



CLEMSON UNIVERSITY

Independent Auditors' Report on Supplementary Information

Year ended June 30, 2005

(With Independent Auditors' Reports Thereon)

State of South Carolina



Office of the State Auditor

1401 MAIN STREET, SUITE 1200
COLUMBIA, S.C. 29201

THOMAS L. WAGNER, JR., CPA
STATE AUDITOR

(803) 253-4160
FAX (803) 343-0723

December 16, 2005

The Honorable Mark Sanford, Governor
and
Members of the Board of Trustees
Clemson University
Clemson, South Carolina

This report on the supplemental information – schedule of municipal court fines/assessments and remittances of Clemson University for the fiscal year ended June 30, 2005, was issued by KPMG, LLP, Certified Public Accountants, under contract with the South Carolina Office of the State Auditor.

If you have any questions regarding this report, please let us know.

Respectfully submitted,

A handwritten signature in black ink that reads "Tom Wagner".

Thomas L. Wagner, Jr., CPA
State Auditor

TLWjr/trb



KPMG LLP
Suite 900
55 Beattie Place
Greenville, SC 29601-2106

Independent Auditor's Report on Supplementary Information

Mr. Thomas L. Wagner, Jr., CPA
State Auditor
State of South Carolina
Columbia, South Carolina

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the business-type activities of Clemson University ("the University") and the discretely presented component units, a department of the State of South Carolina, as of and for the year ended June 30, 2005, which collectively comprise the University's basic financial statements and have issued our audit report thereon dated September 16, 2005.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the University's basic financial statements. The supplementary information included in the accompanying Schedule of Municipal Court Fines/Assessments and Remittances is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Governor of South Carolina, the State Auditor, the Board of Trustees, management of the University, bond trustees and holders, and the State Treasurer who have previously received the financial statements of Clemson University as of and for the year ended June 30, 2005, and our unqualified opinion thereon, for use in evaluating these financial statements and is not intended to be and should not be used for any other purpose.

KPMG LLP

September 16, 2005

CLEMSON UNIVERSITY
SCHEDULE OF MUNICIPAL COURT FINES/ASSESSMENTS AND REMITTANCES
FOR THE YEAR ENDED JUNE 30, 2005

	July 2004	August 2004	September 2004	October 2004	November 2004	December 2004	January 2005	February 2005	March 2005	April 2005	May 2005	June 2005	Total
Fines and Assessments	\$ 2,162	\$ 7,630	\$ 8,285	\$ 9,423	\$ 7,136	\$ 7,444	\$ 12,341	\$ 15,213	\$ 12,450	\$ 14,766	\$ 16,760	\$ 8,636	\$ 122,246
Remittance to State Treasurer	(853)	(3,008)	(2,791)	(3,532)	(2,720)	(2,529)	(4,486)	(5,690)	(4,447)	(5,132)	(6,063)	(2,897)	(44,148)
DUI Assessments	-	(12)	(12)	(24)	-	-	(12)	(24)	(24)	(24)	(12)	-	(144)
DUI Surcharge	-	(100)	(100)	(200)	-	-	(100)	(200)	(200)	(200)	(100)	-	(1,200)
DUI DPS Pullout	-	-	(100)	(200)	-	-	(100)	(200)	(200)	(200)	(100)	-	(1,100)
DUS DPS Pullout	-	-	-	-	-	-	(200)	(200)	(100)	(100)	-	-	(600)
Municipal Drug Surcharge	-	-	(100)	-	-	(100)	-	-	(100)	(100)	-	-	(400)
Law Enforcement Surcharge	(250)	(550)	(1,400)	(1,150)	(1,100)	(1,450)	(1,825)	(2,275)	(1,675)	(1,750)	(2,325)	(1,450)	(17,200)
Conviction Surcharge	(50)	(175)	(350)	(275)	(100)	(400)	(400)	(350)	(350)	(550)	(875)	(525)	(4,400)
Percentage Assessments	(108)	(378)	(351)	(444)	(342)	(318)	(564)	(715)	(559)	(645)	(762)	(368)	(5,554)
Refunds	-	(258)	(258)	(100)	-	-	(258)	-	(413)	(992)	-	-	(2,279)
Net - University Revenue	\$ 901	\$ 3,149	\$ 2,823	\$ 3,498	\$ 2,874	\$ 2,647	\$ 4,396	\$ 5,559	\$ 4,382	\$ 5,073	\$ 6,523	\$ 3,396	\$ 45,221

See accompanying independent auditors' report