

**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, 2008**

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**INTERNAL FUNDS**  
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**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**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, 2008. 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, 2008, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2008 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 14, 2008

**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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Cash Balances June 30, 2008</b>
Bartram Trail High School	\$ 334,646	\$ 1,032,336	\$ 1,068,496	\$ 298,486
Crookshank Elementary School	60,935	138,367	135,646	63,656
Cunningham Creek Elementary School	35,402	625,412	597,146	63,668
Durbin Creek Elementary School	61,019	488,469	497,536	51,952
Fruit Cove Middle School	160,964	305,898	338,757	128,105
Gaines Alternative Center	-	43,798	5,935	37,863
Hartley, W. D. Elementary School	51,084	64,267	69,841	45,510
Hickory Creek Elementary School	25,444	417,291	406,648	36,087
Hunt, R. B. Elementary School	35,666	303,505	296,601	42,570
Julington Creek Elementary School	121,555	546,822	513,077	155,300
Ketterlinus Elementary School	70,780	187,548	179,721	78,607
Landrum, Alice B. Middle School	92,487	249,198	246,278	95,407
Mason, Otis A. Elementary School	32,603	257,419	242,498	47,524
Menendez, Pedro High School	176,151	568,366	603,728	140,789
Mill Creek Elementary School	76,863	384,048	408,580	52,331
Murray, R. J. Middle School	59,755	164,503	166,694	57,564
Nease, Allen D. High School	264,348	819,442	773,032	310,758
Ocean Palms Elementary School	52,888	85,165	75,876	62,177
Osceola Elementary School	24,676	169,321	158,404	35,593
Pacetti Bay Middle School	-	219,741	184,617	35,124
PVPV-Rawlings Elementary School	46,436	409,230	406,842	48,824
Rogers, Gamble Middle School	76,329	189,511	175,884	89,956
Sebastian Middle School	52,464	138,742	128,987	62,219
South Woods Elementary School	7,060	58,399	42,662	22,797
St. Augustine High School	314,176	603,791	620,553	297,414
St. Johns Technical High School	22,131	112,538	103,541	31,128
Switzerland Point Middle School	194,650	451,307	484,701	161,256
Timberlin Creek Elementary School	51,777	821,148	819,426	53,499
Wards Creek Elementary School	-	319,270	301,223	18,047
The Webster School	27,436	30,472	23,430	34,478
Totals	<u>\$ 2,529,725</u>	<u>\$ 10,205,324</u>	<u>\$ 10,076,360</u>	<u>\$ 2,658,689</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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Athletics	\$ 95,287	\$ 371,422	\$ 411,957	\$ (2,813)	\$ 51,939
Music	13,230	12,720	13,829	161	\$ 12,282
Classes, clubs and departments	167,392	395,360	360,842	(79,007)	\$ 122,903
Trust	25,918	45,959	97,875	49,612	\$ 23,614
General	32,819	206,875	183,993	32,047	\$ 87,748
Totals	<u>\$ 334,646</u>	<u>\$ 1,032,336</u>	<u>\$ 1,068,496</u>	<u>\$ -</u>	<u>\$ 298,486</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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Classes, clubs and departments	\$ 6,351	\$ 17,330	\$ 15,775	\$ 449	\$ 8,355
Trust	9,324	14,365	18,511	4,348	9,526
School store	4,626	-	-	(4,626)	-
Extended day	3,741	96,776	95,596	(49)	4,872
General	36,893	9,896	5,764	(122)	40,903
Totals	<u>\$ 60,935</u>	<u>\$ 138,367</u>	<u>\$ 135,646</u>	<u>\$ -</u>	<u>\$ 63,656</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Extended day	\$ 1,000	\$ 491,814	\$ 467,414	\$ -	\$ 25,400
School store	518	12,481	7,061	-	5,938
Classes, clubs and departments	23,938	76,341	77,111	(7,463)	15,705
Trust	8,030	16,856	15,196	(663)	9,027
General	1,916	27,920	30,364	8,126	7,598
Totals	<u>\$ 35,402</u>	<u>\$ 625,412</u>	<u>\$ 597,146</u>	<u>\$ -</u>	<u>\$ 63,668</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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Classes, clubs and departments	\$ 24,469	\$ 89,190	\$ 90,808	\$ (35)	\$ 22,816
Extended day	23,199	335,448	350,829	(78)	7,740
Trust	5,771	11,827	10,308	(3,198)	4,092
General	7,580	52,004	45,591	3,311	17,304
Totals	<u>\$ 61,019</u>	<u>\$ 488,469</u>	<u>\$ 497,536</u>	<u>\$ -</u>	<u>\$ 51,952</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Athletics	\$ 9,857	\$ 25,090	\$ 12,565	\$ (15,489)	\$ 6,893
Music	14,827	58,055	63,276	1,002	10,608
Classes, clubs and departments	59,095	185,500	202,609	14,603	56,589
School store	-	78	-	-	78
Trust	11,526	2,206	5,309	869	9,292
General	65,659	34,969	54,998	(985)	44,645
Totals	<u>\$ 160,964</u>	<u>\$ 305,898</u>	<u>\$ 338,757</u>	<u>\$ -</u>	<u>\$ 128,105</u>

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

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
 GAINES ALTERNATIVE CENTER  
 INTERNAL FUNDS  
 STATEMENT OF CASH RECEIPTS  
 AND DISBURSEMENTS AND CASH BALANCES  
 AS OF AND FOR THE YEAR-ENDED JUNE 30, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Trust	\$ -	\$ 17,411	\$ 2,812	\$ 89	\$ 14,688
General	-	26,387	3,123	(89)	23,175
Totals	<u>\$ -</u>	<u>\$ 43,798</u>	<u>\$ 5,935</u>	<u>\$ -</u>	<u>\$ 37,863</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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Classes, clubs and departments	\$ 24,227	\$ 33,463	\$ 37,118	\$ (1,991)	\$ 18,581
Trust	7,106	6,024	5,869	(3,892)	3,369
General	19,751	24,780	26,854	5,883	23,560
Totals	<u>\$ 51,084</u>	<u>\$ 64,267</u>	<u>\$ 69,841</u>	<u>\$ -</u>	<u>\$ 45,510</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Classes, clubs and departments	\$ 8,650	\$ 102,466	\$ 98,081	\$ 99	\$ 13,134
Trust	987	17,185	11,862	(456)	5,854
Extended day	-	284,688	283,688	-	1,000
General	15,807	12,952	13,017	357	16,099
Totals	<u>\$ 25,444</u>	<u>\$ 417,291</u>	<u>\$ 406,648</u>	<u>\$ -</u>	<u>\$ 36,087</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Extended day	\$ 18	\$ 223,185	\$ 222,255	\$ (1,026)	\$ (78)
Classes, clubs and departments	7,549	25,599	25,821	(2,342)	4,985
Trust	1,577	15,119	17,990	3,384	2,090
General	26,522	39,602	30,535	(16)	35,573
Totals	<u>\$ 35,666</u>	<u>\$ 303,505</u>	<u>\$ 296,601</u>	<u>\$ -</u>	<u>\$ 42,570</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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Extended day	\$ -	\$ 389,280	\$ 367,376	\$ (1,900)	\$ 20,004
School store	6,819	-	-	-	6,819
Classes, clubs and departments	31,753	129,440	129,937	119	31,375
Trust	8,128	9,904	8,453	400	9,979
General	74,855	18,198	7,311	1,381	87,123
Totals	<u>\$ 121,555</u>	<u>\$ 546,822</u>	<u>\$ 513,077</u>	<u>\$ -</u>	<u>\$ 155,300</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Extended day	\$ -	\$ 87,941	\$ 87,941	\$ -	\$ -
Music	717	-	-	(717)	-
Classes, clubs and departments	25,472	43,758	46,804	717	23,143
Trust	28,247	47,254	43,345	3,000	35,156
General	16,344	8,595	1,631	(3,000)	20,308
Totals	<u>\$ 70,780</u>	<u>\$ 187,548</u>	<u>\$ 179,721</u>	<u>\$ -</u>	<u>\$ 78,607</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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Athletics	\$ 5,479	\$ 16,379	\$ 16,443	\$ -	\$ 5,415
Music	17	-	-	(17)	-
Classes, clubs and departments	44,379	162,501	154,035	1,460	54,305
Trust	1,201	19,598	17,052	1,823	5,570
General	40,482	50,720	58,748	(2,337)	30,117
School store	929	-	-	(929)	-
Totals	<u>\$ 92,487</u>	<u>\$ 249,198</u>	<u>\$ 246,278</u>	<u>\$ -</u>	<u>\$ 95,407</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Extended day	\$ -	\$ 203,033	\$ 195,140	\$ -	\$ 7,893
Classes, clubs and departments	14,874	37,330	31,004	(138)	21,062
Trust	5,462	3,148	4,903	2,672	6,379
General	12,267	13,908	11,451	(2,534)	12,190
Totals	<u>\$ 32,603</u>	<u>\$ 257,419</u>	<u>\$ 242,498</u>	<u>\$ -</u>	<u>\$ 47,524</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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Athletics	\$ 1,948	\$ 178,493	\$ 212,226	\$ 58,456	\$ 26,671
Music	8,734	9,907	11,765	(3,654)	3,222
Classes, clubs and departments	117,210	275,912	304,308	(28,205)	60,609
Trust	3,719	24,202	23,156	1,745	6,510
School store	13,111	6,010	6,628	-	12,493
General	31,429	73,842	45,645	(28,342)	31,284
Totals	<u>\$ 176,151</u>	<u>\$ 568,366</u>	<u>\$ 603,728</u>	<u>\$ -</u>	<u>\$ 140,789</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Extended day	\$ 4,877	\$ 233,340	\$ 233,233	\$ -	\$ 4,984
Classes, clubs and departments	21,251	55,125	64,278	251	12,349
Trust	12,214	46,208	39,149	-	19,273
General	38,521	49,375	71,920	(251)	15,725
Totals	<u>\$ 76,863</u>	<u>\$ 384,048</u>	<u>\$ 408,580</u>	<u>\$ -</u>	<u>\$ 52,331</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Athletics	\$ 4,997	\$ 9,821	\$ 9,205	\$ 2,247	\$ 7,860
Classes, clubs and departments	46,288	109,225	117,173	(1,810)	36,530
Trust	5,032	5,820	6,318	(2,998)	1,536
General	3,438	39,637	33,998	2,561	11,638
Totals	<u>\$ 59,755</u>	<u>\$ 164,503</u>	<u>\$ 166,694</u>	<u>\$ -</u>	<u>\$ 57,564</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Athletics	\$ 14,510	\$ 238,732	\$ 244,153	\$ (3,206)	\$ 5,883
Music	2,765	18,935	20,612	(50)	1,038
Classes, clubs and departments	143,564	402,464	409,880	14,335	150,483
School store	-	13,446	5,796	1,757	9,407
Trust	38,093	48,318	53,174	36,460	69,697
General	65,416	97,547	39,417	(49,296)	74,250
Totals	<u>\$ 264,348</u>	<u>\$ 819,442</u>	<u>\$ 773,032</u>	<u>\$ -</u>	<u>\$ 310,758</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
School store	\$ 1,834	\$ 193	\$ -	\$ -	\$ 2,027
Classes, clubs and departments	12,167	52,942	51,608	1,000	14,501
Trust	3,765	9,761	3,809	2,000	11,717
General	35,122	22,269	20,459	(3,000)	33,932
Totals	<u>\$ 52,888</u>	<u>\$ 85,165</u>	<u>\$ 75,876</u>	<u>\$ -</u>	<u>\$ 62,177</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
School store	\$ 479	\$ 76	\$ -	\$ -	\$ 555
Classes, clubs and departments	12,487	16,641	14,993	400	14,535
Trust	4,534	4,239	4,705	1,543	5,611
General	6,868	11,357	3,341	(1,943)	12,941
Extended day	308	137,008	135,365	-	1,951
Totals	<u>\$ 24,676</u>	<u>\$ 169,321</u>	<u>\$ 158,404</u>	<u>\$ -</u>	<u>\$ 35,593</u>

