

# CLEMSON<sup>®</sup>

U N I V E R S I T Y

CLEMSON, SOUTH CAROLINA



## Supplemental Schedules

For the Year Ended June 30, 2009

*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, 2009

## ASSETS

### Basic Educational and General:

Cash and cash equivalents	\$ 19,358,756
Accounts receivable	9,802,816
Inventories	264,904
Prepaid expenses	1,641,955

**Total** 31,068,431

### Public Service Activities:

Cash and cash equivalents	14,332,831
Federal grants and contracts receivable	1,643,484
Accounts receivable	866,159
Prepaid expenses	121,795

**Total** 16,964,269

### Auxiliary Enterprises:

Cash and cash equivalents	40,550,317
Accounts receivable	3,494,024
Accrued interest receivable	298,750
Inventories	822,543
Prepaid expenses	447,552

**Total** 45,613,186

**TOTAL ASSETS** \$ 93,645,886

## LIABILITIES AND FUND BALANCES

### Basic Educational and General:

Accounts payable	\$ 4,531,449
Accrued liabilities	8,700,722
Deferred revenues	7,051,365
Deposits held for others	206,441
Accrued vacation	14,394,133
Fund balance	(3,815,679)

**Total** 31,068,431

### Public Service Activities:

Accounts payable	431,866
Accrued liabilities	1,546,287
Deferred revenues	170,401
Deposits held for others	270,368
Accrued vacation	5,830,830
Fund balances reserved for operation (deficit):	
Agricultural research	4,325,164
Cooperative agricultural extension	764,403
Regulatory services	834,608
Livestock and poultry health	978,266
Other Public Service	12,244
Land and timber-designated	1,799,832

**Total** 16,964,269

### Auxiliary Enterprises:

Accounts payable	8,155,898
Accrued liabilities	1,393,635
Deferred revenues	13,593,340
Student deposits	4,607,362
Accrued vacation	2,893,037
Fund balance	14,969,914

**Total** 45,613,186

**TOTAL LIABILITIES AND FUND BALANCES** \$ 93,645,886



# STATEMENT OF CHANGES IN UNRESTRICTED FUND BALANCES

For the year ended June 30, 2009

	Basic Educational and General	Public Service Research	Public Service Extension
<b>Revenues and Other Additions:</b>			
Student fees	\$ 259,865,485	\$ —	\$ —
Federal appropriations	—	3,881,131	8,436,069
State appropriations	86,872,612	15,267,241	21,215,107
Federal grants and contracts	8,848,854	1,431,492	224,036
State grants and contracts	237,028	20,876	5,964
Local grants and contracts	37,682	4,918	358,090
Nongovernmental grants and contracts	821,678	149,103	60,891
Private gifts	72,217	64,975	32,324
Endowment income	9,266	—	—
Sales and services of educational departments	18,340	1,270,276	10,808,684
Sales and services of auxiliary enterprises	—	—	—
Other services	18,405,431	170,952	801,518
<b>Total</b>	<u>375,188,593</u>	<u>22,260,964</u>	<u>41,942,683</u>
<b>Expenditures and Mandatory Transfers:</b>			
Expenditures:			
Instruction	165,499,883	—	—
Research	49,082,769	26,540,886	24,143
Extension and public service	8,250,641	55,084	40,000,772
Academic support	33,090,389	594,618	214,095
Student services	19,552,571	—	—
Institutional support	26,938,601	—	—
Operation and maintenance of plant	30,616,129	—	—
Scholarships and fellowships	20,236,888	458,370	—
Auxiliaries	(115,628)	—	—
<b>Total</b>	<u>353,152,243</u>	<u>27,648,958</u>	<u>40,239,010</u>
Mandatory Transfers:			
Principal and interest	193,257	—	—
<b>Total</b>	<u>193,257</u>	<u>0</u>	<u>0</u>
Other Additions/(Deductions):			
Facilities and administrative costs remitted to the State	(211,390)	—	—
Transfer to/from other funds	(17,649,330)	317,816	8,171
<b>Total</b>	<u>(17,860,720)</u>	<u>317,816</u>	<u>8,171</u>
<b>Total</b>	<u>371,206,220</u>	<u>27,331,142</u>	<u>40,230,839</u>
Net increase/(decrease) in fund balance	3,982,373	(5,070,178)	1,711,844
Fund balance at beginning of year	(7,798,052)	7,657,740	454,767
<b>TOTAL UNRESTRICTED FUND BALANCES</b>	<u>\$ (3,815,679)</u>	<u>\$ 2,587,562</u>	<u>\$ 2,166,611</u>

Regulatory Services	Livestock and Poultry Health	Other Public Service	Land and Timber	Auxiliary Services	Totals
\$ —	\$ —	\$ —	\$ —	\$ 4,441,259	\$ 264,306,744
—	—	—	—	—	12,317,200
1,644,544	3,164,480	115,175	—	—	128,279,159
68,969	231,782	—	—	—	10,805,133
—	—	—	—	—	263,868
—	—	—	—	—	400,690
—	—	—	—	—	1,031,672
—	—	—	—	309,935	479,451
—	—	—	—	—	9,266
3,345,804	768,527	—	288,400	—	16,500,031
—	—	—	—	104,275,610	104,275,610
25	—	—	39,072	2,807,886	22,224,884
<u>5,059,342</u>	<u>4,164,789</u>	<u>115,175</u>	<u>327,472</u>	<u>111,834,690</u>	<u>560,893,708</u>
—	—	—	—	1,731,742	167,231,625
—	—	166,344	339,228	—	76,153,370
4,350,526	3,832,712	—	—	—	56,489,735
6,711	4,257	—	—	—	33,910,070
—	—	—	—	5,381,036	24,933,607
—	—	—	—	—	26,938,601
—	—	—	—	—	30,616,129
—	—	—	—	6,404,132	27,099,390
—	—	—	—	89,121,356	89,005,728
<u>4,357,237</u>	<u>3,836,969</u>	<u>166,344</u>	<u>339,228</u>	<u>102,638,266</u>	<u>532,378,255</u>
—	—	—	—	292,637	485,894
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>292,637</u>	<u>485,894</u>
—	(396,554)	—	—	—	(607,944)
—	123,123	—	(28,324)	(6,224,850)	(23,453,394)
—	(273,431)	0	(28,324)	(6,224,850)	(24,061,338)
<u>4,357,237</u>	<u>4,110,400</u>	<u>166,344</u>	<u>367,552</u>	<u>109,155,753</u>	<u>556,925,487</u>
702,105	54,389	(51,169)	(40,080)	2,678,937	3,968,221
150,308	1,241,466	63,413	1,839,912	12,290,977	15,900,531
<u>\$ 852,413</u>	<u>\$ 1,295,855</u>	<u>\$ 12,244</u>	<u>\$ 1,799,832</u>	<u>\$ 14,969,914</u>	<u>\$ 19,868,752</u>

# STATEMENT OF UNRESTRICTED CURRENT FUND REVENUES

For the year ended June 30, 2009

## Educational and General:

### Income From Students:

Academic fees	\$ 181,001,515
Laboratory fees	5,254,673
Library fees	1,090,790
MBA program	1,532,702
Master of auto engineering	402,169
Summer session fees	8,345,838
Short courses and seminars	375,171
Cooperative program	63,390
Miscellaneous off-campus courses	999,567
Agriculture, Forestry and Life Sciences courses	68,376
Health, Education and Human Development courses	7,290,704
On-line course premium	1,211,885
Business and Behavioral Science Jr/Sr semester fees	4,215,200
Business and Behavioral Sciences Jr/Sr course fees	1,934,890
Waivers - Undergraduate	15,671,340
Waivers - Graduate	25,031,916
Student assessed technology fee	2,870,880
Student assessed activity fee	914,721
Student assessed recreation fee	1,124,620
Student health fee	4,441,259
Microsoft licensing	465,138

**Total** 264,306,744

### Federal Appropriations:

Animal health	11,438
Hatch	2,261,798
Hatch multi state	1,036,935
McIntire-Stennis	570,960
Federal Smith-Lever amended	6,550,200
1978 pest management project	44,919
Federal nutrition	1,491,656
Pesticide applicator training	29,004
Cotton insect pest management - special project	211,272
Expanded renewable resources	109,018

**Total** 12,317,200

### State Appropriations:

Educational and general	86,872,612
Agricultural research	15,267,241
Extension	21,215,107
Regulatory and public service	1,644,544
Livestock and poultry health	3,164,480
Bioengineering alliance	115,175

**Total** 128,279,159

### Grants and Contracts:

Federal government	10,805,133
State government	263,868
Local government	400,690
Private sources	1,031,672

**Total** 12,501,363

<b>Gifts:</b>	
State gifts and contributions	54,809
Local gifts and contributions	12,815
Private gifts and contributions	411,827
<b>Total</b>	<u>479,451</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	18,340
Agricultural research	3,296,278
Agricultural extension services	9,406,476
Regulatory and public service	3,327,999
Livestock and poultry health	450,938
<b>Total</b>	<u>16,500,031</u>
<b>Other Sources:</b>	
Administrative allowances	47,815
Admission application fees graduate	323,249
Admission application fees undergraduate	859,645
Advanced placement fees	250
Alumni events	3,453
Aptitude test fees	9,508
Architecture circulation fees	25,913
Bulk mail receipts	257,208
Collection fees	8,899
Commissions	1,501
Computer service fees	4,218,385
Conferences	511,919
Copier services proceeds	10,791
Credit card convenience fee	552,258
CU-ICAR impact fee	254,616
Deferred note late fee	2,350
Educational program fees	976,677
Electricity sales	76,220
Electron microscope fees	248,935
Emergency medical service fees	77,616
Fines	106,541
Fire services agreement	470,578
Forfeitures	26,700
Graduation late fees	25,545
International visitors fees	9,600
Investment income	39,072
Lab breakage fees	27
Late billing fees	10,777
Late registration fees	100,500
Library reference services	500
Media production fees	18,111
Medical exam fees and lab tests	255,647
Membership fees	131,160
Merchandise sales	505
Miscellaneous	786,482
Miscellaneous reimbursements	656,924
Miscellaneous sales	797,817

<b>Other Sources (continued):</b>	
Orientation fees	1,001,346
Other additions	963,778
Payment plan fees	137,610
Proceeds from sale of property	716,060
Proceeds from sale of scrap	9,716
Production fees	38,727
Program and activities revenues	510,586
Publications	8,746
Recreation facility fees	410,778
Registration fees	679,230
Rental fees	239,860
Sales tax discount	3,000
Security fees	18,288
Service charges	64,211
Special collections	3,826
Sponsorships	26,954
Student activities	1,748,333
Student health services	1,316,243
Study abroad program fees	1,092,385
Testing service fees	741,945
Transcript and photostat sales	254,245
Workshops	335,323
<b>Total</b>	<u>22,224,884</u>
<b>Total Education and General</b>	<u>456,618,098</u>
<b>Sales and Services of Auxiliary Enterprises:</b>	
Athletics	42,919,658
Bookstore	1,387,542
Food services - cash operations	1,373,004
Food services - meal plans	12,508,049
Housing	24,550,295
Enterprise applications	7,492,852
Parking services	4,033,213
Student health center	61,286
Student post office	307,202
Telecommunications services	6,069,342
Tiger 1 Card	733,917
Transportation services	891,054
Unallocated	1,001,600
Vending	946,596
<b>Total Auxiliary Enterprises</b>	<u>104,275,610</u>
<b>TOTAL UNRESTRICTED CURRENT FUND REVENUES</b>	<u><u>560,893,708</u></u>

