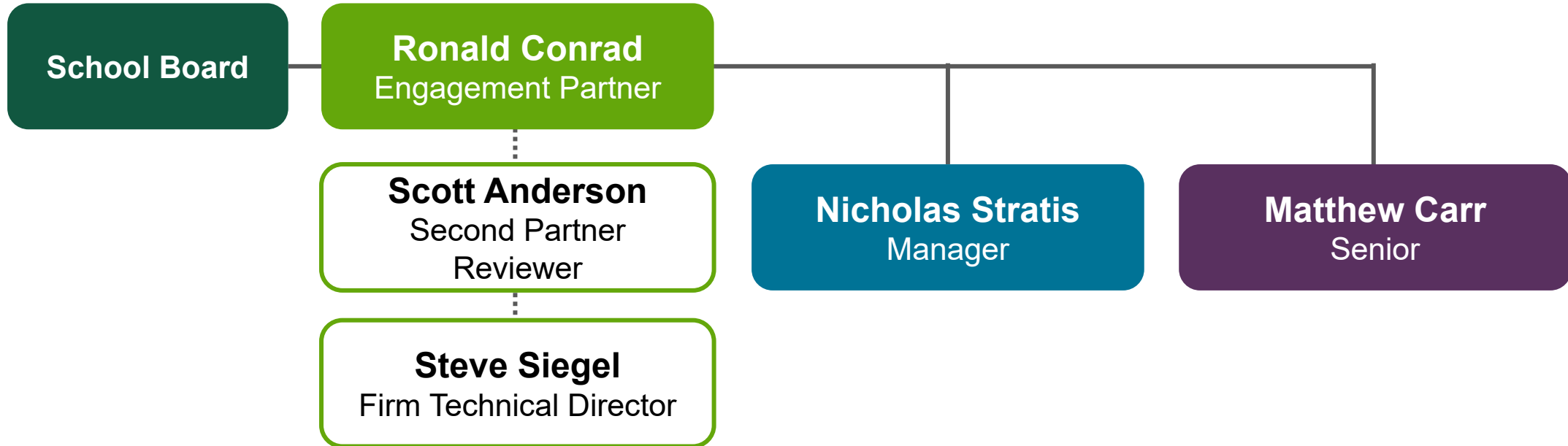


St. Johns County School District Student  
Activity Special Revenue Fund  
**Audit Executive Summary**

October 24, 2022

# Client Service Team





# Agenda

- ▶ Results of the Audit
- ▶ Significant Audit Matters
- ▶ Internal Controls
- ▶ Corrected and Uncorrected Misstatements
- ▶ Required Communications
- ▶ Other Matters
- ▶ Reporting Changes

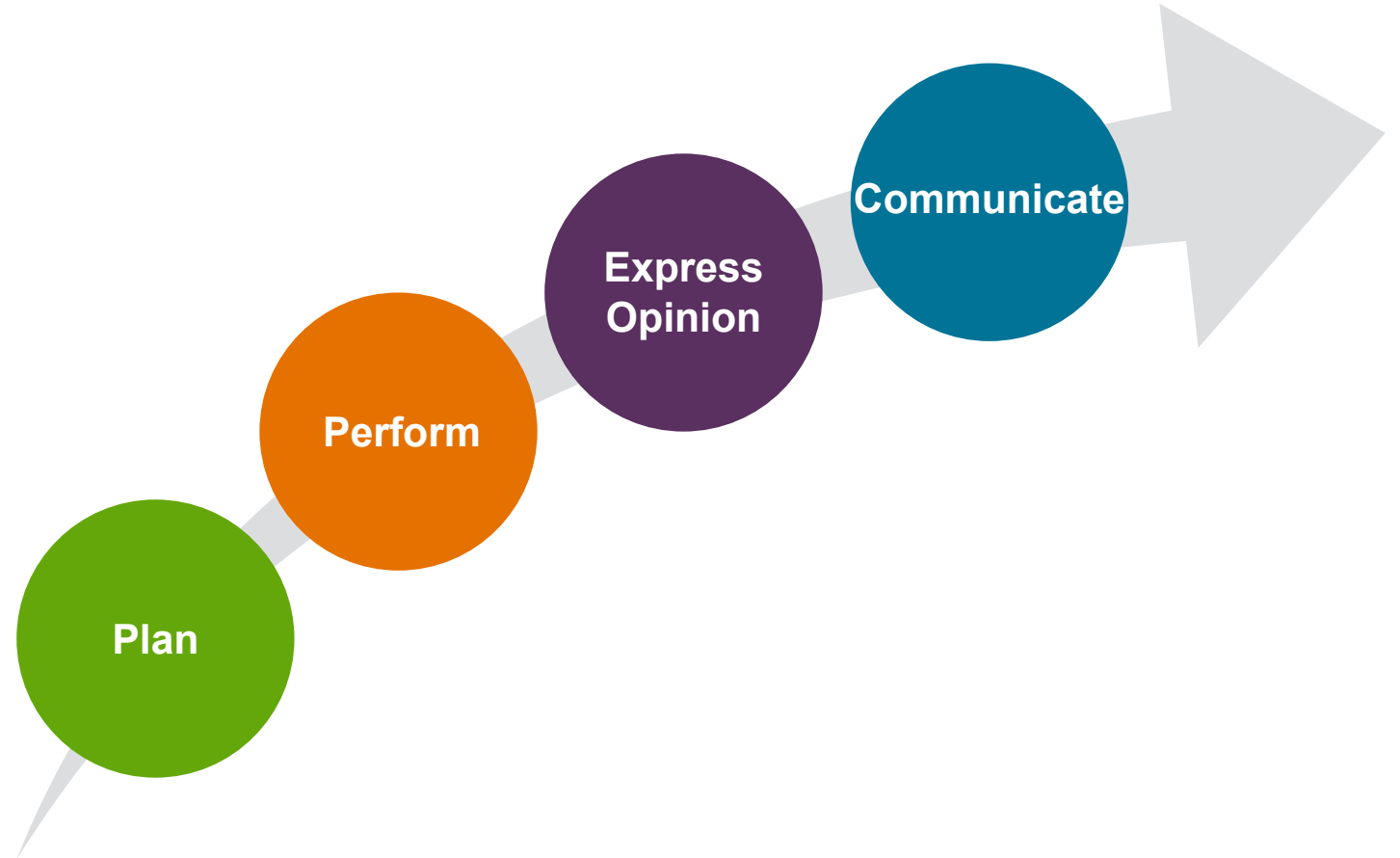
This information is intended solely for the use of honorable members of the School Board and management of St. Johns County School District and is not intended to be, and should not be, used by anyone other than these specified parties.



