

Accountants' Report

BEAUFORT COUNTY SCHOOL DISTRICT
SCHOOL ACTIVITY FUNDS

BEAUFORT, SOUTH CAROLINA

June 30, 1974

McKNIGHT, FRAMPTON, BUSKIRK AND CO.

Certified Public Accountants

Beaufort, South Carolina 29902

BEAUFORT COUNTY SCHOOL DISTRICT
BEAUFORT COUNTY, SOUTH CAROLINA

ACCOUNTANTS' REPORT

JUNE 30, 1974

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November 1, 1974

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PHONE (803) 524-3003

OFFICES IN
CHARLESTON
NORTH CHARLESTON
BEAUFORT

Beaufort County Board of Education
Beaufort County Council
Beaufort, South Carolina 29902

Gentlemen:

We have examined the statement of cash receipts and disbursements of Robert Smalls Elementary School Activity Fund for the year ended June 30, 1974. 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 under 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, 1974, on a basis consistent with the preceding year.

Yours truly,

McKnight, Frampton, Buskirk and Co.

CKH:WCR:ch

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Gentlemen:

We have examined the statement of cash receipts and disbursements of Roberts Smalls Junior High School Activity Fund for the year ended June 30, 1974. Except as set forth in the following paragraphs, 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 under 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,

McKnight, Frampton, Buskirk and Co.

CKH:WCR:ch

ROBERT SMALLS JUNIOR HIGH SCHOOL
SCHOOL ACTIVITY FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 1974

Exhibit "A"

<u>Activity</u>	Cash Balance <u>July 1, 1973</u>	Receipts <u>and Transfers</u>	Disbursements <u>and Transfers</u>	Cash Balance <u>June 30, 1974</u>
Art	\$ - 0 -	\$ 177.00	\$ 147.37	\$ 29.63
Athletics	(7.77)	2,040.37	1,936.38	96.22
Band	29.21	391.80	562.92	(141.91)
Bus permits	39.93	363.26	432.94	(29.75)
Commercial machines rental	271.80	- 0 -	196.67	75.13
Concession	(34.93)	151.19	111.05	5.21
English fees	3.96	525.12	541.40	(12.32)
Emergency School Assistance Program	76.53	- 0 -	4.16	72.37
General Fund	(209.05)	833.41	455.15	169.21
Guidance and testing	150.54	584.42	554.34	180.62
Gym rental	133.77	75.00	51.00	157.77
Gym suits - boys	91.00	230.40	390.00	(68.60)
Gym suits - girls	19.50	602.25	654.48	(32.73)
Home economics	12.55	417.50	401.45	28.60
Industrial arts	15.04	27.00	16.12	25.92
Library	109.19	197.65	289.16	17.68
Magazines	- 0 -	4.00	- 0 -	4.00
Math fees	59.05	459.59	- 0 -	518.64
National Honor Society	- 0 -	120.25	96.11	24.14
Pictures	201.28	2,872.43	2,138.38	935.33
Project Succeed	1.20	- 0 -	- 0 -	1.20
Reading fees	3.00	639.00	357.29	284.71
Robert Smalls Junior High Newspaper	- 0 -	9.91	- 0 -	9.91
School store	21.32	333.90	174.60	180.62
Science fees	306.89	937.85	448.59	796.15
Student Council	112.58	47.00	- 0 -	159.58
Textbook rentals - state	269.21	5,679.20	4,909.64	1,038.77
Typing	- 0 -	245.91	177.28	68.63
Welfare Fund	- 0 -	180.00	177.00	3.00
Insurance	8.00	294.00	302.00	- 0 -
Social Studies	7.42	288.00	293.00	2.42
Yearbook	686.24	- 0 -	686.24	- 0 -
Cash shortage (Year ended June 30, 1973)	<u>(507.96)</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>(507.96)</u>
Totals	<u>\$ 1,869.50</u>	<u>\$ 18,727.41</u>	<u>\$ 16,504.72</u>	<u>\$ 4,092.19</u>

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November 1, 1974

Beaufort County Board of Education
Beaufort County Council
Beaufort, South Carolina 29902

Gentlemen:

We have examined the statement of cash receipts and disbursements of Hilton Head Elementary School Activity Fund for the year ended June 30, 1974. 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 which were available and such other auditing procedures as we considered necessary in the circumstances.

Due to insufficient documentary evidence and the lack of accounting records, 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 and the lack of accounting records 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,

McKnight, Frampton, Buskirk and Co.

CKH:WCR:ch

HILTON HEAD ELEMENTARY SCHOOL
 SCHOOL ACTIVITY FUND
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FOR THE YEAR ENDED JUNE 30, 1974

Exhibit "A"

<u>Activity</u>	<u>Cash Balance July 1, 1973</u>	<u>Receipts and Transfers</u>	<u>Disbursements and Transfers</u>	<u>Cash Balance June 30, 1974</u>
General Fund	\$ 196.41	\$ 5,260.04	\$ 3,539.61	\$ 1,916.84
Memorial Fund	255.00	- 0 -	- 0 -	255.00
Reading fees	41.24	1,344.63	1,293.13	92.74
Lunch	- 0 -	17,603.41	17,603.41	- 0 -
Library	- 0 -	2,017.45	1,461.84	555.61
Kindergarten transportation	- 0 -	768.00	1,658.00	(890.00)
Dan Driessen Day	- 0 -	2,577.87	2,577.87	- 0 -
Insurance	- 0 -	710.00	710.00	- 0 -
Totals	<u>\$ 492.65</u>	<u>\$ 30,281.40</u>	<u>\$ 28,843.86</u>	<u>\$ 1,930.19</u>