# STATEMENT OF CHANGES IN AUXILIARY ENTERPRISES

For the year ended June 30, 2009

	Beginning Fund Balance	Revenues	Expenditures	Mandatory Transfers	Non- Mandatory Transfers	Ending Fund Balance
<b>Accrued Leave/Audit Adjustments</b>	\$ (2,791,760)	\$ 1,001,600	\$ 234,236	\$ 0	\$ 0	\$ (1,555,924)
<b>Athletics</b>						
Athletic Administration	9,150,097	13,404,869)	(4,778,694)	(2,549,970)	460,862	15,687,164
Athletic Compliance	0	—	(443,017)	—	—	(443,017)
Sports Information	0	—	(790,383)	—	31,541	(758,842)
Public Relations	0	4,609,844	(605,937)	—	11,947	4,015,854
Ticket Office	0	—	(1,087,305)	—	9,000	(1,078,305)
Video Productions	0	—	(646,704)	—	48,000	(598,704)
Athletics Building Maintenance	0	—	(2,315,014)	—	—	(2,315,014)
Event Promotions	0	—	(150,817)	—	—	(150,817)
Training Room	0	—	(1,690,960)	—	266,606	(1,424,354)
Athletic Grounds & Fields	0	—	(529,326)	—	—	(529,326)
Equipment Room	0	—	(696,846)	—	126,748	(570,098)
Weight Room	0	—	(689,762)	—	78,000	(611,762)
IPTAY Operations	0	—	(2,711,515)	—	2,711,515	0
IPTAY Special	0	—	(95,365)	—	95,365	0
Student Athlete Enrichment Program	0	1,050	(1,735,346)	—	1,735,346	1,050
Tiger Cub Club	0	—	(42,392)	—	42,392	0
Baseball	0	537,050	(1,285,405)	—	184,647	(563,708)
Basketball Men	0	1,860,720	(3,874,914)	—	323,552	(1,690,642)
Basketball Women	0	13,122	(1,847,929)	—	381,452	(1,453,355)
Football	0	21,441,414	(12,557,643)	—	2,425,180	11,308,951
Volleyball Women	0	2,791	(808,749)	—	249,275	(556,683)
Golf	0	—	(370,423)	—	65,241	(305,182)
Soccer Men	0	10,561	(631,951)	—	226,389	(395,001)
Soccer Women	0	714	(690,154)	—	303,860	(385,580)
Swimming Men	0	—	(470,952)	—	191,969	(278,983)
Swimming Women	0	—	(553,379)	—	252,487	(300,892)
Tennis Men	0	—	(386,176)	—	73,757	(312,419)
Tennis Women	0	152	(558,393)	—	161,452	(396,789)
Track	0	1,206	(712,165)	—	247,930	(463,029)
Cross Country Women	0	1,206	(738,396)	—	339,984	(397,206)
Rowing Women	0	—	(993,266)	—	427,406	(565,860)
Spirit Support Groups	0	—	(161,522)	—	(121,033)	(282,555)
Bowl Expenditures	0	1,033,560	(998,351)	—	—	35,209
Athletic Facilities Improvements	0	261,335	(2,418,424)	—	441,255	(1,715,834)
AERO Commando CT Airplane	0	—	(173,115)	—	—	(173,115)
Unallocated Costs	0	—	(3,737,293)	—	—	(3,737,293)
<b>Total</b>	<u>9,150,097</u>	<u>43,179,594</u>	<u>(52,977,983)</u>	<u>(2,549,970)</u>	<u>11,792,125</u>	<u>8,593,863</u>
<b>Bookstore</b>	<u>736,874</u>	<u>1,387,542</u>	<u>(165,083)</u>	<u>0</u>	<u>(1,055,421)</u>	<u>903,912</u>
<b>Campus Services</b>	<u>0</u>	<u>0</u>	<u>(43,049)</u>	<u>0</u>	<u>43,049</u>	<u>0</u>
<b>Clemson Computing and Information Technology</b>	<u>660,826</u>	<u>7,542,852</u>	<u>(6,942,719)</u>	<u>0</u>	<u>0</u>	<u>1,260,959</u>
<b>Food Services</b>						
Food Services-Meal Plans	1,136,999	12,507,671	(11,118,804)	(348,966)	(1,379,069)	797,831
Food Services-Cash Operations	590,750	1,373,382	(892,450)	—	(297,134)	774,548
<b>Total</b>	<u>1,727,749</u>	<u>13,881,053</u>	<u>(12,011,254)</u>	<u>(348,966)</u>	<u>(1,676,203)</u>	<u>1,572,379</u>
<b>Parking Services</b>						
Parking Services	783,095	2,962,448	(1,177,785)	—	(1,282,220)	1,285,538
Shuttle Operations	0	1,070,765	(1,382,294)	—	(155,966)	(467,495)
Parking Enforcement	0	—	(432,450)	—	—	(432,450)
<b>Total</b>	<u>783,095</u>	<u>4,033,213</u>	<u>(2,992,529)</u>	<u>0</u>	<u>(1,438,186)</u>	<u>385,593</u>
<b>Student Health Center</b>	<u>1,386,830</u>	<u>6,813,298</u>	<u>(5,328,266)</u>	<u>0</u>	<u>(345,987)</u>	<u>2,525,875</u>

	<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>	<u>37,777</u>	<u>307,202</u>	<u>(244,128)</u>	<u>0</u>	<u>(15,133)</u>	<u>85,718</u>
<b>Telecommunications</b>	<u>931,835</u>	<u>6,069,342</u>	<u>(5,795,385)</u>	<u>0</u>	<u>(115,233)</u>	<u>1,090,559</u>
<b>Tiger 1 Card Office</b>	<u>383,718</u>	<u>733,917</u>	<u>(789,412)</u>	<u>0</u>	<u>40,410</u>	<u>368,633</u>
<b>Transportation Services</b>						
Dispatch Operations	1,730,525	680,985	(91,546)	—	—	2,319,964
Maintenance Service	0	40,950	(32,663)	—	—	8,287
Fuel Island/Carwash	0	666,252	(694,113)	—	—	(27,861)
<b>Total</b>	<u>1,730,525</u>	<u>1,388,187</u>	<u>(818,322)</u>	<u>0</u>	<u>0</u>	<u>2,300,390</u>
<b>University Housing</b>						
University Housing	(4,051,296)	24,550,294	(6,227,614)	(6,429,989)	(3,005,924)	4,835,471
Administrative Services:						
Director	0	—	(238,725)	—	—	(238,725)
Residential Facilities:						
Director	0	—	(3,837,776)	—	—	(3,837,776)
Custodial	0	—	(547,029)	—	—	(547,029)
Maintenance	0	—	(1,296,834)	—	—	(1,296,834)
Projects	0	—	(206,885)	—	(12,325)	(219,210)
Housing Life - Staff	0	—	(2,054,947)	—	15,455	(2,039,492)
Housing - Summer Programs	0	—	(326,911)	—	—	(326,911)
Housing - Executive Director	0	—	(152,094)	—	—	(152,094)
<b>Total</b>	<u>(4,051,296)</u>	<u>24,550,294</u>	<u>(14,888,815)</u>	<u>(6,429,989)</u>	<u>(3,002,794)</u>	<u>(3,822,600)</u>
<b>Vending</b>						
Operations	1,243,385	943,249	(145,150)	—	(1,192,622)	848,862
Committee	30,797	3,347	—	—	(4,828)	29,316
Fundraising/Searches	330,525	—	(23,044)	—	74,898	382,379
<b>Total</b>	<u>1,604,707</u>	<u>946,596</u>	<u>(168,194)</u>	<u>0</u>	<u>(1,122,552)</u>	<u>1,260,557</u>
<b>TOTAL AUXILIARY ENTERPRISES</b>	<u>\$ 12,290,977</u>	<u>\$ 111,834,690</u>	<u>\$ (102,930,903)</u>	<u>\$ (9,328,925)</u>	<u>\$ 3,104,075</u>	<u>\$ 14,969,914</u>

# STATEMENT OF CURRENT FUNDS REVENUES, EXPENSES AND OTHER CHANGES

For the year ended June 30, 2009

	Unrestricted	Restricted	Total
<b>Revenues:</b>			
Student fees	\$ 264,306,744	\$ —	\$ 264,306,744
Federal appropriations	12,317,200	—	12,317,200
State appropriations	128,279,159	—	128,279,159
Federal grants and contracts	10,805,133	65,530,478	76,335,611
State grants and contracts	263,868	48,044,391	48,308,259
Local grants and contracts	400,690	519,315	920,005
Nongovernmental grants and contracts	1,031,672	11,699,980	12,731,652
Private gifts	479,451	44,310,339	44,789,790
Endowment income	9,266	1,768,027	1,777,293
Sales and services of educational departments	16,500,031	42,799	16,542,830
Sales and services of auxiliary enterprises	104,275,610	—	104,275,610
Other sources	22,224,884	1,519,804	23,744,688
<b>Total current revenues</b>	<u>560,893,708</u>	<u>173,435,133</u>	<u>734,328,841</u>
<b>Expenditures and Mandatory Transfers:</b>			
<i>Educational and general:</i>			
Instruction	167,231,625	6,549,200	173,780,825
Research	76,153,370	56,431,848	132,585,218
Public service	56,489,735	12,283,801	68,773,536
Academic support	33,910,070	2,799,205	36,709,275
Student services	24,933,607	322,786	25,256,393
Institutional support	26,938,601	1,099,940	28,038,541
Operation and maintenance of plant	30,616,129	12,332	30,628,461
Scholarships and fellowships	27,099,390	57,565,319	84,664,709
<i>Educational and general expenditures</i>	<u>443,372,527</u>	<u>137,064,431</u>	<u>580,436,958</u>
<i>Mandatory transfers for:</i>			
Principal and Interest	193,257	—	193,257
<b>Total educational and general</b>	<u>443,565,784</u>	<u>137,064,431</u>	<u>580,630,215</u>
<i>Auxiliary enterprises:</i>			
Expenditures	89,005,728	9,693	89,015,421
<i>Mandatory transfers for:</i>			
Principal and interest	292,637	—	292,637
<b>Total auxiliary enterprises</b>	<u>89,298,365</u>	<u>9,693</u>	<u>89,308,058</u>
<b>Total expenditures and mandatory transfers</b>	<u>532,864,149</u>	<u>137,074,124</u>	<u>669,938,273</u>
<b>Other transfers and additions/(deductions):</b>			
Indirect cost remitted to State General Fund	(607,944)	-	(607,944)
Other nonmandatory transfers, net	(23,453,394)	(16,066,300)	(35,429,849)
Facilities and administrative charges	-	(11,976,455)	(16,066,300)
Refunded to grantors	-	(212,165)	(212,165)
Administrative and collection costs and other deductions	-	(186,324)	(186,324)
<b>Total other transfers and additions/(deductions)</b>	<u>(24,061,338)</u>	<u>(28,441,244)</u>	<u>(52,502,582)</u>
<b>NET INCREASE (DECREASE) IN FUND BALANCES</b>	<u>\$ 3,968,221</u>	<u>\$ 7,919,765</u>	<u>\$ 11,887,986</u>



# STATEMENT OF CURRENT FUND EXPENSES

For the year ended June 30, 2009

	Unrestricted	Restricted	Total
<b>Educational and General Expenses:</b>			
<b>Instruction</b>			
Agricultural, Forestry and Life Sciences	\$ 18,431,149	\$ 1,112,478	\$ 19,543,627
Architecture, Arts and Humanities	28,971,562	710,062	29,681,624
Health, Education and Human Development	18,286,354	2,809,436	21,095,790
Engineering and Sciences	46,499,787	1,215,822	47,715,609
Business and Behavioral Sciences	28,783,137	581,016	29,364,153
Clemson Computing and Information Technology	5,706,435	—	5,706,435
Student Affairs	—	2,487	2,487
Provost and Vice President, Academic Affairs	4,474,708	184,513	4,659,221
Public Service and Agriculture	117,723	—	117,723
Cooperative Extension Service	18,445	—	18,445
Campus Level	14,719,733	—	14,719,733
Administration and Advancement	8	—	8
Athletics	1,736,594	—	1,736,594
Internal Recoveries	(438,882)	(66,614)	(505,496)
Post-closing adjustments	(75,128)	—	(75,128)
<b>Total</b>	<u>167,231,625</u>	<u>6,549,200</u>	<u>173,780,825</u>
<b>Research</b>			
Agricultural, Forestry and Life Sciences	19,707,928	8,448,735	28,156,663
Architecture, Arts and Humanities	316,430	764,503	1,080,933
Health, Education and Human Development	2,434,336	3,182,615	5,616,951
Engineering and Sciences	20,819,389	35,066,304	55,885,693
Business and Behavioral Sciences	741,124	1,068,577	1,809,701
Clemson Computing and Information Technology	1,445,213	73,034	1,518,247
Cooperative Extension Service	23,284	128,852	152,136
Administration and Advancement	149,119	—	149,119
Provost and Vice President, Academic Affairs	23,253	177,872	201,125
Public Service and Agriculture	15,651,351	3,760,942	19,412,293
Financial Affairs	1,289,449	1,066	1,290,515
Clemson University Research Foundation	—	376,167	376,167
Libraries	9,120	—	9,120
Campus Level	9,442,889	—	9,442,889
Research	5,138,457	2,610,277	7,748,734
Facilities, Maintenance and Operations	—	11,715	11,715
Internal Recoveries	(1,037,972)	(51,540)	(1,089,512)
Post-closing adjustments	—	812,729	812,729
<b>Total</b>	<u>76,153,370</u>	<u>56,431,848</u>	<u>132,585,218</u>
<b>Extension and Public Service</b>			
Agricultural, Forestry and Life Sciences	7,580,365	592,521	8,172,886
Architecture, Arts and Humanities	224,736	993,186	1,217,922
Health, Education and Human Development	2,330,709	1,101,657	3,432,366
Engineering and Sciences	1,116,602	489,347	1,605,949
Business and Behavioral Sciences	382,436	491,980	874,416
Clemson Computing and Information Technology	1,603	—	1,603
Student Affairs	—	16,526	16,526
Public Service and Agriculture	26,448,768	6,969,595	33,418,363
Provost and Vice President, Academic Affairs	—	11,614	11,614
Cooperative Extension Service	14,296,315	1,567,386	15,863,701
Campus Level	4,263,238	—	4,263,238
Administration and Advancement	1,120,383	2,849	1,123,232
Research	—	51,509	51,509
Internal Recoveries	(1,275,420)	(4,369)	(1,279,789)
<b>Total</b>	<u>56,489,735</u>	<u>12,283,801</u>	<u>68,773,536</u>

