

October 28, 2021

To the Honorable Members of the School
Board of St. Johns County, Florida

We have audited the financial statements of the School District of St. Johns County, Florida (the "District") Student Activity Special Revenue Fund (the "Fund") as of and for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under U.S. generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated April 19, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Fund are described in Note 1 to the financial statements. As described in Note 2 to the financial statements, the District adopted Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, in fiscal year 2021, the effect of which was to report student activities as a special revenue fund, as opposed to a fiduciary fund as previously reported. In addition, the District elected to report the Fund on the modified accrual basis of accounting, as opposed to the cash basis previously reported. An emphasis of matter paragraph is included in our auditor's report concerning these matters. We noted no transactions entered into by the Fund during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no such misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 28, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Fund's financial statements or a determination of the type of auditor's opinion that may be expressed on that statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Funds' auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements itself.

Restriction on Use

This information is intended solely for the use of the honorable members of the School Board and management of the District of St. Johns County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads "Cheryl Behrman" followed by a stylized flourish or set of initials.

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL
REVENUE FUND**

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE

As of and For the Year Ended June 30, 2021

And Reports of Independent Auditor

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
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Report of Independent Auditor

The School Board of St. Johns County, Florida
St. Augustine, Florida

Report on the Financial Statements

We have audited the accompanying balance sheet and statement of revenues, expenditures and changes in fund balance of the School District of St. Johns County, Florida (the "District") Student Activity Special Revenue Fund as of and for the year ended June 30, 2021, and the related notes to the financial statements, which comprise the basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District Student Activity Special Revenue Fund as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Student Activity Special Revenue Fund and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2021, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

As discussed in Note 2, the District adopted the recognition and disclosure requirements of Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, effective July 1, 2020. In addition, the District elected to report the financial statements on the modified accrual basis of accounting, as opposed to the cash basis previously reported. Our opinion is not modified with respect to these matters.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements that comprise the District Student Activity Special Revenue Fund's basic financial statements. The accompanying supplemental combining schedule of changes in total fund balance by school/location for the year ended June 30, 2021 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The combining schedule of changes in total fund balance by school/location is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining schedule of changes in total fund balance by school/location is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2021 on our consideration of the District Student Activity Special Revenue Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and other matters. The purpose of that report is solely 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 effectiveness of the District Student Activity Special Revenue Fund's internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Student Activity Special Revenue Fund's internal controls over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Cheryl Behrman" followed by a stylized monogram or initials.

Orlando, Florida
October 28, 2021

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
BALANCE SHEET**

JUNE 30, 2021

ASSETS

Cash and cash equivalents	\$ 5,501,219
Accounts receivable	<u>8,666</u>
TOTAL ASSETS	<u><u>\$ 5,509,885</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	81,553
Due to District	<u>251,115</u>
Total liabilities	<u>332,668</u>

Fund balance:

Restricted for student organizations	<u>5,177,217</u>
Total fund balance	<u>5,177,217</u>

TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 5,509,885</u></u>
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ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

YEAR ENDED JUNE 30, 2021

Revenue:	
Student organization activities	\$ 10,116,260
Total revenue	<u>10,116,260</u>
Expenditures:	
Student organization activities	<u>9,911,779</u>
Total expenditures	<u>9,911,779</u>
Net change in fund balance	204,481
Fund balance - beginning, previously reported	-
Fund balance - beginning, restated	<u>4,972,736</u>
Fund balance - ending	<u>\$ 5,177,217</u>

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2021

Note 1 - Summary of significant accounting policies

General description – The governing body of the St. Johns County School District (the District) is composed of five members (the Board). The Superintendent is the executive officer. Although the District is considered a separate entity for financial reporting purposes, it is part of the State system of public education under the general direction and control of the State Board of Education as prescribed by Article IX of the State Constitution. State Statutes and State Board of Education Regulations also govern the District. Pursuant to State law, the Superintendent is responsible for keeping records and accounts of all financial transactions in the manner prescribed by the State Board of Education.

Reporting entity – The Board is responsible for the administration of certain monies collected at various schools in connection with school and student organization activities. These monies are commonly described as internal funds or internal accounts and are subject to State Board of Education Rules as set forth in Section 6A-1.001, Florida Administrative Code, and Chapter 8, School Internal Funds, Financial and Program Cost Accounting and Reporting for Florida Schools. The financial activities of the internal accounts are reported in the basic financial statements of the District as the Student Activity Special Revenue Fund.