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



**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
PACETTI BAY MIDDLE SCHOOL  
INTERNAL FUNDS  
STATEMENT OF CASH RECEIPTS  
AND DISBURSEMENTS AND CASH BALANCES  
AS OF AND FOR THE YEAR-ENDED JUNE 30, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Athletics	\$ -	\$ 21,558	\$ 15,021	\$ 222	6,759
Classes, clubs and departments	-	102,107	87,203	5,050	19,954
Trust	-	59,612	62,405	5,695	2,902
General	-	36,464	19,988	(10,967)	5,509
Totals	<u>\$ -</u>	<u>\$ 219,741</u>	<u>\$ 184,617</u>	<u>\$ -</u>	<u>\$ 35,124</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Extended day	\$ -	\$ 229,229	\$ 228,929	\$ (300)	\$ -
Classes, clubs and departments	16,065	47,576	53,545	(1,632)	8,464
Trust	10,307	82,706	76,165	15,891	32,739
General	20,064	49,719	48,203	(13,959)	7,621
Totals	<u>\$ 46,436</u>	<u>\$ 409,230</u>	<u>\$ 406,842</u>	<u>\$ -</u>	<u>\$ 48,824</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Athletics	\$ 6,023	\$ 9,721	\$ 14,245	\$ 8,961	\$ 10,460
Music	122	375	189	-	308
Classes, clubs and departments	36,926	147,900	129,610	(14,246)	40,970
Trust	4,887	4,851	5,559	-	4,179
General	28,190	26,664	26,281	5,285	33,858
School store	181	-	-	-	181
Totals	<u>\$ 76,329</u>	<u>\$ 189,511</u>	<u>\$ 175,884</u>	<u>\$ -</u>	<u>\$ 89,956</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Athletics	\$ 3,875	\$ 8,160	\$ 6,732	\$ 602	\$ 5,905
School store	1,361	-	-	(1,361)	-
Classes, clubs and departments	16,617	35,696	35,797	2,749	19,265
Trust	13,749	64,397	72,028	1,933	8,051
General	16,862	30,489	14,430	(3,923)	28,998
Totals	<u>\$ 52,464</u>	<u>\$ 138,742</u>	<u>\$ 128,987</u>	<u>\$ -</u>	<u>\$ 62,219</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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
School store	\$ 51	\$ 47	\$ -	\$ -	\$ 98
Classes, clubs and departments	4,518	36,025	27,950	419	13,012
Trust	2,147	9,171	7,461	(1,018)	2,839
General	344	13,156	7,251	599	6,848
Totals	<u>\$ 7,060</u>	<u>\$ 58,399</u>	<u>\$ 42,662</u>	<u>\$ -</u>	<u>\$ 22,797</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Athletics	\$ 51,395	\$ 296,812	\$ 314,008	\$ 5,711	\$ 39,910
Music	1,141	6,809	8,333	1,620	1,237
Classes, clubs and departments	70,079	184,723	192,079	(8,208)	54,515
Trust	12,842	10,980	14,204	(192)	9,426
General	178,719	104,467	91,929	1,069	192,326
Totals	<u>\$ 314,176</u>	<u>\$ 603,791</u>	<u>\$ 620,553</u>	<u>\$ -</u>	<u>\$ 297,414</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Classes, clubs and departments	\$ 3,395	\$ 2,806	\$ 2,686	\$ 51	\$ 3,566
Trust	17,946	84,670	85,766	200	17,050
General	790	25,062	15,089	(251)	10,512
Totals	<u>\$ 22,131</u>	<u>\$ 112,538</u>	<u>\$ 103,541</u>	<u>\$ -</u>	<u>\$ 31,128</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Athletics	\$ 10,574	\$ 12,129	\$ 10,307	\$ 617	\$ 13,013
Classes, clubs and departments	82,457	241,239	243,284	(6,625)	73,787
Trust	39,652	172,735	195,895	6,993	23,485
General	61,967	25,204	35,215	(985)	50,971
Totals	<u>\$ 194,650</u>	<u>\$ 451,307</u>	<u>\$ 484,701</u>	<u>\$ -</u>	<u>\$ 161,256</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Classes, clubs and departments	\$ 9,344	\$ 107,294	\$ 106,074	\$ 650	\$ 11,214
Trust	4,343	19,710	27,627	7,541	3,967
School store	12,746	10,554	13,380	-	9,920
Extended day/ Learning center	1,045	652,217	651,935	(1,327)	-
General	24,299	31,373	20,410	(6,864)	28,398
Totals	<u>\$ 51,777</u>	<u>\$ 821,148</u>	<u>\$ 819,426</u>	<u>\$ -</u>	<u>\$ 53,499</u>

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

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
WARDS CREEK ELEMENTARY SCHOOL  
INTERNAL FUNDS  
STATEMENT OF CASH RECEIPTS  
AND DISBURSEMENTS AND CASH BALANCES  
AS OF AND FOR THE YEAR-ENDED JUNE 30, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
Classes, clubs and departments	\$ -	\$ 74,054	\$ 64,394	\$ (5,679)	\$ 3,981
Extended day	-	195,404	195,404	-	-
Trust	-	23,663	25,701	3,000	962
General	-	26,149	15,724	2,679	13,104
Totals	<u>\$ -</u>	<u>\$ 319,270</u>	<u>\$ 301,223</u>	<u>\$ -</u>	<u>\$ 18,047</u>