	Unrestricted	Restricted	Total
<b>Academic Support</b>			
Agricultural, Forestry and Life Sciences	1,444,871	17,829	1,462,700
Architecture, Arts and Humanities	2,201,736	123,061	2,324,797
Health, Education and Human Development	1,272,780	4,636	1,277,416
Engineering and Sciences	2,494,586	9,812	2,504,398
Business and Behavioral Sciences	3,218,933	48,931	3,267,864
Clemson Computing and Information Technology	19,554,762	40,411	19,595,173
Libraries	12,125,862	344,043	12,469,905
Provost and Vice President, Academic Affairs	6,462,869	2,204,503	8,667,372
Public Service and Agriculture	1,653,014	4,513	1,657,527
Campus Level	119,194	—	119,194
Research	1,733,489	1,466	1,734,955
Internal Recoveries	(18,372,026)	—	(18,372,026)
<b>Total</b>	<u>33,910,070</u>	<u>2,799,205</u>	<u>36,709,275</u>
<b>Student Services</b>			
Agricultural, Forestry and Life Sciences	267,566	24,780	292,346
Business and Behavioral Sciences	443,987	—	443,987
Health, Education and Human Development	276,576	2,306	278,882
Engineering and Sciences	11,247	—	11,247
Student Affairs	17,798,925	290,284	18,089,209
Clemson Computing and Information Technology	2,910	—	2,910
Provost and Vice President, Academic Affairs	5,801,022	25,416	5,826,438
Campus Level	1,412,261	—	1,412,261
Internal Recoveries	(1,080,887)	(20,000)	(1,100,887)
<b>Total</b>	<u>24,933,607</u>	<u>322,786</u>	<u>25,256,393</u>
<b>Institutional Support</b>			
Agricultural, Forestry and Life Sciences	531,639	—	531,639
Student Affairs	177,219	1,073	178,292
Office of the President	4,248,393	34,008	4,282,401
Provost and Vice President, Academic Affairs	2,700,899	38,449	2,739,348
Public Service and Agriculture	129,058	—	129,058
Clemson Computing and Information Technology	4,008,185	—	4,008,185
Engineering and Sciences	6,748	—	6,748
Financial Affairs	10,070,716	2,599	10,073,315
Secretary to the Board	280,705	—	280,705
Campus Level	3,228,313	8,422	3,236,735
Administration and Advancement	9,921,355	1,009,128	10,930,483
Research	1,495,197	—	1,495,197
Facilities, Maintenance and Operations	1,143,146	6,261	1,149,407
Internal Recoveries	(11,033,045)	—	(11,033,045)
Post-closing adjustments	30,073	—	30,073
<b>Total</b>	<u>26,938,601</u>	<u>1,099,940</u>	<u>28,038,541</u>
<b>Operation and Maintenance of Plant</b>			
Public Service and Agriculture	176,000	—	176,000
Student Affairs	4,544,763	12,332	4,557,095
Campus Level	(143,074)	—	(143,074)
Architecture, Arts and Humanities	44,480	—	44,480
Engineering and Sciences	330,854	—	330,854
Utilities	15,347,491	—	15,347,491
Facilities, Maintenance and Operations	22,955,945	—	22,955,945
Internal Recoveries	(12,640,330)	—	(12,640,330)
<b>TOTAL</b>	<u>30,616,129</u>	<u>12,332</u>	<u>30,628,461</u>

	Unrestricted	Restricted	Total
<b>Scholarships and Fellowships</b>			
Public Service and Agriculture	458,370	—	458,370
Agriculture, Forestry and Life Sciences	—	150,792	150,792
Architecture, Arts and Humanities	—	5,835	5,835
Engineering and Sciences	—	47,067	47,067
Business and Behavioral Sciences	—	39,888	39,888
Athletics	6,404,132	108,877	6,513,009
Student Affairs	—	337	337
Provost and Vice President, Academic Affairs	300,248	57,212,523	57,512,771
Campus Level	19,936,640	—	19,936,640
<b>Total</b>	<u>27,099,390</u>	<u>57,565,319</u>	<u>84,664,709</u>
<b>Total Education and General Expenses</b>	<u>443,372,527</u>	<u>137,064,431</u>	<u>580,436,958</u>
<b>Auxiliary Enterprises:</b>			
Athletics	44,693,856	1,916	44,695,772
Bookstore	165,083	—	165,083
Campus Services	43,049	—	43,049
Food Services - Cash Operations	892,660	—	892,660
Food Services-Meal Plans	11,119,182	—	11,119,182
Health, Education, and Human Development	82,176	—	82,176
Housing	14,928,465	—	14,928,465
Information Systems Development	7,522,476	—	7,522,476
Parking Services	3,070,831	—	3,070,831
Student Post Office	244,128	7,777	251,905
Telecommunications Services	5,581,469	—	5,581,469
Tiger 1 Card	789,412	—	789,412
Transportation Services	931,399	—	931,399
Unallocated	(140,904)	—	(140,904)
Vending	168,193	—	168,193
Internal Recoveries	(1,181,891)	—	(1,181,891)
Post-closing adjustments	96,144	—	96,144
<b>Total Auxiliary Enterprises</b>	<u>89,005,728</u>	<u>9,693</u>	<u>89,015,421</u>
<b>TOTAL CURRENT FUND EXPENSES</b>	<u>\$ 532,378,255</u>	<u>\$ 137,074,124</u>	<u>\$ 669,452,379</u>

## STATEMENT OF ENDOWMENT AND SIMILAR FUNDS

For the year ended June 30, 2009

	Fund Balance July 1, 2008	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2009
<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
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
Clemson University Centennial Professorship	235,172	112	—	—	—	235,284
Clemson Bequest	58,539	—	—	—	—	58,539
Daniel Foundation Fund	62,239	—	—	—	—	62,239
David Jennings Memorial Fund	574,812	—	—	—	—	574,812
Dr G C Robinson - Clemson University Undergraduate Endowment	30,000	30,000	—	—	—	60,000
Electronic Systems Integration Endowed Chair	3,000,000	—	—	—	—	3,000,000
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
Fluor-Clemson University Endowed Chair in Supply Chain and Logistics	1,000,000	350,000	—	—	—	1,350,000
Frank J. Jervey Endowed Educational Fund	131,602	—	—	—	—	131,602
George and Leila Singleton Scholarship	20,320	—	—	—	—	20,320
George Dunkleberg Memorial Scholarship Fund	59,300	1,000	—	—	—	60,300
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
Health Facilities Design and Testing	0	2,000,000	—	—	—	2,000,000
Horace Julian Bowles Endowment	10,000	—	—	—	—	10,000
Inman-Riverdale Clemson University Endowment	5,000	5,000	—	—	—	10,000
J. C. Rich Agricultural Scholarship	5,000	—	—	—	—	5,000
J.E. Serrine Foundation Endowed Chair of Optical Fiber	4,313,458	—	—	—	—	4,313,458
J.E. Serrine Textile Foundation Endowed Chair in Advanced Polymer Fibers	2,903,173	2,011	—	—	—	2,905,184
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	3,074,996	—	—	(611,734)	(11,000)	2,452,262

	Fund Balance July 1, 2008	Additions	Investment Income	Gain/ (Loss)	Transfers	Fund Balance June 30, 2009
<b>Permanent Endowments (continued):</b>						
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	2,000	2,000	—	—	—	4,000
Kentwool - Clemson University Educational Endowment	0	50,000	—	—	—	50,000
Kentwool - Clemson University Distinguished Professorship in Natural Fibers Endowment	0	50,000	—	—	—	50,000
Koloman Lehotsky Forestry Scholarship	27,514	—	—	—	—	27,514
Landscript Bequest	95,900	—	—	—	—	95,900
Langdon Cheves Scholarship	17,711	500	—	—	—	18,211
Latt Maxcy Scholarship Endowment	17,849	—	—	—	—	17,849
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 Endowmnt	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
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	40,376	500	—	—	—	40,876
Robert Mills Endowed Professorship	269,748	—	—	—	—	269,748
Robert Wardlaw Moorman Memorial Fund	6,380	300	—	—	—	6,680
SC Section ASAE Scholarship Endowment	25,000	—	—	—	—	25,000
Speck Farrar Scholarship	307,285	—	—	—	—	307,285
Strom Thurmond Educational Fund	17,302	—	—	—	—	17,302
Student Government Endowment for Innovation in Teaching	200,000	—	—	—	—	200,000
Sue King Dunkle Award	2,050	—	—	—	—	2,050
System Integration Chair Endowment	5,000,000	—	—	—	—	5,000,000
Tigerama Scholarship Fund	104,816	52	—	—	—	104,868
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

	<b>Fund Balance July 1, 2008</b>	<b>Additions</b>	<b>Investment Income</b>	<b>Gain/ (Loss)</b>	<b>Transfers</b>	<b>Fund Balance June 30, 2009</b>
<b>Permanent Endowments (continued):</b>						
William Porter Clyburn Memorial Scholarship	217,013	—	—	—	—	217,013
Willie and Joe Padget Award	14,949	—	—	—	—	14,949
<b>Total Permanent Endowments</b>	<b>33,916,367</b>	<b>2,491,475</b>	<b>0</b>	<b>(611,734)</b>	<b>(11,000)</b>	<b>35,785,108</b>
<b>Quasi Endowments:</b>						
Abney Scholarship Fund	235,830	—	(3,818)	(341,037)	(69,564)	(178,589)
Adelaide McClelland Garden Club Scholarship Fund	9,338	—	(79)	(7,046)	(1,440)	773
Advanced Fiber-Based Materials Research Center of Economic Excellence Endowment	0	—	(92)	(17,741)	—	(17,833)
Alan Cade Endowment	269	—	(3)	(269)	(56)	(59)
Anderson Fellowship	3,698	—	(37)	(3,276)	(670)	(285)
Anne L. Isenberger Memorial Scholarship	457,398	—	(1,037)	(92,646)	(17,971)	345,744
Anita and Edward Greene Endowment Fund	5,068	—	(81)	(7,248)	(1,478)	(3,739)
Aramark Schol Quasi-Endowment	304,454	100,000	(856)	(75,490)	(4,510)	323,598
Athletic Awards Program	39,597	—	(90)	(8,010)	(1,632)	29,865
Bailey Assistantship Program	37,387	—	(407)	(36,372)	(7,463)	(6,855)
Ballenger Quasi Endowment	3,405,244	—	(7,713)	(689,047)	(139,123)	2,569,361
Barnes and Noble Endowment	1,979,210	200,000	(4,483)	(415,889)	(64,261)	1,694,577
Barney Lee Bickley Scholarship	953	—	(9)	(800)	(164)	(20)
Ben and Kitty Gossett Scholarship	9,817	—	(46)	(4,040)	(826)	4,905
Board of Trustees Land Proceed	330,717	—	(770)	(68,658)	—	261,289
Byron R. Ingram Memorial Scholarship	3,215	—	(32)	(2,873)	(576)	(266)
C. R. Garrison Class 1926 Memorial Scholarship	0	20,000	—	—	—	20,000
Carl I. Poorman Endowment	1,137	—	(21)	(1,848)	(378)	(1,110)
Carolina Panther Academic Scholarship	1,087,931	—	(2,464)	(220,085)	(44,885)	820,497
Central Bank - Investment Income	0	—	504,650	—	—	504,650
Charles C. Kanapaux Scholarship	488,813	62,500	(1,115)	(99,537)	(15,105)	435,556
Charles G. Arthur, Jr., Endowment	127,764	—	(289)	(25,854)	(5,211)	96,410
Charles H. Stone Scholarship Endowment	118,890	9,423	(273)	(23,357)	(4,197)	100,486
Charles Lee Morgan Memorial Scholarship	450,250	50	(1,020)	(91,096)	(18,483)	339,701
Charles S. Henriquez Endowment	892,500	—	(2,022)	(180,598)	(36,448)	673,432
Clarence A. and Julia C. McLendon Memorial Scholarship Fund	48,168	—	(109)	(9,744)	(1,992)	36,323
Clark Lindsay McCaslan Award	2,551	—	(21)	(1,905)	(356)	269
Clemson Community Scholars	6,374,266	—	(14,438)	(1,289,744)	(261,055)	4,809,029
Clemson Graduate Education Program	6,372,282	—	(14,450)	(1,290,709)	(250,352)	4,816,771
Clemson Student Loan Fund	677,608	—	(1,535)	(137,107)	(27,730)	511,236
Colonel George F. Parker Endowment	447,664	—	(1,014)	(90,569)	(18,405)	337,676
Contributions Receivable	336,559	(125,632)	—	—	—	210,927
Daniel Memorial Loan Fund	45,606	—	(244)	(21,819)	(4,434)	19,109
David Jennings Memorial Fund	282,881	—	(1,944)	(173,656)	(34,241)	73,040
Department of Bioengineering Endowment	7,212,435	—	(16,333)	(1,459,031)	(297,751)	5,439,320
Dr. G. C. Robinson -Clemson Univesity Undergraduate Endowment	0	—	237	(8,610)	—	(8,373)
Earle Award	3,277	—	(7)	(663)	(136)	2,471
Edgar and Emily Hesslein Scholarship	29,400	—	(67)	(5,949)	(1,201)	22,183
Electronic Systems Integration Endowed Chair	273,102	—	(7,492)	(668,791)	(83,329)	(486,510)
Edna Hope Gregory	172,221	—	(2,500)	(223,353)	(45,320)	(98,952)
Environmental Scholars Endowment	44,313	—	(458)	(40,821)	(8,341)	(5,307)
Ernest R. Ellis Memorial Scholarship	2,574	—	(29)	(2,548)	(487)	(490)

