

# CLEMSON<sup>®</sup>

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U N I V E R S I T Y

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CLEMSON, SOUTH CAROLINA



## **Supplemental Schedules**

**For the Year Ended June 30, 2010**

*Included in the Higher Education Fund, an Enterprise Fund of the State of South Carolina*





## *Supplemental Schedules*



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

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

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



*Detailed Supplemental  
Statements of Financial Activity*





# BALANCE SHEET — UNRESTRICTED CURRENT FUNDS

As of June 30, 2010

## ASSETS

### **Basic Educational and General:**

Cash and cash equivalents	\$ 49,850,695
Accounts receivable	28,312,821
Inventories	240,847
Prepaid expenses	3,027,035

**Total** 81,431,398

### **Public Service Activities:**

Cash and cash equivalents	14,266,712
Federal grants and contracts receivable	2,024,858
Accounts receivable	857,578
Prepaid expenses	105,416

**Total** 17,254,564

### **Auxiliary Enterprises:**

Cash and cash equivalents	47,233,975
Accounts receivable	5,029,521
Accrued interest receivable	503,527
Inventories	1,286,996
Prepaid expenses	210,492

**Total** 54,264,511

**TOTAL ASSETS** \$ 152,950,473

## LIABILITIES AND FUND BALANCES

### **Basic Educational and General:**

Accounts payable	\$ 25,141,066
Accrued liabilities	8,566,774
Deferred revenues	8,769,696
Deposits held for others	6,506,536
Accrued vacation	13,760,315
Fund balance	18,687,011

**Total** 81,431,398

### **Public Service Activities:**

Accounts payable	545,519
Accrued liabilities	1,702,196
Deferred revenues	172,448
Deposits held for others	24,176
Accrued vacation	5,671,277
Fund balances reserved for operation (deficit):	
Agricultural research	1,786,827
Cooperative agricultural extension	2,549,880
Regulatory services	1,108,911
Livestock and poultry health	1,903,220
Other Public Service	2,947
Land and timber-designated	1,787,163

**Total** 17,254,564

### **Auxiliary Enterprises:**

Accounts payable	7,406,171
Accrued liabilities	2,175,000
Deferred revenues	13,415,071
Student deposits	4,729,486
Accrued vacation	2,812,408
Fund balance	23,726,375

**Total** 54,264,511

**TOTAL LIABILITIES AND FUND BALANCES** \$ 152,950,473

# STATEMENT OF CHANGES IN UNRESTRICTED FUND BALANCES

For the year ended June 30, 2010

	Basic Educational and General	Public Service Research	Public Service Extension
<b>Revenues and Other Additions:</b>			
Student fees	\$ 287,147,449	\$ —	\$ —
Federal appropriations	—	3,983,857	7,285,139
State appropriations	78,550,716	15,425,342	16,209,183
Federal grants and contracts	9,351,721	1,432,664	176,688
State grants and contracts	204,813	22,335	4,129
Local grants and contracts	29,695	8,048	264,550
Nongovernmental grants and contracts	763,035	140,795	8,548
Private gifts	6,768,912	1,049,528	1,483,665
Endowment income	9,266	—	—
Sales and services of educational departments	24,935	1,078,589	9,636,352
Sales and services of auxiliary enterprises	—	—	—
Other services	24,366,409	129,933	1,059,057
<b>Total</b>	<u>407,216,951</u>	<u>23,271,091</u>	<u>36,127,311</u>
<b>Expenditures and Mandatory Transfers:</b>			
Expenditures:			
Instruction	168,071,156	—	—
Research	52,054,440	23,827,250	313,564
Extension and public service	8,833,787	121,707	35,331,352
Academic support	37,083,095	571,479	179,406
Student services	19,232,590	—	—
Institutional support	25,062,542	—	—
Operation and maintenance of plant	27,030,715	—	—
Scholarships and fellowships	22,169,232	439,070	—
Auxiliaries	(211,756)	—	—
<b>Total</b>	<u>359,325,801</u>	<u>24,959,506</u>	<u>35,824,322</u>
Other Additions/(Deductions):			
Facilities and administrative costs remitted to the State	(180,407)	—	(4,907)
Transfer to/from other funds	(25,208,053)	887,680	85,187
<b>Total</b>	<u>(25,388,460)</u>	<u>887,680</u>	<u>80,280</u>
<b>Total</b>	<u>384,714,261</u>	<u>24,071,826</u>	<u>35,744,042</u>
Net increase/(decrease) in fund balance	22,502,690	(800,735)	383,269
Fund balance at beginning of year	(3,815,679)	2,587,562	2,166,611
<b>TOTAL UNRESTRICTED FUND BALANCES</b>	<u><u>\$ 18,687,011</u></u>	<u><u>\$ 1,786,827</u></u>	<u><u>\$ 2,549,880</u></u>

Regulatory Services	Livestock and Poultry Health	Other Public Service	Land and Timber	Auxiliary Services	Totals
\$ —	\$ —	\$ —	\$ —	\$ 4,649,663	\$ 291,797,112
—	—	—	—	—	11,268,996
1,313,100	2,621,316	—	—	—	114,119,657
77,329	192,949	—	—	—	11,231,351
—	—	—	—	—	231,277
—	—	—	—	—	302,293
—	—	—	—	—	912,378
—	—	—	—	159,259	9,461,364
—	—	—	—	—	9,266
4,080,145	695,136	—	286,882	—	15,802,039
—	—	—	—	107,464,236	107,464,236
—	30	—	18,867	3,112,690	28,686,986
<u>5,470,574</u>	<u>3,509,431</u>	<u>0</u>	<u>305,749</u>	<u>115,385,848</u>	<u>591,286,955</u>
—	—	—	—	1,695,241	169,766,397
—	—	9,297	302,377	—	76,506,928
4,740,355	2,901,104	—	—	—	51,928,305
802	962	—	—	—	37,835,744
—	—	—	—	5,742,465	24,975,055
—	—	—	—	—	25,062,542
—	—	—	—	—	27,030,715
—	—	—	—	6,769,781	29,378,083
—	—	—	—	94,316,087	94,104,331
<u>4,741,157</u>	<u>2,902,066</u>	<u>9,297</u>	<u>302,377</u>	<u>108,523,574</u>	<u>536,588,100</u>
—	—	—	—	—	(185,314)
(472,919)	—	—	(16,041)	1,894,187	(22,829,959)
<u>(472,919)</u>	<u>0</u>	<u>0</u>	<u>(16,041)</u>	<u>1,894,187</u>	<u>(23,015,273)</u>
<u>5,214,076</u>	<u>2,902,066</u>	<u>9,297</u>	<u>318,418</u>	<u>106,629,387</u>	<u>559,603,373</u>
256,498	607,365	(9,297)	(12,669)	8,756,461	31,683,582
852,413	1,295,855	12,244	1,799,832	14,969,914	19,868,752
<u>\$ 1,108,911</u>	<u>\$ 1,903,220</u>	<u>\$ 2,947</u>	<u>\$ 1,787,163</u>	<u>\$ 23,726,375</u>	<u>\$ 51,552,334</u>

# STATEMENT OF UNRESTRICTED CURRENT FUND REVENUES

For the year ended June 30, 2010

## Educational and General:

### Income From Students:

Academic fees	\$ 203,451,338
Laboratory fees	6,195,528
Library fees	1,124,504
MBA program	1,843,516
Master of auto engineering	567,306
Summer session fees	6,842,366
Short courses and seminars	240,242
Cooperative program	64,720
Miscellaneous off-campus courses	295,632
Agriculture, Forestry and Life Sciences courses	5,250
Health, Education and Human Development courses	8,144,634
On-line course premium	1,561,387
Business and Behavioral Science Jr/Sr semester fees	4,122,400
Business and Behavioral Sciences Jr/Sr course fees	2,057,522
Waivers - Undergraduate	16,447,763
Waivers - Graduate	25,398,502
Student assessed technology fee	3,725,775
Student assessed activity fee	1,267,262
Student assessed recreation fee	1,695,279
Student health fee	4,649,663
Campus Initiatives	1,488,343
Career Services Fees	125,282
Microsoft licensing	482,898
<b>Total</b>	<u>291,797,112</u>

### Federal Appropriations:

Animal health	19,792
Hatch	2,779,608
Hatch multi state	388,921
McIntire-Stennis	795,537
Federal Smith-Lever amended	5,501,637
Federal nutrition	1,625,365
Pesticide applicator training	11,490
Cotton insect pest management - special project	42,901
Expanded renewable resources	103,745
<b>Total</b>	<u>11,268,996</u>

### State Appropriations:

Educational and general	78,550,716
Agricultural research	15,425,342
Extension	16,209,183
Regulatory and public service	1,313,100
Livestock and poultry health	2,621,316
<b>Total</b>	<u>114,119,657</u>

### Grants and Contracts:

Federal government	11,231,351
State government	231,277
Local government	302,293
Private sources	912,378
<b>Total</b>	<u>12,677,299</u>

<b>Gifts:</b>	
State gifts and contributions	7,242,364
Local gifts and contributions	14,940
Private gifts and contributions	2,204,060
<b>Total</b>	<u>9,461,364</u>
<b>Endowment Income:</b>	
Landscrip	5,754
Clemson Bequest	3,512
<b>Total</b>	<u>9,266</u>
<b>Sales and Services of Educational Activities:</b>	
Educational and general	24,935
Agricultural research	1,078,589
Agricultural extension services	9,636,352
Regulatory and public service	4,080,145
Livestock and poultry health	695,136
Land and Timber	286,882
<b>Total</b>	<u>15,802,039</u>
<b>Other Sources:</b>	
Administrative allowances	448,062
Admission application fees graduate	396,122
Admission application fees undergraduate	897,338
Advanced placement fees	24,810
Alumni events	15,214
Aptitude test fees	6,000
Architecture circulation fees	24,145
Bulk mail receipts	371,481
Capital Gifts	459,157
Collection fees	59,467
Commissions	263,274
Computer service fees	8,115,681
Conferences	472,208
Copier services proceeds	9,836
Credit card convenience fee	390,630
Deferred note late fee	1,575
E-Check Service Charge	2,603
Educational program fees	923,736
Electron microscope fees	179,222
Emergency medical service fees	70,687
Fines	115,390
Fire services agreement	508,577
Forfeitures	54,600
Graduation late fees	30,955
International visitors fees	1,200
Investment income	18,867
Lab breakage fees	3
Late billing fees	12,760
Late registration fees	85,275
Library reference services	195
Media production fees	19,850
Medical exam fees and lab tests	245,016
Membership fees	94,669
Merchandise sales	299
Miscellaneous	955,314
Miscellaneous reimbursements	328,253

<b>Other Sources (continued):</b>	
Miscellaneous sales	1,035,603
Orientation fees	957,801
Other additions	1,375,000
Payment plan fees	336,000
Proceeds from sale of property	57,059
Proceeds from sale of scrap	3,028
Production fees	40,824
Program and activities revenues	721,002
Publications	9,209
Recreation facility fees	460,934
Registration fees	816,692
Rental fees	392,300
Royalty Income	3,492
Sales tax discount	3,000
Security fees	18,713
Service charges	16,165
Special collections	3,700
Sponsorships	25,519
Student activities	1,560,924
Student health services	1,446,193
Study abroad program fees	2,387,183
Testing service fees	702,666
Transcript and photostat sales	257,259
Workshops	454,249
<b>Total</b>	<u>28,686,986</u>
<b>Total Education and General</b>	<u>483,822,719</u>
<b>Sales and Services of Auxiliary Enterprises:</b>	
Athletics	36,413,788
Apple Store	3,981,627
Bookstore	1,452,370
Food services - cash operations	1,411,757
Food services - meal plans	13,995,848
Housing	27,721,599
Enterprise applications	7,879,625
Parking services	4,436,689
Student health center	34,951
Student post office	321,037
Telecommunications services	4,784,794
Tiger 1 Card	701,013
Transportation services	23,196
Unallocated	3,379,220
Vending	926,722
<b>Total Auxiliary Enterprises</b>	<u>107,464,236</u>
<b>TOTAL UNRESTRICTED CURRENT FUND REVENUES</b>	<u><b>\$ 591,286,955</b></u>