# Results of the Audit

We have audited the financial statements of St. Johns County School District Student Activity Special Revenue Fund (the “District”) for the year ended June 30, 2022, and we have issued our report thereon dated October 24, 2022.

We have issued an unmodified opinion on the financial statements.



# Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

## Corrected Misstatements

- ▶ None noted.

# Corrected and Uncorrected Misstatements

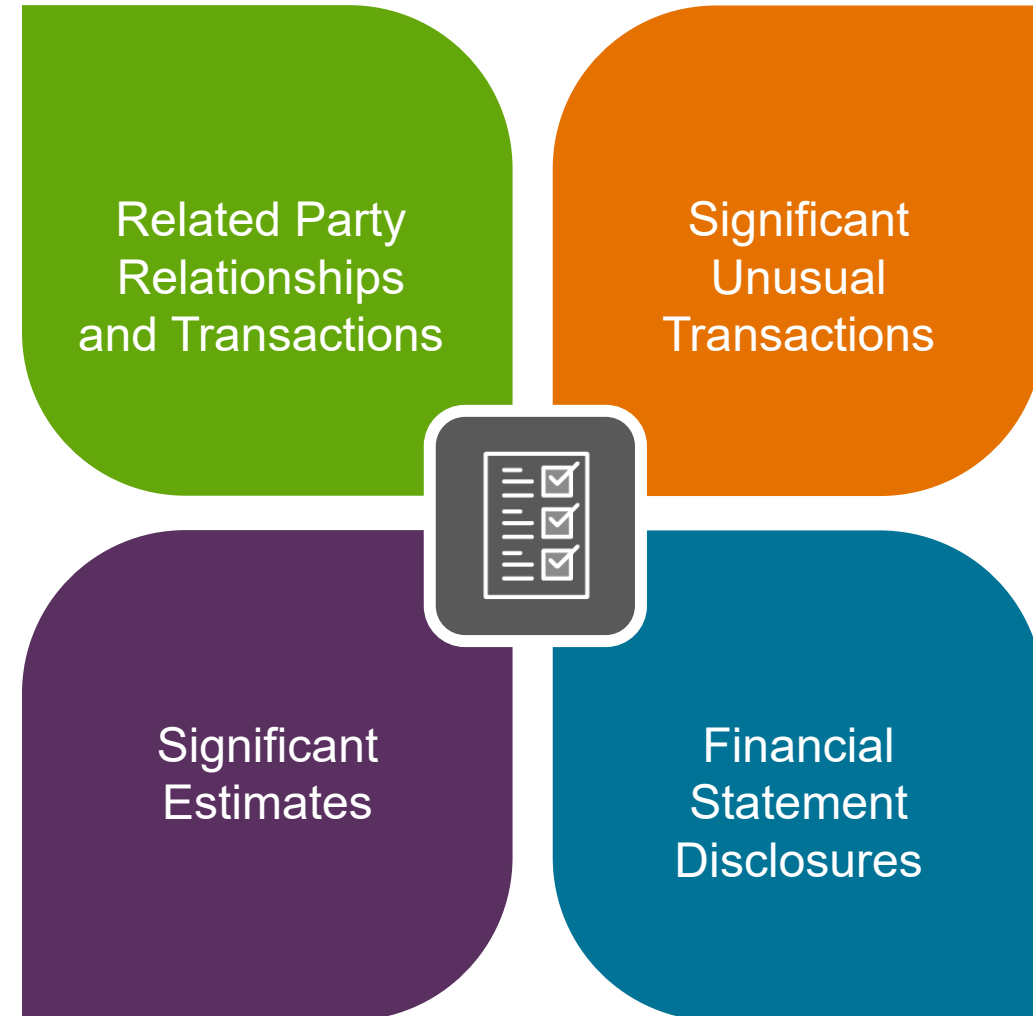
## Uncorrected Misstatements

- ▶ None noted.

# Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no inappropriate accounting policies or practices.

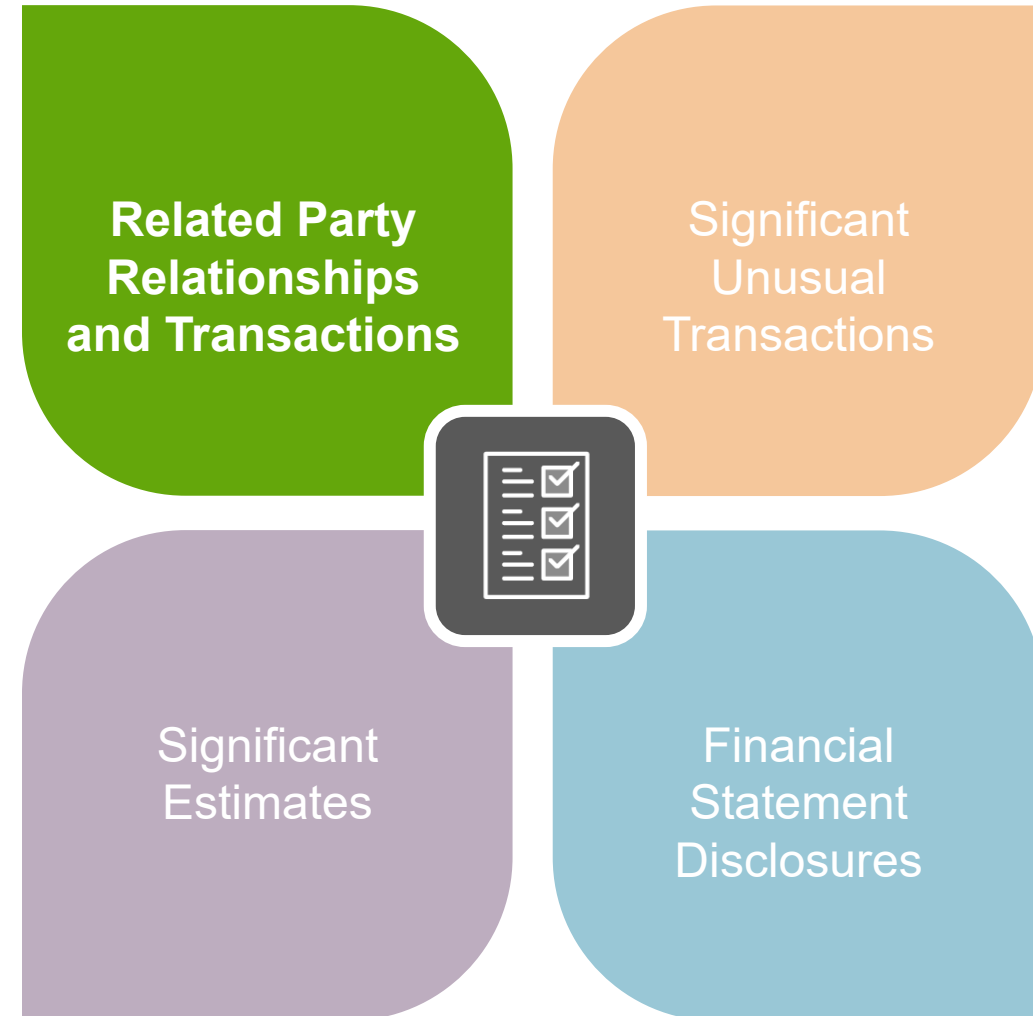


# Qualitative Aspects of Accounting Practices

As part of our audit, we evaluated the District's identification of, accounting for, and disclosure of the District's relationships and transactions with related parties as required by professional standards.

We noted none of the following:

- Related parties or related party relationships or transactions that were previously undisclosed to us;
- Significant related party transactions that have not been approved in accordance with the District's policies or procedures or for which exceptions to the District's policies or procedures were granted;
- Significant related party transactions that appeared to lack a business purpose;
- Noncompliance with applicable laws or regulations prohibiting or restricting specific types of related party transactions;
- Difficulties in identifying the party that ultimately controls the entity.