	<b>Fund Balance July 1, 2008</b>	<b>Additions</b>	<b>Investment Income</b>	<b>Gain/ (Loss)</b>	<b>Transfers</b>	<b>Fund Balance June 30, 2009</b>
Ernest Jewell Hardesty Moore Memorial Award	2,016	—	(16)	(1,419)	(290)	291
Eunice and Thomas M. Baswell Memorial Scholarship	2,206	—	(28)	(2,469)	(505)	(796)
F. H. H. Calhoun Cemetery Fund	501	—	(6)	(547)	—	(52)
Faculty Senate Endowment	29,298	—	(66)	(5,927)	(1,209)	22,096
Fluor-Clemson University Endowment Chair in Supply Chair and Logistics	(71,974)	—	1,120	(192,662)	—	(263,516)
Forestry Student Scholarship Award	3,487	—	(8)	(705)	(145)	2,629
Frank J. Jervey Endowed Educational Fund	154,754	—	(649)	(57,922)	(11,867)	84,316
General Scholarship Endowment	194,902	—	(442)	(39,457)	(7,814)	147,189
George and Leila Singleton Scholarship	4,208	—	(55)	(4,962)	(1,013)	(1,822)
George Dunkelberg Memorial Scholarship Fund	12,710	—	(164)	(14,718)	(2,804)	(4,976)
Georgianna Camp Blue Key Service Award	3,226	—	(17)	(1,552)	(319)	1,338
Hansjorg Wyss - Clemson University Endowment Chair for Regenerative Medicine	(4,234)	—	(1,898)	(246,424)	—	(252,556)
Health Facilities Design and Testing	0	—	(1,755)	103,578	—	101,823
Henry Stroud Loan Fund	508,933	—	(1,154)	(102,977)	(20,827)	383,975
Herman K. Tyler Memorial Scholarship Endowment	22,021	—	(50)	(4,456)	(900)	16,615
Horace Julian Bowles Endowment	1,813	—	(27)	(2,390)	(483)	(1,087)
Inman-Riverdale Clemson University Endowment	0	—	39	(1,435)	—	(1,396)
International Student Loan Fund	45,864	20	(104)	(9,279)	(1,877)	34,624
IPTAY Academic Scholarship Fund	5,601,097	126,449	(12,753)	(1,139,143)	(215,838)	4,359,812
IPTAY Life Member Endowment	8,632,063	48,750	317,899	—	—	8,998,712
IPTAY School Fund Board Reserve	4,529,054	—	(10,546)	(940,251)	—	3,578,257
IPTAY Tiger Cub Club Endowment	701,065	27,886	(1,644)	(145,482)	—	581,825
J. C. Rich Agricultural Scholarship	2,732	—	(17)	(1,564)	(320)	831
J. E. Serrine Foundation Endowed Chair of Optical Fiber	287,703	—	(10,140)	(985,542)	(86,599)	(794,578)
J. E. Serrine Textile Foundation Endowed Chair in Advanced Polymer Fibers	189,857	—	(7,051)	(632,027)	(82,216)	(531,437)
J. M. Lewis Scholarship	90,962	—	(206)	(18,403)	(3,742)	68,611
J. P. Williamson Memorial Educational Grant	5,164	—	(34)	(3,067)	(628)	1,435
J. R. Atkinson, Jr, Memorial Scholarship	12,361	—	(29)	(2,500)	(511)	9,321
J. R. McComb Scholarship Fund	18,113	—	(267)	(23,894)	(4,874)	(10,922)
James A. Turner Award in Federal Taxation	1,248	—	(20)	(1,798)	(363)	(933)
James B. Monroe Memorial Scholarship	27,847	—	(366)	(32,705)	(6,677)	(11,901)
James Lynah Merit Fund	24,116	—	(350)	(31,302)	(6,321)	(13,857)
Jeannie Fraser and George McDonald Endowment Trust	(137,195)	—	(809)	(73,289)	(127,214)	(338,507)
Jeremiah Milbank Bequest Endowment	105,199	—	(239)	(21,278)	(4,363)	79,319
Jeremiah Milbank Sr. Memorial Scholarship Endowment Fund	25,753	—	(58)	(5,211)	(1,053)	19,431
Jerry Allen Harter Memorial Scholarship	2,161	—	(35)	(3,067)	(627)	(1,568)
Jerry B. Addy Memorial Scholarship	1,341	—	(15)	(1,344)	(274)	(292)
John D. Lane Scholarship	1,388	—	(21)	(1,900)	(388)	(921)
John M. Ford Memorial Award	764	—	(6)	(561)	(115)	82
John W. Kibler Endowed Fund	475,711	—	(1,077)	(96,261)	(19,427)	358,946

	<b>Fund Balance July 1, 2008</b>	<b>Additions</b>	<b>Investment Income</b>	<b>Gain/ (Loss)</b>	<b>Transfers</b>	<b>Fund Balance June 30, 2009</b>
<b>Quasi Endowments (continued):</b>						
Jordan-Simmons Clemson University Endowment	0	—	16	(574)	—	(558)
Kentwool - Clemson University Educational Endowment in Natural Fibers	0	—	469	—	—	469
Kentwool - Clemson University Distinguished Professorship in Natural Fibers	0	—	69	—	—	469
Koloman Lehotsky Forestry Scholarship	5,647	—	(75)	(6,718)	(1,296)	(2,442)
Langdon Cheves Scholarship	3,691	—	(49)	(4,307)	(855)	(1,520)
Latt Maxcy Scholarship Endowment	4,764	—	(50)	(4,745)	(843)	(874)
Lena Eaton-Carrie Freeman Award	754	—	(5)	(456)	(94)	199
Leonard O King '52 Memorial	232,793	—	(541)	(48,329)	—	183,923
M. C. McKenzie Memorial Scholarship Fund Endowment	7,590	—	(75)	(6,676)	(1,365)	(526)
Mack R. Hays Forestry Award	750	—	(8)	(662)	(136)	(56)
Major Rudolf Anderson Scholarship Manufacturing Integration Endowment	87,847	—	(1,039)	(92,754)	(18,939)	(24,885)
Margaret H Lloyd Endowment	576,008	—	(12,696)	(1,133,677)	(186,000)	(756,365)
Marshall William and Grace C. Bell Memorial Scholarship	0	—	(2,974)	(574,003)	—	(576,977)
Mary M. Lohr Faculty Endowment Fund	4,987	—	(51)	(4,515)	(923)	(502)
Mary P. Byrd Bequest	601,074	—	(1,362)	(121,623)	(24,584)	453,505
May Ervin Wall Fund	315,465	—	(714)	(63,815)	(13,035)	237,901
McGee-Robbins Scholarship Endowment	3,274	—	(25)	(2,280)	(472)	497
Myrtle Beach Endowment	2,670	—	(40)	(3,616)	(731)	(1,717)
Myrtle Beach Land Sale - CUICAR	2,045,396	—	(4,634)	(413,872)	(83,650)	1,543,240
Myrtle Beach Land Sale - undetermined	15,000,000	—	—	—	—	15,000,000
N.A. Garrison Corn Services Program National Endowment for the Humanities	5,000,000	—	—	—	—	5,000,000
Norris Medal Award	226,982	—	(515)	(45,989)	(8,813)	171,665
Norris Textile Scholarship	77,613	—	(855)	(76,388)	(15,600)	(15,230)
P. B. Holtzendorff, Jr. Scholarship Fund	72,728	—	(276)	(24,650)	(5,054)	42,748
Peden Phi Delta Kappa Endowment	28,993	—	(170)	(15,126)	(3,092)	10,605
Pee Dee REC Endowment from Land Sales	21,604	—	(100)	(8,976)	(1,834)	10,694
Pierce-Elizabeth Rogers Scholarship Fund 26,218	16,614	300	(38)	(3,360)	(655)	12,861
Polly H. and Walter L. Lowry Memorial Award	1,623,835	—	(3,677)	(328,497)	(66,995)	1,224,666
Prudential Demutualization Proceeds	—	(58)	(5,304)	(1,084)	19,772	
P.W. and V.S. Moore Memorial Library Scholarship	6,351	—	(52)	(4,655)	(951)	693
Ralph H. Walker Endowment	3,683,082	—	14,213	—	(8,422)	3,688,873
Reva W. Burns Nursing Scholarship Endowment	233,916	—	(530)	(47,380)	(9,191)	176,815
Robert Mills Endowed Professorship	62,398	—	(141)	(12,624)	(2,567)	47,066
Robert Wardlaw Moorman Memorial Fund	784	—	(13)	(1,170)	(239)	(638)
S. H. Kress Endowment-Research	6,329	—	(106)	(9,392)	(1,865)	(5,034)
S. T. McDowell ROTC Outstanding Leadership Award	74,478	—	(779)	(69,626)	(14,278)	(10,205)
Samuel R. Rhodes Professorship in Electrical Engineering	6,438	—	(29)	(2,558)	(502)	3,349
Sandhill REC Electronic Library Endowment	185,621	—	(420)	(37,550)	(7,667)	139,984
	(90)	—	(2)	(191)	—	(283)
	62,098	—	(140)	(12,562)	(2,567)	46,829
	1,286,810	—	(2,915)	(260,369)	(52,695)	970,831



	<b>Fund Balance July 1, 2008</b>	<b>Additions</b>	<b>Investment Income</b>	<b>Gain/ (Loss)</b>	<b>Transfers</b>	<b>Fund Balance June 30, 2009</b>
<b>Quasi Endowments (continued):</b>						
Sandhill REC Endowment from Land Sales	7,151,649	—	(16,188)	(1,453,338)	(273,552)	5,408,571
SC Section ASAE Scholarship Endowment	4,535	—	(67)	(5,976)	(1,207)	(2,715)
Speck Farrar Scholarship	58,392	—	(834)	(74,475)	(11,205)	(28,122)
Sonny Caudle Memorial Scholarship	12,763	—	(29)	(2,585)	(501)	9,648
Stanley Jackson Reeves Memorial Scholarship	2,106	—	(33)	(2,919)	(573)	(1,419)
Strom Thurmond Educational Fund	6,811	—	(55)	(4,878)	(997)	881
Student Government Endowment for Innovation in Teaching	32,952	—	(528)	(47,136)	(9,526)	(24,238)
Sue King Dunkle Award	1,104	—	(7)	(638)	(131)	328
System Integration Chair Endowment	1,105,472	—	(13,838)	(1,236,051)	(244,649)	(389,066)
Technology Patent Endowment	3,753,454	—	(8,486)	(758,137)	(163,997)	2,822,834
Textile Veterans' Association Endowment Fund	14,538	—	(34)	(2,941)	(600)	10,963
The Centennial Professorship	63,358	—	(676)	(60,391)	(12,316)	(10,025)
Tigerama Scholarship Fund	24,036	—	(292)	(26,072)	(5,324)	(7,652)
W. F. Barnes & G.E. Bruner Scholarship	271,014	—	(614)	(54,839)	(11,076)	204,485
W. N. McAdams Memorial Scholarship Fund	4,723	—	(59)	(5,260)	(1,074)	(1,670)
W. T. and Ruth M. Patrick Memorial Scholarship	190,440	—	(436)	(38,844)	(5,380)	145,780
Wade Stackhouse Graduate Fellowship Fund	3,786,907	—	(8,576)	(766,079)	(156,251)	2,856,001
Wayne Freeman Memorial Scholarship	14,080	—	(33)	(2,848)	(580)	10,619
Warwick Chemical Fellowship	48,898	—	(284)	(25,429)	(5,204)	17,981
William A. Kenyon Scholarship	30,997	—	(480)	(42,902)	(8,756)	(21,141)
William Carroll Barnes Fellowship	12,935	—	(177)	(26,743)	(1,322)	(15,307)
William J. Latimer Endowment	870,286	—	(1,971)	(176,098)	(35,585)	656,632
William J. Neely Memorial Scholarship	9,089	—	(110)	(9,861)	(2,018)	(2,900)
William Porter Clyburn Memorial Scholarship	62,501	—	(633)	(56,549)	(11,499)	(6,180)
William Megonigal, Jr. Endowment Fund	22,098	—	(137)	(12,196)	(2,503)	7,262
Willie and Joe Padget Award	3,606	—	(43)	(3,753)	(767)	(957)
<b>Total Quasi Endowments</b>	<u>102,976,878</u>	<u>469,746</u>	<u>609,818</u>	<u>(20,930,075)</u>	<u>(3,584,761)</u>	<u>79,541,606</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	12,390	325	—	—	—	12,715
<b>Total Term Endowments</b>	<u>567,363</u>	<u>325</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>567,688</u>
<b>TOTAL ENDOWMENT AND SIMILAR FUNDS</b>	<u><b>\$ 137,460,608</b></u>	<u><b>\$ 2,961,546</b></u>	<u><b>\$ 609,818</b></u>	<u><b>\$ (21,541,809)</b></u>	<u><b>\$ (3,595,761)</b></u>	<u><b>\$ 115,894,402</b></u>