The accompanying financial statements include the balances and activity relating exclusively to the Student Activity Special Revenue Fund of the District; the financial statements do not include any other balance or activity of the District. The accompanying financial statements do not purport to, and do not present fairly the financial position of the District as of June 30, 2021 or the changes in its financial position for the year then ended.

Measurement focus and basis of accounting – The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures are recorded when a liability is incurred.

Cash and cash equivalents – Cash and cash equivalents include cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Custodial credit risk – Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, an entity will not be able to recover its deposits that are in the possession of an outside party. The District's deposits with financial institutions are held in public depositories pursuant to Florida Statutes Chapter 280, Florida Security for Public Deposits Act. Under the Act, all qualified public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits, multiplied by the depository's collateral pledging level. Any losses to public deposits are covered by applicable deposit insurance, sale of securities pledged as collateral, and, if necessary, assessments against other qualified public depositories of the same type as the depository in default.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2021

Revenues – Revenues consist of amounts raised by student organizations through various fundraising activities (yearbook sales, charity events, sporting events, etc.). Revenue is recognized when it is both measurable and available.

Fund balance – The Student Activity Special Revenue Fund reports fund balance in classifications based on the extent to which it is bound to honor constraints on the specific purposes for which amounts in the fund can be spent. The Student Activity Special Revenue Fund's fund balance is restricted to support student organizations of the District.

Note 2 – Prior period adjustment

As of July 1, 2020, the District adopted Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities* (Statement 84), which establishes criteria for identifying and reporting fiduciary activities of all state and local governments. The District determined that school activities, previously reported as an agency fund, do not meet the criteria to be reported as a fiduciary activity under Statement 84 due to the District's extent of administrative involvement. As a result, the school activities are now presented as a special revenue fund of the District. Since the agency fund did not previously report a fund balance, beginning fund balance of the newly presented special revenue fund is restated.

In addition, the District elected to report the financial statements on the modified accrual basis of accounting, as opposed to the cash basis previously reported by the agency fund, in order for the presentation of the Student Activity Special Revenue Fund to conform with other reporting throughout the District.

The restatements to fund balance are as follows:

Fund balance – July 1, 2020, as previously reported	\$ -
Fund balance restatement as a result of GASB 84 implementation	4,988,618
Fund balance restatement from cash basis to modified accrual basis	<u>(15,882)</u>
Fund balance – July 1, 2020, as restated	<u>\$ 4,972,736</u>

**SUPPLEMENTAL SCHEDULE AND OTHER
REPORT OF INDEPENDENT AUDITOR**

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND

COMBINING SCHEDULE OF CHANGES IN TOTAL FUND BALANCE BY SCHOOL/LOCATION

YEAR ENDED JUNE 30, 2021

School/Location	Fund Balance			Fund Balance
	July 1, 2020, As Restated	Revenues	Expenditures	June 30, 2021
Bartram Trail High	\$ 383,261	\$ 909,554	\$ 813,793	\$ 479,022
Creekside High	523,407	824,792	776,224	571,975
Crookshank Elementary	29,435	145,553	150,702	24,286
Cunningham Creek Elementary	42,550	321,783	320,932	43,401
District Designated Accounts	354,845	136,533	130,029	361,349
Durbin Creek Elementary	69,731	401,703	397,615	73,819
First Coast Technical College	18,106	6,100	1,779	22,427
Freedom Crossing Academy	50,339	74,457	57,313	67,483
Fruit Cove Middle	100,877	38,228	42,109	96,996
Gaines Alternative (at Hamblen)	31,403	2,223	4,935	28,691
Gamble Rogers Middle	94,028	317,507	356,220	55,315
Hickory Creek Elementary	41,337	249,374	250,321	40,390
Julington Creek Elementary	57,351	390,649	387,798	60,202
Ketterlinus Elementary	40,272	179,299	173,539	46,032
Landrum Middle	124,031	34,562	50,975	107,618
Liberty Pines Academy	101,508	466,785	472,217	96,076
Mill Creek Academy	39,190	267,108	249,936	56,362
Nease High	604,674	715,701	637,738	682,637
Ocean Palms Elementary	15,390	128,753	124,481	19,662
Osceola Elementary	33,160	107,297	99,350	41,107
Otis Mason Elementary	64,658	274,582	283,392	55,848
Pacetti Bay Middle	109,105	55,782	84,015	80,872
Palencia Elementary	77,183	80,442	95,179	62,446
Palm Valley Academy	38,608	412,922	393,993	57,537
Patriot Oaks Academy	50,062	317,467	315,450	52,079
Pedro Menendez High	190,919	238,901	204,020	225,800
Picolata Crossing Elementary	46,365	44,087	56,216	34,236
Pine Island Academy	-	8,428	1,239	7,189
Ponte Vedra High	473,510	507,127	530,572	450,065
PVPV/Rawlings Elementary	57,320	300,566	296,792	61,094
RB Hunt Elementary	77,170	206,364	201,558	81,976
RJ Murray Middle	27,556	25,499	26,411	26,644
Sebastian Middle	45,115	25,452	23,190	47,377
South Woods Elementary	41,930	95,647	95,617	41,960
St. Augustine High	164,703	382,767	371,536	175,934
St. Johns Technical High	22,373	26,399	14,187	34,585
Switzerland Point Middle	154,645	112,429	114,594	152,480
The Webster School Elementary	40,414	22,677	19,821	43,270
Timberlin Creek Elementary	228,580	596,808	631,534	193,854
Tocoi Creek High	-	60,866	8,878	51,988
Valley Ridge Academy	129,928	248,516	267,186	111,258
Wards Creek Elementary	69,396	245,195	247,367	67,224
WD Hartley Elementary	108,301	109,376	131,026	86,651
Total	\$ 4,972,736	\$ 10,116,260	\$ 9,911,779	\$ 5,177,217

