations	113,887	—	(115,887)	2,000	—
CU Recreation Assessment	—	—	(59,500)	59,500	—
CU Student Activities Assessment	—	—	(58,585)	59,665	1,080
CUFD Replace Truck Doors	2,538	—	—	(2,538)	—
Daniel 106 Renovate To Smart Classroom	—	—	(77,455)	208,000	130,545

	Net Position July 1, 2015	Receipts	Expenditures	Transfers	Net Position June 30, 2016
<b>Operating Revenues (continued):</b>					
Daniel 409 Drywall/Carpet Floor	—	—	(17,112)	27,400	10,288
DAS Project	10,704	—	—	—	10,704
Digester 2 Upgrade	155,506	—	(152,872)	—	2,634
Douthitt Hills recreation case study	5,170	—	—	(5,170)	—
DPA-Dreamworks	8,461	—	(8,461)	—	—
Earle Lab G14 fan coil installation	503	—	—	(503)	—
Earle Remove Drains, Install Flooring	2,243	—	(759)	(1,484)	—
East Campus Design Collaboration	22,000	—	(18,358)	11,100	14,742
East Campus Install Exterior Lighting	—	—	(11,727)	25,000	13,273
Edisto REC Equipment	190,597	—	(185,187)	—	5,410
Edward Add Power Outlets 302, 4	—	—	(2,448)	49,000	46,552
Edwards 532, 532A office renovation	9,502	—	(6,306)	(3,196)	—
Edwards Suite 109 Renovation	—	—	(9,077)	14,100	5,023
Electric Utility System Evaluation	51,450	—	(37,382)	—	14,068
Endocrine Physiology Lab Repair	—	—	(21,179)	28,500	7,321
Energy Efficiency Improvements 2015-16	—	—	(596,066)	596,066	—
Energy Saving Retrofits, perpetual	252,973	—	(169,414)	135,000	218,559
Enviro Toxicology Bldg Estimate	—	—	(2,857)	2,857	—
Facilities Maintenance/Repair	—	—	—	200,000	200,000
Fike 202 Lounge Renovation	—	—	(31,396)	118,800	87,404
Fike Design Desk at Climbing Wall	—	—	(9,808)	9,808	—
Fike Pool Desert Air Condenser	—	—	—	26,300	26,300
Fike Replace Mondo Flooring	—	—	—	40,100	40,100
Fike Sundeck Lighting Solution	—	—	(42,369)	42,369	—
Fike Wellness Zone replace flooring	3,326	—	(2,725)	(601)	—
Fire Inspections, perpetual	540	—	—	—	540
Fluor Daniel 132 A/V upgrade	—	—	(47,338)	47,338	—
Fluor Daniel G01B snorkels	3,304	—	—	(3,304)	—
Football Operations Center feasibility study	54,989	—	1	—	54,990
Fran Discovery Center Exterior Repairs	21,000	—	(17,021)	(3,979)	—
Freeman Classroom Relocation	—	36,559	(36,559)	—	—
Freeman Hall expansion	731,076	—	329,750	—	1,060,826
Freeman Utility Power Conversion	93,612	—	(69,480)	—	24,132
Freestall Demolition	—	—	(134,376)	200,000	65,624
Generator Replacement, Perpetual	8,663	—	(5,631)	—	3,032
GHS Nursing Facility Program	—	—	(14,000)	14,000	—
Godfrey Art Lab Floor Replacement	—	—	(10,646)	10,646	—
Godfrey Renvoate 202/208	—	—	(3,949)	40,000	36,051
Godley Snell 114 vacuum system	10,493	—	—	(10,493)	—
Godley Snell Replace Air Cooled Chillers	—	—	(18,297)	—	(18,297)
Godley Snell Washer Rack Repair	—	—	(8,907)	8,907	—
Golf Practice area improvement	—	—	(86,595)	86,595	—
Greenville One Brand Center Furnishings	36,618	—	(17,326)	—	19,292
Greenwood Genetic Center Land Acquisition	13,850	—	—	—	13,850
Hanover House add HVAC	—	—	(10,911)	20,000	9,089
Hardin and Brackett ADA Modification	772,500	—	(770,947)	(1,553)	—
Harding Irrigation, Water Line	—	—	(3,225)	3,225	—
Hardscrabble Detention Basin	—	—	(27,120)	40,000	12,880
Hayden Stormwater Erosion Repair	—	—	(8,464)	34,800	26,336
Hazardous Tree Removal	—	—	—	17,500	17,500
Hendrix Center Renovate Suite 214	—	—	(128,322)	128,322	—
Hendrix patio, increase and add seating	—	—	(19,245)	19,245	—
Hendrix Room 110A Paint, Carpet	—	—	(2,650)	2,650	—
Highway 93 Redesign	18,773	—	—	—	18,773
Holtzendorff Golf Cart Parking Pad	—	—	(10,886)	10,886	—
Hunter AHU1 Disconnect Replace	—	—	—	6,100	6,100
Hunter Hall window renovation	13,526	—	(13,526)	—	—
Hwy 93 Fall 2015 Traffic Analysis	—	—	(89,203)	89,203	—
Intramural Field Long Term Renovation Plan	—	—	(3,703)	3,703	—
ITC Park Install Doors, Close Door spaces	—	—	(10,505)	10,505	—
Jordan Greenhouse Floor Recoating	33,204	—	(6,162)	—	27,042
Jordan Hall Caulk Windows	—	—	(5,501)	—	(5,501)
Jordan Hall Renovate 111 Resrch Lab	26,596	—	(30,560)	3,964	—
Jordan Hall Renovate Labs 207, 208	—	—	(78,722)	260,000	181,278
Jordan Hall renovation 305, 306, 323, 324	3,071	—	(3,071)	—	—
Jordan Hall Replace Elevator	—	—	(78,175)	—	(78,175)
Jordan Hall Upgrade Fume Hoods	35,909	—	(13,988)	—	21,921
Jordan Lab Renovate 114, 117, 158	91,000	—	(88,194)	—	2,806
Kinard 223 &116 Classroom	8,222	—	(6,443)	(1,779)	—