# STATEMENT OF CHANGES IN AUXILIARY ENTERPRISES

For the year ended June 30, 2010

	Beginning Fund Balance	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Ending Fund Balance
<b>Accrued Leave/Audit Adjustments</b>	\$ (1,555,925)	\$ 3,379,220	\$ 138,494	\$ 0	\$ 0	\$ 1,961,789
<b>Athletics</b>						
Athletic Administration	8,593,864	12,517,068	(4,666,897)	(1,000,000)	3,462,896	18,906,931
Athletic Compliance	0	—	(312,590)	—	—	(312,590)
Sports Information	0	—	(705,517)	—	23,569	(681,948)
Public Relations	0	3,855,704	(722,707)	—	223,550	3,356,547
Ticket Office	0	—	(1,098,499)	—	—	(1,098,499)
Video Productions	0	—	(658,374)	—	52,000	(606,374)
Athletics Building Maintenance	0	—	(2,408,307)	—	—	(2,408,307)
Event Promotions	0	—	(162,424)	—	—	(162,424)
Training Room	0	—	(1,888,687)	—	336,492	(1,552,195)
Athletic Grounds & Fields	0	—	(633,354)	—	—	(633,354)
Equipment Room	0	—	(755,908)	—	133,200	(622,708)
Weight Room	0	—	(731,701)	—	75,000	(656,701)
IPTAY Operations	0	—	(2,450,119)	—	2,450,119	0
IPTAY Special	0	—	(53,340)	—	53,340	0
Student Athlete Enrichment Program	0	1,050	(1,703,971)	—	1,703,971	1,050
Tiger Cub Club	0	—	(43,818)	—	43,818	0
Baseball	0	641,885	(1,558,539)	—	230,730	(685,924)
Basketball Men	0	1,821,132	(4,046,770)	—	361,702	(1,863,936)
Basketball Women	0	39,499	(1,956,960)	—	392,186	(1,525,275)
Football	0	18,491,528	(14,267,089)	—	2,426,312	6,650,751
Volleyball Women	0	1,678	(806,174)	—	298,015	(506,481)
Golf	0	—	(405,993)	—	88,849	(317,144)
Soccer Men	0	13,350	(702,631)	—	262,200	(427,081)
Soccer Women	0	3,775	(676,092)	—	307,378	(364,939)
Swimming Men	0	—	(463,742)	—	195,382	(268,360)
Swimming Women	0	—	(526,092)	—	230,729	(295,363)
Tennis Men	0	—	(382,525)	—	105,324	(277,201)
Tennis Women	0	798	(507,961)	—	173,636	(333,527)
Track	0	19,591	(673,304)	—	216,835	(436,878)
Cross Country Women	0	23,381	(1,026,733)	—	423,390	(579,962)
Rowing Women	0	442	(936,441)	—	424,442	(511,557)
Spirit Support Groups	0	45	(130,488)	—	61,870	(68,573)
Bowl Expenditures	0	175,935	(1,227,456)	—	—	(1,051,521)
Athletic Facilities Improvements	0	159,259	(3,476,583)	—	2,471,099	(846,225)
AERO Commando CT Airplane	0	181,928	(330,533)	—	—	(148,605)
Unallocated Costs	0	—	(295,281)	—	—	(295,281)
<b>Total</b>	<b>8,593,864</b>	<b>37,948,048</b>	<b>(53,393,600)</b>	<b>(1,000,000)</b>	<b>17,228,034</b>	<b>9,376,346</b>
<b>Bookstore</b>	<b>903,912</b>	<b>1,452,370</b>	<b>(161,953)</b>	<b>0</b>	<b>(767,141)</b>	<b>1,427,188</b>
<b>Campus Services</b>	<b>0</b>	<b>0</b>	<b>(38,092)</b>	<b>0</b>	<b>38,092</b>	<b>0</b>
<b>Clemson Computing and Information Technology</b>	<b>1,260,959</b>	<b>12,123,254</b>	<b>(11,804,243)</b>	<b>0</b>	<b>(58,488)</b>	<b>1,521,482</b>
<b>Food Services</b>						
Food Services-Meal Plans	797,831	13,995,848	(12,730,666)	(345,979)	(758,571)	958,463
Food Services-Cash Operations	774,548	1,411,757	(1,003,395)	—	(150,519)	1,032,391
<b>Total</b>	<b>1,572,379</b>	<b>15,407,605</b>	<b>(13,734,061)</b>	<b>(345,979)</b>	<b>(909,090)</b>	<b>1,990,854</b>
<b>Parking Services</b>						
Parking Services	385,592	3,258,022	(1,111,227)	—	(1,006,432)	1,525,955
Shuttle Operations	0	1,178,667	(1,470,444)	—	—	(291,777)
Parking Enforcement	0	—	(428,372)	—	—	(428,372)
<b>Total</b>	<b>385,592</b>	<b>4,436,689</b>	<b>(3,010,043)</b>	<b>0</b>	<b>(1,006,432)</b>	<b>805,806</b>
<b>Student Health Center</b>	<b>2,525,875</b>	<b>6,156,495</b>	<b>(5,742,465)</b>	<b>0</b>	<b>(238,349)</b>	<b>2,701,556</b>

	<b>Beginning Fund Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Mandatory Transfers</b>	<b>Non- Mandatory Transfers</b>	<b>Ending Fund Balance</b>
<b>Student Post Office</b>	85,718	321,037	(289,779)	0	0	116,976
<b>Telecommunications</b>	1,090,559	4,784,794	(4,493,583)	0	(27,759)	1,354,011
<b>Tiger 1 Card Office</b>	368,633	701,013	(498,280)	0	(25,000)	546,366
<b>Transportation Services</b>	2,300,391	27,002	0	0	0	2,327,393
<b>University Housing</b>						
University Housing	(3,822,601)	27,721,599	(6,028,172)	(6,715,096)	(3,616,789)	7,538,941
Administrative Services:						
Director	0	—	(262,010)	—	—	(262,010)
Residential Facilities:						
Director	0	—	(4,404,322)	—	(22,000)	(4,426,322)
Custodial	0	—	(481,917)	—	—	(481,917)
Maintenance	0	—	(1,405,482)	—	(2,600)	(1,408,082)
Projects	0	—	(311,258)	—	—	(311,258)
Housing Life - Staff	0	—	(1,850,986)	—	—	(1,850,986)
Housing - Summer Programs	0	—	(341,464)	—	—	(341,464)
Housing - Executive Director	0	—	(235,721)	—	—	(235,721)
<b>Total</b>	<u>(3,822,601)</u>	<u>27,721,599</u>	<u>(15,321,332)</u>	<u>(6,715,096)</u>	<u>(3,641,389)</u>	<u>(1,778,819)</u>
<b>Vending</b>						
Operations	848,863	924,437	(158,590)	—	(397,617)	1,217,093
Committee	29,316	2,285	—	—	21,885	53,486
Fundraising/Searches	382,379	—	(16,047)	—	(261,484)	104,848
<b>Total</b>	<u>1,260,558</u>	<u>926,722</u>	<u>(174,637)</u>	<u>0</u>	<u>(637,216)</u>	<u>1,375,427</u>
<b>TOTAL AUXILIARY ENTERPRISES</b>	<u>\$ 14,969,914</u>	<u>\$ 115,385,848</u>	<u>\$ (108,523,574)</u>	<u>\$ (8,061,075)</u>	<u>\$ 9,955,262</u>	<u>\$ 23,726,375</u>



# STATEMENT OF CURRENT FUNDS REVENUES, EXPENSES AND OTHER CHANGES

For the year ended June 30, 2010

	Unrestricted	Restricted	Total
<b>Revenues:</b>			
Student fees	\$ 291,797,112	\$ —	\$ 291,797,112
Federal appropriations	11,268,996	—	11,268,996
State appropriations	114,119,657	—	114,119,657
Federal grants and contracts	11,231,351	62,812,782	74,044,133
State grants and contracts	231,277	49,091,266	49,322,543
Local grants and contracts	302,293	674,991	977,284
Nongovernmental grants and contracts	912,378	8,725,926	9,638,304
Private gifts	9,461,364	49,335,996	58,797,360
Endowment income	9,266	161,901	171,167
Sales and services of educational departments	15,802,039	114,742	15,916,781
Sales and services of auxiliary enterprises	107,464,236	—	107,464,236
Other sources	28,686,986	2,581,975	31,268,961
<b>Total current revenues</b>	<u>591,286,955</u>	<u>173,499,579</u>	<u>764,786,534</u>
<b>Expenditures:</b>			
<i>Educational and general:</i>			
Instruction	169,766,397	5,983,128	175,749,525
Research	76,506,928	59,283,233	135,790,161
Public service	51,928,305	10,916,363	62,844,668
Academic support	37,835,744	2,732,470	40,568,214
Student services	24,975,055	438,890	25,413,945
Institutional support	25,062,542	1,438,627	26,501,169
Operation and maintenance of plant	27,030,715	19,262	27,049,977
Scholarships and fellowships	29,378,083	62,192,991	91,571,074
<i>Educational and general expenditures</i>	<u>442,483,769</u>	<u>143,004,964</u>	<u>585,488,733</u>
<i>Auxiliary enterprises:</i>			
Expenditures	94,104,331	28,182	94,132,513
<i>Total auxiliary enterprises</i>	<u>94,104,331</u>	<u>28,182</u>	<u>94,132,513</u>
<b>Total expenditures</b>	<u>536,588,100</u>	<u>143,033,146</u>	<u>679,621,246</u>
<b>Other transfers and additions/(deductions):</b>			
Indirect cost remitted to State General Fund	(185,314)	—	(185,314)
Other nonmandatory transfers, net	(22,829,959)	(20,847,767)	(43,677,726)
Facilities and administrative charges	—	(12,324,902)	(12,324,902)
Refunded to grantors	—	(95,202)	(95,202)
Administrative and collection costs and other deductions	—	(80,493)	(80,493)
<b>Total other transfers and additions/(deductions)</b>	<u>(23,015,273)</u>	<u>(33,348,364)</u>	<u>(56,363,637)</u>
<b>NET INCREASE (DECREASE) IN FUND BALANCES</b>	<u><u>31,683,582</u></u>	<u><u>(2,881,931)</u></u>	<u><u>28,801,651</u></u>

# STATEMENT OF CURRENT FUND EXPENSES

For the year ended June 30, 2010

	Unrestricted	Restricted	Total
<b>Educational and General Expenses:</b>			
<b>Instruction</b>			
Agricultural, Forestry and Life Sciences	\$ 16,927,810	\$ 695,189	\$ 17,622,999
Architecture, Arts and Humanities	29,324,135	621,352	29,945,487
Health, Education and Human Development	19,352,986	2,862,164	22,215,150
Engineering and Sciences	48,981,919	880,942	49,862,861
Business and Behavioral Sciences	29,849,405	617,424	30,466,829
Clemson Computing and Information Technology	1,799,499	—	1,799,499
Student Affairs	—	1,285	1,285
Provost and Vice President, Academic Affairs	5,025,302	290,708	5,316,010
Public Service and Agriculture	251,544	12,959	264,503
Cooperative Extension Service	17,625	—	17,625
Campus Level	16,814,129	—	16,814,129
Research	6,775	152	6,927
Athletics	1,700,274	—	1,700,274
President	—	1,725	1,725
Financial Affairs	—	7,384	7,384
Internal Recoveries	(285,006)	(8,158)	(293,164)
<b>Total</b>	<u>169,766,397</u>	<u>5,983,126</u>	<u>175,749,523</u>
<b>Research</b>			
Agricultural, Forestry and Life Sciences	19,248,972	9,898,533	29,147,505
Architecture, Arts and Humanities	228,245	525,800	754,045
Health, Education and Human Development	2,733,936	2,625,159	5,359,095
Engineering and Sciences	22,888,047	35,346,111	58,234,158
Business and Behavioral Sciences	816,758	1,511,783	2,328,541
Clemson Computing and Information Technology	1,111,846	960,972	2,072,818
Cooperative Extension Service	45,532	54,198	99,730
Administration and Advancement	145,568	—	145,568
Provost and Vice President, Academic Affairs	279,251	17,141	296,392
Public Service and Agriculture	12,956,307	4,168,752	17,125,059
Clemson University Research Foundation	188,279	551,452	739,731
Campus Level	10,181,767	—	10,181,767
Research	6,895,780	2,639,565	9,535,345
Facilities, Maintenance and Operations	—	175,421	175,421
Internal Recoveries	(1,213,360)	(52,565)	(1,265,925)
Post-closing adjustments	—	860,912	860,912
<b>Total</b>	<u>76,506,928</u>	<u>59,283,234</u>	<u>135,790,162</u>
<b>Extension and Public Service</b>			
Agricultural, Forestry and Life Sciences	7,240,515	637,287	7,877,802
Architecture, Arts and Humanities	243,996	630,276	874,272
Health, Education and Human Development	2,271,632	1,392,721	3,664,353
Engineering and Sciences	1,066,324	371,971	1,438,295
Business and Behavioral Sciences	122,602	380,635	503,237
Student Affairs	—	70,285	70,285
Public Service and Agriculture	24,577,683	6,367,144	30,944,827
Provost and Vice President, Academic Affairs	61,162	10,045	71,207
Cooperative Extension Service	11,578,389	985,747	12,564,136
Campus Level	5,106,368	—	5,106,368
Administration and Advancement	1,040,727	14,812	1,055,539
Library	40,339	47,911	88,250
Research	—	11,907	11,907
Internal Recoveries	(1,421,432)	(4,378)	(1,425,810)
<b>Total</b>	<u>51,928,305</u>	<u>10,916,363</u>	<u>62,844,668</u>

