

CLEMSON

U N I V E R S I T Y

Clemson, South Carolina



Supplemental Schedules
For the Year Ended June 30, 2005

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, 2005

ASSETS

BASIC EDUCATIONAL AND GENERAL:

Cash and cash equivalents	\$ 47,906,761
Accounts receivable	2,609,823
Inventories	335,727
Prepaid expenses	3,068,521

TOTAL 53,920,832

PUBLIC SERVICE ACTIVITIES:

Cash and cash equivalents	24,612,724
Federal grants & contracts receivable	1,945,742
Accounts receivable	525,264
Accrued interest receivable	48,050
Prepaid expenses	39,498

TOTAL 27,171,278

AUXILIARY ENTERPRISES:

Cash and cash equivalents	33,804,428
Accounts receivable	2,114,761
Accrued interest receivable	526,324
Inventories	346,858
Prepaid expenses	359,227

TOTAL 37,151,598

TOTAL \$ 118,243,708

LIABILITIES AND FUND BALANCES

BASIC EDUCATIONAL AND GENERAL:

Accounts payable	\$ 6,027,725
Accrued liabilities	10,564,673
Deferred revenues	3,667,964
Deposits held for others	51,742
Accrued vacation	10,769,072
Fund balance	22,839,656

TOTAL 53,920,832

PUBLIC SERVICE ACTIVITIES:

Accounts payable	774,453
Accrued liabilities	1,960,849
Deferred revenues	161,522
Deposits held for others	8,423
Accrued vacation	4,864,467
Fund balances reserved for operation (deficit):	
Agricultural research	6,760,458
Cooperative agricultural extension	5,986,214
Regulatory services	3,492,343
Livestock and poultry health	687,642
Other Public Service	4,883
Land and timber-designated	2,470,024

TOTAL 27,171,278

AUXILIARY ENTERPRISES:

Accounts payable	942,900
Accrued liabilities	1,690,734
Deferred revenues	11,035,473
Student deposits	718,157
Accrued vacation	2,507,461
Fund balance	20,256,873

TOTAL 37,151,598

TOTAL \$ 118,243,708

STATEMENT OF CHANGES IN UNRESTRICTED FUND BALANCES

For the year ended June 30, 2005

	BASIC EDUCATIONAL AND GENERAL	PUBLIC SERVICE RESEARCH	PUBLIC SERVICE EXTENSION
REVENUES AND OTHER ADDITIONS:			
Student fees	\$ 173,363,899	\$ —	\$ —
Federal appropriations	—	4,173,801	6,812,370
State appropriations	87,713,541	15,554,111	18,684,429
Federal grants and contracts	8,160,000	823,966	58,852
State grants and contracts	16,236	75,854	5,649
Local grants and contracts	23,403	62,537	594,178
Nongovernmental grants and contracts	759,766	217,166	44,196
Private gifts	180,231	—	110,438
Endowment income	9,266	—	—
Sales and services of educational departments	79,029	2,296,314	7,208,752
Sales and services of auxiliary enterprises	—	—	—
Other services	13,355,411	63,656	106,468
TOTAL	<u>283,660,782</u>	<u>23,267,405</u>	<u>33,625,332</u>
EXPENDITURES AND MANDATORY TRANSFERS:			
Expenditures:			
Instruction	126,837,968	—	—
Research	37,794,054	20,743,861	174,432
Extension and public service	4,506,288	119,582	31,131,782
Academic support	33,799,934	322,814	167,197
Student services	14,675,700	—	—
Institutional support	19,741,432	—	—
Operation and maintenance of plant	26,769,988	—	—
Scholarships and fellowships	8,028,294	—	—
Auxiliaries	198,433	—	—
Total	<u>272,352,091</u>	<u>21,186,257</u>	<u>31,473,411</u>
Mandatory Transfers:			
Principal and interest	949,928	—	—
Loan fund matching	65,086	—	—
Total	<u>1,015,014</u>	<u>0</u>	<u>0</u>
Other Additions/(Deductions):			
Facilities and administrative costs remitted to the State	(155,342)	—	(41,832)
Transfer to/from other funds	(5,446,516)	(453,172)	(249,340)
Total	<u>(5,601,858)</u>	<u>(453,172)</u>	<u>(291,172)</u>
TOTAL	<u>278,968,963</u>	<u>21,639,429</u>	<u>31,764,583</u>
Net increase/(decrease) in fund balance	4,691,819	1,627,976	1,860,749
Fund balance at beginning of year	18,147,837	5,132,482	4,125,465
FUND BALANCE AT END OF YEAR	<u>\$ 22,839,656</u>	<u>\$ 6,760,458</u>	<u>\$ 5,986,214</u>

REGULATORY SERVICES	LIVESTOCK AND POULTRY HEALTH	OTHER PUBLIC SERVICE	LAND AND TIMBER	AUXILIARY SERVICES	TOTALS
\$ —	\$ —	\$ —	\$ —	\$ 3,362,296	\$ 176,726,195
—	—	—	—	—	10,986,171
1,677,975	2,774,716	183,822	—	—	126,588,594
98,924	17,869	—	—	—	9,159,611
—	—	—	—	—	97,739
—	—	—	—	—	680,118
—	—	—	—	—	1,021,128
—	—	—	—	5,100	295,769
—	—	—	—	—	9,266
3,078,850	332,694	—	534,268	—	13,529,907
—	—	—	—	80,268,359	80,268,359
117	7,944	—	265,612	916,572	14,715,780
<u>4,855,866</u>	<u>3,133,223</u>	<u>183,822</u>	<u>799,880</u>	<u>84,552,327</u>	<u>434,078,637</u>
—	—	—	—	1,164,848	128,002,816
—	—	177,242	330,521	—	59,220,110
3,731,355	3,000,298	—	—	—	42,489,305
11,006	32,847	—	—	—	34,333,798
—	—	—	—	4,195,939	18,871,639
—	—	—	—	—	19,741,432
—	—	—	—	—	26,769,988
—	—	—	—	5,694,043	13,722,337
—	—	—	—	68,990,033	69,188,466
<u>3,742,361</u>	<u>3,033,145</u>	<u>177,242</u>	<u>330,521</u>	<u>80,044,863</u>	<u>412,339,891</u>
—	—	—	—	4,961,535	5,911,463
—	—	—	—	—	65,086
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,961,535</u>	<u>5,976,549</u>
—	—	—	—	—	(197,174)
—	139,971	—	(512,631)	1,776,023	(4,745,665)
<u>0</u>	<u>139,971</u>	<u>0</u>	<u>(512,631)</u>	<u>1,776,023</u>	<u>(4,942,839)</u>
<u>3,742,361</u>	<u>2,893,174</u>	<u>177,242</u>	<u>843,152</u>	<u>83,230,375</u>	<u>423,259,279</u>
1,113,505	240,049	6,580	(43,272)	1,321,952	10,819,358
2,378,838	447,593	(1,697)	2,513,296	18,934,921	51,678,735
<u>\$ 3,492,343</u>	<u>\$ 687,642</u>	<u>\$ 4,883</u>	<u>\$ 2,470,024</u>	<u>\$ 20,256,873</u>	<u>\$ 62,498,093</u>

STATEMENT OF UNRESTRICTED CURRENT FUND REVENUES

For the year ended June 30, 2005

EDUCATIONAL AND GENERAL:

Income From Students:

Academic fees	\$ 117,557,773
Laboratory fees	4,222,625
MBA program	679,215
Summer session fees	9,781,772
Short courses and seminars	362,859
Cooperative program	25,050
Miscellaneous off-campus courses	3,635,044
Business and Behavioral Science courses	45,996
Health, Education and Human Development courses	4,618,885
Engineering and Science courses	8,800
Waivers	29,659,330
Student assessed technology fee	1,460,216
Student assessed activity fee	871,536
Student Health Fee	3,362,296
Microsoft Licensing	434,718
Educational placement	80

Total 176,726,195

Federal Appropriations:

Animal health	16,144
Hatch	2,962,351
Hatch multi state	654,681
McIntire-Stennis	540,625
Federal Smith-Lever amended	4,819,935
1978 pest management project	128,772
Indoor air quality program	(684)
Federal nutrition	1,760,963
Farm safety	14,581
Pesticide applicator training	11,656
Cotton insect pest management - special project	20,255
Expanded renewable resources	56,892

Total 10,986,171

State Appropriations:

Educational and general	87,713,541
Agricultural research	15,554,111
Extension	18,684,429
Regulatory and public service	1,677,975
Livestock and poultry health	2,774,716
State energy program	80,846
Bioengineering alliance	102,976

Total 126,588,594

Grants and Contracts:

Federal government	9,159,611
State government	97,739
Local government	680,118
Private sources	1,021,128

Total 10,958,596

Gifts:

State gifts and contributions	69,451
Private gifts and contributions	226,318

Total 295,769

Endowment Income:

Landscrip	5,754
Clemson Bequest	3,512
Total	<u>9,266</u>

Sales and Services of Educational Activities:

Educational and general	79,029
Agricultural research	7,208,752
Agricultural extension services	2,830,582
Regulatory and public service	3,078,850
Livestock and poultry health	332,694
Total	<u>13,529,907</u>

Other Sources:

Administrative allowances	230,434
Admission application fees graduate	198,720
Admission application fees undergraduate	553,948
Advertising	224
Advanced placement fees	4,284
Alumni events	3,524
Aptitude test fees	10,500
Architecture circulation fees	26,074
Bulk mail receipts	160,243
Collection fees	47,458
Computer service fees	3,989,945
Conferences	504,518
Cooper circulation	109,542
Copier services proceeds	28,354
Credit card convenience fee	466,020
Deferred note late fee	1,925
Educational program fees	140,191
Electricity sales	22,740
Electron microscope fees	47,524
Emergency medical service fees	59,416
Festival revenues	16,698
Fire services agreement	270,395
Forfeitures	26,500
Graduation late fees	20,407
International visitors fees	5,024
Investment income	393,895
Lab breakage fees	731
Late billing fees	10,670
Late registration fees	54,780
Library reference services	11,396
Media production fees	51,976
Medical exam fees and lab tests	115,913
Miscellaneous	691,494
Miscellaneous reimbursements	519,922
Miscellaneous sales	609,496
Orientation fees	434,563
Payment plan fees	71,370
Printing services outside sales	21,512
Proceeds from sale of scrap	16,271
Production fees	41,205
Program and activities revenues	276,949
Publications	8,545
Recreation facility fees	302,426

Other Sources (continued):	
Registration fees	610,289
Rental fees	201,262
Royalty income	9,129
Sale of surplus property	7,648
Sales tax discount	3,000
Security fees	21,697
Service charges	46,296
Special collections	6,170
Sponsorships	27,519
Student activities	1,335,220
Student health services	877,441
Study abroad program fees	257,694
Symposium fees	1,417
Testing service fees	453,663
Thesis fees	39,034
Transcript and photostat sales	126,447
University printing services	19,934
Variable computer costs	19,947
Workshops	74,251
Total	<u>14,715,780</u>
TOTAL EDUCATIONAL AND GENERAL	<u>353,810,278</u>
 SALES AND SERVICES OF AUXILIARY ENTERPRISES:	
Athletics	28,582,147
Bookstore	1,708,803
Food services - cash operations	1,318,369
Food services - meal plans	10,100,286
Housing	21,809,276
Information systems development	5,118,771
Parking services	2,285,203
Student health center	133,151
Student post office	301,094
Summer programs	266,729
Telecommunications services	4,815,294
Tiger 1 Card	729,912
Transportation services	2,143,939
Unallocated	(347,646)
Vending	1,303,031
TOTAL AUXILIARY ENTERPRISES	<u>80,268,359</u>
TOTAL UNRESTRICTED CURRENT FUNDS	<u>\$ 434,078,637</u>