	Net Position July 1, 2015	Receipts	Expenditures	Transfers	Net Position June 30, 2016
<b>Operating Revenues (continued):</b>					
Kinard 224 Distance Learning	2,239	—	(1,742)	—	497
Kinard 314, 315 & 316	10,028	—	(10,028)	—	—
Kinard Flooring, blinds & furniture	—	—	(2,365)	47,300	44,935
Kronos Acquisition	106,069	—	(22,875)	—	83,194
Leconte Field Electric Service	—	—	(54,349)	68,000	13,651
Lee Hall Dock Pallet Rack System	1,133	—	(1,119)	(14)	—
Lee Hall G36A Install Spray Booth	3,864	—	(3,640)	(224)	—
Lee I Multizone AH Replacement	—	—	(8,998)	—	(8,998)
Lee Outdoor Kiln Install Gas	—	—	(2,078)	6,600	4,522
Lehotsky 276 office division	18,503	—	(16,485)	(2,018)	—
Lehotsky Hall Caulk Windows	—	—	(38,962)	—	(38,962)
Lehotsky Paint 227, 282A, Floor	—	—	(5,295)	5,295	—
Lehotsky Replace Carpet, Paint Office	10,800	—	(7,033)	(3,767)	—
Lehotsky Suite 272 & G27 Vinyl Flooring, Paint	—	—	(3,500)	3,500	—
LeMaster Dairy FFE	—	—	(648,874)	648,874	—
LICAR Upfit, Furniture	—	—	—	1,680,000	1,680,000
Lightsey Club Sports Feasibility Study	—	—	(695)	13,900	13,205
Lightsey Intramural Electrical	—	—	—	60,000	60,000
Littlejohn Annex feasibility study	23,060	—	—	—	23,060
Long 108, 113B Renovations	—	—	(82,338)	107,400	25,062
Long 208 Convert Lab to Office	—	—	(10,669)	10,669	—
Long B12 renovate lab to conference room	(2,102)	—	(52,269)	54,400	29
Long B14 Renovate Lab to Calculus Tutoring	—	—	(11,683)	47,500	35,817
Long Hall B06 Lab to Office Space	—	—	(2,694)	18,800	16,106
Long Hall Feasibility Study	—	—	(6,768)	34,000	27,232
Long Hall Flooring 201A & 203	—	—	(2,980)	2,980	—
Long Hall Offices 124, 138, 1 renovations	5,276	—	(2,685)	(2,591)	—
Long Hall Renovate Room 110	—	—	(10,815)	20,000	9,185
Long Hall Renovate Teaching Labs	275,784	—	(275,774)	—	10
Long Hall renovation , 331, 333, 335	1,837	—	(1,837)	—	—
Long Hall Renovation B10,201,201A,203	52,305	—	(30,095)	(22,210)	—
Long Hall rms 309/311/313 renovation	66,026	—	(63,816)	(2,210)	—
Long Hall Wireless Conduit installation	—	—	(23,377)	23,377	—
Long Range Plan Feasibility Study	—	—	(51,698)	51,698	—
Long Renovate 126/130/130A-133	—	—	(7,237)	144,800	137,563
Lowry 125A Renovate Office	51,127	—	(7,952)	(43,175)	—
Lowry Hall Classroom 100	12,083	—	(9,206)	(2,877)	—
Lowry Hall window replacement	1,852	—	(1,852)	—	—
Lowry Hall, 1st floor hall renovation	397,085	—	(395,095)	(1,990)	—
Madren Center Seasons Renovation	9,083	—	—	(9,083)	—
Madren Center seminar rooms carpet and electric	25,939	—	(20,159)	(5,780)	—
Madren Center Solé Renovations	—	—	(122,835)	122,835	—
Madren Center Starbuck's Breakfast Kios	3,522	—	(226,224)	222,702	—
Maintain CU Landfill, perpetual	52,866	—	(23,297)	—	29,569
Martin Hall Caulk/Seal Windows	—	—	(16,902)	—	(16,902)
Martin Hall Renovate Suite 108	—	—	(4,160)	11,700	7,540
Martin Projector Upgrade M305	—	—	(3,040)	3,040	—
McAdams 110A	—	—	(6,250)	90,000	83,750
McAdams 110C Install Volt Power	—	—	(2,146)	3,000	854
McAdams 110E Telepresence	—	—	(5,000)	135,000	130,000
McAdams 114	—	—	(5,336)	100,000	94,664
McAdams Lecture Capture/UG classroom	62,205	—	(59,578)	(2,627)	—
Mechanical L&C infrastructure improvements	62,808	—	(46,954)	(14,000)	1,854
Misc ADA safety, perpetual	—	—	(1,553)	1,553	—
Misc building exterior, perpetual	107,277	—	(84,969)	—	22,308
Misc exterior lighting, perpetual	34,662	—	(33,850)	—	812
Misc Exterior Window, Deep Cleaning	74,191	—	(83,237)	35,000	25,954
Misc interior finish, perpetual	37,121	—	(51,808)	16,000	1,313
Misc interior utilities, perpetual	426,097	—	(385,481)	205,000	245,616
Motorpool Install Garage Doors	—	—	(8,756)	8,756	—
N Charleston Land & Renovation	324	—	5,981	—	6,305
Nematode Lab crack repair	5,752	—	(19,988)	14,236	—
Newman 109J Convert Test Lab	—	—	(4,016)	22,700	18,684
Newman Meat Cooler Renovations	—	—	(56,327)	126,900	70,573
Newman Rm 114 Level Floor	15,057	—	(11,344)	(3,713)	—
Olin Basement Volt Circuit Quote	—	—	(9,282)	9,282	—
Olin Hall Caulk Windows	—	—	(13,114)	—	(13,114)
Olin Hall G-13 Renovation	—	—	(5,772)	8,000	2,228

	Net Position July 1, 2015	Receipts	Expenditures	Transfers	Net Position June 30, 2016
<b>Operating Revenues (continued):</b>					
P&A 151 renovate to classroom	269,515	—	(179,614)	—	89,901
P&A Building Partial Roof Replacement	—	—	(46,553)	—	(46,553)
P&A C119 renovation	139,223	—	(139,223)	—	—
P&A C233 epoxy floor	2,446	—	(1,830)	(616)	—
P&A Generator/POD feasibility study	1,204	—	(500)	(704)	—
P&A Graduate student space renovation	17,679	—	—	(17,679)	—
P&A lab B113 renovation	18,459	—	(8,164)	(10,295)	—
P&A Labs D136A, 138 renovation	27,739	—	(12,701)	—	15,038
P&A Renovate 101,107,111 & 113	—	—	(33,787)	45,000	11,213
P&A Renovate E146,147	164,042	—	(159,405)	—	4,637
P&A Renovate Lab C121, 122	—	—	(175,798)	175,798	—
P&A Renovate Lab D142	96,373	—	(95,635)	—	738
P&A Renovate Lab Space D131-13	4,547	—	(4,547)	—	—
P&A Renovate Lab Space E250, 257	32,215	—	(827)	(31,388)	—
P&ALab D239 renovation	135,498	—	(132,767)	—	2,731
Paving and concrete, perpetual	26	—	(26)	75,000	75,000
Pecan Grove Extension	6,668	—	—	—	6,668
Pee Dee Farm Road Project	—	—	—	500,000	500,000
PeeDee Security Residence Renovation	—	—	(7,474)	52,200	44,726
Percent for Art	—	370,900	(111,913)	363,228	622,215
Percent for Art	240,728	122,500	—	(363,228)	—
Poole 81 A data closet installation	1,023	—	134	(1,157)	—
Print/Con AHU Dehumidification	—	—	—	12,500	12,500
PSA Building Improvement Fund	10,426,231	—	—	(1,156,293)	9,269,938
Purchase APT Support Equipment	200,000	—	(160,225)	—	39,775
R-1 Invasive Plant Removal	20,000	—	(16,784)	—	3,216
Ravenel Water Tank Valve Improvements	9,729	—	(3,360)	(6,369)	—
Recycling Center Improvements	20,000	—	(11,396)	—	8,604
Recycling Master Plan	50,000	—	(43,097)	(6,903)	—
Redfern G03/4/18 renovation	119,654	—	(107,287)	(12,367)	—
Redfern Generator Feasibility Study	—	—	(3,723)	3,723	—
Redfern Renovate Room 47	—	—	(26,962)	161,900	134,938
Redfern Room 114 Replace Floor	—	—	(2,180)	2,180	—
Rhodes 202	—	—	(5,000)	100,000	95,000
Rhodes 418 Lab Renovation	26,500	—	—	(26,500)	—
Rhodes Replace Roof	—	—	(60,000)	60,000	—
Rich Lab Boiler Replacement	—	—	(14,061)	—	(14,061)
Riggs Basement HVAC replacement	1,936	—	—	(1,936)	—
Robotic Milkers, D-Rings, Gates	—	—	—	925,000	925,000
Rust Lab control upgrade	9,513	—	(9,325)	(188)	—
Sandhill REC Equipment	85,652	—	(78,530)	—	7,122
SAP Business Objects Install	—	—	(129,893)	152,049	22,156
SCBG Carriage House Exterior Repairs	—	—	(5,896)	5,896	—
Self Auditorium AV and light upgrades	80,000	—	(80,000)	—	—
Sikes 206 Provost office renovation	28,744	—	(27,834)	(910)	—
Sikes Hall 209 Renovations	—	—	(2,198)	14,000	11,802
Sikes Hall Renovate 206 Suite	—	—	(30,733)	34,800	4,067
Sikes Hall Renovate Office Suites	—	—	(84,943)	84,943	—
Simpson Station irrigation system	113,770	—	(113,770)	—	—
Sirrine 135 to office renovation	23,273	—	(6,715)	(16,558)	—
Sirrine 382 upgrade	19,286	—	(11,279)	(8,007)	—
Sirrine 398 class to faculty	21,776	—	(20,361)	(1,415)	—
Sirrine 416 4 offices renovation	14,003	—	(11,520)	(2,483)	—
Sirrine G07 G09 Install Floors	—	—	(174)	3,500	3,326
Sirrine Hall 256 renovation	31,512	—	—	(31,512)	—
Sirrine Hall 262 renovation	15,381	—	(470)	(14,911)	—
Sirrine Hall lighting installation, paint	28,109	—	(25,982)	(2,127)	—
Sirrine Room 368 Renovations	—	—	(2,557)	2,557	—
Sirrine Suite 318 Renovation	—	—	(4,841)	4,841	—
Stadium Suites IDEAS LLC renovation	9,456	—	(9,382)	—	74
Steamline Replacement, Ave of Champions	—	—	(149,102)	230,000	80,898
STI Exploratory Study	—	—	(3,044)	6,000	2,956
Storm Water Master Plan	11,641	—	—	—	11,641
Stormwater repairs, perpetual	120,639	—	(61,022)	100,900	160,517
Stormwater Repairs, Water Quality	—	—	—	70,000	70,000
Strode 1st Floor Hallway Renovation	—	—	(2,396)	5,000	2,604
Strom Thurman Institute benches, picnic tables	—	—	(48,628)	110,450	61,822
Student Senate Chambers Carpet	—	—	(35,806)	35,806	—
Tableau Server and Software	—	—	(5,137)	5,137	—

