



CLEMSON UNIVERSITY

Independent Auditor's Report on Supplementary Information

June 30, 2007

State of South Carolina



Office of the State Auditor

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

RICHARD H. GILBERT, JR., CPA
DEPUTY STATE AUDITOR

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

November 29, 2007

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, 2007, 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, appearing to read "Richard H. Gilbert, Jr.", written in a cursive style.

Richard H. Gilbert, Jr., CPA
Deputy State Auditor

RHGjr/trb



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

Independent Auditor's Report on Supplementary Information

Mr. Richard H. Gilbert, Jr., CPA
Interim 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 and 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, 2007, which collectively comprise the University's basic financial statements and have issued our audit report thereon dated October 11, 2007. 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 for the year ended June 30, 2007 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, 2007, 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

October 11, 2007

CLEMSON UNIVERSITY
SCHEDULE OF MUNICIPAL COURT FINES/ASSESSMENTS AND REMITTANCES
FOR THE YEAR ENDED JUNE 30, 2007

	July 2006	August 2006	September 2006	October 2006	November 2006	December 2006	January 2007	February 2007	March 2007	April 2007	May 2007	June 2007	Total
Fines and assessments	\$ 2,546	\$ 8,858	\$ 4,971	\$ 16,189	\$ 12,755	\$ 14,506	\$ 9,655	\$ 9,946	\$ 14,544	\$ 17,846	\$ 6,108	\$ 4,861	\$ 122,785
Remittance to State Treasurer	(930)	(2,911)	(1,621)	(6,024)	(4,651)	(5,105)	(3,485)	(3,554)	(5,175)	(6,333)	(2,141)	(1,751)	(43,681)
DUI assessments	(12)												(12)
DUI surcharge	(100)												(100)
DUI DPS pullout	(100)					(100)	(100)	(200)		(100)		(100)	(700)
DUS DPS pullout	(100)			(200)	(100)								(400)
Municipal drug surcharge	(100)			(100)			(100)					(100)	(400)
Law enforcement surcharge	(450)	(1,000)	(1,375)	(2,550)	(2,450)	(2,675)	(1,550)	(2,000)	(2,975)	(3,425)	(1,225)	(775)	(22,450)
Conviction surcharge	(25)	(125)	(50)	(425)	(175)	(300)	(400)	(175)	(250)	(250)	(175)	(175)	(2,525)
Percentage assessments	(117)	(366)	(203)	(757)	(584)	(641)	(438)	(446)	(650)	(796)	(269)	(221)	(5,488)
Refunds		(1,146)				(415)	(7)	(50)		(181)			(1,799)
Net - University revenue	\$ 1,024	\$ 2,898	\$ 1,722	\$ 6,133	\$ 4,795	\$ 5,270	\$ 3,575	\$ 3,521	\$ 5,494	\$ 6,761	\$ 2,298	\$ 1,739	\$ 45,230

See accompanying independent auditor's report on supplementary information