

BEAUFORT COUNTY SCHOOL DISTRICT  
LUNCHROOM PROGRAM  
Beaufort County, South Carolina

Report of Certified Public Accountants  
Statement of Cash Receipts and Disbursements  
Year ended June 30, 1975

CHERRY, BEKAERT & HOLLAND  
CERTIFIED PUBLIC ACCOUNTANTS

BEAUFORT COUNTY SCHOOL DISTRICT  
LUNCHROOM PROGRAM  
Beaufort County, South Carolina

Report of Certified Public Accountants  
Statement of Cash Receipts and Disbursements  
Year ended June 30, 1975

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AND DISBURSEMENTS, June 30, 1975

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 the Beaufort County School District Lunchroom Program 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 lunch unit sales, which, because of their nature, were not susceptible to complete verification, was confined principally to tests of the deposits of recorded receipts.

In our opinion, except for the effects of any adjustments that might have resulted had the lunch unit sales referred to above been susceptible to satisfactory audit tests, the accompanying statement of cash receipts and disbursements presents fairly the recorded cash transactions of the Beaufort County School District Lunchroom Program for the year ended June 30, 1975.

*Cherry, Bekaert & Holland*

Beaufort, South Carolina  
November 14, 1975

Beaufort County School District  
Lunchroom Program

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Year ended June 30, 1975

	<u>Total</u>	<u>Lunchroom Supervisor's Office</u>	<u>Battery Creek Elementary</u>	<u>Battery Creek High</u>
<b>Cash receipts:</b>				
Lunch unit sales	\$222,114	\$ ---	\$10,803	\$18,349
<b>USDA reimbursements:</b>				
Lunch program	134,574	---		
Free and reduced lunches	427,192	---	6,165	8,465
Milk program	1,157	---	17,689	22,972
Breakfast program	62,477	---	17	104
Migrant program	1,201	---	---	
Commodity distribution	2,826	2,826	---	
State aid	8,491	8,491	---	
Interest income	2,658	2,658	---	
Kindergarden program	2,436	---	---	
Miscellaneous	115	---	---	15
<b>Total receipts</b>	<u>865,241</u>	<u>13,975</u>	<u>34,674</u>	<u>49,907</u>
<b>Cash disbursements:</b>				
Food	529,626	---	20,576	33,126
Supplies	19,156	307	739	1,776
Equipment	33,579	171	1,309	63
Salaries	212,981	6,307	9,478	11,234
Miscellaneous	4,008	1,607	107	171
<b>Total disbursements</b>	<u>799,350</u>	<u>8,392</u>	<u>32,209</u>	<u>46,370</u>
Receipts over (under) disbursements	65,891	5,583	2,465	3,537
Cash balance, July 1, 1974	154,966	2,227	8,253	7,505
Transfers from (to) other schools	---	---	(1,000)	---
Cash balance, June 30, 1975	<u>\$220,857</u>	<u>\$ 7,810</u>	<u>\$ 9,718</u>	<u>\$11,042</u>
<b>Accounted for as follows:</b>				
Petty cash	\$ 50			
Lunchroom operating account	20,807			
Certificates of deposit (Note B)	200,000			
	<u>\$220,857</u>			

Beaufort County School District  
Lunchroom Program

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Year ended June 30, 1975

<u>Beaufort High</u>	<u>Beaufort Junior High</u>	<u>Beaufort Elementary</u>	<u>Broad River Elementary</u>	<u>Dale Elementary</u>	<u>Daufuskie Elementary</u>
\$ 9,934	\$33,586	\$ 9,657	\$18,478	\$ 2,989	\$ ---
7,998	11,502	5,355	8,766	9,214	400
27,952	23,557	16,438	23,844	40,698	1,836
67	156	17	119	---	---
---	---	8,397	---	22,797	835
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---
---	---	2,436	---	---	---
71	---	14	---	---	---
<u>46,022</u>	<u>68,801</u>	<u>42,314</u>	<u>51,207</u>	<u>75,698</u>	<u>3,071</u>
29,117	46,118	25,907	32,223	47,992	1,475
1,626	1,515	1,439	1,146	1,467	147
1,138	8,947	247	1,059	5,962	---
11,176	15,618	10,439	12,845	16,477	2,102
178	181	86	155	184	9
<u>43,235</u>	<u>72,379</u>	<u>38,118</u>	<u>47,428</u>	<u>72,082</u>	<u>3,733</u>
2,787	(3,578)	4,196	3,779	3,616	(662)
7,765	14,606	5,415	10,470	18,881	723
---	---	1,000	(1,000)	(5,000)	1,000
<u>\$10,552</u>	<u>\$11,028</u>	<u>\$10,611</u>	<u>\$13,249</u>	<u>\$17,497</u>	<u>\$1,061</u>