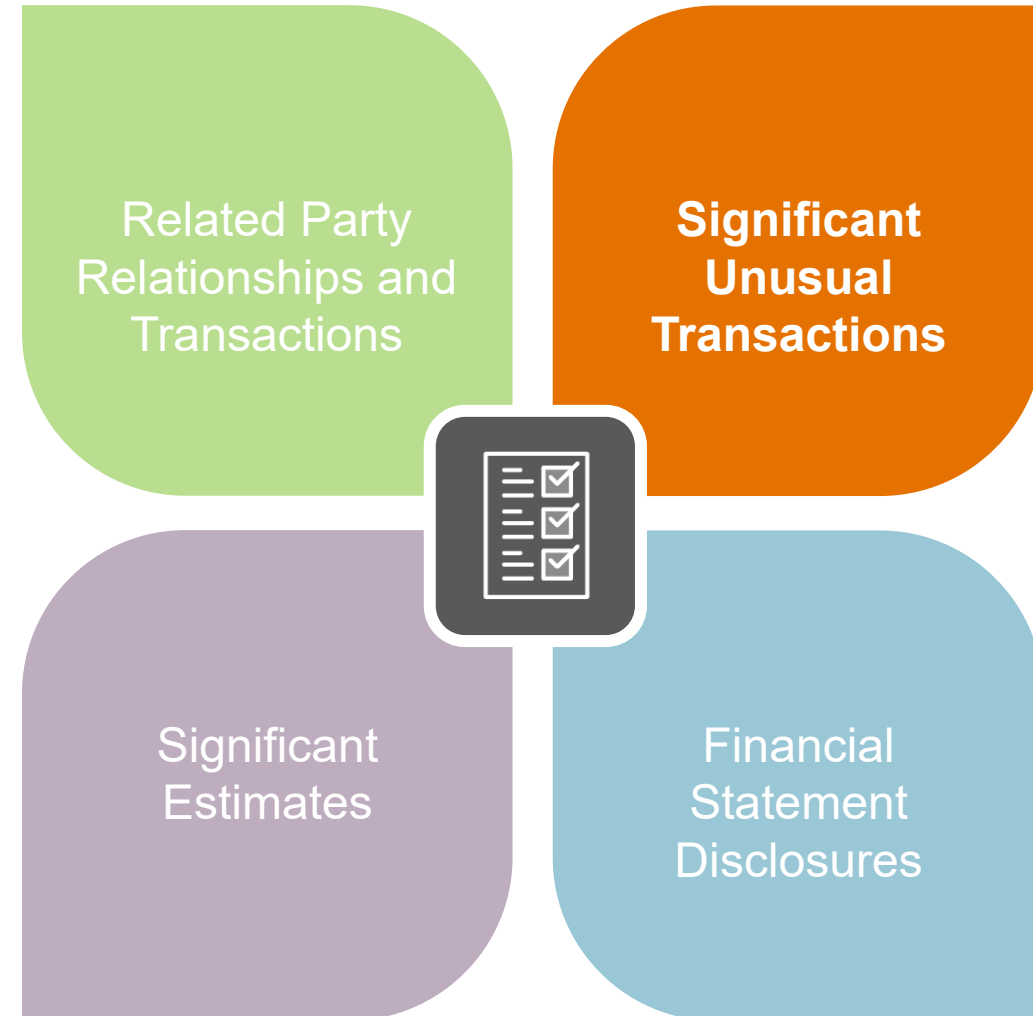




# Qualitative Aspects of Accounting Practices

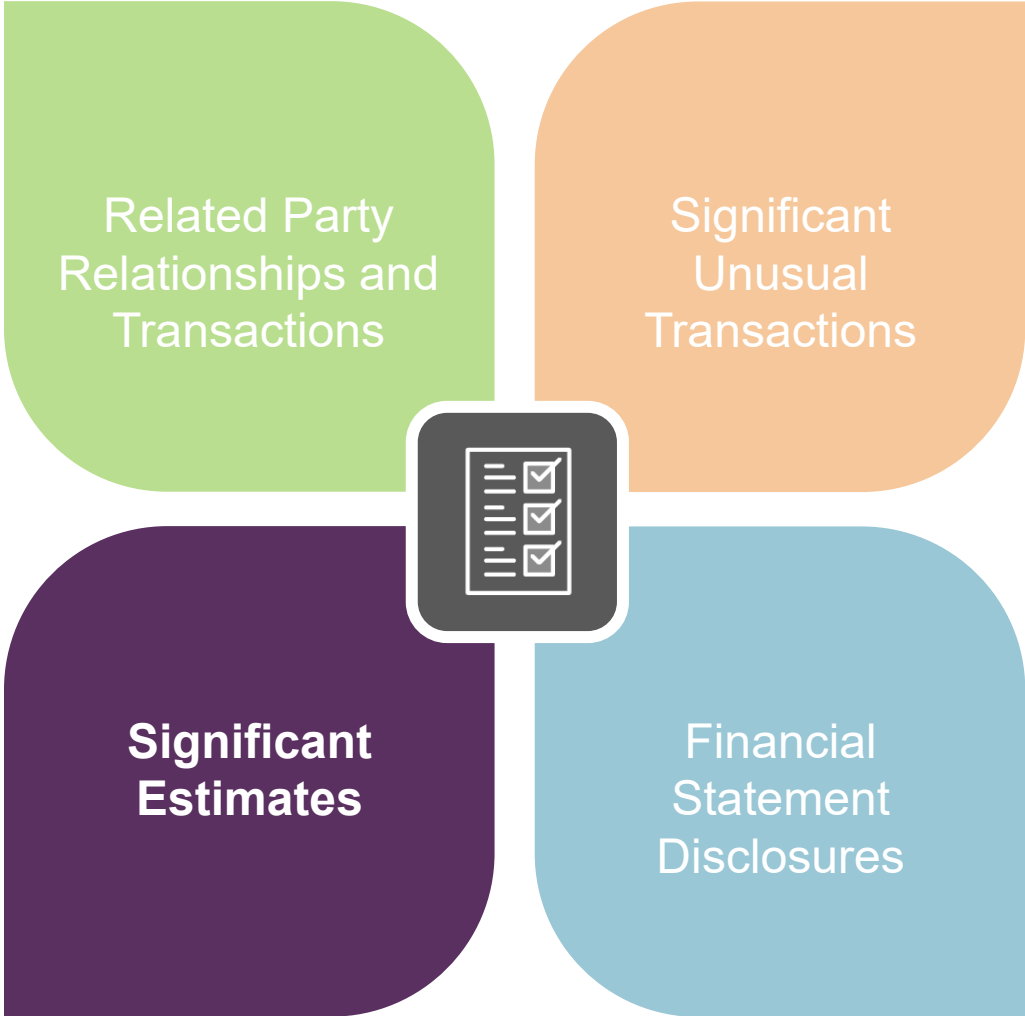
We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