# STATEMENT OF CHANGES IN UNEXPENDED PLANT FUNDS

For the year ended June 30, 2009

	Fund Balance June 30, 2008	Receipts	Transfers	Expenditures	Fund Balance June 30, 2009
<b>Proceeds from Investment Earnings:</b>					
Asbestos claim settlement	\$ 9,142	\$ —	\$ (9,142)	\$ —	\$ 0
Campbell Center utilities	(6,538)	—	62,838	56,300	0
Central Bank - investment income	320,587	1,149,479	(529,164)	—	940,902
Maintenance and renovation fees	5,531,367	—	(5,531,367)	—	0
State Treasurer's accrual account	56,354	1,710,091	—	—	1,766,445
<b>Total</b>	<u>5,910,912</u>	<u>2,859,570</u>	<u>(6,006,835)</u>	<u>56,300</u>	<u>2,707,347</u>
<b>Proceeds from Other:</b>					
Asbestos claims settlement	14,572	337	(14,909)	—	0
Campbell Center utilities	0	—	26,030	26,030	0
Clemson House asbestos abatement	283,915	—	(139,422)	144,493	0
Cooper Library HVAC improvement	0	—	2,206	2,206	0
Cooper Library shelf storage	0	—	300,000	—	300,000
Housing asbestos abatement fund	174,400	2,775	(177,175)	—	0
Maintenance and renovation fees	0	—	5,142,499	—	5,142,499
Miscellaneous asbestos/lead abatement	0	—	20,688	20,688	0
Sandhill Research and Education Center - office/lab building	3,757,625	—	—	2,882,613	875,012
Shoebox asbestos abatement	0	—	310,000	131,299	178,701
Thornhill asbestos abatement	(2,956)	—	11,920	8,964	0
<b>Total</b>	<u>4,227,556</u>	<u>3,112</u>	<u>5,481,837</u>	<u>3,216,293</u>	<u>6,496,212</u>
<b>Proceeds from Federal:</b>					
Innovation Center construction	0	87,563	—	87,563	0
<b>Total</b>	<u>0</u>	<u>87,563</u>	<u>0</u>	<u>87,563</u>	<u>0</u>
<b>Proceeds from State:</b>					
Animal research farm center	3,600,000	—	—	—	3,600,000
<b>Total</b>	<u>3,600,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,600,000</u>
<b>Proceeds from Clemson University Foundation:</b>					
Academic Success Center	0	146,205	—	148,864	(2,659)
Baruch Institute temporary living quarters	(1,002)	23,457	—	22,455	0
Campbell Graduate Engineering Center	(1,000)	91,909	—	90,909	0
Cemetery drive entrance phase II	(41)	1,148	—	1,107	0
CU ICAR parking structure	(85,054)	203,274	—	118,212	8
George Street 13/15 Parking Garage	0	—	190,000	481	189,519
Golf practice facility/construction	(117)	38,453	—	38,336	0
Graduate Engineering Center - ICAR	(54,866)	775,512	—	759,049	(38,403)
Kingsmore Baseball Stadium	(15,706)	—	—	(15,706)	0
Memorial Stadium WEZII	(1,397,052)	3,598,833	—	2,201,781	0
North Campus Green development	0	2,640	—	4,711	(2,071)
Newman cryovac development lab	(4,769)	84,691	—	79,922	0
Packaging design graphic construction	(41)	51	—	10	0
President's Park rotunda	(139,804)	470,181	—	427,797	(97,420)
Sandhill termite training shed	(6,144)	—	—	(6,144)	0
Scroll of Honor Memorial Plaza	(475)	60,256	—	107,900	(48,119)
Senior sidewalk	0	32,055	—	33,881	(1,826)
Visual arts feasibility study	0	500	—	500	0
<b>Total</b>	<u>(1,706,071)</u>	<u>5,529,165</u>	<u>190,000</u>	<u>4,014,065</u>	<u>(971)</u>
<b>Proceeds from IPTAY:</b>					
Kingsmore Baseball Stadium	0	—	576,355	1,019,498	(443,143)
Memorial Stadium WEZII	6,002	—	1,591,921	2,250,162	(652,239)
Scroll of Honor Memorial Plaza	0	—	50,000	—	50,000
<b>Total</b>	<u>6,002</u>	<u>0</u>	<u>2,218,276</u>	<u>3,269,660</u>	<u>(1,045,382)</u>
<b>Proceeds from Gifts Others:</b>					
Lee Hall Upgrade	0	—	16,382	16,382	0
Memorial Stadium WEZ II	0	—	4,852,368	5,532,403	(680,035)
Miscellaneous building floor repairs/replacements	0	—	4,900	—	4,900
<b>Total</b>	<u>0</u>	<u>0</u>	<u>4,873,650</u>	<u>5,548,785</u>	<u>(675,135)</u>

	Fund Balance June 30, 2008	Receipts	Transfers	Expenditures	Fund Balance June 30, 2009
<b>Proceeds from Special Capital Improvement Appropriations:</b>					
Baruch Institute - office and lab building	0	867,127	—	867,127	0
<b>Total</b>	<u>0</u>	<u>867,127</u>	<u>0</u>	<u>867,127</u>	<u>0</u>
<b>Proceeds from State Economic Development Tax</b>					
Graduate Engineering Center - CU ICAR	0	31,144	—	31,144	0
Group Data Center - ITRC/CU ICAR	0	61,315	—	61,315	0
<b>Total</b>	<u>0</u>	<u>92,459</u>	<u>0</u>	<u>92,459</u>	<u>0</u>
<b>Proceeds from State Research University Infrastructure:</b>					
Bioengineering Research Center	0	13,029	—	13,029	0
CU ICAR parking structure	0	10,873	—	10,873	0
Graduate Engineering Center - CU ICAR	0	147,898	—	147,898	0
Innovation Center construction	0	(70,303)	—	(70,303)	0
North Charleston land and renovation	0	954,471	—	954,471	0
Plaza construction - CU ICAR	0	19,923	—	19,923	0
<b>Total</b>	<u>0</u>	<u>1,075,891</u>	<u>0</u>	<u>1,075,891</u>	<u>0</u>
<b>Proceeds from State Capital Improvement Bonds:</b>					
Rhodes Hall Annex construction	0	4,950,127	—	4,950,127	0
<b>Total</b>	<u>0</u>	<u>4,950,127</u>	<u>0</u>	<u>4,950,127</u>	<u>0</u>
<b>Proceeds from State Institutional Bonds:</b>					
Academic Success Center	(88,354)	—	1,233,260	1,144,906	0
Bio/Life Sciences Building Construction	(1,125)	—	426,144	425,019	0
Charleston Architectural Building	(527)	—	179,399	178,872	0
Chilled water system improvement	(1,336,110)	—	1,997,885	661,775	0
State Improvement Bond Series 2007 proceeds	3,751,678	46,194	(3,836,688)	668	(39,484)
<b>Total</b>	<u>2,325,562</u>	<u>46,194</u>	<u>0</u>	<u>2,411,240</u>	<u>(39,484)</u>
<b>Proceeds from Auxiliary Service Bonds:</b>					
Revenue Bonds 2003 proceeds	(551,219)	—	—	(55,122)	(496,097)
Revenue Refunding Bonds 2005 proceeds	(717,465)	—	—	228,702	(946,167)
<b>Total</b>	<u>(1,268,684)</u>	<u>0</u>	<u>0</u>	<u>173,580</u>	<u>(1,442,264)</u>
<b>Proceeds from Maintenance, Repairs and Renovation:</b>					
American Disability Act - safety and welfare	(85)	—	23,384	23,299	0
Amphitheater Wall repairs	(18,548)	—	165,407	146,859	0
Asbestos/lead abatement	(397)	—	58,009	57,612	0
Building exterior repairs, painting, and cleaning	(87)	—	131,163	131,076	0
Building floor repairs/replacement	0	—	91,669	91,669	0
Building leaks repairs	0	—	8,612	8,612	0
Campus carpet replacement	(2,500)	—	2,500	—	0
Campus flooring replacement	(115,455)	—	206,130	90,675	0
Concrete repairs	(2,480)	—	147,232	144,752	0
Cooper Library and Edwards Hall elevators	(1,161)	—	14,242	13,081	0
Cooper Library corridor repair	0	—	6,651	6,651	0
Cooper Library HVAC improvements	0	—	75	75	0
Cooper Library pendant lighting	0	—	64,225	64,225	0
Cooper Library relamp to T8's	0	—	15,374	15,374	0
Crosswalk striping	0	—	1,665	1,665	0
Earle Hall irrigation and courtyard	(383)	—	12,469	10,786	1,300
Emergency repairs	0	—	64,181	64,181	0
Exterior light replacement	(586)	—	18,578	17,992	0
Eye wash II	0	—	6,472	6,472	0
Fike fire proofing evaluation	(132)	—	1,361	1,229	0
Fike utility lines	(2,194)	—	5,430	3,236	0
Fire alarm upgrades	0	—	59,133	59,133	0

	Fund Balance June 30, 2008	Receipts	Transfers	Expenditures	Fund Balance June 30, 2009
<b>Proceeds from Maintenance, Repairs and Renovation (continued):</b>					
Fort Hill street repair	(39,562)	—	39,562	—	0
Furniture repair and replacement	0	—	8,124	8,124	0
Generator replacement	0	—	82,874	82,874	0
Godfrey Hall reroof	(5,154)	—	20,936	15,782	0
HVAC upgrades and repairs	(24,427)	—	41,093	16,666	0
HVAC replacement	(16,272)	—	110,875	94,603	0
Intramural chainline repair	(29,178)	—	45,859	16,681	0
Lee Hall additional parking	0	—	31,356	31,356	0
Lee Hall upgrade	0	—	13,589	13,589	0
Lehotsky Hall fume renovation	(1,745)	—	26,333	24,588	0
Lehotsky Hall reroof	0	—	1,282	1,282	0
Library bridge elevator upgrade	0	—	55,223	55,223	0
Littlejohn Coliseum fascia insulation	(527)	—	6,930	6,403	0
Long Hall/Jordan Hall water heater installation	0	—	41,368	41,368	0
Maintenance, repairs and renovations	(585,826)	2,509,275	(2,463,539)	—	(540,090)
Major repairs consulting estimates	0	—	19,541	19,541	0
McAdams water pipe coating	0	—	128,055	128,055	0
McMillian road repair	(56,213)	—	205,121	148,908	0
Receiver pump replacement	0	—	8,429	8,429	0
Rhodes duckwork replacement	0	—	2,914	2,914	0
Riggs Hall elevator replacement	0	—	38,697	38,697	0
Riggs Hall window replacement	0	—	96,022	96,022	0
Roof repairs	(655)	—	10,771	10,116	0
Roof replacement	0	—	2,385	2,385	0
Signage	(4,217)	—	11,176	6,959	0
Sikes Hall elevator upgrade	0	—	86,023	86,023	0
Stormwater repairs	(9,672)	—	21,554	11,882	0
Strode Tower reroof	0	—	19,132	19,132	0
T-60 turbine repair	0	—	700	700	0
U/G electric distribution cable replacement	0	—	4,851	4,851	0
Williamson Road repair	(138,476)	—	178,802	40,326	0
<b>Total</b>	<u>(1,055,932)</u>	<u>2,509,275</u>	<u>0</u>	<u>1,992,133</u>	<u>(538,790)</u>
<b>Proceeds from Clemson Institutional Capital Project Funds:</b>					
Boiler #4 emission control equipment upgrade	0	—	33,479	35,343	(1,864)
Campus network upgrade	0	—	258,188	258,188	0
Chilled water system improvement	(40,022)	—	79,300	39,278	0
Computer Center roof replacement	(15,275)	—	17,004	11,729	0
Cooper Library HVAC improvements	(597,151)	—	1,084,599	496,138	(8,690)
Earle Hall high bay conversion	(29,588)	—	77,748	76,293	(28,133)
Earle Hall mechanical room renovation	(10,809)	—	10,809	—	0
Fants Grove groundwater test	0	—	11,389	11,688	(299)
Graduate Engineering Center - CU ICAR	(2,162)	—	4,336	2,324	(150)
Grit Separator/Clarifier	0	—	5,353	224,790	(219,437)
Hunter Hall 4th floor air balance	(17,337)	—	17,565	228	0
Hunter Hall VFD's fan installation	(18,623)	—	113,318	108,980	(14,285)
Information technology facility construction	(59,001)	—	395,255	489,370	(153,116)
Kinard Lab HVAC renovation	(368,357)	—	1,438,610	1,129,175	(58,922)
Landscape mechanic shop replacement	(71,091)	—	204,584	133,493	0
Lee Complex expansion	0	—	274,923	395,939	(121,016)
Lee Hall 2nd floor upgrade	(64,918)	—	192,167	127,249	0
Madren Center chiller replacement	0	—	126,878	126,878	0
Packaging design graphic construction	(6,034)	—	15,473	12,364	(2,925)
Poole Agricultural Center HVAC upgrades	(20,949)	—	56,309	59,011	(23,651)
Poole window/brick veneer	0	—	153	153	0
Ravenel water tank	0	—	1,624	1,624	0
Rhodes Hall annex construction	71,442	—	753,996	1,181,273	(355,835)
Riggs Hall elevator replacement	(7,798)	—	52,229	44,431	0
Sikes Hall G-01 renovation	(120,566)	—	121,124	558	0
State Institution Bonds - capital projects fund	14,333,649	460,062	8,868,666	—	23,662,377
Steam line replacement Fike to CEF	0	—	213	213	0
<b>Total</b>	<u>12,955,410</u>	<u>460,062</u>	<u>14,225,292</u>	<u>4,966,710</u>	<u>22,674,054</u>

