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Supplemental Schedules For the Year Ended June 30, 2014

Clemson University Controller's Office

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CLEMSON[®]

U N I V E R S I T Y

CLEMSON, SOUTH CAROLINA



Supplemental Schedules For the Year Ended June 30, 2014

A component unit of the State of South Carolina

On the cover: Tillman Hall

Tillman Hall was dedicated in 1891 and was originally called "The Agricultural Building." Much of the building was destroyed in a fire on May 22, 1894 but was rebuilt and was then known as the "Main Building." It was formally named Tillman Hall in honor of Benjamin Ryan Tillman (Governor of South Carolina, 1890-95; United States Senator, 1895-1918; life trustee of Clemson Agricultural College, 1888-1918) by the Board of Trustees in July, 1946. Tillman Hall is listed on the National Register of Historic Places. Photo by Steve Bynum, Information Tech Manager I, Customer Relations & Learning Technologies, Clemson University.



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, 2014

ASSETS

Basic Educational and General:

Cash and cash equivalents	\$ 83,529,693
Accounts receivable	19,295,975
Inventories	253,659
Prepaid items	5,221,437

Total 108,300,764

Public Service Activities:

Cash and cash equivalents	15,210,003
Federal grants and contracts receivable	3,261,004
Accounts receivable	846,957
Prepaid items	90,520

Total 19,408,484

Auxiliary Enterprises:

Cash and cash equivalents	40,271,924
Accounts receivable	7,387,656
Accrued interest receivable	97,826
Inventories	1,969,075
Prepaid items	438,014

Total 50,164,495

TOTAL ASSETS \$ 177,873,743

LIABILITIES AND NET POSITION

Basic Educational and General:

Accounts payable	\$ 21,129,687
Accrued liabilities	12,160,230
Deferred revenues	12,648,254
Funds held for others	(666,576)
Accrued vacation	16,878,041
Net Position	46,151,128

Total 108,300,764

Public Service Activities:

Accounts payable	791,781
Accrued liabilities	1,888,859
Deferred revenues	158,368
Funds held for others	118,228
Accrued vacation	6,233,291
Net Position:	
Agricultural research	5,967,508
Cooperative agricultural extension	(1,115,491)
Regulatory services	2,535,771
Livestock and poultry health	1,868,705
Land and timber-designated	961,464

Total 19,408,484

Auxiliary Enterprises:

Accounts payable	3,412,021
Accrued liabilities	1,779,266
Deferred revenues	19,486,227
Student deposits	1,248,422
Accrued vacation	3,230,668
Net Position	21,007,891

Total 50,164,495

TOTAL LIABILITIES AND NET POSITION \$ 177,873,743

STATEMENT OF CHANGES IN UNRESTRICTED NET POSITION

For the year ended June 30, 2014

	Basic Educational and General	Public Service Research	Public Service Extension
Revenues and Other Additions:			
Student fees	\$ 370,574,905	\$ —	\$ —
Federal appropriations	—	3,896,191	6,670,244
State appropriations	67,419,143	14,668,384	13,820,853
Federal grants and contracts	9,259,150	1,233,531	—
State grants and contracts	126,610	8,552	—
Local grants and contracts	12,578	31,091	333,020
Nongovernmental grants and contracts	1,261,564	126,242	—
Private gifts	192,121	—	53,955
Endowment income	9,266	—	—
Sales and services of educational departments	137,703	3,200,924	10,818,142
Sales and services of auxiliary enterprises	—	—	—
Other services	31,632,914	101,721	239,246
Total revenues and other additions	<u>480,625,954</u>	<u>23,266,636</u>	<u>31,935,460</u>
Expenditures and Mandatory Transfers:			
<i>Expenditures:</i>			
Instruction	209,903,480	—	—
Research	61,346,627	21,999,930	17,698
Extension and public service	11,649,399	1,546,605	31,552,531
Academic support	47,060,667	112,527	124,499
Student services	27,337,013	—	—
Institutional support	35,437,291	—	—
Operation and maintenance of plant	32,432,327	—	—
Scholarships and fellowships	29,590,408	—	—
Auxiliaries	—	—	—
Total expenditures	<u>454,757,212</u>	<u>23,659,062</u>	<u>31,694,728</u>
<i>Other Additions/(Deductions):</i>			
Facilities and administrative costs remitted to the State	(391,475)	(21,732)	—
Transfer to/from other funds	(26,284,450)	(39,256)	157,444
Total other additions/(deductions)	<u>(26,675,925)</u>	<u>(60,988)</u>	<u>157,444</u>
Total expenditures and mandatory transfers	<u>481,433,137</u>	<u>23,720,050</u>	<u>31,537,284</u>
Net increase/(decrease) in Net Position	(807,183)	(453,414)	398,176
Net Position at beginning of year	46,958,311	6,420,922	(1,513,667)
TOTAL UNRESTRICTED NET POSITION	<u>\$ 46,151,128</u>	<u>\$ 5,967,508</u>	<u>\$ (1,115,491)</u>

Regulatory Services	Livestock and Poultry Health	Land and Timber	Auxiliary Services	Totals
\$ —	\$ —	\$ —	\$ 5,758,881	\$ 376,333,786
—	—	—	—	10,566,435
702,986	2,979,721	—	—	99,591,087
—	—	—	—	10,492,681
—	—	—	—	135,162
—	—	—	—	376,689
—	—	—	—	1,387,806
—	—	—	280,440	526,516
—	—	—	—	9,266
4,259,122	318,481	—	—	18,734,372
—	—	—	137,773,738	137,773,738
21,845	370	19,542	2,230,147	34,245,785
<u>4,983,953</u>	<u>3,298,572</u>	<u>19,542</u>	<u>146,043,206</u>	<u>690,173,323</u>
—	—	—	2,153,609	212,057,089
—	—	—	—	83,364,255
5,034,109	3,229,483	—	—	53,012,127
—	—	—	—	47,297,693
—	—	—	8,111,629	35,448,642
—	—	—	—	35,437,291
—	—	—	—	32,432,327
—	—	—	8,631,792	38,222,200
—	—	—	122,106,917	122,106,917
<u>5,034,109</u>	<u>3,229,483</u>	<u>0</u>	<u>141,003,947</u>	<u>659,378,541</u>
—	—	—	—	(413,207)
(9,800)	(3,713)	—	(7,761,511)	(33,941,286)
<u>(9,800)</u>	<u>(3,713)</u>	<u>0</u>	<u>(7,761,511)</u>	<u>(34,354,493)</u>
<u>5,043,909</u>	<u>3,233,196</u>	<u>0</u>	<u>\$ 148,765,458</u>	<u>693,733,034</u>
(59,956)	65,376	19,542	(2,722,252)	(3,559,711)
<u>2,595,727</u>	<u>1,803,329</u>	<u>941,922</u>	<u>23,730,143</u>	<u>80,936,687</u>
<u>\$ 2,535,771</u>	<u>\$ 1,868,705</u>	<u>\$ 961,464</u>	<u>\$ 21,007,891</u>	<u>\$ 77,376,976</u>

STATEMENT OF UNRESTRICTED CURRENT FUND REVENUES

For the year ended June 30, 2014

Educational and General:

Income From Students:

Academic fees	\$ 259,016,783
CVT program fees	40,241
Laboratory fees	7,416,875
Library fees	1,270,130
MBA program	324,888
Master of auto engineering	2,092,620
Summer session fees	10,131,193
Short courses and seminars	73,255
Cooperative program	152,016
Miscellaneous off-campus courses	580
Agriculture, Forestry and Life Sciences courses	60,552
Health, Education and Human Development courses	5,136,022
Distance Education	18,245,781
On-line course premium	3,012,492
Business and Behavioral Science Jr/Sr semester fees	3,822,105
Business and Behavioral Sciences Jr/Sr course fees	2,260,022
Waivers - Undergraduate	21,484,447
Waivers - Graduate	26,991,966
Student assessed technology fee	4,354,732
Student assessed activity fee	1,429,691
Student assessed recreation fee	1,876,609
Student health fee	5,758,881
Campus Initiatives	702,146
Career Services Fees	144,348
Microsoft licensing	535,411
Total	<u>376,333,786</u>

Federal Appropriations:

Animal health	23,863
Hatch	2,318,883
Hatch multi state	756,432
McIntire-Stennis	797,012
Federal Smith-Lever amended	5,121,857
Federal nutrition	1,477,067
Expanded renewable resources	71,321
Total	<u>10,566,435</u>

State Appropriations:

Educational and general	67,419,143
Agricultural research	13,778,626
Extension	14,710,611
Regulatory and public service	702,986
Livestock and poultry health	2,979,721
Total	<u>99,591,087</u>

Grants and Contracts:

Federal government	10,492,681
State government	135,162
Local government	376,689
Private sources	1,387,806
Total	<u>12,392,338</u>

Gifts:	
Local gifts and contributions	37,530
Private gifts and contributions	488,986
Total	<u>526,516</u>
Endowment Income:	
Landscrip	5,754
Clemson Bequest	3,512
Total	<u>9,266</u>
Sales and Services of Educational Activities:	
Agricultural research	6,885,942
Agricultural extension services	7,266,257
Regulatory and public service	4,263,692
Livestock and poultry health	318,481
Total	<u>18,734,372</u>
Other Sources:	
Special collections	87
Festival revenues	150
Concessions	300
Alumni events	463
Proceeds from sale of scrap	488
Architecture circulation fees	787
International visitors fees	1,050
Sales tax discount	3,000
Copier services proceeds	4,664
Merchandise sales	5,240
Student Sustainability Fee	5,545
Aptitude test fees	9,851
Publications	13,456
Contributions	13,512
E-Check Service Charge	14,038
Service charges	18,820
Investment income	19,543
Merchandise sales - taxable	22,544
Security fees	33,441
Media production fees	35,920
Credit card convenience fee	36,305
Non-student activity fees	39,098
Late billing fees	44,469
Forfeitures	53,409
Graduation late fees	61,000
Workshops	66,231
Emergency medical service fees	83,596
Production fees	96,093
Administrative allowances	111,436
Fines	112,858
Late registration fees	152,605
Miscellaneous reimbursements	177,344
Commissions	179,726
Summer camp fees	209,547
Membership fees	225,061
Transcript and photostat sales	245,537
Electron microscope fees	245,934
Collection fees	268,206
Medical exam fees and lab tests	269,849

Other Sources (continued):	
Sponsorships	337,072
Proceeds from sale of property	376,128
Conferences	532,238
Recreation facility fees	532,271
Rental fees	586,053
Program and activities revenues	604,562
Admission application fees graduate	621,109
Fire services agreement	675,578
Payment plan fees	742,225
Miscellaneous sales	868,206
Educational program fees	980,798
Registration fees	1,174,006
Admission application fees undergraduate	1,284,909
Orientation fees	1,423,008
Student activities	1,496,994
Testing service fees	1,739,944
Student health services	2,011,683
Miscellaneous	2,359,505
Study abroad program fees	2,269,794
Computer service fees	10,748,499
Total	<u>34,245,785</u>
Total Education and General	<u>552,399,585</u>
Sales and Services of Auxiliary Enterprises:	
Athletics	51,580,405
Bookstore	1,320,446
Food services - cash operations	1,834,313
Food services - meal plans	17,712,958
Housing	30,690,793
Enterprise applications	22,754,025
Parking services	4,571,105
Student health center	26,832
Telecommunications services	5,676,787
Postal operations	700,346
Tiger 1 Card	783,870
Unallocated	(510,540)
Vending	620,228
Blue Cheese	12,170
Total	<u>137,773,738</u>
TOTAL UNRESTRICTED CURRENT FUND REVENUES	<u><u>\$ 690,173,323</u></u>

STATEMENT OF CHANGES IN AUXILIARY ENTERPRISES

For the year ended June 30, 2014

	Net Position July 1, 2013	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Net Position June 30, 2014
Accrued Leave/Audit Adjustments	\$ 4,459,897	\$ (510,299)	\$ (148,723)	\$ 0	\$ 20,701	\$ 3,821,646
Athletics						
Athletic Administration	10,393,733	20,686,560	(3,437,483)	(382,513)	774,720	28,035,017
Athletic Compliance	0	—	(515,525)	—	—	(515,525)
Sports Information	0	—	(896,109)	—	37,497	(858,612)
Public Relations	0	5,843,740	(1,104,834)	—	30,313	4,769,219
Ticket Office	0	—	(1,249,894)	—	—	(1,249,894)
Video Productions	0	—	(733,226)	—	—	(733,226)
Ath Building Maintenance	0	15,938	(2,900,867)	—	(3,968)	(2,888,897)
Event Promotions	0	—	—	—	—	0
Training Room	0	—	(2,149,583)	—	351,438	(1,798,145)
Ath Grounds & Fields	0	—	(695,244)	—	(4,748)	(699,992)
Equipment Room	0	—	(645,684)	—	232,368	(413,316)
Weight Room	0	—	(1,612,525)	—	50,808	(1,561,717)
IPTAY Operations	0	—	(3,855,632)	—	3,855,632	0
IPTAY Special	0	—	(67,595)	—	67,595	0
Student Athlete Enrichment Prg	0	—	(2,153,609)	—	2,153,609	0
Tiger Cub Club	0	—	(54,749)	—	54,749	0
Baseball	0	695,419	(2,072,786)	—	328,578	(1,048,789)
Basketball Men	0	1,835,653	(5,062,547)	—	436,273	(2,790,621)
Basketball Women	0	24,147	(2,570,245)	—	436,810	(2,109,288)
Football	0	21,045,416	(20,898,292)	—	2,827,507	2,974,631
Volleyball Women	0	2,983	(954,107)	—	382,102	(569,022)
Golf 0 225,047	(679,737)	—	115,300	(339,390)	—	—
Golf Women	0	—	(387,104)	—	156,365	(230,739)
Soccer Men	0	50,300	(937,268)	—	271,535	(615,433)
Soccer Women	0	6,398	(1,045,991)	—	464,724	(574,869)
Swimming Men	0	—	(26,064)	—	26,064	0
Swimming Women	0	—	(482,052)	—	215,008	(267,044)
Tennis Men	0	174	(562,131)	—	187,105	(374,852)
Tennis Women	0	5,164	(665,543)	—	178,437	(481,942)
Track 0	14,736	(1,189,551)	—	276,443	(898,372)	—
Cross Country Women	0	13,598	(1,394,073)	—	489,545	(890,930)
Rowing Women	0	1,142	(1,431,609)	—	656,014	(774,453)
Spirit Support Groups	0	20,795	(284,665)	—	86,545	(177,325)
Bowl Expenditures	0	748,870	(2,568,409)	—	—	(1,819,539)
Ath Facilities Improvements	0	—	(179,226)	—	(5,858)	(185,084)
Unalloc Schol Costs Bonuses	0	—	(302,589)	—	—	(302,589)
Flight Services	0	597,201	(664,514)	—	—	(67,313)
Total	10,393,733	51,833,281	(66,431,062)	(382,513)	15,128,510	10,541,949
Bookstore	459,586	1,320,446	(135,614)	0	(1,051,377)	593,041
Clemson Computing and Information Technology	1,180,722	22,930,560	(23,751,608)	0	(128,390)	231,284
Food Services						
Food Services-Meal Plans	658,678	17,725,079	(15,189,010)	—	(2,205,848)	988,899
Food Services-Cash Operations	1,426,498	1,822,192	(1,093,634)	—	(447,320)	1,707,736
Total	2,085,176	19,547,271	(16,282,644)	0	(2,653,168)	2,696,635
Parking Services						
Parking Services	171,941	3,396,106	(1,542,498)	—	(1,393,543)	632,006
Shuttle Operations	0	1,174,999	(1,504,765)	—	280,745	(49,021)
Parking Enforcement	0	—	(353,630)	—	—	(353,630)
Total	171,941	4,571,105	(3,400,893)	0	(1,112,798)	229,355
Student Health Center	1,409,176	7,836,828	(8,111,629)	0	(212,833)	921,542
CU Postal Operations	0	700,346	(878,300)	0	(69,722)	(247,676)