	Net Position July 1, 2015	Receipts	Expenditures	Transfers	Net Position June 30, 2016
<b>Operating Revenues (continued):</b>					
Tiger Band Plaza	20,215	—	(1,550)	(18,665)	—
Tillman Hall Electrical Installation, Rooms 103,206,218,324	—	—	(101,702)	102,302	600
Tillman Hall Install Video Cam	—	—	(36,298)	61,000	24,702
Tillman Hall Replace Elevator	—	—	(84,196)	—	(84,196)
TIWET Design - Replace Chiller	—	—	—	21,000	21,000
TIWET Renovate Front Office	—	—	(27,907)	246,920	219,013
Traffic Engineering	55,000	—	(13,000)	(42,000)	—
Union 602 Replace Door	—	—	(1,761)	1,761	—
Union 7th Renovate 700/701/707	—	—	(726)	14,600	13,874
Union Room 902 Renovation	—	—	(17,870)	23,200	5,330
Union Suite 602 renovation	—	—	(12,415)	12,415	—
University Beach Recreation Field renovation	—	—	(3,206)	5,000	1,794
University Union Loggia Latte renovations	8,366	—	(6,225)	(2,141)	—
Utility Master Plan, Engineering Support	—	—	(46,500)	110,000	63,500
Waste recovery station design	7,000	—	(7,000)	—	—
Waste Treatment Plant, perpetual	6,786	—	(106,669)	490,000	390,117
Watt Family Innovation Center A/V	—	—	(2,828,733)	—	(2,828,733)
Wellness Center fence installation	57,900	—	—	(57,900)	—
WESL Construct Interior Testing Pad	—	—	(110,888)	112,800	1,912
Williamson Rd power line removal	57,070	—	(1,877)	(55,193)	—
Williamson Rd Streetlight Improvements	49,000	—	—	—	49,000
Wind Turbine Drive Train Testing Facility Grid Simulator upfit	108,786	—	(98,272)	—	10,514
Wind Turbine Drive Train Testing Facility upfit	51,443	—	(2,450)	—	48,993
Y Beach Property Sitework	—	—	(1,890)	40,000	38,110
YLI Camp Long Road Paving	—	—	(620)	236,800	236,180
<b>Total Operating Revenues</b>	<b>28,292,396</b>	<b>22,786</b>	<b>(18,891,080)</b>	<b>14,254,825</b>	<b>23,678,927</b>
<b>Housing Improvement Fund:</b>					
5806 Bookstore Improvement Fund	—	9,086	—	—	9,086
Byrnes brick install, replace	(1,297)	—	(75,981)	77,278	—
Calhoun Courts exterior lighting upgrade	(22,795)	—	—	22,795	—
Core Campus Residential FF&E	—	—	(32,975)	27,935	(5,040)
Holmes Faculty-in-Residence	(25)	—	(1,384)	1,409	—
Holmes Hall occupancy sensors	—	—	(3,178)	3,178	—
Holmes Hall wireless upgrade	—	—	(132,198)	132,198	—
Homes Hall fire alarm phase II	(19,341)	—	—	19,341	—
Housing Improvement Fund	6,500,356	34,550	—	(3,059,382)	3,475,524
Housing Management Software	—	—	(12,524)	12,524	—
Housing Small Projects, perpetual	—	—	(269,712)	144,163	(125,549)
Housing switchgear replacement study	—	—	(118,772)	11,449	(107,323)
HVAC Air Compressor Monitoring	—	—	(6,425)	6,425	—
Johnstone basement lounge	(2,377)	—	—	2,377	—
Johnstone freight elevator repair	(126)	—	(42,468)	42,594	—
Johnstone Hall bed replacement	(131,449)	—	—	131,449	—
Johnstone lounge upgrades	(1,220)	—	—	1,220	—
Klugh Ave ATMs relocation	(7,635)	—	(113,337)	120,972	—
Lever 1st Floor HVAC Improvements	—	—	(22,634)	22,634	—
Lever sprinkler repair	(7,583)	—	(37,175)	44,758	—
Lightsey Bridge I apt renovation	(230,078)	—	(644,050)	874,128	—
Lightsey Bridge I wireless upgrade	(3)	—	(206,366)	206,369	—
Lightsey Bridge II carpet replacement	—	—	(296,352)	296,352	—
Lightsey Bridge II Fire Alarm	—	—	(27,659)	27,659	—
Lightsey Bridge Tiger Fitness	(40)	—	—	40	—
Lightsey I Phase II Renovation	—	—	(477,557)	47,859	(429,698)
Lightsey Bridge II interior paint	(142,376)	—	(10,765)	153,141	—
Manning Elevator Door & Breaks	—	—	(46,900)	46,900	—
Manning, Mauldin kitchen remodeling	—	—	(26,519)	26,519	—
McCabe community Kitchen remodeling	(3,726)	—	(18,464)	22,190	—
McCabe elevator door operator	(35,900)	—	—	35,900	—
McCabe Hall wireless upgrade	—	—	(116,197)	116,197	—
McCabe lobby furniture	(11,025)	—	—	11,025	—
Mell Hall Basement Carpet Replacement	—	—	(21,926)	21,926	—
Mell Hall Furniture Upgrades	—	—	(36,329)	36,329	—
Mell Hall Humidity Control	—	—	(10,172)	10,172	—
Norris FSL Office Renovation	—	—	(44,778)	44,778	—
Norris, Wannamaker interior painting	(12,824)	—	(45,635)	58,459	—
Place Attachment Research	—	—	(9,000)	3,375	(5,625)