	Unrestricted	Restricted	Total
<b>Academic Support</b>			
Agricultural, Forestry and Life Sciences	1,442,571	56,933	1,499,504
Architecture, Arts and Humanities	2,023,861	66,610	2,090,471
Health, Education and Human Development	1,306,643	1,428	1,308,071
Engineering and Sciences	2,266,341	34,189	2,300,530
Business and Behavioral Sciences	3,724,993	5,705	3,730,698
Clemson Computing and Information Technology	26,722,533	17,748	26,740,281
Libraries	12,271,218	421,566	12,692,784
Provost and Vice President, Academic Affairs	6,168,046	2,117,378	8,285,424
Public Service and Agriculture	1,565,540	10,287	1,575,827
Campus Level	56,752	—	56,752
Research	1,739,526	624	1,740,150
Internal Recoveries	(21,452,280)	—	(21,452,280)
<b>Total</b>	<u>37,835,744</u>	<u>2,732,468</u>	<u>40,568,212</u>
<b>Student Services</b>			
Agricultural, Forestry and Life Sciences	187,968	12,706	200,674
Architecture, Arts and Humanities	1,185	—	1,185
Business and Behavioral Sciences	451,728	—	451,728
Health, Education and Human Development	315,042	1,682	316,724
Student Affairs	17,396,633	386,164	17,782,797
Provost and Vice President, Academic Affairs	5,795,592	38,338	5,833,930
Campus Level	1,745,317	—	1,745,317
Internal Recoveries	(918,410)	—	(918,410)
<b>Total</b>	<u>24,975,055</u>	<u>438,890</u>	<u>25,413,945</u>
<b>Institutional Support</b>			
Student Affairs	106,609	374	106,983
Office of the President	4,566,279	32,844	4,599,123
Provost and Vice President, Academic Affairs	2,217,016	40,315	2,257,331
Public Service and Agriculture	148,156	262	148,418
Clemson Computing and Information Technology	3,182,566	—	3,182,566
Engineering and Sciences	3,560	—	3,560
Financial Affairs	10,965,411	13,351	10,978,762
Secretary to the Board	314,830	—	314,830
Campus Level	1,992,471	24,283	2,016,754
Administration and Advancement	9,921,941	1,325,970	11,247,911
Research	1,402,652	—	1,402,652
Facilities, Maintenance and Operations	1,132,344	1,228	1,133,572
Internal Recoveries	(10,927,769)	—	(10,927,769)
Post-closing adjustments	36,476	—	36,476
<b>Total</b>	<u>25,062,542</u>	<u>1,438,627</u>	<u>26,501,169</u>
<b>Operation and Maintenance of Plant</b>			
Public Service and Agriculture	191,997	—	191,997
Student Affairs	4,032,619	7,010	4,039,629
Campus Level	(63,470)	—	(63,470)
Architecture, Arts and Humanities	5,463	—	5,463
Engineering and Sciences	274,236	—	274,236
Utilities	15,011,591	1,062	15,012,653
Facilities, Maintenance and Operations	24,655,815	11,191	24,667,006
Internal Recoveries	(16,895,102)	—	(16,895,102)
Post-closing adjustments	(182,434)	—	(182,434)
<b>TOTAL</b>	<u>27,030,715</u>	<u>19,263</u>	<u>27,049,978</u>

	Unrestricted	Restricted	Total
<b>Scholarships and Fellowships</b>			
Public Service and Agriculture	439,070	—	439,070
Agriculture, Forestry and Life Sciences	—	99,763	99,763
Architecture, Arts and Humanities	—	5,150	5,150
Engineering and Sciences	4,500	47,792	52,292
Business and Behavioral Sciences	—	25,200	25,200
Athletics	6,769,781	108,877	6,878,658
Provost and Vice President, Academic Affairs	144,876	61,906,210	62,051,086
Campus Level	22,019,856	—	22,019,856
<b>Total</b>	<u>29,378,083</u>	<u>62,192,992</u>	<u>91,571,075</u>
<b>Total Education and General Expenses</b>	<u>442,483,769</u>	<u>143,004,963</u>	<u>585,488,732</u>
<b>Auxiliary Enterprises:</b>			
Athletics	45,563,209	—	45,563,209
Bookstore	161,953	—	161,953
Campus Services	38,092	—	38,092
Food Services - Cash Operations	1,004,215	—	1,004,215
Food Services-Meal Plans	12,738,383	—	12,738,383
Health, Education, and Human Development	9,480	—	9,480
Housing	15,413,604	4,152	15,417,756
Information Systems Development	12,021,897	—	12,021,897
Parking Services	3,113,742	3,441	3,117,183
Student Post Office	289,779	20,590	310,369
Telecommunications Services	4,275,929	—	4,275,929
Tiger 1 Card	498,280	—	498,280
Unallocated	(128,433)	—	(128,433)
Vending	174,642	—	174,642
Internal Recoveries	(1,063,736)	—	(1,063,736)
Post-closing adjustments	(6,705)	—	(6,705)
<b>Total Auxiliary Enterprises</b>	<u>94,104,331</u>	<u>28,183</u>	<u>94,132,514</u>
<b>TOTAL CURRENT FUND EXPENSES</b>	<u>\$ 536,588,100</u>	<u>\$ 143,033,146</u>	<u>\$ 679,621,246</u>

# STATEMENT OF ENDOWMENT AND SIMILAR FUNDS

For the year ended June 30, 2010

	Fund Balance July 1, 2009	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2010
<b>Permanent Endowments:</b>						
Abney Scholarship Fund	\$ 1,450,000	\$ —	\$ —	\$ —	\$ —	\$ 1,450,000
Adelaide McClelland Garden Club Scholarship Fund	25,494	—	—	—	—	25,494
Alan Cade Endowment	1,061	—	—	—	—	1,061
Anita and Edward Greene Endowment Fund	30,759	—	—	—	—	30,759
Advanced Fiber-Based Materials	61,816	—	—	—	—	61,816
Automation Engineering Corporation- Clemson University Endowed Graduate Fellowship	0	100,000	—	—	—	100,000
Barney Lee Bickley Scholarship	3,000	—	—	—	—	3,000
Ben and Kitty Gossett Scholarship	10,156	—	—	—	—	10,156
Byron R. Ingram Memorial Scholarship	10,904	—	—	—	—	10,904
Carl I. Poorman Endowment	8,000	—	—	—	—	8,000
Clark Lindsay McCaslan Award	6,844	—	—	—	—	6,844
Clemon University Centennial Professorship	235,284	112	—	—	—	235,396
Clemson Bequest	58,539	—	—	—	—	58,539
Comporium-Clemson University Endowed Chair	0	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	60,000	30,000	—	—	—	90,000
Electronic Systems Integration Endowed Chair	3,000,000	—	—	—	—	3,000,000
Edna Hope Gregory Endowment	520,193	—	—	—	—	520,193
Endowed Chair for Clemson University - Health Facilities Design and Testing	0	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	1,350,000	350,000	—	—	—	1,700,000
Frank J. Jervy Endowed Educational Fund	131,602	250	—	—	—	131,852
George and Leila Singleton Scholarship	20,320	—	—	—	—	20,320
George Dunkleberg Memorial Scholarship Fund	60,300	1,000	—	—	—	61,300
Georgiana Camp Blue Key Service Award	4,448	—	—	—	—	4,448
Hansjorg Wyss-Clemson University Endowed Chair for Regenerative Medicine	1,000,000	1,000,000	—	—	—	2,000,000
Health Facilities Design and Testing	2,000,000	—	—	—	—	2,000,000
hf Flagship - Clemson University Chair in Human Centered Computing	0	1,400,000	—	—	—	1,400,000
Horace Julian Bowles Endowment	10,000	—	—	—	—	10,000
Inman-Riverdale Clemson University Endowment	10,000	5,000	—	—	—	15,000
J. C. Rich Agricultural Scholarship	5,000	—	—	—	—	5,000
J.E. Sirrime Foundation Endowed Chair of Optical Fiber	4,313,458	435,690	—	—	—	4,749,148
J.E. Sirrime Textile Foundation Endowed Chair in Advanced Polymer Fibers	2,905,184	4,500	—	—	—	2,909,684

	Fund Balance July 1, 2009	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2010
<b>Permanent Endowments (continued):</b>						
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	133,826	—	—	—	—	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	2,452,262	—	—	258,442	(37,000)	2,673,704
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	4,000	2,000	—	—	—	6,000
Kentwool-Clemson University Educational Endowment	50,000	50,000	—	—	—	100,000
Kentwool-Clemson University Distinguished Professorship in Natural Fibers Endowment	50,000	50,000	—	—	—	100,000
Koloman Lehotsky Forestry Scholarship	27,514	25	—	—	—	27,539
Landscript Bequest	95,900	—	—	—	—	95,900
Langdon Cheves Scholarship	18,211	500	—	—	—	18,711
Latt Maxcy Scholarship Endowment	17,849	8,000	—	—	—	25,849
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 Endowment	2,000,000	—	—	—	—	2,000,000
Marshall William and Grace C. Bell Memorial Scholarship	17,334	—	—	—	—	17,334
May Ervin Wall Memorial Scholarship Fund	8,000	—	—	—	—	8,000
McGee-Robbins Scholarship Endowment	15,199	—	—	—	—	15,199
National Endowment for the Humanities	300,000	—	—	—	—	300,000
Norris Medal Award	49,140	—	—	—	—	49,140
Norris Textile Scholarship	45,786	—	—	—	—	45,786
P. B. Holtzendorff, Jr. Scholarship Fund	22,767	—	—	—	—	22,767
Palmetto Net-Clemson University Optoelectronic	0	500,000	—	—	—	500,000
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	40,876	2,240	—	—	—	43,116
Robert Mills Endowed Professorship	269,748	—	—	—	—	269,748
Robert Wardlaw Moorman Memorial Fund	6,680	300	—	—	—	6,980
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

	Fund Balance July 1, 2009	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2010
<b>Permanent Endowments (continued):</b>						
System Integration Chair Endowment	5,000,000	—	—	—	—	5,000,000
Tigerama Scholarship Fund	104,868	—	—	—	—	104,868
Timken-Clemson University Trustee Chair Automotive Design and Development	0	3,000,000	—	—	—	3,000,000
Timken-Clemson University Trustee Chair Supplementary Endowment	0	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	181,081	—	—	—	—	181,081
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
<b>Total Permanent Endowments</b>	<b>135,785,108</b>	<b>11,846,416</b>	<b>0</b>	<b>258,442</b>	<b>(37,000)</b>	<b>47,852,966</b>
<b>Quasi Endowments:</b>						
Abney Scholarship Fund	(178,589)	—	7,193	118,859	(44,731)	(97,268)
Adelaide McClelland Garden Club Scholarship Fund	773	—	149	2,456	(925)	2,453
Advanced Fiber-Based Materials	(17,833)	—	251	4,078	—	(13,504)
Alan Cade Endowment	(59)	—	6	93	—	40
Anderson Fellowship	(285)	—	69	1,142	(430)	496
Anne L. Isenberger Memorial Scholarship	345,744	—	1,956	32,321	(12,137)	367,884
Anita and Edward Greene Endowment Fund	(3,739)	—	153	2,526	(951)	(2,011)
Aramark Schol Quasi-Endowment	323,598	100,000	2,309	27,807	—	453,714
Athletic Awards Program	29,865	—	169	2,792	(1,051)	31,775
Automation Engineering Corporation Clemson University Endowed Graduate Fellowship	0	—	625	—	—	625
Bailey Assistantship Program	(6,855)	—	767	12,675	(4,772)	1,815
Ballenger Quasi Endowment	2,569,361	—	14,537	240,195	(90,353)	2,733,740
Barnes & Noble Endowment	1,694,577	150,000	9,969	148,827	—	2,003,373
Barney Lee Bickley Scholarship	(20)	—	17	279	(105)	171
Ben and Kitty Gossett Scholarship	4,905	—	85	1,414	(826)	5,578
Board of Trustees Land Proceed	261,289	—	1,492	24,225	—	287,006
Byron R. Ingram Memorial Scholarship	(266)	—	61	986	—	781
C. R. Garrison Class 1926 Memorial Scholarship	20,000	317,202	1,579	(2,345)	—	336,436
Carl I. Poorman Endowment	(1,110)	—	39	645	(243)	(669)
Carolina Panther Academic Scholarship	820,497	—	4,642	76,704	(28,867)	872,976
Central Bank - Investment Income	504,650	—	445,304	—	—	949,954
Charles C. Kanapaux Scholarship	435,556	20,500	2,482	38,910	(11,601)	485,847
Charles G. Arthur, Jr., Endowment	96,410	—	545	9,013	(3,390)	102,578
Charles H. Stone Scholarship Endowment	100,486	9,785	571	9,095	(2,914)	117,023
Charles Lee Morgan Memorial Scholarship	339,701	—	1,922	31,757	(11,947)	361,433
Charles S. Henriquez Endowment	673,432	—	3,810	62,955	(23,681)	716,516
Clarence A. and Julia C. McLendon Memorial Scholarship Fund	36,323	—	206	3,395	(1,279)	38,645
Clark Lindsay McCaslan Award	269	—	41	659	—	969
Clemson Community Scholars	4,809,029	—	27,457	445,870	—	5,282,356
Clemson Graduate Education Program	4,816,771	—	27,501	446,588	—	5,290,860
Clemson Student Loan Fund	511,236	—	2,892	47,793	(17,980)	543,941
Colonel George F. Parker Endowment	337,676	—	1,901	31,710	(18,405)	352,882