	Net Position July 1, 2013	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Net Position June 30, 2014
Telecommunications	1,023,972	5,603,787	(4,136,128)	0	(1,994,899)	496,732
Tiger 1 Card Office	398,582	783,870	(950,846)	0	41,316	272,922
Clemson Blue Cheese	0	12,170	(56,892)	0	0	(44,722)
University Housing						
University Housing	1,260,247	30,690,793	(6,201,475)	(6,732,288)	(8,357,856)	10,659,421
Residential Facilities:						
Director	0	—	(698,044)	—	—	(698,044)
Custodial	0	—	(2,884,925)	—	—	(2,884,925)
Maintenance	0	—	(2,336,698)	—	—	(2,336,698)
Projects	0	—	(621,511)	—	—	(621,511)
Housing Life - Staff	0	—	(2,754,509)	—	—	(2,754,509)
Housing - Summer Programs	0	—	(477,437)	—	—	(477,437)
Housing - Executive Director	0	—	(444,848)	—	—	(444,848)
Total	<u>1,260,247</u>	<u>30,690,793</u>	<u>(16,419,447)</u>	<u>(6,732,288)</u>	<u>(8,357,856)</u>	<u>441,449</u>
Vending						
Operations	688,140	619,490	(71,340)	—	(418,114)	818,176
Committee	72,034	738	—	—	9,168	81,940
Fundraising/Searches	126,937	—	(126,069)	—	152,750	153,618
Total	<u>887,111</u>	<u>620,228</u>	<u>(197,409)</u>	<u>0</u>	<u>(256,196)</u>	<u>1,053,734</u>
TOTAL AUXILIARY ENTERPRISES	<u>\$ 23,730,143</u>	<u>\$ 145,940,545</u>	<u>\$ (140,901,193)</u>	<u>\$ (7,114,801)</u>	<u>\$ (646,712)</u>	<u>\$ 21,007,891</u>

STATEMENT OF CURRENT FUNDS REVENUES, EXPENSES AND OTHER CHANGES

For the year ended June 30, 2014

	Unrestricted	Restricted	Total
Revenues:			
Student fees	\$ 376,333,786	\$ —	\$ 376,333,786
Federal appropriations	10,566,435	—	10,566,435
State appropriations	99,591,087	—	99,591,087
Federal grants and contracts	10,492,681	62,078,915	72,571,596
State grants and contracts	135,162	4,717,129	4,852,291
Local grants and contracts	376,689	757,183	1,133,872
Nongovernmental grants and contracts	1,387,806	61,975,557	63,363,363
Private gifts	526,516	61,762,495	62,289,011
Endowment income	9,266	819,470	828,736
Sales and services of educational departments	18,734,372	43,052	18,777,424
Sales and services of auxiliary enterprises	137,773,738	—	137,773,738
Other sources	34,245,785	1,482,840	35,728,625
Total current revenues	690,173,323	193,636,641	883,809,964
Expenditures:			
<i>Educational and general:</i>			
Instruction	212,057,089	5,605,115	217,662,204
Research	83,364,255	59,732,863	143,097,118
Public service	53,012,127	11,543,418	64,555,545
Academic support	47,297,693	796,234	48,093,927
Student services	35,448,642	428,288	35,876,930
Institutional support	35,437,291	3,096,453	38,533,744
Operation and maintenance of plant	32,432,327	112,264	32,544,591
Scholarships and fellowships	38,222,200	73,335,431	111,557,631
<i>Educational and general expenditures</i>	537,271,624	154,650,066	691,921,690
<i>Auxiliary enterprises:</i>			
Expenditures	122,106,917	368,633	122,475,550
<i>Total auxiliary enterprises</i>	122,106,917	368,633	122,475,550
Total expenditures	659,378,541	155,018,699	814,397,240
Other transfers and additions/(deductions):			
Indirect cost remitted to State General Fund	(413,207)	—	(413,207)
Other nonmandatory transfers, net	(33,941,286)	(27,809,502)	(61,750,788)
Facilities and administrative charges	—	(11,959,318)	(11,959,318)
Refunded to grantors	—	(178,238)	(178,238)
Administrative and collection costs and other deductions	—	(69,302)	(69,302)
Total other transfers and additions/(deductions)	(34,354,493)	(40,016,360)	(74,370,853)
NET INCREASE (DECREASE) IN NET POSITION	\$ (3,559,711)	\$ (1,398,418)	\$ (4,958,129)

STATEMENT OF CURRENT FUND EXPENSES

For the year ended June 30, 2014

	Unrestricted	Restricted	Total
Educational and General Expenses:			
Instruction			
Agricultural, Forestry and Life Sciences	\$ 19,706,577	\$ 374,470	\$ 20,081,048
Architecture, Arts and Humanities	33,503,140	934,156	34,437,296
Health, Education and Human Development	23,930,881	2,470,744	26,401,625
Engineering and Sciences	66,807,651	528,043	67,335,695
Business and Behavioral Sciences	35,826,894	993,472	36,820,367
Clemson Computing and Information Technology	1,458,663	—	1,458,663
Student Affairs	109,820	1,275	111,095
Provost and Vice President, Academic Affairs	5,933,890	222,498	6,156,388
Financial Affairs	45,501	—	45,501
Public Service and Agriculture	209,357	80,455	289,813
Economic Development	26,352	—	26,352
Administration and Advancement	14,412	—	14,412
Campus Level	22,688,237	—	22,688,237
Athletics	2,153,609	—	2,153,609
Internal Recoveries	(357,895)	—	(357,895)
Total	<u>212,057,089</u>	<u>5,605,115</u>	<u>217,662,204</u>
Research			
Agricultural, Forestry and Life Sciences	15,319,108	7,882,717	23,201,825
Architecture, Arts and Humanities	56,904	288,072	344,976
Health, Education and Human Development	4,006,128	2,787,020	6,793,148
Engineering and Sciences	23,952,991	41,224,925	65,177,916
Business and Behavioral Sciences	132,599	1,218,381	1,350,980
Clemson Computing and Information Technology	1,366,715	836,560	2,203,275
Libraries	109,768	174,217	283,985
Administration and Advancement	170,906	52,635	223,541
Provost and Vice President, Academic Affairs	471,882	55,241	527,123
Public Service and Agriculture	13,972,396	3,212,758	17,185,154
Economic Development	5,848,703	882,959	6,731,662
Cooperative Extension Service	379,228	18,272	397,500
Campus Level	12,369,521	—	12,369,521
Research	6,607,789	461,249	7,069,038
Clemson University Research Foundation	—	1,500	1,500
Internal Recoveries	(1,400,383)	(105,472)	(1,505,855)
Post-closing adjustments	—	741,829	741,829
Total	<u>83,364,255</u>	<u>59,732,863</u>	<u>143,097,118</u>
Extension and Public Service			
Agricultural, Forestry and Life Sciences	6,199,565	489,661	6,689,226
Architecture, Arts and Humanities	158,476	558,337	716,813
Health, Education and Human Development	3,006,582	2,332,579	5,339,161
Engineering and Sciences	933,397	602,382	1,535,779
Business and Behavioral Sciences	144,118	522,687	666,805
Clemson Computing and Information Technology	—	316,335	316,335
Libraries	—	43,842	43,842
Student Affairs	94,835	29,385	124,220
Public Service and Agriculture	24,458,449	5,764,300	30,222,749
Provost and Vice President, Academic Affairs	—	65,451	65,451
Financial Affairs	70,589	—	70,589
Economic Development	286,337	209,538	495,875
Cooperative Extension Service	12,421,014	579,610	13,000,624
Campus Level	4,817,248	—	4,817,248
Administration and Advancement	2,685,181	6,875	2,692,056
Facilities, Maintenance and Operations	—	30,463	30,463
Internal Recoveries	(2,263,664)	(8,027)	(2,271,691)
Total	<u>53,012,127</u>	<u>11,543,418</u>	<u>64,555,545</u>

	Unrestricted	Restricted	Total
Academic Support			
Agricultural, Forestry and Life Sciences	2,221,584	47,201	2,268,785
Architecture, Arts and Humanities	2,009,147	45,225	2,054,372
Health, Education and Human Development	2,719,773	21,369	2,741,142
Engineering and Sciences	3,356,352	178,047	3,534,399
Business and Behavioral Sciences	3,305,638	7,710	3,313,348
Clemson Computing and Information Technology	36,385,183	12,093	36,397,276
Libraries	13,497,704	463,296	13,961,000
Public Service and Agriculture	475,498	4,877	480,375
Provost and Vice President, Academic Affairs	8,604,039	13,038	8,617,077
Economic Development	964,669	3,378	968,047
Financial Affairs	938,560	—	938,560
Campus Level	159,063	—	159,063
Research	2,279,065	—	2,279,065
Internal Recoveries	(29,618,582)	—	(29,618,582)
Total	<u>47,297,693</u>	<u>796,234</u>	<u>48,093,927</u>
Student Services			
Agricultural, Forestry and Life Sciences	290,884	28,321	319,205
Business and Behavioral Sciences	1,061,738	9,777	1,071,515
Health, Education and Human Development	128,244	1,730	129,974
Student Affairs	20,792,399	357,163	21,149,562
Office of the President	216,278	—	216,278
Provost and Vice President, Academic Affairs	7,102,792	33,857	7,136,649
Campus Level	7,532,321	—	7,532,321
Internal Recoveries	(1,712,764)	(2,560)	(1,715,324)
Post-closing adjustments	36,750	—	36,750
Total	<u>35,448,642</u>	<u>428,288</u>	<u>35,876,930</u>
Institutional Support			
Student Affairs	145,579	—	145,579
Office of the President	5,454,392	15,937	5,470,329
Provost and Vice President, Academic Affairs	2,557,599	4,747	2,562,346
Public Service and Agriculture	27	—	27
Economic Development	433,936	—	433,936
Clemson Computing and Information Technology	3,036,142	—	3,036,142
Financial Affairs	15,538,436	6,658	15,545,094
Secretary to the Board	398,087	—	398,087
Campus Level	2,151,880	124,553	2,276,432
Administration and Advancement	12,822,487	2,941,770	15,764,257
Research	2,134,137	2,561	2,136,697
Athletics	—	2,750	2,750
Internal Recoveries	(9,235,410)	(2,522)	(9,237,933)
Total	<u>35,437,291</u>	<u>3,096,453</u>	<u>38,533,743</u>
Operation and Maintenance of Plant			
Public Service and Agriculture	105,859	—	105,859
Student Affairs	5,821,100	22,709	5,843,809
Campus Level	130,811	—	130,811
Research	159,323	—	159,323
Financial Affairs	28,826	—	28,826
Architecture, Arts and Humanities	9,006	—	9,006
Engineering and Sciences	56,700	89,555	146,255
Utilities	19,841,549	—	19,841,549
Facilities, Maintenance and Operations	19,689,193	—	19,689,193
Internal Recoveries	(13,410,040)	—	(13,410,040)
TOTAL	<u>32,432,327</u>	<u>112,264</u>	<u>32,544,591</u>

	Unrestricted	Restricted	Total
Scholarships and Fellowships			
Student Affairs	1,250	350	1,600
Agriculture, Forestry and Life Sciences	—	24,505	24,505
Architecture, Arts and Humanities	—	6,369	6,369
Engineering and Sciences	—	68,795	68,795
Business and Behavioral Sciences	—	62,192	62,192
Office of the President	181,598	—	181,598
Athletics	8,630,542	250,000	8,880,542
Provost and Vice President, Academic Affairs	42,001	72,923,220	72,965,221
Campus Level	29,366,809	—	29,366,809
Total	<u>38,222,200</u>	<u>73,335,431</u>	<u>111,557,631</u>
Total Education and General Expenses	<u>537,271,625</u>	<u>154,650,066</u>	<u>691,921,690</u>
Auxiliary Enterprises:			
Athletics	57,168,113	357,698	57,525,811
Bookstore	138,150	—	138,150
Blue Cheese	56,892	—	56,892
Food Services - Cash Operations	1,105,755	—	1,105,755
Food Services-Meal Plans	15,220,669	—	15,220,669
Housing	16,472,968	4,208	16,477,176
Information Systems Development	23,827,499	2,944	23,830,443
Parking Services	3,429,973	3,783	3,433,756
Student Post Office	1,325,226	—	1,325,226
Telecommunications Services	4,309,083	—	4,309,083
Tiger 1 Card	950,846	—	950,846
Unallocated	148,723	—	148,723
Vending	194,740	—	194,740
Vistor Programs and Office of Creative Services	2,669	—	2,669
Internal Recoveries	(2,347,141)	—	(2,347,141)
Post-closing adjustments	102,752	—	102,752
Total Auxiliary Enterprises	<u>122,106,917</u>	<u>368,633</u>	<u>122,475,550</u>
TOTAL CURRENT FUND EXPENSES	<u><u>\$ 659,378,541</u></u>	<u><u>\$ 155,018,699</u></u>	<u><u>\$ 814,397,240</u></u>

STATEMENT OF ENDOWMENT AND SIMILAR FUNDS

For the year ended June 30, 2014

	Net Position July 1, 2013	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2014
Permanent Endowments:						
Abney Scholarship Fund	\$ 1,450,000	\$ —	\$ —	\$ —	\$ —	\$ 1,450,000
Adelaide McClelland Garden Club Scholarship Fund	25,494	—	—	—	—	25,494
Alan Cade Endowment	1,061	—	—	—	—	1,061
Anita and Edward Greene Endowment Fund	30,759	—	—	—	—	30,759
Advanced Fiber-Based Materials	61,816	—	—	—	—	61,816
Automation Engineering Corporation- Clemson University Endowed Graduate Fellowship	100,000	—	—	—	—	100,000
Barney Lee Bickley Scholarship	3,000	—	—	—	—	3,000
Ben and Kitty Gossett Scholarship	10,156	—	—	—	—	10,156
Boni B Brooks Center for Performance	1,400,000	—	—	—	—	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	235,746	52	—	—	—	235,798
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	—	—	—	—	100
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	157,486	—	—	—	—	157,486
Ernest Jewell Hardesty Moore Memorial Award	5,000	—	—	—	—	5,000
Ernest R. Ellis Memorial Scholarship	10,000	—	—	—	—	10,000
Eunice and Thomas M. Baswell Memorial Scholarship	10,000	—	—	—	—	10,000
F. H. H. Calhoun Cemetery Fund	2,133	—	—	—	—	2,133
Fluor-Clemson University Endowed Chair in Supply Chain and Logistics	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	68,900	3,100	—	—	—	72,000
Georgiana Camp Blue Key Service Award	4,448	—	—	—	—	4,448
Greenwood Genetics Chair	2,000,000	—	—	—	—	2,000,000
Hansjorg Wyss - Clemson University Endowed Chair for Regenerative Medicine	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

	Net Position July 1, 2013	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2014
Permanent Endowments (continued):						
J.E. Serrine Foundation Endowed Chair of Optical Fiber	4,749,148	—	—	—	—	4,749,148
J.E. Serrine Textile Foundation Endowed Chair in Advanced Polymer Fibers	3,263,184	—	—	—	—	3,263,184
J. P. Williamson Memorial Educational Grant	10,000	—	—	—	—	10,000
James A. Turner Award in Federal Taxation	8,461	250	—	—	—	8,711
James B. Monroe Memorial Scholarship	139,826	1,000	—	—	—	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	3,161,781	102,080	—	308,768	(71,241)	3,501,388
Jerry Allen Harter Memorial Scholarship	13,003	—	—	—	—	13,003
Jerry B. Addy Memorial Scholarship	5,303	—	—	—	—	5,303
John D. Lane Scholarship	8,005	—	—	—	—	8,005
John M. Ford Memorial Award	2,010	—	—	—	—	2,010
Jordan-Simmons Clemson University Endowment	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	27,589	100	—	—	—	27,689
Landscript Bequest	95,900	—	—	—	—	95,900
Langdon Cheves Scholarship	20,211	570	—	—	—	20,781
Latt Maxcy Scholarship Endowment	35,849	8,000	—	—	—	43,849
Lena Eaton-Carrie Freeman Award	1,502	—	—	—	—	1,502
Lydia Anderson Fellowship	12,500	—	—	—	—	12,500
M. C. McKenzie Memorial Scholarship Fund Endowment	25,415	—	—	—	—	25,415
Mack R. Hays Forestry Award	2,525	—	—	—	—	2,525
Major Rudolf Anderson Scholarship	370,673	—	—	—	—	370,673
Manufacturing Integration Chair	5,000,000	—	—	—	—	5,000,000
Margaret H Llyod Endowmwnt	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
R. Brice Waters Memorial Endowment	5,000	—	—	—	—	5,000
Reva W. Burns Nursing Scholarship Endowment	43,116	—	—	—	—	43,116
R G Hilliard-Clemson University Endowed Professorship	933,840	—	—	—	66,160	1,000,000
Robert Mills Endowed Professorship	269,748	—	—	—	—	269,748
Robert Wardlaw Moorman Memorial Fund	7,880	300	—	—	—	8,180
Duke Energy - CU Endowed Chair Smart Grid Technology	0	2,007,021	—	—	—	2,007,021
SmartState Sustainable Development	1,066,160	—	—	—	(66,160)	1,000,000

