

Accountants' Report

BEAUFORT COUNTY SCHOOL DISTRICT

Beaufort, South Carolina

Port Royal Elementary School

Robert Smalls Elementary School

Robert Smalls Junior High School

June 30, 1973

McKNIGHT, FRAMPTON, BUSKIRK AND CO.

Certified Public Accountants

Beaufort, South Carolina 29902

BEAUFORT COUNTY SCHOOL DISTRICT
BEAUFORT COUNTY, SOUTH CAROLINA

ACCOUNTANTS' REPORT

JUNE 30, 1973

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MC KNIGHT, FRAMPTON, BUSKIRK AND CO.
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AMERICAN INSTITUTE OF CPAS
S. C. ASSOCIATION OF CPAS

PHONE (803) 524-3003

November 15, 1973

Beaufort County Board of Education
Beaufort County Council
Beaufort, South Carolina

Gentlemen:

We have examined the statement of cash receipts and disbursements of Port Royal Elementary School Activity Fund for the year ended June 30, 1973. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the accompanying statement of cash receipts and disbursements presents fairly the cash transactions of Port Royal Elementary School Activity Fund for the year ended June 30, 1973, on a basis consistent with that of the preceding year.

Yours truly,

JVS:WCR:ehg

PORT ROYAL ELEMENTARY SCHOOL
 SCHOOL ACTIVITY FUND
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FOR THE YEAR ENDED JUNE 30, 1973

Exhibit "A"

<u>Activity</u>	Cash Balance July 1, 1972	Receipts and Transfer	Disbursements and Transfers	Cash Balance June 30, 1973
General Fund	\$ 88.36	\$ 677.21	\$ 648.91	\$ 116.66
Insurance and Professional Dues	-0-	114.00	114.00	-0-
Library Fund	6.56	4.25	1.00	9.81
Pictures	223.23	618.35	528.23	313.35
Reading Fee	96.46	647.70	721.53	22.63

Totals	<u>\$ 414.61</u>	<u>\$ 2,061.51</u>	<u>\$ 2,013.67</u>	<u>\$ 462.45</u>
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Beaufort County Board of Education
Beaufort County Council
Beaufort, South Carolina

Gentlemen:

We have examined the statement of cash receipts and disbursements of Robert Smalls Elementary School Activity Fund for the year ended June 30, 1973. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the accompanying statement of cash receipts and disbursements presents fairly the cash transactions of Robert Smalls Elementary School Activity Fund for the year ended June 30, 1973, on a basis consistent with that of the preceding year.

Yours truly,

JVS:WCR:ehg

ROBERT SMALLS ELEMENTARY SCHOOL
 SCHOOL ACTIVITY FUND
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FOR THE YEAR ENDED JUNE 30, 1973

Exhibit "A"

<u>Activity</u>	Cash Balance <u>July 1, 1972</u>	Receipts and <u>Transfers</u>	Disbursements and <u>Transfers</u>	Cash Balance <u>June 30, 1973</u>
General Fund	\$ 800.46	\$ 187.00	\$ 480.41	\$ 507.05
Fees (Reading)	930.71	1,071.65	826.29	1,176.07
Insurance	-0-	146.00	146.00	-0-
Picture Project	552.40	573.53	354.85	771.08

Totals	<u>\$ 2,283.57</u>	<u>\$ 1,978.18</u>	<u>\$ 1,807.55</u>	<u>\$ 2,454.20</u>
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November 15, 1973

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Beaufort County Board of Education
Beaufort County Council
Beaufort, South Carolina

Gentlemen:

We have examined the statement of cash receipts and disbursements of Robert Smalls Junior High School Activity Fund for the year ended June 30, 1973. Except as set forth in the following paragraph, our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Due to insufficient documentary evidence, we were not able to satisfy ourselves as to the validity of certain cash receipts and disbursements.

Because of the materiality of insufficient documentary evidence as noted in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statement referred to above.

Yours truly,

JVS:WCR:ehg

ROBERT SMALLS JUNIOR HIGH SCHOOL
SCHOOL ACTIVITY FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 1973

Exhibit "A"

<u>Activity</u>	Cash Balance <u>July 1, 1972</u>	Receipts and <u>Transfers</u>	Disbursements and <u>Transfer</u>	Cash Balance <u>June 30, 1973</u>
Athletics	\$ -0-	\$ 1,518.10	\$ 1,525.87	\$ (7.77)
Band	24.71	29.63	25.13	29.21
Commercial machine rental	(130.76)	626.67	224.11	271.80
General Fund	(265.54)	402.37	345.88	(209.05)
Guidance and Testing	82.50	1,310.04	1,242.00	150.54
Gym Suits - Girls	9.20	1,038.50	1,028.20	19.50
Home Economics	-0-	368.64	356.09	12.55
Industrial Arts	5.41	20.56	10.93	15.04
Library	139.84	136.19	166.84	109.19
Magazines	7.70	521.62	529.32	-0-
Pictures	72.35	2,380.49	2,251.56	201.28
Reading Fees	42.31	949.84	989.15	3.00
School Store	-0-	410.90	389.58	21.32
Science Fees	64.00	1,095.22	852.33	306.89
Student Council	67.92	1,915.74	1,871.08	112.58
Textbook Rentals - State	-0-	5,147.60	4,878.39	269.21
Welfare Fund	-0-	271.54	271.54	-0-
Art Fees	.60	115.00	115.60	-0-
English Fees	9.73	91.26	97.03	3.96
Insurance	2.72	339.28	334.00	8.00
Math Fees	3.07	617.96	561.98	59.05
Social Studies	14.00	-0-	6.58	7.42
Bus Permits	14.00	103.84	77.91	39.93
Concessions	(34.93)	-0-	-0-	(34.93)
Gym Suits - Boys	-0-	707.58	616.58	91.00
Yearbook Fund	6.66	1,483.58	804.00	686.24
Emergency School Assistance Program	61.53	350.00	335.00	76.53
Gym Rentals	-0-	280.50	146.73	133.77
Project Succeed	-0-	177.90	176.70	1.20
Cash Shortage	-0-	-0-	507.96	(507.96)
Totals	<u>\$ 197.02</u>	<u>\$22,410.55</u>	<u>\$ 20,738.07</u>	<u>\$ 1,869.50</u>