

**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, 2009**

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
TABLE OF CONTENTS
JUNE 30, 2009

	<u>Page(s)</u>
Independent Auditors' Report	1
Combining Statement of Cash Receipts and Disbursements and Cash Balances	2
Bartram Trail High School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	3
Creekside High School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	4
Crookshank Elementary School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	5
Cunningham Creek Elementary School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	6
Durbin Creek Elementary School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	7
Fruit Cove Middle School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	8
Gaines Alternative Center Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	9
Hartley, W. D. Elementary School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	10
Hickory Creek Elementary School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	11
Hunt, R. B. Elementary School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	12
Julington Creek Elementary School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	13
Ketterlinus Elementary School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	14
Landrum, Alice B. Middle School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	15
Liberty Pines Academy Internal Funds – Statements of Cash Receipts and Disbursements and Cash Balances	16
Mason, Otis A. Elementary School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	17

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
TABLE OF CONTENTS
JUNE 30, 2009
(Continued)

	<u>Page(s)</u>
Menendez, Pedro High School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	18
Mill Creek Elementary School Internal Funds - Statement of Cash Receipts and Disbursements and Cash Balances	19
Murray, R. J. Middle School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	20
Nease, Allen D. High School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	21
Ocean Palms Elementary School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	22
Osceola Elementary School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	23
Pacetti Bay Middle School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	24
Ponte Vedra High School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	25
PVPV - Rawlings Elementary School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	26
Rogers, Gamble Middle School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	27
Sebastian Middle School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	28
South Woods Elementary School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	29
St. Augustine High School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	30
St. Johns Technical High School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	31
Switzerland Point Middle School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	32
Timberlin Creek Elementary School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	33
Wards Creek Elementary School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	34

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
TABLE OF CONTENTS
JUNE 30, 2009
(Continued)

	<u>Page(s)</u>
The Webster School Internal Funds – Statement of Cash Receipts and Disbursements and Cash Balances	35
Notes to Financial Statements	36 – 38
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	39 – 40
Schedule A – Schedule of Findings and Responses	41 – 102
Schedule B – Schedule of Recommendations for Improvement	103

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, 2009. 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, 2009, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2009 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 10, 2009

**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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Cash Balances June 30, 2009
Bartram Trail High School	\$ 298,486	\$ 821,584	\$ 859,815	\$ 260,255
Creekside High School	-	372,603	225,661	146,942
Crookshank Elementary School	63,656	127,325	123,751	67,230
Cunningham Creek Elementary School	63,668	525,296	556,527	32,437
Durbin Creek Elementary School	51,952	394,632	384,804	61,780
Fruit Cove Middle School	128,105	250,140	267,904	110,341
Gaines Alternative Center	37,863	8,214	6,933	39,144
Hartley, W. D. Elementary School	45,510	67,981	51,450	62,041
Hickory Creek Elementary School	36,087	351,991	338,963	49,115
Hunt, R. B. Elementary School	42,570	285,635	281,412	46,793
Julington Creek Elementary School	155,300	545,857	572,945	128,212
Ketterlinus Elementary School	78,607	92,810	84,631	86,786
Landrum, Alice B. Middle School	95,407	234,157	212,340	117,224
Liberty Pines Academy	-	430,293	380,167	50,126
Mason, Otis A. Elementary School	47,524	180,943	193,546	34,921
Menendez, Pedro High School	140,789	573,058	563,301	150,546
Mill Creek Elementary School	52,331	375,116	380,233	47,214
Murray, R. J. Middle School	57,564	148,953	142,448	64,069
Nease, Allen D. High School	310,758	665,056	680,293	295,521
Ocean Palms Elementary School	62,177	87,860	80,051	69,986
Osceola Elementary School	35,593	158,140	152,566	41,167
Pacetti Bay Middle School	35,124	175,470	160,397	50,197
Ponte Vedra High School	-	540,949	361,769	179,180
PVPV-Rawlings Elementary School	48,824	448,886	463,326	34,384
Rogers, Gamble Middle School	89,956	174,970	169,087	95,839
Sebastian Middle School	62,219	139,384	133,609	67,994
South Woods Elementary School	22,797	60,633	55,090	28,340
St. Augustine High School	297,414	542,780	501,706	338,488
St. Johns Technical High School	31,128	119,593	86,416	64,305
Switzerland Point Middle School	161,256	332,307	345,801	147,762
Timberlin Creek Elementary School	53,499	555,846	557,718	51,627
Wards Creek Elementary School	18,047	254,013	248,111	23,949
The Webster School	34,478	34,181	27,302	41,357
Totals	<u>\$ 2,658,689</u>	<u>\$ 10,076,656</u>	<u>\$ 9,650,073</u>	<u>\$ 3,085,272</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Athletics	\$ 51,939	\$ 299,348	\$ 314,388	\$ 128	\$ 37,027
Music	12,282	8,992	19,931	1,165	2,508
Classes, clubs and departments	122,903	247,173	273,936	(5,605)	90,535
Trust	23,614	24,675	39,827	6,880	15,342
General	87,748	241,396	211,733	(2,568)	114,843
Totals	<u>\$ 298,486</u>	<u>\$ 821,584</u>	<u>\$ 859,815</u>	<u>\$ -</u>	<u>\$ 260,255</u>

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

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
CREEKSIDE HIGH SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS
AND DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
General	\$ -	\$ 66,615	\$ 9,787	\$ -	\$ 56,828
Classes, clubs and departments	-	54,278	33,294	-	20,984
Trust	-	25,717	14,621	-	11,096
Music	-	939	1,374	-	(435)
Athletics	-	225,054	166,585	-	58,469
Totals	<u>\$ -</u>	<u>\$ 372,603</u>	<u>\$ 225,661</u>	<u>\$ -</u>	<u>\$ 146,942</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Classes, clubs and departments	\$ 8,355	\$ 17,282	\$ 15,140	\$ 43	\$ 10,540
Trust	9,526	15,982	17,280	19,979	28,207
Extended day	4,872	89,061	89,018	50	4,965
General	40,903	5,000	2,313	(20,072)	23,518
Totals	<u>\$ 63,656</u>	<u>\$ 127,325</u>	<u>\$ 123,751</u>	<u>\$ -</u>	<u>\$ 67,230</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Extended day	\$ 25,400	\$ 413,845	\$ 426,358	\$ -	\$ 12,887
School store	5,938	11,328	14,196	-	3,070
Classes, clubs and departments	15,705	71,485	77,425	(3,529)	6,236
Trust	9,027	12,656	17,209	476	4,950
General	7,598	15,982	21,339	3,053	5,294
Totals	<u>\$ 63,668</u>	<u>\$ 525,296</u>	<u>\$ 556,527</u>	<u>\$ -</u>	<u>\$ 32,437</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Classes, clubs and departments	\$ 22,816	\$ 73,740	\$ 64,019	\$ (59)	\$ 32,478
Extended day	7,740	303,076	299,352	(783)	10,681
Trust	4,092	-	1,635	(697)	1,760
General	17,304	17,816	19,798	1,539	16,861
Totals	<u>\$ 51,952</u>	<u>\$ 394,632</u>	<u>\$ 384,804</u>	<u>\$ -</u>	<u>\$ 61,780</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Athletics	\$ 6,893	\$ 8,323	\$ 11,806	\$ -	\$ 3,410
Music	10,608	50,069	55,894	450	5,233
Classes, clubs and departments	56,589	144,388	151,322	(6,208)	43,447
School store	78	48	-	-	126
Trust	9,292	4,535	8,384	300	5,743
General	44,645	42,777	40,498	5,458	52,382
Totals	<u>\$ 128,105</u>	<u>\$ 250,140</u>	<u>\$ 267,904</u>	<u>\$ -</u>	<u>\$ 110,341</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Trust	\$ 14,688	\$ 20	\$ 806	\$ -	\$ 13,902
General	23,175	8,194	6,127	-	25,242
Totals	<u>\$ 37,863</u>	<u>\$ 8,214</u>	<u>\$ 6,933</u>	<u>\$ -</u>	<u>\$ 39,144</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Classes, clubs and departments	\$ 18,581	\$ 33,498	\$ 27,013	\$ (745)	\$ 24,321
Trust	3,369	5,383	4,317	35	4,470
General	23,560	29,100	20,120	710	33,250
Totals	<u>\$ 45,510</u>	<u>\$ 67,981</u>	<u>\$ 51,450</u>	<u>\$ -</u>	<u>\$ 62,041</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Classes, clubs and departments	\$ 13,134	\$ 109,408	\$ 102,284	\$ (816)	\$ 19,442
Trust	5,854	19,716	18,412	2,913	10,071
Extended day	1,000	205,704	206,182	840	1,362
General	16,099	17,163	12,085	(2,937)	18,240
Totals	<u>\$ 36,087</u>	<u>\$ 351,991</u>	<u>\$ 338,963</u>	<u>\$ -</u>	<u>\$ 49,115</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Extended day	\$ (78)	\$ 223,130	\$ 220,503	\$ 2,371	\$ 4,920
Classes, clubs and departments	4,985	22,586	26,092	66	1,545
Trust	2,090	7,516	5,879	2,000	5,727
General	35,573	32,403	28,938	(4,437)	34,601
Totals	<u>\$ 42,570</u>	<u>\$ 285,635</u>	<u>\$ 281,412</u>	<u>\$ -</u>	<u>\$ 46,793</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Extended day	\$ 20,004	\$ 402,791	\$ 419,848	\$ 107	\$ 3,054
School store	6,819	-	-	-	6,819
Classes, clubs and departments	31,375	121,722	124,857	1,762	30,002
Trust	9,979	8,798	18,052	7,398	8,123
General	87,123	12,546	10,188	(9,267)	80,214
Totals	<u>\$ 155,300</u>	<u>\$ 545,857</u>	<u>\$ 572,945</u>	<u>\$ -</u>	<u>\$ 128,212</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Classes, clubs and departments	\$ 23,143	\$ 51,294	\$ 52,648	\$ 433	\$ 22,222
Trust	35,156	36,933	25,162	1,916	48,843
General	20,308	4,583	6,821	(2,349)	15,721
Totals	<u>\$ 78,607</u>	<u>\$ 92,810</u>	<u>\$ 84,631</u>	<u>\$ -</u>	<u>\$ 86,786</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Athletics	\$ 5,415	\$ 13,008	\$ 11,767	\$ 333	\$ 6,989
Classes, clubs and departments	54,305	138,577	133,982	(9,077)	49,823
Trust	5,570	16,626	16,711	(1,305)	4,180
General	30,117	65,946	49,880	10,049	56,232
School store	-	-	-	-	-
Totals	<u>\$ 95,407</u>	<u>\$ 234,157</u>	<u>\$ 212,340</u>	<u>\$ -</u>	<u>\$ 117,224</u>