	Fund Balance June 30, 2008	Receipts	Transfers	Expenditures	Fund Balance June 30, 2009
<b>Proceeds from Clemson Plant Improvement Capital Reserve:</b>					
Cooper Library HVAC improvement	(67,228)	—	153,005	85,777	0
Hanover Hopewell fire study	0	—	5,925	21,670	(15,745)
Plant improvement capital reserve	1,278,510	53,288	41,071	—	1,372,869
<b>Total</b>	<u>1,211,282</u>	<u>53,288</u>	<u>200,001</u>	<u>107,447</u>	<u>1,357,124</u>
<b>Proceeds from Operating Revenues:</b>					
College of Architecture Arts and Humanity - engineering and science master plan	1,674	—	—	1,624	50
Academic Success Center	1,416	—	—	1,416	0
American Disability Act - safety and welfare	1,757	—	—	1,757	0
Apparel Research Building acquisition	2,001	—	(2,001)	—	0
Administrative Services Building noise masking	30,000	—	—	7,805	22,195
Barre Hall 104 A & B renovation	0	—	4,500	—	4,500
Baruch Institute - lab building	412,506	—	—	257,647	154,859
Baruch Institute temporary living quarters	200,000	—	—	—	200,000
Bio/Life Sciences building construction	3,752,927	—	—	2,182,543	1,570,384
Boiler No. 4 emission control equipment upgrade	135,307	—	—	118,366	16,941
Bowman Field sign	80,644	—	—	24,063	56,581
Brackett Hall light retrofit with LED	0	—	50,000	—	50,000
Brackett Hall HVAC renovation	0	—	95,000	—	95,000
Brackett Hall projector relocation	0	—	8,000	7,261	739
Brackett Hall room 319 renovation	27,734	—	(245)	27,489	0
Brackett Hall VFD/CW installation	81,873	—	—	42,127	39,746
Brooks Center addition study	0	—	65,634	96,173	(30,539)
Building exterior repairs, painting and cleaning	0	—	50,000	—	50,000
Campbell Center utilities	85,000	—	—	85,000	0
Campus fire alarm system upgrade	9	—	—	9	0
Campus master planning	444	—	(444)	—	0
Campus planning	443,948	3,120	(43,548)	—	403,520
CEF fire safety improvements	0	—	25,000	20,942	4,058
CEF N smoke stack clean and inspect	0	—	20,000	—	20,000
CEF N smoke stack repair	0	—	75,000	—	75,000
CEF S smokestack repair and resotation	0	—	65,000	56,386	8,614
Clemson Experimental Forest utility building	11,000	—	—	6,440	4,560
Cemetery Drive entrance	22,000	—	—	4,671	17,329
Charleston Architecture Building	832,294	—	—	(178,871)	1,011,165
Chilled Water System improvement	149,043	—	—	57,950	91,093
Coal Silo elevator repair	0	—	30,000	1,838	28,162
Concrete repairs	2,759	—	—	1,564	1,195
Cook Lab entry renovations	1,500	—	—	—	1,500
Cooper Library and Edwards Hall elevators	632	—	—	—	632
Cooper Library shelf storage	0	—	367,558	30,588	336,970
Cooper Library utility study	0	—	20,000	17,601	2,399
Cope/Young utility tunnel repair	25,428	—	—	42	25,386
Clemson University landfill expansion support	6,788	—	(6,169)	619	0
Computing and Informatin Technology Building acquisition	1,501	—	—	1,400	101
CU ICAR Plaza construction	125,593	166,164	—	356,104	(64,347)
Dillard print shop renovation	8,548	—	3,498	12,046	0
Diversity office renovation	7,030	—	6,800	13,830	0
Douthit Hills precinct master	37,692	—	—	24,391	13,301
Earle Hall Highbay electrical disconnect	4,843	—	316	5,159	0
Earle Hall high bay conversion	182,381	—	—	174,215	8,166
Edisto Peanut Lab constuction	274,044	—	—	10,391	263,653
Edisto Research and Education Center upgrade	5,076	—	(5,076)	—	0
Edwards Hall first floor uplift	0	—	19,880	19,880	0
Emergency generators	0	—	95,000	59,677	35,323
Emergency repairs	4,058	—	—	4,058	0
Energy conservation improvements	6,024	—	(6,024)	—	0
Energy savings retrofit	0	—	25,000	11,845	13,155
Fants Grove groundwater test	0	—	6,169	—	6,169
Field power/light installation	0	—	45,000	—	45,000

	Fund Balance June 30, 2008	Receipts	Transfers	Expenditures	Fund Balance June 30, 2009
<b>Proceeds from Operating Revenues</b>					
<b>(continued):</b>					
Fike generator repair	0	—	23,851	23,851	0
Fike mondo flooring	0	—	40,000	—	40,000
Fike utility lines	588	—	—	202	386
Fixed price projects	25,611	—	—	10,495	15,116
Graduate Engineering Center - ICAR	1,583,381	—	—	1,545,260	38,121
Highway 93 campus edge/cowpaths	11,807	—	—	64	11,743
Highway 93 sidewalk - Riggs study	8,901	—	(8,901)	—	0
Housing life master plan	9,123	—	—	8,888	235
Hunter Hall Lab renovations	25,579	—	—	21,088	4,491
Hunter Hall Lab replace valves	3,500	—	(224)	3,276	0
Hunter Hall VFD fan installation	8,742	—	—	7,016	1,726
HVAC repairs and upgrades	20,059	—	25,000	850	44,209
Institute of Enviromental Toxicology	1,501	—	(1,501)	—	0
Jordan Hall enviromental chamber maintenance	20,159	—	—	1,131	19,028
Jordan Hall exhaust system upgrade	22,786	—	(1,671)	21,115	0
Jordan Hall lab renovations	95,193	—	107,500	76,733	125,960
Kinard Lab HVAC renovation	106,833	—	—	76,111	30,722
Lee Hall 2nd floor upgrade	30,000	—	5,136	35,136	0
Lightsey TV room renovation	0	—	4,500	2,626	1,874
Maintenance and renovation fees	105,000	—	—	—	105,000
Major repairs consulting estimate	0	—	50,000	—	50,000
Martin room E209A carpet installation	2,400	—	—	1,109	1,291
Master campus planning	191,566	—	—	—	191,566
North Charleston land and renovation	9,724	—	—	3,366	6,358
Packaging Design Graphic construction	4,822,603	—	—	4,504,007	318,596
Parking and visitor site improvement	60,000	—	—	598	59,402
Performing Arts sound system equipment	18,534	—	—	—	18,534
Pitner Center lab renovations	1,338,628	—	—	34,090	1,304,538
Pitner Center roof replacement	198,542	—	—	5,480	193,062
Plant Industry Complex	8,903	—	—	—	8,903
Poole Agricultural Center upgrade	49,087	—	—	—	49,087
Poole Agricultural Center water temperature problems	2,767	—	—	185	2,582
Press Conference Room audio visual design	14,745	—	(14,745)	—	0
Redfern Health Center expansion	179,076	—	—	1,122	177,954
Regulatory Service Building feasibility study	14,081	—	—	—	14,081
Residence Hall construction	6,000	—	—	100	5,900
Rhodes Hall Annex construction	1,447,471	—	—	1,446,116	1,355
Riggs Hall window replacement	55,699	—	—	45,769	9,930
Rowing facility construction	(10,047)	—	10,597	550	0
Rowing facility phase II	7,189	—	—	—	7,189
Recycle bins pad/wall installation	0	—	9,992	9,992	0
Sandhill Termite Traning Shed	0	—	6,144	6,144	0
Sikes Hall cabinet storage renovation	400	—	—	—	400
Sikes Hall G04 renovation	0	—	6,898	6,898	0
Sirrine Hall refinish wood floors	2,500	—	141	2,641	0
Sirrine Hall upgrades	0	—	450,000	—	450,000
Soccer Stadium Press Box	122,212	—	37,796	160,008	0
Stadium electrical meter	0	—	8,000	—	8,000
Stadium South Stands egress study	58,815	—	(58,815)	—	0
Stadium South Stands power upgrade	89,354	—	(17,025)	72,329	0
T-60 turbine repair	0	—	60,000	—	60,000
Thornhill asbestos abatement	0	—	12,325	12,325	0
Transit amenity plan	0	—	69,500	68,959	541
Turfgrass PGM facility construction	10,177,000	—	—	769	10,176,231
Turfgrass research facility renovations	30,071	—	—	30,069	2
University facilities renovation	108,115	—	(5,202)	102,913	0
Visual arts feasibility study	0	—	4,531	4,531	0
Wastewater treatment improvement	12,083	—	(12,083)	—	0
Williamson Road sewer rehab	0	—	85,900	84,884	1,016
<b>Total</b>	<u>28,061,755</u>	<u>169,284</u>	<u>1,911,492</u>	<u>12,004,842</u>	<u>18,137,689</u>

	Fund Balance June 30, 2008	Receipts	Transfers	Expenditures	Fund Balance June 30, 2009
<b>Proceeds from Housing Improvement Fund:</b>					
Douthit Hills demolition of house units	(6,186)	—	8,355	2,169	0
Fire Alarm system upgrade	(4,475)	—	6,334	1,859	0
Holmes/McCabe emergency generator	(5,540)	—	7,061	1,521	0
Housing improvement fund	2,707,868	61,353	614,925	—	3,384,146
Housing life master plan	(62,000)	—	85,979	23,979	0
Landfill expansion	(1,998)	—	162,906	160,908	0
Lever fire pumper	0	—	58,063	58,063	0
Manning Hall feasibility study	0	—	48,690	48,690	0
Manning Hall renovation	0	—	122,666	122,666	0
<b>Total</b>	<u>2,627,669</u>	<u>61,353</u>	<u>1,114,979</u>	<u>419,855</u>	<u>3,384,146</u>
<b>Proceeds from Dining Improvement Fund:</b>					
Campus fire alarm system upgrade	0	—	44	44	0
Canteen renovation	0	—	13,430	13,430	0
Dining improvement fund	12,852,693	1,219,177	303,319	—	14,375,189
Dining/Post office demo and construction	(3,672)	—	538,114	534,442	0
Dining repairs and equipment	0	—	7,127	7,127	0
Fernow Street Café renovation	(13,786)	—	77,019	63,233	0
Schilletter dining repairs	0	—	210,947	210,947	0
<b>Total</b>	<u>12,835,235</u>	<u>1,219,177</u>	<u>1,150,000</u>	<u>829,223</u>	<u>14,375,189</u>
<b>Proceeds from Parking Improvement Fund:</b>					
Cat bus signs	0	—	22,813	22,813	0
Cemetery drive entrance - Phase II	(481)	—	12,991	12,510	0
Centennial/hydraulics Lab Paving	0	—	12,907	12,907	0
Jervey Meadows entrance repair	0	—	7,981	7,981	0
Light installation C2 parking lot	0	—	8,693	8,693	0
Municiple Services Complex	316	—	—	—	316
NU street improvements	0	—	259,247	257,483	1,764
Parking improvement fund	1,322,768	29,752	427,619	—	1,780,139
Parking storage building	(664)	—	90,878	90,214	0
Parking lot entrance - R1	0	—	12,036	12,036	0
Parking lot - P03 - design/repair	0	—	171	171	0
Parking lot - R01 lighting and cameras	(1,144)	—	151,632	150,488	0
Transit amenity plan	0	—	36,847	36,847	0
<b>Total</b>	<u>1,320,795</u>	<u>29,752</u>	<u>1,043,815</u>	<u>612,143</u>	<u>1,782,219</u>
<b>Proceeds from Bookstore Improvement Fund:</b>					
Bookstore improvement fund	4,698,349	111,327	250,000	—	5,059,676
Housing improvement fund	14,979	—	(14,979)	—	0
<b>Total</b>	<u>4,713,328</u>	<u>111,327</u>	<u>235,021</u>	<u>0</u>	<u>5,059,676</u>
<b>Proceeds From Athletic Improvement Fund:</b>					
Athletic improvement fund	549,219	38,532	1,018,723	—	1,606,474
Fire alarm system upgrade	(92)	—	92	—	0
Tiger initiative	0	—	95,000	95,000	0
Jervey Athletic Center HVAC	0	—	—	61,243	(61,243)
Rowing facility construction	0	—	25,000	25,000	0
<b>Total</b>	<u>549,127</u>	<u>38,532</u>	<u>1,138,815</u>	<u>181,243</u>	<u>1,545,231</u>
<b>Proceeds from Audit Adjustment:</b>					
Accounts and retainages payable	(3,773,899)	—	—	(2,220,777)	(1,553,122)
<b>Total</b>	<u>(3,773,899)</u>	<u>0</u>	<u>0</u>	<u>(2,220,777)</u>	<u>(1,553,122)</u>
<b>TOTAL UNEXPENDED PLANT FUNDS</b>	<u>72,540,047</u>	<u>20,163,258</u>	<u>27,776,343</u>	<u>44,655,909</u>	<u>75,823,739</u>