For purposes of this letter, professional standards define significant unusual transactions as transactions that are outside the normal course of business for the District or that otherwise appear to be unusual due to their timing, size or nature. We noted no significant unusual transactions during our audit.



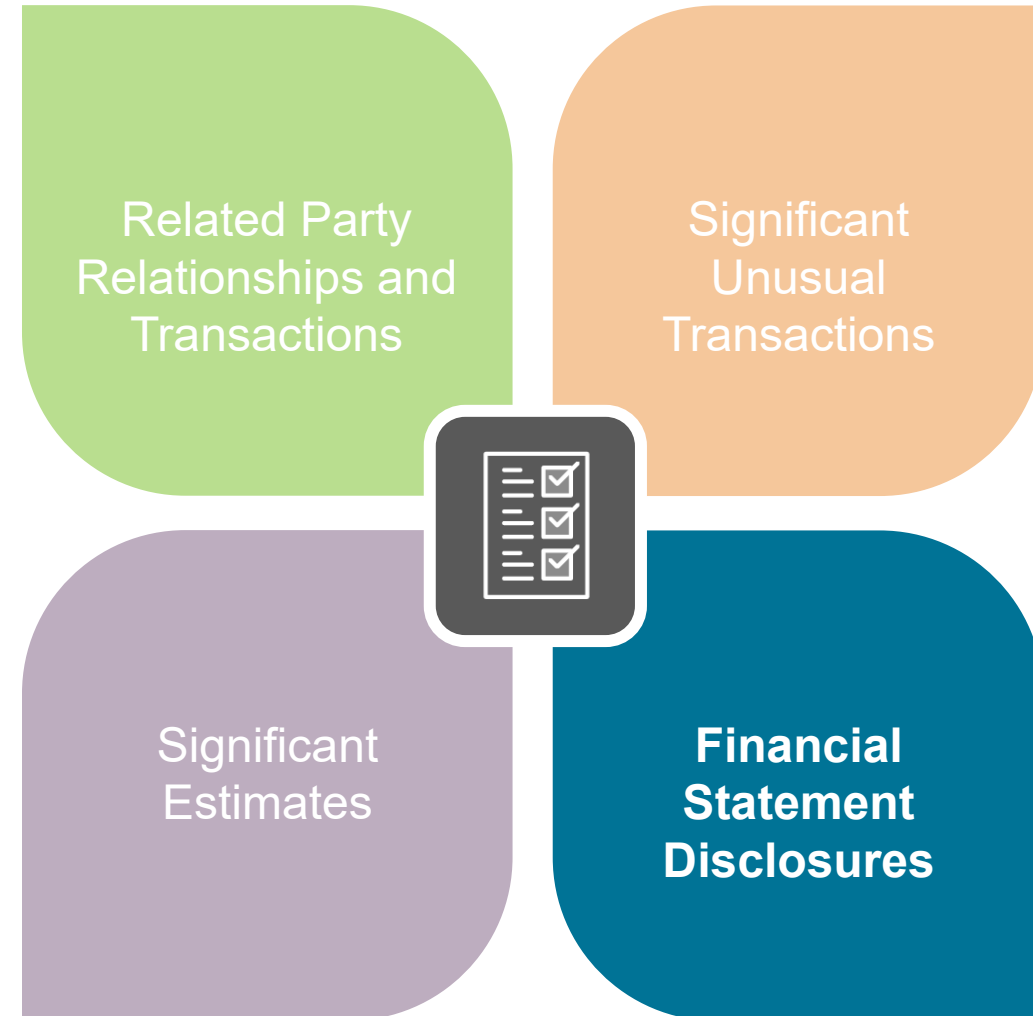
# Qualitative Aspects of Accounting Practices

No significant accounting estimates noted in the financial statements



# Qualitative Aspects of Accounting Practices

The financial statement disclosures are neutral, consistent, and clear.



# Independence Considerations

## Nonattest Services

- ▶ Assist in the preparation of the financial statements and disclosures.
- ▶ For all nonattest services we perform, you are responsible for designating a competent employee to oversee the services, make any management decisions, perform any management functions related to the services, evaluate the adequacy of the services, and accept overall responsibility for the results of the services.

## Independence Conclusion

- ▶ We are not aware of any other circumstances or relationships that create threats to auditor independence.
- ▶ We are independent of the District and have met our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits.