STATEMENT OF CHANGES IN AUXILIARY ENTERPRISES

For the year ended June 30, 2005

	<u>Beginning Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Mandatory Transfers</u>	<u>Nonmandatory Transfers</u>	<u>Ending Fund Balance</u>
Accrued Leave/Audit Adjustments	\$ (1,720,278)	\$ (347,646)	\$ (69,417)	\$ 0	\$ 0	\$ (2,137,341)
Athletics						
Athletic Administration	8,848,603	10,660,188	(3,265,922)	(456,000)	1,414,803	17,201,672
Athletic Compliance	0	—	(243,916)	—	—	(243,916)
Sports Information	0	—	(748,090)	—	25,363	(722,727)
Public Relations	0	2,530,810	(487,446)	—	(103,482)	1,939,882
Ticket Office	0	—	(617,043)	—	—	(617,043)
Video Productions	0	—	(379,578)	—	40,010	(339,568)
Grounds Maintenance	0	1,200	(1,850,766)	—	(724,318)	(2,573,884)
Event Promotions	0	—	(152,546)	—	—	(152,546)
Training Room	0	—	(1,441,900)	—	231,347	(1,210,553)
Athletic Grounds & Fields	0	—	(486,248)	—	434	(485,814)
Equipment Room	0	—	(655,278)	—	153,200	(502,078)
Weight Room	0	—	(481,813)	—	63,000	(418,813)
IPTAY Operations	0	—	(2,002,707)	—	1,891,303	(111,404)
IPTAY Special	0	—	(36,318)	—	40,643	4,325
Student Athlete Enrichment Program	0	—	(1,164,849)	—	1,072,878	(91,971)
Tiger Cub Club	0	—	(51,152)	—	51,152	0
Baseball	0	429,943	(953,532)	—	218,912	(304,677)
Basketball Men	0	1,594,007	(3,205,486)	—	314,735	(1,296,744)
Basketball Women	0	62,190	(1,520,591)	—	351,697	(1,106,704)
Football	0	13,116,044	(9,246,948)	—	1,943,421	5,812,517
Volleyball Women	0	12,447	(619,828)	—	227,151	(380,230)
Golf	0	1,796	(254,043)	—	56,503	(195,744)
Soccer Men	0	18,254	(534,738)	—	180,115	(336,369)
Soccer Women	0	23,782	(552,899)	—	229,736	(299,381)
Swimming Men	0	9,045	(421,553)	—	199,973	(212,535)
Swimming Women	0	10,587	(452,167)	—	218,487	(223,093)
Tennis Men	0	5,168	(324,801)	—	79,629	(240,004)
Tennis Women	0	25,261	(502,388)	—	136,154	(340,973)
Track	0	37,307	(698,490)	—	256,879	(404,304)
Cross Country Women	0	28,840	(716,055)	—	346,625	(340,590)
Rowing Women	0	15,278	(851,218)	—	369,869	(466,071)
Spirit Support Groups	0	—	(104,435)	—	(125,518)	(229,953)
Bowl Expenditures	0	—	(120)	—	—	(120)
Bonuses	0	—	—	—	(7,500)	(7,500)
Athletic Facilities Improvements	0	—	(1,525,696)	—	175	(1,525,521)
AERO Commando CT Airplane	0	—	(260,785)	—	—	(260,785)
Total	<u>8,848,603</u>	<u>28,582,147</u>	<u>(36,811,345)</u>	<u>(456,000)</u>	<u>9,153,376</u>	<u>9,316,781</u>
Bookstore	<u>1,549,405</u>	<u>1,708,803</u>	<u>(62,930)</u>	<u>0</u>	<u>(1,541,079)</u>	<u>1,654,199</u>
Campus Services	<u>(121)</u>	<u>0</u>	<u>(11,123)</u>	<u>0</u>	<u>11,244</u>	<u>0</u>
Food Services						
Food Services-Meal Plans	1,085,931	10,100,286	(8,538,404)	(312,071)	(753,599)	1,582,143
Food Services-Cash Operations	438,035	1,318,369	(582,808)	—	(603,599)	569,997
Total	<u>1,523,966</u>	<u>11,418,655</u>	<u>(9,121,212)</u>	<u>(312,071)</u>	<u>(1,357,198)</u>	<u>2,152,140</u>
Information Systems Development	<u>265,235</u>	<u>5,118,771</u>	<u>(5,321,561)</u>	<u>0</u>	<u>0</u>	<u>62,445</u>
Parking Services						
Parking Services	2,059,548	2,285,203	(556,266)	—	(366,934)	3,421,551
Shuttle Operations	0	—	(845,281)	—	—	(845,281)
Parking Enforcement	0	—	(382,605)	—	—	(382,605)
Vehicle Registration	0	—	(50,962)	—	—	(50,962)
Parking Facilities Construction	0	—	(102,131)	—	(280,000)	(382,131)
Parking Facilities Maintenance	0	—	—	—	0	0
Total	<u>2,059,548</u>	<u>2,285,203</u>	<u>(1,937,245)</u>	<u>0</u>	<u>(646,934)</u>	<u>1,760,572</u>
Student Health Center	<u>1,437,208</u>	<u>4,417,120</u>	<u>(4,195,939)</u>	<u>0</u>	<u>(121,621)</u>	<u>1,536,768</u>

	Beginning Fund Balance	Revenues	Expenditures	Mandatory Transfers	Nonmandatory Transfers	Ending Fund Balance
Student Post Office	32,651	301,094	(288,010)	0	0	45,735
Summer Programs	100,150	266,729	(465,117)	0	0	(98,238)
Telecommunications	162,248	4,815,294	(4,421,715)	0	0	555,827
Tiger 1 Card Office	309,927	729,912	(798,240)	0	14,570	256,169
Transportation Services						
Dispatch Operations	1,366,190	1,006,399	(822,979)	—	(22,758)	1,526,852
Maintenance Serv	0	370,029	(498,807)	—	—	(128,778)
Fuel Island/Carwash	0	767,511	(800,966)	—	(17,773)	(51,228)
Total	<u>1,366,190</u>	<u>2,143,939</u>	<u>(2,122,752)</u>	<u>0</u>	<u>(40,531)</u>	<u>1,346,846</u>
University Housing						
University Housing	431,561	21,809,276	(5,815,346)	(4,193,464)	(3,467,581)	8,764,446
Administrative Services:						
Director	0	—	(786,741)	—	—	(786,741)
Director	0	—	(208,674)	—	—	(208,674)
Residential Facilities:						
Director	0	—	(3,331,699)	—	—	(3,331,699)
Custodial	0	—	(590,413)	—	—	590,413
Maintenance	0	—	(1,422,147)	—	—	(1,422,147)
Projects	0	—	(160,610)	—	—	(160,610)
Staff Development & Safety	0	—	(7,777)	—	—	(7,777)
Housing Life - Staff	0	—	(1,845,756)	—	500	(1,845,256)
Total	<u>431,561</u>	<u>21,809,276</u>	<u>(14,169,163)</u>	<u>(4,193,464)</u>	<u>(3,467,081)</u>	<u>411,129</u>
Vending						
Operations	2,527,774	1,301,857	(106,506)	—	(373,723)	3,349,402
Committee	40,854	1,173	(142,588)	—	145,000	44,439
Total	<u>2,568,628</u>	<u>1,303,030</u>	<u>(249,094)</u>	<u>0</u>	<u>(228,723)</u>	<u>3,393,841</u>
TOTALS	<u>\$ 18,934,921</u>	<u>\$ 84,552,327</u>	<u>\$ (80,044,863)</u>	<u>\$ (4,961,535)</u>	<u>\$ 1,776,023</u>	<u>\$ 20,256,873</u>

STATEMENT OF CURRENT FUNDS REVENUES, EXPENSES AND OTHER CHANGES

For the year ended June 30, 2005

	Unrestricted	Restricted	Total
REVENUES:			
Student fees	\$ 176,726,195	\$ —	\$ 176,726,195
Federal appropriations	10,986,171	—	10,986,171
State appropriations	126,588,594	—	126,588,594
Federal grants and contracts	9,159,611	58,488,138	67,647,749
State grants and contracts	97,739	35,800,664	35,898,403
Local grants and contracts	680,118	1,085,595	1,765,713
Nongovernmental grants and contracts	1,021,128	11,504,377	12,525,505
Private gifts	295,769	26,309,327	26,605,096
Endowment income	9,266	1,230,774	1,240,040
Sales and services of educational departments	13,529,907	116,525	13,646,432
Sales and services of auxiliary enterprises	80,268,359	—	80,268,359
Other sources	14,715,780	755,136	15,470,916
Total current revenues	434,078,637	135,290,536	569,369,173
EXPENDITURES AND MANDATORY TRANSFERS:			
<i>Educational and general:</i>			
Instruction	128,002,816	5,275,183	133,277,999
Research	59,220,110	50,951,368	110,171,478
Public service	42,489,305	11,243,947	53,733,252
Academic support	34,333,798	1,220,316	35,554,114
Student services	18,871,639	363,631	19,235,270
Institutional support	19,741,432	871,162	20,612,594
Operation and maintenance of plant	26,769,988	11,645	26,781,633
Scholarships and fellowships	13,722,337	40,678,740	54,401,077
Educational and general expenditures	343,151,425	110,615,992	453,767,417
<i>Mandatory transfers for:</i>			
Principal and interest	949,928	—	949,928
Loan fund matching grants	65,086	—	65,086
Total educational and general	344,166,439	110,615,992	454,782,431
Auxiliary enterprises:			
Expenditures	69,188,466	17,324	69,205,790
<i>Mandatory transfers for:</i>			
Principal and interest	4,961,535	—	4,961,535
Total auxiliary enterprises	74,150,001	17,324	74,167,325
Total expenditures and mandatory transfers	418,316,440	110,633,316	528,949,756
OTHER TRANSFERS AND ADDITIONS/(DEDUCTIONS):			
Indirect cost remitted to State General Fund	(197,174)	—	(197,174)
Other nonmandatory transfers, net	(4,745,665)	(9,296,305)	(14,041,970)
Facilities and administrative charges	—	(10,366,169)	(10,366,169)
Refunded to grantors	—	(255,645)	(255,645)
Administrative and collection costs and other deductions	—	(89,948)	(89,948)
Total other transfers and additions/(deductions)	(4,942,839)	(20,008,067)	(24,950,906)
NET INCREASE (DECREASE) IN FUND BALANCES	\$ 10,819,358	\$ 4,649,153	\$ 15,468,511