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

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
LIBERTY PINES ACADEMY
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS
AND DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
General	\$ -	\$ 21,242	\$ 11,680	\$ (320)	\$ 9,242
Classes, clubs and departments	-	106,490	87,956	(80)	18,454
Trust	-	25,308	7,717	-	17,591
School Store	-	5,458	5,146	-	312
Extended day	-	260,739	260,739	-	-
Athletics	-	11,056	6,929	400	4,527
Totals	<u>\$ -</u>	<u>\$ 430,293</u>	<u>\$ 380,167</u>	<u>\$ -</u>	<u>\$ 50,126</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Extended day	\$ 7,893	\$ 132,302	\$ 140,995	\$ 750	\$ (50)
Classes, clubs and departments	21,062	33,920	35,234	(362)	19,386
Trust	6,379	7,013	10,490	3,061	5,963
General	12,190	7,708	6,827	(3,449)	9,622
Totals	<u>\$ 47,524</u>	<u>\$ 180,943</u>	<u>\$ 193,546</u>	<u>\$ -</u>	<u>\$ 34,921</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Athletics	\$ 26,671	\$ 173,425	\$ 180,370	\$ 3,933	\$ 23,659
Music	3,222	5,360	7,195	201	1,588
Classes, clubs and departments	60,609	274,202	276,253	(8,041)	50,517
Trust	6,510	16,209	30,314	9,240	1,645
School store	12,493	6,059	11,983	-	6,569
General	31,284	97,803	57,186	(5,333)	66,568
Totals	<u>\$ 140,789</u>	<u>\$ 573,058</u>	<u>\$ 563,301</u>	<u>\$ -</u>	<u>\$ 150,546</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Extended day	\$ 4,984	\$ 207,622	\$ 212,496	\$ -	\$ 110
Classes, clubs and departments	12,349	78,972	76,772	2,014	16,563
Trust	19,273	23,893	31,224	(2,014)	9,928
General	15,725	64,629	59,741	-	20,613
Totals	<u>\$ 52,331</u>	<u>\$ 375,116</u>	<u>\$ 380,233</u>	<u>\$ -</u>	<u>\$ 47,214</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Athletics	\$ 7,860	\$ 5,771	\$ 6,435	\$ -	\$ 7,196
Classes, clubs and departments	36,530	94,156	95,078	1,268	36,876
Trust	1,536	7,642	8,080	-	1,098
General	11,638	41,384	32,855	(1,268)	18,899
Totals	<u>\$ 57,564</u>	<u>\$ 148,953</u>	<u>\$ 142,448</u>	<u>\$ -</u>	<u>\$ 64,069</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Athletics	\$ 5,883	\$ 140,712	\$ 141,900	\$ (1,200)	\$ 3,495
Music	1,038	10,835	12,328	575	120
Classes, clubs and departments	150,483	384,045	389,749	10,123	154,902
School store	9,407	5,950	16,588	1,908	677
Trust	69,697	25,616	79,733	9,745	25,325
General	74,250	97,898	39,995	(21,151)	111,002
Totals	<u>\$ 310,758</u>	<u>\$ 665,056</u>	<u>\$ 680,293</u>	<u>\$ -</u>	<u>\$ 295,521</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
School store	\$ 2,027	\$ -	\$ -	\$ -	\$ 2,027
Classes, clubs and departments	14,501	50,874	49,152	-	16,223
Trust	11,717	14,395	15,697	-	10,415
General	33,932	22,591	15,202	-	41,321
Totals	<u>\$ 62,177</u>	<u>\$ 87,860</u>	<u>\$ 80,051</u>	<u>\$ -</u>	<u>\$ 69,986</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
School store	\$ 555	\$ -	\$ -	\$ (555)	\$ -
Classes, clubs and departments	14,535	19,207	14,634	(12,068)	7,040
Trust	5,611	4,852	7,208	2,487	5,742
General	12,941	7,725	3,481	6,167	23,352
Extended day	1,951	126,356	127,243	3,969	5,033
Totals	<u>\$ 35,593</u>	<u>\$ 158,140</u>	<u>\$ 152,566</u>	<u>\$ -</u>	<u>\$ 41,167</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Athletics	\$ 6,759	\$ 13,611	\$ 9,648	\$ -	\$ 10,722
Classes, clubs and departments	19,954	83,905	82,634	(415)	20,810
Trust	2,902	50,539	55,474	6,765	4,732
General	5,509	27,415	12,641	(6,350)	13,933
Totals	<u>\$ 35,124</u>	<u>\$ 175,470</u>	<u>\$ 160,397</u>	<u>\$ -</u>	<u>\$ 50,197</u>

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

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
PONTE VEDRA HIGH SCHOOL
INTERNAL FUNDS
STATEMENT OF CASH RECEIPTS
AND DISBURSEMENTS AND CASH BALANCES
AS OF AND FOR THE YEAR ENDED JUNE 30, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
General	\$ -	\$ 186,573	\$ 29,321	\$ (70,142)	\$ 87,110
Classes, clubs and departments	-	215,063	192,310	41,245	63,998
Trust	-	19,504	22,467	15,761	12,798
Music	-	45	-	-	45
Athletics	-	119,764	117,671	13,136	15,229
Totals	<u>\$ -</u>	<u>\$ 540,949</u>	<u>\$ 361,769</u>	<u>\$ -</u>	<u>\$ 179,180</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Extended day	\$ -	\$ 290,671	\$ 290,671	\$ -	\$ -
Classes, clubs and departments	8,464	50,790	50,716	(2,725)	5,813
Trust	32,739	54,665	87,244	7,551	7,711
General	7,621	52,760	34,695	(4,826)	20,860
Totals	<u>\$ 48,824</u>	<u>\$ 448,886</u>	<u>\$ 463,326</u>	<u>\$ -</u>	<u>\$ 34,384</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Athletics	\$ 10,460	\$ 10,723	\$ 9,748	\$ -	\$ 11,435
Music	308	5,048	2,847	(1,357)	1,152
Classes, clubs and departments	40,970	133,546	138,644	50	35,922
Trust	4,179	4,372	3,344	-	5,207
General	33,858	21,281	14,504	1,307	41,942
School store	181	-	-	-	181
Totals	<u>\$ 89,956</u>	<u>\$ 174,970</u>	<u>\$ 169,087</u>	<u>\$ -</u>	<u>\$ 95,839</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Athletics	\$ 5,905	\$ 7,855	\$ 5,631	\$ -	\$ 8,129
Classes, clubs and departments	19,265	28,056	30,279	5,463	22,505
Trust	8,051	77,266	82,816	3,095	5,596
General	28,998	26,207	14,883	(8,558)	31,764
Totals	<u>\$ 62,219</u>	<u>\$ 139,384</u>	<u>\$ 133,609</u>	<u>\$ -</u>	<u>\$ 67,994</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
School store	\$ 98	\$ 55	\$ -	\$ -	\$ 153
Classes, clubs and departments	13,012	39,296	36,852	-	15,456
Trust	2,839	7,677	8,432	-	2,084
General	6,848	13,605	9,806	-	10,647
Totals	<u>\$ 22,797</u>	<u>\$ 60,633</u>	<u>\$ 55,090</u>	<u>\$ -</u>	<u>\$ 28,340</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Athletics	\$ 39,910	\$ 249,215	\$ 263,157	\$ 6,030	\$ 31,998
Music	1,237	2,510	3,114	287	920
Classes, clubs and departments	54,515	184,114	166,835	(290)	71,504
Trust	9,426	10,788	34,401	21,304	7,117
General	192,326	96,153	34,199	(27,331)	226,949
Totals	<u>\$ 297,414</u>	<u>\$ 542,780</u>	<u>\$ 501,706</u>	<u>\$ -</u>	<u>\$ 338,488</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Classes, clubs and departments	\$ 3,566	\$ 9,577	\$ 6,681	\$ -	\$ 6,462
Trust	17,050	109,693	77,878	249	49,114
General	10,512	323	1,857	(249)	8,729
Totals	<u>\$ 31,128</u>	<u>\$ 119,593</u>	<u>\$ 86,416</u>	<u>\$ -</u>	<u>\$ 64,305</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Athletics	\$ 13,013	\$ 10,469	\$ 8,585	\$ -	\$ 14,897
Classes, clubs and departments	73,787	163,931	160,582	(11,295)	65,841
Trust	23,485	127,418	132,741	66	18,228
General	50,971	30,489	43,893	11,229	48,796
Totals	<u>\$ 161,256</u>	<u>\$ 332,307</u>	<u>\$ 345,801</u>	<u>\$ -</u>	<u>\$ 147,762</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Classes, clubs and departments	\$ 11,214	\$ 69,658	\$ 70,269	\$ (6,168)	\$ 4,435
Trust	3,967	2,805	3,713	-	3,059
School store	9,920	13,147	21,785	-	1,282
Extended day	-	449,884	449,884	-	-
General	28,398	20,352	12,067	6,168	42,851
Totals	<u>\$ 53,499</u>	<u>\$ 555,846</u>	<u>\$ 557,718</u>	<u>\$ -</u>	<u>\$ 51,627</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
Classes, clubs and departments	\$ 3,981	\$ 65,476	\$ 52,997	\$ (1,009)	\$ 15,451
Extended day	-	148,893	148,583	(310)	-
Trust	962	28,263	24,995	48	4,278
General	13,104	11,381	21,536	1,271	4,220
Totals	<u>\$ 18,047</u>	<u>\$ 254,013</u>	<u>\$ 248,111</u>	<u>\$ -</u>	<u>\$ 23,949</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, 2009**