	Net Position July 1, 2013	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2014
Permanent Endowments (continued):						
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
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	—	—	—	—	104,993
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	181,831	500	—	—	—	182,331
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
Willie and Joe Padget Award	14,949	—	—	—	—	14,949
Total Permanent Endowments	57,880,194	2,122,973	0	308,768	(2,071,241)	58,240,694
Quasi Endowments						
Abney Scholarship Fund	227,048	—	7,725	244,478	(60,751)	418,500
Adelaide McClelland Garden Club Scholarship Fund	7,561	—	152	4,816	(1,226)	11,303
Advanced Fiber-Based Materials	2,761	—	298	9,657	—	12,716
Alan Cade Endowment	276	—	6	195	(50)	427
Anderson Fellowship	3,274	—	73	2,298	(580)	5,065
Anne L. Isenberger Memorial Scholarship	456,095	—	2,101	67,347	(8,261)	517,282
Anita and Edward Greene Endowment Fund	4,879	—	164	5,196	(1,292)	8,947
Aramark Scholarship Quasi-Endowment	686,478	110,000	3,512	113,058	(10,246)	902,802
Athletic Awards Program	39,391	—	181	5,743	(1,427)	43,888
Automation Engineering Corporation Clemson University Endowed Graduate Fellowship	352	—	462	14,796	(2,038)	13,572
Bailey Assistantship Program	32,669	—	807	25,517	(6,434)	52,559
Ballenger Quasi Endowment	3,389,176	—	15,612	494,069	(122,772)	3,776,085
Barnes & Noble Endowment	2,957,670	63,000	13,674	435,508	(97,783)	3,372,069
Barney Lee Bickley Scholarship	750	—	17	547	(140)	1,174
Ben and Kitty Gossett Scholarship	8,417	—	86	2,706	(690)	10,519
Board of Trustees Land Proceed	383,635	—	1,778	56,325	—	441,738
Boni B Brooks Center for Performance	148,165	—	7,134	231,516	—	386,815
Boys Home of York County Quasi-Endowment	0	—	—	—	—	0
Byron R. Ingram Memorial Scholarship	3,305	—	65	2,071	(522)	4,919
C. R. Garrison Class 1926 Memorial Scholarship	438,880	—	2,015	64,727	(15,435)	490,187
Carl I. Poorman Endowment	1,086	—	42	1,341	(165)	2,304
Carolina Panther Academic Scholarship	1,082,272	—	4,985	157,771	(39,206)	1,205,822

	Net Position July 1, 2013	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2014
Quasi Endowments (continued):						
Central Bank - Investment Income	2,764,648	—	488,695	—	—	3,253,343
Charles C. Kanapaux Scholarship	1,343,540	16,000	6,202	199,489	(19,301)	1,545,930
Charles G. Arthur, Jr. Endowment	124,520	—	574	18,145	(4,575)	138,664
Charles H. Stone Scholarship Endowment	183,700	13,496	854	27,486	(5,533)	220,003
Charles Lee Morgan Memorial Scholarship	448,115	—	2,064	65,325	(16,233)	499,271
Charles S. Henriquez Endowment	888,306	—	4,092	129,496	(32,179)	989,715
Clarence A. and Julia C. McLendon Memorial Scholarship Fund	46,910	—	216	6,837	(1,724)	52,239
Clark Lindsay McCaslan Award	2,429	—	43	1,351	(344)	3,479
Clemson Athletic Facilities	16,592,191	20,000	590,452	987,959	9,648,363	27,838,965
Clemson Community Scholars	6,424,818	—	29,604	960,781	29,242	7,444,445
Clemson Graduate Education Program	6,569,035	—	30,260	957,644	637,242	8,194,181
Clemson Student Loan Fund	660,302	—	3,042	96,222	(24,259)	735,307
Colonel George F. Parker Endowment	416,639	—	1,919	60,700	(15,459)	463,799
Comporium-Clemson University Endowed Chair	100,211	—	5,100	163,411	(20,537)	248,185
Contributions Receivable	51,517	(11,409)	—	—	—	40,108
Clemson University Health Endowed Chair	148,296	—	9,899	321,261	—	479,456
Daniel Memorial Loan Fund	38,130	—	462	14,622	(3,724)	49,490
David Jennings Memorial Fund	240,716	—	3,757	118,815	(30,225)	333,063
Department of Bioengineering Endowment	6,845,535	—	31,531	997,226	(253,724)	7,620,568
Dr. F S Mandel '78 Quasi-Endowment	1,016,153	—	4,664	151,051	(25,064)	1,146,804
Dr. G. C. Robinson - Clemson University Undergraduate Endowment	12,858	—	750	24,355	—	37,963
Duckworth Family Tennis Endowment	16	—	1	17	—	34
Earle Award	3,044	—	14	444	(114)	3,388
Edger A. Brown Unrestricted Quasi-Endowment	886,214	—	4,098	131,402	(31,124)	990,590
Edgar and Emily Hesslein Scholarship	29,259	—	135	4,265	(1,060)	32,599
Electronic Systems Integration Endowed Chair	428,417	—	15,795	506,247	(62,038)	888,421
Edna Hope Gregory	166,746	—	5,060	160,132	(39,792)	292,146
Environmental Scholars Endowment	39,059	—	905	28,641	(7,221)	61,384
Ernest R. Ellis Memorial Scholarship	2,283	—	57	1,789	(452)	3,677
Ernest Jewell Hardesty Moore Memorial Award	1,895	—	32	1,004	(256)	2,675
Eunice and Thomas M. Baswell Memorial Scholarship	2,139	—	56	1,770	(440)	3,525
F. H. H. Calhoun Cemetery Fund	821	—	14	431	(105)	1,161
Faculty Senate Endowment	30,132	—	139	4,392	(1,091)	33,572
Fluor-Clemson Univrsity Endowment Chair in Supply Chain and Logistics	194,123	—	10,110	328,114	—	532,347
Forestry Student Scholarship Award	3,424	—	16	499	(127)	3,812
Francis W Freeman '44 Memorial Scholarship	84,971	—	391	12,461	(2,987)	94,836
Frank J. Jervey Endowed Educational Fund	135,010	—	1,230	38,916	(9,901)	165,255
General Scholarship Endowment	185,273	—	853	26,993	(6,867)	206,252
George and Leila Singleton Scholarship	4,077	—	112	3,557	(884)	6,862
George Dunkelberg Memorial Scholarship Fund	14,076	—	389	12,377	(2,821)	24,021
Georgianna Camp Blue Key Service Award	2,687	—	33	1,039	(265)	3,494
Greenwood Genetics Chair	29,918	—	3,859	169,735	—	203,512
Hansjorg Wyss - Clemson University Endowed Chair	223,158	—	9,115	218,518	(317,005)	133,786
Health Facilities Design and Testing	921,168	—	13,456	425,900	(105,271)	1,255,253

	Net Position July 1, 2013	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2014
Quasi Endowments (continued):						
Henry Stroud Loan Fund	495,935	—	2,284	72,270	(18,220)	552,269
Herman K. Tyler Memorial Scholarship Endowment	21,913	—	101	3,194	(794)	24,414
C Tycho Howle Chair Collaborative in Computing Environments	179,113	—	10,041	325,869	—	515,023
Horace Julian Bowles Endowment	104	—	47	1,511	—	1,662
Inman-Riverdale Clemson University Endowment	1,745	—	77	2,505	—	4,327
International Student Loan Fund	44,720	—	206	6,516	(1,643)	49,799
IPTAY Academic Scholarship Fund	6,097,582	149,009	28,183	894,124	(216,304)	6,952,594
IPTAY Board of Director Athletics Quasi Endowment	2,041,912	—	9,426	303,655	—	2,354,993
IPTAY Tiger Cub Club Endowment	974,501	27,378	4,525	147,104	—	1,153,508
J. C. Rich Agricultural Scholarship	2,188	—	33	1,047	(267)	3,001
J.E. Serrine Foundation Endowed Chair of Optical Fiber	613,521	—	24,706	791,887	(96,817)	1,333,297
J.E. Serrine Textile Foundation Endowed Chair in Advanced Polymer Fibers	389,526	—	16,829	540,060	(59,418)	886,997
J.M. Lewis Scholarship	88,614	—	408	12,914	(3,256)	98,680
Jordan-Simmons Clemson University Endowment	666	—	49	1,595	—	2,310
J. P. Williamson Memorial Educational Grant	4,103	—	65	2,054	(524)	5,698
J. R. Atkinson, Jr, Memorial Scholarship	12,293	—	57	1,792	(446)	13,696
J. R. McComb Scholarship Fund	17,496	—	541	17,128	(4,257)	30,908
James A. Graves '30 Memorial Scholarship	57,908	—	287	6,478	(2,036)	62,637
James A. Turner Award in Federal Taxation	1,541	—	46	1,473	(331)	2,729
James B. Monroe Memorial Scholarship	27,788	—	773	24,488	(5,896)	47,153
James Lynah Merit Fund	28,599	—	733	23,204	(5,762)	46,774
Jeannie Fraser and George McDonald Endowment Trust	(466,001)	—	1,567	51,233	—	(413,201)
Jeremiah Milbank Bequest Endowment	98,801	—	455	14,397	(3,630)	110,023
Jeremiah Milbank Sr. Memorial Scholarship Endowment Fund	25,628	—	118	3,736	(929)	28,553
Jerry Allen Harter Memorial Scholarship	2,077	—	69	2,199	(547)	3,798
Jerry B. Addy Memorial Scholarship	1,166	—	30	943	(238)	1,901
John D Lane Scholarship	1,337	—	43	1,362	(339)	2,403
John M. Ford Memorial Award	620	—	12	383	(98)	917
John W. Kibler Endowed Fund	473,473	—	2,181	69,022	(17,152)	527,524
K G Caughman, Jr. '48 and Carolie Barton Caughman Quasi-Endowment for the Library	105,209	—	485	15,733	—	121,427
Kentwool - Clemson University Educational Endowmen in Natural Fibers	13,090	—	1,212	39,061	(2,718)	50,645
Kentwool - Clemson University Distinguished Professorship in Natural Fibers	17,746	—	1,234	40,039	—	59,019
Koloman Lehotsky Forestry Scholarship	5,597	—	153	4,838	(1,201)	9,387
Langdon Cheves Scholarship	4,092	—	112	3,567	(841)	6,930
Latt Maxcy Scholarship Endowment	6,969	—	213	6,784	(1,348)	12,618
Lee Hall Maintenance Quasi-Endowment	0	113,628	148	5,349	—	119,125
Lena Eaton-Carrie Freeman Award	591	—	10	304	(78)	827
Leon McNeill Barton '41 Unrestricted	289,759	—	1,335	43,002	(3,483)	330,613
Leonard O King '52 Memoria1 Quasi-Endowment	270,042	—	1,244	40,383	—	311,669
Leonard O King Clemson University Memorial Quasi Endowment	274,665	—	1,264	40,654	(5,096)	311,487

	Net Position July 1, 2013	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2014
Quasi Endowments (continued):						
M. C. McKenzie Memorial Scholarship Fund Endowment	6,728	—	148	4,684	(1,181)	10,379
Mack R. Hays Forestry Award	772	—	15	481	(122)	1,146
Major Rudolf Anderson Scholarship	85,433	—	2,101	66,491	(16,523)	137,502
Manufacturing Integration Endowment	787,810	—	26,661	843,757	(209,474)	1,448,754
Margaret H Lloyd Endowment	89,341	—	9,627	312,445	—	411,413
Marshall William and Grace C. Bell Memorial Scholarship	4,404	—	100	3,168	(799)	6,873
Mary M. Lohr Faculty Endowment Fund	618,470	—	2,849	90,161	(22,385)	689,095
Mary P. Byrd Bequest	313,798	—	1,445	45,745	(11,368)	349,620
May Ervin Wall Fund	2,687	—	49	1,557	(397)	3,896
McGee-Robbins Scholarship Endowment	2,581	—	82	2,592	(645)	4,610
Myrtle Beach Endowment	2,104,605	—	9,698	314,727	273,825	2,702,855
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	226,431	—	1,043	33,008	(8,203)	252,279
National Endowment for the Humanities	80,445	—	1,752	55,443	(13,961)	123,679
Norris Medal Award	64,168	—	522	16,507	(4,205)	76,992
Norris Textile Scholarship	23,764	—	320	10,132	(2,581)	31,635
Palmetto Net-Clemson University Optoelectronic	84,220	—	4,964	159,716	(13,516)	235,384
P. B. Holtzendorff, Jr. Scholarship Fund	18,504	—	190	6,013	(1,532)	23,175
Peden Phi Delta Kappa Endowment	30,584	250	141	4,472	(1,069)	34,378
Pee Dee Research and Education Center Endowment from Land Sales	1,670,138	—	7,693	243,475	(60,450)	1,860,856
Pierce-Elizabeth Rogers Scholarship Fund	25,535	—	118	3,721	(939)	28,435
Polly H. and Walter L. Lowry Memorial Award	5,176	—	101	3,181	(810)	7,648
Prudential Demutualization Proceeds	4,167,024	—	105,156	—	—	4,272,180
P.W. and V.S. Moore Memorial Library Scholarship	241,136	—	1,111	35,153	(8,728)	268,672
Ralph H. Walker Endowment	60,786	—	280	8,858	(2,234)	67,690
R. Brice Waters Memorial Endowment	752	—	27	837	(209)	1,407
Reva W. Burns Nursing Scholarship Endowment	6,938	—	231	7,296	(1,811)	12,654
R G Hilliard-Clemson University Endowed Professorship	105,887	—	5,001	162,379	—	273,267
Robert H Brooks Sports Science	6,128,340	—	28,238	916,446	—	7,073,024
Robert Mills Endowed Professorship	76,993	—	1,597	50,530	(12,724)	116,396
Robert Wardlaw Moorman Memorial Fund 5,948	—	64	2,032	(488)	7,556	205,722
S. H. Kress Endowment-Research	184,643	—	851	26,917	(6,689)	205,722
S. T. McDowell ROTC Outstanding Leadership Award	58	—	5	160	—	223
Samuel R. Rhodes Professorship in Electrical Engineering	61,040	—	281	8,893	(2,259)	67,955
Sandhill Research and Education Center Electronic Library Endowment	1,297,020	—	5,976	193,959	182,405	1,679,360
Sandhill Research and Education Center Endowment from Land Sales	7,104,019	—	32,724	1,035,310	(260,249)	7,911,804
Duke Energy - CU Endowed Chair Smart Grid Technology	0	—	819	57,144	—	57,963
SmartState Sustainable Development	198,580	—	5,618	182,236	—	386,434
South Carolina Section ASAE Scholarship Endowment	4,393	—	135	4,286	(1,065)	7,749
Speck Farrar Scholarship	61,140	—	1,697	53,708	(13,346)	103,199
Sonny Caudle Memorial Scholarship	12,724	158	59	1,854	(461)	14,334
Stanley Jackson Reeves Memorial Scholarship	2,297	—	71	2,255	(558)	4,065
Strom Thurmond Educational Fund	5,580	—	105	3,334	(849)	8,170

	Net Position July 1, 2013	Additions	Investment Income	Gain/ (Loss)	Transfers	Net Position June 30, 2014
Quasi Endowments (continued):						
Student Government Endowment for Innovation in Teaching	93,196	—	1,351	42,852	(9,554)	127,845
Sue King Dunkle Award	880	—	14	426	(109)	1,211
System Integration Chair Endowment	1,160,281	—	28,377	897,735	(226,050)	1,860,343
Technology Patent Endowment	4,093,304	11,814	18,858	604,811	(70,367)	4,658,420
Textile Veterans' Association Endowment Fund	14,645	—	67	2,135	(538)	16,309
Thomas F Hash Endowment	183,852	—	10,063	326,578	—	520,493
Timken-Clemson University Trustee Chair Automotive Design and Development	284,789	—	15,133	484,884	(60,938)	723,868
Timken-Clemson University Trustee Chair Supplementary Endowment	180,366	—	9,584	307,093	(38,594)	458,449
The Centennial Professorship	55,711	—	1,343	42,475	(10,699)	88,830
Tigerama Scholarship Fund	23,370	—	591	18,713	(4,646)	38,028
W.F. Barnes and G.E. Bruner Scholarship	264,109	—	1,217	38,487	(9,703)	294,110
W. N. McAdams Memorial Scholarship Fund	4,585	—	119	3,770	(937)	7,537
W.T. and Ruth M. Patrick Memorial Scholarship	198,837	—	916	29,361	(3,599)	225,515
Wade Stackhouse Graduate Fellowship Fund	3,767,197	—	17,353	549,176	(136,467)	4,197,259
Wayne Freeman Memorial Scholarship	13,713	—	63	1,998	(504)	15,270
Warwick Chemical Fellowship	40,094	—	539	17,032	(4,338)	53,327
William A. Kenyon Scholarship	29,929	—	976	30,890	(7,653)	54,142
William Carroll Barnes Fellowship	11,379	—	466	14,921	(1,832)	24,934
William J. Latimer Endowment	895,486	—	4,125	130,545	(32,412)	997,744
William J. Neely Memorial Scholarship	8,826	—	223	7,068	(1,757)	14,360
William Porter Clyburn Memorial Scholarship	55,291	—	1,254	39,682	(10,005)	86,222
William Megonigal, Jr. Endowment Fund	17,855	—	258	8,166	(2,080)	24,199
Willie and Joe Padget Award	3,505	—	85	2,689	(669)	5,610
State Treasurer Accrual	0	—	(2,123,256)	2,123,256	—	-
Total Quasi Endowments	<u>127,779,340</u>	<u>513,324</u>	<u>(298,375)</u>	<u>23,584,164</u>	<u>7,590,407</u>	<u>159,168,860</u>
Term Endowments						
Bailey Assistantship Program	142,436	—	—	—	—	142,436
Edna Hope Gregory Term Endowment	411,525	—	—	—	—	411,525
S. T. McDowell ROTC Outstanding Leadership Award	1,012	—	—	—	—	1,012
Stanley Jackson Reeves Memorial Scholarship	13,165	—	—	—	—	13,165
Total Term Endowments	<u>568,138</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>568,138</u>
TOTAL ENDOWMENT AND SIMILAR FUNDS	<u>\$ 186,227,672</u>	<u>\$ 2,636,297</u>	<u>\$ (298,375)</u>	<u>\$ 23,892,932</u>	<u>\$ 5,519,166</u>	<u>\$ 217,977,692</u>