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, 2008**

	<b>Cash Balances July 1, 2007</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers</b>	<b>Cash Balances June 30, 2008</b>
School store	\$ 642	\$ 163	\$ -	\$ -	\$ 805
Classes, clubs and departments	2,512	12,806	10,474		4,844
Trust	4,078	7,836	8,268	912	4,558
Trust:					
- Exceptional Child Program	912	-	-	(912)	-
General	19,292	9,667	4,688	-	24,271
Totals	<u>\$ 27,436</u>	<u>\$ 30,472</u>	<u>\$ 23,430</u>	<u>\$ -</u>	<u>\$ 34,478</u>

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, 2008**

(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, 2008**

(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, 2008, are as follows:

<u>School</u>	<u>Bank Balances</u>
Bartram Trail High School	\$ 353,182
Crookshank Elementary School	65,396
Cunningham Creek Elementary School	64,847
Durbin Creek Elementary School	52,274
Fruit Cove Middle School	129,025
Gaines Alternative Center	37,863
Hartley, W.D. Elementary School	56,299
Hickory Creek Elementary School	37,218
Hunt, R. B. Elementary School	49,278
Julington Creek Elementary School	154,770
Ketterlinus Elementary School	86,871
Landrum, Alice B. Middle School	102,055
Mason, Otis A. Elementary School	47,952
Menendez, Pedro High School	148,869
Mill Creek Elementary School	65,461
Murray, R. J. Middle School	59,713
Nease, Allen D. High School	331,656
Ocean Palms Elementary School	63,452
Osceola Elementary School	35,843
Pacetti Bay Middle School	42,434
PVPV-Rawlings Elementary School	60,105
Rogers, Gamble Middle School	94,523
Sebastian Middle School	63,071
South Woods Elementary School	23,267
St. Augustine High School	305,858
St. Johns Technical High School	31,471
Switzerland Point Middle School	170,167
Timberlin Creek Elementary School	102,510
Wards Creek Elementary School	30,952
The Webster School	34,573
Totals	<u>\$ 2,900,955</u>

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**INTERNAL FUNDS**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2008**

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

Included in the preceding balances at Julington Creek Elementary School, Allen D. Nease High School and St. Augustine High School are certificates of deposit with balances of \$12,135 and \$175,000 and \$50,558, respectively, maturing in November 2008, October 2008 and August 2008, respectively.

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

The balances for accounts receivable and payable at each individual school and combined at June 30, 2008, are as follows:

<u>School</u>	<u>Accounts Receivable</u>	<u>Accounts Payable</u>
Bartram Trail High School	\$ -	\$ 5,522
Crookshank Elementary School	-	4,872
Cunningham Creek Elementary School	-	28,261
Durbin Creek Elementary School	-	7,740
Fruit Cove Middle School	-	-
Gaines Alternative Center	-	-
Hartley, W.D. Elementary School	-	-
Hickory Creek Elementary School	-	1,000
Hunt, R. B. Elementary School	-	-
Julington Creek Elementary School	-	20,004
Ketterlinus Elementary School	-	1,540
Landrum, Alice B. Middle School	-	-
Mason, Otis A. Elementary School	-	8,733
Menendez, Pedro High School	-	740
Mill Creek Elementary School	4,737	15,000
Murray, R. J. Middle School	-	-
Nease, Allen D. High School	-	46,045
Ocean Palms Elementary School	-	-
Osceola Elementary School	-	1,951
Pacetti Bay Middle School	-	3,466
PVPV-Rawlings Elementary School	-	-
Rogers, Gamble Middle School	-	9,964
Sebastian Middle School	-	-
South Woods Elementary School	-	-
St. Augustine High School	-	9,403
St. Johns Technical High School	-	-
Switzerland Point Middle School	-	2,852
Timberlin Creek Elementary School	-	11,725
Wards Creek Elementary School	175	100
The Webster School	-	-
Totals	<u>\$ 4,912</u>	<u>\$ 178,918</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, 2008, and have issued our report thereon dated November 14, 2008. 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as described below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and responses ("Schedule A") to be significant deficiencies in internal control over financial reporting.

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 Schools' 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 the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant

deficiencies that are also consider to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

### **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.

We noted certain matters that we reported to management of St. Johns County District School Board's Internal Funds, St. Johns County, Florida, in a separate letter dated November 14, 2008.

Schools' responses to the findings identified in our audit is described in the accompanying Schedule A. We did not audit Schools' responses and, accordingly, we express no opinion on them.

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 14, 2008



**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

**Bartram Trail High School**

- a. The school is not properly submitting old outstanding checks to the State of Florida as unclaimed property. We noted 26 checks totaling \$1,492 that have been outstanding for more than one year. “Every person holding funds or other property, tangible or intangible, presumed unclaimed and subject to custody as unclaimed property under this chapter shall report to the State of Florida Department of Financial Services on such forms as the department may prescribe by rule.” (Florida Statutes, Title XL, Chapter 717, Section 117).

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008

# Bartram Trail High School

7399 Longleaf Pine Parkway  
St. Johns, FL 32259  
www.bths.stjohns.k12.fl.us  
904-547-8340  
904-547-8359 (fax)

**Brennan Asplen**  
Principal

**Barry Craig**  
Athletic Director

**Steven Amburgey**  
Asst. Principal  
Curriculum

**Christopher Phelps**  
Asst. Principal  
Administration

November 13, 2008

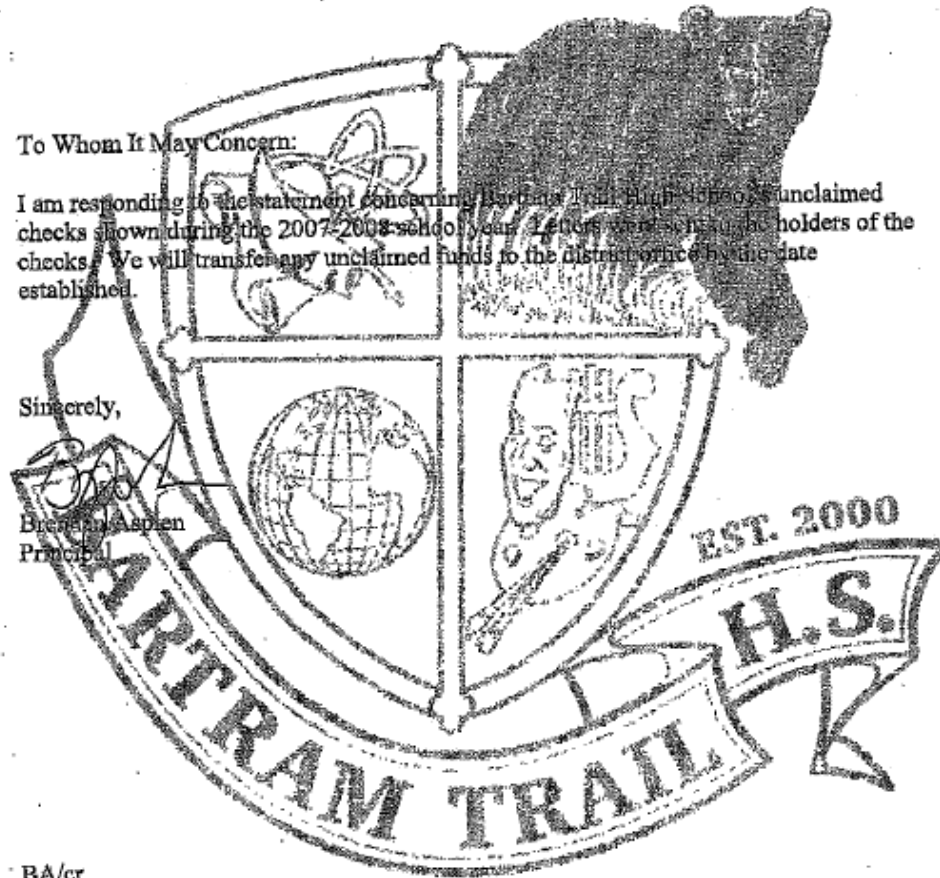
To Whom It May Concern:

I am responding to the statement concerning Bartram Trail High School's unclaimed checks shown during the 2007-2008 school year. Letters were sent to the holders of the checks. We will transfer any unclaimed funds to the district office by the date established.