	Fund Balance July 1, 2009	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2010
<b>Quasi Endowments (continued):</b>						
Comporium-Clemson University						
Endowed Chair	0	—	10,527	—	—	10,527
Contributions Receivable	210,927	(122,065)	—	—	—	88,862
Clemson University Health Endowed						
Chair	0	—	12,500	—	—	12,500
Daniel Memorial Loan Fund	19,109	—	458	7,639	(4,434)	22,772
David Jennings Memorial Fund	73,040	—	3,665	60,564	(22,758)	114,511
Department of Bioengineering						
Endowment	5,439,320	—	30,774	508,495	(191,370)	5,787,219
Dr. G. C. Robinson-Clemson						
University Undergraduate						
Endowment	(8,373)	—	1,261	1,979	—	(5,133)
Earle Award	2,471	—	14	232	(136)	2,581
Edger A. Brown Unrestricted						
Quasi-Endowment		738,961	447	(62,175)	—	677,233
Edgar and Emily Hesslein Scholarship	22,183	—	126	2,074	(781)	23,602
Electronic Systems Integration						
Endowed Chair	(486,510)	—	14,351	233,039	—	(239,120)
Edna Hope Gregory	(98,952)	—	4,712	77,851	(29,292)	(45,681)
Environmental Scholars Endowment	(5,307)	—	861	14,227	(5,355)	4,426
Ernest R. Ellis Memorial Scholarship	(490)	—	55	889	(334)	120
Ernest Jewell Hardesty Moore						
Memorial Award	291	—	30	491	—	812
Eunice and Thomas M. Baswell						
Memorial Scholarship	(796)	—	52	861	(324)	(207)
F. H. H. Calhoun Cemetery Fund	(52)	—	12	193	—	153
Faculty Senate Endowment	22,096	—	126	2,049	—	24,271
Fluor-Clemson University Endowment						
Chair in Supply Chain and Logistics	(263,516)	—	13,101	67,980	—	(182,435)
Forestry Student Scholarship Award	2,629	—	15	244	—	2,888
Francis W Freeman '44 Memorial						
Scholarship	0	66,244	306	(1,454)	—	65,096
Frank J. Jervey Endowed Educational						
Fund	84,316	—	1,215	20,264	(11,867)	93,928
General Scholarship Endowment	147,189	—	833	13,760	(5,172)	156,610
George and Leila Singleton Scholarship	(1,822)	—	105	1,728	(651)	(640)
George Dunkelberg Memorial						
Scholarship Fund	(4,976)	—	318	5,149	(1,927)	(1,436)
Georgianna Camp Blue Key Service						
Award	1,338	—	33	543	(318)	1,596
Hansjorg Wyss-Clemson University						
Endowed Chair	(252,556)	—	10,518	69,299	—	(172,739)
Health Facilities Design and Testing	101,823	—	12,000	194,872	—	308,695
Henry Stroud Loan Fund	383,975	—	2,172	35,897	(13,504)	408,540
Herman K. Tyler Memorial						
Scholarship Endowment	16,615	—	94	1,553	(585)	17,677
hf Flagship - Clemson University						
Chair in Human Center Computing	0	—	8,750	—	—	8,750
Horace Julian Bowles Endowment	(1,087)	—	50	833	(314)	(518)
Inman-Riverdale Clemson University						
Endowment	(1,396)	—	210	330	—	(856)
International Student Loan Fund	34,624	—	196	3,237	(1,217)	36,840
IPTAY Academic Scholarship Fund	4,359,812	111,968	24,824	403,878	(145,578)	4,754,904
IPTAY Life Member Endowment	8,998,712	21,750	219,841	—	—	9,240,303
IPTAY School Fund Board Reserve	3,578,257	—	20,742	294,587	700,000	4,593,586
IPTAY Tiger Cub Club Endowment	581,825	27,344	3,356	52,808	—	665,333
J. C. Rich Agricultural Scholarship	831	—	31	549	(320)	1,091
J.E. Serrine Foundation Endowed						
Chair of Optical Fiber	(794,578)	—	22,814	326,254	—	(445,510)
J.E. Serrine Textile Foundation						
Endowed Chair in Advanced						
Polymer Fibers	(531,437)	—	13,619	219,895	—	(297,923)
J.M. Lewis Scholarship	68,611	—	388	6,415	(2,414)	73,000



	Fund Balance July 1, 2009	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2010
<b>Quasi Endowments (continued):</b>						
Jordan-Simmons Clemson University						
Endowment	(558)	—	84	132	—	(342)
J. P. Williamson Memorial						
Educational Grant	1,435	—	64	1,075	(627)	1,947
J. R. Atkinson, Jr, Memorial						
Scholarship	9,321	—	53	872	(328)	9,918
J. R. McComb Scholarship Fund	(10,922)	—	504	8,327	(3,134)	(5,225)
James A. Graves '30 Memorial						
Scholarship		47,138	31	(2,806)	—	44,363
James A. Turner Award in Federal						
Taxation	(933)	—	38	621	—	(274)
James B. Monroe Memorial						
Scholarship	(11,901)	—	690	11,398	(4,290)	(4,103)
James Lynah Merit Fund	(13,857)	—	666	10,822		(2,369)
Jeannie Fraser and George McDonald						
Endowment Trust	(338,507)	—	1,575	29,352	(78,889)	(386,469)
Jeremiah Milbank Bequest Endowment	79,319	—	446	7,450	(4,363)	82,852
Jeremiah Milbank Sr. Memorial						
Scholarship Endowment Fund	19,431	—	110	1,816	(684)	20,673
Jerry Allen Harter Memorial						
Scholarship	(1,568)	—	65	1,069	(403)	(837)
Jerry B. Addy Memorial Scholarship	(292)	—	28	469	(177)	28
John D Lane Scholarship	(921)	—	40	662	(250)	(469)
John M. Ford Memorial Award	82	—	12	195	(74)	215
John W. Kibler Endowed Fund	358,946	—	2,031	33,555	(12,623)	381,909
Kentwool-Clemson University						
Educational Endowment in Natural						
Fibers	469	—	1,586	—	—	2,055
Kentwool-Clemson University						
Distinguished Professorship in						
Natural Fibers	469	—	1,586	—	—	2,055
Koloman Lehotsky Forestry						
Scholarship	(2,442)	—	142	2,343	(858)	(815)
Langdon Cheves Scholarship	(1,520)	—	95	1,518	(557)	(464)
Latt Maxcy Scholarship Endowment	(874)	—	101	912	(547)	(408)
Lena Eaton-Carrie Freeman Award	199	—	10	159	(94)	274
Leon McNeill Barton '41 Unrestricted	0	101,095	—	—	—	101,095
Leonard O King '52 Memorial Quasi	183,923	—	1,050	17,052	—	202,025
Leonard O King Memorial Quasi	0	250,852	1,568	—	—	252,420
M. C. McKenzie Memorial						
Scholarship Fund Endowment	(526)	—	141	2,326	(876)	1,065
Mack R. Hays Forestry Award	(56)	—	14	229	—	187
Major Rudolf Anderson Scholarship	(24,885)	—	1,956	32,327	(12,167)	(2,769)
Manufacturing Integration Endowment	(756,365)	—	24,229	393,449	—	(338,687)
Margaret H Lloyd Endowment	(576,977)	—	8,125	131,936	—	(436,916)
Marshall William and Grace C. Bell						
Memorial Scholarship	(502)	—	95	1,574	(593)	574
Mary M. Lohr Faculty Endowment						
Fund 453,505	0	2,589	42,047	—	498,141	
Mary P. Byrd Bequest	237,901	—	1,346	22,240	(8,371)	253,116
May Ervin Wall Fund	497	—	48	794	(300)	1,039
McGee-Robbins Scholarship						
Endowment	(1,717)	—	76	1,260	(475)	(856)
Myrtle Beach Endowment	1,543,240	—	8,811	143,082	—	1,695,133
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	171,665	—	972	16,048	(6,047)	182,638
National Endowment for the						
Humanities	(15,230)	—	1,626	26,403	—	12,799
Norris Medal Award	42,748	—	517	8,630	(5,054)	46,841
Norris Textile Scholarship	10,605	—	317	5,296	(3,092)	13,126
Palmetto Net - Clemson University						
Optoelectronic	0	—	5,228	—	—	5,228

	<b>Fund Balance July 1, 2009</b>	<b>Additions</b>	<b>Investment Income</b>	<b>Gain/ (Loss)</b>	<b>Transfers</b>	<b>Fund Balance June 30, 2010</b>
<b>Quasi Endowments (continued):</b>						
P. B. Holtzendorff, Jr. Scholarship Fund	10,694	—	188	3,143	(1,833)	12,192
Peden Phi Delta Kappa Endowment	12,861	10,200	79	591	(441)	23,290
Pee Dee Research and Education Center Endowment from Land Sales	1,224,666	—	6,992	113,545	—	1,345,203
Pierce-Elizabeth Rogers Scholarship Fund	19,772	—	112	1,848	(696)	21,036
Polly H. and Walter L. Lowry Memorial Award	693	—	98	1,622	(611)	1,802
Prudential Demutualization Proceeds	3,688,873	891	94,826	—	82,242	3,866,832
P.W. and V.S. Moore Memorial Library Scholarship	176,815	—	1,010	16,393	—	194,218
Ralph H. Walker Endowment	47,066	—	266	4,400	(1,656)	50,076
R. Brice Waters Memorial Endowment	(638)	—	25	408	(154)	(359)
Reva W. Burns Nursing Scholarship Endowment	(5,034)	—	204	3,215	(1,240)	(2,855)
Robert Mills Endowed Professorship	(10,205)	—	1,482	24,063	—	15,340
Robert Wardlaw Moorman Memorial Fund	3,349	—	57	922	(502)	3,826
S. H. Kress Endowment-Research	139,984	—	792	13,087	(4,926)	148,937
S. T. McDowell ROTC Outstanding Leadership Award	(283)	—	4	67	—	(212)
Samuel R. Rhodes Professorship in Electrical Engineering	46,829	—	267	4,342	—	51,438
Sandhill Research and Education Center Electronic Library Endowment	970,831	—	5,543	90,011	—	1,066,385
Sandhill Research and Education Center Endowment from Land Sales	5,408,571	—	30,880	501,457	—	5,940,908
South Carolina Section ASAE Scholarship Endowment	(2,715)	—	126	2,083	(784)	(1,290)
Speck Farrar Scholarship	(28,122)	—	1,580	26,094	(9,703)	(10,151)
Sonny Caudle Memorial Scholarship	9,648	—	55	901	(339)	10,265
Stanley Jackson Reeves Memorial Scholarship	(1,419)	—	64	1,038	(380)	(697)
Strom Thurmond Educational Fund	881	—	103	1,700	(640)	2,044
Student Government Endowment for Innovation in Teaching	(24,238)	—	1,004	16,295	—	(6,939)
Sue King Dunkle Award	328	—	13	223	(131)	433
System Integration Chair Endowment	(389,066)	—	26,326	427,503	—	64,763
Technology Patent Endowment	2,822,834	—	16,117	261,719	—	3,100,670
Textile Veterans' Association Endowment Fund	10,963	—	63	1,016	—	12,042
Timken-Clemson University Trustee Chair Automotive Design and Development	0	—	18,750	—	—	18,750
Timken-Clemson University Trustee Chair Supplementary Endowment	0	—	11,875	—	—	11,875
The Centennial Professorship	(10,025)	—	1,275	21,053	(7,918)	4,385
Tigerama Scholarship Fund	(7,652)	—	550	9,089	(3,419)	(1,432)
W.F. Barnes and G.E. Bruner Scholarship	204,485	—	1,157	19,116	(7,191)	217,567
W. N. McAdams Memorial Scholarship Fund	(1,670)	—	111	1,833	(690)	(416)
W.T. and Ruth M. Patrick Memorial Scholarship	145,780	—	833	13,516	—	160,129
Wade Stackhouse Graduate Fellowship Fund	2,856,001	—	16,158	266,994	(100,479)	3,038,674
Wayne Freeman Memorial Scholarship	10,619	—	60	993	(374)	11,298
Warwick Chemical Fellowship	17,981	—	534	8,902	(5,204)	22,213
William A. Kenyon Scholarship	(21,141)	—	905	14,952	(5,628)	(10,912)
William Carroll Barnes Fellowship	(15,307)	—	425	6,894	—	(7,988)
William J. Latimer Endowment	656,632	—	3,749	60,880	—	721,261
William J. Neely Memorial Scholarship	(2,900)	—	208	3,436	(1,294)	(550)

	<b>Fund Balance July 1, 2009</b>	<b>Additions</b>	<b>Investment Income</b>	<b>Gain/ (Loss)</b>	<b>Transfers</b>	<b>Fund Balance June 30, 2010</b>
<b>Quasi Endowments (continued):</b>						
William Porter Clyburn Memorial Scholarship	(6,180)	—	1,193	19,709	(7,417)	7,305
William Megonigal, Jr. Endowment Fund	7,262	—	256	4,270	(2,503)	9,285
Willie and Joe Padget Award	(957)	—	79	1,309	(493)	(62)
<b>Total Quasi Endowments</b>	<u>79,541,606</u>	<u>1,851,865</u>	<u>1,311,261</u>	<u>7,315,719</u>	<u>(244,516)</u>	<u>89,775,935</u>
<b>Term Endowments</b>						
Bailey Assistantship Program	142,436	—	—	—	—	142,436
Edna Hope Gregory Term Endowment	411,525	—	—	—	—	411,525
S. T. McDowell ROTC Outstanding Leadership Award	1,012	—	—	—	—	1,012
Stanley Jackson Reeves Memorial Scholarship	12,715	300	—	—	—	13,015
<b>Total Term Endowments</b>	<u>567,688</u>	<u>300</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>567,988</u>
<b>TOTAL ENDOWMENT AND SIMILAR FUNDS</b>	<u>\$ 115,894,402</u>	<u>\$ 13,698,581</u>	<u>\$ 1,311,261</u>	<u>\$ 7,574,161</u>	<u>\$ (281,516)</u>	<u>\$ 138,196,889</u>