STATEMENT OF CHANGES IN UNEXPENDED PLANT FUNDS

For the year ended June 30, 2014

	Net Position July 1, 2013	Receipts	Expenditures	Transfers	Net Position June 30, 2014
Investment Earnings:					
Advanced Materials Feasibility	\$ 0	\$ —	\$ (176,511)	\$ 174,714	\$ (1,797)
Advanced Tech Ed Ctr Survey	0	—	—	5,400	5,400
Bursars Office Renovations	(3,335)	—	(3,199)	6,534	0
Central Bank - investment income	1,743,295	819,900	(7,500)	(321,748)	2,233,947
Concrete lab civil engineer, study	152,772	—	(9,102)	—	143,670
CU Housing Study	0	—	—	23,000	23,000
CUDWD Concept Design Study	0	—	(24,922)	24,922	0
CU-ICAR campus signage study	9,482	—	(7,890)	—	1,592
CU-ICAR component test equipment	27,915	—	(36,559)	8,644	0
CUICAR Component Testing Upfit	(750)	—	(18,805)	19,555	0
Downtown CU suite 402 upfit (IA)	238,612	—	(238,612)	—	0
ESE Building lease payment	141,369	—	(90,000)	90,000	141,369
Genoa repairs	0	—	(176,500)	176,500	0
Hunnicutt storm water runoff study	37,787	—	(36,526)	—	1,261
Littlejohn Coliseum feasibility	0	—	(34,497)	55,000	20,503
Maintenance and renovation fees	157,583	—	—	317,152	474,735
Network and power connection relocation	161,908	—	(131,514)	—	30,394
Paving and concrete, perpetual	780	—	—	—	780
Sightlines building portofolio	0	—	(101,989)	215,000	113,011
Sikes Financial Aid renovation	(932)	—	(1,275)	2,207	0
Storm water study	374,373	—	—	(374,373)	0
Waste Management building acquisition	0	—	(50,000)	—	(50,000)
WasteWater/Ballpark property exchange	0	—	(2,250)	20,000	17,750
Total Investment Earnings	3,040,859	819,900	(1,147,651)	442,507	3,155,615
Other Funds:					
Administrative Service Building space renovations	15	—	(15)	—	0
Asbestos testing and lead abatement, various projects	(1,035)	—	(1,571)	15,000	12,394
Asbestos testing, perpetual	28,907	—	(162,446)	150,000	16,461
Asbestos testing, perpetual	0	—	(9,395)	110,600	101,205
Barnett Hall HVAC and window renovations	0	—	(143,700)	143,700	0
Class Action asbestos settlement	612,483	—	—	(543,030)	69,453
Lever Hall - Rise LLC	38,420	—	(47,593)	36,580	27,407
Lever Hall fire alarm improvement	(77,750)	—	—	77,750	0
Long Hall 230-2-4 renovation	0	—	—	9,400	9,400
Maintenance and renovation fees	148,768	—	—	(148,768)	0
Precinct S Library; feasibility study	1,872	—	—	(1,872)	0
Ravenel Building feasibility study	3,054	—	—	(3,054)	0
Total Other Funds	754,734	0	(364,720)	(153,694)	236,320
Department of Energy:					
CURI-Wind Turbine Test Facility Grid Simulator	0	632,055	(632,055)	—	0
Total Department of Energy	0	632,055	(632,055)	0	0
State Funds:					
Farm Animal Research Center	3,071,939	—	(1,103,182)	—	1,968,757
Total State Funds	3,071,939	0	(1,103,182)	0	1,968,757
Restricted State Appropriations:					
CURI-Wind Turbine Test Facility Grid Simulator	(385,973)	2,019,774	(1,633,801)	—	0
Deferred maintenance 2012	2,724,208	—	67,488	—	2,791,696
Maintenance needs 2013-14	0	2,717,813	—	—	2,717,813
Wind Turbine Facility construction	6,183,036	—	(2,766,933)	—	3,416,103
Total Restricted State Appropriations	8,521,271	4,737,587	(4,333,246)	0	8,925,612
Local Grants and Contracts:					
Campus Beach install toilets and showers	0	50,000	(49,431)	—	569
Greenwood Genetic Ctr Construction	0	500,000	—	—	500,000
Total Local Grants and Contracts	0	550,000	(49,431)	0	500,569

	Net Position July 1, 2013	Receipts	Expenditures	Transfers	Net Position June 30, 2014
CNC Redevelopment Authority:					
Wind Turbine Facility construction	23,515	—	(15,196)	—	8,319
Total CNC Redevelopment Authority	23,515	0	(15,196)	0	8,319
Clemson University Foundation:					
Academic Success Center construction	22,658	(22,658)	—	—	0
Academic Success Center patio furniture	525	(525)	—	—	0
Alumni Center 111 renovation	0	13,906	(13,906)	—	0
Alumni Visitor Center study	0	24,117	(25,682)	—	(1,565)
Baruch temporary living quarters	0	6,102	(11,917)	—	(5,815)
Campus Beach toilets and showers	0	—	(39,471)	—	(39,471)
CETL/RUST Building mechanical repairs	26,741	—	(2,461)	(24,280)	0
CETL/RUST Bulding reroof	176,795	—	(201,075)	24,280	0
Charleston Architecture Building, architects and engineers	13,346	(10,656)	(9,150)	—	(6,460)
Class of 1960 landscaping	0	1,181	(1,181)	—	0
CU ICAR parking structure, architects and engineers	72	(72)	—	—	0
CURI - GEC	0	7,037	—	—	7,037
Daniel Hall, 303 convert to Erwin Ctr	0	40,520	(55,080)	—	(14,560)
Daniel Hall, 305 renovation	0	4,754	(15,455)	—	(10,701)
Earle Hall replace circuit breaker	(19)	19	—	—	0
Edwards 104 backup generator	0	179	(179)	—	0
Golf practice area renovation	0	7,498	(7,498)	—	0
Golf Practice Facility addition	(1,601)	392,043	(425,885)	—	(35,443)
Hendrix Plaza sidewalk improvement	(4,772)	4,772	—	—	0
Kingsmore Stadium addition	(25,716)	74,067	(48,351)	—	0
Kingsmore Stadium master plan	0	29,016	(29,016)	—	0
Percent for art	0	295,359	—	—	295,359
Sirrine Hall, 233 install shelves	0	—	(190)	—	(190)
Soccer practice fields feasibility study	0	—	(30,464)	—	(30,464)
Tiger Band Plaza	(6,692)	34,449	(133,738)	—	(105,981)
Watt Innovation Center construction	(210)	909,585	(1,003,615)	—	(94,240)
Total Clemson University Foundation	201,127	1,810,693	(2,054,314)	0	(42,494)
IPTAY Funds:					
Basketball Arena feasibility study	0	—	(137,720)	127,997	(9,723)
Golf Practice Facility signage	0	—	(207,345)	164,407	(42,938)
Hwy 93 pedestrian safety improvements	(497,264)	—	(980,653)	1,477,917	0
Indoor Football Practice Facility construction	(446,891)	—	—	446,891	0
Littlejohn Coliseum renovation	0	—	(426)	5	(421)
Memorial Stadium III construction	(1,837)	—	84,715	(82,878)	0
Memorial Stadium Suite renovation	(956,169)	—	(49,257)	1,005,426	0
Memorial Stadium suite renovation	0	—	(214)	205	(9)
Memorial Stadium WEZ graphic and AV renovations	0	—	(99,006)	84,484	(14,522)
Memorial Stadium WEZ II - architects and engineers	(0)	—	—	—	(0)
Memorial Stadium WEZ locker area renovation	0	—	(196,385)	196,385	0
Stadium window replacement	0	—	(700,184)	98,463	(601,721)
Stadium, relocate president's box	(355,083)	—	(558,647)	913,730	0
Total IPTAY Funds	(2,257,244)	0	(2,845,122)	4,433,032	(669,334)
Other Gifts:					
Athletics cold tub	(1,000)	—	(12,905)	13,905	0
CURI-Wind Turbine Test Facility Grid Simulator	3,803,914	—	(3,803,914)	—	0
Football Practice Field renovation	(9,465)	—	(129,322)	138,787	0
Lee Complex expansion, renovation	583,077	—	(810,466)	227,389	0
Lee Hall furnishings and upfit	387	—	—	(387)	0
N Charleston Land & Renovation	0	—	(99,615)	100,000	385
NSF Automotive Testing Lab	0	—	(12,339)	30,000	17,661
Total Other Gifts	4,376,913	0	(4,868,561)	509,694	18,046

	Net Position July 1, 2013	Receipts	Expenditures	Transfers	Net Position June 30, 2014
Clemson University Research Foundation:					
CETL 167 HVAC drive simulation	0	—	(12,166)	12,166	0
CETL/RUST Lab replace fume hoods	0	—	—	59,330	59,330
Future Innovation Center upfit	102,590	—	—	—	102,590
Kinard 12 emergency generator modification	0	—	(97)	23,000	22,903
Total Clemson University Research Foundation	102,590	0	(12,263)	94,496	184,823
State Appropriations:					
Advance Plant Tech lab renovation	3,840,000	3,000,000	(110,423)	—	6,729,577
Deferred maintenance	5,911,262	—	(1,987,622)	—	3,923,640
Deferred maintenance 2012	1,595,044	—	—	—	1,595,044
Total State Appropriations	11,346,306	3,000,000	(2,098,045)	0	12,248,261
State Research University Infrastructure:					
CURI - GEC	0	827,293	(827,293)	—	0
Greenwood Genetic Center construction	0	44,296	(44,296)	—	0
N Charleston land and renovation	0	788,247	(788,247)	—	0
Total State Research University Infrastructure	0	1,659,836	(1,659,836)	0	0
State Institution Bonds:					
Charleston Architecture Building, architects and engineers, H9774	0	—	(570,559)	—	(570,559)
Freeman Hall expansion	0	—	(106,694)	—	(106,694)
SIB, Series 2011A - Proceeds	12,192	(12,192)	—	—	0
SIB, Series 2014B - Proceeds	0	17,566	(37,822)	36,083,404	36,063,148
Watt Innovation Center construction	0	—	(3,397,778)	—	(3,397,778)
Total State Institution Bonds	12,192	5,374	(4,112,853)	36,083,404	31,988,117
Revenue Bonds:					
AFRB, Series 2012 - Proceeds	809,167	—	—	—	809,167
Core Campus Development	0	—	(3,493,176)	—	(3,493,176)
Total Revenue Bonds	809,167	0	(3,493,176)	0	(2,684,009)
Athletic Facilities Revenue Bonds:					
AFRB, Series 2012 - Proceeds	(809,167)	—	—	—	(809,167)
Kingsmore Stadium addition	0	—	(722,958)	—	(722,958)
Memorial Stadium III construction	0	—	(497,944)	—	(497,944)
Total Athletic Facilities Revenue Bonds	(809,167)	0	(1,220,902)	0	(2,030,069)
Maintenance, Repairs, and Renovation:					
Academic Success Center door openers	(260)	—	(4,602)	4,862	0
Aerobic Digester upgrade	(15,122)	—	(14,444)	18,536	(11,030)
American Disability Act safety welfare, perpetual	0	—	1,606	(1,606)	0
American disability Act safety, perpetual	(655)	—	(97,518)	82,853	(15,320)
Amphitheater seating renovation	0	—	(203,001)	65,630	(137,371)
Animal Research Committee flash protect electronic panel	(71)	—	(6,820)	6,891	0
Asbestos abatement, perpetual	(9,487)	—	(91,558)	101,045	0
Asbestos abatement, various bids	0	—	(2,000)	—	(2,000)
Brackett Hall reroof	(2,744)	—	(294,804)	27,120	(270,428)
Brittle wiring insulation replacement	(32,700)	—	(106,215)	138,915	0
Brooks Center Fly Loft reroof	(84,917)	—	(3,124)	88,041	0
CETL/RUST Bulding reroof	0	—	(12,758)	12,758	0
Cherry cross stormwater Improvement	0	—	(78,880)	78,880	0
Concrete repairs, perpetual	0	—	1,650	(1,650)	0
Consultant Estimates, perpetual	(6,170)	—	(14,742)	18,958	(1,954)
DOIRS asbestos abatement	0	—	6,870	(6,870)	0
DOIRS asbestos abatement	0	—	(6,870)	6,870	0
Elevators, perpetual	0	—	(33,521)	33,521	0
Engineering Lab exhaust improvements	0	—	(6,737)	6,737	0
Fire alarm upgrade, perpetual	(60,912)	—	(39,122)	100,034	0
Floor repair, perpetual	(15,203)	—	(22,555)	24,453	(13,305)
Generator replacement, perpetual	0	—	(5,844)	5,844	0
Hanover House fire suppression	0	—	(8,258)	—	(8,258)

	Net Position July 1, 2013	Receipts	Expenditures	Transfers	Net Position June 30, 2014
Maintenance, Repairs, and Renovation (continued):					
Hunter Hall HVAC, AHUS rebuild	(240)	—	(49,820)	49,785	(275)
Hunter HVAC duct modifications	0	—	(79)	79	0
HVAC, perpetual	(5,535)	—	(2,264)	7,799	0
Inter utilities, perpetual	(40,714)	—	16,940	79,803	56,029
Interior finishes, perpetual	(12,582)	—	(305,557)	293,231	(24,908)
Kinard Lab focault pendulum	0	—	(33,240)	3,608	(29,632)
Lee Hall I & II fan coil replacement	0	—	(61,237)	—	(61,237)
Maintenance & renovation fees	3,354,388	3,264,137	—	(2,378,925)	4,239,600
McMillan, Eps asphalt resurface	0	—	(363,287)	168,331	(194,956)
Micro Photonics Clean Room	0	—	(11,160)	11,160	0
Paving and concrete, perpetual	(32,649)	—	(534,850)	564,849	(2,650)
Rich Lab roof replacement	0	—	(113,170)	97,423	(15,747)
Roof projects, perpetual	(55,832)	—	(65,342)	121,174	0
South Cooper precinct feasibility study	0	—	(25,000)	25,000	0
Stormwarter repairs, perpetual	0	—	(590)	590	0
Trustee House HVAC & window upgrade	(93,653)	—	(4,080)	97,215	(518)
Union window, exterior repairs	(47,055)	—	—	47,055	0
Total Maintenance, Repairs, and Renovation	<u>2,837,887</u>	<u>3,264,137</u>	<u>(2,595,983)</u>	<u>(1)</u>	<u>3,506,040</u>
Auxiliaries:					
Banner - Student ERP	2,032,378	—	—	(2,032,378)	0
Total Auxiliaries	<u>2,032,378</u>	<u>0</u>	<u>0</u>	<u>(2,032,378)</u>	<u>0</u>
Institutional Capital Project Funds:					
Administrative Service Builindg space renovations	0	—	15	(15)	0
American Disability Act safety, perpetual	0	—	(29,713)	29,713	0
American Disability Act safety, perpetual	(3,618)	—	(64,499)	68,117	0
Beach & Ravenel Sewer feasibility study	0	—	(16,400)	16,400	0
Bursars Office renovations	0	—	3,513	(3,513)	0
CEF boiler capacity, reliability improvements	0	—	(65,976)	38,000	(27,976)
Charleston Architecture Building, architects and engineers, H9774	0	—	(43,518)	43,518	0
Chilled water piping replacement	0	—	(326,988)	72,856	(254,132)
Chiller purchase	0	—	(27,233)	27,233	0
CU ICAR I-85 sign upgrades	0	—	(190,392)	42,283	(148,109)
CU ICAR site lighting upgrades	0	—	(32,708)	32,708	0
Daniel Hall HVAC upgrade	0	—	(26,500)	26,500	0
Douthit Hills demolitions	0	—	(110,496)	110,391	(105)
Ductbank infrastructure reroute	0	—	(166,763)	25,000	(141,763)
Earle Hall addition feasibility study	0	—	2,428	(2,428)	0
East Chiller Plant improvement	0	—	(390,885)	390,095	(790)
Energy savings retrofit, perpetual	(68,109)	—	(189,926)	258,035	0
Greenville One Building upfit	(84,332)	—	(5,887,328)	5,957,218	(14,442)
Hendrix Plaza sdewalk improvemenets	(185,512)	—	(417,567)	603,079	0
Hwy 93 pedestrian safety improvements	(657,593)	—	(587,705)	1,245,298	0
ICAR Advanced Powertrain Lab	0	—	(272,750)	219,884	(52,866)
Intramural Field grading	0	—	(11,400)	—	(11,400)
Lee Complex expansion & renovation	0	—	731,277	(731,277)	0
Madren Center telecom renovation	0	—	(595,711)	595,711	0
Maintenance & Stewardship fund	63,817,646	682,333	—	1,914,687	66,414,666
Martin HVAC upgrade & window repair	0	—	(21,153)	21,153	0
Modular Semiconductor Clean Room	0	—	(624,559)	232,692	(391,867)
President's house exterior renovations	0	—	(283,413)	283,413	0
President's house interior renovation	0	—	(283,399)	141,818	(141,581)
Ravenel renovation	(4,205)	—	(86,024)	81,640	(8,589)
Sanitary sewer infrastructure, West	0	—	(62,363)	43,700	(18,663)
Scroll of Honor walkway	(189,974)	—	(91,104)	281,078	0
Stormwater repairs, perpetual	0	—	(4,759)	4,759	0
Waste water treatment upgrade	(93,985)	—	(1,005,742)	486,854	(612,873)
Water tower related utilities	(203,304)	—	(61,049)	264,353	0
West Campus Energy Plant construction	0	—	(6)	6	0