	Cash Balances July 1, 2008	Receipts	Disbursements	Transfers	Cash Balances June 30, 2009
School store	\$ 805	\$ 108	\$ -	\$ -	\$ 913
Classes, clubs and departments	4,844	16,469	16,762	-	4,551
Trust	4,558	10,634	7,300	-	7,892
General	24,271	6,970	3,240	-	28,001
Totals	<u>\$ 34,478</u>	<u>\$ 34,181</u>	<u>\$ 27,302</u>	<u>\$ -</u>	<u>\$ 41,357</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, 2009

(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.

(c) **Subsequent events**—St. Johns County District School Board has evaluated events and transactions for potential recognition or disclosure in the financial statements through November 10, 2009. No subsequent events have been recognized or disclosed.

(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.

(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.

(c) **School store**—This fund is used to record the sale of merchandise that is needed by students to facilitate classroom instruction.

(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 schools' extended day, learning center, and on-site daycare programs.

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

(3) **Cash Balances:**

Demand deposits and certificates of deposit held in a national bank or in local banks for each individual school and combined at June 30, 2009, are as follows:

School	Bank Balances
Bartram Trail High School	\$ 279,366
Creekside High School	148,370
Crookshank Elementary School	67,114
Cunningham Creek Elementary School	32,306
Durbin Creek Elementary School	61,158
Fruit Cove Middle School	111,309
Gaines Alternative Center	39,144
Hartley, W.D. Elementary School	63,773
Hickory Creek Elementary School	51,253
Hunt, R. B. Elementary School	44,829
Julington Creek Elementary School	127,234
Ketterlinus Elementary School	90,034
Landrum, Alice B. Middle School	120,804
Liberty Pines Academy	66,244
Mason, Otis A. Elementary School	34,561
Menendez, Pedro High School	187,140
Mill Creek Elementary School	46,115
Murray, R. J. Middle School	64,904
Nease, Allen D. High School	301,980
Ocean Palms Elementary School	70,118
Osceola Elementary School	41,159
Pacetti Bay Middle School	56,080
Ponte Vedra High School	182,319
PVPV-Rawlings Elementary School	31,844
Rogers, Gamble Middle School	98,821
Sebastian Middle School	68,365
South Woods Elementary School	32,194
St. Augustine High School	339,537
St. Johns Technical High School	64,861
Switzerland Point Middle School	174,329
Timberlin Creek Elementary School	62,845
Wards Creek Elementary School	38,932
The Webster School	41,375
Totals	<u>\$ 3,240,417</u>

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 \$12,530 and \$175,000 and \$50,000, respectively, maturing in November 2009, July 2009 and December 2009, respectively. These demand deposit and certificate of deposit accounts are federally insured up to FDIC limits.

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

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

The balances for accounts receivable and payable at each individual school and combined at June 30, 2009, are as follows:

School	Accounts Receivable	Accounts Payable
Bartram Trail High School	\$ -	\$ 2,881
Creekside High School	-	7,964
Crookshank Elementary School	-	4,965
Cunningham Creek Elementary School	-	13,810
Durbin Creek Elementary School	-	12,421
Fruit Cove Middle School	-	-
Gaines Alternative Center	-	-
Hartley, W.D. Elementary School	-	5,000
Hickory Creek Elementary School	-	9,237
Hunt, R. B. Elementary School	-	4,965
Julington Creek Elementary School	-	4,847
Ketterlinus Elementary School	-	-
Landrum, Alice B. Middle School	5,899	-
Liberty Pines Academy	-	2,110
Mason, Otis A. Elementary School	-	-
Menendez, Pedro High School	-	2,536
Mill Creek Elementary School	-	20,230
Murray, R. J. Middle School	-	3,820
Nease, Allen D. High School	-	2,822
Ocean Palms Elementary School	-	-
Osceola Elementary School	-	5,033
Pacetti Bay Middle School	-	150
Ponte Vedra High School	-	22,000
PVPV-Rawlings Elementary School	-	-
Rogers, Gamble Middle School	-	-
Sebastian Middle School	-	-
South Woods Elementary School	-	-
St. Augustine High School	-	27,434
St. Johns Technical High School	-	5,000
Switzerland Point Middle School	-	-
Timberlin Creek Elementary School	-	-
Wards Creek Elementary School	557	832
The Webster School	-	-
Totals	<u>\$ 6,456</u>	<u>\$ 158,057</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, 2009, and have issued our report thereon dated November 10, 2009. 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 discussed 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 10, 2009.

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.

Additionally, in planning and performing our audit, we noted the matters described in the accompanying schedule of recommendations for improvement ("Schedule B").

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 Maru + Co., P.L.

Gainesville, Florida
November 10, 2009

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009

Bartram Trail High School

In several instances, checks were reissued to original holders to replace checks that had been outstanding for over one year, which are considered by the State of Florida as unclaimed property. There was documentation on file to support the appropriate due diligence over these unclaimed property items; however, after due diligence procedures were followed, these items were not properly submitted to the State of Florida Bureau of Unclaimed Property. The Bureau of Unclaimed Property requires the District to file an annual report and remit unclaimed property annually. Schools with unclaimed property must be included in the District's report. Schools shall submit unclaimed property information, along with supporting documentation of due diligence, to the District Finance Office. Upon review and proper authorization, schools will be notified by the District Finance Office of the necessary steps to remove the unclaimed item(s) from the Internal Accounts bank reconciliation. (District Internal Accounts Handbook, Section 6.06)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

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

Celebrating Ten Years of Excellence

Steven Amburgey
Asst. Principal
Curriculum

Christopher Phelps
Asst. Principal
Administration

October 14, 2009

James Moore & Company, P. L.
Katie Veal, CPA
5931 NW 1st Place
Gainesville, FL 32607-2063

Dear Ms. Veal:

Thank you for your time and effort in producing the audit for Bartram Trail High School.
We will follow the proper guidelines for unclaimed property.

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, 2009

Creekside High School

In one instance, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

In one instance, a deposit was not made within five days of collection. All money collected must be deposited into the checking account via School Board approved courier service as frequently as feasible or as dictated by sound business practices. In any event, funds collected must be deposited within five working days of receipt. (District Internal Accounts Handbook, Section 4.03)

In three instances, the cash received reported on a Report of Tickets Sold was less than what should have been received based on the number of tickets sold for an athletic event. The aggregate shortage for all three instances was \$29. After each ticketed event, the individual in charge of the ticketed event must complete the Report of Tickets Sold for the ticket numbers sold and unsold, and the bookkeeper shall reconcile the cash collected to the number of tickets sold. (District Internal Accounts Handbook, Section 4.04)

The school withdrew cash from the Athletic fund at the beginning of the school year for use as petty cash at athletic events. This cash was adequately safeguarded during the year, but there is no documentation on file of counting and reconciling the funds throughout the year as used. Further, \$1,000 of the funds withdrawn were not re-deposited before year-end, and as such, cash balances reported by the school were understated by this amount at year-end. The audited financial statements have been reflected to include the \$1,000 cash held in the school safe at year-end. We recommend that all cash remain in the bank account to the extent possible and any cash held in the safe be properly accounted for. Further we recommend that written documentation of petty cash counts at sign out and at sign in be maintained on file. Refer to Schedule B District-wide recommendation regarding guidance on athletic event petty cash funds.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

Creekside High School

Paul Abbatinozzi, Principal
Tina Waldrop, Assistant Principal
Steve Ray, Assistant Principal
Guy Harris, Athletic Director



October 14, 2009

St. Johns County School Board
40 Orange Street
St. Augustine, FL 32084

To whom it may concern,

Below is a description of the Internal Accounts Audit findings and corrective actions that have been taken in response to the findings for Creekside High School:

- a. In one instance, approval was not obtained prior to a purchase commitment.