STATEMENT OF CURRENT FUND EXPENSES

For the year ended June 30, 2005

	Unrestricted	Restricted	Total
EDUCATIONAL AND GENERAL EXPENSES:			
Instruction:			
Agricultural, Forestry and Life Sciences	\$ 13,831,994	\$ 762,093	\$ 14,594,087
Architecture, Arts and Humanities	20,502,596	619,960	21,122,556
Health, Education and Human Development	14,601,467	2,208,841	16,810,308
Engineering and Sciences	37,589,812	699,116	38,288,928
Business and Behavioral Sciences	21,433,186	472,664	21,905,850
Division of Computing and Information Technology	3,600,809	—	3,600,809
Student Affairs	1,772	1,178	2,950
Provost and Vice President, Academic Affairs	4,235,011	375,483	4,610,494
Public Service and Agriculture	119,569	135,407	254,976
Cooperative Extension Service	8,395	—	8,395
Secretary to the Board	—	441	441
Campus Level	11,111,524	—	11,111,524
Research	236	—	236
Athletics	1,164,849	—	1,164,849
Internal Recoveries	(231,404)	—	(231,404)
Post-closing adjustments	33,000	—	33,000
Total	128,002,816	5,275,183	133,277,999
Research:			
Agricultural, Forestry and Life Sciences	15,164,851	8,215,654	23,380,505
Architecture, Arts and Humanities	284,517	199,208	483,725
Health, Education and Human Development	1,472,412	2,406,385	3,878,797
Engineering and Sciences	15,572,926	28,682,664	44,255,590
Business and Behavioral Sciences	172,312	996,495	1,168,807
Division of Computing and Information Technology	5,129	—	5,129
Student Affairs	3,053	2,665	5,718
Cooperative Extension Service	118,473	197,383	315,856
Administration and Advancement	68,033	—	68,033
Provost and Vice President, Academic Affairs	114,830	225,839	340,669
Public Service and Agriculture	11,530,477	7,027,617	18,558,094
Campus Level	12,044,742	—	12,044,742
Research	3,175,429	2,173,175	5,348,604
Internal Recoveries	(507,074)	(8,808)	(515,882)
Post-closing adjustments	—	833,091	833,091
Total	59,220,110	50,951,368	110,171,478
Extension and Public Service:			
Agricultural, Forestry and Life Sciences	6,223,755	1,192,614	7,416,369
Architecture, Arts and Humanities	76,247	688,983	765,230
Health, Education and Human Development	2,188,334	1,250,003	3,438,337
Engineering and Sciences	651,806	575,162	1,226,968
Business and Behavioral Sciences	481,642	428,526	910,168
Libraries	—	19,650	19,650
Student Affairs	—	19,850	19,850
Public Service and Agriculture	19,444,719	6,509,226	25,953,945
Cooperative Extension Service	12,995,633	547,489	13,543,122
Campus Level	1,213,384	—	1,213,384
Administration and Advancement	988,663	12,444	1,001,107
Internal Recoveries	(1,774,878)	—	(1,774,878)
Total	42,489,305	11,243,947	53,733,252

	Unrestricted	Restricted	Total
Academic Support:			
Agricultural, Forestry and Life Sciences	977,651	23,081	1,000,732
Architecture, Arts and Humanities	1,898,718	25,111	1,923,829
Health, Education and Human Development	973,254	6,327	979,581
Engineering and Sciences	1,912,025	17,774	1,929,799
Business and Behavioral Sciences	1,611,334	11,614	1,622,948
Division of Computing and Information Technology	11,405,330	—	11,405,330
Libraries	11,376,457	266,615	11,643,072
Provost and Vice President, Academic Affairs	4,958,186	854,437	5,812,623
Public Service and Agriculture	1,156,234	12,750	1,168,984
Campus Level	325,294	—	325,294
Research	1,850,489	2,607	1,853,096
Internal Recoveries	(4,111,174)	—	(4,111,174)
Total	<u>34,333,798</u>	<u>1,220,316</u>	<u>35,554,114</u>
Student Services:			
Agricultural, Forestry and Life Sciences	247,157	—	247,157
Business and Behavioral Sciences	258,450	—	258,450
Student Affairs	13,785,049	301,951	14,087,000
Provost and Vice President, Academic Affairs	4,954,740	61,680	5,016,420
Campus Level	605,182	—	605,182
Internal Recoveries	(1,003,436)	—	(1,003,436)
Post-closing adjustments	24,497	—	24,497
Total	<u>18,871,639</u>	<u>363,631</u>	<u>19,235,270</u>
Institutional Support:			
Administrative Program Services	1,958,049	—	1,958,049
Student Affairs	168,726	5,694	174,420
Office of the President	1,829,405	1,582	1,830,987
Provost and Vice President, Academic Affairs	799,929	17,644	817,573
Public Service and Agriculture	198,659	—	198,659
Financial Affairs	8,362,722	6,291	8,369,013
Secretary to the Board	2,108,323	810	2,109,133
Campus Level	2,027,441	—	2,027,441
Administration and Advancement	7,808,205	838,389	8,646,594
Research	366,736	55	366,791
Facilities	883,133	697	883,830
Internal Recoveries	(6,769,896)	—	(6,769,896)
Total	<u>19,741,432</u>	<u>871,162</u>	<u>20,612,594</u>
Operation and Maintenance of Plant:			
Public Service and Agriculture	221,131	—	221,131
Student Affairs	4,287,156	10,969	4,298,125
Campus Level	286,163	—	286,163
Administration and Advancement	44,862	—	44,862
Utilities	12,040,768	—	12,040,768
Facilities	19,961,579	676	19,962,255
Internal Recoveries	(10,071,671)	—	(10,071,671)
Total	<u>26,769,988</u>	<u>11,645</u>	<u>26,781,633</u>

	Unrestricted	Restricted	Total
Scholarships and Fellowships:			
Agriculture, Forestry and Life Sciences	—	112,730	112,730
Architecture, Arts and Humanities	—	22,607	22,607
Engineering and Sciences	—	1,000	1,000
Business and Behavioral Sciences	—	30,848	30,848
Athletics	5,694,044	115,727	5,809,771
Student Affairs	—	2,850	2,850
Provost and Vice President, Academic Affairs	137,730	40,392,247	40,529,977
Public Service and Agriculture	—	731	731
Campus Level	7,890,563	—	7,890,563
Total	<u>13,722,337</u>	<u>40,678,740</u>	<u>54,401,077</u>
TOTAL EDUCATIONAL AND GENERAL EXPENSES	<u>343,151,425</u>	<u>110,615,992</u>	<u>453,767,417</u>
 AUXILIARY ENTERPRISES:			
Athletics	30,096,614	1,285	30,097,899
Bookstore	64,118	—	64,118
Campus Services	11,123	497	11,620
Food Services - Cash Operations	582,808	—	582,808
Food Services-Meal Plans	8,543,804	—	8,543,804
Housing	14,169,163	4,852	14,174,015
Information Systems Development	5,321,561	—	5,321,561
Parking Services	1,939,931	2,376	1,942,307
Student Post Office	288,010	8,314	296,324
Summer Programs	436,268	—	436,268
Telecommunications Services	4,714,155	—	4,714,155
Tiger 1 Card	900,290	—	900,290
Transportation Services	2,122,752	—	2,122,752
Unallocated	267,850	—	267,850
Vending	249,093	—	249,093
Internal Recoveries	(445,873)	—	(445,873)
Post-closing adjustments	(73,201)	—	(73,201)
TOTAL AUXILIARY ENTERPRISES EXPENSES	<u>69,188,466</u>	<u>17,324</u>	<u>69,205,790</u>
TOTAL UNRESTRICTED CURRENT FUND EXPENSES	<u>\$ 412,339,891</u>	<u>\$ 110,633,316</u>	<u>\$ 522,973,207</u>

STATEMENT OF ENDOWMENT AND SIMILAR FUNDS

For the year ended June 30, 2005

	Fund Balance July 1, 2004	Additions	Investment Income	Gain/(Loss)	Transfers	Fund Balance June 30, 2005
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
Barney Lee Bickley Scholarship	3,000	—	—	—	—	3,000
Ben and Kitty Gossett Scholarship	10,156	—	—	—	—	10,156
Byron R. Ingram Memorial Scholarship	10,704	—	—	—	—	10,704
Carl I. Poorman Endowment	8,000	—	—	—	—	8,000
Clark Lindsay McCaslan Award	3,907	1,268	—	(22)	—	5,153
Clemon University Centennial Professorship	233,905	490	—	—	—	234,395
Clemson Bequest	58,539	—	—	—	—	58,539
Daniel Foundation Fund	62,239	—	—	—	—	62,239
David Jennings Memorial Fund	574,812	—	—	—	—	574,812
Electronic Systems Integration Endowed Chair	0	1,160,000	—	—	—	1,160,000
Edna Hope Gregory Endowment	520,193	—	—	—	—	520,193
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
Frank J. Jervy Endowed Educational Fund	131,102	250	—	—	—	131,352
George & Leila Singleton Scholarship	20,320	—	—	—	—	20,320
George Dunkleberg Memorial Scholarship Fund	51,200	2,000	—	—	—	53,200
Georgiana Camp Blue Key Service Award	4,448	—	—	—	—	4,448
Horace Julian Bowles Endowment	10,000	—	—	—	—	10,000
J. C. Rich Agricultural Scholarship	5,000	—	—	—	—	5,000
J. P. Williamson Memorial Educational Grant	10,000	—	—	—	—	10,000
James A. Turner Award in Federal Taxation	7,636	—	—	—	—	7,636
James B. Monroe Memorial Scholarship	133,726	100	—	—	—	133,826
James Lynah Merit Funds	130,576	—	—	—	—	130,576
James R. McComb Scholarship Fund	100,000	—	—	—	—	100,000
Jeanne Fraser and George McDonald Endowment Trust	2,914,512	122	—	159,064	(37,871)	3,035,827
Jerry Allen Harter Memorial Scholarship	13,003	—	—	—	—	13,003
Jerry B. Addy Memorial Scholarship	5,273	—	—	—	—	5,273
John D. Lane Scholarship	8,005	—	—	—	—	8,005
John M. Ford Memorial Award	2,010	—	—	—	—	2,010
Koloman Lehotsky Forestry Scholarship	21,839	2,575	—	—	—	24,414
Landscript Bequest	95,900	—	—	—	—	95,900
Langdon Cheves Scholarship	16,211	500	—	—	—	16,711
Latt Maxcy Scholarship Endowment	15,849	—	—	—	—	15,849
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	2,000,000	1,000,000	—	—	—	3,000,000
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	45,390	—	—	396	—	45,786
P. B. Holtendorff, Jr. Scholarship Fund	22,767	—	—	—	—	22,767
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	35,876	2,000	—	—	—	37,876
Robert Mills Endowed Professorship	269,748	—	—	—	—	269,748
Robert Wardlaw Moorman Memorial Fund	5,035	200	—	—	—	5,235
SC Section ASAE Scholarship Endowment	25,000	—	—	—	—	25,000

