

State of South Carolina



Office of the State Auditor

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STATE AUDITOR

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January 12, 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, 2004, 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 'Tom Wagner', with a long horizontal flourish extending to the right.

Thomas L. Wagner, Jr., CPA
State Auditor

TLWjr/trb



KPMG LLP
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Independent Auditors' 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, 2004, which collectively comprise the University's basic financial statements, and have issued our report thereon dated September 17, 2004.

Our audit was made for the purpose of forming an opinion on the basic financial statements of the University taken as a whole. The supplementary information included in the 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 and 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, 2004, and our unqualified opinion thereon, for use in evaluating those financial statements and is not intended to be and should not be used for any other purpose.

KPMG LLP

September 29, 2004

CLEMSON UNIVERSITY
SCHEDULE OF MUNICIPAL COURT FINES/ASSESSMENTS AND REMITTANCES
FOR THE YEAR ENDED JUNE 30, 2004

	July 2003	August 2003	September 2003	October 2003	November 2003	December 2003	January 2004	February 2004	March 2004	April 2004	May 2004	June 2004	Total
Fines and Assessments	\$ 9,195	\$ 9,739	\$ 11,039	\$ 16,950	\$ 10,751	\$ 12,226	\$ 6,676	\$ 19,865	\$ 8,850	\$ 9,906	\$ 7,264	\$ 5,436	\$ 127,897
Remittance to State Treasurer	(4,013)	(4,006)	(4,425)	(6,602)	(3,719)	(4,223)	(2,195)	(6,867)	(3,038)	(3,570)	(2,698)	(1,933)	(47,289)
DUI Assessments	-	-	-	-	(112)	-	-	(112)	-	(112)	-	(336)	(672)
DUI DPS Pullout	-	-	-	-	-	-	-	(100)	-	-	-	(200)	(300)
Municipal Drug Surcharge	-	-	-	-	(100)	(300)	-	-	-	-	-	-	(400)
Law Enforcement Surcharge	-	(1,625)	(1,675)	(2,300)	(1,425)	(2,300)	(1,375)	(4,275)	(1,675)	(1,750)	(1,225)	(575)	(20,200)
Conviction Surcharge	(125)	(125)	(250)	(350)	(250)	(425)	(200)	(175)	(350)	(250)	(150)	(225)	(2,875)
Percentage Assessments	(504)	(504)	(556)	(829)	(467)	(530)	(276)	(862)	(378)	(452)	(339)	(243)	(5,940)
Refunds	-	-	-	-	-	-	-	-	-	-	-	(100)	(100)
Net - University Revenue	\$ 4,553	\$ 3,479	\$ 4,133	\$ 6,869	\$ 4,678	\$ 4,448	\$ 2,630	\$ 7,474	\$ 3,409	\$ 3,772	\$ 2,852	\$ 1,824	\$ 50,121