Response: Staff members have been informed of purchasing procedures. Procedures are in place to ensure approval is obtained prior to all purchases.

- b. In one instance, a deposit was not made within five days of collection.

Response: We will make every effort to ensure all deposits are made within 5 business days.

- c. In three instances, the cash received reported on a Report of Tickets Sold was less than what should have been received based on the number of tickets sold for an athletic event. The aggregate shortage for all three instances was \$29.

Response: Ticket sellers will be more conscientious of errors that can be made in the exchange of money and the amount of money collected is equal to the value of the tickets sold.

- d. The school withdrew cash from the Athletic fund at the beginning of the school year for use as petty cash at athletic events. This cash was adequately safeguarded during the year, but there is no documentation on file of counting and reconciling the funds throughout the year as used. Refer to Schedule B District-wide recommendation regarding guidance on athletic event petty cash funds.

Response: Procedures have been put in place; ledgers are completed and reconciled after each athletic event. In correspondence with Katie Veal, Schedule B District-wide does not exist in the District Internal Accounts Handbook but will be part of the audit report; recommending adequate guidance on treatment of petty cash funds.

If you should have any further questions or concerns, please do not hesitate to contact my office.

Sincerely,


Paul Abbatinozzi
Principal


Waynette Middleton
Bookkeeper

"HOME OF THE KNIGHTS"

100 Knights Lane
Phone: 904-547-7300
E-mail: www.cshs@stjohns.k12.fl.us

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009

Crookshank Elementary School

In one instance, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

In one instance, the amount approved prior to a purchase commitment was less than the amount of the actual disbursement. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Accounts monies. No purchase shall be made unless sufficient resources are available. The actual purchase amount on the invoice shall not exceed the authorized requested amount. (District Internal Accounts Handbook, Sections 5.01 and 5.02)

In one instance, monies collected were not turned in to the bookkeeper on the day of collection. All funds collected and supporting Report of Monies Collected shall be delivered to the bookkeeper on the day of collection. Any exception to this policy must be specifically authorized by the principal. (District Internal Accounts Handbook, Section 4.02)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

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

5931 NW 1st Place
Gainesville, FL 32607-2063

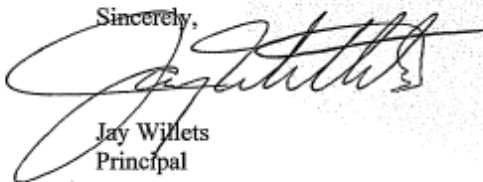
October 7, 2009

To Whom It May Concern:

1. Every effort will be made to obtain approval prior to purchase commitment.
2. Every effort will be made to only spend amounts that have received prior approval amount.
3. Effort will be made to stress the importance to teachers to turn all monies in on the day collected.

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

Sincerely,



Jay Willets
Principal



Rita Blanco
Secretary/ Bookkeeper

Character Counts at Crookshank

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009

Cunningham Creek Elementary School

In one instance, a supporting invoice or other documentation supporting a disbursement was not dated; therefore prior approval could not be determined. We recommend review of invoices prior to writing a check. The actual purchase date on the invoice shall not be prior to the date of approval on the form. (District Internal Accounts Handbook, Section 5.02)

In five instances, the amount approved prior to a purchase commitment was less than the amount of the actual disbursement. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Accounts monies. No purchase shall be made unless sufficient resources are available. The actual purchase amount on the invoice shall not exceed the authorized requested amount. (District Internal Accounts Handbook, Sections 5.01 and 5.02)

During our testing, we discovered that the school's Extended Day program collects fees in addition to its regular attendance fees for a Behavior Bash. Those monies are properly deposited into Internal Accounts, but are held in a Trust Fund and are thus not remitted to the District with the regular attendance fees. Expenses related to the Behavior Bash are then expended from the Internal Accounts Trust Fund, not the District. All fees collected each month shall be transferred by the school to the District Finance Office by the deadlines imposed by the District. All monies collected for the Extended Day program must be recorded in the Internal Accounts Extended Day Fund. The school shall not disburse any money collected to any individual, business, supplier, etc., except for refund of fees to individuals. The District Finance Office shall be responsible for receiving the money collected by the school and disburse the money as called for by the adopted budget and District purchase order system. (District Internal Accounts Handbook, Section 3.01)

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009

Cunningham Creek Elementary
"A Premier Learning Community"



Elizabeth A. Wierda
Learning Leader

St. Johns County Schools
1205 Roberts Road
St. Johns, Florida 32259
904.547.7860
Fax: 904.547.7854
wierdab@stjohns.k12.fl.us

October 12, 2009

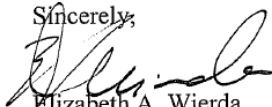
To Whom It May Concern;

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

- a. A supporting invoice was not dated. We did not catch the fact that the invoice had no date but will assure that this will not be overlooked again.
- b. The amount approved prior to purchase was less than the amount paid. We have found out that some of our teachers are trying to estimate about how many students will be going on field trips so the amounts are sometimes lower than the actual field trip cost. We are reinstating this to the teachers so it should not happen again.
- c. Extended Day collecting fees in addition to its regular attendance fees for Behavior Bash. These funds were being put into a trust account and expenses for these parties were dispensed from this fund. Once we were instructed this was an incorrect procedure we corrected this immediately by sending to the district any funds left in the trust account. Monies are now being sent straight to the district and all expenses for these parties will be funded through a district purchasing card or P.O. in the future.

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

Sincerely,


Elizabeth A. Wierda
Principal

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009

Durbin Creek Elementary School

In seven instances, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

In one instance, a supporting invoice or other documentation supporting a disbursement was not dated; therefore prior approval could not be determined. We recommend review of invoices prior to writing a check. The actual purchase date on the invoice shall not be prior to the date of approval on the form. (District Internal Accounts Handbook, Section 5.02)

In two instances, no supporting invoice or other documentation was obtained to support a disbursement. Supporting documentation for each expenditure shall be approved by the principal and kept on file. (District Internal Accounts Handbook, Section 5.01)

In one instance, a transaction was recorded under the incorrect account within the Internal Accounts Chart of Accounts. All receipts and disbursements must be coded to proper accounts. Any posting errors should be corrected prior to year-end closing.

In one instance, an Extended Day Program related expenditure for CPR training was disbursed directly from Internal Accounts. The school shall not disburse any money collected to any individual, business, supplier, etc., except for refund of fees to individuals. The District Finance Office shall be responsible for receiving the money collected by the school and disburse the money as called for by the adopted budget and District purchase order system. (District Internal Accounts Handbook, Section 3.01)

In two instances, extended day fees were not remitted to the District in a timely manner. All fees collected each month shall be transferred by the school to the District Finance Office by the District imposed deadlines (the 15th of the month following collection for fiscal year 2008-0.) (District Internal Accounts Handbook, Section 3.01)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

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 10, 2009

St Johns County School District
40 Orange Street
St Augustine, FL 32084

Dear St Johns County School District:

Provided is our Response to the audit findings for Durbin Creek Elementary School fiscal year ending June 31, 2009:

1. DCES staff will ensure that all purchases are approved by the principal prior to making the purchase.
2. DCES staff will ensure that proper documentation is attached to all paperwork to justify the cost of items purchased and that documentation such as receipts are dated by the payee.
3. The bookkeeper will strive to ensure complete accuracy in all transactions making certain that the appropriate account is being debited or credited.
4. DCES staff will ensure that any sort of training is not paid for out of internal accounts and will instead use district funds.
5. The bookkeeper will strive to ensure that Extended Day Fees Collected are timely remitted to the District Finance Office.

If you have any additional questions or concerns, please call.

Educaationally yours,

Patricia E. Falaney
Patricia E. Falaney Ed. D
Principal

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

Fruit Cove Middle School

In three instances, a supporting invoice or other documentation supporting a disbursement was not dated; therefore prior approval could not be determined. We recommend review of invoices prior to writing a check. The actual purchase date on the invoice shall not be prior to the date of approval on the form. (District Internal Accounts Handbook, Section 5.02)

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009



FRUIT COVE MIDDLE SCHOOL

Website: www-fcs.stjohns.k12.fl.us

Steve McCormick
Principal

Emily Harrison
Assistant Principal

October 2, 2009

St. Johns County School Board
40 Orange Street
St. Augustine, FL 32084

In response to missing dates in supporting documentation for prior approval. I will make sure the actual purchase date on the invoice shall not be prior to the date of approval on the form.

Pamela Wiltse

Fruit Cove Middle School
Secretary/Bookkeeper
2008 – 2009

10/2/09

Steve McCormick

Fruit Cove Middle School
Principal
2008 - 2009

10/2/09

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

Gaines Alternative Center

In seven instances, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009

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

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



October 15, 2009

St. Johns County School District
40 Orange Street
St. Augustine, FL 32084

To Whom it may Concern,

The Preliminary and Tentative Findings of the internal audit at the Gaines Alternative School indicated seven instances of lack of prior approval with regard to purchase commitments. We recognize that a signed commitment from the principal must be on file before any purchases are made in order to be in compliance with the Internal Accounts Handbook. I have taken the necessary corrective action to insure this will not be an issue in future audits and expect we will be in compliance as a result.