# Other Required Communications

## Difficulties Encountered

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

## Disagreements with Management

Includes disagreements on 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.

## Auditor Consultations

We noted no matters that are difficult or contentious for which the auditor consulted outside the engagement team.

## Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 24, 2022.

# Other Required Communications

## Management Consultations

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.

To our knowledge, there were no such consultations with other accountants.

## Other Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year.

These discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## Fraud and Illegal Acts

As of the date of this presentation no fraud, illegal acts, or violations of laws and regulations noted.

## Going Concern

No events or conditions noted that indicate substantial doubt about the District’s ability to continue as a going concern.

# Other Matters

## Supplementary Information

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 U.S. generally accepted accounting principles, 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 themselves.



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

FINANCIAL STATEMENTS AND  
SUPPLEMENTAL SCHEDULE

*As of and For the Year Ended June 30, 2022*

*And Reports of Independent Auditor*



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

To the School Board of St. Johns County, Florida  
St. Augustine, Florida

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of the Student Activity Special Revenue Fund of the School District of St. Johns County, Florida (the “District”), as of and for the year ended June 30, 2022, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District’s Student Activity Special Revenue Fund as of June 30, 2022, 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.

#### Basis for Opinion

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. Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### 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, 2022, and the changes in its financial position, or, where applicable, its cash flows 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.

#### Responsibilities of Management for the Financial Statements

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, and for 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that comprise the District's Student Activity Special Revenue Fund's financial statements. The accompanying combining schedule of changes in total fund balance by school/location for the year ended June 30, 2022 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 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 24, 2022, on our consideration of the District'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'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's internal controls over financial reporting and compliance.

*Cherry Bekaert LLP*

Orlando, Florida  
October 24, 2022

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

*JUNE 30, 2022*

**ASSETS**

Cash and cash equivalents	\$ 6,870,810
Accounts receivable	6,295
Due from District	<u>1,565</u>
<b>Total Assets</b>	<b><u><u>\$ 6,878,670</u></u></b>

**LIABILITIES AND FUND BALANCE**

Liabilities:

Accounts payable	\$ 23,015
Due to District	<u>498,331</u>
<b>Total Liabilities</b>	<b><u>521,346</u></b>

Fund Balance:

Restricted for student organizations	<u>6,357,324</u>
<b>Total Fund Balance</b>	<b><u>6,357,324</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u><u>\$ 6,878,670</u></u></b>

The accompanying notes to the financial statements are an integral part of these statements.

**ST. JOHNS COUNTY SCHOOL DISTRICT**  
**STUDENT ACTIVITY SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
*YEAR ENDED JUNE 30, 2022*

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Revenue:	
Student organization activities	\$ 15,726,545
Total Revenue	<u>15,726,545</u>
Expenditures:	
Student organization activities	<u>14,546,438</u>
Total Expenditures	<u>14,546,438</u>
Net change in fund balance	1,180,107
Fund balance, beginning	<u>5,177,217</u>
Fund Balance, Ending	<u><u>\$ 6,357,324</u></u>

The accompanying notes to the financial statements are an integral part of these statements.

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

JUNE 30, 2022

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**Note 1—Nature of operations and 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, 2022 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, 2022*

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**Note 1—Nature of operations and summary of significant accounting policies (continued)**

*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.

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



**ST. JOHNS COUNTY SCHOOL DISTRICT  
STUDENT ACTIVITY SPECIAL REVENUE FUND  
COMBINED SCHEDULE OF CHANGES IN TOTAL FUND BALANCE BY SCHOOL  
ALLOCATION**

