

Clemson University

Report on Supplementary Information

For the year ended June 30, 2014



Independent Auditor's Report on Supplementary Information

Members of the Board of Trustees
Clemson University
Clemson, South Carolina

We have audited the financial statements of the business-type activities and the discretely presented component units of Clemson University (the University), a component unit of the State of South Carolina, as of and for the year ended June 30, 2014, and have issued our report thereon, dated October 1, 2014, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. Our report includes a reference to other auditors.

The supplementary information included in the accompanying Schedule of Municipal Court Fines, Assessments and Remittances and Schedule of Victim Services, Activities, Funds Allocated, Expended and Carried Forward for the year ended June 30, 2014 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information included in the accompanying Schedule of Municipal Court Fines, Assessments and Remittances and Schedule of Victim Services, Activities, Funds Allocated, Expended and Carried Forward is fairly stated, in all material respects, in relation to the financial statements as a whole.

A handwritten signature in cursive script that reads "Elliott Davis, LLC".

Greenville, South Carolina
October 1, 2014

Clemson University

Schedule of Municipal Court Fines, Assessments, and Remittances

For the year ended June 30, 2014

	July 2013	August 2013	September 2013	October 2013	November 2013	December 2013	January 2014	February 2014	March 2014	April 2014	May 2014	June 2014	Total
Fines and Assessments	\$ 10,677	\$ 7,890	\$ 11,295	\$ 18,177	\$ 15,235	\$ 16,483	\$ 14,183	\$ 7,123	\$ 12,620	\$ 13,637	\$ 14,525	\$ 12,864	\$ 154,709
Remittance to State Treasurer	(3,692)	(2,695)	(3,793)	(5,843)	(4,674)	(5,508)	(4,557)	(2,386)	(3,336)	(4,585)	(4,841)	(3,605)	(49,515)
DUI Assessments	-	-	-	(12)	-	-	-	(24)	-	(12)	-	-	(48)
DUI Surcharge	-	-	-	(100)	-	-	-	(200)	-	(100)	-	-	(400)
DUI DPS Pullout	-	-	-	-	-	-	100	-	-	(100)	-	-	-
DUS DPS Pullout	-	(100)	-	(100)	-	(100)	(200)	(100)	-	-	(200)	(200)	(1,000)
Breath Alcohol Test Fee	-	-	-	(25)	-	-	-	(50)	-	(25)	-	-	(100)
Municipal Drug Surcharge	-	-	-	-	-	-	-	-	(150)	-	(150)	-	(300)
Law Enforcement Surcharge	(2,100)	(1,375)	(2,025)	(3,700)	(3,275)	(3,350)	(1,725)	(950)	(2,675)	(2,324)	(2,525)	(2,176)	(28,200)
Municipal CJA Surcharge	(420)	(275)	(405)	(740)	(655)	(665)	(335)	(190)	(535)	(465)	(505)	(435)	(5,625)
Municipal Conditional Discharge Fee	-	-	(600)	(450)	(600)	-	(300)	(150)	(1,200)	(600)	(750)	-	(4,650)
Conviction Surcharge	(75)	(75)	(25)	(400)	(350)	(325)	(175)	(75)	(75)	(125)	(50)	(200)	(1,950)
Percentage Assessments	(464)	(339)	(476)	(734)	(587)	(692)	(572)	(300)	(419)	(576)	(608)	(579)	(6,346)
Refunds	-	(209)	-	(55)	-	-	(1,642)	-	(734)	-	-	-	(2,640)
Professional Fees	-	-	-	-	-	-	-	-	-	-	-	(1,000)	(1,000)
Net - University Revenue	<u>\$ 3,926</u>	<u>\$ 2,822</u>	<u>\$ 3,971</u>	<u>\$ 6,018</u>	<u>\$ 5,094</u>	<u>\$ 5,843</u>	<u>\$ 4,777</u>	<u>\$ 2,698</u>	<u>\$ 3,496</u>	<u>\$ 4,725</u>	<u>\$ 4,896</u>	<u>\$ 4,669</u>	<u>\$ 52,935</u>

See Independent Auditor's Report on Supplementary Information

Clemson University
Schedule of Victim Services, Activities, Funds Allocated, Expended and Carried Forward
For the year ended June 30, 2014

Balance Carried Forward	Revenue Funds Allocated		Expenditures			Balance Carried Forward
July 1, 2013	Conviction (Per Schedule 1)	Percentage (Per Schedule 1)	Salaries	Office Supplies	Training & Other	June 30, 2014
\$ 35,197	\$ 1,950	\$ 6,346	\$ (3,960)	\$ (405)	\$ (561)	\$ 38,567

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