Sincerely,

A handwritten signature in black ink, appearing to read "m. o'loughlin", is positioned below the word "Sincerely,".

Mike O'Loughlin, Ph.D.
Director for Alternative Education and Athletics

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, 2009**

W.D. Hartley Elementary School

In one instance, sales tax was paid. Purchases are specifically exempted from sales and use tax. (District Internal Accounts Handbook, Section 5.01).

In one instance, a deposit was not made within five days of collection. All money collected must be deposited into the checking account via School Board approved courier service as frequently as feasible or as dictated by sound business practices. In any event, funds collected must be deposited within five working days of receipt. (District Internal Accounts Handbook, Section 4.03)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

W. D. Hartley Elementary

260 Cacique Drive
St. Augustine, Florida 32086
Phone 904-819-8400
Fax 904-819-8385

Mary Seymour
Principal

Gene Bennett
Asst. Principal

St. Johns County School District
40 Orange Street
St. Augustine, FL 32086

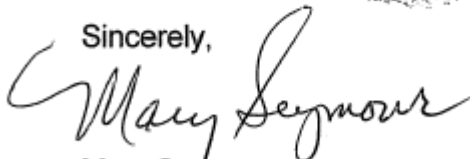
Attention: Mr. Conley Weiss

This letter is in response to our internal account audit findings for the 2008-2009 school year. We would like to thank your staff for making our audit a very positive experience.

1. In one instance, sales tax was paid. Response - This was an oversight, and in the future we will be more careful to check for this before making reimbursement payments.

2. In one instance, a deposit was not made within five days of collection. Response - We will make every effort to have all deposits made within the five day time frame.

Sincerely,


Mary Seymour
Principal


Debra Henderson
Bookkeeper

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

Hickory Creek Elementary School

In two instances, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**



Hickory Creek Elementary School

"First we love them, then we teach them"

Paul Goricki, Ed.D
Principal

October 1, 2009

St. Johns County School District
40 Orange Street
St. Augustine FL 32084

To Whom it May Concern:

In response to the 2008-2009 Internal Audit findings for Hickory Creek Elementary, we respond as follows:

- A) 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.

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

Sincerely,

A handwritten signature in black ink that reads "Paul Goricki, Ed.D.".

Dr. Paul Goricki
Principal

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

R. B. Hunt Elementary School

No findings noted.

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009

Julington Creek Elementary School

In seven instances, the amount approved prior to a purchase commitment was less than the amount of the actual disbursement. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Accounts monies. No purchase shall be made unless sufficient resources are available. The actual purchase amount on the invoice shall not exceed the authorized requested amount. (District Internal Accounts Handbook, Sections 5.01 and 5.02)

In one instance, authorization on transfer forms was not dated by the principal, therefore unable to determine whether authorization was received prior to the transfer. All transfers must be authorized by the principal and all parties requesting transfer in writing prior to transfer of funds. (District Internal Accounts Handbook, Section 6.03)

The Extended Day Program records are not reconciled to Internal Accounts records on a regular basis. Money collected shall be turned in to the bookkeeper for deposit into Internal Accounts daily, and fees must be reconciled with attendance records and balanced monthly. (District Internal Accounts Handbook, Section 3.01)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**



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

TO: Mr. Conley Weiss
Chief Financial Officer
St. Johns County Schools

FROM: Michael Story
Principal

Rebecca Edenfield
Secretary/Bookkeeper

DATE: October 5, 2009

RE: 2008-2009 Audit
Internal Accounts

In response to the 2008-2009 Internal Account audit findings for Julington Creek Elementary, we respond as follows:

- In accordance with the District Internal Accounts Handbook, Sections 5.01 and 5.02, every effort will be made to ensure the actual purchase amount does not exceed the authorized requested amount.
- In accordance with the District Internal Accounts Handbook, Section 6.03, all transfers will be authorized and dated by the principal prior to the transfer.
- In accordance with the District Internal Accounts Handbook, Section 3.01, the Extended Day Program records will be reconciled to the Internal Accounts records each month. Extended Day will continue to turn in monies collected daily.

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

cc: Katie Veal, James Moore & Company

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

Ketterlinus Elementary School

In two instances, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

In one instance, a supporting invoice or other documentation supporting a disbursement was not dated; therefore prior approval could not be determined. We recommend review of invoices prior to writing a check. The actual purchase date on the invoice shall not be prior to the date of approval on the form. (District Internal Accounts Handbook, Section 5.02)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

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: St. Johns County School District
From: Wayne Jenkins, Principal *WJ*
CC: Cathy Skarr, Bookkeeper-Accounting & Internal Accounts
Date: October 5, 2009
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 two instances, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

Response: The two instances were an oversight by both the principal and the secretary/bookkeeper. It is our practice and policy to have written prior approval for all purchases requiring disbursement of Internal Account monies. Ketterlinus will make every effort to ensure that prior approval is granted prior to the disbursement of Internal Account monies.

- b. In one instance, a supporting invoice or other documentation supporting a disbursement was not dated; therefore prior approval could not be determined. We recommend review of invoices prior to writing a check. The actual purchase date on the invoice shall not be prior to the date of approval on the form. (District Internal Accounts Handbook, Section 5.02)

Response: The secretary/bookkeeper will carefully review all invoices prior to writing a check to ensure the actual purchase date of the invoice does not predate the approval form.

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

CHARACTER COUNTS! SM

Trustworthiness • Respect • Responsibility • Fairness • Caring • Citizenship

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

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

Alice B. Landrum Middle School

In two instances, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

In one instance, a check had only one authorized signature. All checks written must be signed with two signatures. (District Internal Accounts Handbook, Section 5.01)

In one instance, a deposit was not made within five days of collection. All money collected must be deposited into the checking account via School Board approved courier service as frequently as feasible or as dictated by sound business practices. In any event, funds collected must be deposited within five working days of receipt. (District Internal Accounts Handbook, Section 4.03)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**



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

October 1, 2009

St. Johns County School District
40 Orange Street
St. Augustine, FL 32084

Dear Sirs:

In response to the finding of the internal audit of June 30, 2009, Principal Wayne King and Bookkeeper, Susan Painter will make every effort to have all purchases pre-approved and we will remind and instruct all the staff at Landrum Middle School of this requirement.

Each check sent out will be double checked by Susan Painter to ensure that two signatures are in place. Deposits will be made in a timely manner to ensure that they are made within five days of collection.

Sincerely,

Wayne King
Principal

Susan Painter
Secretary/Bookkeeper

St. Johns County School District

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

Liberty Pines Academy

In one instance, no amount was designated on written documentation of approval for a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Accounts monies. No purchase shall be made unless sufficient resources are available. (District Internal Accounts Handbook, Section 5.01)

In two instances, the number of tickets sold for an athletic event was miscalculated on the supporting Report of Tickets Sold. As a result, the Report of Tickets Sold indicated that cash turned in was less than the amount that should have been turned in. The aggregate shortage for these two instances was \$10. After each ticketed event, the individual in charge of the ticketed event must complete the Report of Tickets Sold for the ticket numbers sold and unsold, and the bookkeeper shall reconcile the cash collected to the number of tickets sold. (District Internal Accounts Handbook, Section 4.04)

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009



LIBERTY PINES ACADEMY

"ON THE PROWL FOR ACADEMIC EXCELLENCE"

Randy Kelley, Principal
Judith Thayer, Assistant Principal
Jim Roberts, Assistant Principal

10901 Russell Sampson Road, St. Johns, Florida 32259
(904) 547-7900
www.lpa-stjohns.k12.fl.us

October 12, 2009

Dear Mrs. Veal,

Thank you for your suggestions and comments. It is our goal to use the audit findings to learn from and improve our process in the coming year. Below you will find the comments concerning those findings.

Finding: In one instance, no amount was designated on written documentation of approval for a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Accounts monies. No purchase shall be made unless sufficient resources are available. (District Internal Accounts Handbook, Section 5.01)

Response: In the instance in question the purchase is a quarterly charge for shredding service. This was approved at the beginning of the year. The charge does not fluctuate and therefore was not questioned. In the future a copy of the prior approval and the current charge will be listed on the document.

Finding: In two instances, the number of tickets sold for an athletic event was miscalculated on the supporting report of Tickets Sold. As a result, the Report of Tickets Sold indicated that cash turned in was less than the amount that should have been turned in. After each ticketed event, the individual in charge of the ticketed event must complete the Report of Tickets Sold for the ticket numbers sold and unsold, and the bookkeeper shall reconcile the cash collected to the number of tickets sold. (District Internal Accounts Handbook, Section 4.04)

Response: In the past the ticket sellers were different at each event therefore it was difficult to make sure that all employees were aware of the correct procedure. Unfortunately this miscalculation was not detected. We have since made changes to the way tickets are sold and also require all employees who sell tickets to learn the proper procedure.

Thank you again for your support. I look forward to working with you in the future.