Sincerely,

  
Brennan Asplen  
Principal

BA/cr



St. Johns County School District

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**INTERNAL FUNDS**  
**SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A**  
**JUNE 30, 2008**

**Crookshank Elementary School**

- a. In several instances, credit was extended for Extended Day services. All Extended Day fees must be paid in advance prior to the child's attendance in the related session. (District Internal Accounts Handbook, Section XIV)
  
- b. In one instance, a transfer form was 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)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

***John A. Crookshank Elementary School***

**Jay Willets**  
Principal  
willetj@stjohns.k12.fl.us

1455 N. Whitney Street  
St. Augustine, Florida 32084  
Telephone (904) 547-7840  
Fax (904) 547-7845

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

November 10, 2008

James Moore & Co., P.L.  
Certified Public Accountants  
5931 NW 1<sup>st</sup> Place  
Gainesville, FL 320607-2063

Dear Sirs:

In several instances, credit was extended for Extended Day services. All Extended Day fees must be paid in advance prior to the child's attendance in the related session. We acknowledge this finding and are working to correct this.

In one instance, a transfer form was 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. We acknowledge this finding and are working to correct this.

Sincerely,



Jay Willets  
Principal

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**INTERNAL FUNDS**  
**SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A**  
**JUNE 30, 2008**

**Cunningham Creek Elementary School**

- a. In several instances, credit was extended for Extended Day services. All Extended Day fees must be paid in advance prior to the child's attendance in the related session. (District Internal Accounts Handbook, Section XIV)
- b. 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)
- c. In one instance, a transfer form was 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)
- d. In two 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)
- e. In several instances, no amount was designated on written documentation of approval for a purchase commitment. Documentation of approval should include an amount to prevent over-expenditure of internal funds. All purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII). The amount approved should be greater than or equal to the actual expenditure. (District Internal Accounts Handbook, Section VII).

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008



**Cunningham Creek Elementary**  
*A School of Excellence!*  
"Going Wild for Learning"  
2007-2008

Elizabeth A. Wierda  
Learning Leader

St. Johns County Schools  
1205 Roberts Road  
St. Johns, Florida 32259  
904.819.7860  
Fax: 904.819.7854  
wierdab@stjohns.k12.fl.us

November 12, 2009

To Whom It May Concern;

This letter is in response to the audit findings at Cunningham Creek Elementary School with the St. Johns County School District.

- a. Credit extended for Extended Day services – We have put policies in place to avoid extending credit by collecting 2 to 4 weeks in advance. We will be more watchful of these situations as per Internal Handbooks policies.
- b. Extended Day fees not submitted to District on time: This was only 1 time and it was due to an error that occurred after our roll over in the Heritage software. After many attempts and with the help of Mrs. Skarr at the District, it was cleared up and the checks were then written to the District on the 17<sup>th</sup>. We will try to not let this happen again.
- c. Principal approved transfer after the transfer was made. This was a new rule for our NSF checks that had not cleared at the end of the year to be transferred into the account they were outstanding for. We discovered this in the middle of July and realized this needed to be done before the roll over in Heritage for the new year. The transfer date was changed on the form to the last day in June to coincide with the ending of the fiscal year.
- d. Approval prior to purchase – We will be more careful in the future to not let this happen. Purchases were verbally approved as nothing is purchased without the Principal's approval.
- e. No amount designated on purchase request commitment – This was an oversight on several purchase requisitions that were done close to the end of the year. We will be more careful to follow the guidelines as described in the Internal Accounts Book.

Our mission is to always try and follow the guidelines of Internal Accounts. We are sincerely regretful for the five audit findings and we will improve in these areas.

Sincerely,

Elizabeth A. Wierda  
Principal

"Committed to Communicating, Caring, and Achieving Excellence for Lifelong Learning"

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**INTERNAL FUNDS**  
**SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A**  
**JUNE 30, 2008**

**Durbin Creek Elementary School**

- a. In two 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, a receipt was not deposited 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 two instances, credit was extended for Extended Day services. All Extended Day fees must be paid in advance prior to the child's attendance in the related session. (District Internal Accounts Handbook, Section XIV)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

*Durbin Creek Elementary*



4100 Racetrack Road  
St. Johns, Florida 32259  
Telephone: (904) 287-9352  
Fax: (904) 547-3885

Patricia E. Falaney, Ed.D  
*Principal*

Matt James  
*Assistant Principal*

November 14, 2008

James Moore & Company, P.L.  
5931 NW 1st Place  
Gainesville, Fl. 32607-2063

We have reviewed and accept the findings of our 2007-2008 Audit Findings for Durbin Creek Elementary School. The following measures will be taken in order to correct the deficiencies:

- a. We will ensure that all purchases will have prior approval by Dr. Falaney in accordance with the District Internal Accounts Handbook, Section VII.
- b. We will ensure that deposits will be made within five days of collection and deposited within five days after receipt in accordance with the District Internal Accounts Handbook, Section IX.
- c. We will ensure that fees are collected prior to receiving the Extended Day services in the related session in accordance with the District Internal Accounts Handbook, Section XIV.

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

Sincerely,

*Patricia E. Falaney*  
Patricia E. Falaney, Ed.D  
Principal

*Lori Wilcox*  
Lori Wilcox  
Secretary/Bookkeeper



**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**INTERNAL FUNDS**  
**SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A**  
**JUNE 30, 2008**

**Fruit Cove Middle School**

- a. In two instances, documentation supporting a disbursement was incomplete; therefore we could not determine whether 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)
- b. In one instance, 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, no amount was designated on written documentation of approval for a purchase commitment. Documentation of approval should include an amount to prevent over-expenditure of internal funds. All purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII). The amount approved should be greater than or equal to the actual expenditure. (District Internal Accounts Handbook, Section VII).
- d. In three 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. All Report of Tickets Sold forms should be properly completed for each individual event, cash turned in should reconcile to the Report, and any differences should be investigated.

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008



**FRUIT COVE MIDDLE SCHOOL**

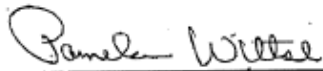
Website: [www-fcs.stjohns.k12.fl.us](http://www-fcs.stjohns.k12.fl.us)

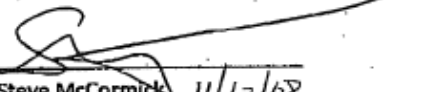
*Steve McCormick*  
Principal

*Emily Harrison*  
Assistant Principal

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

- a. Documentation supporting a disbursement will be complete
- b. Approval will be obtained prior to the purchase commitment
- c. Amount will be designated for approval for a purchase commitment
- d. Tickets Sold will be completed correctly.

  
\_\_\_\_\_  
Pamela Wiltse 11/12/08  
Executive Bookkeeper

  
\_\_\_\_\_  
Steve McCormick 11/12/08  
Principal

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**INTERNAL FUNDS**  
**SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A**  
**JUNE 30, 2008**

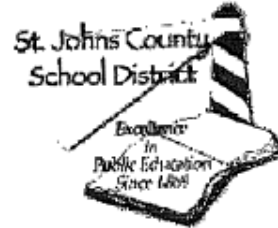
**Gaines Alternative Center**

- a. In three 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). In one of those 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, a transfer form was 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)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

**The Evelyn Hamblen Center  
Gaines Alternative School  
and  
The Transition School**

Mike O'Loughlin Ph.D.  
Tish McMahon, Assistant Principal



November 13, 2008

James Moore & Company  
5931 NW 1<sup>st</sup> Place  
Gainesville FL 32607-2063

Provided is our response to your audit finding for the Gaines Alternative School fiscal year ending June 31, 2008:

Non-compliance issues related to Gaines Alternative School:

- (1) Procedures are in place to obtain supporting invoices or other documentation prior to disbursement. The school shall be responsible for obtaining proper documentation. All purchases must have obtained approval prior to purchase.
- (2) Procedures are in place to insure that a transfer form be authorized by the principal prior to the transfer by completing a transfer form with two authorized signatures and a check requisition with the principal's approval.

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,

A handwritten signature in black ink, appearing to read "mlo", is written over a horizontal line.

Mike O'Loughlin, Ph.D.  
Director

Cc: Wendy Wilson

1 Christopher Street, St. Augustine, Florida 32084  
904.547.8560 904.547.7145 (fax)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

**W.D. Hartley Elementary School**

No findings were noted.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

**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, 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 all instances, transfer forms were not authorized by the principal prior to the transfer. In some of those instances, there was no documentation on file supporting 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)

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008



Hickory Creek Elementary School

*"First we love them, then we teach them"*

Paul Goricki, Ed.D  
Principal

November 10, 2008

James Moore and Company, P.L.

5931 N. W. 1<sup>st</sup> Place

Gainesville FL 32607-2063

To Whom it May Concern:

In response to the 2007-2008 Internal Audit findings for Hickory Creek Elementary, we respond as follows:

- A) In accordance with the District Internal Accounts Handbook procedures, all checks will have two authorized signatures.
- B) In accordance with the District Internal Accounts Handbooks procedures, every effort will be made to insure all purchases are approved in writing by the principal prior to the purchase.
- C) All transfers of funds within the Internal account will be approved in writing by the principal prior to the transfer of funds. Documentation of the approved transfer will be filed with the monthly transfer report.