	Net Position July 1, 2013	Receipts	Expenditures	Transfers	Net Position June 30, 2014
Institutional Capital Project Funds					
(continued):					
West Campus landscaping	0	—	(264,322)	264,322	0
Wind Turbine Facility construction	(4,065,591)	—	(4,542,950)	8,154,564	(453,977)
Total Institutional Capital Project Funds	<u>58,261,423</u>	<u>682,333</u>	<u>(16,048,068)</u>	<u>21,239,845</u>	<u>64,135,533</u>
Plant Improvement Capital Reserve:					
American Disability Act safety welfare, perpetual	(23,063)	—	(43,232)	66,295	0
American Disability Act safety, perpetual	(409)	—	(56,576)	57,824	839
Building exteriors, perpetual	0	—	(20,000)	—	(20,000)
Floor repairs, perpetual	(120,402)	—	(36,052)	156,454	0
Fluor 3rd floor flooring replacement	0	—	(47,064)	47,064	0
Fluor Daniel envelope moisture	(25,355)	—	(6,268)	31,622	(1)
Freeman classroom relocation	0	—	(44,900)	36,711	(8,189)
Hanover House fire suppression	0	—	(37,711)	—	(37,711)
Inter utilities, perpetual	(59,568)	—	(466,143)	494,995	(30,716)
Lee Hall I & II fan coil replacement	(89,304)	—	(94,403)	160,985	(22,722)
Sikes granite landing waterproof	0	—	(500)	—	(500)
Tillman Chapel window replacement	0	—	(2,134)	—	(2,134)
Union external repairs window	(1,853)	—	—	1,853	0
University plant improvements capital reserve	1,063,595	1,104,833	—	(1,053,803)	1,114,625
Total Plant Improvement Capital Reserve	<u>743,641</u>	<u>1,104,833</u>	<u>(854,983)</u>	<u>0</u>	<u>993,491</u>
Operating Revenue:					
AVAILABLE FOR USE	10,000	—	—	(10,000)	0
Administrative Services Building rooftop HVAC replacements	(22,124)	—	(290,086)	400,000	87,790
Administrative Services Building common area renovation	0	—	(40,446)	48,000	7,554
Advance Plant Tech Lab renovation	1,269,436	—	—	—	1,269,436
Advanced Material Research Lab renovations	2,374	—	—	(2,374)	0
Advanced Material Research Lab renovations	0	—	—	2,374	2,374
Advanced Materials Precinct	0	—	(32,937)	32,937	0
Advanced Materials Research Lab 74A install outlets	0	—	(3,456)	3,456	0
Advanced Plant Technology lab upfit	0	—	(9,097)	236,500	227,403
Aerobic Digester upgrade	47,627	—	(157,327)	109,700	0
Ag Service Lab 109 exhaust	0	—	—	9,800	9,800
Agricultural Service Center roof replacement	16,884	—	(9,110)	(7,774)	0
American Disabilities Act misc safety, perpetual	25,544	—	(27,944)	26,800	24,400
American Disabilities Act safety welfare	194,160	—	(194,160)	—	0
Anthropology Lab 131 renovation	0	—	(267)	5,400	5,133
Asbestos testing, perpetual	0	—	1,520	—	1,520
Banner - student ERP	7,216,218	—	(1,363,759)	(5,852,459)	0
Barre Hall 107 construct wall	0	—	(4,386)	4,386	0
Barre Hall second floor renovation	5,567	—	—	(5,567)	0
Baruch temporary living quarters	235,267	—	(185,125)	—	50,142
Bio/Life Sciences Building construction	392,708	—	(34,294)	—	358,414
Biosystems Rearch Complex 219A modify procedure room	0	—	(8,204)	8,204	0
Biosystems Research Complex replace drives greenhouse	7,794	—	(6,305)	(1,489)	0
Biosystems Research Complex tile replace 317/319 equipment	267	—	—	(267)	0
Blue Cheese room chiller and pump	24,129	—	(24,129)	—	0
Bowman Field cannon remount	0	—	(4,713)	6,400	1,687
Brackett 235 renovation	1,422	—	(760)	(662)	0
Brackett Hall bottle refill station	0	—	(2,007)	2,007	0
Brackett Hall unndergrad labs	32,605	—	(26,797)	—	5,808
Brittle wiring insulation replacement	54,058	—	(38,723)	(15,335)	0
Brooks Center main roof replacement	0	—	(22,000)	—	(22,000)
Brooks Center painting project	0	—	(15,987)	15,987	0
Building exteriors, perpetual	18,869	—	(6,039)	(12,830)	0
Bursars Office renovations	313	—	(313)	—	0
Business and Behavioral Science Building	3,500,000	—	—	—	3,500,000

	Net Position July 1, 2013	Receipts	Expenditures	Transfers	Net Position June 30, 2014
Operating Revenue (continued):					
CAC maintenance and improvements	221,232	—	—	86,941	308,173
CAFLS lab classroom renovation	4,000,000	—	—	—	4,000,000
Calhoun tombstone restoration	0	—	(278)	5,600	5,322
Campus Beach, toilets, shower installation	0	—	(50,490)	52,400	1,910
Campus planning fund	797,301	731,219	—	(69,981)	1,458,539
Campus signage, perpetual	15,075	—	(17,283)	—	(2,208)
Cattle Complex replace flooring	0	—	(2,996)	60,000	57,004
CETL renovation	0	—	—	34,216	34,216
CETL/RUST Bulding reroof	64,470	—	(194,470)	130,000	0
CETL/RUST Lab replace fume hoods	0	—	—	34,170	34,170
CETL/RUST mechanical repairs	30,000	—	—	(30,000)	0
CETL-RUST lab light upgrades	5,918	—	—	(5,918)	0
Charleston Architecture Building, architects and engineers	72,881	—	(70,832)	—	2,049
Charleston land exchange	16,027	—	—	(16,027)	0
Cherry Cross storm water improvement	62,353	—	(117,353)	55,000	0
Chiller purchase	53,156	—	(114,942)	61,786	0
Chiller replacement & upgrades	74,382	—	(12,595)	(61,787)	0
CIET renovate labs	3,842	—	—	(3,842)	0
Clemson Apparel Research chiller replacement	176,999	—	(232,394)	55,395	0
Computing and Info Tech Building acquisition	101	—	—	(101)	0
Concrete Materials Lab	435,256	—	(5,402)	—	429,854
Concrete repairs, perpetual	13,210	—	(13,210)	—	0
Consulting estimators, perpetual	37,000	—	(26,450)	44,000	54,550
Cook renovations	2,569	—	—	15,335	17,904
Cooper 412 Multi-Media Lab	0	—	(16,684)	16,684	0
Cooper Adobe Studio construction	0	—	—	100,000	100,000
Cooper Brown room renovation	40,968	—	(20,674)	(20,294)	0
Cooper Library feasibility study	500	—	—	(500)	0
Cooper Library North paver renovation	0	—	(38,647)	—	(38,647)
CU adjacent properties survey	0	—	(10,996)	—	(10,996)
CU Bikeway project	20	—	—	(20)	0
CU landfill, maintenance, perpetual	20,716	—	(18,210)	—	2,506
CU-ICAR campus facility upgrade	40,917	—	—	—	40,917
CURI-Wind Turbine Test Facility Grid Simulator upfit	671,100	—	(1,941,582)	1,379,268	108,786
Daniel Hall install classroom tech	46,170	—	(41,784)	(4,386)	0
Daniel Lab 409 install electricity	0	—	(366)	7,400	7,034
DAS project	7,375	—	(1,712)	7,000	12,663
David Smith SIM lab	3,276	—	(11,576)	8,300	0
Digester 2 upgrade	0	—	(70,415)	275,000	204,585
Dillard 2nd floor renovation	876,922	—	(911,030)	34,108	0
Dillard classrooms	451,201	—	(296,903)	(34,108)	120,190
Downtown CU Suite 401 upfit (CURF)	195,009	—	(115,447)	(79,562)	0
Downtown CU Suite 402 upfit (IA)	0	—	(59,538)	72,630	13,092
DPA-Dreamworks	179,360	—	(62,522)	(2,932)	113,906
Dropout Prevention Center study	1,588	—	—	(1,588)	0
Earle 103 classroom renovation	11,845	—	(1,750)	(10,095)	0
Earle addition feasibility study	1,766	—	(1,766)	—	0
Earle room 225 exhaust study	2,297	—	(229)	(2,068)	0
East Chiller cooling tower, etc	18	—	—	(18)	0
Edisto Peanut Lab construction	86,452	—	(84,045)	—	2,407
Edwards 200 renovation	0	—	(16,532)	16,532	0
Edwards 204 remove network box	23,606	—	(20,452)	(3,154)	0
Edwards 301-305, painting	0	—	(2,357)	5,000	2,643
Edwards 408, 411, 430 painting	0	—	—	2,800	2,800
Edwards Hall dean suite renovation	72,200	—	(4,653)	(67,547)	0
Edwards Sullivan Suite renovation	0	—	(26,378)	31,800	5,422
Emergency repairs, perpetual	(1,209)	—	(64,430)	100,000	34,361
Energy management information system	145,248	—	(121,688)	—	23,560
Energy savings retrofit, perpetual	50,000	—	(203,815)	392,822	239,007
Environmental Engineering and Earth Sciences Rich Lab Radiochemistry	0	—	(55,341)	56,000	659
Faculty conference room technical upgrade	32,000	—	(37,482)	5,482	0

	Net Position July 1, 2013	Receipts	Expenditures	Transfers	Net Position June 30, 2014
Operating Revenue (continued):					
Fike 3rd floor office renovation	24,381	—	(23,061)	(1,320)	0
Fike Lobby POD area renovation	0	—	(5,794)	5,794	0
Fike Lobby renovation	0	—	(773)	15,500	14,727
Fike Recreation Center study	0	—	(19,452)	34,625	15,173
Fike Sun Deck enhancements	0	—	(34,452)	34,452	0
Fike Training Room renovation	0	—	(10,102)	10,102	0
Fike wall construction	0	—	(51,811)	51,811	0
Filipi renovations	207,574	—	(207,574)	—	0
Fire alarm upgrades, perpetual	4,519	—	(124,052)	7,000	(112,533)
Fire Department sprinkler system	0	—	(75,777)	87,000	11,223
Fire inspections, perpetual	4,530	—	—	—	4,530
Floor repairs, perpetual	121	—	(121)	—	0
Fluor 3rd floor flooring replacement	52,000	—	—	(52,000)	0
Fort Hill miscellaneous reroof projects	4,366	—	(328)	—	4,038
Freeman Hall asbestos removal	94,990	—	(62,160)	—	32,830
Freeman Hall classroom relocation	348	—	(348)	—	0
Freeman Hall expansion	136,754	—	(3,824)	300,000	432,930
Freeman Hall utility power conversion	84,187	—	(1,129)	—	83,058
Fume hood system evaluation	23,051	—	(4,628)	(18,423)	0
Garrison Arena Photocell light replacement	0	—	(1,746)	35,000	33,254
Garrison Arena roof repairs	2,600	—	(2,220)	(380)	0
Garrison Arena sprinkler system	44,100	—	(38,114)	(5,986)	0
Generator replacement, perpetual	3,228	—	(3,228)	—	0
Generator replacement, perpetual	0	—	(1,998)	—	(1,998)
Germplasm Lab freezer repair	0	—	—	11,600	11,600
Godfrey 101, 204 renovation	0	—	(7,042)	7,042	0
Godfrey 203 renovation	0	—	(12,782)	16,000	3,218
Godfrey G-01 renovation	14,592	—	(299)	(14,293)	0
Godley Snell roof replacement	0	—	(35,155)	—	(35,155)
Graduate Engineering Center-ICAR	(27,595)	—	—	27,595	0
Greenville One Brand Center furnishings	0	—	—	450,000	450,000
Greenville One IT and furnishings	2,725,000	—	(2,749,617)	150,000	125,383
Greenwood Genetic Center land acquisition	18,200	—	(3,600)	—	14,600
Hard Scrabble Rd develop plan	0	—	(50,000)	50,000	0
Hardin 024 install room divider	0	—	(6,727)	6,727	0
Hardin, Brackett ADA modifications	0	—	(35,200)	—	(35,200)
Hendrix 110 and 111 renovation	71,715	—	(11,696)	(60,019)	0
Hendrix 201,4,6 wall surface	0	—	(29,428)	29,428	0
Hendrix Center 202 renovation	0	—	(6,622)	70,000	63,378
Hendrix circuits/Lever Beach	1,805	—	(1,625)	(180)	0
Holtendorff 100 lights installation	3,338	—	(3,338)	—	0
Human Resources kosk installation	0	—	(4,680)	4,680	0
Hunter 100 renovations	251,657	—	(238,188)	(13,469)	0
Hunter 219 A/V	16,500	—	(16,000)	—	500
Hunter 453 water damage repair	0	—	(36,325)	117,905	81,580
Hunter Hall window renovation	0	—	(23,750)	—	(23,750)
Hunter Lab 411 fume hood installation	0	—	(969)	10,700	9,731
HVAC, perpetual	1,822	—	(1,822)	—	0
Indoor Football Practice Facility, graphics package	(5,857)	—	—	5,857	0
Interior Utilities, misc, perpetual	68,000	—	(68,363)	—	(363)
Jordan 111 Research Lab renovations	0	—	(8,997)	180,000	171,003
Jordan 303-304 renovation	224,175	—	(218,054)	(6,121)	0
Jordan 305,306, 323, 324 renovation	0	—	(274,094)	485,000	210,906
Jordan emergency generator	26,038	—	(27,649)	5,000	3,389
Jordan floor removal, replacement	0	—	(15,691)	28,500	12,809
Jordan fume hoods upgrade	0	—	(899)	18,000	17,101
Jordan Hall 301,303 renovation	99,880	—	(88,759)	(11,121)	0
Jordan/Long pedestrian bridge	9,974	—	(8,852)	(1,122)	0
Kinard 7 chemical hood	2,076	—	—	(2,076)	0
Kinard 12 emergency generator modification	0	—	—	21,000	21,000
Kinard 12 lab renovations	791	—	(569)	(222)	0
Kinard Annex floor replacement	0	—	(3,502)	40,000	36,498
Kinard Lab 111 asbestos abatement	1,894	—	—	(1,894)	0