	Fund Balance July 1, 2004	Additions	Investment Income	Gain/(Loss)	Transfers	Fund Balance June 30, 2005
Permanent Endowments (continued):						
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
Tigerama Scholarship Fund	104,816	—	—	—	—	104,816
W. N. McAdams Memorial Scholarship Fund	21,255	25	—	—	—	21,280
Warwick Chemical Fellowship	76,812	—	—	—	—	76,812
William A. Kenyon Scholarship	181,081	—	—	—	—	181,081
William Carroll Barnes Fellowship	19,001	—	—	—	—	19,001
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 Padgett Award	14,949	—	—	—	—	14,949
Total Permanent Endowments	16,341,188	2,169,530	0	159,438	(37,871)	18,632,285
Quasi Endowments						
Abney Scholarship Fund	75,043	—	33,714	95,589	(39,080)	165,266
Adelaide McClelland Garden Club Scholarship Fund	6,642	—	705	2,013	(1,398)	7,962
Alan Cade Endowment	191	—	27	78	(63)	233
Anderson Fellowship	2,472	—	328	938	(663)	3,075
Anne L. Isenberger Memorial Scholarship	0	400,000	—	—	—	400,000
Anita and Edward Greene Endowment Fund	1,620	—	716	2,030	(821)	3,545
Athletic Awards Program	34,998	1,400	768	2,192	(1,500)	37,858
Bailey Assistantship Program	25,613	—	3,679	10,522	(8,157)	31,657
Ballenger Quasi Endowment	2,931,413	—	65,504	183,952	—	3,180,869
Barnes & Noble Endowment	661,265	—	14,776	41,496	550,000	1,267,537
Barney Lee Bickley Scholarship	690	—	81	231	(178)	824
Ben and Kitty Gossett Scholarship	8,300	—	405	1,156	(816)	9,045
Byron R. Ingram Memorial Scholarship	2,162	—	282	806	(570)	2,680
Carl I. Poorman Endowment	368	—	184	524	(315)	761
Carolina Panther Acad Sch	983,817	—	21,750	61,666	(25,169)	1,042,064
Charles C. Kanapaux Scholarship	230,784	42,500	5,409	15,149	—	293,842
Charles G. Arthur, Jr., Endowment	109,303	—	2,442	6,859	—	118,604
Charles H. Stone Scholarship Endowment	79,345	6,978	1,797	5,083	(1,826)	91,377
Charles Lee Morgan Memorial Scholarship	399,713	—	8,864	25,062	(7,302)	426,337
Charles S. Henriquez Endowment	767,521	—	17,151	48,164	—	832,836
Clarence A. and Julia C. McLendon Memorial Scholarship Fund	44,529	—	977	2,789	(1,977)	46,318
Clark Lindsay McCaslan Award	1,843	—	134	380	(253)	2,104
Clemson Community Scholars	5,632,189	—	124,775	353,104	(115,850)	5,994,218
Clemson Graduate Education Program	0	5,025,939	8,639	35,351	502,700	5,572,629
Clemson Student Loan Fund	586,411	—	13,104	36,799	—	636,314
Coach Frank Howard Endowment Fund	78,827	—	1,743	4,941	(1,974)	83,537
Colonel George F. Parker Endowment	405,449	—	8,927	25,402	(14,275)	425,503
Contributions Receivable	2,702,272	(946,128)	—	—	—	1,756,144
Daniel Memorial Loan Fund	35,335	—	2,149	6,113	(3,376)	40,221
David Jennings Memorial Fund	86,518	—	14,494	41,414	96,517	238,943
Department of Bioengineering Endowment	6,636,036	—	145,665	415,631	(281,411)	6,915,921
Earle Award	3,029	—	66	190	(134)	3,151
Edgar and Emily Hesslein Scholarship	25,292	—	565	1,587	—	27,444
Electronic Systems Integration Endowed Chair	0	—	13,637	50,982	—	64,619
Edna Hope Gregory	53,508	—	21,782	61,754	(25,121)	111,923
Environmental Scholars Endowment	28,950	—	4,089	11,676	(8,227)	36,488
Ernest R. Ellis Memorial Scholarship	892	—	243	684	—	1,819
Ernest Jewell Hardesty Moore Memorial Award	1,471	—	142	405	(280)	1,738
Eunice and Thomas M. Baswell Memorial Scholarship	1,255	—	247	705	(487)	1,720
F. H. H. Calhoun Cemetery Fund	(57)	—	46	130	—	119
Faculty Senate Endowment	26,495	—	586	1,661	(678)	28,064
Forestry Student Scholarship Award	3,216	—	71	201	(139)	3,349
Frank J. Jervey Endowed Educational Fund	135,696	—	5,842	16,706	(12,844)	145,400

	Fund Balance July 1, 2004	Additions	Investment Income	Gain/(Loss)	Transfers	Fund Balance June 30, 2005
Quasi Endowments (continued):						
General Scholarship Endowment	172,470	—	3,777	10,800	(8,236)	178,811
George and Leila Singleton Scholarship	1,865	—	490	1,390	(568)	3,177
George Dunkelberg Memorial Scholarship Fund	6,917	—	1,311	3,781	(2,408)	9,601
Georgianna Camp Blue Key Service Award	2,636	—	155	444	(310)	2,925
IPTAY Academic Scholarship Fund	4,417,295	120,429	98,487	279,315	(108,205)	4,807,321
IPTAY Cookbook	99,876	—	2,232	6,267	—	108,375
IPTAY Life Memb Endow	14,960,032	1,241,536	718,432	(3,586)	(3,090,453)	13,825,961
IPTAY Scholarship Endowment	68,667	—	1,534	4,309	—	74,510
IPTAY Tiger Cub Club Endowment	437,623	27,996	9,949	27,860	—	503,428
J. C. Rich Agricultural Scholarship	2,127	—	156	446	(307)	2,422
J.M. Lewis Scholarship	79,836	—	1,784	5,010	—	86,630
J. P. Williamson Memorial Educational Grant	3,970	—	307	875	(600)	4,552
J. R. Atkinson, Jr. Memorial Scholarship	11,393	—	250	714	(491)	11,866
J. R. McComb Scholarship Fund	6,851	—	2,362	6,697	(2,738)	13,172
James A. Turner Award in Federal Taxation	14	—	171	480	—	665
James B. Monroe Memorial Scholarship	12,707	—	3,238	9,179	(3,772)	21,352
James Lynah Merit Fund	2,594	—	2,976	8,357	—	13,927
Jeannie Fraser and George McDonald Endowment Trust	136	—	3	8	—	147
Jeremiah Milbank Bequest Endowment	98,134	—	2,149	6,145	(4,704)	101,724
Jeremiah Milbank Sr. Memorial Scholarship Endowment Fund	22,737	—	503	1,425	(577)	24,088
Jerry Allen Harter Memorial Scholarship	707	—	303	859	(348)	1,521
Jerry B. Addy Memorial Scholarship	844	—	134	383	(271)	1,090
John D Lane Scholarship	495	—	188	533	(218)	998
John M. Ford Memorial Award	545	—	56	160	(110)	651
John W. Kibler Endowed Fund	409,095	—	9,142	25,672	—	443,909
Koloman Lehotsky Forestry Scholarship	3,947	—	595	1,739	(1,477)	4,804
Langdon Cheves Scholarship	1,953	—	402	1,146	(748)	2,753
Latt Maxcy Scholarship Endowment	1,990	—	399	1,119	—	3,508
Lena Eaton-Carrie Freeman Award	578	—	46	130	(90)	664
Lillian and Robert Utsey Chamber Music Series Endowment	5,607	—	125	352	—	6,084
M. C. McKenzie Memorial Scholarship Fund Endowment	5,079	—	669	1,910	(1,346)	6,312
Mack R. Hays Forestry Award	495	—	66	189	(131)	619
Major Rudolf Anderson Scholarship	51,948	—	9,274	26,469	(18,234)	69,457
Manufacturing Integration Endowment	43,991	—	51,615	143,960	—	239,566
Marshall William and Grace C. Bell Memorial Scholarship	3,252	—	452	1,289	(893)	4,100
Mary M. Lohr Faculty Endowment Fund	531,283	—	11,744	33,300	(13,752)	562,575
Mary P. Byrd Bequest	291,082	—	6,386	18,230	(12,692)	303,006
May Ervin Wall Fund	2,739	—	234	672	(589)	3,056
McGee-Robbins Scholarship Endowment	579	—	349	989	(399)	1,518
Myrtle Beach Endowment	1,807,398	—	39,954	113,287	(46,549)	1,914,090
N.A. Garrison Corn Services Program	0	192,000	1,141	3,013	—	196,154
National Endowment for the Humanities	48,222	—	7,641	21,809	(15,098)	62,574
Norris Medal Award	64,564	—	2,490	7,120	(5,457)	68,717
Norris Textile Scholarship	23,579	—	953	1,609	—	26,141
P. B. Holtzendorff, Jr. Scholarship Fund	18,131	—	897	2,561	(1,765)	19,824
Peden Phi Delta Kappa Endowment	0	550	223	924	12,835	14,532
Pee Dee REC Endowment from Land Sales	1,468,458	—	32,463	92,043	(37,603)	1,555,361
Pierce-Elizabeth Rogers Scholarship Fund	24,186	—	531	1,515	(1,052)	25,180
Polly H. and Walter L. Lowry Memorial Award	4,573	—	466	1,330	(926)	5,443
P.W. and V.S. Moore Memorial Library Scholarship	0	200,230	1,189	3,143	—	204,562
Ralph H. Walker Endowment	54,765	—	1,224	3,437	—	59,426
R. Brice Waters Memorial Endowment	242	—	116	329	(135)	552
Reva W. Burns Nursing Scholarship Endowment	950	—	824	2,311	(868)	3,217
Robert Mills Endowed Professorship	51,537	—	7,035	20,118	(15,460)	63,230
Robert Wardlaw Moorman Memorial Fund	5,485	—	232	662	(452)	5,927
S. H. Kress Endowment-Research	171,067	—	3,754	10,714	(7,371)	178,164
S. T. McDowell ROTC Outstanding Leadership Award	(285)	—	16	46	—	(223)