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

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**INTERNAL FUNDS**  
**SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A**  
**JUNE 30, 2008**

**R. B. Hunt Elementary School**

- a. In one instance, 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, documentation supporting a disbursement was incomplete; therefore we could not determine whether 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)



ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008



November 10, 2008

James Moore & Co., P.L.  
5931 NW 1<sup>st</sup> Place  
Gainesville, FL 32607

I am writing this letter in response to the audit findings for R. B. Hunt Elementary School.

- a.) In one instance, approval was not obtained prior to the purchase commitment. All purchases must be approved in writing prior to the purchase.

Response: Measures have been taken to ensure that all purchases are pre-approved prior to commitment, including a new internal form for field trip approvals.

- b.) In one instance, documentation supporting a disbursement was incomplete; therefore we could not determine whether approval was obtained prior to purchase commitment. All purchases must be approved in writing prior to the purchase.

Response: Internal controls have been put into place in order to prevent oversights in the future including a check list for all documentation prior to purchases or commitments.

Sincerely,

A handwritten signature in black ink that reads 'Danielle M. Cook' with a long, sweeping underline.

Danielle M. Cook  
Secretary/Bookkeeper

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

Donald B. Steele  
Principal

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**INTERNAL FUNDS**  
**SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A**  
**JUNE 30, 2008**

**Julington 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 two 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)
- c. In several instances, credit was extended for Extended Day services. All Extended Day fees must be paid in advance prior to the child's attendance in the related session. (District Internal Accounts Handbook, Section XIV)
- d. The Extended Day Program is not turning in fees collected for deposit into Internal Accounts on a timely basis, and such monies are not maintained in the school safe. All money collected should be safeguarded in accordance with District policy and should be deposited into Internal Accounts in a timely manner.
- e. For contracted activities, the Extended Day Program does not reconcile its fee collection records to the attendance records of contracted vendors on a regular basis. Extended Day records should be reconciled to the records of the contracted vendor on a regular basis to ensure that the school is retaining at least 18% of total fee collections, and any differences should be investigated.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**



**Julington Creek Elementary School**

St. Johns County School District  
2316 Race Track Road  
St. Johns, Florida 32259  
Tel: (904) 547-7980 • Fax: (904) 547-7985

MICHAEL STORY  
Principal

MELISA NORWICH  
Assistant Principal

TIMOTHY FRANK  
Curriculum Coordinator

November 7, 2008

James Moore & Co., PL

In response to the Internal Accounts audit findings for Julington Creek Elementary for 2007-2008:

- a. In accordance with the District Internal Accounts Handbook, Section VII, every effort will be made to ensure that two authorized signatures are obtained for all checks written from Internal Accounts.
- b. In accordance with the District Internal Accounts Handbook, Section VII, every effort will be made to ensure prior approval is obtained before a purchase is made.
- c. In accordance with the District Internal Accounts Handbook, Section XIV, all fees are now required in advance for Extended Day child care. Credit will not be extended for child care.
- d. The Extended Day Program will turn in all monies collected in a timely manner as well as maintain all monies collected in the school safe. Extended Day money will also be deposited into Internal Accounts in a timely manner.
- e. Actions have been taken to better track fees collected for contracted vendor activities as discussed with auditors at the time of the audit. Records will be reconciled to the records of the contracted vendor on a regular basis to ensure the school is retaining at least 18% of the total fee collection.

Thank you. If you have any questions please contact us.

Sincerely,

  
Michael Story, Principal

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**INTERNAL FUNDS**  
**SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A**  
**JUNE 30, 2008**

**Ketterlinus 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. 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)
- c. Upon discontinuation of the Extended Day Program, many records were improperly disposed of. Records may not be destroyed or otherwise disposed of without specific authorization. (District Internal Accounts Handbook, Section II)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

Wayne Jenkins  
Principal  
  
Sue Smith  
Assistant Principal

**KETTERLINUS  
ELEMENTARY SCHOOL**  
"Building a True Professional Learning Community"  
St. Johns County School District  
67 Orange St.  
St. Augustine, Florida 32084  
(904) 547-8540 • Fax (904) 547-8554  
www.-kes.stjohns.k12.fl.us



## Memo

**To:** Whom It May Concern *Karen Haigston*  
**From:** Wayne Jenkins, Principal *Wayne Jenkins*  
**CC:** Cathy Skarr, Bookkeeper-Accounting & Internal Accounts  
**Date:** October 12, 2008  
**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 one instance, a check had only one authorized signature. All checks must have two authorized signatures. (District Internal Accounts Handbook, Section VII)

Response: The one instance was an oversight by both the principal and the secretary/bookkeeper. It is our practice and policy to have two authorized signatures on all checks. Ketterlinus will make every effort to ensure that all checks have two authorized signatures in the future.

- b. 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)

Response: The secretary/bookkeeper and principal have repeatedly requested monthly statements and reconciliation from the Extended Day Coordinator. Unfortunately, the Extended Day Coordinator did not comply. The Extended Day Program has been discontinued at Ketterlinus Elementary School; therefore, this should not happen again in the future.

- c. Upon discontinuation of the Extended Day Program, many records were improperly disposed of. Records may not be destroyed or otherwise disposed of without specific authorization. (District Internal Accounts Handbook, Section II)

Response: Ketterlinus administration was not aware of the improper disposal of Extended Day Program records until after the Extended Day Coordinator had been terminated. It is our intent to maintain all school records until authorization has been given to destroy or dispose of. Ketterlinus will make every effort to ensure that all records are maintained properly in the future.

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

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**INTERNAL FUNDS**  
**SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A**  
**JUNE 30, 2008**

**Alice B. Landrum Middle School**

- a. In three 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. All Report of Tickets Sold forms should be properly completed, cash turned in should reconcile to the Report, and any differences should be investigated.
- b. In two 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)
- c. 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)
- d. In two instances, documentation supporting a disbursement was incomplete; therefore we could not determine whether 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)
- e. 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)

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008



LANDRUM MIDDLE SCHOOL

230 Landrum Lane • Ponte Vedra Beach, Florida • 32082  
Telephone (904) 547-8410 • Fax (904) 547-8415  
www.lms.stjohns.k12.fl.us

Wayne King  
Principal

Kelly Jacobson  
Assistant Principal

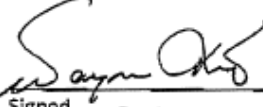
November 12, 2008


James Moore & Co., P.L.  
Certified Public Accountants  
5931 NW 1<sup>st</sup> Place  
Gainesville, FL 32607-2063

Dear Sirs:

This letter is in response to the findings from the audit of Internal Accounts for Landrum Middle School, conducted by your firm in June, 2008.

- a. Report of ticket sales was not completed correctly. We have instituted a new process for the sale of tickets for sporting events and the collection of monies as well as the reporting of these ticket sales. Our new process is in line with the approved procedures for this activity and all of the employees who will be involved with this activity have been informed about the new process.
- b. Transfer forms were not authorized by the principal prior to the transfer. We have instituted a new process using the approved transfer form and will secure prior permission from the principal for each transfer of funds.
- c. Prior approval for purchases. We will make every effort to secure prior approval for any purchase made using the Internal Account funds.
- d. Documentation supporting a disbursement was incomplete. We will make every effort to have all documentation including receipts, prior approval for purchases and check requisitions complete for every disbursement.
- e. Deposits to be made within 5 days of collection. We will make every effort to deposit all monies collected in a timely manner, within 5 business days of collection.

  
\_\_\_\_\_  
Signed  
Principal  
\_\_\_\_\_  
Title  
11/12/2008  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Signed  
Secretary / Bookkeeper  
\_\_\_\_\_  
Title  
11-12-08  
\_\_\_\_\_  
Date

St. Johns County School District

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**INTERNAL FUNDS**  
**SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A**  
**JUNE 30, 2008**

**Otis A. Mason Elementary School**

- a. In several instances, credit was extended for Extended Day services. All Extended Day fees must be paid in advance prior to the child's attendance in the related session. (District Internal Accounts Handbook, Section XIV)
- b. 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)
- c. In several 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)
- d. 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)
- e. In several instances, information on a supporting invoice or other documentation for a disbursement was not dated; therefore prior approval could not be determined. Supporting documentation for each expenditure shall be kept on file. (District Internal Accounts Handbook, Section VII)



ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008



# Otis A. Mason Elementary School

207 Mason Manatee Way  
St. Augustine, Florida 32086  
Phone: 904.547.8440  
Fax: 904.547.8445

Theresa Grady, Principal

Sandra McMandon, Assistant Principal

*"Where We Educate the Future"*

November 10, 2008

James Moore & Company  
5931 NW 1<sup>st</sup> Place  
Gainesville, Florida 32607-2063

To Whom It May Concern:

In response to the findings listed in the Schedule of Findings and Responses – Schedule A June 30, 2008 for Otis A. Mason Elementary School the following procedures have been implemented in order to maintain compliance.