	Net Position July 1, 2013	Receipts	Expenditures	Transfers	Net Position June 30, 2014
Operating Revenue (continued):					
Kinard Lab Foucault Pendulum	24,322	—	(19,726)	40,434	45,030
Kronos acquisition	95,292	—	(261,901)	260,484	93,875
Landscape - Class of 1960	39	—	—	(39)	0
Lee Hall 1-169, 168 AV upgrade	0	—	(127)	2,600	2,473
Lee Hall circuit, recepticle installation	0	—	(4,592)	4,592	0
Lee, Hardin, Brooks, AV Enhancement	17,765	—	(5,450)	(12,315)	0
Lehotsky G23 work bench redesign	8,800	—	(7,045)	(1,755)	0
Lever RISE furnishings & A/V	274,445	—	(218,349)	(56,096)	0
Library Depot office relocate	7,716	—	(18,877)	11,161	0
Library Depot renovations	0	—	(49,700)	50,000	300
Life Sciences Building water filter flood repair	0	—	(6,728)	55,000	48,272
Long Hall Teaching Labs renovation	0	—	(11,198)	220,000	208,802
Long Hall 112-120 suite renovation	3,030	—	(1,592)	—	1,438
Long Hall 126 floor removal, installation	0	—	(1,689)	3,400	1,711
Long Hall 147, remove, replace	0	—	(1,552)	3,000	1,448
Long Hall 230-2-4 renovation	0	—	(32,332)	73,600	41,268
Long Hall 331 lab dishwasher	59,973	—	(18,693)	18,000	59,280
Long Hall 331,333,335 renovation	202,012	—	(128,151)	(8,000)	65,861
Long Hall math classrooms	200,000	—	(44,938)	(155,062)	0
Long Hall renovate 320, 324	312,083	—	(260,634)	(51,449)	0
Long Hall, B20 data closet addition	0	—	(847)	17,000	16,153
Long Hall, Martin math, science renovations	0	—	(56,614)	182,179	125,565
Lowry CE 300 renovations	0	—	—	15,000	15,000
Lowry CE 301 renovation	0	—	—	60,000	60,000
Lowry CE 309 renovation	0	—	—	75,000	75,000
Lowry CE 311 renovations	0	—	—	90,000	90,000
Lowry Hall 200, 202 renovation	12,194	—	(400)	(11,794)	0
Lowry Hall classroom whiteboards	3,500	—	(2,518)	(982)	0
Lowry Hall freight elevator upgrade	(5,345)	—	(15,054)	50,000	29,601
Lowry Hall window replacement	450,431	—	(513,159)	438,000	375,272
Madren Center telecom renovation	60,000	—	(60,000)	—	0
Martin Hall E103 painting	0	—	(1,878)	11,900	10,022
Martin Hall E209-209A renovation	0	—	(7,512)	7,512	0
Martin Hall E301 renovation	0	—	(36,493)	36,493	0
Martin Hall O22, O28 renovation	0	—	(32,009)	32,009	0
Martin Hall sidewalk, seatwall repair	0	—	(186,052)	120,000	(66,052)
Martin M classroom renovation	11,760	—	(3,250)	(8,510)	0
McAdams 118 renovation	5,785	—	(8,717)	2,932	0
McAdams 119	0	—	(5,171)	67,500	62,329
McAdams 142 conference room	6,906	—	(2,835)	(4,071)	0
McFadden backflow preventer	(1,624)	—	(2,344)	3,968	0
Mic Coil Replace/Polar Vortex	0	—	(53,623)	53,623	0
Micro Photonics Clean Room	106,466	—	(62,076)	(44,390)	0
Misc Asbestos abatement, perpetual	0	—	(11,041)	1,700	(9,341)
Misc building exteriors, perpetual	(46,865)	—	(580,840)	586,123	(41,582)
Misc electrical/AV work	0	—	(500)	10,000	9,500
Misc elevators, perpetual	44	—	(17,295)	—	(17,251)
Misc exterior lighting, perpetual	4,275	—	(2,423)	—	1,852
Misc interior finish, perpetual	50,000	—	(38,462)	96,000	107,538
Misc paving, concrete, perpetual	252,552	—	(244,439)	195,001	203,114
Misc roof repairs, perpetual	66,579	—	(147,499)	90,000	9,080
Misc Storm water, perpetual	0	—	(61,808)	42,939	(18,869)
Motor Pool warehouse structure repair	0	—	(446)	—	(446)
Newman Blue Cheese freezer	0	—	(25,781)	31,000	5,219
Nort Charleston land & renovation	303	—	21	—	324
NSF Automotive Testing Lab	0	—	(9,009)	20,000	10,991
Old Stadium Road concrete work	7,984	—	(7,011)	(973)	0
Olin, 209, Materials Science and Engineering elevator separate	0	—	—	25,000	25,000
Parking & Transportation plan	9,898	—	—	(9,898)	0
Patewood equipment and furnishings	14,163	—	—	(14,163)	0
Pearce Center HVAC renovation	0	—	(9,010)	20,500	11,490
Pecan Grove extension	0	—	—	9,995	9,995
Pickens Bend drainage	0	—	(13,894)	13,894	0

	Net Position July 1, 2013	Receipts	Expenditures	Transfers	Net Position June 30, 2014
Operating Revenue (continued):					
Poole Agricultural Building A101, A106 renovation	39,321	—	—	—	39,321
Poole Agricultural Building D131-13 lab space renovation	0	—	(1,838)	300,000	298,162
Poole Agricultural Building E146, 147 renovation	0	—	(1,019)	20,400	19,381
Poole Agricultural Building E250, 257 lab space renovation	0	—	(871)	203,300	202,429
Poole Agricultural Building E251, 251A lab renovation	0	—	(8,118)	129,500	121,382
Poole Agricultural Building install lab hood pro retrofit	0	—	—	5,900	5,900
Poole Agricultural Building studio lighting and sound	14	—	—	(14)	0
Poole Agricultural Bulding, Daniel 100C lab and demo	0	—	(18,250)	35,000	16,750
Poole Agricultural Center 12-1 refeed panel	1,581	—	(116)	(1,465)	0
Poole Agricultural Center C230, C232 lab renovation	40,894	—	(40,756)	(138)	0
Poole Agricultural Center D139 cooling mechanical	13,111	—	(6,063)	(7,048)	0
Poole Agricultural Center E247, E248 lab renovation	2,942	—	(2,669)	(273)	0
Poole Agricultural Center-B107 bench top removal	7,066	—	(1,972)	(5,094)	0
President's house exterior renovation	0	—	(119,657)	150,000	30,343
President's house generator replacement	0	—	(28,560)	28,560	0
PSA Building Improvement Fund	0	—	—	9,326,231	9,326,231
Quartermaster relocate door	17,309	—	(17,490)	181	0
Ravenel water tank valve improvement	25,585	—	(812)	—	24,773
Recreation Master Plan study	0	—	(74,250)	74,250	0
Redfern 30, 31 renovation	144,958	—	(81,191)	(13,626)	50,141
Redfern 32-34 renovation	31,281	—	(44,907)	13,626	0
Redfern 51, 53, 57, 58 renovation	0	—	(5,066)	9,100	4,034
Redfern Health Center expansion	177,954	—	—	(177,954)	0
Redfern Nurse Clinic new doors	0	—	(319)	6,400	6,081
Redfern X-Ray room renovation	0	—	(49,595)	49,595	0
Rhodes 418 lab renovation	140,000	—	(28,884)	—	111,116
Rhodes Annex sprinkler/vortex	0	—	(36,179)	50,000	13,821
Rhodes elevator upgrade	0	—	(9,500)	—	(9,500)
Rhodes106, 516 renovation	4,857	—	(6,606)	1,850	101
Rich Lab roof replacement	(40,606)	—	(359,394)	400,000	0
Riggs 307 furniture installation	25,782	—	(25,782)	—	0
Riggs B029 U.G. Capstone Lab	268,991	—	(104,467)	—	164,524
Riggs ECE classroom wireless	1,500	—	(75)	(1,425)	0
Riggs Hall 1st floor bathroom	0	—	(2,500)	2,500	0
Riggs Hall 1st restrooms renovation	0	—	(5,056)	89,300	84,244
Riggs Hall IEQ improvements	(2,500)	—	(21,889)	50,000	25,611
Rust Lab control upgrade	0	—	(8,000)	—	(8,000)
SC Botanical Gardens flood damage repair	242,173	—	(77,597)	(145,190)	19,386
SC Botanical Gardens speed bump installation	0	—	(5,190)	5,190	0
School of Computing sound booth	20,524	—	(31,926)	11,402	0
Seneca River Basin dredging	27,552	—	(32,300)	4,748	0
Sheep Barn feasibility study	2,147	—	—	(2,147)	0
Sikes 206 A-B Provost conference	0	—	(83,949)	90,000	6,051
Sikes 206 entrance	0	—	(1,499)	44,600	43,101
Sikes 206 fan coil installation	0	—	(45,905)	51,000	5,095
Sikes Financial Aid renovation	1,666	—	(1,666)	—	0
Sikes Hall suite 302 renovation	0	—	(28,453)	38,000	9,547
Sikes network installation	1,690	—	—	(1,690)	0
Sirrinc 274 Materials Science and Engineering airlock system	0	—	—	30,000	30,000
Sirrinc Hall 114, 118 renovation	298,987	—	(261,630)	(37,357)	0
Sirrinc Hall 170 video conference upgrade	1,858	—	—	(1,858)	0
Sirrinc Hall 256 renovation	237,500	—	(13,010)	—	224,490

	Net Position July 1, 2013	Receipts	Expenditures	Transfers	Net Position June 30, 2014
Operating Revenue (continued):					
Sirrine Hall 262 renovation	0	—	(23,015)	235,000	211,985
Sirrine Hall 300A renovation	0	—	(10,556)	10,556	0
Sirrine Hall 302 floor replacement	0	—	(283,377)	310,000	26,623
Sirrine Hall 310, 316 renovation	12,989	—	(12,071)	(918)	0
Sirrine Hall 361, 367 remove doors	0	—	(2,321)	2,321	0
Sirrine Hall 406 flooring replacement	1,652	—	—	(1,652)	0
Sirrine Hall feasibility study	6,860	—	—	(6,860)	0
Sirrine Hall remove sink, cabinets	0	—	—	10,000	10,000
Sirrine Hall stairwell improvements	117,165	—	(18,599)	(98,566)	0
Southeast campus precinct plan	47,580	—	(7,362)	—	40,218
Storm Water Master Plan	0	—	(10,270)	70,000	59,730
Storm water repairs, perpetual	24,959	—	(9,851)	(15,108)	0
Strode 206 renovation	0	—	(12,715)	69,000	56,285
Strode 4th floor; paint, carpet	9,978	—	(7,682)	(2,296)	0
Strode 701-706-717 renovation	13,872	—	(18,019)	4,147	0
Strom Thurmon Institute conference room renovation	13,642	—	—	(13,642)	0
Strom Thurmond Institute Special Collection repaint	2,226	—	(109)	(2,117)	0
Tiger Band Plaza	0	—	(3,825)	65,000	61,175
Tillman 315 A/V upgrade	26,100	—	(12,884)	—	13,216
Tillman G19-A updates	0	—	(2,884)	2,884	0
Tillman Hall media lab renovation	243,492	—	(257,720)	14,228	0
Tillman Hall new bell installation	32,835	—	—	—	32,835
Turgrass/Professional Golf Management facility construction	10,176,231	—	—	(10,176,231)	0
Union bowling lane abatement	0	—	(23,698)	23,698	0
Union CCIT space renovation	6,483	—	—	(6,483)	0
Union G01 flooring replacement	3,700	—	(2,936)	(764)	0
Union parking meter installation	345,000	—	(3,378)	(341,000)	622
University space plan	53,559	—	—	(53,559)	0
USDA Ag Research Facility Dona	39,858	—	(35,100)	—	4,758
Utility meters, various, replace	87,822	—	—	(87,822)	0
Waste Treatment Plant, perpetual	75,000	—	(34,288)	—	40,712
Waste Water Treatment Plant emergency generators fee	38,795	—	(29,162)	3,900	13,533
Water bottle filling stations	0	—	(6,800)	6,800	0
Williamson Rd power line removal	194,725	—	(31,287)	—	163,438
Wind Turbine Facility construction upfit	14,745	—	(1,830,239)	1,993,219	177,725
Wireless Research Building reroof	34,216	—	(6,658)	(27,558)	0
ZetaTheta storm drain repair	0	—	(303,792)	303,792	0
Total Operating Revenue	<u>41,837,093</u>	<u>731,219</u>	<u>(20,296,373)</u>	<u>5,745,992</u>	<u>28,017,931</u>
Housing Improvement Fund:					
Barnett Hall flooring/other expense	0	—	(136,155)	136,155	0
Barnett Hall furnishings	0	—	(43,460)	43,460	0
Barnett Hall generator replacement	0	—	(26,569)	26,569	0
Barnett Hall HVAC, window renovation	(1,774,397)	—	(849,889)	2,624,286	0
Byrnes 260 seal brick corners	0	—	(28,202)	28,202	0
Byrnes Hall elevator repair	(2,608)	—	(85,231)	86,189	(1,650)
Byrnes Hall fire alarm phase II	0	—	(168,733)	106,446	(62,287)
Byrnes Hall interior improvements	0	—	(380,686)	188,829	(191,857)
Calhoun Commons FIR Office	0	—	(16,585)	16,585	0
Calhoun Courts bar stool replacements	0	—	(119,000)	119,000	0
Calhoun Courts countertop replacement	(4,182)	—	(6,123)	6,625	(3,680)
Calhoun Courts exterior improvements	(20,673)	—	(2,045)	22,718	0
Calhoun Courts furnishings	(58,404)	—	—	58,404	0
Calhoun Courts grad furniture	0	—	(36,039)	36,039	0
Calhoun Courts hammocks	0	—	(2,135)	2,135	0
Calhoun Courts paint stairs	(6,900)	—	(11,886)	18,786	0
Core Campus Development	0	—	363	(363)	0
Douthit Hills Development	(15,613)	—	(89,303)	105,772	856
Greek Village feasibility study	(5,720)	—	—	5,720	0
Hallway digital signage	(180)	—	(107)	287	0

	Net Position July 1, 2013	Receipts	Expenditures	Transfers	Net Position June 30, 2014
Housing Improvement Fund (continued):					
Holmes Hall AHU's replacement	0	—	(23,948)	14,169	(9,779)
Holmes Hall fire alarm phase I	(57,951)	—	(408)	58,359	0
Holmes Hall occupancy sensors	0	—	(110,540)	70,694	(39,846)
Housing Improvement Fund	2,585,808	20,151	—	770,288	3,376,247
Housing Management software	0	—	(85,750)	42,875	(42,875)
Johnstone fan coil repairs	(6,860)	—	—	6,860	0
Johnstone furnishings-desks	(53,405)	—	—	53,405	0
Johnstone kitchen upgrades	0	—	(28,515)	18,924	(9,591)
LB I furnishings-beds/rails	(223,789)	—	—	223,789	0
Lever fire alarm improvement	(108,698)	—	(66,157)	174,855	0
Lever Hall - bike rack pilot	0	—	(2,330)	2,330	0
Lever Hall - Rise LLC	(423,559)	—	(464,942)	895,000	6,499
Lever Hall elevator repair	0	—	(80,563)	80,563	0
Lever RISE furnishings & A/V	0	—	(80,586)	80,586	0
Lighting upgrades (T12 to T8)	2,368	—	—	(2,368)	0
Lightsey Bridge chair replace	0	—	(48,144)	—	(48,144)
Lightsey Bridge FIR Office	(3,259)	—	—	3,259	0
Lightsey Bridgesidewalk extension	(51,702)	—	(46,515)	98,217	0
Lightsey exterior painting	(29,247)	—	(43,353)	72,600	0
Mauldin Hall furnishings-beds/rails	(60,796)	—	—	60,796	0
Mauldin Hall kitchen renovation	0	—	(17,395)	15,165	(2,230)
Mell Hall ADA door replacement	0	—	(2,000)	1,000	(1,000)
Mell Hall photo collage/signag	0	—	(5,247)	5,247	0
Network/phone/TV/Security evaluation	(33,724)	—	—	33,724	0
Norris, Wannamaker interior painting	0	—	(48,245)	15,696	(32,549)
Ravenel House Building erosion plan	0	—	(73,501)	69,765	(3,736)
Ravenel storage expansion	0	—	(28,080)	28,080	0
Residence Hall HVAC evaluation	(1,094)	—	—	1,094	0
Security camera installation	(18,548)	—	(2,168)	20,716	0
Shoebox dorms kitchens remodel	(3,000)	—	(100,296)	103,296	0
Shoebox small lounge furnishings	(71,055)	—	—	71,055	0
Shoebboxes exterior painting	0	—	(30,134)	30,134	0
Sightlines Building portoflio house	0	—	(60,650)	28,926	(31,724)
Stadium Suites condensate pump	0	—	(2,315)	2,315	0
Stadium Suites front desk remodel	(2,376)	—	—	2,376	0
Storage building add/improvement	(1,447)	—	(6,936)	8,383	0
Storage Facility gravel parking	0	—	(7,500)	7,500	0
Thornhill Apt space renewal	0	—	(114,964)	27,379	(87,585)
Thornhill sidewalk repair	0	—	(11,336)	—	(11,336)
Thornhill, Calhoun Courts roof	0	—	(29,061)	29,061	0
Union Underground upgrade space	(3,596)	—	(37,947)	41,543	0
Water bottle filling stations	0	—	(12,889)	12,889	0
Young Hall FIR apartment upgrade	0	—	(2,749)	—	(2,749)
Total Housing Improvement Fund	(454,607)	20,151	(3,676,949)	6,912,389	2,800,984
Dining Improvement Fund:					
Blue Cheese room chiller and pump	(12,574)	—	(115,907)	132,631	4,150
Boar's Head Deli	0	—	(1,446)	68	(1,378)
Canteen 1889 Deli wallwrap	0	—	(4,067)	4,067	0
Canteen Chick-Fil-A FF&E	0	—	(33,237)	33,237	0
Canteen Chick-Fil-A upgrades	0	—	(88,276)	87,679	(597)
Catering relocation Schilleter	(82,551)	—	(22,212)	104,763	0
Chili's Too equipment FF&E	0	—	(5,394)	3,758	(1,636)
Chili's Too humidity control	0	—	(16,614)	16,614	0
Chillis Too kitchen equipment upgrade	0	—	(22,594)	3,475	(19,119)
Clemson House serving line rework	0	—	(1,207)	—	(1,207)
Cooper Snax N Stax renovation	0	—	(37,364)	37,364	0
Dining facilities panic device	0	—	(13,236)	13,236	0
Dining Hall restroom upgrades	0	—	(20,096)	20,054	(42)
Dining Improvement Fund	19,216,939	1,286,432	—	(2,290,059)	18,213,312
Dining security cameras	0	—	(68,950)	59,209	(9,741)
Einstein Brother Bagel remodel	0	—	(42,705)	42,705	0
Einstein's refresh FF&E	0	—	(52,021)	52,021	0
Fernow St Cafe roof repair	0	—	(127,425)	127,425	0