	Fund Balance July 1, 2004	Additions	Investment Income	Gain/(Loss)	Transfers	Fund Balance June 30, 2005
Quasi Endowments (continued):						
Samuel R. Rhodes Professorship in Electrical Engineering	57,385	—	1,259	3,594	(2,538)	59,700
Sandhill REC Electronic Library Endowment	1,136,545	—	25,181	71,255	(23,170)	1,209,811
Sandhill REC Endowment from Land Sales	5,753,087	—	141,783	364,086	(11,925)	6,247,031
SC Section ASAE Scholarship Endowment	399	—	568	1,594	—	2,561
Speck Farrar Scholarship	11,598	—	7,050	19,988	(8,092)	30,544
Sonny Caudle Memorial Scholarship	0	11,029	101	(12)	—	11,118
Stanley Jackson Reeves Memorial Scholarship	494	—	260	716	(289)	1,181
Strom Thurmond Educational Fund	4,941	—	488	1,393	(968)	5,854
Student Government Endowment for Innovation in Teaching	5,691	—	4,548	12,893	(5,230)	17,902
Sue King Dunkle Award	868	—	64	183	(130)	985
System Integration Chair Endowment	109,978	—	114,185	320,662	—	544,825
Technology Patent Endowment	3,629,622	—	80,287	227,518	(87,923)	3,849,504
Textile Veterans' Association Endowment Fund	13,148	—	291	824	(336)	13,927
The Centennial Professorship	40,360	—	6,020	17,185	(11,983)	51,582
Tigerama Scholarship Fund	14,017	—	2,607	7,442	(5,156)	18,910
W.F. Barnes & G.E. Bruner Scholarship	233,962	—	5,228	14,682	—	253,872
W. N. McAdams Memorial Scholarship Fund	2,674	—	525	1,499	(1,028)	3,670
W.T. and Ruth M. Patrick Memorial Scholarship	75,509	12,702	1,749	4,902	—	94,862
Wade Stackhouse Graduate Fellowship Fund	3,424,899	—	75,718	214,673	(87,369)	3,627,921
Wayne Freeman Memorial Scholarship	12,358	—	276	776	—	13,410
Warwick Chemical Fellowship	39,899	—	2,558	7,309	(5,390)	44,376
West Zone Expansion	0	4,062,981	—	—	(4,062,981)	0
William A. Kenyon Scholarship	10,962	—	4,245	12,036	(4,934)	22,309
William Carroll Barnes Fellowship	10,580	—	649	1,852	(1,337)	11,744
William J. Latimer Endowment	768,339	—	16,988	48,159	(19,447)	814,039
William J. Neely Memorial Scholarship	5,601	—	992	2,833	(2,091)	7,335
William Porter Clyburn Memorial Scholarship	28,309	—	5,482	15,394	—	49,185
William Megonigal, Jr. Endowment Fund	18,159	—	1,234	3,529	(2,739)	20,183
Willie and Joe Padgett Award	2,141	—	375	1,070	(733)	2,853
Total Quasi Endowments	<u>64,228,149</u>	<u>10,400,142</u>	<u>2,102,190</u>	<u>3,897,095</u>	<u>(7,146,024)</u>	<u>73,481,552</u>
Term Endowments						
Bailey Assistantship Program	142,436	0	—	—	—	142,436
Edna Hope Gregory Term Endowment	411,525	—	—	—	—	411,525
S. T. McDowell ROTC Outstanding Leadership Award	1,012	900	—	—	—	1,912
Stanley Jackson Reeves Memorial Scholarship	10,890	—	—	—	—	10,890
Total Term Endowments	<u>565,863</u>	<u>900</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>566,763</u>
TOTAL ENDOWMENT AND SIMILAR FUNDS	<u>\$ 81,135,200</u>	<u>\$ 12,570,572</u>	<u>\$ 2,102,190</u>	<u>\$ 4,056,533</u>	<u>\$ (7,183,895)</u>	<u>\$ 92,680,600</u>

STATEMENT OF CHANGES IN UNEXPENDED PLANT FUNDS

For the year ended June 30, 2005

	Fund Balance June 30, 2004	Receipts	Transfers	Expenditures	Fund Balance June 30, 2005
Proceeds from Investment Earnings:					
Asbestos Claim Settlement	\$ 265,126	\$ 6,104	\$ —	\$ —	\$ 271,230
Maintenance & Renovation Fees	3,291,204	191,020	—	—	3,482,224
Sandhill REC Office/Lab Building	254,756	—	—	—	254,756
State Treasurer's Accrual Account	559,867	—	—	346,832	213,035
Total	<u>4,370,953</u>	<u>197,124</u>	<u>0</u>	<u>346,832</u>	<u>4,221,245</u>
Proceeds from Other:					
Academic Support Center	(5,750)	5,750	—	431	(431)
Apparel Research Facility Addition	23,265	—	(23,265)	—	0
Asbestos Claims Settlement	(10,790)	—	(150,051)	—	(160,841)
Athletic Facilities Construction Phase I	20	—	8,829,880	8,829,900	0
Brooks Center Lighting Upgrade	0	—	—	15,525	(15,525)
Campus Wide Asbestos Abatement	0	—	6,531	6,531	0
Charleston Architecture Building	0	—	—	5,522	(5,522)
Cooper Library HVAC Improvements	0	—	275	275	0
CUF Building - Lower Level Renovation	(83)	16,342	—	16,259	0
Edwards Hall Second Floor Renovation	0	262,417	—	328,603	(66,186)
General Campus Asbestos Abatement	0	—	138,333	138,828	(495)
Hendrix Center Ag. Sales Renovation	0	—	—	6	(6)
Housing Improvement Fund	0	44,204	—	—	44,204
Littlejohn Annex	5,294	—	82,841	88,135	0
Outdoor Lab (Camp Hope) Improvements	(2,300)	2,300	—	28,504	(28,504)
Pearce Center A/E Renovation	(3,588)	28,582	—	37,761	(12,767)
President's Park Improvements	(2,115)	8,151	—	6,036	0
President's Park Rotunda	(10,030)	13,563	—	20,799	(17,266)
Renovate Lobby 110 Daniel Dr.	0	28,371	—	29,724	(1,353)
Rhodes Hall HVAC Improvements	0	—	2,483	2,483	0
Sandhill REC Office/Lab Building	6,706,628	16,215	(232,738)	383,276	6,106,829
Shoebox Waterproofing	0	—	2,430	2,430	0
Sirrine Hall HVAC Improvements	8,370	—	—	8,370	0
Woodland Cemetery Enhancement	948	11,000	—	—	11,948
Total	<u>6,709,869</u>	<u>436,895</u>	<u>8,656,719</u>	<u>9,949,398</u>	<u>5,854,085</u>
Proceeds from Special Capital Improvement Appropriations:					
Long Leadership Center	6,775	—	—	6,775	0
Outdoor Laboratory (Camp Hope) - Improvements	23,967	—	—	6,159	17,808
Total	<u>30,742</u>	<u>0</u>	<u>0</u>	<u>12,934</u>	<u>17,808</u>
Proceeds from State Economic Development Bonds:					
Graduate Engineering Center - ICAR	0	2,246,740	—	2,246,740	0
Group Data Center - ICAR	(655)	9,718,527	—	9,718,042	(170)
Total	<u>(655)</u>	<u>11,965,267</u>	<u>0</u>	<u>11,964,782</u>	<u>(170)</u>
Proceeds from State Capital Improvement Bonds:					
Civil Engineering/Textiles Building - CIB Unallocated	(61)	288,737	—	288,676	0
Edisto Center Construction/Renovation	0	161,679	—	161,679	0
Long Hall Renovations	283	20,014	—	22,227	(1,930)
Plant Industries Research Complex	(1,582)	33,240	—	31,658	0
Total	<u>(1,360)</u>	<u>503,670</u>	<u>0</u>	<u>504,240</u>	<u>(1,930)</u>
Proceeds from State Institutional Bonds:					
Poole Ag Center HVAC Upgrade	(1)	—	1,616,696	1,624,392	(7,697)
Research Lab Building	(4,496)	—	1,744,400	1,739,904	0
SIB 2003 F Proceeds	3,842,650	73,970	(3,543,771)	—	372,849
Total	<u>3,838,153</u>	<u>73,970</u>	<u>(182,675)</u>	<u>3,364,296</u>	<u>365,152</u>

	Fund Balance June 30, 2004	Receipts	Transfers	Expenditures	Fund Balance June 30, 2005
Proceeds from Auxiliary Service Bonds:					
Calhoun Courts Chiller Replacement	0	—	—	84,594	(84,594)
Fraternity Dorm Renovation	(1,245)	—	16,876,610	16,882,052	(6,687)
Johnston A Exterior Upgrade	0	—	—	352,559	(352,559)
Mauldin Asbestos Abatement	0	—	—	406,597	(406,597)
Shoebox Waterproof	0	—	3,576	3,576	0
Revenue Bonds, '03, Proceeds	17,255,678	357,330	(16,880,186)	(55,124)	787,946
Total	<u>17,254,433</u>	<u>357,330</u>	<u>0</u>	<u>17,674,254</u>	<u>(62,491)</u>
Proceeds from Athletic Bond Notes:					
Athletic Facilities Construction	0	—	178,885	178,885	0
Revenue Bonds, Series '01 COI	177,738	1,147	(178,885)	—	0
Total	<u>177,738</u>	<u>1,147</u>	<u>0</u>	<u>178,885</u>	<u>0</u>
Proceeds from Maintenance, Repairs and Renovation:					
Athletic Facility Construction	0	—	49,709	49,709	0
Bench Repairs and Replacemtn	0	—	10,000	10,000	0
Bowman Drain/Irrigation Upgrade	0	—	14,998	14,998	0
Brooks Center Landscaping Renovations	0	—	17,072	17,072	0
Building Exterior Repairs, Painting, and Cleaning	0	—	189,539	189,539	0
Campus Carpet Replacement	0	—	42,843	42,843	0
Campus Fire Alarm System	0	—	9,155	9,155	0
Cemetery Hill Restoration	0	—	164	164	0
Cooper Library Carpet	0	—	404	404	0
Drainage/Irrigation Improvements	0	—	22,393	22,393	0
Earle Hall - Reroofing	0	—	77,368	77,368	0
Emergency Campus Repairs	102	—	23,907	24,009	0
Emergency Power/Light Upgrade	36	—	3,143	3,143	36
Exterior Building Repair	0	—	9,525	9,525	0
Exterior Light Replacement	0	—	96,555	96,555	0
Fike Wellness Center Renovations	0	—	14,486	14,486	0
General Concrete Repairs	0	—	73,861	73,861	0
Health, Safety, ADA, Welfare	0	—	4,226	4,226	0
HVAC Upgrades & Repairs	0	—	106,323	106,323	0
Landscape Hardscape Projects	0	—	16,185	16,185	0
Landscape/Irrigation Improvement	7,494	—	12,588	12,588	7,494
Lee Hall Access Improvements	0	—	79,753	80,891	(1,138)
Lee Hall Room 111 Renovation	0	—	—	1,828	(1,828)
Life Safety Upgrade	0	—	142,274	142,274	0
Littlejohn Annex	0	—	97,516	97,516	0
Maintenance, Repairs and Renovations	1,761,237	2,323,637	(1,977,374)	—	2,107,500
McAdams Hall Renovations	0	—	99,812	99,812	0
Martin Hall HVAC Renovations	0	—	3,000	3,000	0
Miscellaneous Road & Sideaqlk Repairs	0	—	41,136	42,115	(979)
Olin Hall Remodeling	0	—	3,101	3,101	0
Paint Academic Buildings - General Campus	0	—	11,748	11,748	0
Reflection Pond Retaining Wall Improvements	0	—	44,226	44,226	0
Repair Various Building Leaks	0	—	97,135	97,135	0
Rhodes HVAC Improvements	0	—	23,469	23,469	0
Roadway Repairs	0	—	162,420	162,420	0
Roof Access Work	0	—	4,718	4,718	0
Signage	0	—	3,634	3,634	0
Siles Hall Window Replacement	0	—	20,226	20,226	0
Sirrine Hall HVAC Improvements	205	—	(7,200)	(6,995)	0
Storm Drainage Repair	0	—	42,298	42,339	(41)
Storm Line Repairs	0	—	109,787	109,787	0
Tillman Hall Reroofing	0	—	109,816	109,816	0
Washdown Facility Construction	0	—	42,196	43,076	(880)
Williamson Road Repairs/Repaving	0	—	51,865	51,865	0
Total	<u>1,769,074</u>	<u>2,323,637</u>	<u>0</u>	<u>1,982,547</u>	<u>2,110,164</u>