	Net Position July 1, 2015	Receipts	Expenditures	Transfers	Net Position June 30, 2016
<b>Housing Improvement Fund (continued):</b>					
PNCC Commons class kitchen remodel	(5,399)	—	(24,148)	29,547	—
Quad Wireless Upgrade	—	—	(59,557)	452	(59,105)
Stadium Suites Study Room renovation	(4,067)	—	(770)	4,837	—
Stadium Suites Wireless Upgrad	—	—	(125,507)	125,507	—
Strode Cooling System Mechanic	—	—	(782)	782	—
Tree Removal in Residential Areas	(25,382)	—	(8,858)	34,240	—
<b>Total Housing Improvement Fund</b>	<b>5,835,688</b>	<b>43,636</b>	<b>(3,127,053)</b>	<b>—</b>	<b>2,752,271</b>
<b>Dining Improvement Fund:</b>					
Dining Improvement Fund	11,768,208	120,545	—	322,219	12,210,972
Douthit Hills Development	(599,186)	—	1,352,798	(764,158)	(10,546)
Student Activities Center renovation	—	—	(168,964)	168,398	(566)
Transformer/switchgear replacement	—	—	(270)	270	—
Klugh Ave ATMs relocation	(60,775)	—	(10,000)	70,775	—
CU-ICAR Cafe renovations	(9,786)	—	(117,299)	127,085	—
Hendrix Incr Patio Add Seating	(20,000)	—	(326,004)	346,004	—
Cooper Library Starbucks	—	—	(93,415)	46,728	(46,687)
Boar's Head Deli	8	—	—	—	8
Schilletter elevator upgrade	(49,180)	—	(2,650)	51,830	—
Core Campus Dining FF&E	—	—	(1,700,166)	807,319	(892,847)
Schilletter backflow preventer	(6,271)	—	—	6,271	—
Douthit Hills FF&E	—	—	(250)	—	(250)
Chick-fil-A Expansion	—	—	(23,786)	17,259	(6,527)
Core Campus Contingency Equipment	—	—	(68,470)	—	(68,470)
<b>Total Dining Improvement Fund</b>	<b>11,023,018</b>	<b>120,545</b>	<b>(1,158,476)</b>	<b>1,200,000</b>	<b>11,185,087</b>
<b>Parking Improvement Fund:</b>					
C-01 Asphalt Repair	—	—	(8,998)	8,998	—
C-08 Parking Expansion	—	—	(112,337)	14,208	(98,129)
Campus Beach gravel road	—	—	(10,697)	—	(10,697)
Cellular-Based Parking Loops	—	—	(231,838)	231,838	—
E-15 Parking Lot East Cooper Library Repave	—	—	(19,542)	6,680	(12,862)
Hwy 76 parking service lot construction	(4,750)	—	(876,160)	576,548	(304,362)
Lightsey Commons LED light installation	(2,059)	—	(66,733)	68,792	—
Parking Improvement Fund	2,819,950	29,661	—	245,449	3,095,060
Parking lot concrete pad, power	(1,843)	—	—	1,843	—
Parking Lot North Fire Station	—	—	(2,808)	2,808	—
Parking vehicles	—	—	(141,172)	119,000	(22,172)
Parking, expand impound lot	(31,244)	—	(968)	32,212	—
R-1 Parking Lot Expansion	—	—	(137,572)	137,605	33
Ravenel Hugo McGregor Parking	—	—	(23,967)	3,897	(20,070)
Satellite Parking Lot, Beach area	—	—	(147,370)	64,279	(83,091)
Strom Thurman Institutebenches, picnic tables	—	—	(119,329)	106,283	(13,046)
West Campus satellite parking lot	(7,500)	—	435	7,065	—
West Cooper Bike Feasibility Study	—	—	(14,496)	2,496	(12,000)
<b>Total Parking Improvement Fund</b>	<b>2,772,554</b>	<b>29,661</b>	<b>(1,913,553)</b>	<b>1,630,000</b>	<b>2,518,662</b>
<b>Bookstore Improvement Fund:</b>					
Bookstore Improvement Fund	8,711,078	30,086	—	(6,047,117)	2,694,047
Douthit Hills Development	(2,837,421)	—	(3,215,777)	6,047,117	(6,081)
<b>Total Bookstore Improvement Fund</b>	<b>5,873,657</b>	<b>30,086</b>	<b>(3,215,777)</b>	<b>—</b>	<b>2,687,966</b>
<b>Athletic Improvement Fund:</b>					
Athletic Improvement Fund	2,072,808	23,590	—	2,658,754	4,755,152
Athletics large equip & small improvements	—	—	(165,606)	165,606	—
Baseball Complex Landscape Project	—	—	(170,336)	170,336	—
Food Service and Concessions	—	—	(315,025)	340,340	25,315
Jervey Gym Ethernet, Phone Line	—	—	(3,339)	3,339	—
Jervey Gym renovation	(63,997)	—	(325,024)	389,021	—
Jervey path, Perimeter, Ave of Champions	(5,000)	—	(78,957)	83,957	—
Lights for north lower concourse	—	—	(24,240)	24,240	—
Lightsey Apartments Furniture	—	—	(178,849)	178,849	—
Paint North/South Cconcourse	—	—	(31,746)	31,746	—
Riggs playing field resurface	(359,846)	—	(227,037)	586,883	—
Rugby & Soccer Fields Construction	—	—	(288,249)	221,755	(66,494)
Soccer Practice Field relocate	—	—	(7,987)	7,987	—
Stadium Restroom Improvements	—	—	(137,186)	137,186	—
<b>Total Athletic Improvement Fund</b>	<b>1,643,965</b>	<b>23,590</b>	<b>(1,953,581)</b>	<b>5,000,000</b>	<b>4,713,974</b>

	Net Position July 1, 2015	Receipts	Expenditures	Transfers	Net Position June 30, 2016
<b>SC Lottery Funds - Capital:</b>					
Deferred maintenance 2012	—	2,904,177	(2,900,399)	—	3,778
Maintenance needs 2013-14	—	2,717,813	(2,717,813)	—	—
Maintenance needs 2015-16	—	420,929	(50,380)	—	370,549
<b>Total SC Lottery Funds - Capital</b>	—	6,042,919	(5,668,593)	—	374,326
<b>Appropriated State Funds - Capital:</b>					
Farm Animal Research Center	—	3,600,000	(2,152,683)	—	1,447,317
Advance Plant Tech Lab renovation	—	4,000,000	(2,266,151)	—	1,733,849
Electrical infrastructure maintenance and improvements	—	1,118,674	(420,971)	—	697,703
<b>Total Appropriated State Funds - Capital</b>	—	8,718,674	(4,839,805)	—	3,878,869
<b>Audit Adjustments:</b>					
Central Bank - Invest Income - restricted	1,478,448	3,450,002	(8,500)	8,643,434	13,563,384
Central Bank - Invest Income - unrestricted	2,987,739	(2,861,822)	—	—	125,917
Audit Adjustments - restricted	—	—	(5,213,433)	—	(5,213,433)
Audit Adjustments - unrestricted	(4,574,218)	—	4,348,815	—	(225,403)
<b>Total Audit Adjustments</b>	(108,031)	2,820,639	(873,118)	8,643,434	10,482,924
<b>TOTAL UNEXPENDED PLANT FUNDS</b>	<b>\$ 107,993,706</b>	<b>\$ 40,550,795</b>	<b>\$ (296,847,348)</b>	<b>\$ 236,891,933</b>	<b>\$ 88,589,086</b>