# STATEMENT OF CHANGES IN UNEXPENDED PLANT FUNDS

For the year ended June 30, 2010

	Fund Balance June 30, 2009	Receipts	Transfers	Expenditures	Fund Balance June 30, 2010
<b>Proceeds from Investment Earnings:</b>					
Carillon maintenance	\$ 0	\$ —	\$ 15,951	\$ 15,951	\$ 0
Genoa mold eradication	0	—	51,889	51,889	0
Central Bank - investment income	940,902	961,613	(617,840)	6,000	1,278,675
Ravenel air quality study	0	—	25,000	—	25,000
Research Park / CCIT property	0	—	3,485	3,485	0
State Treasurer's accrual account	1,766,445	1,391,509	—	—	3,157,954
<b>Total</b>	<u>2,707,347</u>	<u>2,353,122</u>	<u>(521,515)</u>	<u>77,325</u>	<u>4,461,629</u>
<b>Proceeds from Other:</b>					
Campbell Center utilities	0	—	39,408	44,582	(5,174)
Class action settlement FY10	0	1,071,549	(108,854)	—	962,695
Cooper Library shelf storage	300,000	—	(1,221)	298,779	0
Lever hall carpeting	0	—	—	11,661	(11,661)
Main @ Washington master plan	0	—	20,177	22,281	(2,104)
Maintenance & renovation fees	5,142,499	—	(58,364)	—	5,084,135
Manning Asbestos Abatement	0	—	139,169	139,169	0
Sandhill Research and Education Center - office/lab building	875,012	—	—	617,095	257,917
Shoebox asbestos abatement	178,701	—	(30,315)	148,386	0
Thornhill asbestos abatement	0	—	—	—	0
<b>Total</b>	<u>6,496,212</u>	<u>1,071,549</u>	<u>0</u>	<u>1,281,953</u>	<u>6,285,808</u>
<b>Proceeds from State:</b>					
Farm Animal Research Center	3,600,000	—	(52,094)	11,950	3,535,956
Farm Renovations	0	—	30,000	30,000	0
Feasibility study farm research center	0	—	22,094	22,094	0
<b>Total</b>	<u>3,600,000</u>	<u>0</u>	<u>0</u>	<u>64,044</u>	<u>3,535,956</u>
<b>Proceeds from CNC Redevelopment Authority</b>					
CNC redevelopment authority	0	2,000,000	—	—	2,000,000
<b>Total</b>	<u>0</u>	<u>2,000,000</u>	<u>0</u>	<u>0</u>	<u>2,000,000</u>
<b>Proceeds from Clemson University Foundation:</b>					
Academic Success Center	(2,659)	7,634	—	5,581	(606)
Building exterior repair, paint, seal	0	—	4,800	1,929	2,871
Cemetery drive entrance phase II	0	21,270	—	21,270	0
CU ICAR parking structure	8	—	—	—	8
George St. 13/15 Parking Garage	189,519	—	—	138,243	51,276
Golf practice facility/construction	0	115,821	—	126,887	(11,066)
Graduate Engineering Center - ICAR	(38,403)	83,847	—	45,444	0
Kingsmore Baseball Stadium	0	1,000,000	—	1,000,000	0
Long Hall basement renovations	0	3,487	—	3,487	0
North Campus Green development	(2,071)	192,751	—	459,237	(268,557)
Packaging design graphic construction	0	455	—	455	0
President's Park rotunda	(97,420)	123,366	—	27,603	(1,657)
Scroll of Honor Memorial Plaza	(48,119)	367,583	—	334,753	(15,289)
Senior sidewalk	(1,826)	1,826	—	—	0
<b>Total</b>	<u>(971)</u>	<u>1,918,040</u>	<u>4,800</u>	<u>2,164,889</u>	<u>(243,020)</u>
<b>Proceeds from IPTAY:</b>					
Kingsmore Baseball Stadium	(443,143)	—	1,417,196	974,235	(182)
Memorial Stadium WEZII	(652,239)	—	1,528,195	894,176	(18,220)
Scroll of Honor Memorial Plaza	50,000	—	—	21,182	28,818
<b>Total</b>	<u>(1,045,382)</u>	<u>0</u>	<u>2,945,391</u>	<u>1,889,593</u>	<u>10,416</u>

	Fund Balance June 30, 2009	Receipts	Transfers	Expenditures	Fund Balance June 30, 2010
<b>Proceeds from Gifts Others:</b>					
Duckworth tennis deck	0	—	294,843	343,404	(48,561)
Memorial Stadium WEZ II	(680,035)	—	1,748,987	1,076,409	(7,457)
Miscellaneous building floor repairs/replacements	4,900	—	—	3,965	935
<b>Total</b>	<u>(675,135)</u>	<u>0</u>	<u>2,043,830</u>	<u>1,423,778</u>	<u>(55,083)</u>
<b>Proceeds from CURF</b>					
Innovation center construction	0	—	—	327,152	(327,152)
<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>327,152</u>	<u>(327,152)</u>
<b>Proceeds from State Appropriations</b>					
Baruch Institute - office and lab building	0	174,442	—	174,442	0
<b>Total</b>	<u>0</u>	<u>174,442</u>	<u>0</u>	<u>174,442</u>	<u>0</u>
<b>Proceeds from State Economic Development Tax</b>					
Graduate Engineering Center - CU ICAR	0	95,449	—	95,449	0
Group Data Center ITRC/CU ICAR	0	25,173	—	25,173	0
<b>Total</b>	<u>0</u>	<u>120,622</u>	<u>0</u>	<u>120,622</u>	<u>0</u>
<b>Proceeds from State Research University Infrastructure:</b>					
Bioengineering Research Center	0	2,275,996	—	2,275,996	0
CU ICAR parking structure	0	—	—	—	0
Graduate Engineering Center - CU ICAR	0	—	—	—	0
Innovation Center construction	0	513,566	—	513,566	0
North Charleston land and renovation	0	131,934	—	131,934	0
Plaza construction - CU ICAR	0	—	—	—	0
<b>Total</b>	<u>0</u>	<u>2,921,496</u>	<u>0</u>	<u>2,921,496</u>	<u>0</u>
<b>Proceeds from State Capital Improvement Bonds:</b>					
Rhodes Hall Annex construction	0	518,987	—	518,987	0
<b>Total</b>	<u>0</u>	<u>518,987</u>	<u>0</u>	<u>518,987</u>	<u>0</u>
<b>Proceeds from State Institutional Bonds:</b>					
State Improvement Bond Series 2007 proceeds	(39,484)	—	—	—	(39,484)
<b>Total</b>	<u>(39,484)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(39,484)</u>
<b>Proceeds from Auxiliary Service Bonds:</b>					
Revenue Bonds 2003 proceeds	(496,097)	—	—	(55,122)	(440,975)
Revenue Refunding Bonds 2005 proceeds	(946,167)	—	—	(86,015)	(860,152)
<b>Total</b>	<u>(1,442,264)</u>	<u>0</u>	<u>0</u>	<u>(141,137)</u>	<u>(1,301,127)</u>
<b>Proceeds from Maintenance, Repairs and Renovation:</b>					
American Disability Act - safety and welfare	0	—	10,647	10,842	(195)
Asbestos/lead abatement	0	—	27,808	27,967	(159)
Building exterior repairs, painting, and cleaning	0	—	185,763	203,063	(17,300)
Building floor repairs/replacement	0	—	99,296	147,763	(48,467)
Building retro commissioning	0	—	17,878	56,766	(38,888)
Campus edge/cowpaths	0	—	3,578	3,578	0
Cemetery Dr. entrance phase II	0	—	6,239	6,239	0
Concrete repairs	0	—	53,204	56,999	(3,795)
Cooper Library and Edwards Hall elevators	0	—	(632)	(632)	0
Cooper Library pendant lighting	0	—	110,400	110,400	0
Cooper Library restrooms renovations	0	—	1,220	1,367	(147)
Crosswalk striping	0	—	28,452	28,452	0
Daniel Auditorium rep controls	0	—	105,975	105,975	0
Drainage/irrigation improvement	0	—	3,025	3,025	0
Earle Hall irrigation and courtyard	1,300	—	6,054	7,354	0
Electrical distribution cable	0	—	8,957	9,056	(99)

	Fund Balance June 30, 2009	Receipts	Transfers	Expenditures	Fund Balance June 30, 2010
<b>Proceeds from Maintenance, Repairs and Renovation (continued):</b>					
Emergency repairs	0	—	46,154	46,154	0
Exterior light replacement	0	—	27,584	27,852	(268)
Eye wash II	0	—	554	554	0
Fike fire proofing evaluation	0	—	1,273	1,758	(485)
Fire alarm upgrades	0	—	6,488	6,488	0
Furniture repair and replacement	0	—	6,908	6,908	0
Generator replacement	0	—	2	2	0
HVAC upgrades and repairs	0	—	28,058	28,058	0
HVAC replacement	0	—	166,372	208,966	(42,594)
Lehotsky repipe chill loop	0	—	65,604	65,604	0
Lehotsky Hall reroof	0	—	29,738	252,263	(222,525)
Library bridge elevator upgrade	0	—	26,450	26,450	0
Long Hal/ Jordan Hall water heater installation	0	—	24,038	24,038	0
Maintenance, repairs and renovations	(540,090)	2,982,909	(1,456,125)	—	986,694
Major repairs consulting estimates	0	—	7,532	7,532	0
Paving McMillan/Service Drive	0	—	8,674	28,669	(19,995)
Paving Cherry Road	0	—	1,009	6,038	(5,029)
Post oak testing & removal	0	—	73	20,473	(20,400)
Receiver pump replacement	0	—	132	132	0
Rhodes duckwork replacement	0	—	69,411	69,411	0
Riggs Hall window replacement	0	—	(9,931)	(9,931)	0
Roof repairs	0	—	31,914	31,914	0
Signage	0	—	3,315	3,315	0
Sikes Hall elevator upgrade	0	—	47,712	47,712	0
Sikes Hall ground floor HVAC upgrade	0	—	—	182	(182)
Stormwater repairs	0	—	3,918	3,918	0
Strode Tower reroof	0	—	74,979	90,080	(15,101)
T-60 turbine repair	0	—	120,300	120,300	0
<b>Total</b>	<u>(538,790)</u>	<u>2,982,909</u>	<u>0</u>	<u>1,893,054</u>	<u>551,065</u>
<b>Proceeds from Clemson Institutional Capital Project Funds:</b>					
Boiler #4 emiss control equipment upgrade	(1,864)	—	7,364	5,500	0
Chilled water system improvement	0	—	—	50,144	(50,144)
Cooper Library HVAC improvements	(8,690)	—	61,458	52,768	0
Cooper Library shelf storage	0	—	371,142	371,142	0
Earle Hall high bay conversion	(28,133)	—	26,476	(1,657)	0
Emergency repairs	0	—	36,515	36,515	0
Energy saving retrofit	0	—	13,438	117,465	(104,027)
Fants Grove groundwater test	(299)	—	33,852	33,553	0
Graduate Engineering Center - CU ICAR	(150)	—	15,349	15,593	(394)
Grit Separator/Clarifier	(219,437)	—	354,837	135,400	0
Highway 93 Campus Edge/Cowpaths	0	—	(4)	(4)	0
Hunter Hall 4th floor air balance	0	—	5,163	5,163	0
Hunter Hall VFD's fan installation	(14,285)	—	96,152	81,867	0
Information technology facility construction	(153,116)	—	154,483	1,610	(243)
Kinard Lab HVAC renovation	(58,922)	—	155,663	150,850	(54,109)
Lee Complex expansion	(121,016)	—	1,055,344	1,605,644	(671,316)
Packaging design graphic construction	(2,925)	—	3,175	250	0
Performing Arts Sound System Equipment	0	—	(18,534)	(18,534)	0
Poole Agricultural Center HVAC upgrades	(23,651)	—	24,197	546	0
Ravenel water tank	0	—	194,602	194,602	0
Rhodes Hall annex construction	(355,835)	—	859,141	553,809	(50,503)
State Institution Bonds - capital projects fund	23,662,377	714,749	10,977,021	—	35,354,147
T-60 turbine repair	0	—	668,800	668,800	0
<b>Total</b>	<u>22,674,054</u>	<u>714,749</u>	<u>15,095,634</u>	<u>4,061,026</u>	<u>34,423,411</u>
<b>Proceeds from Clemson Plant Improvement Capital Reserve:</b>					
Cooper Library HVAC improvement	0	—	5,424	5,424	0
Hanover Hopewell fire study	(15,745)	—	16,758	1,013	0
Plant improvement capital reserve	1,372,869	46,606	(22,182)	—	1,397,293
<b>Total</b>	<u>1,357,124</u>	<u>46,606</u>	<u>0</u>	<u>6,437</u>	<u>1,397,293</u>

