

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS**

**STATEMENTS OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES**

**AS OF AND FOR THE YEAR ENDED
JUNE 30, 2007**

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
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INTERNAL FUNDS
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JAMES MOORE & CO., P.L.
CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

INDEPENDENT AUDITORS' REPORT

To the St. Johns County
District School Board:

We have audited the accompanying combining statement of cash receipts and disbursements and cash balances of St. Johns County District School Board's Internal Funds, St. Johns County, Florida, and the individual schools' statements of cash receipts and disbursements and cash balances (as listed in the accompanying table of contents) as of and for the year ended June 30, 2007. These financial statements are the responsibility of St. Johns County District School Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, these financial statements were prepared on the cash receipts and disbursements basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash receipts and disbursements and cash balances of St. Johns County District School Board's Internal Funds, St. Johns County, Florida, and the individual schools' statements of cash receipts and disbursements and cash balances (as listed in the accompanying table of contents) as of and for the year ended June 30, 2007, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2007 on our consideration of St. Johns County District School Board's Internal Funds, St. Johns County, Florida internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

James Moore + Co., P.L.

Gainesville, Florida
November 16, 2007

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
COMBINING STATEMENT OF CASH RECEIPTS
AND DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Cash Balances June 30, 2007
Bartram Trail High School	\$ 213,849	\$ 1,097,519	\$ 976,722	\$ 334,646
Crookshank Elementary School	53,795	132,538	125,398	60,935
Cunningham Creek Elementary School	29,589	580,955	575,142	35,402
Durbin Creek Elementary School	17,140	443,529	399,650	61,019
Fruit Cove Middle School	146,594	373,870	359,500	160,964
Hartley, W. D. Elementary School	42,617	118,850	110,383	51,084
Hickory Creek Elementary School	27,142	350,916	352,614	25,444
Hunt, R. B. Elementary School	42,310	297,419	304,063	35,666
Julington Creek Elementary School	147,407	624,807	650,659	121,555
Ketterlinus Elementary School	57,616	206,032	192,867	70,781
Landrum, Alice B. Middle School	94,157	275,945	277,615	92,487
Mason, Otis A. Elementary School	36,004	258,805	262,206	32,603
Menendez, Pedro High School	164,185	631,096	619,130	176,151
Mill Creek Elementary School	55,224	435,329	413,690	76,863
Murray, R. J. Middle School	49,406	197,908	187,559	59,755
Nease, Allen D. High School	191,165	1,040,760	967,577	264,348
Ocean Palms Elementary School	43,970	72,929	64,011	52,888
Osceola Elementary School	25,288	179,741	180,353	24,676
Ponte Vedra-Palm Valley Elementary School	23,057	-	23,057	-
PVPV-Rawlings Elementary School	-	446,095	399,659	46,436
Rawlings, Marjorie K. Elementary School	17,127	-	17,127	-
Rogers, Gamble Middle School	86,241	199,629	209,541	76,329
Sebastian Middle School	41,642	232,768	221,946	52,464
South Woods Elementary	4,808	58,330	56,078	7,060
St. Augustine High School	248,861	744,025	678,710	314,176
St. Johns Technical High School	32,806	111,802	122,477	22,131
Switzerland Point Middle School	186,251	399,167	390,768	194,650
Timberlin Creek Elementary	75,907	713,165	737,295	51,777
The Webster School	22,796	30,140	25,500	27,436
Totals	<u>\$ 2,176,954</u>	<u>\$ 10,254,064</u>	<u>\$ 9,901,291</u>	<u>\$ 2,529,727</u>

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
 BARTRAM TRAIL HIGH SCHOOL
 INTERNAL FUNDS
 STATEMENT OF CASH RECEIPTS AND
 DISBURSEMENTS AND CASH BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Athletics	\$ 44,181	\$ 404,028	\$ 371,037	\$ 18,115	\$ 95,287
Music	7,400	6,760	930	-	13,230
Classes, clubs and departments	135,061	438,665	408,824	2,490	167,392
Trust	15,247	46,995	50,221	13,897	25,918
General	11,960	201,071	145,710	(34,502)	32,819
Totals	<u>\$ 213,849</u>	<u>\$ 1,097,519</u>	<u>\$ 976,722</u>	<u>\$ -</u>	<u>\$ 334,646</u>

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
CROOKSHANK ELEMENTARY SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Classes, clubs and departments	\$ 4,235	\$ 15,326	\$ 13,500	\$ 290	\$ 6,351
Trust	8,290	26,847	26,753	940	9,324
School store	4,498	128	-	-	4,626
Extended day	2,186	84,537	82,982	-	3,741
General	34,586	5,700	2,163	(1,230)	36,893
Totals	\$ 53,795	\$ 132,538	\$ 125,398	\$ -	\$ 60,935

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
CUNNINGHAM CREEK ELEMENTARY SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Extended day	\$ -	\$ 339,915	\$ 338,915	\$ -	\$ 1,000
School store	6,767	2,201	6,894	(1,556)	518
Classes, clubs and departments	18,160	84,256	78,100	(378)	23,938
Trust	2,698	16,963	11,631	-	8,030
General	1,964	22,143	24,125	1,934	1,916
Daycare	-	115,477	115,477	-	-
Totals	<u>\$ 29,589</u>	<u>\$ 580,955</u>	<u>\$ 575,142</u>	<u>\$ -</u>	<u>\$ 35,402</u>

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
DURBIN CREEK ELEMENTARY SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Classes, clubs and departments	\$ 10,503	\$ 82,787	\$ 68,821	\$ -	\$ 24,469
Extended day	164	289,770	266,735	-	23,199
Trust	5,400	50,306	49,935	-	5,771
General	1,073	20,666	14,159	-	7,580
Totals	\$ 17,140	\$ 443,529	\$ 399,650	\$ -	\$ 61,019

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
FRUIT COVE MIDDLE SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Athletics	\$ 7,709	\$ 22,998	\$ 20,850	\$ -	\$ 9,857
Music	17,385	66,740	69,298	-	14,827
Classes, clubs and departments	50,524	242,507	233,936	-	59,095
Trust	20,847	6,556	15,877	-	11,526
General	50,129	35,069	19,539	-	65,659
Totals	<u>\$ 146,594</u>	<u>\$ 373,870</u>	<u>\$ 359,500</u>	<u>\$ -</u>	<u>\$ 160,964</u>

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
W. D. HARTLEY ELEMENTARY SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Classes, clubs and departments	\$ 16,809	\$ 87,298	\$ 79,880	\$ -	\$ 24,227
Trust	3,101	7,864	3,859	-	7,106
General	22,707	23,688	26,644	-	19,751
Totals	\$ 42,617	\$ 118,850	\$ 110,383	\$ -	\$ 51,084

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
HICKORY CREEK ELEMENTARY SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Classes, clubs and departments	\$ 9,923	\$ 87,897	\$ 89,106	\$ (64)	\$ 8,650
Trust	1,877	9,904	10,485	(309)	987
Extended day	-	217,392	217,392	-	-
General	15,342	35,723	35,631	373	15,807
Totals	\$ 27,142	\$ 350,916	\$ 352,614	\$ -	\$ 25,444

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
R. B. HUNT ELEMENTARY SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Extended day	\$ 19	\$ 228,788	\$ 228,789	\$ -	\$ 18
Classes, clubs and departments	3,054	35,181	31,663	977	7,549
Trust	4,658	1,687	5,641	873	1,577
General	34,579	31,763	37,970	(1,850)	26,522
Totals	<u>\$ 42,310</u>	<u>\$ 297,419</u>	<u>\$ 304,063</u>	<u>\$ -</u>	<u>\$ 35,666</u>

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
 JULINGTON CREEK ELEMENTARY SCHOOL
 INTERNAL FUNDS
 STATEMENT OF CASH RECEIPTS AND
 DISBURSEMENTS AND CASH BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Extended day	\$ -	\$ 472,342	\$ 472,342	\$ -	\$ -
School store	6,819	-	-	-	6,819
Classes, clubs and departments	26,562	124,048	118,857	-	31,753
Trust	8,003	7,205	7,080	-	8,128
General	106,023	21,212	52,380	-	74,855
Totals	\$ 147,407	\$ 624,807	\$ 650,659	\$ -	\$ 121,555

