

Clemson University

Report on Supplementary Information

For the year ended June 30, 2013



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, 2013, and have issued our report thereon, dated October 2, 2013, which contained an unmodified opinion on those financial statements. Our audits were performed for the purpose of forming an opinion on the financial statements as a whole. Our report includes a reference to other auditors.

The accompanying 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, 2013 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.

Elliott Davis, LLC

Greenville, South Carolina
October 2, 2013

Clemson University
Schedule of Municipal Court Fines, Assessments, and Remittances
For the year ended June 30, 2013

	July 2012	August 2012	September 2012	October 2012	November 2012	December 2012	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	Total
Fines and Assessments	\$ 19,007	\$ 10,067	\$ 14,700	\$ 15,529	\$ 13,298	\$ 11,169	\$ 16,769	\$ 9,182	\$ 12,744	\$ 16,492	\$ 13,143	\$ 9,267	\$ 161,367
Remittance to State Treasurer	(4,602)	(3,099)	(4,517)	(4,899)	(3,909)	(3,339)	(5,534)	(1,837)	(4,413)	(5,294)	(4,220)	(3,052)	(48,715)
DUI Assessments	(24)	-	-	(24)	-	-	-	(12)	(12)	(24)	-	-	(96)
DUI Surcharge	(200)	-	-	(200)	-	-	-	(100)	(100)	(200)	-	-	(800)
DUI DPS Pullout	(100)	-	-	-	-	-	-	-	(100)	(100)	-	-	(300)
DUS DPS Pullout	(100)	(100)	(200)	-	-	-	(200)	(100)	(100)	-	-	(100)	(900)
Breath Alcohol Test Fee	(50)	-	-	(50)	-	-	-	(25)	(25)	(50)	-	-	(200)
Municipal Drug Surcharge	(150)	(150)	(150)	150	-	-	-	-	-	-	-	-	(300)
Law Enforcement Surcharge	(3,175)	(2,550)	(2,700)	(3,275)	(3,150)	(2,325)	(2,825)	(1,975)	(2,225)	(3,325)	(3,125)	(1,900)	(32,550)
Municipal CJA Surcharge	(635)	(510)	(540)	(655)	(630)	(465)	(565)	(395)	(445)	(665)	(625)	(380)	(6,510)
Municipal Conditional Discharge Fee	(4,350)	-	(450)	(450)	(750)	(600)	(900)	(300)	(300)	(600)	(150)	-	(8,850)
Traffic Education Fee (State)	-	-	-	-	-	-	-	-	-	-	-	-	-
Conviction Surcharge	(225)	(50)	(50)	(175)	(175)	(450)	(425)	(100)	(50)	(125)	(75)	(125)	(2,025)
Percentage Assessments	(578)	(389)	(568)	(615)	(491)	(419)	(695)	(356)	(554)	(665)	(530)	(383)	(6,243)
Traffic Education Fee (Victims)	-	-	-	-	-	-	-	-	-	-	-	-	-
Refunds	-	-	(997)	-	-	-	-	(110)	-	-	-	-	(1,107)
Professional Fees	-	-	-	-	-	-	-	(1,000)	-	-	-	-	(1,000)
Net - University Revenue	<u>\$ 4,818</u>	<u>\$ 3,219</u>	<u>\$ 4,528</u>	<u>\$ 5,336</u>	<u>\$ 4,193</u>	<u>\$ 3,571</u>	<u>\$ 5,625</u>	<u>\$ 2,872</u>	<u>\$ 4,420</u>	<u>\$ 5,444</u>	<u>\$ 4,418</u>	<u>\$ 3,327</u>	<u>\$ 51,771</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, 2013

Balance carried forward	Revenue Funds Allocated			Expenditures		Balance carried forward forward
July 1, 2012	Interest Income	Conviction (per Schedule 1)	Percentage (per Schedule 1)	Office Supplies	Training & Other	June 30, 2013
\$ 28,992	\$ -	\$ 2,025	\$ 6,243	\$ (512)	\$ (1,551)	\$ 35,197

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