- A. No student will be in attendance in Extended Day without prior payment received.
- B. Payment of Extended Day fees will be made in a timely manner to the district and no later than the 15<sup>th</sup> of the month following collection.
- C. A transfer form has been established requiring both bookkeeper and principal's signature prior to making a transfer.
- D. The District's Materials Requisition/Check Request Form will be completed with principal's approval signature prior to orders being placed. This will be followed by an internal purchase order also requiring principal's approval.
- E. Dates on documentations to include the Materials Requisition/Check Request Form and Purchase Order will be completed and kept on file.

Sincerely,

Theresa Grady  
Principal

Donna King-O'Loughlin  
Secretary/Bookkeeper

*"Where We Educate The Future"*

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

**Pedro Menendez High School**

- a. In three 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 two instances, the amount approved prior to a purchase commitment was less than the amount of the actual disbursement. The purchase commitment should not exceed the amount approved. (District Internal Accounts Handbook, Section VII)

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008

**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

Dr. Clay Carmichael  
Principal

Bruce Allie  
Registrar  
Charles Lopez  
Athletic Director

TO: Whome It May Concern  
FROM: Dr. Clay Carmichael, Principal PMHS  
DATE: November 12, 2008

The following information is in response to Menendez audit findings:

a. In three 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 advised staff members of the importance of principal approval prior to purchase. We will monitor more closely and possibly not grant payment or reimbursement to the staff member to correct this problem.

b. In two instances, the amount approved prior to a purchase commitment was less than the amount of the actual disbursement. The purchase commitment should not exceed the amount approved. (District Internal Accounts Handbook, Section VII)

PMHS Response: We will advise staff members, as well as monitor more closely in the effort to keep this from happening again in the future.

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

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

**Mill Creek Elementary School**

- a. In two 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, the amount approved for a purchase commitment was less than the amount of the actual disbursement. The purchase commitment should not exceed the amount approved. (District Internal Accounts Handbook, Section VII)
- c. In several instances, credit was extended for Extended Day services. All Extended Day fees must be paid in advance prior to the child's attendance in the related session. (District Internal Accounts Handbook, Section XIV)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

Mary Ford  
Principal

Allen Anderson  
Assistant Principal



**Mill Creek Elementary**

3750 International Golf Parkway St. Augustine, FL 32092  
904-547-3720

Tanya Williams  
Guidance

Jason Lee  
Maintenance  
Manager

November 7, 2008

Re: response to audit finding for the 2007-2008 school year.

A: A teacher who won several grants did not turn her paperwork in correctly. And by the time she did turn everything in she was off campus for the summer. I know I should have required to re-do the paperwork and will give more specific instruction in the future.

B: I remember the auditors bringing that issue to my attention. With all of my paperwork in storage I cannot access those files to give you a definitive answer. I know I have to pay closer attention to the paperwork that is filed and make sure that I am following the guidelines specified in the District Internal Accounts Handbook.

C: Every year we have parents that, for one reason or another are unable to pay their children's extended day fee's on time. This year we have required the parents pay all extended day fees a minimum of 10 days prior to the month of service beginning. All parents have been given a fee schedule. We hope that this will clear up this issue. Attached you will find one such schedule.

Sincerely,

Kathleen Richards  
Secretary/Bookkeeper  
Mill Creek Elementary School

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**INTERNAL FUNDS**  
**SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A**  
**JUNE 30, 2008**

**R. J. Murray Middle School**

- a. In one instance, the amount approved for a purchase commitment was less than the amount of the actual disbursement. The purchase commitment should not exceed the amount approved. (District Internal Accounts Handbook, Section VII)
- b. In one instance, 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)
- c. 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. All Report of Tickets Sold forms should be properly completed, cash turned in should reconcile to the Report, and any differences should be investigated.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

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) 547-8470 • FAX: (904) 547-8475

KIMBERLY DIXON  
Assistant Principal

James Moore & Co., P.L.  
Certified Public Accountants  
5931 NW 1<sup>st</sup> Place  
Gainesville, FL 32607-2063

November 13, 2008

Dear Sirs:

In reference to the following 2007-2008 school year audit findings, in one instance, the amount approved prior to a purchase commitment was less than the amount of the actual disbursement. The purchase commitment should not exceed the amount approved. (District Internal Accounts Handbook, Section VII)

**In order to rectify said instance of the amount approved being less than the amount of the actual disbursement, we will make sure all purchases are less than or equal to the amount approved.**

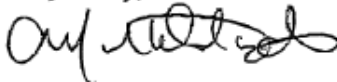
In reference to the following 2007-2008 school year audit finding, in one instance, transfer forms were not authorized by the principal prior to the transfer (District Internal Accounts Handbook, Section V)

**In order to rectify said instance of transfer form not being authorized prior to the transfer, we will make sure all transfers are authorized by the principal prior to the actual transfer.**

In reference to the following 2007-2008 school year audit finding, 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.

**In order to rectify said instances of the Report of Ticket Sales not completed correctly, we will make sure ticket sellers are more conscientious of errors that can be made in the exchange of money and that the amount of money collected is equal to the value of the tickets sold.**

Respectfully,



Cathy Mittelstadt  
Principal

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**INTERNAL FUNDS**  
**SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A**  
**JUNE 30, 2008**

**Allen D. Nease High School**

- a. In two instances, a receipt was not deposited 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, pre-numbered receipt books are not utilized, but instead unsecure receipts generated from the accounting system are used. Currently the accounting system is not designed with security over receipt numbers; therefore the numbers are subject to manipulation. There was no indication that receipt numbers were manipulated. We recommend use of pre-numbered receipt books until security settings over receipt numbers are established in the accounting system.
- 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, 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)
- e. In two instances, the Report of Tickets Sold indicated that cash turned in was less than the amount that should have been turned in. Based on audited evidence, cash shortages for both instances equaled \$157. 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.
- f. In several instances, transactions with school athletic booster clubs were noted. There should be no transactions between internal accounts and external booster clubs. Of those instances, two instances of noncompliance were noted, as follows:
  - In one instance, disbursement to a booster club of approximately \$3,190 was for reimbursement for the school's share of baseball field concrete work. Capital expenditures from internal accounts are unallowable.
  - In one instance, disbursement to a booster club of \$100 was for reimbursement for the purchase of gift cards used as awards for student athletes. The purchase of gift cards from internal accounts for awards to student athletes is unallowable.



ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008



**ALLEN D. NEASE HIGH SCHOOL**

10550 Ray Road Ponte Vedra, Florida 32081

Dr. Linda Thomson  
Principal

Phone: (904) 547-8300  
Fax: (904) 547-8305

Letter in response to the audit findings:

- a. Athletic deposits were held in the safe in the athletic office, then deposited in the bookkeeper's office beyond the five days of collection. The athletic department has been notified and will deposit monies in the bookkeeper's office within the guidelines.
- b. For the past three years, the receipt feature within the internal Heritage system has been used. No findings were noted for the '05-'06 or '06-'07 audit on this issue. In fact, when questioned about the use of the software receipts, the auditor said it was "Ok". Security settings were supposed to be installed quite some time ago. Handwriting receipts is time consuming since an average of 1200 receipts are processed a year, not to mention the cost of the receipt books. Receipt books will be ordered and used until the security settings are installed.
- c. Supporting documents were on file with the NJROTC dept. and obtained during the audit process. This was in regards to a donation made by the NJROTC dept. In the future, the letter will be kept with the check requisition.
- d. Purchases will be approved in writing prior to the purchase.
- e. In the event of any shortages on ticket sales, written statements will be kept on file as to why the shortages occurred.
- f. In the future, no transactions will take place between internal and external booster clubs and gift cards will not be used as awards for student athletes from internal accounts.