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
 KETTERLINUS ELEMENTARY SCHOOL
 INTERNAL FUNDS
 STATEMENT OF CASH RECEIPTS AND
 DISBURSEMENTS AND CASH BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Extended day	\$ -	\$ 90,397	\$ 90,397	\$ -	\$ -
Music	710	1,520	1,513	-	717
Classes, clubs and departments	22,471	55,053	52,052	-	25,472
Trust	21,893	48,466	39,611	(2,501)	28,247
General	12,410	10,596	9,294	2,632	16,344
School store	132	-	-	(132)	-
Totals	<u>\$ 57,616</u>	<u>\$ 206,032</u>	<u>\$ 192,867</u>	<u>\$ -</u>	<u>\$ 70,781</u>

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
ALICE B. LANDRUM MIDDLE SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Athletics	\$ 3,480	\$ 16,663	\$ 14,664	\$ -	\$ 5,479
Music	1,544	-	2,327	800	17
Classes, clubs and departments	41,011	181,901	178,355	(178)	44,379
Trust	1,191	47,619	54,774	7,165	1,201
General	46,069	29,695	27,495	(7,787)	40,482
School store	862	67	-	-	929
Totals	\$ 94,157	\$ 275,945	\$ 277,615	\$ -	\$ 92,487

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
 OTIS A. MASON ELEMENTARY SCHOOL
 INTERNAL FUNDS
 STATEMENT OF CASH RECEIPTS AND
 DISBURSEMENTS AND CASH BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Extended day	\$ 259	\$ 182,740	\$ 182,999	\$ -	\$ -
School store	611	-	-	(611)	-
Classes, clubs and departments	5,947	41,812	39,587	6,702	14,874
Trust	17,595	3,461	8,705	(6,889)	5,462
General	11,592	30,792	30,915	798	12,267
Totals	<u>\$ 36,004</u>	<u>\$ 258,805</u>	<u>\$ 262,206</u>	<u>\$ -</u>	<u>\$ 32,603</u>

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
 PEDRO MENENDEZ HIGH SCHOOL
 INTERNAL FUNDS
 STATEMENT OF CASH RECEIPTS AND
 DISBURSEMENTS AND CASH BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Athletics	\$ 1,330	\$ 141,777	\$ 150,669	\$ 9,510	\$ 1,948
Music	3,362	18,531	13,840	681	8,734
Classes, clubs and departments	107,896	364,440	354,930	(196)	117,210
Trust	6,880	18,863	27,767	5,743	3,719
School store	12,314	7,700	6,903	-	13,111
General	32,403	79,785	65,021	(15,738)	31,429
Totals	\$ 164,185	\$ 631,096	\$ 619,130	\$ -	\$ 176,151

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
MILL CREEK ELEMENTARY SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Extended day	\$ 3,352	\$ 257,301	\$ 255,776	\$ -	\$ 4,877
Classes, clubs and departments	16,556	96,882	96,431	4,244	21,251
Trust	7,648	46,227	43,603	1,942	12,214
General	27,668	34,919	17,880	(6,186)	38,521
Totals	\$ 55,224	\$ 435,329	\$ 413,690	\$ -	\$ 76,863

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
R. J. MURRAY MIDDLE SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Athletics	\$ 4,215	\$ 5,310	\$ 4,528	\$ -	\$ 4,997
Classes, clubs and departments	38,696	128,444	117,174	(3,678)	46,288
Trust	2,531	23,284	30,402	9,619	5,032
General	3,964	40,870	35,455	(5,941)	3,438
Totals	\$ 49,406	\$ 197,908	\$ 187,559	\$ -	\$ 59,755

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
 ALLEN D. NEASE HIGH SCHOOL
 INTERNAL FUNDS
 STATEMENT OF CASH RECEIPTS AND
 DISBURSEMENTS AND CASH BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Athletics	\$ 9,754	\$ 214,248	\$ 209,602	\$ 110	\$ 14,510
Music	7,469	12,044	16,049	(699)	2,765
Classes, clubs and departments	108,426	388,544	355,007	1,601	143,564
Trust	32,623	97,362	92,204	312	38,093
General	32,893	328,562	294,715	(1,324)	65,416
Totals	\$ 191,165	\$ 1,040,760	\$ 967,577	\$ -	\$264,348

The accompanying notes to financial statements
 are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
OCEAN PALMS ELEMENTARY SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
School store	\$ 1,560	\$ 274	\$ -	\$ -	\$ 1,834
Classes, clubs and departments	6,053	46,722	40,608	-	12,167
Trust	2,207	15,829	14,271	-	3,765
General	34,150	10,104	9,132	-	35,122
Totals	\$ 43,970	\$ 72,929	\$ 64,011	\$ -	\$ 52,888

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
OSCEOLA ELEMENTARY SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
School store	\$ 851	\$ 128	\$ -	\$ (500)	\$ 479
Classes, clubs and departments	10,298	17,830	14,641	(1,000)	12,487
Trust	7,990	5,908	11,956	2,592	4,534
General	5,762	21,463	19,265	(1,092)	6,868
Extended day	387	134,412	134,491	-	308
Totals	\$ 25,288	\$ 179,741	\$ 180,353	\$ -	\$ 24,676

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
PONTE VEDRA-PALM VALLEY ELEMENTARY SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Classes, clubs and departments	\$ 5,067	\$ -	\$ 5,067	\$ -	\$ -
Trust	13,760	-	13,760	-	-
General	4,230	-	4,230	-	-
Totals	\$ 23,507	\$ -	\$ 23,057	\$ -	\$ -

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
PVPV-RAWLINGS ELEMENTARY SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
School store	\$ -	\$ 889	\$ -	\$ (889)	\$ -
Extended day	-	233,879	233,879	-	-
Classes, clubs and departments	-	62,809	44,700	(2,044)	16,065
Trust	-	59,128	56,177	7,356	10,307
General	-	89,390	64,903	(4,423)	20,064
Totals	\$ -	\$ 446,095	\$ 399,659	\$ -	\$ 46,436

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
MARJORIE K. RAWLINGS ELEMENTARY SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
School store	\$ 889	\$ -	\$ 889	\$ -	\$ -
Classes, clubs and departments	5,611	-	5,611	-	-
Trust	3,269	-	3,269	-	-
General	7,358	-	7,358	-	-
Totals	\$ 17,127	\$ -	\$ 17,127	\$ -	\$ -

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
 GAMBLE ROGERS MIDDLE SCHOOL
 INTERNAL FUNDS
 STATEMENT OF CASH RECEIPTS AND
 DISBURSEMENTS AND CASH BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Athletics	\$ 4,835	\$2,878	\$ 1,690	\$ -	\$ 6,023
Music	184	1,656	1,718	-	122
Classes, clubs and departments	35,982	165,267	164,929	606	36,926
Trust	4,472	6,898	7,877	1,394	4,887
General	40,587	22,930	33,327	(2,000)	28,190
School store	181	-	-	-	181
Totals	\$ 86,241	\$ 199,629	\$209,541	\$ -	\$76,329

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
SEBASTIAN MIDDLE SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Athletics	\$ 5,841	\$ 7,431	\$ 9,227	\$ (170)	\$ 3,875
School store	1,361	-	-	-	1,361
Classes, clubs and departments	15,528	71,967	74,800	3,922	16,617
Trust	8,280	110,386	112,544	7,627	13,749
General	10,632	42,984	25,375	(11,379)	16,862
Totals	<u>\$ 41,642</u>	<u>\$ 232,768</u>	<u>\$ 221,946</u>	<u>\$ -</u>	<u>\$ 52,464</u>

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
SOUTH WOODS ELEMENTARY SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
School store	\$ 11	\$ 40	\$ -	\$ -	\$ 51
Classes, clubs and departments	2,576	33,438	31,488	-	4,518
Trust	1,491	16,995	16,339	-	2,147
General	730	7,857	8,251	-	344
Totals	\$ 4,808	\$ 58,330	\$ 56,078	\$ -	\$ 7,060

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
ST. AUGUSTINE HIGH SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Athletics	\$ 40,142	\$ 296,152	\$ 281,512	\$ (3,387)	\$51,395
Music	2,397	6,224	7,740	260	1,141
Classes, clubs and departments	47,191	222,275	199,502	115	70,079
Trust	16,230	70,792	76,730	2,550	12,842
General	142,901	148,582	113,226	462	178,719
Totals	\$ 248,861	\$ 744,025	\$ 678,710	\$ -	\$ 314,176