	Fund Balance June 30, 2004	Receipts	Transfers	Expenditures	Fund Balance June 30, 2005
Proceeds from University Auxiliary					
Funding:					
Dining Improvement Fund	352	—	—	—	352
Fike/Wellness Center Renovation	2,610	—	(175)	2,435	0
Housing Improvement Fund	8	—	—	—	8
Huckabee Annex Renovation	0	—	170,169	170,169	0
Jervy/McFadden Renovation A&E	0	—	393,019	393,019	0
Jervy Minor Renovations	0	—	62,861	62,861	0
Johnston A Exterior Upgrade	0	—	193,292	193,545	(253)
Littlejohn Annex A&E	0	—	16,000	16,000	0
Mauldin Asbestos Abatement	0	—	376,133	376,825	(692)
Motor Pool Vehicle Sheds Painting	0	—	17,773	17,773	0
MP Dispatch Area Renovation	(41)	—	21,645	21,604	0
Repair Road to Track Area	289	—	2,611	2,900	0
Rowing Facility	0	—	76,899	76,899	0
Seneca River Basin Project	0	—	104,238	104,238	0
Shoobox Dormitories Waterproofing	0	—	32,286	32,286	0
SIB Capital Projects Fund	144,972	—	144,683	—	289,655
Total	148,190	0	1,611,434	1,470,554	289,070
Proceeds from Clemson Institutional Capital					
Project Funds:					
Charleston Architecture Building	0	—	142,321	138,141	4,180
Cooper Library HVAC Improvements	(1,804)	—	63,203	61,399	0
Fike Recreation/Wellness Center Renovations	(5,381)	—	5,381	—	0
Holtendorff Exterior Renovation	(10,086)	—	200,307	198,248	(8,027)
Littlejohn Annex A&E	(34,245)	—	63,079	28,834	0
McAdams Hall Renovations	(448)	—	544,846	526,825	17,573
Poole Ag Center HVAC Upgrades	0	—	632,223	3,000	629,223
SC 93 West Site Improvements	(27,495)	—	27,858	363	0
State Institution Bonds - Capital Projects	5,920,354	161,571	45,999	—	6,127,924
Tillman Hall HVAC Renovations	(104,877)	—	937,531	833,187	(533)
Total	5,736,018	161,571	2,662,748	1,789,997	6,770,340
Proceeds from Clemson Plant Improvement					
Capital Reserve:					
Littlejohn Annex	(511)	—	1,031	520	0
Plant Improvement Capital Reserve	524,181	21,163	162,664	—	708,008
Sirrine Hall HVAC Improvements	(1,306)	—	1,306	—	0
Total	522,364	21,163	165,001	520	708,008
Proceeds Clemson Auxiliary Facilities					
Improvement Fund:					
Barnett Hall Elevator Renovation	0	—	3,820	3,820	0
Bookstore Facilities Improvement Fund	1,328,577	99,861	236,630	—	1,665,068
Calhoun Courts Laundry Upgrade	0	—	8,224	8,224	0
Calhoun Courts Replace Chiller	0	—	1,084,682	1,088,190	(3,508)
Canteen Renovations/Repairs	(1,291)	—	119,267	117,976	0
Circular Bus Stop in P3 Lot	0	—	2,666	2,666	0
Clemson House Bathroom Ceiling Replacement	0	—	36,751	36,751	0
Clemson House Renovations	(66)	—	308,586	308,520	0
Clemson House New Roof Renovation	0	—	1,212	1,212	0
Daniel Drive HVAC Upgrade	0	—	21,350	21,350	0
Dining Facilities Painting	0	—	8,743	8,743	0
Dining Improvement Fund	2,427,608	197,527	846,566	—	3,471,701
Dining Services Repairs/Renovations	0	—	102,658	102,658	0
Dining Services Small Repairs	(27,045)	—	112,790	85,745	0
Douthit Hills HVAC Upgrade	0	—	20,854	20,854	0
Fraternity Dorm Renovation	2,584	—	151,723	154,307	0
Highrise Exterior Clean & Waterproof	0	—	139,777	139,777	0
Holmes Carpet Replacement and Painting	0	—	130,031	130,031	0
Housing Electrical Analysis	0	—	10,674	10,674	0
Housing Facilities Improvement Fund	1,564,298	155,453	(59,148)	—	1,660,603
Housing Warehouse Construction	11	—	10,765	10,776	0

	Fund Balance June 30, 2004	Receipts	Transfers	Expenditures	Fund Balance June 30, 2005
Proceeds Clemson Auxiliary Facilities					
Improvement Fund (continued):					
Johnstone Abatement Demolition	78,527	—	(78,527)	—	0
Manning Hall Reroofing	0	—	106,894	106,894	0
Mauldin Asbestos Abatement	0	—	533	—	533
Mell Hall Renovations	0	—	178	178	0
Municipal Services Complex	0	—	550	550	0
Parking Facilities Improvement Fund	582,344	50,385	195,048	—	827,777
Parking Lot Renovations	0	—	146,946	146,946	0
Parking Lot Maintenance	0	—	11,393	11,393	0
Parking Transit Signs for Campus	0	—	23,397	23,397	0
Residence Hall Construction	0	—	32,721	32,721	0
Residence Halls Site Improvement	0	—	102,020	102,020	0
Schilletter Renovations/Repairs	0	—	87,446	87,446	0
Total	<u>5,955,547</u>	<u>503,226</u>	<u>3,927,220</u>	<u>2,763,819</u>	<u>7,622,174</u>
Proceeds from Operating Revenues:					
Academic Support Center	111,914	—	—	76,142	35,772
Brooks Center Lighting Upgrade	0	—	209,000	16,412	192,588
Bryan Mall Parking Renovations	3,030	—	(3,030)	—	0
Building Exterior Repairs/ Painting/ Cleaning	0	—	90,000	—	90,000
Campus Master Planning	15,902	—	19	—	15,921
Campus Planning	0	—	150,000	—	150,000
Cemetery Hill Restoration	0	—	10,000	6,144	3,856
Charleston Architecture Building	0	—	808,333	—	808,333
Chilled Lines Replacement	0	—	60,000	34,979	25,021
Confined Space Manhole Study	67,532	—	20,000	74,954	12,578
Distribution Cable Replacement	573,469	—	—	120,783	452,686
Earle Hall HVAC Improvements	15,821	—	(15,821)	—	0
East Campus Chiller Upgrade	315,505	—	—	314,894	611
Edisto Electron Equipment Installation	0	—	65,000	—	65,000
Edwards Hall 2nd Floor Renovations	1,077,614	—	—	925,041	152,573
Edwards Hall 4th Floor Carpeting and Repainting	0	—	47,900	435	47,465
Edwards Office Renovations	34,698	—	—	32,847	1,851
Electrical Distribution System Upgrade	8,709	—	(8,455)	254	0
Equipment Shed	274	—	(274)	—	0
Eye Wash II	45,577	—	—	10,993	34,584
Facilities Renovation	300,000	—	—	897	299,103
Fluor Daniel Renovation	20,026	—	—	9,796	10,230
Fraternity Dorm Renovations	0	—	137,000	—	137,000
Freeman Hall Room Renovations	0	—	180,000	—	180,000
Gantt Circle Renovations	0	—	65,000	41	64,959
Garrison Arena Bathroom Addition	115,048	—	(17,437)	97,611	0
Garrison Arena Horse Barn	0	—	550,000	190,131	359,869
Green Book Update	50,000	—	—	5,401	44,599
GIS Atlas Update	16,750	—	(20)	16,730	0
Health/Safety/Welfare	10,633	—	—	9,300	1,333
Holzendorf Pool Area Renovation	0	—	30,000	—	30,000
Hunter Hall SMART Renovation	12,168	—	3,890	14,905	1,153
HVAC Repairs and Upgrades	82,119	—	—	82,119	0
ICAR Parking Structure	0	—	250,000	—	250,000
Jordan Hall Environmental Chamber Maintenance	0	—	110,000	—	110,000
Jordan Exhaust System Upgrade	0	—	150,000	9,800	140,200
Jordan Lab Casework Upgrade	0	—	490,000	—	490,000
Kinard Lab HVAC Renovation	0	—	1,225,000	—	1,225,000
Lab D-134 Renovation	0	—	2,304	2,304	0
Landscape Irrigation Improvement	0	—	274	—	274
Lee Hall Renovations	454,245	—	14,583	174,226	294,602
Lemaster Dairy Waste Handling Upgrade	100,180	—	—	72,007	28,173
Lowery Hall Elevator Construction	0	—	375,000	—	375,000
Maintenance Lot Repairs and Repavement	0	—	200,000	16,520	183,480
Material Recovery Facility	0	—	75,000	—	75,000
McAdams Cabinet Installation	0	—	10,500	—	10,500
McAdams Hall Renovations	333,735	—	—	307,405	26,330
McAdams Cooling Tele Closets	0	—	17,850	2,306	15,544

	Fund Balance June 30, 2004	Receipts	Transfers	Expenditures	Fund Balance June 30, 2005
Proceeds from Operating Revenues (continued):					
Meeting Facility Repair and Renovations	0	—	248,000	9,050	238,950
Microcreamery - A/E	7,796	—	—	152	7,644
Newman Hall Renovation	79,086	—	—	78,947	139
Outdoor Lab Replace Electrical Cable	70,367	—	—	25,009	45,358
Outdoor Lab Sewer Line Replacement	0	—	125,000	64,069	60,931
Pesticide Handling Facility	(25)	—	—	—	(25)
Plant Industry Complex	123,109	—	—	(752)	123,861
Poole Ag Center Renovations	0	—	225,000	—	225,000
P & A Room Renovations	0	—	103,000	51,871	51,129
Research Lab Building	149,108	—	—	149,108	0
Rhodes Hall HVAC Improvements	78,000	—	—	32,996	45,004
Riggs Hall Window Replacement	0	—	400,000	—	400,000
Road & Sidewalk Repairs	0	—	35,000	—	35,000
Roll-a-Matic Filter Retrofit	14,161	—	—	1,600	12,561
Signage	8,991	—	—	8,981	10
Stand By Generator & UPS Installation	19,082	—	(16,107)	2,975	0
Storm Drainage Repair	17,491	—	—	7,835	9,656
Tillman Auditorium Paint and Repair Floor	0	—	64,414	—	64,414
Tillman Hall Reroof	0	—	34,000	—	34,000
Tillman SMART Conference Room	11,500	—	(10,153)	1,347	0
Turfgrass Research Facility Renovations	43,191	—	—	5,018	38,173
Visitor's Center Renovation	0	—	60,000	—	60,000
Washdown Facility Construction	0	—	100,000	51,158	48,842
Total	<u>4,386,806</u>	<u>0</u>	<u>6,669,770</u>	<u>3,114,741</u>	<u>7,941,835</u>
Proceeds from Audit Adjustment:					
Accounts and Retainages Payable	(3,755,396)	—	—	4,577,281	(8,332,677)
Total	<u>(3,755,396)</u>	<u>0</u>	<u>0</u>	<u>4,577,281</u>	<u>(8,332,677)</u>
TOTAL UNEXPENDED PLANT FUNDS	<u>\$ 47,142,476</u>	<u>\$ 16,545,000</u>	<u>\$ 23,510,217</u>	<u>\$ 59,695,080</u>	<u>\$ 27,502,613</u>