## STATEMENT OF CHANGES IN CAPITAL ASSETS

For the year ended June 30, 2009

	Beginning Balance July 1, 2008	Increases	Decreases	Ending Balance June 30, 2009
<b>Capital assets not being depreciated:</b>				
Land and improvements	\$ 26,734,383	\$ —	\$ —	\$ 26,734,383
Construction in progress*	25,295,446	29,451,925	15,395,958	39,351,413
<b>Total capital assets not being depreciated</b>	<u>52,029,829</u>	<u>29,451,925</u>	<u>15,395,958</u>	<u>66,085,796</u>
<b>Other capital assets:</b>				
Utilities systems and other non-structural improvements	40,102,316	2,420,278	—	42,522,594
Buildings and improvements	657,706,815	20,453,568	498,806	677,661,577
Computer software	938,422	518,340	—	1,456,762
Equipment	173,635,676	10,727,368	4,585,320	179,777,724
Vehicles	16,310,633	883,669	2,085,563	15,108,739
<b>Total other capital assets at historical cost</b>	<u>888,693,862</u>	<u>35,003,223</u>	<u>7,169,689</u>	<u>916,527,396</u>
<b>Less accumulated depreciation for:</b>				
Utilities systems and other non-structural improvements	15,212,823	1,771,683	—	16,984,506
Buildings and improvements	226,756,466	16,146,532	466,391	242,436,607
Computer software	938,422	172,780	—	1,111,202
Equipment	114,279,385	15,126,789	4,077,687	125,328,487
Vehicles	7,836,227	146,676	1,798,346	6,184,557
<b>Total accumulated depreciation</b>	<u>365,023,323</u>	<u>33,364,460</u>	<u>6,342,424</u>	<u>392,045,359</u>
<b>Other capital assets, net</b>	<u>523,670,539</u>	<u>1,638,763</u>	<u>827,265</u>	<u>524,482,037</u>
<b>TOTAL CAPITAL ASSETS, NET</b>	<u>\$ 575,700,368</u>	<u>\$ 31,090,688</u>	<u>\$ 16,223,223</u>	<u>\$ 590,567,833</u>

\* Includes current fiscal year capitalized interest of \$400,467

**NOTE:** There were no proceeds on disposal of capital assets.



# STATEMENT OF CHANGES IN RETIREMENT OF INDEBTEDNESS

For the year ended June 30, 2009

	Fund Balance July 1, 2008	Fees and Other Additions	Transfers Between Funds
<b>GENERAL OBLIGATION BONDS</b>			
State Institution Bonds General Debt Service Fund	\$ 120,993	\$ 269,468	\$ (301,661)
State Institution Bonds Series 1995A	(2,254)	(22)	310,450
State Institution Bonds Series 1997B	(8,032)	(86)	1,229,920
State Institution Bonds, Series 2002B, Debt Service	(63,867)	(107)	1,403,578
State Institution Bonds, Series 2003B, Debt Service	(24,484)	(88)	1,099,975
State Institution Bonds, Series 2002B, Amortization Costs	15,374	—	—
State Institution Bonds, Series 2003B, Amortization Costs	13,789	—	—
State Institution Bonds, Series 2003F, Debt Service	(23,598)	(86)	755,725
State Institution Bonds, Series 2003F, Amortization Costs	20,162	—	—
State Institution Bonds, Series 2007B, Debt Service	(40,494)	7,865	1,187,201
State Institution Bonds, Series 2007B, Amortization Costs	27,608	—	—
<b>TOTAL</b>	<u>35,197</u>	<u>276,944</u>	<u>5,685,188</u>
<b>PLANT IMPROVEMENT BONDS</b>			
Plant Improvement Revenue Fund	87,505	1,153,148	(1,042,242)
<b>TOTAL</b>	<u>87,505</u>	<u>1,153,148</u>	<u>(1,042,242)</u>
<b>PLANT IMPROVEMENT REFUNDING BONDS</b>			
Retirement of Indebtedness, Series 1998 Refunding Bonds	11,906	25	—
Retirement of Indebtedness, Series 1998 Debt Service	(6,604)	10,551	842,242
<b>TOTAL</b>	<u>5,302</u>	<u>10,576</u>	<u>842,242</u>
<b>REVENUE BONDS</b>			
Series 1998A Refunding	39,514	—	—
Series 1998A Debt Service	786,340	71,478	2,492,971
Series 2000 Debt Service	382,854	29,179	766,633
Series 2000 Amortization Bond Issue Costs	3,591	—	—
Series 2003 Debt Service	431,851	45,432	1,945,992
Series 2003 Amortization Bond Issue Costs	42,998	—	—
Series 2005, Debt Service	559,388	39,519	1,573,359
Series 2005, Amortization Bond Issue Costs	177,043	—	—
<b>TOTAL</b>	<u>2,423,579</u>	<u>185,608</u>	<u>6,778,955</u>
<b>ATHLETIC FACILITIES REVENUE BONDS</b>			
Series 2001, Debt Service	758,462	1,007,141	1,591,065
Series 2001, Amortization Bond Issue Costs	90,403	—	—
Series 2003, Debt Service	(47,002)	2,047	298,633
Series 2003, Amortization Bond Issue Costs	70,720	—	—
Series 2005, Debt Service	910,274	985,304	660,271
Series 2005, Amortization Bond Issue Costs	117,613	—	—
Athletic Debt Service Reserve Fund 2003	704,174	28,968	—
Athletic Debt Service Reserve Fund 2005	1,508,943	62,074	—
Athletic Debt Service Reserve Fund 2001	2,068,012	82,661	—
<b>TOTAL</b>	<u>6,181,599</u>	<u>2,168,195</u>	<u>2,549,969</u>
<b>NOTES AND CAPITAL LEASES PAYABLE</b>			
Payments on Notes	(37,995)	—	—
Payments on Capital Leases	(8,071)	—	—
ESE Building Capital Lease Payments	0	—	525,000
<b>TOTAL</b>	<u>(46,066)</u>	<u>0</u>	<u>525,000</u>
<b>AUDIT ADJUSTMENTS</b>			
Central Bank - Investment Income	6,927	229,395	—
<b>TOTAL</b>	<u>6,927</u>	<u>229,395</u>	<u>0</u>
<b>TOTAL RETIREMENT OF INDEBTEDNESS</b>	<u><b>\$ 8,694,043</b></u>	<u><b>\$ 4,023,866</b></u>	<u><b>\$ 15,339,112</b></u>

An additional \$485,895.41 of principal for Capital Leases and Notes Payable was paid in the Unrestricted Current Fund  
 An additional \$83,665.39 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  
 An additional \$314,717.57 of interest expense/amortization of Bond Deferred Loss 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, 2009</b>
\$ —	\$ —	\$ 9,150	\$ —	\$ 79,650
280,000	29,225	—	—	(1,051)
1,120,000	105,440	—	—	(3,638)
625,000	776,494	—	—	(61,890)
795,000	303,153	—	—	(22,750)
—	—	—	1,708	13,666
—	—	—	1,532	12,257
465,000	289,562	—	—	(22,521)
—	—	—	2,016	18,146
690,000	501,813	—	—	(37,241)
—	—	—	2,124	25,484
<u>3,975,000</u>	<u>2,005,687</u>	<u>9,150</u>	<u>7,380</u>	<u>112</u>
—	—	—	—	198,411
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>198,411</u>
—	—	—	4,464	7,467
750,000	100,575	—	—	(4,386)
<u>750,000</u>	<u>100,575</u>	<u>0</u>	<u>4,464</u>	<u>3,081</u>
—	—	—	10,308	29,206
2,095,000	382,890	—	—	872,899
1,090,000	49,958	—	—	38,708
—	—	—	3,591	0
765,000	1,179,425	—	—	478,850
—	—	—	4,300	38,698
435,000	1,030,413	—	—	706,853
—	—	—	14,754	162,289
<u>4,385,000</u>	<u>2,642,686</u>	<u>0</u>	<u>32,953</u>	<u>2,327,503</u>
1,355,000	576,783	—	—	1,424,885
—	—	—	11,300	79,103
10,000	289,610	—	—	(45,932)
—	—	—	4,715	66,005
200,000	657,904	—	—	1,697,945
—	—	—	6,918	110,695
—	—	—	—	733,142
—	—	—	—	1,571,017
—	—	—	—	2,150,673
<u>1,565,000</u>	<u>1,524,297</u>	<u>0</u>	<u>22,933</u>	<u>7,787,533</u>
—	(7,552)	—	—	(30,443)
—	(8,071)	—	—	0
408,149	122,344	—	—	(5,493)
<u>408,149</u>	<u>106,721</u>	<u>0</u>	<u>0</u>	<u>(35,936)</u>
—	—	—	—	236,322
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>236,322</u>
<b><u>\$ 11,083,149</u></b>	<b><u>\$ 6,379,966</u></b>	<b><u>\$ 9,150</u></b>	<b><u>\$ 67,730</u></b>	<b><u>\$ 10,517,026</u></b>

# SCHEDULE OF FEDERAL AWARDS - SUMMARY

For the year ended June 30, 2009

	CFDA Number	Fund Balance July 1, 2008	Revenues	Expenditures	Other Additions	Deductions	Fund Balance June 30, 2009
<b>Unrestricted Current Funds</b>							
Animal Health	10.207	\$ 0	\$ 11,438	\$ 11,438	\$ —	\$ —	\$ 0
Hatch	10.203	0	3,298,733	3,298,733	—	—	0
McIntire Stennis	10.202	0	570,960	570,960	—	—	0
Extension	10.500	0	8,436,069	8,436,069	—	—	0
<b>Total</b>		<u>0</u>	<u>12,317,200</u>	<u>12,317,200</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Scholarships and Student Aid</b>							
Secondary Educational Opportunity Grants	84.007	0	593,774	682,529	88,755	—	0
Pell Grant	84.063	(59,087)	6,591,231	6,634,172	—	—	(102,028)
Academic Competitiveness Grants	84.375	0	270,459	270,459	—	—	0
National Science and Mathematics Access to Retain Talent Grants	84.376	0	177,216	177,216	—	—	0
<b>Total</b>		<u>(59,087)</u>	<u>7,632,680</u>	<u>7,764,376</u>	<u>88,755</u>	<u>0</u>	<u>(102,028)</u>
<b>Restricted Current Funds- Other</b>							
College Work Study Program	84.033	34,219	803,151	684,442	214,861	370,594	(2,805)
Federal Job Location and Development	84.033	0	—	50,000	50,000	—	0
<b>Total</b>		<u>34,219</u>	<u>803,151</u>	<u>734,442</u>	<u>264,861</u>	<u>370,594</u>	<u>(2,805)</u>
<b>Loan Funds</b>							
Perkins	84.038	8,868,109	—	50,486	157,386	—	8,975,009
<b>Total</b>		<u>8,868,109</u>	<u>0</u>	<u>50,486</u>	<u>157,386</u>	<u>0</u>	<u>8,975,009</u>
<b>Agency Funds</b>							
Stafford Loans	84.032	0	53,170,559	53,170,559	—	—	0
<b>Total</b>		<u>0</u>	<u>53,170,559</u>	<u>53,170,559</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Sponsored Programs</b>							
		<u>(285,756)</u>	<u>55,656,551</u>	<u>56,658,072</u>	<u>0</u>	<u>109,589</u>	<u>(1,396,866)</u>
<b>TOTAL FEDERAL AWARDS</b>		<u>\$ 8,557,485</u>	<u>\$ 129,580,141</u>	<u>\$ 130,695,135</u>	<u>\$ 511,002</u>	<u>\$ 480,183</u>	<u>\$ 7,473,310</u>



*Supplemental Statements  
of Assets*



## INVESTMENT IN PLANT - LAND

For the year ended June 30, 2009

Location	Number of Acres June 30, 2009	Cost or Book Value July 1, 2009	Additions/ (Deductions)	Cost or Book Value June 30, 2009
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	65	11,224,000	—	11,224,000
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>31,776</b>	<b>\$ 26,734,383</b>	<b>\$ 0</b>	<b>\$ 26,734,383</b>