	Net Position July 1, 2013	Receipts	Expenditures	Transfers	Net Position June 30, 2014
Dining Improvement Fund (continued):					
Fernow St interior, exterior furniture	0	—	(25,744)	25,744	0
Harcombe Administrative Office	(12,427)	—	—	12,427	0
Harcombe combioven & smokers	(5,401)	—	(12,350)	17,751	0
Harcombe Nutritionist Office	0	—	(39,019)	39,019	0
Hendrix Plaza sidewalk improvement	0	—	(15,000)	15,000	0
Life Sciences Building relocate POD from Fike	0	—	(24,052)	24,052	0
Panda Express at Hendrix	0	—	(143,967)	37,400	(106,567)
Panda Express FF&E	0	—	(4,574)	—	(4,574)
Papa Johns @ Fernow FF&E	0	—	(16,340)	15,289	(1,051)
Papa Johns Fernow Street Cafe	0	—	(31,738)	10,200	(21,538)
Paw Mart POD FF&E	0	—	(89,596)	89,596	0
Paw Mart renovation	0	—	(46,007)	46,007	0
Schilleter furnishings, equipment renovation	(53,871)	—	(785,056)	838,927	0
Schilleter dining area design	(246,621)	—	(567,597)	814,218	0
Schilleter dishwasher replacement	0	—	(115,273)	101,998	(13,275)
Schilleter doorfront repair	0	—	(5,676)	5,676	0
Schilleter DS Kitchen/Dry Storage Upgrade	0	—	(40,881)	40,378	(503)
Snax N Stax POD FF&E	0	—	(67,143)	67,143	0
Starbucks at Edgars	(142,813)	—	(472,691)	615,504	0
Starbucks Courtyard security camera	0	—	(3,954)	3,954	0
Starbucks front door replacement	0	—	(4,200)	4,200	0
Union Canteen walk-in cooker upgrade	(16,220)	—	(3,717)	19,937	0
Union Dining emergency lights	0	—	(5,501)	5,501	0
Total Dining Improvement Fund	18,644,461	1,286,432	(3,192,827)	1,298,168	18,036,234
Parking Improvement Fund:					
BigBelly Trash Compactors	0	—	(18,372)	18,372	0
Brooks Center parking lot repair	(9,502)	—	(280,972)	125,822	(164,652)
Bus stop gravel installation	0	—	(22,129)	22,129	0
CAT comp operation analysis	0	—	(94,889)	87,327	(7,562)
E04 parking lot redesign and pave	(172,796)	—	(551,561)	724,357	0
E8 parking lot resurface	0	—	(192,137)	78,134	(114,003)
Fort Hill - add parking spaces	(11,752)	—	—	11,752	0
Fort Hill parking renovation	0	—	(21,613)	21,613	0
Gotcha Program meter, charger	0	—	(23,358)	23,358	0
Parking Improvement Fund	3,876,071	35,811	—	(68,527)	3,843,355
Parking, expand impound lot	0	—	(13,648)	6,948	(6,700)
R2 parking, repave, install light	0	—	(292,104)	48,899	(243,205)
Ravenel E19 parking lot repair	0	—	(15,950)	950	(15,000)
Satellite parking feasibility study	0	—	(4,496)	4,496	0
Transit buses (3)	0	—	(93,582)	93,582	0
Total Parking Improvement Fund	3,682,021	35,811	(1,624,811)	1,199,212	3,292,233
Bookstore Improvement Fund:					
Bookstore Improvement Fund	7,479,489	76,460	—	301,376	7,857,325
Total Bookstore Improvement Fund	7,479,489	76,460	0	301,376	7,857,325
Athletic Improvement Fund:					
Athletic Improvement Fund	1,970,628	12,585	—	(1,568,419)	414,794
Athletic Precinct restrooms	0	—	(497)	497	0
Athletics large & small equipment improvements	(51,390)	—	(216,172)	267,562	0
Basketball Arena feasibility study	0	—	(35,269)	35,269	0
DKings Stadium field renovation	(97,688)	—	(812,245)	909,933	0
Football Op Complex feasibility study	0	—	(48,000)	48,000	0
Hunnicut C hydrology study	0	—	(10,442)	—	(10,442)
Indoor track parking lot	(1,274)	—	(11,500)	2,774	(10,000)
Lightsey single apt renovation	0	—	(13,268)	6,693	(6,575)
Memorial Stadium structural	0	—	(52,866)	52,866	0
N Suites 2n asbestos abatement	0	—	(50,111)	6,449	(43,662)
Soccer Practice Fields feasibility study	0	—	(10,262)	9,837	(425)
Softwash cleaning of stadium	0	—	(112,355)	112,355	0
Stadium gate 1 modifications	0	—	(20,325)	5,404	(14,921)
Stadium infrastructure study	0	—	(13,298)	13,298	0
Stadium south deck waterproofing	0	—	(2,169)	2,169	0

	Net Position July 1, 2013	Receipts	Expenditures	Transfers	Net Position June 30, 2014
Athletic Improvement Fund (continued):					
Stadium window replacement	0	—	(12,354)	12,354	0
WEZ graphic & AV renovations	0	—	(23,165)	23,165	0
WEZ lobby modifications	0	—	(44,094)	44,094	0
WEZ locker area renovation	0	—	(15,700)	15,700	0
Athletic Improvement Fund	<u>1,820,276</u>	<u>12,585</u>	<u>(1,504,092)</u>	<u>0</u>	<u>328,769</u>
Madren Center Facility Improvement Fund:					
Madren Center Improvement Fund	72,377	—	—	(84,332)	(11,955)
Madren Center speed bump installation	0	—	(3,525)	3,525	0
Madren Center telecom renovation	(32,214)	—	(13,768)	45,982	0
Walker Course bathroom renovation	(24,794)	—	(10,030)	34,824	0
Total Madren Center Facility Improvement Fund	<u>15,369</u>	<u>0</u>	<u>(27,323)</u>	<u>(1)</u>	<u>(11,955)</u>
Federal Stimulus Funds:					
Wind Turbine Facility Construction	0	537,307	(537,307)	—	0
Total Federal Stimulus Funds	<u>0</u>	<u>537,307</u>	<u>(537,307)</u>	<u>0</u>	<u>0</u>
Audit Adjustments:					
4999 Unex Audit Adjustments	(1,433,914)	868,535	(35,942,277)	—	(36,507,656)
Central Bank - Invest Income	1,051,351	(90,080)	—	—	961,271
Central Bank - Invest Income	1,895,359	(296,116)	—	—	1,599,243
Total Audit Adjustments	<u>1,512,796</u>	<u>1,327,219</u>	<u>(35,942,277)</u>	<u>0</u>	<u>(33,947,142)</u>
TOTAL UNEXPENDED PLANT FUNDS	<u>\$ 167,606,429</u>	<u>\$ 21,449,052</u>	<u>\$ (116,311,546)</u>	<u>\$ 76,074,041</u>	<u>\$ 148,817,976</u>

STATEMENT OF CHANGES IN CAPITAL ASSETS

For the year ended June 30, 2014

	Beginning Balance July 1, 2013	Increases	Decreases	Transfers	Ending Balance June 30, 2014
Capital assets not being depreciated:					
Land and improvements	\$ 32,702,685	\$ —	\$ —	\$ —	\$ 32,702,685
Construction in progress	94,522,162	44,646,560	—	(115,966,874)	23,201,848
Total capital assets not being depreciated	<u>127,224,847</u>	<u>44,646,560</u>	<u>0</u>	<u>(115,966,874)</u>	<u>55,904,533</u>
Other capital assets:					
Utilities systems and other non-structural improvements	48,678,883	1,599,646	—	385,349	50,663,878
Buildings and improvements	867,061,029	292,689	224,567	45,100,095	912,229,246
Computer software	2,679,986	—	—	16,400,085	19,080,071
Equipment	217,743,658	17,444,818	4,586,494	54,081,345	284,683,327
Vehicles	15,574,508	508,989	574,547	—	15,508,950
Total other capital assets at historical cost	<u>1,151,738,064</u>	<u>19,846,142</u>	<u>5,385,608</u>	<u>115,966,874</u>	<u>1,282,165,472</u>
Less accumulated depreciation for:					
Utilities systems and other non-structural improvements	24,426,526	2,056,514	—	—	26,483,040
Buildings and improvements	314,311,981	20,702,396	203,328	—	334,811,049
Computer software	2,584,472	4,423,314	—	—	7,007,786
Equipment	161,900,899	15,732,271	4,158,742	—	173,474,428
Vehicles	5,140,256	59,643	570,477	—	4,629,422
Total accumulated depreciation	<u>508,364,134</u>	<u>42,974,138</u>	<u>4,932,547</u>	<u>0</u>	<u>546,405,725</u>
Other capital assets, net	<u>643,373,930</u>	<u>(23,127,996)</u>	<u>453,061</u>	<u>115,966,874</u>	<u>735,759,747</u>
TOTAL CAPITAL ASSETS, NET	<u>\$ 770,598,777</u>	<u>\$ 21,518,564</u>	<u>\$ 453,061</u>	<u>\$ 0</u>	<u>\$ 791,664,280</u>

NOTE: The University received \$376,128 in proceeds from the sale of capital assets.

STATEMENT OF CHANGES IN RETIREMENT OF INDEBTEDNESS

For the year ended June 30, 2014

	Net Position July 1, 2013	Fees and Other Additions
General Obligation Bonds:		
State Institution Bond General Debt Service Fund	\$ 186,803	\$ 161,926
State Institution Bond Debt Service, Series 2007B, Debt Service	(27,745)	—
State Institution Bond Debt Service, Series 2011B, Debt Service	2,132,590	19,129
State Institution Bond Debt Service, Series 2012C, Amortization Bond Issue Costs	564	(564)
State Institution Bond Debt Service, Series 2012C, Debt Service	362,295	4,071
State Institution Bond Debt Service, Series 2014B, Amortization Bond Issue Costs	0	—
State Institution Bond Debt Service, Series 2014B, Debt Service	0	1
Total General Obligation Bonds	<u>2,654,507</u>	<u>184,563</u>
Revenue Bonds:		
Series 2003, Debt Service	2,441	(2,441)
Series 2005, Debt Service	2,362,393	47,114
Series 2012, Amortization Bond Issue Costs	16	(16)
Series 2012, Debt Service	920,080	20,260
Total Revenue Bonds	<u>3,284,930</u>	<u>64,917</u>
Athletic Facilities Revenue Bonds:		
Series 2005, Debt Service	549,886	337,041
Athletic Debt Service Reserve Fund 2005	1,728,918	22,382
Series 2012, Amortization Bond Issue Costs	11	(11)
Series 2012, Debt Service	627,473	344,306
Total Athletic Facilities Revenue Bonds	<u>2,906,288</u>	<u>703,718</u>
Notes and Capital Leases Payable		
Payments on Notes	(515)	—
Total Notes and Capital Leases Payable	<u>(515)</u>	<u>0</u>
Audit Adjustments		
Central Bank - Investment Income	198,890	627,623
Total Audit Adjustments	<u>198,890</u>	<u>627,623</u>
TOTAL RETIREMENT OF INDEBTEDNESS	<u><u>\$ 9,044,100</u></u>	<u><u>\$ 1,580,821</u></u>

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

An additional \$95,485 of interest for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund.

An additional \$1,041,484 of interest expense/amortization of Bond Premium was booked in the Unexpended Plant Fund.

An additional \$33,853 of accrued interest expense during bond inception was booked in the Unexpended Plant Fund.

An additional \$473,852 of interest expense/write-off of Bond Deferred Loss was booked in the Unexpended Plant Fund.

Transfers Between Funds	Retirement of Indebtedness	Interest on Indebtedness	Other Expenses	Net Position June 30, 2014
\$ (282,618)	\$ —	\$ —	\$ 5,000	\$ 61,111
1,212,950	880,000	329,650	—	(24,445)
1,521,704	200,000	2,975,000	1,600	496,823
—	—	—	—	0
4,390,997	3,600,000	854,000	1,600	301,763
196,409	—	—	136,997	59,412
—	—	94,036	—	(94,035)
<u>7,039,442</u>	<u>4,680,000</u>	<u>4,252,686</u>	<u>145,197</u>	<u>800,629</u>
—	—	—	—	0
4,781,787	4,235,000	512,371	—	2,443,923
—	—	—	—	0
<u>1,950,500</u>	<u>1,530,000</u>	<u>413,200</u>	<u>1,600</u>	<u>946,040</u>
<u>6,732,287</u>	<u>5,765,000</u>	<u>925,571</u>	<u>1,600</u>	<u>3,389,963</u>
(139,598)	200,000	617,904	—	(70,575)
—	—	—	—	1,751,300
—	—	—	—	0
<u>522,111</u>	<u>1,270,000</u>	<u>222,629</u>	<u>1,600</u>	<u>(339)</u>
<u>382,513</u>	<u>1,470,000</u>	<u>840,533</u>	<u>1,600</u>	<u>1,680,386</u>
—	—	(515)	—	0
<u>0</u>	<u>0</u>	<u>(515)</u>	<u>0</u>	<u>0</u>
—	—	—	—	826,513
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>826,513</u>
<u>\$ 14,154,242</u>	<u>\$ 11,915,000</u>	<u>\$ 6,018,275</u>	<u>\$ 148,397</u>	<u>\$ 6,697,491</u>

SCHEDULE OF FEDERAL AWARDS - SUMMARY

For the year ended June 30, 2014

	CFDA Number	Net Position July 1, 2013	Revenues	Expenditures	Other Additions	Deductions	Net Position June 30, 2014
Unrestricted Current Funds							
Animal Health	10.207	\$ 0	\$ 23,863	\$ 23,863	\$ —	\$ —	\$ 0
Hatch	10.203	0	3,075,316	3,075,316	—	—	0
McIntire Stennis	10.202	0	797,012	797,012	—	—	0
Extension	10.500	0	6,708,245	6,708,245	—	—	0
Total		<u>0</u>	<u>10,604,436</u>	<u>10,604,436</u>	<u>0</u>	<u>0</u>	<u>0</u>
Scholarships and Student Aid							
Secondary Educational Opportunity Grants	84.007	0	255,300	194,921	15,463	9,746	66,096
Pell Grant	84.063	0	12,893,579	12,894,517	79,638	78,700	0
Total		<u>0</u>	<u>13,148,879</u>	<u>13,089,438</u>	<u>95,101</u>	<u>88,446</u>	<u>66,096</u>
Restricted Current Funds-							
Other							
College Work Study Program	84.033	0	636,048	538,418	39,168	136,798	0
Federal Job Location and Development	84.033	802	50,000	50,802	—	—	0
Total		<u>802</u>	<u>686,048</u>	<u>589,220</u>	<u>39,168</u>	<u>136,798</u>	<u>0</u>
Loan Funds							
Perkins	84.038	9,113,178	1,254,932	1,193,272	—	41,138	9,133,700
Total		<u>9,113,178</u>	<u>1,254,932</u>	<u>1,193,272</u>	<u>0</u>	<u>41,138</u>	<u>9,133,700</u>
Agency Funds							
Direct Lending	84.268	0	86,896,107	86,896,107	—	—	0
Total		<u>0</u>	<u>86,896,107</u>	<u>86,896,107</u>	<u>0</u>	<u>0</u>	<u>0</u>
Plant Funds							
ARRA Stimulus Funds through US Dept of Energy Grant for Wind Turbine construction	81.087	0	537,307	537,307	—	—	0
US Dept of Energy Grant for Grid Simulator	81.087	0	632,055	632,055	—	—	0
Total		<u>0</u>	<u>1,169,362</u>	<u>1,169,362</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sponsored Programs		(8,847,354)	55,670,964	56,177,337	0	7,395	(9,361,122)
TOTAL FEDERAL AWARDS		<u>\$ 266,626</u>	<u>\$ 169,430,728</u>	<u>\$ 169,719,172</u>	<u>\$ 134,269</u>	<u>\$ 273,777</u>	<u>\$ (161,326)</u>