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
ST. JOHNS TECHNICAL HIGH SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Classes, clubs and departments	\$ 2,073	\$ 10,182	\$ 8,668	\$ (192)	\$ 3,395
Trust	27,812	88,909	99,841	1,066	17,946
General	2,921	12,711	13,969	(873)	790
Totals	\$ 32,806	\$ 111,802	\$ 122,477	\$ -	\$ 22,131

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
 SWITZERLAND POINT MIDDLE SCHOOL
 INTERNAL FUNDS
 STATEMENT OF CASH RECEIPTS AND
 DISBURSEMENTS AND CASH BALANCES
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Athletics	\$ 7,729	\$ 8,316	\$ 5,471	\$ -	\$ 10,574
Classes, clubs and departments	70,540	167,496	166,123	10,544	82,457
Trust	51,220	195,415	203,332	(3,851)	39,652
General	56,762	27,940	15,842	(6,893)	61,967
Totals	\$ 186,251	\$ 399,167	\$ 390,768	\$ -	\$ 194,650

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
TIMBERLIN CREEK ELEMENTARY SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
Classes, clubs and departments	\$ 17,240	\$ 103,349	\$ 109,214	\$ (2,031)	\$ 9,344
Trust	7,716	3,250	6,738	115	4,343
School store	10,205	12,497	9,956	-	12,746
Extended day/ Learning center	23,932	492,993	518,426	2,546	1,045
General	16,814	101,076	92,961	(630)	24,299
Totals	\$ 75,907	\$ 713,165	\$ 737,295	\$ -	\$ 51,777

The accompanying notes to financial statements
are an integral part of this statement.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
THE WEBSTER SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS AND
DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2007**

	Cash Balances July 1, 2006	Receipts	Disbursements	Transfers	Cash Balances June 30, 2007
School store	\$ 1,045	\$ 97	\$ -	\$ (500)	\$ 642
Classes, clubs and departments	2,234	1,428	1,150	-	2,512
Trust	3,598	7,608	8,628	1,500	4,078
Trust: - Exceptional Child Program	358	642	88		912
General	15,561	20,365	15,634	(1,000)	19,292
Totals	\$ 22,796	\$ 30,140	\$ 25,500	\$ -	\$ 27,436

The accompanying notes to financial statements
are an integral part of this statement.

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2007

(1) **Summary of Significant Accounting Policies:**

The following is a summary of the more significant accounting policies and practices of St. Johns County District School Board's Internal Funds, St. Johns County, Florida, which affect significant elements of the accompanying financial statement.

(a) **Organization**—St. Johns County District School Board's Internal Funds represent cash collected and expended for providing necessary and proper services and materials for school activities as established and approved by the St. Johns County District School Board.

(b) **Basis of accounting**—The accompanying financial statements have been prepared on the basis of cash receipts and disbursements. Under this basis, the only asset recognized is cash, and no liabilities are recognized. All transactions are recognized as either cash receipts or disbursements, and noncash transactions are not recognized. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

(2) **Fund Accounting:**

The accounts of the schools in the St. Johns County District School Board are organized on the basis of fund and account groups. Cash receipts are allocated to and accounted for in an account fund based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The school internal fund is the general operating fund of the school. It is used to combine all account funds and includes all financial resources and expenditures. The account funds represent the student activity/project funds required in maintaining the records of that student activity/project. The following is a description of the account funds of the school:

(a) **Classes, clubs and departments**—This fund is used for those accounts which support a group of students within a community of interest with a roster of members, officers, and a sponsor. Approval for the existence of all class, club and department activities is the responsibility of the principal. No class, club or department account may be overdrawn at the end of the current school year. Examples of receipts that may be credited to a class, club or department account are (a) dues, assessments, and donations from members; and (b) library assessments.

(b) **Trust**—This fund is used for money contributed by or held for the sole use of specific groups and not owned by the student body as a whole. A trust account shall not be overdrawn, nor may trust funds be expended for general student body activities. Examples of trust accounts are collections for charitable drives, field trips, lost and damaged textbooks, and faculty and/or staff flowers and gift funds.

(c) **School store**—This fund is used to record the sale of merchandise that is needed by students to facilitate classroom instruction. Profits from the store may be transferred to the general fund or other designated accounts. Monies to establish a school store may be transferred from the general fund.

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2007

(2) **Fund Accounting:** (Continued)

(d) **Athletic**—This fund is used to record all receipts and disbursements involving athletic business transacted at the school level.

(e) **Music**—This fund is used to record all receipts and disbursements involving funds raised by and for the schools' music departments.

(f) **Extended day**—This fund is used to record all receipts and disbursements involving the school's extended day program.

(3) **Cash Balances:**

Demand deposits and certificates of deposit held in local banks for each individual school and combined at June 30, 2007, are as follows:

<u>School</u>	<u>Bank Balances</u>
Bartram Trail High School	\$ 364,539
Crookshank Elementary School	60,650
Cunningham Creek Elementary School	35,443
Durbin Creek Elementary School	58,180
Fruit Cove Middle School	160,499
Hartley, W.D. Elementary School	51,338
Hickory Creek Elementary School	25,652
Hunt, R. B. Elementary School	35,529
Julington Creek Elementary School	122,258
Ketterlinus Elementary School	70,054
Landrum, Alice B. Middle School	106,115
Mason, Otis A. Elementary School	32,935
Menendez, Pedro High School	186,650
Mill Creek Elementary School	76,106
Murray, R. J. Middle School	60,159
Nease, Allen D. High School	277,367
Ocean Palms Elementary School	51,107
Osceola Elementary School	24,555
Ponte Vedra-Palm Valley Elementary School	-
PVPV-Rawlings Elementary School	52,197
Rawlings, Marjorie K. Elementary School	-
Rogers, Gamble Middle School	75,856
Sebastian Middle School	57,763
South Woods Elementary School	8,205
St. Augustine High School	317,900
St. Johns Technical High School	35,010
Switzerland Point Middle School	193,720
Timberlin Creek Elementary School	52,242
The Webster School	27,570
Totals	<u>\$ 2,620,599</u>

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2007

(3) **Cash Balances:** (Continued)

Included in the above balances at Julington Creek Elementary School, Allen D. Nease High School and St. Augustine High School are certificates of deposit with balances of \$45,049 and \$175,000 and \$51,679, respectively, maturing in November 2007, January 2008 and August 2007, respectively.

(4) **Accounts Receivable and Accounts Payable:**

The balances for accounts receivable and payable at each individual school and combined at June 30, 2007, are as follows:

<u>School</u>	<u>Accounts Receivable</u>	<u>Accounts Payable</u>
Bartram Trail High School	\$ 5,000	\$ 7,040
Crookshank Elementary School	-	3,741
Cunningham Creek Elementary School	-	1,000
Durbin Creek Elementary School	-	30,302
Fruit Cove Middle School	-	4,836
Hartley, W.D. Elementary School	-	-
Hickory Creek Elementary School	-	-
Hunt, R. B. Elementary School	3,784	156
Julington Creek Elementary School	-	-
Ketterlinus Elementary School	-	-
Landrum, Alice B. Middle School	-	-
Mason, Otis A. Elementary School	-	-
Menendez, Pedro High School	-	30,383
Mill Creek Elementary School	-	10,733
Murray, R. J. Middle School	-	4,128
Nease, Allen D. High School	-	11,522
Ocean Palms Elementary School	-	4,200
Osceola Elementary School	-	308
Ponte Vedra-Palm Valley Elementary School	-	-
PVPV-Rawlings Elementary School	-	3,272
Rawlings, Marjorie K. Elementary School	-	-
Rogers, Gamble Middle School	-	-
Sebastian Middle School	-	-
South Woods Elementary School	-	-
St. Augustine High School	5,000	35,027
St. Johns Technical High School	5,000	-
Switzerland Point Middle School	-	10,652
Timberlin Creek Elementary School	-	13,340
The Webster School	-	-
Totals	<u>\$ 18,784</u>	<u>\$ 170,640</u>

JAMES MOORE & CO., P.L.
CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the St. Johns County District School Board:

We have audited the accompanying combining statement of cash receipts and disbursements and cash balances of St. Johns County District School Board's Internal Funds, St. Johns County, Florida, and the individual schools' statements of cash receipts and disbursements and cash balances as of and for the year ended June 30, 2007, and have issued our report thereon dated November 16, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Schools' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Schools' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Schools' internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Schools' internal funds financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance

with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule A.