JUNE 30, 2022

<b>School/Location</b>	<b>Fund Balance July 1, 2021</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Fund Balance June 30, 2022</b>
Bartram Trail High	\$ 479,022	\$ 1,222,142	\$ 1,215,234	\$ 485,930
Beachside High	-	48,999	7,112	41,887
Creskide High	571,975	1,151,978	956,224	767,729
Crookshank Elementary	24,286	217,011	215,128	26,169
Cunningham Creek Elementary	43,401	417,648	412,137	48,912
District Designated Accounts	361,349	308,992	297,552	372,789
Durbin Creek Elementary	73,819	543,926	538,378	79,367
First Coast Technical College	22,427	10,604	6,609	26,422
Freedom Crossing Academy	67,483	271,639	246,666	92,456
Fruit Cove Middle	96,996	141,345	113,829	124,512
Gaines Alternative (at Hamblen)	28,691	4,709	5,444	27,956
Gamble Rogers Middle	55,315	345,510	349,057	51,768
Hickory Creek Elementary	40,390	337,658	321,373	56,675
Julington Creek Elementary	60,202	511,134	498,002	73,334
Ketterlinus Elementary	46,032	238,731	230,281	54,482
Landrum Middle	107,618	87,711	77,882	117,447
Liberty Pines Academy	96,076	628,120	620,595	103,601
Mill Creek Academy	56,362	396,037	369,858	82,541
Nease High	682,637	1,028,360	890,187	820,810
Ocean Palms Elementary	19,662	252,857	251,724	20,795
Osceola Elementary	41,107	126,591	138,083	29,615
Otis Mason Elementary	55,848	349,502	340,804	64,546
Pacetti Bay Middle	80,872	255,857	206,695	130,034
Palencia Elementary	62,446	129,024	137,679	53,791
Palm Valley Academy	57,537	448,539	424,720	81,356
Patriot Oaks Academy	52,079	476,851	473,699	55,231
Pedro Menendez High	225,800	349,229	286,937	288,092
Picolata Crossing Elementary	34,236	103,792	77,338	60,690
Pine Island Academy	7,189	106,723	86,781	27,131
Ponte Vedra High	450,065	652,028	635,766	466,327
PVPV/Rawlings Elementary	61,094	572,001	570,402	62,693
RB Hunt Elementary	81,976	197,825	194,434	85,367
RJ Murray Middle	26,644	72,781	63,361	36,064
Sebastian Middle	47,377	54,161	57,663	43,875
South Woods Elementary	41,960	118,188	115,972	44,176
St. Augustine High	175,934	583,407	522,931	236,410
St. Johns Technical High	34,585	28,638	34,739	28,484
Switzerland Point Middle	152,480	215,403	172,428	195,455
The Webster School Elementary	43,270	33,045	38,904	37,411
Timberlin Creek Elementary	193,854	966,212	867,773	292,293
Tocoi Creek High	51,988	610,416	453,545	208,859
Valley Ridge Academy	111,258	566,107	492,628	184,737
Wards Creek Elementary	67,224	384,582	373,965	77,841
WD Hartley Elementary	86,651	160,532	155,919	91,264
<b>Total</b>	<b>\$ 5,177,217</b>	<b>\$ 15,726,545</b>	<b>\$ 14,546,438</b>	<b>\$ 6,357,324</b>

**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**

To 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, 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, 2022, and the related notes to the financial statements, and have issued our report thereon, dated October 24, 2022.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District'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's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 or significant deficiencies may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Cherry Bekaert LLP*

Orlando, Florida  
October 24, 2022

**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, 2022*

To 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, 2022, 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*, we considered the District'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 internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 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 or significant deficiencies may exist that have not been identified.

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 45.

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.

*Cherry Bekaert LLP*

Orlando, Florida  
October 24, 2022

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

*YEAR ENDED JUNE 30, 2022*

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**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**

*YEAR ENDED JUNE 30, 2022*

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**Beachside 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**

*YEAR ENDED JUNE 30, 2022*

---

**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**

*YEAR ENDED JUNE 30, 2022*

---

**Crookshank Elementary**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. For one of the two 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.

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

*YEAR ENDED JUNE 30, 2022*

---

**Cunningham Creek Elementary**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. A receipt totaling \$1,000 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**

*YEAR ENDED JUNE 30, 2022*

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**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**

*YEAR ENDED JUNE 30, 2022*

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**Durbin Creek Elementary**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. Two checks totaling \$3,904 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.

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

*YEAR ENDED JUNE 30, 2022*

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**First Coast Technical College**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. For one of the five receipts tested totaling \$285, 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.
2. Report of Monies Collected ("ROMC") forms were not completed correctly for one of the five receipts tested totaling \$119. As required by Article IV, Section 4.01 of the School Internal Accounts Handbook, the ROMC is required to be completed correctly each day funds are collected.
3. The donation approval form was not completed correctly for one of the donations tested. As required by Article XI, Section 11.01 of the School Internal Accounts Handbook, all approved gifts or donations received shall be documented on a District authorized donation form.

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

*YEAR ENDED JUNE 30, 2022*

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**Freedom Crossing Academy**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. A check totaling \$1,068 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.

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

*YEAR ENDED JUNE 30, 2022*

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**Fruit Cove 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**

*YEAR ENDED JUNE 30, 2022*

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**Gaines Alternative (At Hamblen)**

**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**

*YEAR ENDED JUNE 30, 2022*

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**Gamble Rogers Middle**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. Two checks totaling \$569 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.

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

*YEAR ENDED JUNE 30, 2022*

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**Hickory 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**

*YEAR ENDED JUNE 30, 2022*

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**Julington Creek Elementary**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. A purchase requisition was not completed prior to the purchase being made for one of the five disbursements tested totaling \$88. 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.
2. For one of the five receipts tested totaling \$505, 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.

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

*YEAR ENDED JUNE 30, 2022*

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**Ketterlinus 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**

*YEAR ENDED JUNE 30, 2022*

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**Landrum 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**

*YEAR ENDED JUNE 30, 2022*

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**Liberty Pines 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**

*YEAR ENDED JUNE 30, 2022*

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**Mill Creek Academy**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. For one of the five receipts tested totaling \$55, 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.
2. The donation approval form was not completed for one of the donations tested. As required by Article XI, Section 11.01 of the School Internal Accounts Handbook, all approved gifts or donations received shall be documented on a District authorized donation form.
3. The Fundraising Activity form was not completed for one of the 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 yearbook reconciliation was not completed correctly by the yearbook sponsor. As required by Article IX, Section 9.04 of the School Internal Accounts Handbook.