## STATEMENT OF CHANGES IN RETIREMENT OF INDEBTEDNESS

For the year ended June 30, 2016

	Net Position July 1, 2015	Fees and Other Additions
<b>State Institution Bonds:</b>		
State Institution Bond General Debt Service Fund	\$ 47,787	\$ 208,523
State Institution Bond, Series 2007B, Debt Service	(20,976)	—
State Institution Bond, Series 2011B, Debt Service	494,870	3,350
State Institution Bond, Series 2012C, Debt Service	134,424	3,459
State Institution Bond, Series 2014B, Cost of Issuance	42,551	—
State Institution Bond, Series 2014B, Debt Service	326,224	3,003
<b>Total State Institution Bonds</b>	<u>1,024,880</u>	<u>218,335</u>
<b>Revenue Bonds:</b>		
Revenue Bond, Series 2005, Debt Service	272,130	7,436
Revenue Bond, Series 2012, Debt Service	3,213,333	60,002
Revenue Bond, Series 2015, Cost of Issuance	84,510	—
Revenue Bond, Series 2015, Debt Service	1,310,795	23,309
Revenue Bond, Series 2015B Cost of Issuance	—	—
Revenue Bond, Series 2015B Debt Service	—	8,071
<b>Total Revenue Bonds</b>	<u>4,880,768</u>	<u>98,818</u>
<b>Athletic Facilities Revenue Bonds:</b>		
Athletic Facilities Revenue Bond, Refunding, Series 2012 Debt Service	(17,122)	968,449
Athletic Facilities Revenue Bond, Series 2014A Cost of Issuance	—	—
Athletic Facilities Revenue Bond, Series 2014A Debt Service	(192,118)	1,131
Athletic Facilities Revenue Bond, Series 2014B Cost of Issuance	—	—
Athletic Facilities Revenue Bond, Series 2014B Debt Service	(48,601)	1,269
Athletic Facilities Revenue Bond, Series 2014C Cost of Issuance	6,825	—
Athletic Facilities Revenue Bond, Series 2014C Debt Service	(72,018)	966,711
Athletic Facilities Revenue Bond, Series 2015 Cost of Issuance	24,088	—
Athletic Facilities Revenue Bond, Series 2015 Debt Service	(297,106)	15,235
Athletic Facilities Revenue Bond, Series 2015B Cost of Issuance	—	—
Athletic Facilities Revenue Bond, Series 2015B Debt Service	—	446
<b>Total Athletic Facilities Revenue Bonds</b>	<u>(596,052)</u>	<u>1,953,241</u>
<b>Audit Adjustments</b>		
Central Bank - Investment Income	295,683	51,481
<b>Total Audit Adjustments</b>	<u>295,683</u>	<u>51,481</u>
<b>TOTAL RETIREMENT OF INDEBTEDNESS</b>	<u><u>\$ 5,605,279</u></u>	<u><u>\$ 2,321,875</u></u>

An additional \$1,097,546 of principal for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund.

An additional \$75,547 of interest for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund.

An additional \$1,568,032 of interest expense/amortization of Bond Premium was booked in the Unexpended Plant Fund.

An additional \$436,836 of accrued interest expense during bond inception was booked in the Unexpended Plant Fund.

An additional \$550,993 of interest expense/write-off of Bond Deferred Loss was booked in the Unexpended Plant Fund.

<b>Transfers Between Funds</b>	<b>Retirement of Indebtedness</b>	<b>Interest on Indebtedness</b>	<b>Other Expenses</b>	<b>Net Position June 30, 2016</b>
\$ (218,607)	\$ —	\$ —	\$ 8,000	\$ 29,703
1,221,725	970,000	248,087	—	(17,338)
3,162,750	200,000	2,963,500	—	497,470
4,366,500	3,930,000	485,625	—	88,758
—	—	—	—	42,551
2,355,712	1,080,000	1,289,212	1,600	314,127
<u>10,888,080</u>	<u>6,180,000</u>	<u>4,986,424</u>	<u>9,600</u>	<u>955,271</u>
552,362	440,000	110,729	—	281,199
6,178,200	5,820,000	337,000	—	3,294,535
—	—	—	68,031	16,479
3,928,500	—	3,928,500	—	1,334,104
550,041	—	—	550,041	—
7,012,226	—	4,462,326	—	2,557,971
<u>18,221,329</u>	<u>6,260,000</u>	<u>8,838,555</u>	<u>618,072</u>	<u>7,484,288</u>
584,532	1,355,000	170,646	—	10,213
—	—	—	—	—
1,156,127	—	1,155,194	1,600	(191,654)
—	—	—	—	—
1,067,067	775,000	289,652	—	(44,917)
—	—	—	—	6,825
(384,628)	65,000	494,233	1,600	(50,768)
—	—	—	2,445	21,643
3,564,711	1,105,000	2,600,542	—	(422,702)
104,519	—	—	72,985	31,534
302,713	—	423,803	—	(120,644)
<u>6,395,041</u>	<u>3,300,000</u>	<u>5,134,070</u>	<u>78,630</u>	<u>(760,470)</u>
—	—	—	—	347,164
—	—	—	—	347,164
<u><b>\$ 35,504,450</b></u>	<u><b>\$ 15,740,000</b></u>	<u><b>\$ 18,959,049</b></u>	<u><b>\$ 706,302</b></u>	<u><b>\$ 8,026,253</b></u>

## STATEMENT OF CHANGES IN CAPITAL ASSETS

For the year ended June 30, 2016

	Beginning Balance July 1, 2015	Increases	Decreases	Transfers	Ending Balance June 30, 2016
Capital assets not being depreciated:					
Land and improvements	\$ 34,116,890	\$ 690,636	\$ 57,000	\$ —	\$ 34,750,526
Construction in progress*	120,386,763	216,874,496	—	(75,596,697)	261,664,562
Total capital assets not being depreciated	<u>154,503,653</u>	<u>217,565,132</u>	<u>57,000</u>	<u>(75,596,697)</u>	<u>296,415,088</u>
Depreciable capital assets:					
Utilities systems and other non-structural improvements	51,582,363	11,407,036	—	5,266,483	68,255,882
Buildings and improvements	912,359,306	34,916,023	269,870	66,903,376	1,013,908,835
Computer software	20,544,138	276,293	—	3,426,838	24,247,269
Equipment	292,770,780	28,309,927	4,472,375	—	316,608,332
Vehicles	14,728,321	1,008,207	581,018	—	15,155,510
Total depreciable capital assets at historical cost	<u>1,291,984,908</u>	<u>75,917,486</u>	<u>5,323,263</u>	<u>75,596,697</u>	<u>1,438,175,828</u>
Less accumulated depreciation for:					
Utilities systems and other non-structural improvements	28,626,906	2,186,918	—	—	30,813,824
Buildings and improvements	356,137,622	22,268,601	154,250	—	378,251,973
Computer software	12,494,816	6,006,150	—	—	18,500,966
Equipment	174,070,685	18,673,413	4,302,656	—	188,441,442
Vehicles	11,817,424	736,799	562,093	—	11,992,130
Total accumulated depreciation	<u>583,147,453</u>	<u>49,871,881</u>	<u>5,018,999</u>	<u>—</u>	<u>628,000,335</u>
Depreciable capital assets, net	<u>708,837,455</u>	<u>26,045,605</u>	<u>304,264</u>	<u>75,596,697</u>	<u>810,175,493</u>
<b>Capital assets, net</b>	<b><u>\$ 863,341,108</u></b>	<b><u>\$ 243,610,737</u></b>	<b><u>\$ 361,264</u></b>	<b><u>\$ —</u></b>	<b><u>\$ 1,106,590,581</u></b>