STATEMENT OF CHANGES IN CAPITAL ASSETS

For the year ended June 30, 2005

	Beginning Balance July 1, 2004	Increases	Decreases	Ending Balance June 30, 2005
Capital assets not being depreciated:				
Land and improvements	7,102,625	1,316,206	25,938	8,392,893
Construction in Progress*	31,162,652	44,819,885	21,380,457	54,602,080
Total	<u>38,265,277</u>	<u>46,136,091</u>	<u>21,406,395</u>	<u>62,994,9739</u>
Other capital assets:				
Utilities Systems and Other Non-Structural Improvements	24,318,043	1,417,026	—	25,735,069
Buildings and improvements	476,477,449	24,179,134	—	500,656,583
Computer Software	607,400	331,022	—	938,422
Equipment	121,767,359	10,367,365	5,223,138	126,911,586
Vehicles	12,891,491	995,973	762,146	13,125,318
Total	<u>636,061,742</u>	<u>37,290,520</u>	<u>5,985,284</u>	<u>667,366,978</u>
Less accumulated depreciation for:				
Utilities Systems and Other Non-Structural Improvements	9,944,448	1,054,465	—	10,998,913
Buildings and improvements	170,712,915	12,276,104	—	182,989,019
Computer software	404,933	312,807	—	717,740
Equipment	86,761,672	10,664,322	4,728,976	92,697,018
Vehicles	8,820,488	165,996	729,639	8,256,845
Total	<u>276,644,456</u>	<u>24,473,694</u>	<u>5,458,615</u>	<u>295,659,535</u>
Other capital assets, net	<u>359,417,286</u>	<u>12,816,826</u>	<u>526,669</u>	<u>371,707,443</u>
CAPITAL ASSETS, NET	<u>\$ 397,682,563</u>	<u>\$ 58,952,917</u>	<u>\$ 21,933,064</u>	<u>\$ 434,702,416</u>

* Includes current fiscal year capitalized interest of \$1,309,737

SCHEDULE OF FEDERAL AWARDS - SUMMARY

For the year ended June 30, 2005

	CFDA Number	Fund Balance July 1, 2004	Revenues	Expenditures	Other Additions	Deductions	Fund Balance June 30, 2005
Unrestricted Current Funds							
Animal Health	10.207	\$ 0	\$ 16,144	\$ 16,144	\$ —	\$ —	\$ 0
Hatch	10.203	0	3,617,032	3,617,032	—	—	0
McIntire Stennis	10.202	0	540,625	540,625	—	—	0
Extension	10.500	0	6,813,054	6,813,054	—	—	0
Total		<u>0</u>	<u>10,986,855</u>	<u>10,986,855</u>	<u>0</u>	<u>0</u>	<u>0</u>
Scholarships and Student Aid							
Secondary Educational Opportunity Grants	84.007	0	485,208	568,057	70,187	(12,662)	0
Pell Grant	84.063	(12,544)	5,285,069	5,296,579	—	(21,595)	(2,459)
Total		<u>(12,544)</u>	<u>5,770,277</u>	<u>5,864,636</u>	<u>70,187</u>	<u>(34,257)</u>	<u>(2,459)</u>
Restricted Current Funds - Other							
College Work Study Program	84.033	0	768,917	559,734	91,072	300,255	0
Federal Job Location and Development	84.033	0	—	50,000	50,000	—	0
Total		<u>0</u>	<u>768,917</u>	<u>609,734</u>	<u>141,072</u>	<u>300,255</u>	<u>0</u>
Loan Funds							
Perkins/NDSL	84.038	8,625,944	195,257	158,928	226,229	—	8,888,502
Total		<u>8,625,944</u>	<u>195,257</u>	<u>158,928</u>	<u>226,229</u>	<u>0</u>	<u>8,888,502</u>
Agency Funds							
Stafford Loans	84.032	0	36,096,397	36,096,397	—	—	0
Federal Direct Plus Loans	84.268	(17,419)	2,925	—	—	—	(14,494)
Total		<u>(17,419)</u>	<u>36,099,322</u>	<u>36,096,397</u>	<u>0</u>	<u>—</u>	<u>(14,494)</u>
Sponsored Programs							
		<u>882,740</u>	<u>52,772,487</u>	<u>52,795,559</u>	<u>0</u>	<u>17,687</u>	<u>841,981</u>
TOTAL FEDERAL AWARDS		<u>\$ 9,478,721</u>	<u>\$ 106,593,115</u>	<u>\$ 106,512,109</u>	<u>\$ 437,488</u>	<u>\$ 283,685</u>	<u>\$ 9,713,530</u>

STATEMENT OF CHANGES IN RETIREMENT OF INDEBTEDNESS

For the year ended June 30, 2005

	Fund Balance July 1, 2004	Fees and Other Additions	Transfers Between Funds
State Institution Bonds:			
State Institution Bonds Series 1995A	\$ (6,751)	\$ 283	\$ 306,006
State Institution Bonds Series 1997B	(20,546)	—	816,570
State Institution Bonds General Debt Service Fund	59,686	7,262,226	(7,275,052)
State Institution Bonds, Series 2002B, Debt Service	(72,225)	1,079	1,401,703
State Institution Bonds, Series 2002B, COI	25,623	—	—
State Institution Bonds, Series 2003B, Debt Service	(31,696)	1,091	1,110,350
State Institution Bonds, Series 2003B, COI	22,463	—	—
State Institution Bonds, Series 2002B, Amortization Costs	(3,416)	—	—
State Institution Bonds, Series 2003B, Amortization Costs	(2,546)	—	—
State Institution Bonds, Series 2003F, Debt Service	(30,446)	1,523	1,160,350
State Institution Bonds, Series 2003F, COI	30,243	—	—
State Institution Bonds, Series 2003F, Amortization Costs	(2,016)	—	—
Total	<u>(31,627)</u>	<u>7,266,202</u>	<u>(2,480,073)</u>
Plant Improvement Bonds:			
Plant Improvement Revenue Fund	12,816	1,006,232	(1,012,106)
Total	<u>12,816</u>	<u>1,006,232</u>	<u>(1,012,106)</u>
Plant Improvement Refunding Bonds:			
Retirement of Indebtedness, Series 1998 Debt Service	(29,864)	7,579	847,106
Retirement of Indebtedness, Series 1998 Refunding Bonds	29,764	—	—
Total	<u>(100)</u>	<u>7,579</u>	<u>847,106</u>
Revenue Bonds:			
Series 1998A Refunding	80,746	—	—
Series 1998A Debt Service	744,267	61,888	2,265,221
Series 2000 DS	555,497	46,307	1,817,082
Series 2000 Amort Bond Issue Costs	39,495	—	—
Series 2003 Debt Service	1,057,191	37,419	423,232
Series 2003 COI	64,497	—	—
Series 2003 Amort Bond Issue Costs	(4,300)	—	—
Total	<u>2,537,393</u>	<u>145,614</u>	<u>4,505,535</u>
Athletic Facilities Revenue Bonds:			
Series 2001, Debt Service	884,682	1,406,248	456,000
Series 2001, Amort Bond Issue Costs	135,604	—	—
Series 2003, Debt Service	289,379	447,459	—
Series 2003, COI	92,752	—	—
Series 2003, Amort Bond Issue Costs	(3,173)	—	—
Total	<u>1,399,244</u>	<u>1,853,707</u>	<u>456,000</u>
Notes and Capital Leases Payable:			
Payments on Notes	(6,001)	—	—
Payments on Capital Leases	(47,969)	—	360,723
Total	<u>(53,970)</u>	<u>0</u>	<u>360,723</u>
Audit Adjustments:			
State Treasurer's Appreciation	58,517	(38,220)	—
Total	<u>58,517</u>	<u>(38,220)</u>	<u>0</u>
TOTAL RETIREMENT OF INDEBTEDNESS	<u>\$ 3,922,273</u>	<u>\$ 10,241,114</u>	<u>\$ 2,677,185</u>

(1) An additional \$949,928 of principal for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund

(2) An additional \$385,832 of interest for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund

(3) An additional \$55,122 of interest expense/amortization of Bond Premium was booked in the Unexpended Plant Fund

Retirement of Indebtedness	Interest on Indebtedness	Other Expenses	Bond Issue Costs	Fund Balance June 30, 2005
\$ 225,000	\$ 80,050	\$ —	\$ —	\$ (5,512)
570,000	244,337	—	—	(18,313)
—	—	3,950	—	42,910
535,000	865,142	—	—	(69,585)
—	—	—	—	25,623
730,000	378,829	—	—	(29,084)
—	—	—	—	22,463
—	—	—	1,708	(5,124)
—	—	—	1,532	(4,078)
795,000	363,694	—	—	(27,267)
—	—	—	—	30,243
—	—	—	2,016	(4,032)
<u>2,855,000</u>	<u>1,932,052</u>	<u>3,950</u>	<u>5,256</u>	<u>(41,756)</u>
—	—	—	—	6,942
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,942</u>
635,000	216,375	—	—	(26,554)
—	—	—	4,465	25,299
<u>635,000</u>	<u>216,375</u>	<u>0</u>	<u>4,465</u>	<u>(1,255)</u>
—	—	—	10,308	70,438
1,745,000	734,005	—	—	592,371
860,000	1,177,079	—	—	381,807
—	—	—	3,590	35,905
—	1,270,525	—	—	247,317
—	—	—	64,497	—
—	—	—	4,300	(8,600)
<u>2,605,000</u>	<u>3,181,609</u>	<u>0</u>	<u>18,198</u>	<u>1,383,735</u>
1,095,000	768,943	—	—	882,987
—	—	—	11,300	124,304
—	289,810	1,600	—	445,428
—	—	—	—	92,752
—	—	—	4,715	(7,888)
<u>1,095,000</u>	<u>1,058,753</u>	<u>1,600</u>	<u>16,015</u>	<u>1,537,583</u>
—	(1,551)	—	—	(4,450)
324,763	25,080	—	—	(37,089)
<u>324,763</u>	<u>23,529</u>	<u>0</u>	<u>0</u>	<u>(41,539)</u>
—	—	—	—	20,297
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,297</u>
<u>\$ 7,514,763 (1)</u>	<u>\$ 6,412,318 (2 & 3)</u>	<u>\$ 5,550</u>	<u>\$ 43,934</u>	<u>\$ 2,864,007</u>



*Supplemental Statements
of Assets*

INVESTMENT IN PLANT - LAND

For the year ended June 30, 2005

Location	Number of Acres June 30, 2005	Cost or Book Value July 1, 2004	Additions/ (Deductions)	Cost or Book Value June 30, 2005
Adair Property - Laurens 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	14	—	1,316,206	1,316,206
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
Myrtle Beach area	319	66,104	(25,938)	40,166
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	<u>31,946</u>	<u>\$ 7,102,625</u>	<u>\$ 1,290,268</u>	<u>\$ 8,392,893</u>