This report is intended solely for the information and use of the audit committee, management and State of Florida, Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

James Moore + Co., P.L.

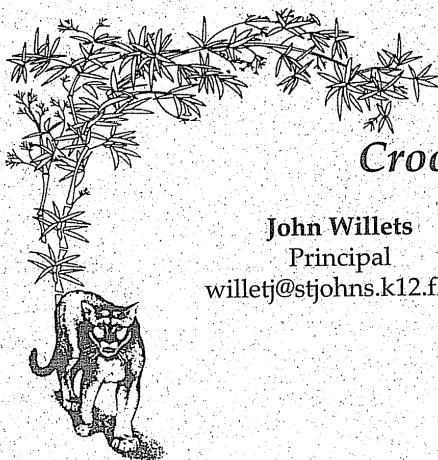
Gainesville, Florida
November 16, 2007

Bartram Trail High School

No findings were noted.

Crookshank Elementary School

- a. The Extended Day Program records do not reconcile to Internal Accounts records. The school shall be responsible for maintaining adequate records, and fees must be reconciled with attendance records and balanced monthly. (District Internal Accounts Handbook, Section XIV)



Crookshank Elementary School

1455 North Whitney Street
St. Augustine, Florida 32084
Area (904) 819-7840
Fax (904) 819-7845

John Willets
Principal
willetj@stjohns.k12.fl.us

Bethany Groves
Assistant Principal
grovesb@stjohns.k12.fl.us

5931 NW 1st Place
Gainesville, FL 32607-2063

October 15, 2007

To Whom it May Concern:

1. (Extended Day) Every effort will be made to reconcile Extended Day Program records to Internal Accounts records by using quick books for Extended Day Program receipts.

The instances of noncompliance found in this audit will be adequately addressed and reconciled to a satisfactory standard according to District and State guidelines.

Sincerely,

A handwritten signature in black ink, appearing to read "James Roberts". The signature is written in a cursive style with a large, sweeping initial "J".

James Roberts
Principal

A handwritten signature in black ink, appearing to read "Rita Blanco". The signature is written in a cursive style with a large, sweeping initial "R".

Rita Blanco
Secretary/ Bookkeeper

Character Counts at Crookshank

Cunningham Creek Elementary School

No findings were noted.

Durbin Creek Elementary School

No findings were noted.

Fruit Cove Middle School

- a. In one instance, a check had only one authorized signature. All checks must have two authorized signatures. (District Internal Accounts Handbook, Section VII)

 **FRUIT COVE MIDDLE SCHOOL**
Website: www.fcs.stjohns.k12.fl.us

Steve McCormick
Principal

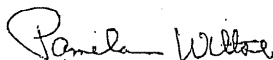
Emily Harrison
Assistant Principal

November 20, 2007

In response to Schedule A in the audit findings for Fruit Cove Middle School

- a. All checks will have two authorized signatures.

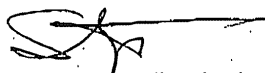
Pamela Wiltse



Fruit Cove Middle School
Secretary/Bookkeeper
2007-08

Landrum Middle School
Secretary/Bookkeeper
2006-07

Steve McCormick



Fruit Cove Middle School
Principal
2007-08

Bartram Trail High School
Assistant Principal
2006-07

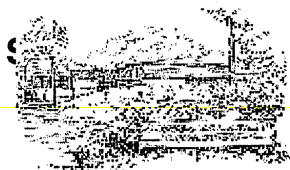
Phone: 904-819-7880
Fax: 904-819-7885

Soaring on the wings of excellence!

3180 Racetrack Road
St. Johns, FL 32259

W.D. Hartley Elementary School

- a. In several instances, approval was not obtained prior to the purchase commitment. All purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII)
- b. In one instance, sales tax was paid. Sales tax should not be paid unless the items are held for resale.



W. D. Hartley Elementary

260 Cacique Drive
St. Augustine, FL 32086
(904) 819-8381

Principal: Mary Seymour

Asst. Principal: Gene Bennett

James Moore & Co.
5931 NW 1st Place
Gainesville, FL 32607

Attention: Katie Veal, CPA

This letter is in response to our internal account audit findings for the 2006-2007 school year. We would like to thank your staff for making our audit a very positive experience.

1. In several instances, approval was not obtained prior to the purchase commitment. Response - We continue to work on getting all employees to adhere to this rule. Our goal next year is to have all purchases approved prior to the time of the purchase.

2. In one instance, sales tax was paid. Response - We did have a new teacher who turned in a receipt and was refunded the full amount including the tax. The tax was not caught at the time. In the future, we will be more careful about checking all of the requisitions for refunds to make sure we do not reimburse the taxes.

Sincerely,

Handwritten signatures of Mary Seymour and Debra Henderson. Mary Seymour's signature is on the left and Debra Henderson's is on the right.

Mary Seymour
Principal

Debra Henderson
Bookkeeper

Hickory Creek Elementary School

- a. In one instance, a check had only one authorized signature. All checks must have two authorized signatures. (District Internal Accounts Handbook, Section VII)
- b. In several instances, extended day fees were not remitted to the District in a timely manner. Extended day collections must be remitted to the District by the 15th of the month following the month of collection. (District Internal Accounts Handbook, Section XIV)
- c. In several instances, approval was not obtained prior to the purchase commitment. All purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII)



Hickory Creek Elementary School

"First we love them, then we teach them"

Paul Goricki, Ed.D
Principal

August 25, 2006

James Moore & Company P.L.
5931 N. W. 1st Place
Gainesville FL 32607-2063

To Whom it May Concern:

In response to the 2005-2006 Internal Account audit findings for Hickory Creek Elementary, we respond as follows:

- A) The principal will receive, open, and review all bank statements and sign and date as "opened and reviewed" prior to the bookkeeper receiving the bank statement.
- B) In accordance with District Internal Accounts Handbook procedures, every effort will be made to insure all purchases are approved in writing by the principal prior to the purchase.

Thank you and please contact me if you have any questions.

Sincerely,

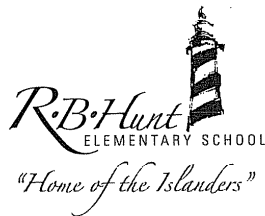
Dr. Paul Goricki
Principal

cc: Cathy Skarr

235 Hickory Creek Trail • Jacksonville, Florida 32259 • (904) 819-7450
EMail: gorickp@stjohns.k12.fl.us • www-hce.stjohns.k12.fl.us

R. B. Hunt Elementary School

- a. In one instance, extended day fees were not remitted to the District in a timely manner. Extended day collections must be remitted to the District by the 15th of the month following the month of collection. (District Internal Accounts Handbook, Section XIV)



October 15, 2007

Katie Veal, CPA
James Moore & Co., P.L.
5931 NW 1st Place
Gainesville, FL 32607

Dear Ms. Veal;

I am writing this letter in response to the audit findings for R. B. Hunt Elementary School. In one instance extended day fees were not transferred to the District by the 15th of the month. I believe the instance was in June 2007 for extended day fees collected in May 2007.

June 15, 2007, was on a Friday, I mistakenly did not print the check to transfer the fees on that day. On Monday, June 18, 2007, I realized my mistake and printed the check immediately. I apologize for the oversight and will take care to make sure all extended day fees are transferred to the District in a timely manner.

Sincerely,

A handwritten signature in black ink that reads "Danielle M. Cook".

Danielle M. Cook
Secretary/Bookkeeper

A handwritten signature in black ink that reads "Donald B. Steele".

Donald B. Steele
Principal

Julington Creek Elementary School

- a. In several instances, approval was not obtained prior to a purchase commitment. All purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII)
- b. In two instances, a deposit was not made within five days of collection. All money collected must be deposited within five working days after receipt. (District Internal Accounts Handbook, Section IX)
- c. In one instance, an amount received was posted to the incorrect account. All receipts and disbursements must be coded to proper accounts.