\*Includes current fiscal year capitalized interest of \$11,289,626

NOTE: The University received \$252,411 in proceeds from the sale of capital assets.

# SCHEDULE OF FEDERAL AWARDS - SUMMARY

For the year ended June 30, 2016

	CFDA Number	Net Position July 1, 2015	Revenues	Expenditures	Other Additions	Deductions	Net Position June 30, 2016
<b>Unrestricted Current Funds</b>							
Animal Health	10.207	\$ —	\$ 7,939	\$ 7,939	\$ —	\$ —	\$ —
Hatch	10.203	—	4,353,313	4,353,313	—	—	—
McIntire Stennis	10.202	—	616,227	616,227	—	—	—
Extension	10.500	—	6,654,190	6,654,190	—	—	—
<b>Total</b>		—	11,631,669	11,631,669	—	—	—
<b>Scholarships and Student Aid</b>							
Secondary Educational Opportunity Grants	84.007	—	395,361	355,123	—	40,238	—
Pell Grant	84.063	—	13,607,628	13,607,628	—	—	—
<b>Total</b>		—	14,002,989	13,962,751	—	40,238	—
<b>Restricted Current Funds- Other</b>							
College Work Study Program	84.033	—	1,132,715	1,010,807	156,182	278,090	—
Federal Job Location and Development	84.033	—	—	50,000	50,000	—	—
<b>Total</b>		—	1,132,715	1,060,807	206,182	278,090	—
<b>Loan Funds</b>							
Perkins	84.038	9,317,109	1,624,075	459,852	—	950,372	9,530,960
<b>Total</b>		9,317,109	1,624,075	459,852	—	950,372	9,530,960
<b>Agency Funds</b>							
Direct Lending	84.268	—	93,681,098	93,681,098	—	—	—
<b>Total</b>		—	93,681,098	93,681,098	—	—	—
<b>Plant Funds</b>							
US Dept of Commerce EDA Grant for the CURI Graduate Education Center	11.300	—	3,982,605	3,982,605	—	—	—
US Dept of Energy Grant for the Clemson Engineering Technology Lab	81.087	1,209	—	—	—	1,209	—
<b>Total</b>		1,209	3,982,605	3,982,605	—	1,209	—
<b>Sponsored Programs</b>		(10,156,713)	63,932,057	64,512,514	—	13,939	(10,751,109)
<b>TOTAL FEDERAL AWARDS</b>		<b>\$ (838,395)</b>	<b>\$ 189,987,208</b>	<b>\$ 189,291,296</b>	<b>\$ 206,182</b>	<b>\$ 1,283,848</b>	<b>\$ (1,220,149)</b>





*Supplemental Statements  
of Assets*



## INVESTMENT IN PLANT - LAND

For the year ended June 30, 2016

Location	Number of Acres June 30, 2016	Cost or Book Value July 1, 2015	Additions/ (Deductions)	Cost or Book Value June 30, 2016
Adair Property - Lauren County	518	\$ 457,000	\$ —	\$ 457,000
Archbold Center for Tropical Studies	190	150,222	—	150,222
Camp Long	403	20,589	—	20,589
Clemson Technical Center	11	126,000	—	126,000
Coastal Research and Education Center	325	20,857	—	20,857
Edisto Research and Education Center	2,354	214,448	—	214,448
George Street, Charleston, SC	1	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	44	16,800	—	16,800
Land use area	19,572	2,548,389	—	2,548,389
Learning forest center	297	163,000	—	163,000
Main campus and Clemson area	2,691	451,748	633,636	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><u>31,841</u></b>	<b><u>\$ 34,116,890</u></b>	<b><u>\$ 633,636</u></b>	<b><u>\$ 34,750,526</u></b>



## INVESTMENT IN PLANT - BUILDINGS

For the year ended June 30, 2016

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2016
<b>Buildings:</b>				
Academic Success Center	001278	\$ 13,669,469	\$ 1,656,402	\$ 12,346,859
Administrative Services Building	000318	1,796,659	1,080,582	716,077
Advanced Materials Research Lab	001264	21,431,323	7,825,345	13,605,978
Ag Biotech/Biosystems Research Complex	001259	27,537,030	12,573,179	14,963,852
Alumni Center	000250	290,018	290,018	—
Animal Diagnostic	OC0003	5,068,217	2,258,043	2,810,174
Archbold Center	OC0004	395,060	274,309	120,751
Athletic Support Facility	T20031	424,074	147,113	276,961
Barnett Hall	002009	599,590	592,080	7,510
Barre Hall	000265	2,314,946	1,683,815	631,131
Baruch Institute	000392	5,970,193	1,106,401	4,863,791
Baseball Area (All)	000339	18,397,722	3,270,670	15,127,052
Benet Hall	002006	371,976	371,976	—
Biolife Sciences Building	001277	52,145,925	4,662,376	47,483,549
Bob Campbell Geology Museum	001224	1,196,597	504,452	692,145
Bowen Hall	002002	209,057	181,335	27,722
Brackett Hall	000030	8,250,448	5,224,351	3,026,097
Bradley Hall	002004	227,853	201,478	26,375
Brooks Center	001143	12,832,183	7,322,501	5,509,682
Byrnes Hall	002015	2,519,389	2,475,333	44,056
Calhoun Courts	002017	13,261,215	11,351,844	1,909,371
Camp Cooper	009520	1,107,286	711,989	395,297
Camp Long	009617	335,249	320,892	14,357
Campbell Museum (Kinard Annex)	000034	21,434	21,434	—
Campus Green	NN0001	1,175,788	612,586	563,202
Center for Applied Technology (CAT Building)	000412	662,366	8,970	653,396
Central Energy Facility	000007	14,576,340	6,487,022	8,089,318
Central Stores	000074	45,416	45,416	—
Charleston County Extension Office	009101	256,670	63,464	193,206
Clemson Apparel Research	001168	1,733,925	958,916	775,009
Clemson Engineering Technologies Laboratory (CETL/Rust Lab)	001222	5,605,413	3,383,602	2,221,812
Clemson House	004100	2,316,888	2,316,888	—
Clemson Institute Of Environmental Toxicology (CIET/TIWET)	001178	2,792,453	1,747,388	1,045,065
Coastal Research & Education Center	008300	220,104	135,758	84,346
Cook Lab	000216	150,780	150,780	—
Cooper Library	000212	6,714,466	5,541,769	1,172,697
Cope Hall	002010	464,662	464,662	—
Dillard Building	000006	203,025	203,025	—
Donaldson Hall	002001	27,392,908	7,452,723	19,940,184
Duke Energy Innovation Center	001280	5,972,188	732,200	5,239,988
Duke Energy Innovation Center - SCRA - Clean Room	001280	916,770	420,186	496,584
Earle Hall	000023	2,537,605	1,288,308	1,249,297
East Campus Housing	004148	22,424,512	8,954,395	13,470,117
EC Chilled Water Facility	000376	3,566,732	2,669,863	896,869
Edgar A. Brown University Union	000253	4,959,248	4,062,295	896,953
Edisto Cattle Barn	008503	194,925	43,338	151,586
Edisto Main Office	008573	4,313,139	1,462,463	2,850,676
Edisto Peanut Building	008575	166,828	11,585	155,243
Edwards Hall	000309	4,063,248	2,905,975	1,157,273
Emerging Technologies Center (ETC Building)	001271	1,265,437	17,136	1,248,301
Fernow Street Cafe	000404	1,081,887	492,766	589,122
Fike Recreation Center	000010	19,224,208	6,196,892	13,027,316
Fire Station	000348	445,601	396,274	49,327
Fluor Daniel (Engineering Innovation Center)	000388	14,692,891	9,787,179	4,905,712