	Fund Balance June 30, 2009	Receipts	Transfers	Expenditures	Fund Balance June 30, 2010
<b>Proceeds from Operating Revenues:</b>					
AAH - engineering and science master plan	50	—	(50)	—	0
All Faiths Chapel/Garden feasibility study	0	—	60,000	44,992	15,008
Administrative Services Building noise masking	22,195	—	—	—	22,195
American Disability Act restroom renovation	0	—	15,000	—	15,000
Avenue of Champions concrete replacement	0	—	70,000	64,316	5,684
Barre Hall 104 A & B renovation	4,500	—	(1,058)	3,442	0
Baruch Institute - lab building	154,859	—	—	(17,071)	171,930
Baruch Institute temporary living quarters	200,000	—	—	—	200,000
Bio/Life Sciences building construction	1,570,384	—	—	4,668	1,565,716
Boiler No. 4 emission control equipment upgrade	16,941	—	—	16,739	202
Bowman Field sign	56,581	—	60,000	105,963	10,618
Brackett Hall light retrofit with LED	50,000	—	—	4,813	45,187
Brackett Hall HVAC renovation	95,000	—	(7,216)	87,784	0
Brackett Hall projector relocation	739	—	(739)	—	0
Brackett Hall room 120 renovation	0	—	22,000	379	21,621
Brackett Hall room 122 renovation	0	—	5,700	—	5,700
Brackett Hallroom 210 renovation	0	—	42,000	1,628	40,372
Brackett Hall VFD/CW installation	39,746	—	(39,746)	—	0
Brooks Center addition study	(30,539)	—	30,539	—	0
Building exterior repairs, painting and cleaning	50,000	—	—	—	50,000
Building retro commissioning	0	—	178,400	—	178,400
Campus planning	403,520	173,345	(33,001)	—	543,864
Campus rec landscaping	0	—	89,000	—	89,000
CEF cooling tower upgrade	0	—	27,000	—	27,000
CEF fire safety improvements	4,058	—	—	—	4,058
CEF N smoke stack clean and inspect	20,000	—	—	15,930	4,070
CEF N smoke stack repair	75,000	—	10,000	82,211	2,789
CEF S smokestack repair and resotation	8,614	—	—	—	8,614
Clemson Experimental Forest utility building	4,560	—	(4,560)	—	0
Cemetery Drive entrance	17,329	—	(47,475)	(30,146)	0
Charleston Architecture Building	1,011,165	—	—	—	1,011,165
Chilled Water System improvement	91,093	—	—	27,569	63,524
Clemson at the Falls renovation	0	—	475,000	9,716	465,284
Coal Silo elevator repair	28,162	—	—	—	28,162
COES classroom renovations	0	—	317,521	8,673	308,848
Computer Center paving	0	—	32,500	901	31,599
Concrete repairs	1,195	—	22,000	—	23,195
Cook Lab entry renovations	1,500	—	(1,500)	—	0
Cooper Library and Edwards Hall elevators	632	—	—	632	0
Cooper Library brick replacement	0	—	280,000	—	280,000
Cooper Library carpet and renovations	0	—	105,000	297	104,703
Cooper Library restrooms renovation	0	—	28,741	—	28,741
Cooper Library shelf storage	336,970	—	(25,003)	311,967	0
Cooper Library utility study	2,399	—	(1,974)	425	0
Cope/Young utility tunnel repair	25,386	—	—	14,110	11,276
Computing and Informatin Technology Building acquisition	101	—	—	—	101
CU ICAR Plaza construction	(64,347)	323,294	—	258,947	0
Daniel Auditorium controls replacement	0	—	10,695	9,385	1,310
Douthit Hills precinct master plan	13,301	—	—	8,903	4,398
Earle Hall decontamination	0	—	50,000	20,816	29,184
Earle Hall flood damage renovation	0	—	30,000	—	30,000
Earle Hall high bay conversion	8,166	—	—	8,166	0
Earle Hall HVAC upgrade	0	—	159,238	424	158,814
Earle Hall rerouting roof leader	0	—	30,000	15,820	14,180
Edisto Peanut Lab constuction	263,653	—	—	—	263,653
Edwards Hall electrical boxes and carpet replacement	0	—	11,000	—	11,000
Electric distribution cable replacement 15KV U/G	0	—	113,000	—	113,000
Emergency generators for high rises	35,323	—	—	30,081	5,242
Emergency repairs	0	—	10,000	—	10,000
Energy savings retrofit	13,155	—	53,000	11,313	54,842

	Fund Balance June 30, 2009	Receipts	Transfers	Expenditures	Fund Balance June 30, 2010
<b>Proceeds from Operating Revenues (continued):</b>					
Fants Grove groundwater test	6,169	—	—	6,169	0
Fertilizer Lab	0	—	37,000	25,271	11,729
Field power/light installation	45,000	—	15,000	50,818	9,182
Fike locker installation	0		10,500		10,500
Fike mondo flooring	40,000		7,252	47,252	0
Fike utility lines	386				386
Fire alarm upgrades	0		20,000	17,144	2,856
Fixed price projects	15,116		2,582	146	17,552
Fort Hill miscellaneous roof projects	0		50,000	1,213	48,787
Gentry Hall reroof	0		35,000	26,421	8,579
Godfrey ductwork and floor replacement	0		29,000	212	28,788
Graduate Engineering Center - ICAR	38,121			65,716	(27,595)
Highway 93 campus edge/cowpaths	11,743			11,743	0
Holmes Honors College renovation	0		97,490		97,490
Housing life master plan	235			235	0
Hunter Hall Lab renovations	4,491			150	4,341
Hunter Hall VFD fan installation	1,726			1,580	146
HVAC repairs and upgrades	44,209		93,442	138,514	(863)
ICAR Campus facility upgrade	0		100,000		100,000
Jervy/McFadden Building HVAC	0		100,178	223,126	(122,948)
Jordan Hall enviromental chambers	0		25,000		25,000
Jordan Hall enviromental chamber maintenance	19,028		(16,392)	2,636	0
Jordan Hall lab renovations	125,960		15,441	141,401	0
Kinard Lab HVAC renovation	30,722			26,897	3,825
Kinard rooms 101/301 rennovation	0		385,085	5,708	379,377
Lehotsky repipe chill loop	0		6,000	5,708	292
Lightsey TV room renovation	1,874		(6)	1,868	0
Lowery basement dust collection system	0		15,000		15,000
Lowry drop ceilings installation	0		40,000		40,000
Lowry Room 311 4 x 8 table	0		2,596	2,596	0
Machine Room space expansion	0		134,000		134,000
Maintenance and renovation fees	105,000		(104,137)		863
Major repairs consulting estimate	50,000		2,600		52,600
Martin room E209A carpet installation	1,291				1,291
Master campus planning	191,566				191,566
McAdams room 124 renovations	0		5,000		5,000
Meeting Street 296 renovations	0		35,200		35,200
Memorial Stadium waterproofing	0		11,182	11,212	(30)
Musco lighting upper fields	0		375,000	6,263	368,737
Newman Sonoco Lab air conditioning installation	0		18,100		18,100
North Charleston land and renovation	6,358			222	6,136
Packaging Design Graphic construction	318,596			311,791	6,805
Parking and visitor site improvement	59,402			14,622	44,780
Palmetto Ballroom renovation	0		13,100		13,100
Performing Arts sound system equipment	18,534			18,534	0
Pitner Center lab renovations	1,304,538			121	1,304,417
Pitner Center roof replacement	193,062		(193,062)		0
Plant Industry Complex	8,903		(8,903)		0
Planitarium/observatory renovation	0		150,000		150,000
Poole Agricultural Center upgrade	49,087				49,087
Poole Agricultural Center water temperature problems	2,582		(2,582)		0
Post oak testing & removal	0		39,745	30,239	9,506
Powerlogics metering improvement	0		150,000		150,000
R1 lighting & cameras	0		30,000		30,000
Racquetball wall project	0		259,000		259,000
Redfern Health Center expansion	177,954				177,954
Regulatory Service Building feasibility study	14,081		(14,081)		0
Residence Hall construction	5,900			3,292	2,608
Rhodes Hall Annex construction	1,355			1,355	0
Rhodes Hall lab renovations	0		35,365		35,365



	Fund Balance June 30, 2009	Receipts	Transfers	Expenditures	Fund Balance June 30, 2010
<b>Proceeds from Operating Revenues (continued):</b>					
Riggs;Dillard/Cook renovation	0	—	50,000	—	50,000
Riggs Field feasibility study	0	—	11,790	19,398	(7,608)
Riggs Hall window replacement	9,930	—	—	9,930	0
Rowing facility construction	0	—	105	105	0
Rowing facility phase II	7,189	—	—	414	6,775
Shooting range at Pickens Bend	0	—	350,000	77,934	272,066
Sikes Hall cabinet storage renovation	400	—	—	—	400
Sirrine Hall G03 renovation	0	—	50,000	11,772	38,228
Sirrine Hall windows	0	—	41,000	—	41,000
Graduate Engineering Center - ICAR	0	—	190,000	—	190,000
Sirrine Hall 2nd/3rd floor installation	0	—	175,000	—	175,000
Sirrine Hall signage	0	—	60,000	—	60,000
Sirrine Hall upgrades	450,000	—	—	113,330	336,670
Squirrel population control	0	—	60,000	—	60,000
Stadium electrical meter	8,000	—	(96)	7,904	0
Strode 401/411 carpet and painting	0	—	27,500	—	27,500
Substation relay replacement	0	—	100,000	—	100,000
T-60 turbine repair	60,000	—	152,000	212,000	0
Tillman generator replacement	0	—	30,000	—	30,000
Transit amenity plan	541	—	—	541	0
Turfgrass PGM facility construction	10,176,231	—	—	—	10,176,231
Turfgrass research facility renovations	2	—	(2)	—	0
Walker Shed insurance work	0	—	39,127	—	39,127
Wastewater treatment master plan	0	—	229,000	57,345	171,655
Wastewater treatment plant sludge heater	0	—	100,000	—	100,000
Williamson Road power line removal	0	—	238,000	—	238,000
Williamson Road sewer rehab	1,016	—	(1,016)	—	0
Wiser Instrument Lab HVAC	0	—	4,000	—	4,000
<b>Total</b>	<u>18,137,689</u>	<u>496,639</u>	<u>6,087,115</u>	<u>2,834,641</u>	<u>21,886,802</u>
<b>Proceeds from Housing Improvement Fund:</b>					
Barnett Hall roof repair	0	—	30,212	30,212	0
Byrnes Hall waterproofing	0	—	2,659	11,818	(9,159)
C & D landfill expansion	0	—	24,665	24,665	0
Clemson House waterproofing	0	—	3,232	4,840	(1,608)
Douthit Hill feasibility study	0	—	45,688	83,305	(37,617)
Holmes renovation	0	—	33,724	89,903	(56,179)
Housing improvement fund	3,384,146	49,938	182,858	—	3,616,942
Housing life master plan	0	—	64,195	64,195	0
Housing residential beds	0	—	—	286,782	(286,782)
Lever Hall carpet	0	—	—	1,300	(1,300)
Lightsey Bridge apartments	0	—	—	16,443	(16,443)
Manning Hall asbestos abatement	0	—	33,798	34,222	(424)
Manning Hall renovation	0	—	1,951,904	2,732,868	(780,964)
<b>Total</b>	<u>3,384,146</u>	<u>49,938</u>	<u>2,372,935</u>	<u>3,380,553</u>	<u>2,426,466</u>
<b>Proceeds from Dining Improvement Fund:</b>					
Clemson House dining furnishings	0	—	—	90	(90)
Canteen renovation	0	—	88,093	87,994	99
Dining improvement fund	14,375,189	1,052,016	(232,818)	—	15,194,387
Dining/Post office demo and construction	0	—	50,787	50,787	0
East Side Food Court renovations	0	—	—	7,873	(7,873)
Fernow Street Café renovation	0	—	54,879	236,964	(182,085)
Schilletter convenience store	0	—	39,059	46,169	(7,110)
<b>Total</b>	<u>14,375,189</u>	<u>1,052,016</u>	<u>0</u>	<u>429,877</u>	<u>14,997,328</u>

	Fund Balance June 30, 2009	Receipts	Transfers	Expenditures	Fund Balance June 30, 2010
<b>Proceeds from Parking Improvement Fund:</b>					
Bowman Field sign			9,298	9,145	153
Cat bus signs modifications	0	—	7,284	7,284	0
Cemetery drive entrance - Phase II	0	—	2,637	2,637	0
Centennial/hydraulics Lab Paving	0	—	137,049	137,049	0
Municiple Services Complex	316	—	—	—	316
NU street improvements	1,764	—	(1,764)	—	0
Parking improvement fund	1,780,139	15,699	212,955	—	2,008,793
Parking transport master plan	0	—	41,502	41,457	45
Parking lot - R01 lighting and cameras	0	—	14,669	14,669	0
Parking lot - R01 entrance	0	—	167,954	167,954	0
Parking lot - R01 resurfacing	0	—	44,000	44,000	0
Transit amenity plan	0	—	64,416	64,416	0
<b>Total</b>	<u>1,782,219</u>	<u>15,699</u>	<u>700,000</u>	<u>488,611</u>	<u>2,009,307</u>
<b>Proceeds from Bookstore Improvement Fund:</b>					
Bookstore improvement fund	5,059,676	50,787	—	—	5,110,463
Housing improvement fund	0	—	—	—	0
<b>Total</b>	<u>5,059,676</u>	<u>50,787</u>	<u>0</u>	<u>0</u>	<u>5,110,463</u>
<b>Proceeds From Athletic Improvement Fund:</b>					
Athletic improvement fund	1,606,474	45,686	1,020	—	1,653,180
Jervey Athletic Center HVAC	(61,243)	—	498,980	437,737	0
<b>Total</b>	<u>1,545,231</u>	<u>45,686</u>	<u>500,000</u>	<u>437,737</u>	<u>1,653,180</u>
<b>Proceeds From Madren Center Facility Improvement Fund:</b>					
Madren Center improvement fund	0		19,906		19,906
Season's Restaurant renovation	0		22,094	22,458	(364)
<b>Total</b>	<u>0</u>	<u>0</u>	<u>42,000</u>	<u>22,458</u>	<u>19,542</u>
<b>Proceeds From Federal Stimulus Funds:</b>					
Campus HVAC controls upgrade	0	160,460	53,487	403,227	(189,280)
Campus lighting retrofit	0	313,604	104,534	464,053	(45,915)
Hunter energy recovery upgrade	0	175,765	58,588	264,506	(30,153)
Lee Complex expansion/renovation	0	—	459,157	459,157	0
Wind turbine facility construction	0	7,895,869	—	7,895,869	0
<b>Total</b>	<u>0</u>	<u>8,545,698</u>	<u>675,766</u>	<u>9,486,812</u>	<u>(265,348)</u>
<b>Proceeds from Audit Adjustment:</b>					
Accounts and retainages payable	(1,553,122)			632,850	(2,185,972)
<b>Total</b>	<u>(1,553,122)</u>	<u>0</u>	<u>0</u>	<u>632,850</u>	<u>(2,185,972)</u>
<b>TOTAL UNEXPENDED PLANT FUNDS</b>	<u>\$ 75,823,739</u>	<u>\$ 25,078,985</u>	<u>\$ 29,945,956</u>	<u>\$ 34,497,200</u>	<u>\$ 96,351,480</u>