## INVESTMENT IN PLANT - BUILDINGS

For the year ended June 30, 2009

	Building Number	Building Cost	Accumulated Depreciation	Net Book Value June 30, 2009
<b>Buildings:</b>				
Administrative Service Building	000318	\$ 1,842,075	\$ 823,311	\$ 1,018,764
Alumni center	000250	290,018	268,266	21,752
Animal Diagnostic Lab Building	OC0003	5,068,217	1,389,099	3,679,118
Archbold Center for Tropical Studies	OC0004	395,060	207,406	187,654
Athletic Golf Practice Facility	001197	213,195	53,299	159,896
Athletic Support Facility	T20031	424,074	74,213	349,861
Barnett Hall	002009	599,590	586,901	12,689
Barre Hall	000265	2,314,946	1,346,288	968,658
Baruch Office/Lab Building	000392	5,316,488	132,912	5,183,576
Baseball Facility	000365	6,452,055	1,641,552	4,810,503
Bob Campbell Geology Museum	001224	1,196,597	299,149	897,448
Benet Hall	002006	371,976	371,976	0
Biosystems Plant Industries Complex	001259	27,537,030	6,342,383	21,194,647
Bowen Hall	002002	209,057	162,497	46,560
Brackett Hall	000030	8,250,448	3,902,633	4,347,815
Bradley Hall	002004	227,853	183,386	44,467
Brooks Center	001143	12,832,183	5,132,873	7,699,310
Byrnes Hall	002015	2,519,389	2,441,340	78,049
Calhoun Courts, Patrick Noble	002017	13,261,215	9,157,702	4,103,513
Calhoun Mansion	000047	2,201,193	383,380	1,817,813
Camp Cooper	009520	1,107,286	532,278	575,008
Camp Long	OC0005	335,249	278,523	56,726
Campus Green - Statue Area	NN0001	1,175,788	411,526	764,262
Central Energy Facility	000007	14,576,340	4,010,104	10,566,236
Chilled Water Plant	000376	3,566,732	2,068,871	1,497,861
Chilled Water System Building	000111	6,977,639	174,441	6,803,198
Clemson Institute of Environmental Toxicology	001178	2,792,453	1,087,695	1,704,758
Clemson Apparel Research	001168	1,501,735	698,096	803,639
Clemson House	004100	2,316,888	2,316,888	0
Clemson Staff and Faculty Residences	004141	189,996	164,967	25,029
Coastal Research and Education Center	008300	220,104	103,065	117,039
Cook engineering laboratory	000216	150,780	150,780	0
Cooper Library	000212	6,096,914	5,173,358	923,556
Cope Hall	002010	464,662	464,662	0
Dillard Building	000006	203,025	203,025	0
Donaldson Hall	002001	27,392,908	2,736,260	24,656,648
Douthit Hills	004101	34,571	32,436	2,135
Earle Hall	000023	2,109,626	981,152	1,128,474
East Campus Housing	004148	22,424,512	5,093,906	17,330,606
Edgar A. Brown Student Union University Union	000253	4,194,624	3,464,600	730,024
Edisto Cattle Barn	008503	194,925	9,746	185,179
Edisto Research and Education Center	008573	4,313,139	721,010	3,592,129
Edwards Hall	000309	4,063,248	2,240,541	1,822,707
Fernow Street Café	000404	704,830	317,174	387,656
Fike Field House	000010	19,224,208	2,889,460	16,334,748
Fire Station	000348	445,601	323,061	122,540
Fluor Daniel Engineering Innocation Center	000388	14,692,891	6,805,799	7,887,092
Forestry Vehicle Service and Office Building (Ravenel)	001236	162,000	40,500	121,500
Freeman Hall	000025	497,988	251,391	246,597
Fruit Research Center	001188	1,191,540	464,659	726,881
Gas Turbine Laboratory	000383	198,700	79,008	119,692
Geer Hall	002011	442,649	442,649	0

	<b>Building Number</b>	<b>Building Cost</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value June 30, 2009</b>
<b>Buildings (continued):</b>				
Gentry Hall	004040	141,180	126,708	14,472
Germ Plasma Research	001113	495,464	309,665	185,799
Godfrey Hall	000003	2,631,774	1,627,825	1,003,949
Godley-Snell Research Compliance Center	000411	5,035,978	2,453,779	2,582,199
Griffith Building	006110	454,579	147,738	306,841
Hardin Hall	000029	7,802,090	1,365,121	6,436,969
Harris A Smith	000112	6,680,674	314,197	6,366,477
Hendrix Center	000416	17,213,207	4,303,302	12,909,905
Heritage Gardens Restrooms	000344	162,000	12,150	149,850
Holmes Hall	002023	208,195	80,676	127,519
Holtzendorff Hall	000004	233,496	233,496	0
Horse Barn #3	001200	436,049	105,592	330,457
Horse Research Facility	001185	221,048	104,998	116,050
Housing Storage Facility	000417	269,870	114,695	155,175
Housing Warehouse	001268	166,954	24,774	142,180
Hunter Hall	000367	11,559,393	8,834,906	2,724,487
ICAR Graduate Engineering Center	006000	34,962,413	1,729,013	33,233,400
ICAR Parking Structure	006002	21,539,179	1,575,569	19,963,610
Information Technology Research Center - ICAR	006001	15,492,875	1,530,333	13,962,542
Information Technology Center Building	000378	5,004,375	2,752,406	2,251,969
Jervey Athletic Center	000252	7,419,968	3,679,755	3,740,213
Johnstone Hall	002000	3,162,132	2,974,479	187,653
Jordan Hall	000272	7,754,599	6,457,433	1,297,166
Kinard Annex	000034	21,434	21,434	0
Kinard Lab of Physics	000035	1,237,617	1,230,080	7,537
Lakeside Animal Facility	000423	175,345	70,138	105,207
Landscape Maintenance Building	000101	250,000	6,250	243,750
Lee Hall/Lee Hall Annex	000028	2,987,529	2,457,450	530,079
Lehotsky Hall	000266	5,447,327	4,353,754	1,093,573
Lemaster Dairy Farm	000323	849,563	700,889	148,674
Lever Hall	002014	2,172,277	2,111,053	61,224
Lightsey Bridge Apartments	002020	12,486,372	4,949,197	7,537,175
Linvil Rich Environmental Systems Building	000406	5,186,862	3,202,882	1,983,980
Littlejohn Coliseum	000243	37,967,995	10,298,091	27,669,904
Livestock - Poultry incinerator facility	OC0007	245,751	202,222	43,529
Long Hall	000033	491,349	491,349	0
Lowry Hall	000024	3,091,541	1,328,361	1,763,180
Madren Center	001144	8,945,355	3,130,130	5,815,225
Manning Hall	002013	1,958,806	1,958,806	0
Martin Hall	000036	1,821,508	1,471,994	349,514
Material Research Facility	001258	690,080	118,955	571,125
Mauldin Hall	002008	1,374,085	1,018,107	355,978
McAdams Hall	000038	8,091,326	3,547,678	4,543,648
McCabe Hall	002022	15,533,717	6,019,315	9,514,402
Meeting Street House	006150	256,670	19,250	237,420
Mell Hall	000005	262,556	217,084	45,472
Memorial Stadium	000012	78,491,637	22,262,857	56,228,780
Motor pool and central stores buildings	000210	100,827	100,827	0
Municiple Storage Building	000408	400,197	14,044	386,153
Newman Hall	000039	1,059,399	1,059,399	0
Norris Hall	002005	318,739	283,242	35,497
North Charleston	006151	8,490,000	636,750	7,853,250
Olin Hall	000027	272,785	272,785	0
Outdoor Lab (Camp Hope)	006140	1,036,776	943,948	92,828



	<b>Building Number</b>	<b>Building Cost</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value June 30, 2009</b>
<b>Buildings (continued):</b>				
Pee Dee Education Center	008101	2,864,368	1,865,095	999,273
Pee Dee Research Center	008101	4,620,889	3,483,396	1,137,493
Physical plant - landscape offices and greenhouse	000249	166,514	100,883	65,631
Poole Agriculture Center	000040	5,091,208	4,238,468	852,740
President's Home	000043	267,257	213,748	53,509
President's Park	001957	744,183	18,605	725,578
Radioactive Waste Storage Facility	000414	174,847	69,939	104,908
Ravenel Research Center	001059	1,763,491	1,149,809	613,682
Recycle/Maintenance Building	001228	437,361	109,340	328,021
Redfern Health Center	000224	1,404,884	660,559	744,325
Research Lab Building	001264	21,431,323	3,305,988	18,125,335
Rhodes Engineering Center	000232	1,687,880	1,592,003	95,877
Riggs Hall	000026	1,100,419	602,213	498,206
Rowing Facility	000370	1,944,856	144,122	1,800,734
Rust Building - Clemson Technical Center	001222	5,605,413	2,098,652	3,506,761
Sanders Hall	002012	431,868	431,868	0
Sandhill Research and Education Center	008001	200,077	189,889	10,188
Schilleter Dining Hall	000223	3,749,731	1,475,809	2,273,922
Security IPTAY Building	001805	945,996	505,039	440,957
Sikes Hall	000031	277,411	277,411	0
Simpson Experiment Station	OC0008	114,545	105,659	8,886
Sirrine Hall	000022	6,209,257	5,987,418	221,839
Sloan Tennis Center	000251	431,343	183,321	248,022
Small Animal Chemistry Storage Facility	000303	337,493	295,307	42,186
Smith Hall	002016	1,211,790	1,066,558	145,232
Soccer Stadium	000377	999,031	549,467	449,564
Soil Plant Analysis Laboratory	001096	330,210	264,168	66,042
Strode Tower	000221	2,685,603	2,536,209	149,394
Strom Thurmond Institute	001142	5,750,741	3,074,252	2,676,489
Swine Farrowing Facility	001191	317,909	159,463	158,446
T. Ed Garrison Livestock Arena	001212	7,027,126	2,677,906	4,349,220
Tennis Grand Stands	000366	1,056,643	581,154	475,489
Thornhill Community Center	002509	261,119	117,504	143,615
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 improvement	LT0046	21,142	4,132	17,010
Vickery Hall	000382	2,654,484	1,194,518	1,459,966
Visitors Center	000421	649,066	178,493	470,573
Wannamaker Hall	002003	142,972	142,972	0
Washdown Facility	000108	350,719	34,641	316,078
Waste Management	000211	125,237	125,237	0
Wind Tunnel Building	000409	291,449	101,669	189,780
Young Hall	002007	375,488	375,488	0
<b>TOTAL BUILDINGS</b>		<b>\$ 677,661,577</b>	<b>\$ 242,436,607</b>	<b>\$ 435,224,970</b>

## INVESTMENT IN PLANT - CONSTRUCTION IN PROGRESS

For the year ended June 30, 2009

	Cost July 1, 2008	Additions/ (Deductions)	Transfers	Cost June 30, 2009
<b>Construction in Progress:</b>				
Academic Support Center	\$ 1,113,364	\$ 1,293,138	\$ —	\$ 2,406,502
Baruch Office/Lab Building	4,140,198	1,050,272	5,190,470	0
Baruch temporary living quarters	16,110	22,455	—	38,565
Bioengineering Research Center	8,783	13,030	—	21,813
Bio/Life Sciences Building	2,181,999	2,906,328	—	5,088,327
Charleston Architecture Building	151,853	(151,853)	—	0
Chilled Water System improvement	7,621,859	760,746	8,382,605	0
Dining Hall/Post Office	3,672	534,442	—	538,114
Edisto Peanut Lab	25,956	10,391	—	36,347
Fernow St. Café renovation	64,203	63,232	—	127,435
Innovation Center construction	94,686	17,260	—	111,946
IT facility construction	164,043	489,370	—	653,413
Kingsmore Baseball Stadium addition	15,706	1,003,792	—	1,019,498
Landscape Mechanic Shop	116,507	133,493	250,000	0
Lee Complex expansion	0	451,919	—	451,919
Memorial Stadium WEZ II	2,272,518	9,973,755	—	12,246,273
North Charleston land and renovation	272,558	(40,897)	—	231,661
Parking storage building	148,428	90,214	238,642	0
President's Park Rotunda	316,387	427,796	744,183	0
Residence Hall construction	433,206	(433,206)	—	0
Rhodes Hall Annex	2,603,875	7,644,006	—	10,247,881
Sandhill REC Office/Lab	3,524,535	2,607,184	—	6,131,719
Turfgrass PGM Facility	5,000	(5,000)	—	0
<b>TOTAL CONSTRUCTION IN PROGRESS</b>	<b>\$ 25,295,446</b>	<b>\$ 28,861,867</b>	<b>\$ 14,805,900</b>	<b>\$ 39,351,413</b>

## INVESTMENT IN PLANT - SOFTWARE

For the year ended June 30, 2009

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value June 30, 2009</u>
<b>Software:</b>			
Data Warehouse Software	\$ 518,340	\$ 172,780	\$ 345,560
CUBS Software	607,400	607,400	0
Library Software	331,022	331,022	0
<b>TOTAL SOFTWARE</b>	<u><b>\$ 1,456,762</b></u>	<u><b>\$ 1,111,202</b></u>	<u><b>\$ 345,560</b></u>

## INVESTMENT IN PLANT - UTILITIES SYSTEMS

For the year ended June 30, 2009

	<b>Cost</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value June 30, 2009</b>
<b>Utilities Systems (Other than Buildings and Other Nonstructural Permanent Improvement)</b>			
Nonfederal	\$ 42,368,016	\$ 16,829,928	\$ 25,538,088
Federal	154,578	154,578	0
<b>TOTAL UTILITIES SYSTEMS</b>	<b>\$ 42,522,594</b>	<b>\$ 16,984,506</b>	<b>\$ 25,538,088</b>