Julington Creek Elementary School

St. Johns County School District
2316 Race Track Road
Jacksonville, Florida 32259

MICHAEL STORY
Principal
Email: storym@stjohns.k12.fl.us

Telephone: (904) 287-2311 Fax: (904) 819-7985
Web Site: <http://www-jce.stjohns.k12.fl.us>

NANCY WINTER, M.A.
Assistant Principal
Email: wintern@stjohns.k12.fl.us

James Moore & Company
ATT: Katie Veal
5931 NW 1st Place
Gainesville, FL 32607-2063

RE: 2006-2007 Internal Accounts Audit

Dear Katie:

In response to the 2006-2007 Internal Account Audit findings for Julington Creek Elementary, we respond to the findings as follows:

Item A – “In several instances, approval was not obtained prior to a purchase commitment. All purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII)

Response: Every effort will be made to insure that all purchases will be approved in writing by the principal prior to the purchase.

Item B – “In two instances, a deposit was not made within five days of collection. All money must be deposited within five working days after receipt. (District Internal Accounts Handbook, Section IX)

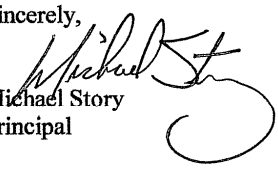
Response: Every effort will be made to insure that all deposits are made within five days of collection.

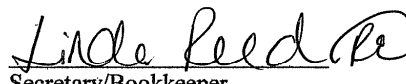
Item C – “In one instance, an amount received was posted to the incorrect account. All receipts and disbursements must be coded to proper accounts.

Response: The posting error was corrected by Linda Reed.

Thank you and please feel free to contact me should you have any questions. Linda Reed, Secretary/Bookkeeper 2006-2007, was consulted as to the responses to these audit findings.

Sincerely,


Michael Story
Principal


Linda Reed
Secretary/Bookkeeper

MS/lr

Ketterlinus Elementary School

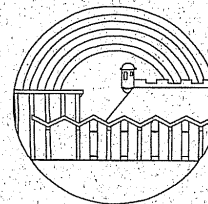
- a. In several instances, approval was not obtained prior to a purchase commitment. All purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII)
- b. In one instance, sales tax was paid. Sales tax should not be paid unless the items are held for resale.
- c. The Extended Day Program records are not reconciled to Internal Accounts records monthly. The school shall be responsible for maintaining adequate records. Extended Day fees must be reconciled with attendance records and balanced with Internal Accounts records monthly. (District Internal Accounts Handbook, Section XIV)

Wayne Jenkins
Principal
Joy Taylor
Assistant Principal

KETTERLINUS ELEMENTARY SCHOOL

"Building the Future in the Nation's Oldest City"

St. Johns County School District
67 Orange St.
St. Augustine, FL 32084
(904) 819-8540 • Fax (904) 819-8554
www-kes.stjohns.k12.fl.us



Memo

To: Whom It May Concern
From: Wayne Jenkins, Principal *Wayne Jenkins*
CC: Cathy Skarr, Bookkeeper-Accounting & Internal Accounts *Karen Hairston*
Date: October 16, 2007
Re: Ketterlinus Audit Findings Response

Below is a description of the **Internal Accounts Audit Findings** and the corrective actions that will be taken in response to the findings:

- a. In several instances, approval was not obtained prior to a purchase commitment.
All purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII).

Response: Ketterlinus has incorporated the use of an "Internal Account Pre-Approved Purchase/Payment Request" form which requires the principal's written approval prior to any and all internal account purchase commitments and/or purchases. Faculty and staff have been informed that prior approval is necessary before contacting vendors or placing orders on-line. This seems to have been the reason for most instances last year that did not have prior approval.

- b. In one instance, sales tax was paid. Sales tax should not be paid unless the items are held for resale.

Response: This one instance was addressed immediately when it occurred. The person(s) who made the purchase was advised in writing to not cut off the bottom of reimbursement receipts as this is where the tax, total, and date are posted and that information is needed for bookkeeping and audit purposes.

CHARACTER COUNTS!SM

Trustworthiness • Respect • Responsibility • Fairness • Caring • Citizenship

CHARACTER COUNTS! is a service mark of the CHARACTER COUNTS! Coalition, a project of the Josephson Institute of Ethics

- c. The Extended Day Program records are not reconciled to Internal Accounts records monthly. The school shall be responsible for maintaining adequate records. Extended Day fees must be reconciled with attendance records and balanced with internal accounts records monthly. (District Internal Accounts Handbook, Section XIV).

Response: Ketterlinus administration will require the Extended Day Coordinator to maintain adequate records and reconcile those records to Internal Accounts records monthly. Ketterlinus will require the Extended Day Coordinator to maintain records and fees to be reconciled with attendance records and balanced on a monthly basis. A printed monthly report from Extended Day transactions will be submitted to the principal by the tenth (10th) day of each month.

Please advise if any further action is warranted on the part of Ketterlinus Elementary School.

Alice B. Landrum Middle School

- a. For athletic events, the school is using the same tickets for both adult and student ticket, which are sold at different prices. Therefore, a recalculation of monies collected for ticket sales is not possible. Separate tickets should be used and identified on the Report of Tickets Sold for events where difference prices are charged for adult and student tickets. (District Internal Accounts Handbook, XVI)



LANDRUM MIDDLE SCHOOL

230 Landrum Lane • Ponte Vedra Beach, Florida • 32082
Telephone (904) 819-8410 • Fax (904) 819-8415
www.lms.stjohns.k12.fl.us

Wayne King
Principal

Kelly Jacobson
Assistant Principal

October 11, 2007

In response to Schedule A in the audit findings for Landrum Middle School

- a. Athletic tickets will be separate for adults and students

Pamela Wiltse

Landrum Middle School
Secretary Bookkeeper 2006-07

Fruit Cove Middle School
Secretary Bookkeeper 2007-08

Kelly Jacobson

Landrum Middle School
Assistant Principal

St. Johns County School District

Otis A. Mason Elementary School

- a. In several instances, transfer forms were not authorized by the principal prior to the transfer. Funds shall be transferred by a transfer form with two authorized signatures and a check requisition with the principal's approval. (District Internal Accounts Handbook, Section V)
- b. In several instances, there was no evidence that approval was obtained prior to the purchase commitment. All purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII)



Otis A. Mason Elementary School

207 Mason Manatee Way
St. Augustine, Florida 32086
Phone: 904.819.8440
Fax: 904.819.8445

Theresa Grady
Principal

Sandra McMandon
Assistant Principal

"Where We Educate the Future"

October 12, 2007

Katie Veal, CPA, Senior Accountant
James Moore & Company
5931 NW 1st Place
Gainesville, Florida 32607-2063

Dear Ms. Veal,

The following is in response to the 2006-2007 audit findings for Otis A. Mason Elementary School:

- a. The finding in question was from the beginning of the school year when the new chart of accounts was set up and funds were relocated into their new accounts. I did not obtain the principal's signature until after the new set up had been completed. However, the principal was aware of the transfers. From this point forward, the Principal's signature will be obtained prior to making the transfer of funds according to District Internal Accounts Handbook, Section V.
- b. This finding is in reference to two orders that were placed based on an email from a teacher to the principal. The email was forwarded to me along with instructions from the principal to order the requested materials. I used the email as my "prior approval" instead of an actual signature on the forms. From this point forward, all transactions will be approved by the principal in writing prior to the commitment of funds according to the District Internal Accounts Handbook, Section VII.

Thank you for your continued service to the St. Johns County Schools.

Sincerely,

Randy Kelley, former Principal of Otis A. Mason Elementary School

B. Joyce Hunter, former Secretary/Bookkeeper of Otis A. Mason Elementary School

Pedro Menendez High School

- a. In two instances, sales tax was paid. Sales tax should not be paid unless the items are held for resale.
- b. In several instances, approval was not obtained prior to the purchase commitment. All purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII)
- c. In one instance, the Report of Tickets Sold was not completed correctly. As a result, the Report of Tickets Sold indicated that cash turned in was less than the amount that should have been turned in. All Report of Tickets Sold forms should be properly completed, cash turned in should reconcile to the Report, and any differences should be investigated.

Pedro Menendez HIGH SCHOOL

Kathy Sanchez
Assistant Principal

Cynthia Williams
Assistant Principal

600 State Road 206 West
St. Augustine, Florida 32086

904-819-8660
Fax: 904-819-8675

Angela Hensley
Registrar

Charles Lopez
Athletic Director

Dr. Clay Carmichael
Principal

TO: Whom it May Concern
FROM: Clay Carmichael, Principal, PMHS
DATE: October 17, 2007

The following information is in response to Menendez audit findings:

a. In two instances, sales tax was paid. Sales tax should not be paid unless the items are held for resale..

