

**CLEMSON UNIVERSITY
CLEMSON, SOUTH CAROLINA**

**INDEPENDENT AUDITOR'S REPORT ON
SUPPLEMENTAL INFORMATION**

JUNE 30, 2000

State of South Carolina



Office of the State Auditor

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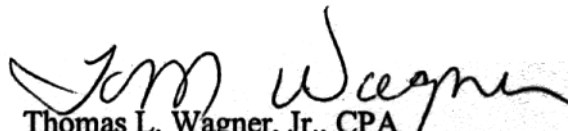
December 8, 2000

The Honorable Jim Hodges, Governor
and
Members of the Board of Trustees
Clemson University
Clemson, South Carolina

This report on the supplemental information – schedule of pledged net revenues for auxiliary revenue bonds and the supplemental information – schedule of municipal court fines/assessments and remittances of Clemson University for the fiscal year ended June 30, 2000, was issued by Rogers & Laban, PA, 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,


Thomas L. Wagner, Jr., CPA
State Auditor

**CLEMSON UNIVERSITY
CLEMSON, SOUTH CAROLINA**

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CERTIFIED PUBLIC ACCOUNTANTS AND FINANCIAL CONSULTANTS

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTAL INFORMATION

Mr. Thomas L. Wagner, Jr., CPA,
State Auditor
State of South Carolina
Columbia, South Carolina

We have audited the basic financial statements of Clemson University as of and for the year ended June 30, 2000, and have issued our report thereon dated October 6, 2000. Those basic financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on those financial statements based on our audit. We did not audit the financial statements of the Clemson Research Facilities Corporation, a component unit of the University, which are presented in a discrete column as part of the primary entity in the financial statements. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for that component unit, is based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental information as listed in the table of contents 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 and the Board of Trustees and management of the University, bond trustees and holders, and the State Treasurer and is not intended to be and should not be used by anyone other than these specified parties.

Rogers & Laban, PA

October 6, 2000

CLEMSON UNIVERSITY
SCHEDULE OF PLEDGED NET REVENUES
AUXILIARY REVENUE BONDS (SERIES 2000)
FOR THE YEAR ENDED JUNE 30, 2000

	Dining Services	Vending Operations	Bookstore	Parking Services	Housing *	Total
REVENUES:						
Student Meal Plans	\$ 8,917,238	\$ -	\$ -	\$ -	\$ -	\$ 8,917,238
Food Service Commissions	1,029,742	-	-	-	-	1,029,742
Other	-	-	-	-	391,362	391,362
Residence Halls	-	-	-	-	15,728,492	15,728,492
Campus Vending Machines	-	341,150	-	-	-	341,150
ATM Rental	-	53,731	-	-	-	53,731
Contract Revenue	-	-	909,345	104,600	-	1,013,945
Parking Permits	-	-	-	787,360	-	787,360
Parking Citations	-	-	-	682,615	-	682,615
Investment Income	172,440	121,606	60,124	121,322	363,808	839,300
TOTAL REVENUES	10,119,420	516,487	969,469	1,695,897	16,483,662	29,784,935
EXPENDITURES:						
Salaries	118,369	16,735	31,582	299,590	4,697,961	5,164,237
Fringe Benefits	27,835	3,789	7,681	75,020	977,052	1,091,377
Travel	278	-	173	389	58,186	59,026
Contractual Services	6,884,426	-	-	148,103	60,808	7,093,337
Repairs	262,789	904	1,349	4,876	655,903	925,821
Telecommunications	1,012	14,375	-	2,353	903,948	921,688
Heat, light, and power	325,007	-	25,044	289	1,019,036	1,369,376
Water, sewer and garbage	85,225	-	406	-	371,009	456,640
Rents	104,759	-	-	44,626	29,823	179,208
Supplies and materials	152,046	-	108	53,442	920,148	1,125,744
Insurance	14,271	-	-	1,633	121,154	137,058
University debit cards fees	210,888	5,664	-	-	-	216,552
Cable television	-	-	-	-	462,143	462,143
Security	-	-	-	-	445,165	445,165
Other operating expenses	323,293	8,229	13,158	622,606	897,732	1,865,018
Capital outlay	-	-	-	-	46,391	46,391
TOTAL EXPENDITURES	8,510,198	49,766	79,501	1,252,927	11,666,459	21,558,781
NET REVENUES	\$ 1,820,110	\$ 466,721	\$ 889,968	\$ 442,970	\$ 4,817,203	\$ 8,226,154

*Includes Clemson House transactions, which were reported in a separate column in the prior year.

CLEMSON UNIVERSITY
SCHEDULE OF MUNICIPAL COURT FINES/ASSESSMENTS AND REMITTANCES
FOR THE YEAR ENDED JUNE 30, 2000

	July 1999	August 1999	September 1999	October 1999	November 1999	December 1999	January 2000	February 2000	March 2000	April 2000	May 2000	June 2000	Total
Fines and assessments	\$5,914	\$5,761	\$6,295	\$8,797	\$8,095	\$4,576	\$7,006	\$8,421	\$6,905	\$8,666	\$9,492	\$3,343	\$83,271
Remittance to State Treasurer	(2,074)	(1,995)	(2,041)	(2,882)	(2,776)	(1,625)	(2,416)	(3,091)	(2,434)	(3,028)	(3,287)	(1,178)	(\$28,827)
DUI Assessments	0	0	(12)	(24)	0	(12)	0	0	0	(12)	(12)	(12)	(84)
Conviction Surcharge	(50)	(150)	(543)	(725)	(300)	(175)	(225)	(125)	(75)	(150)	(225)	(25)	(2,768)
Percentage Assessments	(395)	(366)	(375)	(555)	(531)	(304)	(465)	(573)	(471)	(576)	(618)	(228)	(5,457)
Net - University Revenue	\$3,395	\$ 3,250	\$ 3,324	\$ 4,611	\$ 4,488	\$ 2,460	\$ 3,900	\$ 4,632	\$ 3,925	\$4,900	\$5,350	\$1,900	\$46,134