	<b>Building Number</b>	<b>Building Cost</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value June 30, 2016</b>
<b>Buildings (continued):</b>				
Fort Hill (Calhoun Mansion)	000047	2,201,193	761,782	1,439,410
Freeman Hall	000025	10,463,297	323,232	10,140,064
Garrison Arena (All)	001212	7,027,126	3,877,132	3,149,995
Gas Turbine Lab	000383	198,700	112,917	85,783
Geer Hall	002011	442,649	442,649	—
Gentry Hall	004040	141,180	132,791	8,389
Germ Plasm Resrch	001113	495,464	392,707	102,757
Godfrey Hall	000003	2,631,774	2,045,841	585,933
Godley-Snell Research Center	000411	5,035,978	3,462,568	1,573,410
Godley-Snell Research Center Annex	000423	175,345	100,058	75,287
Greenville One	006021	24,061,733	2,498,841	21,562,892
Harcombe Dining Hall	000045	589,059	44,793	544,266
Hardin Hall	000029	7,802,090	2,706,335	5,095,755
Harris A. Smith Building (Packaging Science)	000112	6,680,674	1,828,361	4,852,312
Hendrix Student Center	001227	17,213,207	7,256,611	9,956,596
Holmes Hall	002023	208,195	116,221	91,974
Holtzendorf Hall	000004	233,496	233,496	—
Horse Stable #2, #3, And Digestion Building	001201	436,049	179,425	256,624
Horse/Sheep Barn	006107	221,048	142,564	78,484
Housing Warehouse At Ravenel	001268	166,954	53,491	113,463
Hunter Hall	000367	11,559,393	10,148,566	1,410,827
ICAR Campbell Graduate Engineering Center	006000	35,186,914	7,897,657	27,289,257
ICAR Center For Emerging Technologies	006003	937,342	568,336	369,006
ICAR Parking Structure	006002	21,610,498	5,294,072	16,316,426
Indoor Football Practice Facility	001806	10,000,000	760,409	9,239,591
Information Technology Center	000378	5,004,375	3,598,120	1,406,255
IPTAY Ticket/Security Complex	001805	945,996	665,124	280,872
ITRC - ICAR (Information Technology Research Center)	006001	15,518,048	4,202,265	11,315,782
Jervey Center	000252	7,881,737	4,796,584	3,085,153
Johnstone Hall	002000	3,162,132	3,055,113	107,019
Jordan Hall	000272	7,754,599	7,104,220	650,379
Kinard Lab	000035	1,237,617	1,237,617	—
Laconte Soccer Rec Field	No #	983,206	2,048	981,157
LaMaster Dairy Center Area	006141	849,563	833,143	16,420
Landscape Maintenance (Old Central Receiving Building)	000249	166,514	120,168	46,346
Larry B. Penley, Jr. Golf Clubhouse	001269	2,959,375	313,590	2,645,785
Lee Hall	000028	34,948,720	6,478,108	28,470,612
Lehotsky Hall	000266	5,447,327	4,805,223	642,104
Lever Hall	002014	2,172,277	2,136,978	35,299
Lightsey Bridge Apts (All)	002020	12,486,372	7,078,227	5,408,146
Linvil G. Rich Lab	000406	5,186,862	4,093,205	1,093,657
Littlejohn Coliseum	000243	38,231,989	16,227,505	22,004,484
Livestock/Poultry Incinerator	OC0007	245,751	240,535	5,216
Long Hall	000033	491,349	491,349	—
Lowry Hall	000024	3,091,541	1,693,953	1,397,587
Machine Shed (Landscape Maintenance Bldg)	000101	250,000	49,352	200,648
Madren Center	001144	8,952,060	4,660,622	4,291,437
Madren Center Clubhouse	001197	213,195	89,877	123,318
Manning Hall	002013	1,958,806	1,958,806	—
Martin Hall	000036	1,821,508	1,574,955	246,552
Materials Research Facility (ARTS Building)	001258	690,080	237,590	452,491
Mauldin Hall	002008	1,374,085	1,151,964	222,121
McAdams Hall	000038	8,091,326	4,708,893	3,382,434
McCabe Hall	002022	15,533,717	8,671,398	6,862,319
Mell Hall	000005	262,556	243,238	19,318