Beaufort County School District  
Lunchroom Program

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Year ended June 30, 1975

	Hilton Head Elementary	Lady's Island Elementary	H. E. McCracken High	Michael C. Riley Elementary
<b>Cash receipts:</b>				
Lunch unit sales	\$20,504	\$ 6,347	\$13,091	\$ 4,475
<b>USDA reimbursements:</b>				
Lunch program	7,113	9,206	8,363	5,612
Free and reduced lunches	12,672	36,154	30,503	22,337
Milk program	33	5	80	24
Breakfast program	---	3,640	---	1,129
Migrant program	---	1,185	---	---
Commodity distribution	---	---	---	---
State aid	---	---	---	---
Interest income	---	---	---	---
Kindergarden program	---	---	---	---
Miscellaneous	---	---	---	---
<b>Total receipts</b>	<u>40,322</u>	<u>56,537</u>	<u>52,037</u>	<u>33,577</u>
<b>Cash disbursements:</b>				
Food	22,081	34,268	30,879	20,320
Supplies	555	1,155	966	658
Equipment	459	1,463	95	44
Salaries	11,268	12,674	11,185	9,253
Miscellaneous	92	163	129	92
Transfers to other schools	---	---	---	---
<b>Total disbursements</b>	<u>34,455</u>	<u>49,723</u>	<u>43,254</u>	<u>30,367</u>
Receipts over (under) disbursements	5,867	6,814	8,783	3,210
Cash balance, July 1, 1974	8,338	11,852	5,152	4,223
Transfers from (to) other schools	---	(3,000)	---	---
<b>Cash balance June 30, 1975</b>	<u>\$14,205</u>	<u>\$15,666</u>	<u>\$13,935</u>	<u>\$ 7,433</u>

Beaufort County School District  
Lunchroom Program

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Year ended June 30, 1975

<u>Mossy Oaks Elementary</u>	<u>Port Royal Elementary</u>	<u>Robert Smalls School</u>	<u>Shell Point Elementary</u>	<u>St. Helena Elementary</u>	<u>School for Exceptional Children</u>
\$23,440	\$ 8,317	\$19,115	\$14,556	\$ 7,157	\$ 1,316
7,515	2,729	10,793	7,343	16,891	1,142
12,136	4,537	34,773	20,254	73,862	4,978
154	43	242	62	26	8
---	---	---	---	22,714	2,965
---	---	---	---	16	---
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---
---	---	---	---	---	---
15	---	---	---	---	---
<u>43,260</u>	<u>15,626</u>	<u>64,923</u>	<u>42,215</u>	<u>120,666</u>	<u>10,409</u>
27,356	9,894	41,069	25,028	74,685	7,512
756	363	1,426	761	2,033	321
6,508	111	2,006	741	3,061	195
11,772	6,248	13,581	12,473	23,965	4,886
137	47	204	144	304	18
<u>46,529</u>	<u>16,663</u>	<u>58,286</u>	<u>39,147</u>	<u>104,048</u>	<u>12,932</u>
(3,269)	(1,037)	6,637	3,068	16,618	(2,523)
7,780	3,859	10,607	8,234	17,590	1,486
<u>5,000</u>	<u>2,000</u>	<u>(1,000)</u>	---	---	<u>2,000</u>
<u>\$ 9,511</u>	<u>\$ 4,822</u>	<u>\$16,244</u>	<u>\$11,302</u>	<u>\$ 34,208</u>	<u>\$ 963</u>



Beaufort County School District  
Lunchroom Program

NOTE TO THE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

June 30, 1975

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Note A - Certificates of deposit:

Certificates of deposit consist of the following:

<u>Amount</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
\$100,000	5 3/4%	9-16-75
<u>100,000</u>	5 3/4%	10- 3-75
<u>\$200,000</u>		