## STATEMENT OF CHANGES IN CAPITAL ASSETS

For the year ended June 30, 2010

	Beginning Balance July 1, 2009	Increases	Decreases	Ending Balance June 30, 2010
<b>Capital assets not being depreciated:</b>				
Land and improvements	\$ 26,734,383	\$ 5,399,000	\$ —	\$ 32,133,383
Construction in progress*	39,351,413	20,689,580	35,454,959	24,586,034
<b>Total capital assets not being depreciated</b>	<u>66,085,796</u>	<u>26,088,580</u>	<u>35,454,959</u>	<u>56,719,417</u>
<b>Other capital assets:</b>				
Utilities systems and other non-structural improvements	42,522,594	1,271,923	—	43,794,517
Buildings and improvements	677,661,577	46,812,497	—	724,474,074
Computer software	1,456,762	637,683	—	2,094,445
Equipment	179,777,724	13,157,448	5,222,723	187,712,449
Vehicles	15,108,739	498,649	368,905	15,238,483
<b>Total other capital assets at historical cost</b>	<u>916,527,396</u>	<u>62,378,200</u>	<u>5,591,628</u>	<u>973,313,968</u>
<b>Less accumulated depreciation for:</b>				
Utilities systems and other non-structural improvements	16,984,506	1,843,545	—	18,828,051
Buildings and improvements	242,436,607	17,339,557	—	259,776,164
Computer software	1,111,202	385,341	—	1,496,543
Equipment	125,328,487	15,474,727	4,798,279	136,004,935
Vehicles	6,184,557	120,458	329,159	5,975,856
<b>Total accumulated depreciation</b>	<u>392,045,359</u>	<u>35,163,628</u>	<u>5,127,438</u>	<u>422,081,549</u>
<b>Other capital assets, net</b>	<u>524,482,037</u>	<u>27,214,572</u>	<u>464,190</u>	<u>551,232,419</u>
<b>TOTAL CAPITAL ASSETS, NET</b>	<u>\$ 590,567,833</u>	<u>\$ 53,303,152</u>	<u>\$ 35,919,149</u>	<u>\$ 607,951,836</u>

\* Includes current fiscal year capitalized interest of \$394,247

**NOTE:** The University received \$57,059 in proceeds from the sale of capital assets.

# STATEMENT OF CHANGES IN RETIREMENT OF INDEBTEDNESS

For the year ended June 30, 2010

	Fund Balance July 1, 2009	Fees and Other Additions	Transfers Between Funds
<b>GENERAL OBLIGATION BONDS</b>			
State Institution Bonds General Debt Service Fund	\$ 79,650	\$ 354,911	\$ (310,478)
State Institution Bonds Series 1995A	(1,051)	22	315,750
State Institution Bonds Series 1997B	(3,638)	62	1,226,160
State Institution Bonds, Series 2002B, Debt Service	(61,890)	74	1,398,578
State Institution Bonds, Series 2003B, Debt Service	(22,750)	(842)	1,103,113
State Institution Bonds, Series 2002B, Amortization Costs	13,666	—	—
State Institution Bonds, Series 2003B, Amortization Costs	12,257	—	—
State Institution Bonds, Series 2003F, Debt Service	(22,521)	(544)	751,775
State Institution Bonds, Series 2003F, Amortization Costs	18,146	—	—
State Institution Bonds, Series 2007B, Debt Service	(37,241)	4,375	1,192,686
State Institution Bonds, Series 2007B, Amortization Costs	25,484	—	—
<b>TOTAL</b>	<u>112</u>	<u>358,058</u>	<u>5,677,584</u>
<b>PLANT IMPROVEMENT BONDS</b>			
Plant Improvement Revenue Fund	198,411	1,131,743	(851,080)
<b>TOTAL</b>	<u>198,411</u>	<u>1,131,743</u>	<u>(851,080)</u>
<b>PLANT IMPROVEMENT REFUNDING BONDS</b>			
Retirement of Indebtedness, Series 1998 Refunding Bonds	7,467	406	—
Retirement of Indebtedness, Series 1998 Debt Service	(4,386)	7,841	851,080
<b>TOTAL</b>	<u>3,081</u>	<u>8,247</u>	<u>851,080</u>
<b>REVENUE BONDS</b>			
Series 1998A Refunding	29,206	—	—
Series 1998A Debt Service	872,899	63,192	2,456,954
Series 2000 Debt Service	38,708	(4,945)	(33,763)
Series 2003 Debt Service	478,850	40,130	1,940,125
Series 2003 Amortization Bond Issue Costs	38,698	—	—
Series 2005, Debt Service	706,853	58,351	2,663,996
Series 2005, Amortization Bond Issue Costs	162,289	—	—
<b>TOTAL</b>	<u>2,327,503</u>	<u>156,728</u>	<u>7,027,312</u>
<b>ATHLETIC FACILITIES REVENUE BONDS</b>			
Series 2001, Debt Service	1,424,885	998,895	395,274
Series 2001, Amortization Bond Issue Costs	79,103	—	—
Series 2003, Debt Service	(45,932)	1,705	296,633
Series 2003, Amortization Bond Issue Costs	66,005	—	—
Series 2005, Debt Service	1,697,945	980,603	8,093
Series 2005, Amortization Bond Issue Costs	110,695	—	—
Athletic Debt Service Reserve Fund 2003	733,142	25,184	—
Athletic Debt Service Reserve Fund 2005	1,571,017	53,965	—
Athletic Debt Service Reserve Fund 2001	2,150,673	73,882	—
<b>TOTAL</b>	<u>7,787,533</u>	<u>2,134,234</u>	<u>1,000,000</u>
<b>NOTES AND CAPITAL LEASES PAYABLE</b>			
Payments on Notes	(30,443)	—	—
Payments on Capital Leases	0	—	—
ESE Building Capital Lease Payments	(5,493)	—	525,000
<b>TOTAL</b>	<u>(35,936)</u>	<u>0</u>	<u>525,000</u>
<b>AUDIT ADJUSTMENTS</b>			
Central Bank - Investment Income	236,322	164,173	—
<b>TOTAL</b>	<u>236,322</u>	<u>164,173</u>	<u>0</u>
<b>TOTAL RETIREMENT OF INDEBTEDNESS</b>	<u>\$ 10,517,026</u>	<u>\$ 3,953,183</u>	<u>\$ 14,229,896</u>

An additional \$357,969.40 of principal for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund  
 An additional \$60,485.25 of interest for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund  
 An additional \$141,137.17 of interest expense/amortization of Bond Premium was booked in the Unexpended Plant Fund

<b>Retirement of Indebtedness</b>	<b>Interest on Indebtedness</b>	<b>Other Expenses</b>	<b>Bond Issue Costs</b>	<b>Fund Balance June 30, 2010</b>
\$ —	\$ —	\$ 5,750	\$ —	\$ 118,333
300,000	14,438	—	—	283
1,170,000	51,480	—	—	1,104
645,000	751,427	—	—	(59,665)
820,000	281,062	—	—	(21,541)
—	—	—	1,708	11,958
—	—	—	1,532	10,725
475,000	275,588	—	—	(21,878)
—	—	—	2,016	16,130
725,000	470,631	—	—	(35,811)
—	—	—	2,124	23,360
<u>4,135,000</u>	<u>1,844,626</u>	<u>5,750</u>	<u>7,380</u>	<u>42,998</u>
—	—	—	—	479,074
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>479,074</u>
—	—	—	4,464	3,409
790,000	66,525	—	—	(1,990)
<u>790,000</u>	<u>66,525</u>	<u>0</u>	<u>4,464</u>	<u>1,419</u>
—	—	—	10,308	18,898
2,190,000	282,625	—	—	920,420
—	—	—	—	0
785,000	1,148,692	1,600	—	523,813
—	—	1,600	4,300	32,798
1,615,000	1,002,454	—	—	811,746
—	—	—	14,754	147,535
<u>4,590,000</u>	<u>2,433,771</u>	<u>3,200</u>	<u>29,362</u>	<u>2,455,210</u>
1,430,000	520,656	—	—	1,168,398
—	—	—	11,300	67,803
10,000	289,610	—	—	(46,904)
—	—	—	4,715	61,290
200,000	649,904	—	—	1,836,737
—	—	—	6,919	103,776
—	—	—	—	758,326
—	—	—	—	1,624,982
—	—	—	—	2,224,555
<u>1,640,000</u>	<u>1,459,870</u>	<u>0</u>	<u>22,934</u>	<u>7,798,963</u>
—	(7,945)	—	—	(22,498)
—	(2,774)	—	—	2774
439,091	85,909	—	—	(5,493)
<u>439,091</u>	<u>75,190</u>	<u>0</u>	<u>0</u>	<u>(25,217)</u>
—	—	—	—	400,495
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>400,495</u>
<b><u>\$ 11,594,091</u></b>	<b><u>\$ 5,879,982</u></b>	<b><u>\$ 8,950</u></b>	<b><u>\$ 64,140</u></b>	<b><u>\$ 11,152,942</u></b>

# SCHEDULE OF FEDERAL AWARDS - SUMMARY

For the year ended June 30, 2010

	CFDA Number	Fund Balance July 1, 2009	Revenues	Expenditures	Other Additions	Deductions	Fund Balance June 30, 2010
<b>Unrestricted Current Funds</b>							
Animal Health	10.207	\$ 0	\$ 19,791	\$ 19,791	\$ —	\$ —	\$ 0
Hatch	10.203	0	3,168,529	3,168,529	—	—	0
McIntire Stennis	10.202	0	795,537	795,537	—	—	0
Extension	10.500	0	7,285,139	7,285,139	—	—	0
ARRA Stimulus Funds through SC Dept of Education:							
Clemson University	84.394	0	4,691,917	4,691,917	—	—	0
University Center Greenville	84.394	0	364,400	364,400	—	—	0
Public Service Activities	84.397	0	2,500,000	2,500,000	—	—	0
<b>Total</b>		<u>0</u>	<u>18,825,313</u>	<u>18,825,313</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Scholarships and Student Aid</b>							
Secondary Educational Opportunity Grants	84.007	0	520,531	795,583	220,504	39,779	(94,327)
Pell Grant	84.063	(102,028)	10,182,647	10,116,427	35,808	—	0
Academic Competitiveness Grants	84.375	0	587,754	589,079	1,325	—	0
National Science and Mathematics Access to Retain Talent Grants	84.376	0	732,015	732,015	—	—	0
<b>Total</b>		<u>(102,028)</u>	<u>12,022,947</u>	<u>12,233,104</u>	<u>257,637</u>	<u>39,779</u>	<u>(94,327)</u>
<b>Restricted Current Funds- Other</b>							
College Work Study Program	84.033	(2,805)	886,412	588,117	72,723	368,213	0
Federal Job Location and Development	84.033	0	—	50,000	50,000	—	0
<b>Total</b>		<u>(2,805)</u>	<u>886,412</u>	<u>638,117</u>	<u>122,723</u>	<u>368,213</u>	<u>0</u>
<b>Loan Funds</b>							
Perkins	84.038	8,975,009	—	80,009	185,404	—	9,080,404
<b>Total</b>		<u>8,975,009</u>	<u>0</u>	<u>80,009</u>	<u>185,404</u>	<u>0</u>	<u>9,080,404</u>
<b>Agency Funds</b>							
Stafford Loans	84.032	0	59,924,989	59,924,989	—	—	0
<b>Total</b>		<u>0</u>	<u>59,924,989</u>	<u>59,924,989</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Plant Funds</b>							
ARRA Stimulus Funds through Dept of Energy Grant for Wind Turbine construction	81.087	0	7,895,869	7,895,869	—	—	0
HUD Grant for CU-ICAR Plaza construction	14.251	0	323,294	323,294	—	—	0
ARRA Stimulus Funds through SC Dept of Energy for Energy Efficiency and Renewable Energy Improvements	81.041	0	866,438	1,131,786	—	—	(265,348)
ARRA Stimulus Funds through SC Dept of Education for Lee Hall renovation	84.394	0	459,157	459,157	—	—	0
<b>Total</b>		<u>0</u>	<u>9,544,758</u>	<u>9,810,106</u>	<u>0</u>	<u>0</u>	<u>(265,348)</u>
<b>Sponsored Programs</b>		<u>(1,396,866)</u>	<u>61,147,730</u>	<u>60,836,278</u>	<u>0</u>	<u>95,202</u>	<u>(1,180,616)</u>
<b>TOTAL FEDERAL AWARDS</b>		<u>\$ 7,473,310</u>	<u>\$ 162,352,149</u>	<u>\$ 162,347,916</u>	<u>\$ 565,764</u>	<u>\$ 503,194</u>	<u>\$ 7,540,113</u>



*Supplemental Statements  
of Assets*





## INVESTMENT IN PLANT - LAND

For the year ended June 30, 2010

Location	Number of Acres June 30, 2010	Cost or Book Value July 1, 2009	Additions/ (Deductions)	Cost or Book Value June 30, 2010
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, South Carolina	1	837,239	—	837,239
Greenville, South Carolina	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, South Carolina	1	5,368,330	—	5,368,330
Myrtle Beach area	62	7,806	—	7,806
North Charleston, South Carolina	98	11,224,000	5,399,000	16,623,000
Pee Dee Research and Education Center	2,407	1,435,305	—	1,435,305
Richland Northeast Industrial Park	4	122,200	—	122,200
Sandhill Research and Education Center	564	51,488	—	51,488
Simpson Experiment Station	2,238	421,236	—	421,236
<b>TOTAL LAND</b>	<b><u>31,809</u></b>	<b><u>\$ 26,734,383</u></b>	<b><u>\$ 5,399,000</u></b>	<b><u>\$ 32,133,383</u></b>