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2016
<b>Buildings (continued):</b>				
Memorial Football Stadium	000012	131,392,155	38,503,303	92,888,853
Military Heritage Gardens	000505	162,000	40,056	121,944
Motor Pool	000210	100,827	100,827	—
Municipal Services Storage At Ravenel	000408	400,197	83,029	317,168
Musser Farms Research Station Main Bldg.	001188	1,191,540	668,031	523,509
Newman Hall	000039	1,371,895	1,130,326	241,569
Norris Hall	002005	318,739	298,277	20,462
North Charleston Buildings	006151	9,933,000	1,979,426	7,953,574
Old Cherry Rd Agricultural Research buildings	001155	487,910	24,904	463,006
Olin Hall	000027	272,785	272,785	—
Outdoor Lab - TL	006140	1,036,776	977,043	59,733
Patewood Bioengineering Lab	L001	5,924,316	1,873,557	4,050,759
Pee Dee Research & Education Center	008101	7,485,257	6,310,114	1,175,143
Pickens Bend Recreational Center	006125	246,056	18,711	227,346
Poole Agricultural Center	000040	5,091,208	4,767,440	323,768
President's Home	000043	267,257	227,825	39,432
President's Park Rotunda	000503	771,786	151,668	620,118
Radwaste Disposal Facility-502 Lake Drive	000414	174,847	99,774	75,073
Ravenel Center	001059	1,763,491	1,428,406	335,085
Recycling Center (Kite Hill)	001228	437,361	184,380	252,981
Redfern Health Center	000224	1,404,884	835,416	569,467
Rhodes Hall	000232	13,106,798	4,258,399	8,848,399
Riggs Hall	000026	1,100,419	747,092	353,327
Rowing Training Facility	000370	1,944,961	479,164	1,465,797
Rugby Field	No #	946,780	1,972	944,807
Sanders Hall	002012	431,868	431,868	—
Sandhill Research & Education Center	008001	200,077	195,446	4,631
Sandhills Research Office Building	008038	6,784,199	1,166,245	5,617,954
Schilletter Dining Hall	000223	4,026,531	1,969,519	2,057,012
Sikes Hall	000031	277,411	277,411	—
Simpson Experimental Station	OC0008	114,545	113,150	1,395
Simpson Station Sheep Barn	008664	560,754	14,603	546,151
Sirrine Hall	000022	6,209,257	6,073,649	135,608
Sloan Tennis Center	000251	787,356	317,922	469,434
Smith Hall	002016	1,211,790	1,192,561	19,229
Soccer Stadium (All Areas)	000377	999,031	718,298	280,733
Soil Plant Lab	001096	330,210	316,644	13,566
South Campus Chiller Plant (Jeff Hinson Memorial Plant)	000111	7,010,318	1,383,071	5,627,247
Starkey Swine Center	006103	317,909	204,524	113,385
Strode Tower	000221	2,685,603	2,592,565	93,038
Strom Thurmond Institute	001142	5,750,741	4,046,590	1,704,151
Tennis Grand Stands	000366	1,056,643	759,721	296,922
Thornhill (All)	000410	761,276	662,103	99,173
Tiger Band Plaza	No #	596,334	994	595,340
Tillman Hall	000001	4,658,950	4,658,950	—
Vegetable Research Facility	LT0046	21,142	7,884	13,258
Vehicle Service Building	001236	162,000	68,295	93,705
Vickery Hall	000382	2,654,484	1,646,307	1,008,177
Visitors Center	000421	649,066	289,772	359,294
Wannamaker Hall	002003	142,972	142,972	—
Warren Lasch Lab Conservation Center	005255	6,458,908	1,258,423	5,200,485
Washdown Facility	000108	350,719	95,029	255,691
Waste Treatment Plant	000211	125,237	125,237	—
Watt Family Innovation Center	001283	42,061,144	53,637	42,007,507
Wind Load Test Facility	000409	291,449	151,492	139,957

	<b>Building Number</b>	<b>Building Cost</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value June 30, 2016</b>
<b>Buildings (continued):</b>				
Wind Turbine Drive Train Testing Facility	006250	34,370,800	2,457,312	31,913,490
Young Hall	002007	375,488	375,488	—
<b>Total Buildings</b>		<u><u>\$ 1,013,908,834</u></u>	<u><u>\$ 378,251,974</u></u>	<u><u>\$ 635,656,862</u></u>

## INVESTMENT IN PLANT - CONSTRUCTION IN PROGRESS

For the year ended June 30, 2015

	Cost July 1, 2014	Additions/ (Deductions)	Transfers	Cost June 30, 2015
<b>Construction in Progress:</b>				
Advanced Plant Technology Lab renovaton	\$ 119,352	\$ 5,719,300	\$ —	\$ 5,838,652
Advanced Technical Education Center	138,283	(138,283)	—	—
Agricultural regulatory software	176,409	—	(176,409)	—
Banked Indoor Track	—	438,900	—	438,900
Card Access System	—	9,434	—	9,434
CEF boiler replacements	231,167	—	(231,167)	—
CETL boiler replacements	7,498	—	(7,498)	—
Cooper Library Adobe Studio	427,576	—	(427,576)	—
Core Campus Development	24,223,318	59,301,277	—	83,524,595
CURI Graduate Education Center	2,714,380	12,996,069	—	15,710,449
Douthit Hills development	13,711,622	63,776,965	—	77,488,587
Duke Innovation Building upfit	—	8,460	—	8,460
Electrical Distribution upgrade	281,675	521,006	—	802,681
Electrical Infrastructure improvements	5,593	415,378	—	420,971
Football Operations Facility construction	—	21,541,514	—	21,541,514
Freeman Hall expansion	7,814,154	304,562	(8,118,716)	—
Greenville One Brand Center furnishing	413,382	—	(413,382)	—
Greenwood Genetic Center	494,230	5,483,710	—	5,977,940
Housing Management Software	200,050	—	(200,050)	—
Hwy 93 Site Preparation	4,683	58,084	—	62,767
ICAR Advanced Powertrain Lab upgrade	391,746	1,720,000	—	2,111,746
Jervey South Exterior Entrance	136,746	—	(136,746)	—
Kingsmore Stadium addition	7,079,928	246,762	(7,326,690)	—
Kronos Acquisition	2,265,515	—	(2,265,515)	—
Lightsey Recreational Field construction	—	87,118	—	87,118
Littlejohn Coliseum renovation	5,214,269	41,765,758	—	46,980,027
Memorial Stadium III construction	4,747,833	232,661	(4,980,494)	—
Memorial Stadium Suite renovation	18,762,244	864,741	(19,626,985)	—
Ravenel Gravity Sewer Line	—	38,185	—	38,185
Recreational Field renovation	274,862	—	(274,862)	—
Sanitary Sewer Infrastructure	—	103,451	—	103,451
SAP Business Objects software	784,864	—	(784,864)	—
SCBG Security enhancements	—	92,457	—	92,457
SCDOT Annex parking renovation	86,498	—	(86,498)	—
Stormwater enhancements Hwy 93	—	291,891	—	291,891
Tiger Band plaza	577,423	—	(577,423)	—
Transformer replacement	54,782	269	—	55,051
Waste water treatment plant upgrade	4,551,321	—	(4,551,321)	—
Watt Innovation Center	24,105,361	915,141	(25,020,502)	—
Watt Family Innovation Center 4th floor upfit	—	79,685	—	79,686
West Campus Energy Plant	389,999	—	(389,999)	—
<b>TOTAL CONSTRUCTION IN PROGRESS</b>	<b>\$ 120,386,763</b>	<b>\$ 216,874,495</b>	<b>\$ (75,596,697)</b>	<b>\$ 261,664,562</b>

## INVESTMENT IN PLANT - SOFTWARE

For the year ended June 30, 2016

	<b>Cost</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value June 30, 2016</b>
<b>Software:</b>			
Agricultural Regulatory Software	\$ 176,409	\$ 2,450	\$ 173,959
AIM Software	637,683	637,683	—
Banner Software	16,400,086	15,261,192	1,138,894
CBORD Software	585,541	585,541	—
CUBS Software	607,400	607,400	—
Data Warehouse Software	518,340	518,340	—
Housing Management	212,575	2,952	209,623
Hyperion Budgeting Software	1,464,066	208,356	955,710
Kronos	2,288,390	31,783	2,256,607
Library Software	331,022	331,022	—
SAP Business Objects	1,025,757	14,247	1,011,510
<b>TOTAL SOFTWARE</b>	<b><u>\$ 24,247,269</u></b>	<b><u>\$ 18,500,966</u></b>	<b><u>\$ 5,746,303</u></b>

## INVESTMENT IN PLANT - UTILITIES SYSTEMS

For the year ended June 30, 2016

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value June 30, 2016</u>
<b>Utilities Systems (Other than Buildings and Other Nonstructural Permanent Improvement)</b>			
Nonfederal	\$ 68,101,303	\$ 30,659,245	\$ 37,442,058
Federal	154,578	154,578	—
<b>TOTAL UTILITIES SYSTEMS</b>	<u><u>\$ 68,255,881</u></u>	<u><u>\$ 30,813,823</u></u>	<u><u>\$ 37,442,058</u></u>