Randy Kelly
Principal


Tracy Collins
Bookkeeper

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009

Otis A. Mason Elementary School

In one instance, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

In one instance, the amount approved prior to a purchase commitment was less than the amount of the actual disbursement. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Accounts monies. No purchase shall be made unless sufficient resources are available. The actual purchase amount on the invoice shall not exceed the authorized requested amount. (District Internal Accounts Handbook, Sections 5.01 and 5.02)

In four instances, credit was extended for Extended Day services. All fees for student participation in the Extended Day program must be paid in advance prior to the child's attendance in the related session. Failure to collect fees in advance of providing services is contrary to the Constitution of the State of Florida, Article VII, Section 10. (District Internal Accounts Handbook, Section 3.01)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**



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"

October 14, 2009

St. Johns County School District
Mr. Conley Weiss, Chief Financial Officer
40 Orange Street
St. Augustine, FL 32084

Dear Mr. Weiss:

In response to the findings listed in the Schedule of Findings and Responses – Schedule A June 30, 2009 for Otis A. Mason Elementary School the following procedures have been implemented in order to maintain compliance.

- A. A signed commitment from the principal will be on file before any purchases are made as stated in the District Internal Accounts Handbook, Section 5.01. 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.
- B. The Materials Requisition submitted for all purchases will list the estimated maximum amount of the merchandise and funds from the identified account will be verified as available to fund the purchase. No purchase will be made unless sufficient funds are available and will not exceed the authorized requested amount on requisition.
- C. No student will be in attendance in Extended Day without prior payment received.

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, 2009

Pedro Menendez High School

In two instances, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

In one instance, signed authorization for a disbursement was not dated; therefore prior approval could not be determined. We recommend review of supporting documentation for completeness prior to authorizing disbursement. The actual purchase date on the invoice shall not be prior to the date of approval on the authorization form. (District Internal Accounts Handbook, Section 5.02)

The school withdrew cash from the Athletic fund at the beginning of the school year for use as petty cash at athletic events. This cash was adequately safeguarded during the year, and there is documentation on file supporting reconciliation of these monies before and after all events. However, \$775 of the funds withdrawn were not re-deposited before year-end, and upon further investigation, we discovered that these cash funds were disbursed as compensation for individuals who worked at the ticket booth during athletic events. Both of these individuals were School Board employees. There is no written authorization for this disbursement prior to disbursement, and there is no supporting invoice evidencing receipt of these funds on file. We recommend that all cash remain in the bank account to the extent possible. Further, all disbursements must be made by check. Supporting documentation for each expenditure shall be approved by the principal and kept on file. (District Internal Accounts Handbook, Section 5.01). Additionally, internal funds shall not be used to pay any form of compensation directly to employees. Expenditures for salary supplements or a bonus to a School Board employee is disallowable from Internal Funds (District Internal Accounts Handbook, Section 5.03) Refer to Schedule B District-wide recommendation regarding guidance on athletic event petty cash funds.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

**Pedro Menendez
HIGH SCHOOL**

Kathy Sanchez
Assistant Principal

Cynthia Williams
Assistant Principal

600 State Road 206 West
St. Augustine, Florida 32086

904-547-8660
Fax: 904-547-8675

Bruce Allie
Registrar

Terry Sapp
Athletic Director

Dr. Clay Carmichael
Principal

TO: Whom It May Concern

FROM: Dr. Clay Carmichael, Principal PMHS

DATE: October 12, 2009

The following information is in response to Menendez audit findings:

PMHS Response Item 1: 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.

PMHS Response Item 2: We will follow your recommendation.

PMHS Response: Item 3: All current administrators have reviewed this error in detail. A system has been put in place so that those who collect tickets and clean up during/after athletic events are compensated in the school boards prescribed manner.

***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, 2009

Mill Creek Elementary School

In one instance, a supporting invoice or other documentation supporting a disbursement was not dated; therefore prior approval could not be determined. We recommend review of invoices prior to writing a check. The actual purchase date on the invoice shall not be prior to the date of approval on the form. (District Internal Accounts Handbook, Section 5.02)

In four instances, credit was extended for Extended Day services. All fees for student participation in the Extended Day program must be paid in advance prior to the child's attendance in the related session. Failure to collect fees in advance of providing services is contrary to the Constitution of the State of Florida, Article VII, Section 10. (District Internal Accounts Handbook, Section 3.01)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

Mary Ford
Principal

Allen Anderson
Assistant Principal



Shelley Serafin
Guidance

Jason Lee
Maintenance
Manager

Mill Creek Elementary

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

October 22, 2009

Katie Veal
JAMES MOORE & CO., P.L.
Certified Public Accountants and Consultants
5931 NW 1st Place, Gainesville, FL 32607-2063

Re: Mill Creek Audit Findings

Dear Katie,

In the first instance: supporting invoice or other documentation was not dated.

I work very hard with the faculty and staff making sure that paperwork is turned in correctly. I am not sure which invoice/receipt did not have a date included. I did notice that several receipts that were attached to a purchase made by Mrs. Ford did not copy completely and the date did not appear in the copies that were sent for auditing purposes. I take my responsibilities very seriously, and will make sure that dates are correctly listed on each receipt/invoice.

In the second instance: in four instances, credit was extended for extended day services.

Our program coordinator: Maria Colangelo has put in place a payment schedule for the extended day parents. (see attached)

If a child's fees have not been paid by the last day of the month prior to service the parents are notified that the child may not attend the program the following day unless fees are paid prior to extended day starting the first day of the new month. The parents are following the new guidelines much better this year and she hasn't had any child enrolled that isn't paid up to date.

Sincerely,

A handwritten signature in cursive script, reading "Kathleen Richards".

Kathleen Richards
Secretary/Bookkeeper

A handwritten signature in cursive script, reading "Mary J. Ford".

Mary J. Ford
Principal

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009

R. J. Murray Middle School

In one instance, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

In two instances, a deposit was not made within five days of collection. All money collected must be deposited into the checking account via School Board approved courier service as frequently as feasible or as dictated by sound business practices. In any event, funds collected must be deposited within five working days of receipt. (District Internal Accounts Handbook, Section 4.03)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

TOM SCHWARM
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

November 4, 2009

St. Johns County School District
40 Orange St.
St. Augustine, FL 32084

RE: 2008-2009 Audit Findings

To whom it may concern:

After reviewing the draft findings from the June 30, 2009 audit of R.J. Murray Middle Schools Internal Accounts, we are responding as follows:

In one instance, approval was not obtained prior to a purchase commitment. While every attempt is made to make sure all purchases are approved prior to ordering, this one was an oversight. In the future, we will make sure all authorizing signatures are obtained prior to committing to any purchase.

In two instances, a deposit was not made within five days of collection. During the course of the year, there were two occasions where the actual cash dropped in the safe did not agree with the Monies Collected form. Both items were returned to the depositor more than once. The original Monies Collected form was used each time. This resulted in the date running past the 5 day deposit period. In the future, we will make every attempt to make sure deposits are made within the time period allowed.

Sincerely,



Cathy Mittelstadt
Former Principal
R.J. Murray Middle School

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009

Allen D. Nease High School

In two instances, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

In two instances, approval from the District Chief Financial Officer was not obtained prior to a purchase commitment related to the Booster Club. Any and all transactions with school support organizations must have prior approval of the District Chief Financial Officer. (District Internal Accounts Handbook, Article X) For one of those instances, no supporting invoice or other documentation was obtained to support the disbursement. Supporting documentation for each expenditure shall be kept on file. (District Internal Accounts Handbook, Section 5.01)

The school withdrew cash from the Athletic fund at the beginning of the school year for use as petty cash at athletic events. This cash was adequately safeguarded during the year and re-deposited in full before year-end, but there is no documentation on file of counting and reconciling the funds throughout the year as used. We recommend that written documentation of petty cash counts at sign out and at sign in be maintained on file. Refer to Schedule B District-wide recommendation regarding guidance on athletic event petty cash funds.

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009



ALLEN D. NEASE HIGH SCHOOL

Kyle Dresback
Principal

Fred Cole
Assistant Principal

Karen Davis
Assistant Principal

October 12, 2009

St. Johns County School District
40 Orange Street
St. Augustine, FL 32084

To Whom It May Concern,

The following instances of noncompliance related to our school:

In two instances, approval was not obtained prior to a purchase commitment.

Response to findings:

A signed requisition by the principal will be on file before any purchases are made. We have emphasized the purchasing policy to all teachers and other staff.

In two instances, approval from the District Chief Financial Officer was not obtained prior to a purchase commitment related to the Booster Club.

Response to findings:


One of the checks to the booster club was written on September 5, 2008. This was prior to the memo dated January 20, 2009, stating the new policy of payments to School Support Organizations. Therefore, this was not in violation.

The other check to the booster club was written on March 3, 2009 without prior approval. Any further payments to any school support organizations will have the prior written approval of the Chief Financial Officer.

No documentation on file of counting and reconciling the Athletic petty cash funds throughout the year are used.

Response to findings:

Although there has been no written policy on how to handle the Athletic petty cash funds, a written documentation of Athletic petty cash counts at sign-out and sign-in is now maintained on file in the bookkeeper's office upon the recommendation on October 6, 2009 by the auditors.