11/14/08  
Date

11/14/08  
Date

Linda Thomson  
Linda Thomson, Principal

Elena A. Beck  
Elena A. Beck, Bookkeeper

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**INTERNAL FUNDS**  
**SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A**  
**JUNE 30, 2008**

**Ocean Palms 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 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).
- c. 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)
- d. In several instances, documentation supporting a disbursement was incomplete; therefore we could not determine whether 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)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

Ocean Palms Elementary School

**MEMORANDUM**

TO: James Moore & Company  
FROM: Michael W. Parrish  
DATE: November 12, 2008  
RE: 2007 – 2008 Internal Audit Findings

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We have reviewed and accept the findings of our 2007-2008 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 deposits are made within five days of collection
- Ensure supporting documentation is obtained prior to purchase
- Ensure all documentation is complete

Thank you,

*Michael W. Parrish*

Michael W. Parrish  
Principal

Amy Bednar *Amy Bednar*  
Secretary/Bookkeeper

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

**Osceola Elementary School**

- a. In one instance, an amount received was posted to the incorrect account. All receipts and disbursements must be coded to proper accounts.
- b. The Extended Day Program records are not reconciled to Internal Accounts records. The school shall be responsible for maintaining adequate records, and fees must be reconciled with attendance records and balanced with monthly. (District Internal Accounts Handbook, Section XIV)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

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

*Osceola Elementary School*

St. Johns County School District  
1605 Osceola Elementary Road  
St. Augustine, Florida 32084  
(904) 547-3780  
Fax: (904) 547-3795

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

November 10, 2008

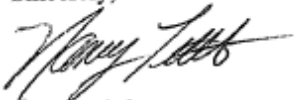
James Moore & Company  
5931 NW 1<sup>st</sup> Place  
Gainesville, FL 32607-2063

This letter is in response to our audit findings for the 2007-08 Internal Accounts audit for Osceola Elementary School.

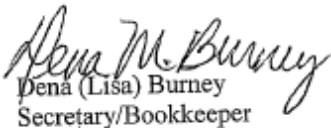
Mrs. Burney admitted fault in posting a receipt to an incorrect account. In fact, if you recall, she actually pointed it out to you during her audit. Mrs. Burney and Mrs. Masse' will work together to produce monthly reports between internal and extended day funds for the 2008-09 school year.

It is a pleasure to work with your firm. We look forward continue to work with you during the 2008-09 school year.

Sincerely,



Nancy Little  
Principal



Dana (Lisa) Burney  
Secretary/Bookkeeper

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

**Pacetti Bay Middle School**

- a. In one instance, the Report of Tickets Sold was not completed correctly. As a result, the Report of Tickets Sold indicated that cash to be turned in was less than the amount that actually 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.

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008

PACETTI BAY MIDDLE SCHOOL



MS. SUE SPARKMAN  
PRINCIPAL

DR. CRAIG A. DAVIS  
ASSISTANT PRINCIPAL

**MEMORANDUM**

TO: Ms. Katie Veal, James Moore & Company  
Mr. Conley Weiss, Executive Director of Finance

FROM: Ms. Sue Sparkman, Principal, Pacetti Bay Middle School. *SS*

DATE: November 10, 2008

RE: 2007-2008 Internal Audit Noncompliance Results

After reviewing the Internal Audit findings for the 2007-2008 school year, the following procedural changes have been implemented:

1. **FINDING**  
In one instance, the Report of Tickets Sold was not completed correctly. As a result the Report of Tickets Sold indicated that cash to be turned in was less than the amount that actually 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.

**PROCEDURE CHANGE**

The actual dollar amount on the Report of Tickets Sold Report was prepared correctly. The error in accuracy was made when the sponsor inaccurately transferred the number of tickets sold to the bottom portion of the form. The actual ticket stubs are accounted for and reviewing of Report of Tickets Sold will be more carefully reviewed for accuracy.

Should you have any questions, concerns or need additional information, please feel free to contact myself or Ms. Durham at (904) 547-8763.

Cc: Cathy Skarr, Finance Department

245 MEADOWLARK LANE  
SAINT AUGUSTINE, FL 32092

WWW.SJM.EJJOHNS.K12.FL.US

PHONE  
(904) 547-2780

FAX  
(904) 547-8765

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

**PVPV-Rawlings Elementary School**

- a. In several instances, credit was extended for Extended Day services. All Extended Day fees must be paid in advance prior to the child's attendance in the related session. (District Internal Accounts Handbook, Section XIV)



ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008



PVPV/RAWLINGS Elementary School

610 Highway A1A North  
Ponte Vedra Beach, Florida 32082

Kathleen Furness  
PRINCIPAL

Pattie Foulk  
ASSISTANT PRINCIPAL

Rita Scott  
ASSISTANT PRINCIPAL

November 10, 2008

James Moore & Company., P. L.  
Certified Public Accountant  
5931 N. W. 1<sup>st</sup> Place  
Gainesville, FL 32607-2063

Dear Sirs:

Thank you for completing our school Internal Accounts audit. In your finding you stated there were several instances where credit was extended for Extended Day services. We were between Extended Day Coordinators and several people were late in paying. This was corrected before the end of the year. The principal was notified when payments were not made and she called the parents. They were told their children could not participate in Extended Day until they paid in full.

We now have a Coordinator and she has been informed of the District policy.

Sincerely,

A handwritten signature in cursive script that reads "Kathleen Furness".

Kathleen Furness  
Principal

A handwritten signature in cursive script that reads "Belinda Rawson".

Belinda Rawson  
Bookkeeper

PVPV Phone: 904-547-3821 Fax: 904-547-3825  
Rawlings Phone: 904-547-8565 Fax: 904-547-8575

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

**Gamble Rogers Middle School**

- a. In one instance, documentation supporting a disbursement was incomplete; therefore we could not determine whether 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)
- b. In two instances, ticket money collected was not turned into the bookkeeper for at least five days, and thus was not deposited within five days of collection. All money collected must be deposited within five working days after receipt. (District Internal Accounts Handbook, Section IX)

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008

## *Gamble Rogers Middle School*

6250 US1 South • St. Augustine, Florida 32086  
Telephone (904) 547-8700 • Fax (904) 547-8705  
www-grms.stjohns.k12.fl.us

Beverly Gordon  
Principal

Endolyn Davis  
Assistant Principal

November 12, 2008

James Moore & Company  
5831 NW 1<sup>st</sup> Place  
Gainesville, FL 32607-2063

In response to the audit findings for Gamble Rogers Middle School for the 2007/2008 school year:

a. In one instance, documentation supporting a disbursement was incomplete; therefore we could not determine whether 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)

**GRMS Response:** *The request for materials was attached and signed, omitting the day of the month. In order to rectify said instances of incomplete documentation, we will make sure all forms are completed properly including the mm/dd/yy format for dates.*

b. In two instances, ticket money collected was not turned into the bookkeeper for at least five days, and thus was not deposited within five days of collection. All money collected must be deposited within five working days after receipt. (District Internal Accounts Handbook, Section IX)

**GRMS Response:** *In two instances where deposits were not made within five days of collection. Every effort will be made to insure that all deposits are made within five days of collection.*

Sincerely,

  
Beverly Gordon  
Principal

  
Dawn Wynn  
Bookkeeper

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
Accredited by the Southern Association of Colleges and Schools

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

**Sebastian 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)
  
- b. In two instances, documentation supporting a disbursement was incomplete; therefore we could not determine whether 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)

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
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JUNE 30, 2008

# SEBASTIAN MIDDLE SCHOOL

Kelly Battell, Principal  
Debra Allred, Assistant Principal

Lorena Hernandez, Bookkeeper  
Oscar Leathers, Maintenance Manager

November 13, 2008

Katie Veal, CPA  
Senior Accountant  
James Moore & Co., P.L.  
5931 NW 1<sup>st</sup> Place  
Gainesville, FL 32607-2063

Dear Ms. Veal:

After reviewing your audit findings, Sebastian Middle School will reinforce our policies and procedures for signing checks and purchase approvals. We will ensure that two signatures are on each check and written authorization is provided in advance of all purchases.

Sincerely,  
*Kelly Battell Da*  
Kelly Battell,  
Principal

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

**South Woods Elementary School**

No findings were noted.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

**St. Augustine High School**

- a. 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.
  
- b. In one instance, a transfer form was 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)

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008



*St. Augustine High School*

3205 Varella Avenue  
St. Augustine, Florida 32084  
904-547-8530

*Tyrone Ramsey*  
Principal

*Becky Burney*  
Assistant Principal

*Dawn Sapp*  
Assistant Principal

*Joan Salzgberg*  
Career Specialist

November 14, 2008

James Moore & Company  
5931 NW 1<sup>st</sup> Place  
Gainesville FL 32607-2063

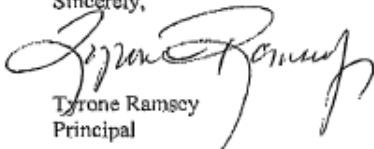
Provided is our response to your audit finding for the St. Augustine High School fiscal year ending June 30, 2008:

Non-compliance issues related to St Augustine High School:

- (1) Procedures are in place to insure correct reporting of tickets sold. 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 transfer funds that are not approved by the principal.