INVESTMENT IN PLANT - BUILDINGS

For the year ended June 30, 2005

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2005
Buildings:				
Administrative Service Building	000318	\$ 1,842,075	\$ 639,103	\$ 1,202,972
Alumni center	000250	290,018	239,265	50,753
Animal Diagnostic Lab Building	OC0003	5,068,217	882,277	4,185,940
Archbold Center for Tropical Studies	OC0004	395,060	167,900	227,160
Athletic Golf Practice Facility	001197	213,195	31,979	181,216
Athletic Support Facility	T20031	424,074	31,806	392,268
Barnett Hall	002009	599,590	583,825	15,765
Barre Hall	000265	2,314,946	1,114,794	1,200,152
Baseball Facility	000365	6,452,055	996,347	5,455,708
Benet Hall	002006	371,976	371,976	0
Biosystems Complex	001259	26,996,839	2,694,262	24,302,577
Bowen Hall	002002	209,057	151,292	57,765
Brackett Hall	000030	8,250,448	3,126,480	5,123,968
Bradley Hall	002004	227,853	172,622	55,231
Brooks Center	001143	12,832,183	3,849,655	8,982,528
Byrnes Hall	002015	2,519,389	2,189,400	329,989
Calhoun Courts, Patrick Noble	002017	13,261,215	7,831,580	5,429,635
Calhoun Mansion	000047	2,201,193	163,261	2,037,932
Camp Cooper	009520	1,107,286	426,123	681,163
Camp Long	OC0005	335,249	251,950	83,299
Campus Green - Statue Area	NN0001	1,175,788	293,947	881,841
Central Energy Facility	000007	14,576,340	2,564,537	12,011,803
Chilled Water Plant	000376	3,566,732	1,712,198	1,854,534
CIET - Tiwet	001178	2,792,453	692,169	2,100,284
Clemson Apparel Research	001168	1,501,735	532,565	969,170
Clemson House	004100	2,316,888	2,316,888	0
Clemson Staff and Faculty Residences	004141	189,996	152,685	37,311
Coastal Research and Education Center	008300	220,104	83,718	136,386
Cook engineering laboratory	000216	150,780	150,780	0
Cooper Library	000212	6,096,914	4,955,172	1,141,742
Cope Hall	002010	464,662	464,662	0
Dillard Building	000006	203,025	203,025	0
Donaldson Hall	002001	138,864	138,864	0
Douthit Hills (40)	004101	533,377	493,515	39,862
Earle Hall	000023	909,733	889,076	20,657
East Campus Housing Ph. II	004148	22,424,512	2,851,455	19,573,057
Edgar A. Brown Student Union — University Union	000253	4,194,624	3,045,138	1,149,486
Edisto Research and Education Center	008573	4,309,064	289,696	4,019,368
Edwards Hall	000309	3,942,207	1,834,242	2,107,965
Fernow St. Café	000404	704,830	246,690	458,140
Fike Field House	000010	19,224,208	967,040	18,257,168
Fire Station	000348	445,601	278,501	167,100
Flour Daniel EIC	000388	14,692,891	4,977,473	9,715,418
Forestry Vehicle Service and Office Building (Ravenel)	001236	162,000	24,300	137,700
Freeman Hall	000025	280,180	215,522	64,658
Fruit Research Center	001188	1,191,540	345,505	846,035
Gas Turbine Laboratory	000383	198,700	59,138	139,562
Geer Hall	002011	442,649	442,649	0
Gentry Hall	004040	141,180	123,090	18,090
Germ Plasma Research	001113	495,464	260,119	235,345
Godfrey Hall	000003	2,631,774	1,379,263	1,252,511
Godley-Snell Research Compliance Center	000411	5,035,978	1,798,261	3,237,717
Griffith Building	006110	454,579	102,280	352,299

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2005
Buildings (continued):				
Hardin Hall	000029	7,802,090	584,912	7,217,178
Hendrix Center	000416	17,213,207	2,581,981	14,631,226
Holmes	002023	208,195	59,856	148,339
Holtzendorff Hall	000004	233,496	233,496	0
Horse Barn #3	001200	436,049	61,987	374,062
Horse Research Facility	001185	221,048	82,893	138,155
Housing Storage Facility	000417	269,870	87,708	182,162
Housing Warehouse	001268	166,954	8,078	158,876
Hunter Hall	000367	11,559,393	7,697,727	3,861,666
ITC Building	000378	5,004,375	2,251,969	2,752,406
Jervey Athletic Center	000252	6,311,272	2,938,123	3,373,149
Johnstone Hall	002000	3,162,132	2,926,450	235,682
Jordan Hall	000272	7,754,599	5,947,226	1,807,373
Kinard Annex	000034	21,434	21,434	0
Kinard Lab of Physics	000035	1,237,617	1,195,651	41,966
Lakeside Animal Facility	000423	175,345	52,604	122,741
Lee Hall/Lee Hall Annex	000028	2,551,322	2,398,227	153,095
Lehotsky Hall	000266	5,447,327	4,029,357	1,417,970
Lemaster Dairy Farm	000323	849,563	615,933	233,630
Lever Hall	002014	2,172,277	1,994,730	177,547
Lightsey Bridge Apartments	002020	10,749,247	3,713,743	7,035,504
Linvil Rich Environmental Systems Building	000406	5,186,862	2,491,130	2,695,732
Littlejohn Coliseum	000243	37,967,995	6,679,080	31,288,915
Livestock - Poultry incinerator facility	OC0007	245,751	177,646	68,105
Long Hall	000033	491,349	487,733	3,616
Lowry Hall	000024	2,566,446	1,127,714	1,438,732
Madren Center	001144	8,945,355	2,235,594	6,709,761
Manning Hall	002013	1,958,806	1,909,836	48,970
Martin Hall	000036	1,821,507	1,412,430	409,077
Material Research Facility	001258	667,848	50,089	617,759
Mauldin Hall	002008	1,374,085	938,893	435,192
McAdams Hall	000038	8,028,004	2,862,522	5,165,482
McCabe	002022	15,533,717	4,465,943	11,067,774
Mell Hall	000005	262,556	190,828	71,728
Memorial Stadium	000012	38,650,661	15,444,003	23,206,658
Motor pool and central stores buildings	000210	100,827	100,827	0
Newman Hall	000039	1,059,399	1,059,399	0
Norris Hall	002005	318,739	274,289	44,450
Olin Hall	000027	272,785	272,785	0
Outdoor Lab (Camp Hope)	006140	1,036,776	924,405	112,371
Pee Dee Education Center	008101	2,864,368	1,578,658	1,285,710
Pee Dee Research Center	008101	4,620,889	3,066,385	1,554,504
Physical Plant - Landscape Offices and Greenhouse	000249	166,514	89,557	76,957
Poole Agriculture Center	000040	5,091,208	3,850,055	1,241,153
President's home	000043	267,257	205,516	61,741
Radioactive Waste Storage Facility	000414	174,847	52,454	122,393
Ravenel Research Center -	001059	1,763,491	973,460	790,031
Recycle/Maintenance Building	001228	437,361	65,604	371,757
Redfern Health Center	000224	1,382,838	540,450	842,388
Research Lab Building	001264	21,380,457	660,157	20,720,300
Rhodes Engineering Center	000232	1,687,880	1,547,301	140,579
Riggs Hall	000026	1,100,419	516,924	583,495
Rust Building - Clemson Technical Center	001226	5,605,414	1,328,943	4,276,471
Sanders Hall	002012	431,868	431,868	0

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2005
Buildings (continued):				
Sandhill Research and Education Center	008001	200,077	186,477	13,600
Schilletter Dining Hall	000223	3,749,731	1,150,509	2,599,222
Security IPTAY Building	001805	945,996	410,440	535,556
Sikes Hall	000031	277,411	277,411	0
Simpson Experiment Station	OC0008	114,545	103,437	11,108
Sirrine Hall	000022	6,209,257	5,936,306	272,951
Sloan Tennis Center	000251	431,343	140,187	291,156
Small animal chemistry & storage facility	000303	337,493	261,567	75,926
Smith Hall	002016	1,211,790	945,379	266,411
Soccer Stadium	000377	999,031	449,564	549,467
Soil Plant Analysis Laboratory	001096	330,210	231,147	99,063
Strode Tower	000221	2,685,603	2,326,452	359,151
Strom Thurmond Institute	001142	5,750,741	2,499,581	3,251,160
Swine Farrowing Facility	001191	317,909	131,709	186,200
T. Ed Garrison Livestock Arena	001212	6,429,762	1,975,858	4,453,904
Tennis Grand Stands	000366	1,056,643	475,490	581,153
Thornhill Community Center	000410	261,119	91,392	169,727
Thornhill Village Apartments (50)	002500	500,157	500,157	0
Tillman Hall and Chapel	000001	4,658,950	4,658,950	0
Vegetable Research Support Land Imp.	LT0046	21,141	2,017	19,124
Vickery Hall	000382	2,654,484	929,069	1,725,415
Visitors Center	000421	649,066	113,587	535,479
Wannamaker Hall	002003	142,972	142,972	0
Waste Management	000211	125,237	125,237	0
Wind Tunnel Building	000409	291,449	72,524	218,925
Wren House	001224	1,196,597	179,490	1,017,107
Young Hall	002007	375,488	375,488	0
TOTAL		<u>\$ 500,656,583</u>	<u>\$ 182,989,019</u>	<u>\$ 317,667,564</u>

INVESTMENT IN PLANT - CONSTRUCTION IN PROGRESS

For the year ended June 30, 2005

	<u>Cost</u> <u>July 1, 2004</u>	<u>Additions/</u> <u>(Deductions)</u>	<u>Transfers</u>	<u>Cost</u> <u>June 30, 2005</u>
CONSTRUCTION IN PROGRESS:				
Academic Support Center	\$ 271,948	\$ 76,572	\$ —	\$ 348,520
Athletic Facilities Constructin/Renovation	2,464,804	13,105,430	—	15,570,234
Fraternity Dorm Renovation	7,809,275	16,636,218	—	24,445,493
Garrison Horse Barn	0	219,095	—	219,095
Graduate Engineering Center - ICAR	2,592	2,251,376	—	2,253,968
Group Data Center - ICAR	752,287	9,438,016	—	10,190,303
Jervey McFadden Renovation	112,840	542,820	—	655,660
Microcreamery	42,205	151	—	42,356
Municipal Service Complex	0	550	—	550
President's Park Rotunda	20,634	20,799	—	41,433
Research Lab Building	19,434,880	1,945,577	21,380,457	0
Residence Hall (Johnston Location)	0	32,721	—	32,721
Rowing Facility	30,527	121,648	—	152,175
Sandhill Rec Office Lab Building	203,737	334,678	—	538,415
Washdown Facility	16,923	94,234	—	111,157
TOTAL	<u>\$ 31,162,652</u>	<u>\$ 44,819,885</u>	<u>\$ 21,380,457</u>	<u>\$ 54,602,080</u>

INVESTMENT IN PLANT - SOFTWARE

For the year ended June 30, 2005

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value June 30, 2005</u>
Software:			
CUBS Software	\$ 607,400	\$ 607,400	\$ 0
Library Software	<u>331,022</u>	<u>110,341</u>	<u>220,681</u>
Total	<u>\$ 938,422</u>	<u>\$ 717,740</u>	<u>\$ 220,681</u>

INVESTMENT IN PLANT - UTILITIES SYSTEMS

For the year ended June 30, 2005

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value June 30, 2005</u>
Utilities Systems (Other than Buildings and Other Nonstructural Permanent Improvement)			
Nonfederal	\$ 25,580,491	\$ 10,848,838	\$ 14,731,653
Federal	154,578	150,075	4,503
Total	<u>\$ 25,735,069</u>	<u>\$ 10,998,913</u>	<u>\$ 14,736,156</u>