Sincerely,

Kyle Dresback,
Principal

Allen D. Nease High School • 10550 Ray Road • Ponte Vedra, Florida 32081
(904) 547-8300 • Fax (904) 547-8305 • www-nhs.stjohns.k12.fl.us

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

Ocean Palms Elementary School

In three instances, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

In eleven instances, a deposit was not made within five days of collection. All money collected must be deposited into the checking account via School Board approved courier service as frequently as feasible or as dictated by sound business practices. In any event, funds collected must be deposited within five working days of receipt. (District Internal Accounts Handbook, Section 4.03)

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009

Ocean Palms

Elementary

Our Focus is the Child

Michael W. Parrish
Principal

Nancy L. Winter
Assistant Principal

MEMORANDUM

TO: St. Johns County School District

FROM: Michael W. Parrish

DATE: November 6, 2009

RE: 2008-2009 Audit Response

We have reviewed and accept the findings of our 2008-2009 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

Thank you,



Michael W. Parrish
Principal

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009

Osceola Elementary School

In one instance, monies collected were not turned in to the bookkeeper on the day of collection. All funds collected and supporting Report of Monies Collected shall be delivered to the bookkeeper on the day of collection. Any exception to this policy must be specifically authorized by the principal. (District Internal Accounts Handbook, Section 4.02)

In one instance, the amount approved prior to a purchase commitment was less than the amount of the actual disbursement. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Accounts monies. No purchase shall be made unless sufficient resources are available. The actual purchase amount on the invoice shall not exceed the authorized requested amount. (District Internal Accounts Handbook, Sections 5.01 and 5.02)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

Osceola Elementary School

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

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

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

October 9, 2009

St. Johns County School District
40 Orange Street
St. Augustine, FL 32084

Dear Mr. Weiss,

I would like to address the findings for Osceola's 2008-09 audit.

Money was not turned in to the bookkeeper on the date of collection:

As Mrs. Burney explained to the auditors, the money was being collected for yearbook sales. The monies collected slip was dated from one date and ended in another. Even though the dates did not match, the money collected each day was kept in the safe overnight and removed for collection on the next day until the final date of collection. Mrs. Burney understands the correct process and will not handle any future collections in this manner.

Prior approval of a purchase was less than actual disbursement:

This instance was for a candy bouquet delivery to an ill employee. When the order was placed, the amount of delivery was omitted from the verbal quote. Mrs. Burney understands the error and will make every effort in the future to make sure this does not happen again.

Thank you for allowing us to explain our errors. We look forward to another successful year in 2009-2010.

Sincerely,



Nancy Little, Principal

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

Pacetti Bay Middle School

No findings noted.

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009

Ponte Vedra High School

In four instances, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

In one instance, a deposit was not made within five days of collection. All money collected must be deposited into the checking account via School Board approved courier service as frequently as feasible or as dictated by sound business practices. In any event, funds collected must be deposited within five working days of receipt. (District Internal Accounts Handbook, Section 4.03) For this same instance, monies collected were not turned in to the bookkeeper on the day of collection. All funds collected and supporting Report of Monies Collected shall be delivered to the bookkeeper on the day of collection. Any exception to this policy must be specifically authorized by the principal. (District Internal Accounts Handbook, Section 4.02)

In ten instances, pre-numbered receipts were not utilized, during the beginning of the school year before secure electronic receipting feature was set up in the Internal Accounts accounting software. All money collected by the school must be substantiated by pre-numbered receipts issued consecutively. (District Internal Accounts Handbook, Section 4.01)

In one instance, the cash received reported on a Report of Tickets Sold was less than what should have been received based on the number of tickets sold for an athletic event. The shortage for this instance was \$7. After each ticketed event, the individual in charge of the ticketed event must complete the Report of Tickets Sold for the ticket numbers sold and unsold, and the bookkeeper shall reconcile the cash collected to the number of tickets sold. (District Internal Accounts Handbook, Section 4.04)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**



October 1, 2009

St. Johns County School Board
40 Orange Street
St. Augustine, FL 32084

Please accept the following as our response to audit findings covering FY 2008-2009 for Ponte Vedra High School:

- Comment:** In four instances, approval was not obtained prior to purchase commitment. (Internal Accounts Handbook, Section 5.01)
- Response:** Staff has been made aware of purchasing procedures. Procedures are in place to ensure approval is obtained prior to purchase.
- Comment:** In one instance, a deposit was not made within five days of collection. (Internal Accounts Handbook, Section 4.03 Handling Deposits)
- Response:** We will insure deposits are made within five days of collection.
- Comment:** In ten instances, pre-numbered receipts were not utilized. (Internal Accounts Handbook, Section 4.01)
- Response:** After notification from Nease regarding pre-numbered receipts, books were ordered and used. Secure electronic receipts are now being used.
- Comment:** In one instance, the cash received report on the Report of Tickets sold was less than what should have been received based on the number of tickets sold for an athletic event. The shortage for this instance was \$7.00. (Internal Accounts Handbook, Section 4.04)
- Response:** We have set procedures for crowd control at the entry point for ticketed events. As a note, one football game can easily have over one thousand spectators. There are two thousand tickets per roll which sell for \$7.00 at each football game. With those kinds of numbers, it is easy a volunteer to miss one ticket fee. Can a tolerance be added to the Handbook?

Sincerely,


Craig Speziale, Principal


Date

460 Davis Park Road
Ponte Vedra, Florida 32081
p (904) 547-7350
f (904) 547-7355
www-pvhs.stjohns.k12.fl.us

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

PVPV-Rawlings Elementary School

No findings noted.

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009

Gamble Rogers Middle School

In one instance, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

In three instances, a supporting invoice or other documentation supporting a disbursement was not dated; therefore prior approval could not be determined. We recommend review of invoices prior to writing a check. The actual purchase date on the invoice shall not be prior to the date of approval on the form. (District Internal Accounts Handbook, Section 5.02)

In two instances, monies collected were not turned in to the bookkeeper on the day of collection. All funds collected and supporting Report of Monies Collected shall be delivered to the bookkeeper on the day of collection. Any exception to this policy must be specifically authorized by the principal. (District Internal Accounts Handbook, Section 4.02)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

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

October 9, 2009

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

To Whom it May Concern:

In response to the audit findings for Gamble Rogers Middle School for the 2008/2009 school year:

1. *Every effort will be made to ensure all purchases are approved in writing by the principal prior to a purchase commitment. 5.01*
2. *We will make sure that every document for disbursement is dated, including District Office memos regarding fees for the following: Science Fair, Character Counts, Spelling Bee, Geography Bee. 5.02*
3. *We will make sure that Report of Monies Collected will be delivered to the bookkeeper on the day 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, 2009**

Sebastian Middle School

No findings noted.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

South Woods Elementary School

No findings noted.

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

St. Augustine High School

In one instance, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

In two instances, sales tax was paid. Purchases are specifically exempted from sales and use tax. (District Internal Accounts Handbook, Section 5.01).

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**



St. Augustine High School

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

*Cathy Mittelstadt
Principal*

*Dawn Sapp
Assistant Principal*

*Dr. Craig Davis
Assistant Principal*

*Joan Salberg
Career Specialist*

November 4, 2009

St. Johns County School District
40 Orange St.
St. Augustine, FL 32084

RE: 2008-2009 Audit Findings

To whom it may concern:

After reviewing the draft findings from the June 30, 2009 audit of St. Augustine High School Internal Accounts, we are responding as follows:

In one instance, approval was not obtained prior to a purchase commitment. While every attempt is made to make sure all purchases are approved prior to ordering, this one was an oversight. In the future, we will make sure all authorizing signatures are obtained prior to committing to any purchase.

In two instances, sales tax was paid. In the future, we will be more careful to make sure sales tax is not charged and that reimbursements do not include sales tax amounts. If sales tax is charged on purchases, we will ask for credit for the sales tax amount.

Sincerely,

Cathy Mittelstadt
Principal
St. Augustine High School

Every Day Counts At SAHS

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

St. Johns Technical High School

In two instances, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

In three instances, a check had only one authorized signature. All checks written must be signed with two signatures. (District Internal Accounts Handbook, Section 5.01)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**



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

Joy Taylor
Principal

Phone: 904-547-8500 Fax: 904-547-8505
website: www-sjths.stjohns.k12.fl.us

Richard Church
Guidance Counselor

October 15, 2009

St. Johns County School District
40 Orange St
St Augustine FL 32084

Dear To Whom It May Concern,

This letter is in response to the audit findings for St. Johns Technical High School for the year ending on June 30, 2009.

- a. Procedures have been put in place to insure that there is proper approval prior to a purchase from the internal accounts.
- b. Procedures have been put in place to insure that two authorized signatures appear on each check written.

Thanks you for your assistance.