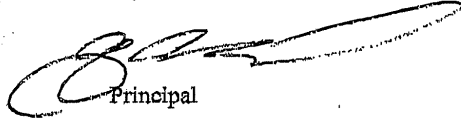
PMHS Response: We will take more time to review requests from classes and or clubs to insure that all procedures are being followed properly.

b. In several instances, approval was not obtained prior to the purchase commitment. All purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII)

PMHS Response: We have had meetings with staff members and have reiterated the necessity of prior approval in writing is a requirement for purchase commitments. It is our intent to monitor more closely and to even deny the request if need be.

c. In one instance, the Report of Tickets Sold was not completed correctly. As a result, the Report of Tickets Sold indicated that cash turned in was less than the amount that should have been turned in. All Report of Tickets Sold forms should be properly completed, cash turned in should reconcile to the Report, and any differences should be investigated.

PMHS Response: We will be sure that all forms are completed properly and if there are any differences be sure that they are investigated.



Principal



Melinda Ponce
Bookkeeper

*Not For School,
But For Life, We Learn*

Mill Creek Elementary School

- a. In several instances, a deposit was not made within five days of collection. All money collected must be deposited within five working days after receipt. (District Internal Accounts Handbook, Section IX)
- b. In all instances, supporting documentation was not maintained for transfers. Funds shall be transferred by a transfer form with two authorized signatures and a check requisition with the principal's approval (District Internal Accounts Handbook, Section V)
- c. In two instances, no supporting invoice or other documentation was obtained prior to disbursement. Supporting documentation for each expenditure shall be kept on file. (District Internal Accounts Handbook, Section VII)
- d. In one instance, sales tax was paid. Sales tax should not be paid unless the items are held for resale.
- e. In several instances, checks were not available for review, due to a lost bank statement. All bank statements should be maintained on file.
- f. In one instance, a check had only one authorized signature. All checks must have two authorized signatures. (District Internal Accounts Handbook, Section VII)
- g. In one instance, the Report of Tickets Sold was not completed correctly. As a result, the Report of Tickets Sold indicated that cash turned in was less than the amount that should have been turned in and the number of tickets sold was incorrectly calculated. All Report of Tickets Sold forms should be properly completed, tickets sold and unsold should be reconciled to ticket inventory, cash turned in should reconcile to the Report, and any differences should be investigated.
- h. In two instances, extended day fees were not remitted to the District in a timely manner. Extended day collections must be remitted to the District by the 15th of the month following the month of collection. (District Internal Accounts Handbook, Section XIV)

Mary Ford
Principal

Lorna Kirkham
Assistant Principal



Mill Creek Elementary

3750 International Golf Parkway St. Augustine, FL 32092
904-819-3720

Bailey Benoit
Guidance

Tanya Williams
Guidance

Jason Lee
Maintenance
Manager

October 11, 2007

Re: 2006-2007 Audit findings

Dear Sir or Ma'am,

Item:

- a. I know of several instances that would have caused late deposits. My father passed suddenly in late April and I left for California without any notice and was there for over a week. Deposits were not made while I was gone, I also found at least one money collected form under a tray in the safe.
- b. Supporting document for transfer in question is enclosed and was faxed to 352-372-3741 in Mid September. I fell across the paper while looking for something else in last year's files, it was misfiled.
- c. Without knowing the specific instance I cannot comment on this issue.
- d. Unfortunately, parents that didn't know the process were put in charge of picking up the happy meals from McDonalds after a field trip. They didn't get the correct receipt in the first place, I contacted McDonalds asking them for proof of payment and they supplied me a letter. Please see supporting documentation.
- e. I can only assume that while moving offices and secretaries mid year that the October bank statement was misplaced. I contacted the bank trying to retrieve a copy of the checks needed but the fee was more than acceptable.

- f. I do not have a response, it was just forgotten.
- g. The ticket report was filled out incorrectly, but to the best of my ability. I misunderstood the directions that I was given.
- h. I can't find any reason why the extended day payment for January was turned in late to the county. The payment for May was late due my absence after the death of my father. I had to play catch up when I got back. It was simply overlooked.

Sincerely,



Kathleen Richards
Secretary/Bookkeeper
Mill Creek Elementary

Mary J. Ford
Principal
Mill Creek Elementary

R. J. Murray Middle School

- a. In several instances, approval was not obtained prior to a purchase commitment. All purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII)

CATHY MITTELSTADT
Principal

R.J. MURRAY MIDDLE SCHOOL
Center for the Arts
St. Johns County School District
150 N. Holmes Blvd., St. Augustine, Florida 32084
(904) 819-8470 • FAX: (904) 819-8475

KIMBERLY DIXON
Assistant Principal

October 17, 2007

James Moore & Co., P. L.
Certified Public Accountants
5931 NW 1st Place
Gainesville, Florida 32607-2063

Dear Sirs:

In reference to the following 2006-2007 school year audit findings, in several instances, approval was not obtained prior to a purchase commitment and all purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII)

In order to rectify said instances of no supporting invoice or other documentation being obtained prior to disbursement, we will make sure all documentation is obtained prior to disbursement.

Respectfully-



Cathy Mittelstadt
Principal
R. J. Murray Middle School

CM/md

Allen D. Nease High School

- a. In one instance, approval was not obtained prior to a purchase commitment. All purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII)
- b. In two instances, approval was not obtained prior to a purchase commitment related to the Booster Club. All purchases must be approved in writing prior to the purchase or event occurring. No invoice or other documentation was obtained prior to disbursement. Supporting documentation for each expenditure shall be kept on file. (District Internal Accounts Handbook, Section VII)
- c. In one instance, a check had only one authorized signature. All checks must have two authorized signatures. (District Internal Accounts Handbook, Section VII)
- d. In one instance, a deposit was not made within five days of collection. All money collected must be deposited within five working days after receipt. (District Internal Accounts Handbook, Section IX)
- e. In one instance, prior approval was not obtained for a transfer. Funds shall be transferred by a transfer form with two authorized signatures and a check requisition with the principal's approval. (District Internal Accounts Handbook, Section V)
- f. In several instances, the Report of Tickets Sold was not completed correctly. As a result, the Report of Tickets Sold indicated that cash turned in was less than the amount that should have been turned in and the number of tickets sold was incorrectly calculated. All Report of Tickets Sold forms should be properly completed, tickets sold and unsold should be reconciled to ticket inventory, cash turned in should reconcile to the Report, and any differences should be investigated.
- g. In all instances related to athletics, the athletic director was the principal's designee for authorization of all athletic purchases. The principal's designee should be limited to an assistant principal or the bookkeeper.
- h. In several instances, transactions with school athletic booster clubs were noted. In all disbursement instances tested, there was no invoice or supporting documentation on file supporting disbursement. Supporting documentation for each expenditure shall be kept on file. (District Internal Accounts Handbook, Section VII). Further, there should be no transactions between internal accounts and external booster clubs.



Allen D. Nease High School

10550 Ray Road
Ponte Vedra, FL 32081

(904) 819-8300
(904) 819-8305 Fax

Linda Thomson, *Principal*
Karen Davis, *Assistant Principal*
Fred Cole, *Assistant Principal*
Lisa Kunze, *Assistant Principal*

James Moore & Company
5931 NW 1st Place
Gainesville, FL 32607-9904

Letter of response to audit findings:

- a. Purchases without prior approval will be denied reimbursement.
- b. Reimbursement to the booster club will have prior approval by the principal or designee and invoices or other documentation will be provided.
- c. Checks are signed by the bookkeeper, then given to the other authorized check signer. In this case, one mistakenly didn't get signed.
- d. Bookkeeper was on vacation and designee did not deposit money within five days. Designee has been notified of procedures to correct this error.
- e. The internal accounts handbook does not address a "transfer form" (only transferred by check), however, a transfer form was devised by the bookkeeper when the Heritage system allowed transfers without checks. In one case the transfer form failed to be signed by the principal.
- f. Discussed with the athletic director and designee that prepared the athletic report of tickets sold. The bookkeeper will reconcile tickets sold and unsold to the ticket inventory, cash turned in and any differences will be investigated.
- g. Changes have been made so that the assistant principal is the principal's designee for approval on all athletic related purchases.
- h. The athletic director negotiated to reimburse the booster club when they pay for charter buses, his portion of what he would have paid for a school bus. There is no invoice from the transportation dept. The reimbursement was calculated on an average of \$27.50 per hour. Invoices were not provided by the booster club. We are in the process obtaining invoices from the booster club for the charter buses.