**Report of Independent Auditor 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***

The School Board of St. Johns County, Florida
St. Augustine, Florida

We have audited, in accordance with the 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, the balance sheet and statement of revenues, expenditures and changes in fund balance of the School District of St. Johns County, Florida (the "District") Student Activity Special Revenue Fund, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which comprise the District Student Activity Special Revenue Fund's basic financial statements, and have issued our report thereon dated October 28, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District Student Activity Special Revenue Fund's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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 District Student Activity Special Revenue Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Student Activity Special Revenue Fund's internal control.

A *deficiency in internal control* 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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Student Activity Special Revenue Fund's 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 financial statements. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Cheryl Behrman" followed by a stylized flourish.

Orlando, Florida
October 28, 2021

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL
REVENUE FUND**

MANAGEMENT LETTER OF SPECIFIC
SCHOOL FINDINGS

As of and For the Year Ended June 30, 2021

The School Board of St. Johns County, Florida
St. Augustine, Florida

In planning and performing our audit of the financial statements of the School District of St. Johns County, Florida (the "District") Student Activity Special Revenue Fund as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the District's Student Activity Special Revenue Fund's internal control over financial reporting (internal control) as a basis for designing our audit procedures, that are appropriate in the circumstances, 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 District's Student Activity Special Revenue Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's Student Activity Special Revenue Fund's internal control.

A *deficiency in internal control* 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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal control and operating efficiency. Our comments regarding these matters are provided on pages 2 through 44.

We wish to thank the District's finance and accounting personnel and others involved in the conduct of the audit for their courtesy and cooperation.

The purpose of this letter is solely to communicate certain observations that are not considered significant deficiencies or material weaknesses in internal control, but which provide opportunities to improve internal control. Accordingly, this management letter is not suitable for any other purpose.



Orlando, Florida
October 28, 2021

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Bartram Trail High

Repeated comments from prior year:

- None

Current year new comments:

- None

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Creekside High

Repeated comments from prior year:

- None

Current year new comments:

- None

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Crookshank Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Cunningham Creek Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. A check totaling \$28,167 did not contain two authorized signatures. As required by Article II, Section 2.04 of the School Internal Accounts Handbook, two signatures shall be required for all transactions, one of which shall be that of the principal or his/her designee. A copy of the bank signature card of authorized signers shall be kept on file at the school.
2. For 1 of the 10 receipts tested totaling \$42, funds were not deposited within five working days of receipt. As required by Article IV, Section 4.03 of the School Internal Accounts Handbook, all funds collected must be deposited no later than five working days after receipt.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

District Designated Accounts

Repeated comments from prior year:

- None

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Durbin Creek Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. The school did not obtain Superintendent approval for a donation between \$3,000 and \$9,999. As required by Article XI, Section 11.01 of the School Internal Accounts Handbook, an individual gift or donation between \$3,000 and \$9,999 must be approved by the Superintendent.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

First Coast Technical College

Repeated comments from prior year:

- None

Current year new comments:

- None

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Freedom Crossing Academy

Repeated comments from prior year:

- None

Current year new comments:

- None

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Fruit Cove Middle

Repeated comments from prior year:

- None

Current year new comments:

1. Two disbursements totaling \$410 were recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Gaines Alternative (at Hamblen)

Repeated comments from prior year:

- None

Current year new comments:

1. A purchase requisition was not completed prior to the purchase being made for 2 of the 5 disbursements tested totaling \$303. As required by Article V, Section 5.02 of the School Internal Accounts Handbook, a purchase requisition form must be completed before an individual makes a purchase, unless exempt, and must be approved by the principal prior to the purchase.