## INVESTMENT IN PLANT - BUILDINGS

For the year ended June 30, 2010

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2010
<b>Buildings:</b>				
Administrative Service Building	000318	\$ 1,842,075	\$ 869,362	\$ 972,713
Alumni center	000250	290,018	275,517	14,501
Animal Diagnostic Lab Building	OC0003	5,068,217	1,515,804	3,552,413
Archbold Center for Tropical Studies	OC0004	395,060	217,283	177,777
Athletic Golf Practice Facility	001197	213,195	58,629	154,566
Athletic Support Facility	T20031	424,074	84,815	339,259
Barnett Hall	002009	599,590	587,670	11,920
Barre Hall	000265	2,314,946	1,404,162	910,784
Baruch Office/Lab Building	000392	5,409,235	268,143	5,141,092
Baseball Facility	000365	9,445,787	1,877,697	7,568,090
Bob Campbell Geology Museum	001224	1,196,597	329,064	867,533
Benet Hall	002006	371,976	371,976	0
Biosystems Plant Industries Complex	001259	27,537,030	7,262,115	20,274,915
Bowen Hall	002002	209,057	165,298	43,759
Brackett Hall	000030	8,250,448	4,096,671	4,153,777
Bradley Hall	002004	227,853	186,077	41,776
Brooks Center	001143	12,832,183	5,453,678	7,378,505
Byrnes Hall	002015	2,519,389	2,446,405	72,984
Calhoun Courts, Patrick Noble	002017	13,261,215	9,489,232	3,771,983
Calhoun Mansion	000047	2,201,193	438,410	1,762,783
Camp Cooper	009520	1,107,286	558,817	548,469
Camp Long	OC0005	335,249	285,166	50,083
Campus Green - Statue Area	NN0001	1,175,788	440,921	734,867
Central Energy Facility	000007	14,576,340	4,371,495	10,204,845
Chilled Water Plant	000376	3,566,732	2,158,039	1,408,693
Chilled Water System Building	000111	7,010,318	349,699	6,660,619
Clemson Institute of Environmental Toxicology	001178	2,792,453	1,186,577	1,605,876
Clemson Apparel Research	001168	1,501,735	737,224	764,511
Clemson House	004100	2,316,888	2,316,888	0
Clemson Staff and Faculty Residences	004141	189,996	166,358	23,638
Coastal Research and Education Center	008300	220,104	107,902	112,202
Cook Engineering Laboratory	000216	150,780	150,780	0
Cooper Library	000212	6,096,914	5,227,905	869,009
Cope Hall	002010	464,662	464,662	0
Dillard Building	000006	203,025	203,025	0
Donaldson Hall	002001	27,392,908	3,421,082	23,971,826
Douthit Hills	004101	34,571	32,549	2,022
Earle Hall	000023	2,116,560	1,018,825	1,097,735
East Campus Housing	004148	22,424,512	5,654,519	16,769,993
Edgar A. Brown Student Union	000253	4,194,624	3,569,465	625,159
Edisto Cattle Barn	008503	194,925	14,619	180,306
Edisto Research and Education Center	008573	4,313,139	828,838	3,484,301
Edwards Hall	000309	4,063,248	2,342,122	1,721,126
Fernow Street Café	000404	704,830	334,795	370,035
Fike Field House	000010	19,224,208	3,370,065	15,854,143
Fire Station	000348	445,601	334,201	111,400
Fluor Daniel Engineering Innovation Center	000388	14,692,891	7,262,881	7,430,010
Forestry Vehicle Service and Office Building (Ravenel)	001236	162,000	44,550	117,450
Freeman Hall	000025	497,988	260,423	237,565
Fruit Research Center	001188	1,191,540	494,447	697,093
Gas Turbine Laboratory	000383	198,700	83,975	114,725
Geer Hall	002011	442,649	442,649	0
Gentry Hall	004040	141,180	127,613	13,567

	<b>Building Number</b>	<b>Building Cost</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value June 30, 2010</b>
<b>Buildings (continued):</b>				
Germ Plasma Research	001113	495,464	322,052	173,412
Godfrey Hall	000003	2,631,774	1,689,966	941,808
Godley-Snell Research Compliance Center	000411	5,035,978	2,617,659	2,418,319
Griffith Building	006110	454,579	157,036	297,543
Hardin Hall	000029	7,802,090	1,560,173	6,241,917
Harris A Smith	000112	6,680,674	535,549	6,145,125
Hendrix Center	000416	17,213,207	4,733,632	12,479,575
Heritage Gardens Restrooms	000344	162,000	16,200	145,800
Holmes Hall	002023	208,195	85,881	122,314
Holtzendorff Hall	000004	233,496	233,496	0
Horse Barn #3	001200	436,049	116,493	319,556
Horse Research Facility	001185	221,048	110,524	110,524
Housing Storage Facility	000417	269,870	121,442	148,428
Housing Warehouse	001268	166,954	28,947	138,007
Hunter Hall	000367	11,559,393	9,074,807	2,484,586
ICAR Graduate Engineering Center	006000	35,184,615	2,625,634	32,558,981
ICAR Parking Structure	006002	21,539,179	2,114,049	19,425,130
Information Technology Research Center - ICAR	006001	15,518,048	1,918,285	13,599,763
Information Technology Center Building	000378	5,004,375	2,877,516	2,126,859
Jervey Athletic Center	000252	7,419,968	3,865,254	3,554,714
Johnstone Hall	002000	3,162,132	2,986,486	175,646
Jordan Hall	000272	7,754,599	6,571,547	1,183,052
Kinard Annex	000034	21,434	21,434	0
Kinard Lab of Physics	000035	1,237,617	1,237,617	0
Lakeside Animal Facility	000423	175,345	74,522	100,823
Landscape Maintenance Building	000101	250,000	12,500	237,500
Lee Hall/Lee Hall Annex	000028	2,987,529	2,472,286	515,243
Lehotsky Hall	000266	5,447,327	4,424,375	1,022,952
Lemaster Dairy Farm	000323	849,563	722,129	127,434
Lever Hall	002014	2,172,277	2,114,909	57,368
Lightsey Bridge Apartments	002020	12,486,372	5,261,357	7,225,015
Linvil Rich Environmental Systems Building	000406	5,186,862	3,380,820	1,806,042
Littlejohn Coliseum	000243	37,967,995	11,158,397	26,809,598
Livestock - Poultry incinerator facility	OC0007	245,751	208,365	37,386
Long Hall	000033	491,349	491,349	0
Lowry Hall	000024	3,091,541	1,381,567	1,709,974
Madren Center	001144	8,945,355	3,353,764	5,591,591
Manning Hall	002013	1,958,806	1,958,806	0
Martin Hall	000036	1,821,508	1,486,884	334,624
Material Research Facility	001258	690,080	136,207	553,873
Mauldin Hall	002008	1,374,085	1,037,911	336,174
McAdams Hall	000038	8,091,326	3,717,900	4,373,426
McCabe Hall	002022	15,533,717	6,407,658	9,126,059
Meeting Street House	006150	256,670	25,667	231,003
Mell Hall	000005	262,556	223,647	38,909
Memorial Stadium	000012	92,833,436	24,575,220	68,258,216
Motor pool and central stores buildings	000210	100,827	100,827	0
Municiple Storage Building	000408	400,197	24,049	376,148
Newman Hall	000039	1,371,895	1,069,753	302,142
Norris Hall	002005	318,739	285,480	33,259
North Charleston	006151	19,006,000	1,111,900	17,894,100
Olin Hall	000027	272,785	272,785	0
Outdoor Lab (Camp Hope)	006140	1,036,776	948,833	87,943
Pee Dee Education Center	008101	2,864,368	1,936,704	927,664

	<b>Building Number</b>	<b>Building Cost</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value June 30, 2010</b>
<b>Buildings (continued):</b>				
Pee Dee Research Center	008101	4,620,889	3,574,611	1,046,278
Physical plant - landscape offices and greenhouse	000249	166,514	103,712	62,802
Poole Agriculture Center	000040	5,091,208	4,332,807	758,401
President's Home	000043	267,257	215,806	51,451
President's Park Rotunda	001957	771,786	37,899	733,887
Radioactive Waste Storage Facility	000414	174,847	74,310	100,537
Ravenel Research Center	001059	1,763,491	1,193,897	569,594
Recycle/Maintenance Building	001228	437,361	120,274	317,087
Redfern Health Center	000224	1,404,884	686,054	718,830
Research Lab Building	001264	21,431,323	3,967,446	17,463,877
Rhodes Engineering Center	000232	12,943,421	1,977,466	10,965,955
Riggs Hall	000026	1,100,419	623,536	476,883
Rowing Facility	000370	1,944,961	192,746	1,752,215
Rust Building - Clemson Technical Center	001222	5,605,413	2,291,079	3,314,334
Sanders Hall	002012	431,868	431,868	0
Sandhill Research and Education Center	008001	200,077	190,742	9,335
Sandhill Research Office Building	008038	6,642,083	166,052	6,476,031
Schilleter Dining Hall	000223	3,749,731	1,544,716	2,205,015
Security IPTAY Building	001805	945,996	528,689	417,307
Sikes Hall	000031	277,411	277,411	0
Simpson Experiment Station	OC0008	114,545	106,214	8,331
Sirrine Hall	000022	6,209,257	6,000,196	209,061
Sloan Tennis Center	000251	774,746	202,689	572,057
Small Animal Chemistry Storage Facility	000303	337,493	303,744	33,749
Smith Hall	002016	1,211,790	1,096,852	114,938
Soccer Stadium	000377	999,031	574,443	424,588
Soil Plant Analysis Laboratory	001096	330,210	272,423	57,787
Strode Tower	000221	2,685,603	2,544,548	141,055
Strom Thurmond Institute	001142	5,750,741	3,217,920	2,532,821
Swine Farrowing Facility	001191	317,909	166,065	151,844
T. Ed Garrison Livestock Arena	001212	7,027,126	2,853,584	4,173,542
Tennis Grand Stands	000366	1,056,643	607,570	449,073
Thornhill Community Center	002509	261,119	124,032	137,087
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	21,142	4,660	16,482
Vickery Hall	000382	2,654,484	1,260,880	1,393,604
Visitors Center	000421	649,066	194,720	454,346
Wannamaker Hall	002003	142,972	142,972	0
Washdown Facility	000108	350,719	43,409	307,310
Waste Management	000211	125,237	125,237	0
Wind Tunnel Building	000409	291,449	108,956	182,493
Young Hall	002007	375,488	375,488	0
<b>TOTAL BUILDINGS</b>		<b>\$ 724,474,074</b>	<b>\$ 259,776,164</b>	<b>\$ 464,697,910</b>

## INVESTMENT IN PLANT - CONSTRUCTION IN PROGRESS

For the year ended June 30, 2010

	Cost July 1, 2009	Additions/ (Deductions)	Transfers	Cost June 30, 2010
<b>Construction in Progress:</b>				
Academic Support Center	\$ 2,406,502	\$ 87,877	\$ —	\$ 2,494,379
Baruch Temporary Living Quarters	38,565	—	—	38,565
Bioengineering Research Center	21,813	2,946,847	—	2,968,660
Bio/Life Sciences Building	5,088,327	313,278	—	5,401,605
Dining Hall/Post Office	538,114	50,788	—	588,902
Duckworth Tennis Deck	0	343,403	343,403	0
Edisto Peanut Lab	36,347	—	—	36,347
Fernow St. Café Renovation	127,435	236,964	—	364,399
Innovation Center Construction	111,946	840,718	—	952,664
IT Facility Construction	653,413	1,610	—	655,023
Kingsmore Baseball Stadium Addition	1,019,498	1,974,235	2,993,733	0
Lee Complex Expansion	451,919	2,341,945	—	2,793,864
Memorial Stadium WEZ II	12,246,273	2,095,526	14,341,799	0
North Charleston Land and Renovation	231,661	39,756	—	271,417
Rhodes Hall Annex	10,247,881	1,007,660	11,255,541	0
Sandhill REC Office/Lab	6,131,719	510,365	6,642,084	0
Wind Turbine Facility	0	8,020,209	—	8,020,209
<b>TOTAL CONSTRUCTION IN PROGRESS</b>	<b>\$ 39,351,413</b>	<b>\$ 20,811,181</b>	<b>\$ 35,576,560</b>	<b>\$ 24,586,034</b>

## INVESTMENT IN PLANT - SOFTWARE

For the year ended June 30, 2010

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value June 30, 2010</u>
<b>Software:</b>			
AIM Software	\$ 637,683	\$ 212,561	\$ 425,122
CUBS Software	607,400	607,400	0
Data Warehouse Software	518,340	345,560	172,780
Library Software	331,022	331,022	0
<b>TOTAL SOFTWARE</b>	<u><b>\$ 2,094,445</b></u>	<u><b>\$ 1,496,543</b></u>	<u><b>\$ 597,902</b></u>

## INVESTMENT IN PLANT - UTILITIES SYSTEMS

For the year ended June 30, 2010

	<b>Cost</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value June 30, 2010</b>
<b>Utilities Systems (Other than Buildings and Other Nonstructural Permanent Improvement)</b>			
Nonfederal	\$ 43,639,939	\$ 18,673,473	\$ 24,966,466
Federal	154,578	154,578	0
<b>TOTAL UTILITIES SYSTEMS</b>	<b>\$ 43,794,517</b>	<b>\$ 18,828,051</b>	<b>\$ 24,966,466</b>