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

*YEAR ENDED JUNE 30, 2022*

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**Nease High**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. There was no Ticket Control Sheet for one of the ticket sales tested. As required by Article IV, Section 4.04 of the School Internal Accounts Handbook, proper documentation of the Ticket Control Sheets will list a full inventory of tickets on hand at the end of the school year. The principal should sign off on the ticket inventory after reconciliation.



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

*YEAR ENDED JUNE 30, 2022*

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**Ocean Palms 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**

*YEAR ENDED JUNE 30, 2022*

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**Osceola Elementary**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. Three checks totaling \$424 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.

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

*YEAR ENDED JUNE 30, 2022*

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**Otis Mason Elementary**

**Repeated Comments From Prior Year:**

1. A disbursement totaling \$90 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**

*YEAR ENDED JUNE 30, 2022*

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**Pacetti Bay Middle**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. Report of Monies Collected (ROMC) forms were not completed correctly for one of the five receipts tested totaling \$385. As required by Article IV, Section 4.01 of the School Internal Accounts Handbook, the ROMC is required to be completed correctly each day funds are collected.

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

*YEAR ENDED JUNE 30, 2022*

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**Palencia Elementary**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. A purchase requisition was not completed prior to the purchase being made for one of the five disbursements tested totaling \$2,941. 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.
2. For one of the five receipts tested totaling \$225, 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**

*YEAR ENDED JUNE 30, 2022*

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**Palm Valley Academy**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. A purchase requisition was not completed prior to the purchase being made for one of the five disbursements tested totaling \$56. 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.
2. For one of the five receipts tested totaling \$3,464, 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.

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

*YEAR ENDED JUNE 30, 2022*

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**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**

*YEAR ENDED JUNE 30, 2022*

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**Pedro Menendez High**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. Four checks totaling \$5,391 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.



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

*YEAR ENDED JUNE 30, 2022*

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**Picolata Crossing Elementary**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. A check totaling \$1,400 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.

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

*YEAR ENDED JUNE 30, 2022*

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**Pine Island Academy**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. A purchase requisition was not completed prior to the purchase being made for one of the five disbursements tested totaling \$180. 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.
2. Proper supporting documentation was not provided for one of the five disbursements tested totaling \$143. 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**

*YEAR ENDED JUNE 30, 2022*

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**Ponte Vedra High**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. A disbursement totaling \$369 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 one of the five receipts tested totaling \$165, 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. Three checks totaling \$1,741 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.

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

*YEAR ENDED JUNE 30, 2022*

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**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**

*YEAR ENDED JUNE 30, 2022*

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**RB Hunt Elementary**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. A check totaling \$720 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. A receipt totaling \$1,000 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.
3. Proper supporting documentation was not provided for one of the five disbursements tested totaling \$50. 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.
4. Report of Monies Collected ("ROMC") forms were not completed correctly for one of the five receipts tested totaling \$1,000. As required by Article IV, Section 4.01 of the School Internal Accounts Handbook, the ROMC is required to be completed correctly each day funds are collected.
5. Two disbursements totaling \$19,175 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**

*YEAR ENDED JUNE 30, 2022*

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**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**

*YEAR ENDED JUNE 30, 2022*

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**Sebastian 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**

*YEAR ENDED JUNE 30, 2022*

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**South Woods 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**

*YEAR ENDED JUNE 30, 2022*

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**St. Augustine High**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. For one of the five receipts tested totaling \$23, 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.

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

*YEAR ENDED JUNE 30, 2022*

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**St. Johns Technical High**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. Two checks totaling \$66 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.

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

*YEAR ENDED JUNE 30, 2022*

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**Switzerland Point Middle**

**Repeated Comments From Prior Year:**

1. Sales tax was not paid on one of the 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.

**Current Year New Comments:**

1. A check totaling \$45 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. A receipt totaling \$25 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.
3. For one of the five receipts tested totaling \$510, 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.
4. 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**

*YEAR ENDED JUNE 30, 2022*

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**The Webster School Elementary**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. A purchase requisition was not completed prior to the purchase being made for two of the five disbursements tested totaling \$755. 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.
2. Report of Monies Collected ("ROMC") forms were not completed correctly for one of the five receipts tested totaling \$70. As required by Article IV, Section 4.01 of the School Internal Accounts Handbook, the ROMC is required to be completed correctly each day funds are collected.
3. Two checks totaling \$355 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.

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

*YEAR ENDED JUNE 30, 2022*

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**Timberlin Creek Elementary**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. Four checks totaling \$32,380 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. The Fundraising Activity form was not completed correctly for one of the 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.

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

*YEAR ENDED JUNE 30, 2022*

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**Tocoi Creek High**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. A disbursement totaling \$750 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**

*YEAR ENDED JUNE 30, 2022*

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**Valley Ridge Academy**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. A disbursement totaling \$11,283 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**

*YEAR ENDED JUNE 30, 2022*

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**Wards Creek Elementary**

**Repeated Comments From Prior Year:**

- None

**Current Year New Comments:**

1. For one of the two 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.
2. For two of the two 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.



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

*YEAR ENDED JUNE 30, 2022*

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**WD Hartley Elementary**

**Repeated Comments from Prior Year:**

- None

**Current Year New Comments:**

1. A disbursement totaling \$1,333 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 two of the two 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.