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Gamble Rogers Middle

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 10 receipts tested totaling \$250, funds were not deposited within five working days of receipt. As required by Article IV, Section 4.03 of the School Internal Accounts Handbook, all funds collected must be deposited no later than five working days after receipt.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Hickory Creek Elementary

Repeated comments from prior year:

1. A disbursement totaling \$200 was recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.
2. The yearbook reconciliation did not reconcile properly to the general ledger. As required by Article IX, Section 9.04 of the School Internal Accounts Handbook, the secretary/bookkeeper should review the yearbook reconciliation for accuracy and completeness.

Current year new comments:

3. Proper approval was not provided for 1 of the 5 journal entries tested. As required by Article VI, Section 6.03 of the School Internal Accounts Handbook, a journal entry form is required to be signed off by the principal and the person preparing the journal entry.
4. The school did not obtain Superintendent approval for a donation between \$3,000 and \$9,999. As required by Article XI, Section 11.01 of the School Internal Accounts Handbook, an individual gift or donation between \$3,000 and \$9,999 must be approved by the Superintendent.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Julington Creek Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. A disbursement totaling \$214 was recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.
2. For 1 of the 2 students selected for Extended Day testing, late fees were not assessed or collected for payments not received in accordance with the program's fee schedule. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the Extended Day program shall be responsible for collection of late fees when prepayment schedules are not met.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Ketterlinus Elementary

Repeated comments from prior year:

1. A receipt totaling \$65 was recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.

Current year new comments:

- None

**ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS**

For the Year Ended June 30, 2021

Landrum Middle

Repeated comments from prior year:

- None

Current year new comments:

1. A receipt totaling \$90 was recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Liberty Pines Academy

Repeated comments from prior year:

- None

Current year new comments:

1. Sales tax was not paid on 2 of the 2 fundraiser purchases tested. As required by Article V, Section 5.04 of the School Internal Accounts Handbook, all items purchased for resale are subject to Florida sales tax, unless specifically exempt.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Mill Creek Academy

Repeated comments from prior year:

- None

Current year new comments:

1. A disbursement totaling \$4,050 was recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Nease High

Repeated comments from prior year:

- None

Current year new comments:

1. A receipt totaling \$100 was recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.
2. Two disbursements totaling \$1,616 were recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.
3. Total disbursements related to the Stadium Grounds Improvement Project (Project) of \$37,209 exceeded donations received for the Project of \$12,500, resulting in over expenditure of the School's general fund during the year. According to the Projects and Purchases from Outside Funding agreement, submitted to and approved by the School District, the project was to be funded solely through donations and fundraising. In addition, two disbursements totaling \$28,950 related to the project, out of two disbursements tested, were not made using District level purchase requisitions as required by Article V, Section 5.03(a) of the School Internal Accounts Handbook.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Ocean Palms Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. A receipt totaling \$500 was recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Osceola Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. Proper supporting documentation was not provided for 3 of the 5 disbursements tested totaling \$1,513. As required by Article V, Section 5.01 of the School Internal Accounts Handbook, an invoice or receipt substantiating purchase, check stub, and purchase requisition shall be maintained on file for all disbursements.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Otis Mason Elementary

Repeated comments from prior year:

1. A disbursement totaling \$48 was recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.

Current year new comments:

2. The yearbook reconciliation did not reconcile properly to the general ledger. As required by Article IX, Section 9.04 of the School Internal Accounts Handbook, the secretary/bookkeeper should review the yearbook reconciliation for accuracy and completeness.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Pacetti Bay Middle

Repeated comments from prior year:

- None

Current year new comments:

1. Two receipts totaling \$105 were recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.
2. A disbursement totaling \$2,275 was recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Palencia Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Palm Valley Academy

Repeated comments from prior year:

1. A disbursement totaling \$47 was recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.

Current year new comments:

2. Two receipts totaling \$500 were recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.
3. The Fundraising Activity form was not completed correctly for 2 of the 2 fundraisers tested. As required by Article IV, Section 4.05 of the School Internal Accounts Handbook, all fundraising requests shall be documented on a District authorized Fundraising Activity form accompanied by the District authorized supporting Fundraising Checklist.
4. The Extended Day quarterly audit monitoring procedure was not properly completed by the principal. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the principal shall perform and document the quarterly audit of a sample of attendance sheets and schedule of fees charged and paid.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Patriot Oaks Academy

Repeated comments from prior year:

- None

Current year new comments:

- None

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Pedro Menendez High

Repeated comments from prior year:

1. A receipt totaling \$40 was recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.

Current year new comments:

2. For 1 of the 10 receipts tested totaling \$100, funds were not deposited within five working days of receipt. As required by Article IV, Section 4.03 of the School Internal Accounts Handbook, all funds collected must be deposited no later than five working days after receipt.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Picolata Crossing Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Pine Island Academy

Repeated comments from prior year:

- Not applicable, as the internal account did not exist in the prior year.

