

Clemson University

Report on Supplementary Information

For the year ended June 30, 2016



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 aggregate 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, 2016, and have issued our report thereon, dated October 20, 2016, 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, 2016 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 Decosimo, LLC

Greenville, South Carolina
October 20, 2016

Clemson University*Schedule of Municipal Court Fines, Assessments, and Remittances**For the year ended June 30, 2016*

	July 2015	August 2015	September 2015	October 2015	November 2015	December 2015	January 2016	February 2016	March 2016	April 2016	May 2016	June 2016	Total
Fines and Assessments	\$ 7,045	\$ 4,685	\$ 9,474	\$ 8,696	\$ 6,005	\$ 8,538	\$ 8,508	\$ 12,008	\$ 5,116	\$ 6,420	\$ 6,799	\$ 6,196	\$ 89,490
Remittance to State Treasurer	(2,193)	(1,503)	(2,934)	(2,266)	(1,838)	(696)	(2,935)	(4,295)	(1,737)	(2,027)	(1,836)	(2,003)	(26,263)
DUI Assessments	-	-	-	(12)	(12)	-	-	(12)	-	-	-	-	(36)
DUI Surcharge	-	-	-	(100)	(100)	-	-	(100)	-	-	-	-	(300)
DUI DPS Pullout	-	-	-	(100)	-	-	-	(100)	-	-	-	-	(200)
Breath Alcohol Test Fee	-	-	-	(25)	(25)	-	-	(25)	-	-	-	-	(75)
Municipal Drug Surcharge	-	-	-	-	-	-	-	-	-	-	(150)	-	(150)
Law Enforcement Surcharge	(1,650)	(975)	(1,675)	(1,050)	(750)	(1,400)	(1,150)	(1,700)	(725)	(1,125)	(1,300)	(1,375)	(14,875)
Municipal CJA Surcharge	(330)	(195)	(335)	(210)	(150)	(280)	(230)	(340)	(145)	(225)	(260)	(275)	(2,975)
Municipal Conditional Discharge Fee	(300)	(150)	(900)	(2,250)	(750)	(750)	(600)	(450)	(150)	(450)	(1,050)	-	(7,800)
Traffic Education Fee (State)	-	-	(127)	-	-	-	-	-	-	(127)	-	-	(254)
Conviction Surcharge	-	(100)	(50)	(125)	(200)	(250)	(150)	(50)	-	(75)	(50)	(25)	(1,075)
Percentage Assessments	(275)	(189)	(368)	(285)	(231)	(339)	(369)	(539)	(218)	(255)	(231)	(251)	(3,550)
Traffic Education Fee (Victims)	-	-	(13)	-	-	-	-	-	-	(13)	-	-	(26)
Deduction for Audit Schedules	-	-	-	-	-	(2,000)	-	-	-	-	-	-	(2,000)
Refunds	-	-	-	-	-	-	-	-	(263)	-	-	(170)	(433)
Net - University Revenue	<u>\$ 2,297</u>	<u>\$ 1,573</u>	<u>\$ 3,072</u>	<u>\$ 2,273</u>	<u>\$ 1,949</u>	<u>\$ 2,823</u>	<u>\$ 3,074</u>	<u>\$ 4,397</u>	<u>\$ 1,878</u>	<u>\$ 2,123</u>	<u>\$ 1,922</u>	<u>\$ 2,097</u>	<u>\$ 29,478</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, 2016*

Balance Carried Forward	Revenue Funds Allocated			Expenditures			Balance Carried Forward
July 1, 2015	Conviction Surcharge (Per Schedule 1)	Percentage Assessments (Per Schedule 1)	Traffic Education Fee (Victims) (Per Schedule 1)	Salaries	Office Supplies	Training & Other	June 30, 2016
\$ 39,348	\$ 1,075	\$ 3,550	\$ 26	\$ (9,081)	\$ (205)	\$ (1,459)	\$ 33,254

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