*Supplemental Statements
of Assets*

INVESTMENT IN PLANT - LAND

For the year ended June 30, 2014

	Number of Acres June 30, 2014	Cost or Book Value July 1, 2013	Additions/ (Deductions)	Cost or Book Value June 30, 2014
Location				
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
Hampton County	44	16,800	—	16,800
Land use area	19,572	2,548,389	—	2,548,389
Learning forest center	297	163,000	—	163,000
Main campus and Clemson area	2,685	451,748	—	451,748
Meeting Street, Charleston, 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
Pee Dee Research and Education Center	2,407	1,435,305	—	1,435,305
Richland Northeast Industrial Park	4	122,200	—	122,200
Sandhill Research and Education Center	564	51,488	—	51,488
Simpson Experiment Station	2,238	421,236	—	421,236
TOTAL LAND	<u>31,809</u>	<u>\$ 32,702,685</u>	<u>\$ 0</u>	<u>\$ 32,702,685</u>

INVESTMENT IN PLANT - BUILDINGS

For the year ended June 30, 2014

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2014
Buildings:				
Academic Success Center	001278	\$ 13,669,469	\$ 988,819	\$ 12,680,650
Administrative Services Building	000318	1,796,659	997,181	799,478
Advanced Materials Research Lab	001264	21,431,323	6,557,853	14,873,470
Ag Biotech/Biosystems Research Complex	001259	27,537,030	10,837,378	16,699,652
Alumni Center	000250	290,018	290,018	0
Animal Diagnostic	OC0003	5,068,217	2,013,629	3,054,588
Archbold Center	OC0004	395,060	255,673	139,387
Athletic Support Facility	T20031	424,074	126,566	297,508
Barnett Hall	002009	599,590	590,644	8,946
Barre Hall	000265	2,314,946	1,613,138	701,808
Baruch Institute	000392	5,948,499	815,586	5,132,913
Baseball Area (All)	000339	9,448,047	2,805,723	6,642,324
Benet Hall	002006	371,976	371,976	0
Biolife Sciences Building	001277	52,088,407	1,595,077	50,493,330
Bob Campbell Geology Museum	001224	1,196,597	446,673	749,924
Bowen Hall	002002	209,057	176,118	32,939
Brackett Hall	000030	8,250,448	4,854,549	3,395,899
Bradley Hall	002004	227,853	196,468	31,385
Brooks Center	001143	12,832,183	6,708,894	6,123,289
Bulk Chemical Storage (Poole)	000303	337,493	332,027	5,466
Byrnes Hall	002015	2,519,389	2,465,933	53,456
Calhoun Courts	002017	13,261,215	10,752,068	2,509,147
Camp Cooper	009520	1,107,286	661,942	445,344
Camp Long	009617	335,249	309,672	25,577
Campbell Museum (Kinard Annex)	000034	21,434	21,434	0
Campus Green	NN0001	1,175,788	556,148	619,640
Central Energy Facility	000007	14,576,340	5,790,651	8,785,689
Central Stores	000074	45,416	45,416	0
Charleston County Extension Office	009101	256,670	50,982	205,688
Clemson Apparel Research	001168	1,733,925	884,975	848,950
Clemson House	004100	2,316,888	2,316,888	0
Clemson Institute Of Environmental Toxicology (CIET/TIWET)	001178	2,792,453	1,565,863	1,226,590
Clemson Technical Center (Rust Lab)	001222	5,605,413	3,029,767	2,575,646
Coastal Research & Education Center	008300	220,104	126,667	93,437
Cook Lab	000216	150,780	150,780	0
Cooper Library	000212	6,096,914	5,439,062	657,852
Cope Hall	002010	464,662	464,662	0
Dillard Building	000006	203,025	203,025	0
Donaldson Hall	002001	27,392,908	6,121,726	21,271,182
Duke Energy Innovation Center	001280	6,888,958	447,438	6,441,520
Earle Hall	000023	2,537,605	1,188,204	1,349,401
East Campus Housing	004148	22,424,512	7,865,069	14,559,443
East Campus Chillwater Facility	000376	3,566,732	2,503,119	1,063,613
Edgar A. Brown University Union	000253	4,959,248	3,936,539	1,022,709
Edisto Cattle Barn	008503	194,925	33,852	161,073
Edisto Main Office	008573	4,313,139	1,253,479	3,059,660
Edwards Hall	000309	4,063,248	2,725,630	1,337,618
Fernow Street Cafe	000404	1,081,887	440,827	641,060
Fike Recreation Center	000010	19,224,208	5,264,084	13,960,124
Fire Station	000348	445,601	376,378	69,223
Fluor Daniel (Engineering Innovation Center)	000388	14,692,891	8,996,978	5,695,913
Fort Hill (Calhoun Mansion)	000047	2,201,193	655,126	1,546,067
Freeman Hall	000025	497,988	295,669	202,319
Garrison Arena (All)	001212	7,027,126	3,541,036	3,486,090
Gas Turbine Lab	000383	198,700	103,414	95,286

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2014
Buildings (continued):				
Geer Hall	002011	442,649	442,649	0
Gentry Hall	004040	141,180	131,107	10,073
Germ Plasm Resrch	001113	495,464	369,766	125,698
Godfrey Hall	000003	2,631,774	1,930,044	701,730
Godley-Snell Research Center	000411	5,035,978	3,223,259	1,812,719
Greenville One	006021	22,975,041	610,292	22,364,749
Griffith Building	006110	454,579	195,586	258,993
Harcombe Dining Hall	000045	589,058	15,340	573,718
Hardin Hall	000029	7,802,090	2,328,306	5,473,784
Harris A. Smith Building (Packaging Science)	000112	6,680,674	1,403,308	5,277,366
Hendrix Student Center	001227	17,213,207	6,425,452	10,787,755
Holmes Hall	002023	208,195	106,256	101,939
Holtzendorf Hall	000004	233,496	233,496	0
Horse Stable #2, #3, And Digestion Building	001201	436,049	158,860	277,189
Horse/Sheep Barn	006107	221,048	132,070	88,978
Housing Storage	000417	269,870	147,811	122,059
Housing Warehouse At Ravenel	001268	166,954	45,393	121,561
Hunter Hall	000367	11,559,393	9,826,988	1,732,405
ICAR Campbell Graduate Engineering Center	006000	35,186,914	6,158,343	29,028,571
ICAR Center For Emerging Technologies	006003	937,342	193,399	743,943
ICAR Parking Structure	006002	21,610,498	4,243,078	17,367,420
Indoor Football Practice Facility	001806	10,000,000	260,414	9,739,586
Information Technology Center	000378	5,004,375	3,362,927	1,641,448
IPTAY Ticket/Security Complex	001805	945,996	620,556	325,440
ITRC - ICAR (Information Technology Research Center)	006001	15,518,048	3,448,226	12,069,822
Jervey Center	000252	7,419,968	4,542,977	2,876,991
Johnstone Hall	002000	3,162,132	3,032,806	129,326
Jordan Hall	000272	7,754,599	6,952,597	802,002
Kinard Lab	000035	1,237,617	1,237,617	0
Lakeside Animal Facility	000423	175,345	91,673	83,672
LaMaster Dairy Center Area	006141	849,563	798,875	50,688
Landscape Maintenance (Old Central Receiving Building)	000249	166,514	114,769	51,745
Larry B. Penley, Jr. Golf Clubhouse	001269	2,460,375	180,499	2,279,876
Lee Hall	000028	34,948,720	4,889,548	30,059,172
Lehotsky Hall	000266	5,447,327	4,689,668	757,659
Lever Hall	002014	2,172,277	2,129,800	42,477
Lightsey Bridge Apts (All)	002020	12,486,372	6,481,951	6,004,421
Linvil G. Rich Lab	000406	5,186,862	3,884,163	1,302,699
Littlejohn Coliseum	000243	38,231,989	14,549,819	23,682,170
Livestock/Poultry Incinerator	OC0007	245,751	230,596	15,155
Long Hall	000033	491,349	491,349	0
Lowry Hall	000024	3,091,541	1,590,967	1,500,574
Machine Shed (Landscape Maintenance Building)	000101	250,000	37,176	212,824
Madren Center	001144	8,952,060	4,230,916	4,721,144
Madren Center Clubhouse	001197	213,195	79,583	133,612
Manning Hall	002013	1,958,806	1,958,806	0
Martin Hall	000036	1,821,508	1,545,811	275,697
Materials Research Facility (ARTS Building)	001258	690,080	204,151	485,929
Mauldin Hall	002008	1,374,085	1,114,741	259,344
McAdams Hall	000038	8,091,326	4,383,618	3,707,708
McCabe Hall	002022	15,533,717	7,927,871	7,605,846
Mell Hall	000005	262,556	240,007	22,549

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2014
Buildings (continued):				
Memorial Football Stadium	000012	96,750,285	33,866,585	62,883,700
Military Heritage Gardens	000505	162,000	32,178	129,822
Motor Pool	000210	100,827	100,827	0
Municipal Services Storage At Ravenel	000408	400,197	63,544	336,653
Musser Farms Research Station Main Bldg.	001188	1,191,540	611,028	580,512
Newman Hall	000039	1,371,895	1,110,394	261,501
Norris Hall	002005	318,739	294,116	24,623
North Charleston Buildings	006151	19,006,000	2,987,588	16,018,412
Olin Hall	000027	272,785	272,785	0
Outdoor Lab - TL	006140	1,036,776	967,824	68,952
Patewood Bioengineering Lab	L001	5,924,316	1,134,255	4,790,061
Pee Dee Research & Education Center	008101	7,485,257	6,078,404	1,406,853
Picken Bend Recreational Center	006125	246,056	6,408	239,648
Poole Agricultural Center	000040	5,091,208	4,646,319	444,889
President's Home	000043	267,257	223,874	43,383
President's Park Rotunda	000503	771,786	114,078	657,708
Radwaste Disposal Facility	000414	174,847	91,413	83,434
Ravenel Center	001059	1,763,491	1,355,672	407,819
Recycling Center (Kite Hill)	001228	437,361	163,261	274,100
Redfern Health Center	000224	1,404,884	786,230	618,654
Rhodes Hall	000232	13,106,798	3,508,836	9,597,962
Riggs Hall	000026	1,100,419	706,637	393,782
Rowing Training Facility	000370	1,944,961	384,579	1,560,382
Sanders Hall	002012	431,868	431,868	0
Sandhill Research & Education Center	008001	200,077	193,947	6,130
Sandhills Research Office Building	008038	6,784,199	835,594	5,948,605
Schilletter Dining Hall	000223	4,026,531	1,822,132	2,204,399
Sikes Hall	000031	277,411	277,411	0
Simpson Experimental Station	OC0008	114,545	110,237	4,308
Sirrine Hall	000022	6,209,258	6,049,701	159,557
Sloan Tennis Center	000251	787,356	279,990	507,366
Smith Hall	002016	1,211,790	1,189,272	22,518
Soccer Stadium (All Areas)	000377	999,031	671,346	327,685
Soil Plant Lab	001096	330,210	302,789	27,421
South Campus Chiller Plant (Jeff Hinson Memorial Plant)	000111	7,010,318	1,041,643	5,968,675
Starkey Swine Center	006103	317,909	191,896	126,013
Strode Tower	000221	2,685,603	2,576,895	108,708
Strom Thurmond Institute	001142	5,750,741	3,775,923	1,974,818
Tennis Grand Stands	000366	1,056,643	710,061	346,582
Thornhill (All)	000410	761,276	649,674	111,602
Tillman Hall	000001	4,658,950	4,658,950	0
Vegetable Research Facility	LT0046	21,142	6,801	14,341
Vehicle Service Building	001236	162,000	60,472	101,528
Vickery Hall	000382	2,654,484	1,519,956	1,134,528
Visitors Center	000421	649,066	258,473	390,593
Wannamaker Hall	002003	142,972	142,972	0
Washdown Facility	000108	350,719	77,987	272,732
Waste Treatment Plant	000211	125,237	125,237	0
Wind Load Test Facility	000409	291,449	137,510	153,939
Wind Turbine Drive Train Testing Facility	006250	33,047,016	46,216	33,000,800
Young Hall	002007	375,488	375,488	0
Total Buildings		\$ 912,229,246	\$ 334,811,049	\$ 577,418,197

INVESTMENT IN PLANT - CONSTRUCTION IN PROGRESS

For the year ended June 30, 2014

	Cost July 1, 2013	Additions/ (Deductions)	Transfers	Cost June 30, 2014
Construction in Progress:				
Agricultural regulatory software	\$ 95,000	\$ 28,708	\$ —	\$ 123,708
Banner Student ERP	15,047,263	1,352,822	16,400,085	0
Baruch Institute temporary living quarters	208,329	197,041	405,370	0
Charleston Architectural Center	608,290	694,059	—	1,302,349
Core campus development	363	3,492,813	—	3,493,176
CURI - Graduate Education Center	0	856,777	—	856,777
Douthit Hills development	1,839,661	331,313	—	2,170,974
Edisto Peanut Lab construction	151,719	84,045	14,850	220,914
Freeman Hall expansion	825,800	110,518	—	936,318
Golf practice facility addition	56,845	425,886	—	482,731
Greenville One Building upfit	479,867	8,636,946	9,116,813	0
Greenwood Genetic Center construction	162,500	44,296	—	206,796
Housing Management Software	0	128,625	—	128,625
Hunnicut stormwater runoff study	12,212	36,526	—	48,738
Hyperion Budgeting Software	0	1,151,505	—	1,151,505
ICAR Advanced Powertrain Lab Upgrade	0	272,750	—	272,750
Innovation Center clean room	843,534	73,236	916,770	0
Kingsmore Stadium addition	53,097	771,309	—	824,406
Kronos Acquisition	1,936,909	261,900	—	2,198,809
Lightsey Bridge sidewalk extension	57,756	46,515	104,271	0
Littlejohn Annex addition	263,994	—	263,994	0
Memorial Stadium III construction	84,715	413,230	—	497,945
North Charleston land and renovation	1,066,349	958,215	172,232	1,852,332
Schilleter catering relocation	254,588	22,212	276,800	0
Scroll of Honor walkway	189,974	91,104	281,078	0
Stadium president box relocate	431,423	558,647	990,070	0
Starbucks at Edgars	443,998	352,728	796,726	0
Tiger Band plaza	56,386	137,563	—	193,949
Waste water treatment plant emergency generator design	46,205	29,162	—	75,367
Waste water treatment plant upgrade	437,229	1,005,742	—	1,442,971
Watt Innovation Center	319,316	4,401,392	—	4,720,708
Wind turbine drive train test facility	68,548,840	17,678,975	86,227,815	0
TOTAL CONSTRUCTION IN PROGRESS	\$ 94,522,162	\$ 44,646,560	\$ 115,966,874	\$ 23,201,848

INVESTMENT IN PLANT - SOFTWARE

For the year ended June 30, 2014

	Cost	Accumulated Depreciation	Net Book Value June 30, 2014
Software:			
AIM Software	\$ 637,683	\$ 637,683	\$ 0
Banner Software	16,400,085	4,327,800	12,072,285
CBORD Software	585,541	585,541	0
CUBS Software	607,400	607,400	0
Data Warehouse Software	518,340	518,340	0
Library Software	331,022	331,022	0
TOTAL SOFTWARE	\$ 19,080,071	\$ 7,007,786	\$ 12,072,285

INVESTMENT IN PLANT - UTILITIES SYSTEMS

For the year ended June 30, 2014

	Cost	Accumulated Depreciation	Net Book Value June 30, 2014
Utilities Systems (Other than Buildings and Other Nonstructural Permanent Improvement)			
Nonfederal	\$ 50,509,299	\$ 26,328,462	\$ 24,180,837
Federal	154,578	154,578	0
TOTAL UTILITIES SYSTEMS	\$ 50,663,877	\$ 26,483,040	\$ 24,180,837