Sincerely,

Joy Taylor
Principal

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009

Switzerland Point Middle School

In two instances, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

In seven instances, no supporting invoice or other documentation was obtained to support a disbursement. Supporting documentation for each expenditure shall be approved by the principal and kept on file. (District Internal Accounts Handbook, Section 5.01)

In two instances, monies collected were not turned in to the bookkeeper on the day of collection. All funds collected and supporting Report of Monies Collected shall be delivered to the bookkeeper on the day of collection. Any exception to this policy must be specifically authorized by the principal. (District Internal Accounts Handbook, Section 4.02)

In one instance, a deposit was not made within five days of collection. All money collected must be deposited into the checking account via School Board approved courier service as frequently as feasible or as dictated by sound business practices. In any event, funds collected must be deposited within five working days of receipt. (District Internal Accounts Handbook, Section 4.03)

In one instance, the number of tickets sold for an athletic event was miscalculated on the supporting Report of Tickets Sold. As a result, the Report of Tickets Sold indicated that cash turned in was less than the amount that should have been turned in. The aggregate shortage for this instance was \$5. After each ticketed event, the individual in charge of the ticketed event must complete the Report of Tickets Sold for the ticket numbers sold and unsold, and the bookkeeper shall reconcile the cash collected to the number of tickets sold. (District Internal Accounts Handbook, Section 4.04)

In one instance, the number of tickets sold for an athletic event was not documented on the supporting Report of Tickets Sold. As a result, we were unable to determine the number of tickets sold to reconcile the cash turned in to the number of tickets sold. After each ticketed event, the individual in charge of the ticketed event must complete the Report of Tickets Sold for the ticket numbers sold and unsold, and the bookkeeper shall reconcile the cash collected to the number of tickets sold. (District Internal Accounts Handbook, Section 4.04)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

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



St. Johns County School District
40 Orange Street
St. Augustine, FL 322

October 15, 2009

In response to the findings of the Switzerland Point Middle School 08-09 audit please be advised:

1. In two instances, approval was not obtained prior to a purchase commitment. The principal shall be fully responsible for all purchases and purchase commitments requiring the present or future disbursements of Internal Account monies. A signed commitment from the principal must be on file before any purchases are made. (District Internal Accounts Handbook, Section 5.01)

Response: The bookkeeper will diligently adhere to the District Internal Accounts Handbook, requiring the principal's signed commitment on all requests for purchase.

2. In seven instances, no supporting invoice or other documentation was obtained to support a disbursement. Supporting documentation for each expenditure shall be approved by the principal and kept on file. (District Internal Accounts Handbook, Section 5.01)

Response: Bookkeeper will obtain all supporting documents for disbursements, have these approved by the principal and keep on file as required in the District Internal Accounts handbook.

3. In two instances, monies collected were not turned in to the bookkeeper on the day of collection. All funds collected and supporting Report of Monies Collected shall be delivered to the bookkeeper on the day of collection. Any exception to this policy must be specifically authorized by the principal. (District Internal Accounts Handbook, Section 4.02)

Response: Bookkeeper has notified all collectors of funds of the importance of turning in collected monies on a daily basis.

4. In one instance, a deposit was not made within five days of collection. All money collected must be deposited into the checking account via School Board approved courier service as frequently as feasible or as dictated by sound business practices. In any event, funds collected must be deposited within five working days of receipt. (District Internal Accounts Handbook, Section 4.03)

Response: The bookkeeper will diligently adhere to the District Internal Handbook, following sound business practices and deposit all monies as quickly as feasible.

5. In one instance, the number of tickets sold for an athletic event was miscalculated on the supporting report of Tickets Sold. As a result, the Report of Tickets Sold indicated that cash turned in was less than the amount that should have been turned in. After each ticketed event,

The Next Level of Excellence

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009

5. In one instance, the number of tickets sold for an athletic event was miscalculated on the supporting report of Tickets Sold. As a result, the Report of Tickets Sold indicated that cash turned in was less than the amount that should have been turned in. After each ticketed event, the individual in charge of the ticketed event must complete the Report of Tickets Sold for the ticket numbers sold and unsold, and the bookkeeper shall reconcile the cash collected to the number of tickets sold. (District Internal Accounts Handbook, Section 4.04)

Response: All reporting of Tickets Sold will be double checked for accuracy.

6. In one instance, the number of tickets sold for an athletic event was not documented on the supporting Report of Tickets Sold. As a result, we were unable to determine the number of tickets sold to reconcile the cash turned in to the number of tickets sold. After each ticketed event, the individual in charge of the ticketed event must complete the Report of Tickets Sold for the ticket numbers sold and unsold, and the bookkeeper shall reconcile the cash collected to the number of tickets sold. (District Internal Accounts Handbook, Section 4.04)

Response: Bookkeeper will verify all recording and documentation of tickets sold. Procedures will be followed as detailed in the District Internal Accounts Handbook.

Please be advised that the above instances occurred prior to the current bookkeeper. I find myself in a similar situation as the previous bookkeeper, as I am new to these procedures. The above audit provides insight on the importance of adhering to the procedures outlined in the District Internal Handbook.

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

Sincerely,



Lisa Kunze

Principal



Valerie Canepa

Bookkeeper

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

Timberlin Creek Elementary School

In one instance, sales tax was paid. Purchases are specifically exempted from sales and use tax. (District Internal Accounts Handbook, Section 5.01).

In ten instances, credit was extended for Extended Day or Learning Center services. All fees for student participation in the Extended Day and Learning Center programs must be paid in advance prior to the child's attendance in the related session. Failure to collect fees in advance of providing services is contrary to the Constitution of the State of Florida, Article VII, Section 10. (District Internal Accounts Handbook, Section 3.01)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

Timberlin Creek Elementary

Catherine Hutchins, Principal
Christy Slater, Assistant Principal



555 Pine Tree Lane
St. Augustine, Florida 32092

October 12, 2009

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

Dear Ms. Veal:

Please accept the following as our response to the audit findings covering FY 2008-2009 for Timberlin Creek Elementary School:

Schedule of Findings and Responses – Schedule A, June 30, 2009

Timberlin Creek Elementary:

- **Comment** - In one instance, sales tax was paid. Purchases are specifically exempted from sales and use tax. (District Internal Accounts Handbook, Section 5.01).
 - **Response** – This instance was an oversight on our part. Additional procedures are in place to make sure taxes are not paid.
- **Comment** – In ten instances, credit was extended for Extended Day or Learning Center services. All fees for student participation in the Extended Day and Learning Center programs must be paid in advance prior to the child's attendance in the related session. Failure to collect fees in advance of providing services is contrary to the Constitution of the State of Florida, Article VII, Section 10. (District Internal Accounts Handbook, Section 3.01)
 - **Response** – Additional procedures are in place to collect fees in advance of providing services.

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

Sincerely,

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, 2009**

Wards Creek Elementary School

In seven instances, credit was extended for Extended Day services. All fees for student participation in the Extended Day program must be paid in advance prior to the child's attendance in the related session. Failure to collect fees in advance of providing services is contrary to the Constitution of the State of Florida, Article VII, Section 10. (District Internal Accounts Handbook, Section 3.01)

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**

WARDS CREEK ELEMENTARY



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

October 1, 2009

St. Johns County School Board
40 Orange Street
Saint Augustine, FL 32084

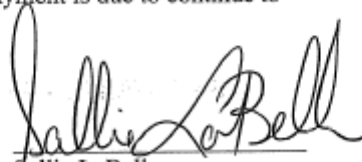
To Whom It May Concern,

I would like to file the following responses to the audit findings for Wards Creek Elementary School:

In seven instances, credit was extended for Extended Day services...

For the 2008-2009 school year we had a new leader for our Extended Day program. We began the process of notifying our parents about the deadline for payments when participating in our extended day program. Because of prior practices, it was agreed that we would use the year to train our parents about our policies, instead of punishing them for previously unenforced rules. For the 2009-2010 school year, we have changed the due date, and have posted reminders starting 2 weeks before payment is due to continue to stop late payments to our program.


Don Campbell
Principal


Sallie LaBello
Secretary/Bookkeeper
Extended Day

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009

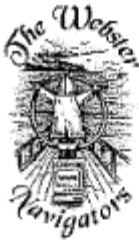
The Webster School

In one instance, no supporting invoice or other documentation was obtained to support a disbursement. Supporting documentation for each expenditure shall be approved by the principal and kept on file kept on file. (District Internal Accounts Handbook, Section 5.01)

In one instance, a supporting invoice or other documentation supporting a disbursement was not dated; therefore prior approval could not be determined. We recommend review of invoices prior to writing a check. The actual purchase date on the invoice shall not be prior to the date of approval on the form. (District Internal Accounts Handbook, Section 5.02)

In one instance, we noted that the school is not performing due diligence on checks that have been outstanding for more than one year. Any outstanding unpaid checks carried on the bank reconciliation dated more than one year prior to year-end is unclaimed property. The State of Florida statutes require holders to use due diligence to locate the owners of inactive accounts. Bookkeepers shall perform due diligence by preparing an Unclaimed Property Form Letter on school letterhead, ensuring that it is postmarked within State of Florida prescribed deadlines. (District Internal Accounts Handbook, Section 6.06).

**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES – SCHEDULE A
JUNE 30, 2009**



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***

Date: October 07, 2009

To: SJCSB

From: Webster School

Re: 08/09 SY Audit Findings

1. Ms. Witt will make certain all documentation is with the disbursements.
2. All documents will be checked for dates.
3. Due diligence will be performed on checks that are unclaimed/outstanding.

Sincerely

George Leidigh
Principal
The Webster School

Tammy Witt
Secretary/Bookkeeper
The Webster School

ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
INTERNAL FUNDS
SCHEDULE OF RECOMMENDATIONS FOR IMPROVEMENT – SCHEDULE B
JUNE 30, 2009

The District Internal Accounts Handbook does not provide adequate guidance on treatment of petty cash funds withdrawn from the Internal Accounts bank account during the year for use as change funds for athletic events on the high school level. We recommend that the District review procedures within each high school and make a determination as to whether petty cash funds are allowable, and if so, provide proper guidance on safeguarding, reconciliation, and documentation of such reconciliations each time the cash funds are used.