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  
cc: Johanna Linskey, Bookkeeper

*Accredited by the Southern Association of Colleges and Schools*



**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

**St. Johns Technical 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 several 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)

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
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JUNE 30, 2008



# St. Johns Technical High School

at St. Augustine High School  
2980 Collins Ave., Bldg. E  
St. Augustine, Florida 32084

**Tyrone Ramsey**  
Principal

Phone: 904-547-8500 Fax: 904-547-8505  
website: [www.sjth-stjohns.k12.fl.us](http://www.sjth-stjohns.k12.fl.us)

**Joy Taylor**  
Assistant Principal

November 13, 2008

Katie Veal  
James Moore & Co., P.L.  
Certified Public Accountants  
5931 NW 1<sup>st</sup> Place  
Gainesville, FL 32607-2063

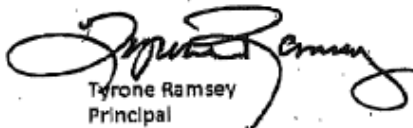
Dear Ms Veal:

This letter is in response to the audit findings for St. Johns Technical High School for the year ending on June 30, 2008.

- a. Procedures are in place to insure proper prior approval of purchases from internal accounts.
- b. Procedures have been put in place to insure that the proper documentation and authorization is used when transferring funds.

Thanks you for your assistance.

Sincerely,



Tyrone Ramsey  
Principal

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

**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, 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)
- c. In one instance, the school did not properly submit an old outstanding check to the State of Florida as unclaimed property. "Every person holding funds or other property, tangible or intangible, presumed unclaimed and subject to custody as unclaimed property under this chapter shall report to the State of Florida Department of Financial Services on such forms as the department may prescribe by rule." (Florida Statutes, Title XL, Chapter 717, Section 117)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

## Switzerland Point Middle School

777 Greenbriar Road  
Saint Johns, Florida 32259-8336  
(904) 547-8650  
Fax (904) 547-8645  
www-raider.stjohns.k12.fl.us

Kyle Dresback,  
Principal  
Allyson Breger,  
Assistant Principal



James Moore & Co., P.L.  
5931 NW 1<sup>st</sup> Place  
Gainesville, FL 32607-2063

November 10, 2008

In response to the findings of the Switzerland Point Middle School 07-08 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 Account Handbook Section VII, and comply with the rules and regulations that are in place.

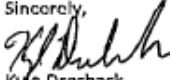
- b. In one instance, transfer forms were not authorized by the principal prior to the transfer. Funds shall be transferred by a transfer form with two authorized signatures and a check requisition with the principal's approval. (District Internal Accounts Handbook, Section V)

Response: The bookkeeper was directed by the District office to transfer any negative balances at year end close. The bookkeeper was new to the position at this time and was unaware of the procedure in which the transfers needed to take place. The bookkeeper will diligently adhere to the District Internal Account Handbook, Section V and comply with the rules and regulations that are in place.

- c. In one instance, the school did not properly submit an old outstanding check to the State of Florida as unclaimed property. "Every person holding funds or other property, tangible or intangible, presumed unclaimed and subject to custody as unclaimed property under this chapter shall report to the State of Florida Department of Financial Services on such forms as the department may prescribe by rule." (Florida Statutes, Title XL, Chapter 717, Section 117)

Response: This occurred prior to the current bookkeeper. This may have been a miscommunication during the transfer of bookkeepers to properly submit an old outstanding check to the State of Florida as unclaimed property. In the future we will make every effort to comply with the rules. (Florida Statutes, Title XL, Chapter 717, Section 117)

If you have any additional questions, please do not hesitate to call me.

Sincerely,  
  
Kyle Dresback  
Principal

  
Karen Cornelius  
Bookkeeper

*The Next Level of Excellence*

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

**Timberlin Creek Elementary School**

- a. In three 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, 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)

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008

## Timberlin Creek Elementary

Catherine Hutchins, *Principal*  
Christy Slater, *Assistant Principal*



555 Pine Tree Lane  
St. Augustine, Florida 32092

November 13, 2008

James Moore and Company  
5931 NW 1<sup>st</sup> Place  
Gainesville, FL 32607-2063

Please accept the following as our response to the audit findings covering FY 2007-2008 for Timberlin Creek Elementary School:

### Schedule of Findings and Responses – Schedule A, June 30, 2008

#### Timberlin Creek Elementary:

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

*Response* – These instances were an oversight on our part. Additional procedures are in place to make sure approval is obtained prior to a purchase commitment.

- **Comment** – 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 15<sup>th</sup> of the month following the month of collection. (District Internal Accounts Handbook, Section XIV)

*Response* – There were hardships in the secretary/bookkeeper's office that caused the Extended Day fees to be remitted late. The Accounting Department in the District office was notified in advance that the fees were going to be late. All effort will be made to prevent this from happening again.

Thank you for your assistance. If you have any questions or require additional information, please contact me at (904) 547-7400.

Sincerely,

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

Catherine Hutchins  
Principal

*Together Creating Excellence*

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**INTERNAL FUNDS**  
**SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A**  
**JUNE 30, 2008**

**Wards Creek Elementary School**

- a. In one instance, it could not be determined if there was prior approval for a disbursement. All purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII)
- b. 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)
- c. For contracted activities, the Extended Day Program does not reconcile its fee collection records to the attendance records of contracted vendors on a regular basis. Extended Day records should be reconciled to the records of the contracted vendor on a regular basis to ensure that the school is retaining at least 18% of total fee collections, and any differences should be investigated.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**

## WARDS CREEK ELEMENTARY



6555 State Road 16  
St. Augustine, Florida 32092  
904-547-8730  
Don Campbell, Principal


James Moore & Co  
5931 NW 1<sup>st</sup> Place  
Gainesville, FL 32607

This letter is in response to our internal account audit finding for the 2007-2008 school year. We would like to thank you and your staff for making our audit a positive experience.

- 1) In one instance it could not be determined if there was prior approval for a disbursement. After discussing this with the auditors in June, Mr. Campbell is double checking to make sure his signature and dates are easily legible.
- 2) The Extended Day Program Records do not reconcile to Internal Account Records. The bookkeeper went through and double checked the extended day computer records with receipts turned in (for January- June 2008). She did find an instance when a check was in the total amount of a monies collected, but not written on the monies collected as to who ( example monies collected was \$2025 totaled, but individual written amounts totaled \$1800.00) We have changed the way extended day monthly reports are done.
- 3) For Contracted Activities, the Extended Day Program does not reconcile its fee collection records to the attendance records of contracted vendors on a regular basis. The administration is checking the attendance of contracted activities on a regular basis.

Sincerely,

  
Don Campbell  
Principal

  
Sallie LaBello  
Bookkeeper



**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**INTERNAL FUNDS**  
**SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A**  
**JUNE 30, 2008**

**The Webster School**

- a. In one instance, monies collected were not turned in by the teacher in a timely manner, thus the 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 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 two instances, documentation supporting a disbursement was incomplete; therefore we could not determine whether 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)
- d. In one instance, documentation supporting a disbursement was incomplete; therefore we could not determine whether approval was obtained prior to the purchase commitment. Further, no supporting invoice or other documentation was obtained prior to disbursement. Supporting documentation for each expenditure shall be kept on file, and all purchases must be approved in writing prior to the purchase. (District Internal Accounts Handbook, Section VII)
- e. In several instances, it could not be determined if there was prior approval 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 two instances, we noted that the school is not properly submitting old outstanding checks to the State of Florida as unclaimed property. "Every person holding funds or other property, tangible or intangible, presumed unclaimed and subject to custody as unclaimed property under this chapter shall report to the State of Florida Department of Financial Services on such forms as the department may prescribe by rule." (Florida Statutes, Title XL, Chapter 717, Section 117)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD  
INTERNAL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A  
JUNE 30, 2008**



*The Webster School*

420 North Orange Street  
St. Augustine, Florida 32084  
Main Office 904-547-3871  
Fax 904-547-3865

*George R. Leidigh – Principal  
Esther L. Seward – Assistant Principal*

December 1, 2008

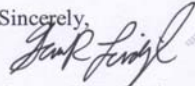
James Moore & Co. P.L.  
CPA


Dear Sirs:

In order to correct our audit findings we will do the following:

1. Bookkeeper will review procedures with staff for turning money in according to the guidelines.
2. Prior approval will be obtained for all purchases
3. Supporting documentation for disbursements will be with check requisitions
4. Prior approval will be obtained for a transfer between funds.
5. School will submit old outstanding checks to the State in a timely fashion.

Sincerely,

  
George R. Leidigh

  
Tammy L. Witt  
Bookkeeper