

**CLEMSON UNIVERSITY**

**Independent Auditor's Report on Supplementary Information**

**June 30, 2008**

## INDEPENDENT AUDITOR'S 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, 2008, which collectively comprise the University's basic financial statements and have issued our audit report thereon dated October 17, 2008. 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, 2008 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, 2008, 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 17, 2008

**CLEMSON UNIVERSITY**  
**SCHEDULE OF MUNICIPAL COURT FINES/ASSESSMENTS AND REMITTANCES**  
**FOR THE YEAR ENDED JUNE 30, 2008**

*Schedule 1*

	<u>July 2007</u>	<u>August 2007</u>	<u>September 2007</u>	<u>October 2007</u>	<u>November 2007</u>	<u>December 2007</u>	<u>January 2008</u>	<u>February 2008</u>	<u>March 2008</u>	<u>April 2008</u>	<u>May 2008</u>	<u>June 2008</u>	<u>Total</u>
Fines and Assessments	\$ 6,577	\$ 3,081	\$ 4,859	\$ 6,920	\$ 14,260	\$ 5,264	\$ 4,577	\$ 14,467	\$ 12,498	\$ 13,221	\$ 6,324	\$ 5,953	\$ 98,001
Remittance to State Treasurer	(2,462)	(1,061)	(1,694)	(2,529)	(3,818)	(1,815)	(1,646)	(5,200)	(4,317)	(4,842)	(2,266)	(2,171)	(33,821)
DUI Assessments	-	-	-	-	-	-	-	(12)	-	-	-	(12)	(24)
DUI Surcharge	-	-	-	-	-	-	-	(100)	-	-	-	(100)	(200)
DUI DPS Pullout	-	-	-	-	-	-	-	(100)	(100)	-	-	(100)	(300)
DUS DPS Pullout	(200)	-	-	-	(100)	-	-	-	-	-	-	-	(300)
Municipal Drug Surcharge	-	-	(100)	-	-	-	-	-	-	-	-	-	(100)
Law Enforcement Surcharge	(1,100)	(650)	(800)	(1,175)	(1,825)	(1,050)	(750)	(2,650)	(2,300)	(2,450)	(1,250)	(1,050)	(17,050)
Conviction Surcharge	(125)	(125)	(275)	(175)	(675)	(225)	(200)	(100)	(125)	(200)	(150)	(75)	(2,450)
Percentage Assessments	(310)	(133)	(213)	(318)	(480)	(230)	(207)	(653)	(542)	(608)	(285)	(273)	(4,252)
Refunds	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50)</u>	<u>(3,465)</u>	<u>-</u>	<u>(50)</u>	<u>(308)</u>	<u>(669)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,542)</u>
Net - University Revenue	<u>\$ 2,380</u>	<u>\$ 1,112</u>	<u>\$ 1,777</u>	<u>\$ 2,673</u>	<u>\$ 3,897</u>	<u>\$ 1,944</u>	<u>\$ 1,724</u>	<u>\$ 5,344</u>	<u>\$ 4,445</u>	<u>\$ 5,121</u>	<u>\$ 2,373</u>	<u>\$ 2,172</u>	<u>\$ 34,962</u>

See accompanying auditor's report.

*CLEMSON UNIVERSITY*  
*SCHEDULE OF VICTIM SERVICES ACTIVITIES, FUNDS ALLOCATED, EXPENDED AND CARRIED FORWARD*  
*FOR THE YEAR ENDED JUNE 30, 2008*

*Schedule 2*

<u>Balance Carried Forward</u>	<u>Revenue Funds Allocated</u>			<u>Expenditures</u>					<u>Balance Carried Forward</u>
<u>July 1, 2007</u>	<u>Interest Income</u>	<u>Conviction Surcharge (per Schedule 1)</u>	<u>Percentage Assessments (per Schedule 1)</u>	<u>Cell Phones</u>	<u>Office Supplies</u>	<u>Uniforms</u>	<u>Brochures</u>	<u>Training &amp; Other</u>	<u>June 30, 2008</u>
\$ 9,525	\$ 402	\$ 2,450	\$ 4,252	\$ (1,116)	\$ (812)	\$ (377)	\$ (822)	\$ (2,717)	\$ 10,785

See accompanying auditor's report.