

CLEMSON UNIVERSITY

**Independent Auditors' Report
on Supplementary Information**

June 30, 2011



INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

Members of the Board of Trustees
Clemson University
Clemson, 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 and the discretely presented component units of Clemson University (the University), a department of the State of South Carolina, as of and for the year ended June 30, 2011, which collectively comprise the University's basic financial statements and have issued our audit report thereon dated October 3, 2011. Our report was modified to include a reference to other auditors.

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 and Schedule of Victim Services Activities, Funds Allocated, Expended and Carried Forward for the year ended June 30, 2011 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 members of the Board of Trustees and management of Clemson University, the State Treasurer, and the Office of the State Auditor who have previously received the financial statements of Clemson University as of and for the year ended June 30, 2011, 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 purposes.

Elliott Davis, LLC

Greenwood, South Carolina
October 3, 2011

CLEMSON UNIVERSITY
SCHEDULE OF MUNICIPAL COURT FINES/ASSESSMENTS AND REMITTANCES
FOR THE YEAR ENDED JUNE 30, 2011

Schedule 1

	July 2010	August 2010	September 2010	October 2010	November 2010	December 2010	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	Total
Fines and Assessments	\$ 6,520	\$ 905	\$ 13,114	\$ 12,246	\$ 9,115	\$ 9,713	\$ 9,543	\$ 10,308	\$ 7,534	\$ 16,151	\$ 25,246	\$ 14,928	\$ 135,323
Remittance to State Treasurer	(2,235)	(334)	(4,319)	(4,174)	(3,104)	(3,292)	(3,412)	(3,578)	(2,146)	(4,461)	(8,205)	(5,009)	(44,269)
DUI Assessments	(12)	-	(36)	(12)	(12)	-	-	-	(12)	-	(24)	-	(108)
DUI Surcharge	(100)	-	(300)	(100)	(100)	-	-	-	(100)	-	(200)	-	(900)
DUI DPS Pullout	(100)	-	(200)	-	(100)	-	-	-	-	-	-	-	(400)
DUS DPS Pullout	-	-	-	-	-	-	(100)	(100)	-	(100)	(200)	(100)	(600)
Breath Alcohol Test Fee	(25)	-	(50)	(25)	-	-	-	-	(25)	-	(25)	-	(150)
Municipal Drug Surcharge	-	-	(150)	-	-	-	(100)	-	-	-	-	-	(250)
Law Enforcement Surcharge	(1,150)	(150)	(1,975)	(2,350)	(1,650)	(1,925)	(1,525)	(1,950)	(1,425)	(3,050)	(4,475)	(2,425)	(24,050)
Municipal CJA Surcharge	(225)	(30)	(395)	(460)	(330)	(385)	(305)	(385)	(285)	(610)	(895)	(485)	(4,790)
Municipal Conditional Discharge Fee	-	-	-	-	-	-	-	-	(750)	-	(1,350)	(750)	(2,850)
Conviction Surcharge	(100)	-	(175)	(200)	(225)	(250)	(150)	(100)	(125)	-	(225)	(150)	(1,700)
Percentage Assessments	(281)	(42)	(542)	(524)	(390)	(414)	(429)	(449)	(270)	(686)	(1,030)	(629)	(5,686)
Refunds	-	-	-	-	-	-	-	-	(150)	-	-	(159)	(309)
Deductions for Audit Schedule	-	-	-	-	-	-	-	-	-	(1,000)	-	-	(1,000)
Net - University Revenue	<u>\$ 2,292</u>	<u>\$ 349</u>	<u>\$ 4,972</u>	<u>\$ 4,401</u>	<u>\$ 3,204</u>	<u>\$ 3,447</u>	<u>\$ 3,522</u>	<u>\$ 3,746</u>	<u>\$ 2,246</u>	<u>\$ 6,244</u>	<u>\$ 8,617</u>	<u>\$ 5,221</u>	<u>\$ 48,261</u>

See accompanying auditors' report.

CLEMSON UNIVERSITY
SCHEDULE OF VICTIM SERVICES ACTIVITIES, FUNDS ALLOCATED, EXPENDED AND CARRIED FORWARD
FOR THE YEAR ENDED JUNE 30, 2011

Schedule 2

<u>Balance carried forward</u>	<u>Revenue Funds Allocated</u>			<u>Expenditures</u>		<u>Balance carried forward</u>
<u>July 1, 2010</u>	<u>Interest Income</u>	<u>Conviction Surcharge (per Schedule 1)</u>	<u>Percentage Assessments (per Schedule 1)</u>	<u>Office Supplies</u>	<u>Training & Other</u>	<u>June 30, 2011</u>
\$ 16,750	\$ -	\$ 1,700	\$ 5,686	\$ (103)	\$ (2,239)	\$ 21,794

See accompanying auditors' report.