Linda Thomson
Linda Thomson, Principal

10/30/07

Date

Elena Beck
Elena Beck, Bookkeeper

10/30/07

Date

Ocean Palms Elementary School

- a. In one instance, approval was not obtained prior to a purchase commitment. All purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII)
- b. In one instance, no amount was designated on the material requisition. All material requisition forms should state an amount that can be spent to prevent over expenditure of internal funds.
- c. In several instances, trust accounts have negative balances. Trust accounts may not be overdrawn, nor may trust funds be expended for general student body activities. (District Internal Accounts Handbook, Section V)

Ocean Palms

Elementary

Our Focus is the Child

Michael W. Parrish
Principal


Sue Smith
Assistant Principal


MEMORANDUM

TO: James Moore & Company
FROM: Michael W. Parrish
DATE: October 18, 2007
RE: 2006-2007 Internal Audit Findings

We have reviewed and accept the findings of our 2006-2007 Internal Audit.
The following measures will be taken in order to correct the deficiencies:

- Ensure principal approval in writing prior to a purchase commitment
- Ensure amounts are specified on materials requisition forms
- Ensure trust accounts remain in a positive balance

Thank you,

Michael W. Parrish
Principal


Amy Bednar
Secretary/Bookkeeper

Osceola Elementary School

- a. In two instances, extended day fees were not remitted to the District in a timely manner. Extended day collections must be remitted to the District by the 15th of the month following the month of collection. (District Internal Accounts Handbook, Section XIV)

Osceola Elementary School

Principal
Nancy R. Little
littlen@stjohns.k12.fl.us

St. Johns County School District
1605 Osceola Elementary Road
St. Augustine, Florida 32084
(904) 819-3780
Fax: (904) 819-3795

Assistant Principal
Kathlene Tucker
tuckerk@stjohns.k12.fl.us

October 15, 2007

James Moore & Company
5931 NW 1st Place
Gainesville, FL 32607-2063

Attention: Katie Veal, Senior Accountant

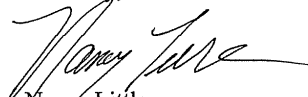
Dear Ms. Veal,

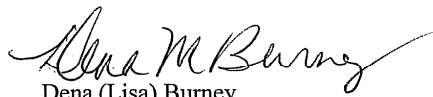
This letter is in response to your findings for the 2006-07 Internal Accounts audit for Osceola Elementary School.

Mrs. Burney admits fault in not submitting these two payments on time to the District. She can only justify these oversights by being under personal stress due to the illness of her father. Mrs. Burney will make every attempt to submit all future payments on time. Please accept our apologies for these oversights.

It is a pleasure to work with your firm. We look forward to continue to work with you during the 2007-08 school year.

Sincerely,


Nancy Little
Principal


Dena (Lisa) Burney
Secretary/Bookkeeper

"BUILDING LIFE-LONG LEARNERS"

Ponte Vedra-Palm Valley Elementary School

The school was combined with Marjorie K. Rawlings Elementary School during the current year. No findings noted.

PVPV-Rawlings Elementary School

- a. In one instance, a check had only one authorized signature. All checks must have two authorized signatures. (District Internal Accounts Handbook, Section VII)



PVPV/RAWLINGS Elementary School

610 Highway A1A North
Ponte Vedra Beach, Florida 32082

Kathleen Furness
PRINCIPAL

October 19, 2007

Judith Thayer
ASSISTANT PRINCIPAL

Pattie Foulk
ASSISTANT PRINCIPAL

Katie Veal, CPA
Senior Accountant
James Moore & Company
5931 NW 1st Place
Gainesville, FL 32607-2063

Dear Ms. Veal,

Thanks you for the audit you completed for PVPV/Rawlings Elementary School in July 2007. In your finding, you stated one check that was not signed by two people. In the future we will make every effort will be used to ensure two people sign each check.

Thank you.

Sincerely yours,

Kathleen Furness
Principal

Belinda Rawson
Bookkeeper

PVPV Phone: 904-285-6022 / 904-819-3821 Fax: 904- 819-3825
Rawlings Phone: 904-273-4983 / 904-819-8565 Fax: 904-819-8575

Marjorie K. Rawlings Elementary School

The school was combined with Ponte Vedra-Palm Valley Elementary School during the current year. No findings noted.

Gamble Rogers Middle School

- a. In several instances, prior approval was obtained for a transfer. Funds shall be transferred by a transfer form with two authorized signatures and a check requisition with the principal's approval. (District Internal Accounts Handbook, Section V)

NOV. 20. 2007 2:35PM

NO. 256 P. 2/2



Home of the Stingrays

GAMBLE ROGERS MIDDLE SCHOOL

Beverly Gordon, Principal

Endolyn Davis, Assistant Principal

6250 US1 South, St. Augustine, Florida 32086
Telephone (904) 819-8700 • Fax (904) 819-8705
Web address: www-grms.stjohns.k12.fl.us

November 20, 2007

Katie Veal, CPA
Senior Accountant
James Moore & Co., P.L.
katiev@jmco.com

Dear Ms. Veal:

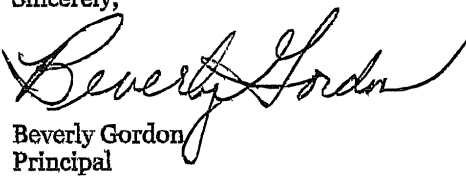
In response to the audit findings for Gamble Rogers Middle School for the 2006/2007 school year:

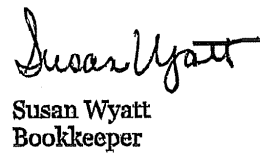
In several instances, prior approval was obtained for a transfer. Funds shall be transferred by a transfer form with two authorized signatures and a check requisition with the principal's approval.

Response:

In two instances, prior approval was obtained for a transfer. The check requisition was attached, however; did not have the principal's signature. In the future, we will make sure to have all proper signatures on all forms.

Sincerely,


Beverly Gordon
Principal


Susan Wyatt
Bookkeeper

SCHOOL OF EXCELLENCE
ST. JOHNS COUNTY SCHOOL DISTRICT

Sebastian Middle School

No findings were noted.

South Woods Elementary School

- a. In several instances, deposits were not made within five days of collection, or it could not be determined if deposits were made within five days of collection. All money collected must be deposited within five working days after receipt. (District Internal Accounts Handbook, Section IX)
- b. In one instance, no amount was designated on the material requisition. Therefore it could not be determined if the amount purchased was under the purchase was less than the amount approved.
- c. In one instance, the amount received was posted to the incorrect account. The school shall be responsible for posting amounts received to the proper general ledger account.
- d. The bank account balance does not properly reconcile to the balance recorded in the internal accounts ledger. The school shall be responsible for reconciling the bank statement and correctly accounting for all items that occur during the month. The school is also responsible for maintaining adequate records and accounts must be reconciled monthly.

South Woods Elementary School



4750 SR 206W - Elkton, FL 32033
Phone: 819-8610

Brian McElhone
Principal

Brian Schoonover, Ph. D.
Assistant Principal

James Moore & Co.
5931 NW 1st Place
Gainesville, FL 32607

November 27, 2007

Dear Katie:

This is the response to the audit findings for the 06/07sy.

a. In several instances, deposits were not made within five days of collection, or it could not be determined if deposits were made within five days of collection. All money collected must be deposited within five working days after receipt. (District Internal Accounts Handbook, Section IX)

Response: Courier has been put in place to insure 3 times per week a deposit can be made.

b. In one instance, no amount was designated on the material requisition. Therefore it could not be determined if the amount purchased was under the purchase was less than the amount approved.

Response: System has been placed to insure that all requisitions are properly attached.

c. In one instance, the amount received was posted to the incorrect account. The school shall be responsible for posting amounts received to the proper general ledger account.

Response: All posting are reviewed by Principal monthly.

d. The bank account balance does not properly reconcile to the balance recorded in the internal accounts ledger. The school shall be responsible for reconciling the bank statement and correctly accounting for all items that occur during the month. The school is also responsible for maintaining adequate records and accounts must be reconciled monthly.

Response: Balances have been reconciled to reflect the proper balance.

