

BEAUFORT COUNTY SCHOOL DISTRICT
Beaufort, South Carolina

Boston, C. H. S.
Port Royal
Massy Oaks

Report of Certified Public Accountants

Financial Statements

Year ended June 30, 1975

CHERRY, BEKAERT & HOLLAND
CERTIFIED PUBLIC ACCOUNTANTS

BEAUFORT COUNTY SCHOOL DISTRICT

Beaufort, South Carolina

Report of Certified Public Accountants

Financial Statements

Year ended June 30, 1975

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**Report of Certified Public Accountants
Statement of Cash Receipts and Disbursements**

CHERRY, BEKAERT & HOLLAND
CERTIFIED PUBLIC ACCOUNTANTS

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

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

We have examined the statement of cash receipts and disbursements of Battery Creek High School Activity Fund for the year ended June 30, 1975. 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, except as stated in the following paragraph.

Our examination of collections, which, because of their nature, were not susceptible of complete verification, was confined principally to tests of the deposits of recorded receipts. Also, due to insufficient documentary evidence we were unable to verify certain cash disbursements.

Since we were unable to satisfy ourselves as to the amount of collections and certain disbursements as explained above, we were unable to express an opinion on the accompanying statement of cash receipts and disbursements of Battery Creek High School Activity Fund for the year ended June 30, 1975.

Cherry, Bekaert & Holland

Beaufort, South Carolina
July 24, 1975

Battery Creek High School

ACTIVITY FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Year ended June 30, 1975

	<u>Cash Receipts</u>
Annual	\$ 2,935
Art	794
Athletics	17,351
Bank	27
Booster Club	-
Cheerleaders	597
Chorus	489
Class of 1974	-
Class of 1975	700
Class of 1976	2,077
? - Commercial machine rental	2,667
DECA	1,176
English fees	992
General fund	1,698
Guidance	3,093
Home economics	2,151
Industrial arts	805
Library fund	166
National Honor Society	8
Newspaper	-
Pep Club	169
Physical education	457
Reading fees	75
Rental - local - (2)	1,691
Rental - State - (2)	10,005
Science lab	536
Social studies	593
Student Council	1,487
Summer school	620
	<u>\$53,359</u>

Accounted for as follows;

Bank of Beaufort

Battery Creek High School

ACTIVITY FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Year ended June 30, 1975

<u>Cash Disbursements</u>	<u>Receipts Over(Under) Disbursements</u>	<u>Cash Balance July 1, 1975</u>	<u>Cash Balance June 30, 1975</u>
\$ 2,408	\$ 527	\$ (150)	\$ 377
571	223	1	224
17,394	(43)	495	452
61	(34)	38	4
-	-	151	151
825	(228)	356	128
481	8	206	214
158	(158)	158	-
282	418	1	419
2,121	(44)	109	65
1,906	761	1,371	2,132
1,175	1	16	17
1,222	(230)	235	5
1,790	(92)	1,608	1,516
1,493	1,600	1,240	2,840
1,987	164	84	248
665	140	(51)	89
187	(21)	132	111
127	(119)	168	49
-	-	14	14
387	(218)	259	41
234	223	(170)	53
91	(16)	343	327
1,476	215	(215)	-
10,288	(283)	1,054	771
474	62	(23)	39
593	-	(25)	(25)
555	932	697	1,629
<u>4,180</u>	<u>(3,560)</u>	<u>3,560</u>	<u>-</u>
<u>\$53,131</u>	<u>\$ 228</u>	<u>\$11,662</u>	<u>\$11,890</u>

\$11,890

CHERRY, BEKAERT & HOLLAND

CERTIFIED PUBLIC ACCOUNTANTS

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

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

We have examined the statement of cash receipts and disbursements of Mossy Oaks Elementary School Activity Fund for the year ended June 30, 1975. 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 recorded cash transactions of Mossy Oaks Elementary School Activity Fund.

Cherry, Bekaert-Holland

Beaufort, South Carolina
July 24, 1975

Mossy Oaks Elementary School

ACTIVITY FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Year ended June 30, 1975

	<u>Total</u>
Cash receipts	\$9,297
Cash disbursements	<u>10,650</u>
Excess of receipts over disbursements (disbursements over receipts)	(1,353)
Cash balance, July 1, 1974	<u>2,389</u>
Cash balance, June 30, 1975	<u>\$1,036</u>
Accounted for as follows:	
Bank of Beaufort	<u>\$1,036</u>

Mossy Oaks Elementary School

ACTIVITY FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Year ended June 30, 1975

<u>General Fund</u>	<u>Reading Fund</u>	<u>Faculty Fund</u>	<u>Insurance</u>
\$6,933	\$2,001	\$131	\$232
<u>8,010</u>	<u>2,292</u>	<u>116</u>	<u>232</u>
(1,077)	(291)	15	-
<u>1,943</u>	<u>442</u>	<u>4</u>	<u>-</u>
<u>\$ 866</u>	<u>\$ 151</u>	<u>\$ 19</u>	<u>\$ -</u>

CHERRY, BEKAERT & HOLLAND

CERTIFIED PUBLIC ACCOUNTANTS

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

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

We have examined the statement of cash receipts and disbursements of Port Royal Elementary School Activity Fund for the year ended June 30, 1975. 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 recorded cash transactions of Port Royal Elementary School Activity Fund.

Cherry, Bekaert + Holland

Beaufort, South Carolina
July 24, 1975

Port Royal Elementary School

ACTIVITY FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Year ended June 30, 1975

	<u>Total</u>	<u>General Fund</u>	<u>Reading Fees</u>	<u>Revolving Fund</u>
Cash receipts	\$2,867	\$730	\$577	\$1,560
Cash disbursements	<u>2,137</u>	<u>622</u>	<u>521</u>	<u>994</u>
Excess of receipts over disbursements	730	108	56	566
Cash balance, July 1, 1974	<u>255</u>	<u>113</u>	<u>117</u>	<u>25</u>
Cash balance, June 30, 1975	<u>\$ 985</u>	<u>\$221</u>	<u>\$173</u>	<u>\$ 591</u>
Accounted for as follows:				
Bank of Beaufort	<u>\$ 985</u>			