Current year new comments:

- None

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Ponte Vedra High

Repeated comments from prior year:

1. A receipt totaling \$36 was recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.

Current year new comments:

- None

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

PVPV/Rawlings Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

RB Hunt Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

RJ Murray Middle

Repeated comments from prior year:

- None

Current year new comments:

- None

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Sebastian Middle

Repeated comments from prior year:

1. A disbursement totaling \$380 was recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.

Current year new comments:

- None

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

South Woods Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. Sales tax was not paid on 2 of the 2 fundraiser purchases tested. As required by Article V, Section 5.04 of the School Internal Accounts Handbook, all items purchased for resale are subject to Florida sales tax, unless specifically exempt.
2. For 1 of the 10 receipts tested totaling \$500, funds were not deposited within five working days of receipt. As required by Article IV, Section 4.03 of the School Internal Accounts Handbook, all funds collected must be deposited no later than five working days after receipt.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

St. Augustine High

Repeated comments from prior year:

- None

Current year new comments:

1. A receipt totaling \$120 was recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

St. Johns Technical High

Repeated comments from prior year:

- None

Current year new comments:

1. A disbursement totaling \$380 was recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.
2. For 1 of the 10 receipts tested totaling \$1,000, funds were not deposited within five working days of receipt. As required by Article IV, Section 4.03 of the School Internal Accounts Handbook, all funds collected must be deposited no later than five working days after receipt.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Switzerland Point Middle

Repeated comments from prior year:

1. Two disbursements totaling \$494 were recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.

Current year new comments:

2. For 1 of the 10 receipts tested totaling \$3,065, the funds were not turned in to the bookkeeper timely. As required by Article IV, Section 4.01 of the School Internal Accounts Handbook, all monies collected must be submitted to the bookkeeper on the same day of collection. As required by Article IV, Section 4.04 of the School Internal Accounts Handbook, all monies collected must be either turned in to the school bookkeeper if monies are collected during school hours or dropped in the school safe if the event occurs after hours.
3. Sales tax was not paid on 1 of the 2 fundraiser purchases tested. As required by Article V, Section 5.04 of the School Internal Accounts Handbook, all items purchased for resale are subject to Florida sales tax, unless specifically exempt.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

The Webster School Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 10 receipts tested totaling \$458, funds were not deposited within five working days of receipt. As required by Article IV, Section 4.03 of the School Internal Accounts Handbook, all funds collected must be deposited no later than five working days after receipt.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Timberlin Creek Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. Two disbursements totaling \$47,439 were recorded incorrectly into the general ledger with a revenue object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.
2. Five receipts totaling \$37,184 were recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.
3. The Extended Day quarterly audit monitoring procedure was not properly completed by the principal. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the principal shall perform and document the quarterly audit of a sample of attendance sheets and schedule of fees charged and paid.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Tocoi Creek High

Repeated comments from prior year:

- Not applicable, as the internal account did not exist in the prior year.

Current year new comments:

- None

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Valley Ridge Academy

Repeated comments from prior year:

- None

Current year new comments:

1. For 1 of the 2 students selected for Extended Day testing, the school did not receive payment prior to attendance. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, 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.
2. The yearbook reconciliation did not reconcile properly to the general ledger. As required by Article IX, Section 9.04 of the School Internal Accounts Handbook, the secretary/bookkeeper should review the yearbook reconciliation for accuracy and completeness.

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

Wards Creek Elementary

Repeated comments from prior year:

- None

Current year new comments:

- None

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
MANAGEMENT LETTER OF SPECIFIC SCHOOL FINDINGS

For the Year Ended June 30, 2021

WD Hartley Elementary

Repeated comments from prior year:

- None

Current year new comments:

1. A receipt totaling \$11 was recorded incorrectly into the general ledger with an expense object code. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.
2. A check totaling \$384 did not contain two authorized signatures. As required by Article II, Section 2.04 of the School Internal Accounts Handbook, two signatures shall be required for all transactions, one of which shall be that of the principal or his/her designee. A copy of the bank signature card of authorized signers shall be kept on file at the school.