Sincerely,

Brian McElhone
Brian McElhone, Principal

Michelle Walker-Serrano
Michelle Walker-Serrano, Exec. Secretary/Bookkeeper

St. Augustine High School

- a. In one instance, the amount deposited was less than the amount collected. The school shall be responsible for writing receipts for the amount actually received and ensuring the amount deposited is the amount collected.
- b. In one instance, the expenditure amount approved by the principal on the requisition form was less than the amount of the actual disbursement and supporting documentation. The amount approved should be greater than or equal to the actual expenditure. (District Internal Accounts Handbook, Section VII)



St. Augustine High School

3205 Varella Avenue
St. Augustine, Florida 32084
904-819-8530

Tyrone Ramsey
Principal

Becky Borney
Assistant Principal

Dawn Sapp
Assistant Principal

Joan Salzberg
Career Specialist

October 17, 2007

Katie Veal
James Moore & Company
5931 NW 1st Place
Gainesville FL 32607-2063

Dear Ms. Veal:

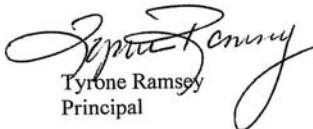
Provided is our response to your audit finding for the St. Augustine High School fiscal year ending June 31, 2007:

Non-compliance issues related to St Augustine High School:

- (1) Procedures are in place to insure correct issue of receipts. The school shall be responsible for the writing of receipts for the amount actually received and deposited.
- (2) Procedures are in place to insure the bookkeeper will not disburse fund that exceed the approved expenditure amount.

If you have any additional questions or would like to discuss these items, please do not hesitate to call me. Thank you for your assistance.

Sincerely,


Tyrone Ramsey
Principal

TR:m
cc: Johanna Linskey, Bookkeeper



Accredited by the Southern Association of Colleges and Schools

St. Johns Technical High School

- a. In one instance, the expenditure amount approved by the principal on the requisition form was less than the amount of the actual disbursement and supporting documentation. The amount approved should be greater than or equal to the actual expenditure. (District Internal Accounts Handbook, Section VII)
- b. In one instance, approval was not obtained prior to a purchase commitment. All purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII)
- c. In several instances, a check had only one authorized signature. All checks must have two authorized signatures. (District Internal Accounts Handbook, Section VII)
- d. In two instances, no amount was designated on the material requisition. Therefore it could not be determined if the amount purchased was under the purchase was less than the amount approved.
- e. The school is using the same tickets for both adult and student ticket prices. Therefore a recalculation of the total amount collected was not possible, which indicates that cash collected is not properly reconciled to the number of tickets sold. Separate tickets should be used if different prices are charged for student and adult tickets.
- f. In one instance, the Report of Tickets Sold was not completed correctly. As a result, the Report of Tickets Sold indicated that cash turned in was less than the amount that should have been turned in and the number of tickets sold was incorrectly calculated. All Report of Tickets Sold forms should be properly completed, tickets sold and unsold should be reconciled to ticket inventory, cash turned in should reconcile to the Report, and any differences should be investigated.

ST. JOHNS TECHNICAL HIGH SCHOOL

at St. Augustine High School
2980 COLLINS AVE., BLDG. E
St. Augustine, Florida 32084

Tyrone Ramsey
Principal

Phone: 904-819-8500 Fax: 904-819-8505
website: www-sjths.stjohns.k12.fl.us

James Roberts
Sr. Asst. Principal

October 12, 2007

Katie Veal, CPA
Senior Accountant
James Moore & Co., P.L.

To Whom It May Concern:


The following is my response to the preliminary findings for St. Johns Technical High School:

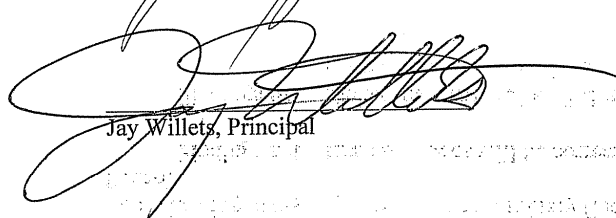
Findings a-d these problems will be corrected for the 2007-08 school year.

Findings e-f Ticket sales will be handled in a different manner. Per your suggestion, separate tickets will be used if different prices are charged. All tickets will be purchased through this office only thus eliminating or drastically reducing the possibility of error.

Thank you for your continued professionalism in conducting the yearly audits. It is a pleasure doing business with your firm.

Sincerely,


Joan Morgan, Secretary/Bookkeeper


Jay Willets, Principal

St. Johns School District

Switzerland Point Middle School

- a. In one instance, approval was not obtained prior to a purchase commitment. All purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII)
- b. In one instance, deposit was not made within five days of collection. All money collected must be deposited within five working days after receipt. (District Internal Accounts Handbook, Section IX)
- c. In one instance, a check had only one authorized signature. All checks must have two authorized signatures. (District Internal Accounts Handbook, Section VII)

Switzerland Point Middle School



777 Greenbriar Road
Saint Johns, Florida 32259-8336
(904) 819-8650

Kyle Dresback,
Principal
Allyson Breger,
Assistant Principal

Katie Veal, CPA
Senior Accountant
James Moore & Co., P.L.
5931 NW 1st place
Gainesville, Florida 32607-2063

October 11, 2007

Ms. Veal,

In response to the findings of the Switzerland Point Middle School 06-07 audit please be advised:

- a. In one instance, approval was not obtained prior to a purchase commitment; All purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook Section VII)

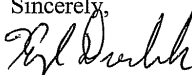
Response: The bookkeeper will diligently adhere to the District Internal Accounts Handbook Section VII, and comply with the rules and regulations that are in place.


- b. In one instance, deposit was not made within five days of collection. All money collected must be deposited within five working days after receipt. (District Internal Accounts Handbook, Section IX).

Response: This incident occurred prior to current administration, but in reviewing receipts there was no money collected during that 5 day period. With the courier pick up now in place, this will no longer be an issue.

- c. In one instance, a check had only one authorized signature. All checks must have two authorized signatures. (District Internal Accounts handbook, Section VII).

Response: This occurred prior to current administration. The circumstances are not clear why this happened. It is noted and the authorized amount of signatures will appear on all checks issued pursuant to the District Internal Accounts Handbook, Section VII.

Sincerely,

Kyle Dresback
Principal


Vicki Davenport
Bookkeeper

The Next Level of Excellence

Timberlin Creek Elementary School

- a. In one instance, sales tax was paid. Sales tax should not be paid unless the items are held for resale.

Timberlin Creek Elementary

Catherine Hutchins, *Principal*
Rita Scott, *Curriculum Coordinator* Christy Slater, *Assistant Principal*



555 Pine Tree Lane
St. Augustine, Florida 32092
(904) 819-7400
(904) 819-7405 - Fax

October 15, 2007

Ms. Katie Veal, CPA
Senior Accountant
James Moore and Company
5931 NW 1st Place
Gainesville, FL 32607-2063

Dear Ms. Veal:

Please accept the following as our response to the audit findings covering FY 2006-2007 for Timberlin Creek Elementary School:

Noncompliance relating to Timberlin Creek Elementary:

- **Comment** - *In one instance, sales tax was paid. Sales tax should not be paid unless the items are held for resale.*
- **Response** - *Our normal practice is to pay sales tax on resale items only. Procedures are now in place to make sure sales tax is paid only for resale items.*

Thank you for your assistance. If you have any questions or require additional information, please contact me at (904) 819-7400.

Sincerely,

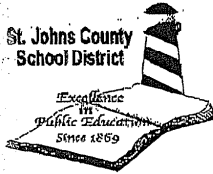
A handwritten signature in cursive script that reads "Catherine Hutchins".

Catherine Hutchins
Principal

Together Creating Excellence

The Webster School

- a. In two instances, deposits were not made within five days of collection. All money collected must be deposited within five working days after receipt. (District Internal Accounts Handbook, Section IX)



The Webster School

420 North Orange Street
St. Augustine, Florida 32084
Main Office 904-819-3871
Fax 904-819-3865



George R. Leidigh – Principal
Tina Waldrop – Assistant Principal

Date: November 20, 2007

To: James Moore & Company

From: The Webster School

In regards to the audit findings for the Webster School. There were two instances where deposits were not made within five days of collection and this was due to the fact that Ms. Witt was out on the day's the deposit should have been made. Now that we have a courier service we will ensure that this does not occur.

Thank you,

George Leidigh
Principal

Tammy Witt
Bookkeeper

The Webster School