

**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, 2024

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, 2024, 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 50.

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
November 12, 2024

**ST. JOHNS COUNTY SCHOOL DISTRICT
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YEAR ENDED JUNE 30, 2024

Bartram Trail High

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

- None.

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YEAR ENDED JUNE 30, 2024

Beachside High

Repeated Comments From Prior Year:

1. In reviewing the checks written for fiscal year 2024, two checks totaling \$595 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.

Current Year New Comments:

2. For one of the five disbursements tested totaling \$538, funds 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.

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Creekside High

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. In reviewing the checks written for fiscal year 2024, a check totaling \$275 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 disbursement totaling \$580 was recorded incorrectly into the general ledger as general fund activity. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the general fund should only be used for activity for the general welfare of the entire student body and not a specific or select group.
3. The cash balance report was not properly reviewed quarterly by the principal. As required by Article II, Section 2.07 of the School Internal Accounts Handbook, the principal shall perform and document the quarterly review of the cash balance report for all classes and clubs.

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Crookshank Elementary

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

- None.

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YEAR ENDED JUNE 30, 2024

Cunningham Creek Elementary

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. In reviewing the checks written for fiscal year 2024, a check totaling \$1,148 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. Disbursements totaling \$43 were recorded incorrectly into the general ledger as general fund activity. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the general fund should only be used for activity for the general welfare of the entire student body and not a specific or select group.
3. The cash balance report was not properly review quarterly by the principal. As required by Article II, Section 2.07 of the School Internal Accounts Handbook, the principal shall perform and document the quarterly review of the cash balance report for all classes and clubs.
4. For two of the five disbursements tested totaling \$1,055, funds 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.

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District Designated Accounts

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

- None.

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Durbin Creek Elementary

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

- None.

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YEAR ENDED JUNE 30, 2024

First Coast Technical College

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 \$1,183. 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.

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Freedom Crossing Academy

Repeated Comments From Prior Year:

1. In reviewing the checks written for fiscal year 2024, three checks totaling \$364 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.

Current Year New Comments:

- None.

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Fruit Cove Middle

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. For one of the five receipts tested totaling \$15, funds 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.

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Gaines Alternative (At Hamblen)

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

- None.

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Gamble Rogers Middle

Repeated Comments From Prior Year:

1. For one of the five receipts tested totaling \$480, the funds were not turned into 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. If the collection is made after school hours, the monies should be dropped in the school safe.

Current Year New Comments:

2. A purchase requisition was not completed prior to the purchase being made for one of the five disbursements tested totaling \$22. 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.

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Hickory Creek Elementary

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. For one of the five disbursements tested totaling \$3,405, funds 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. A purchase requisition was not completed prior to the purchase being made for one of the five disbursements tested totaling \$64. 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.

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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 \$98. 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. The cash balance report was not properly reviewed quarterly by the principal. As required by Article II, Section 2.07 of the School Internal Accounts Handbook, the principal shall perform and document the quarterly review of the cash balance report for all classes and clubs.

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Ketterlinus Elementary

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

- None.

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Lakeside Academy

Repeated Comments From Prior Year:

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

Current Year New Comments:

- None.

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Landrum Middle

Repeated Comments From Prior Year:

1. In reviewing the checks written for fiscal year 2024, four checks totaling \$717 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.

Current Year New Comments:

2. A purchase requisition was not completed prior to the purchase being made for one of the five disbursements tested totaling \$112. 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.
3. The cash balance report was not properly reviewed quarterly by the principal. As required by Article II, Section 2.07 of the School Internal Accounts Handbook, the principal shall perform and document the quarterly review of the cash balance report for all classes and clubs.

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Liberty Pines Academy

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. For one of the five receipts tested totaling \$55, funds 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. The cash balance report was not properly reviewed quarterly by the principal. As required by Article II, Section 2.07 of the School Internal Accounts Handbook, the principal shall perform and document the quarterly review of the cash balance report for all classes and clubs.

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Mill Creek 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 \$210. 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. Disbursements totaling \$1,299 were recorded incorrectly into the general ledger as general fund activity. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the general fund should only be used for activity for the general welfare of the entire student body and not a specific or select group.
3. The cash balance report was not properly reviewed quarterly by the principal. As required by Article II, Section 2.07 of the School Internal Accounts Handbook, the principal shall perform and document the quarterly review of the cash balance report for all classes and clubs.

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Nease High

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. For one of the five disbursements tested totaling \$13,389, funds 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. The listing of outstanding checks contained two outstanding checks totaling \$1,604 dated prior to December 31, 2022. As required by Article VI, Section 6.06 of the School Internal Accounts Handbook, any outstanding unpaid check carried on the bank reconciliation dated more than one year prior to year-end is unclaimed property presumed to be abandoned and is required to be reported and remitted to the State of Florida at the end of the dormancy period.

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Ocean Palms Elementary

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. For one of the five disbursements tested totaling \$2,750, funds 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.

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Osceola 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 \$144. 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 \$50. 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.

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Otis Mason Elementary

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. For the one fundraiser receipt tested, the Fundraising Activity form was not completed correctly. 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.

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Pacetti Bay Middle

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. In reviewing the checks written for fiscal year 2024, a check totaling \$23 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 one of the five receipts tested totaling \$320, funds 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.

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Palencia Elementary

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. A disbursement totaling \$94 was recorded incorrectly into the general ledger as general fund activity. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the general fund should only be used for activity for the general welfare of the entire student body and not a specific or select group.

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Palm Valley Academy

Repeated Comments From Prior Year:

1. For two of the fifteen receipts tested totaling \$4,669, 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. For three of the thirty disbursements tested totaling \$17,480, funds 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:

3. A purchase requisition was not completed prior to the purchase being made for twenty-four of the thirty disbursements tested totaling \$7,253. 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
4. For one of the fifteen receipts tested totaling \$20, funds 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.
5. The cash balance report was not properly review quarterly by the principal. As required by Article II, Section 2.07 of the School Internal Accounts Handbook, the principal shall perform and document the quarterly review of the cash balance report for all classes and clubs.
6. For the two transfers tested, the transfer form was not completed. The first transfer was made to move \$11,240 from various grade levels to the Positive Behavioral Interventions Supports fund, the reasoning for this transfer was undefined. The second transfer was made to move \$15,014 across various funds, the reasoning for this transfer was undefined. As required by Article IV, Section 6.03 of the School Internal Accounts Handbook, the standard transfer form is required to be completed and signed by the principal and both parties requesting the transfer.
7. The two transfers tested were not in accordance with District policy as requirements were not met. The first transfer was made to move \$11,240 from various grade levels to the Positive Behavioral Interventions Supports fund, the reasoning for this transfer was undefined. The second transfer was made to move \$15,014 across various funds, the reasoning for this transfer was undefined. As required by Article VI, Section 6.03 of the School Internal Accounts Handbook, the transfer of funds may be authorized if requirements are met.
8. The school's change fund of \$50 could not be located, and the loss of the change fund was not properly communicated to the District. As required by Article III, Section 3.02 of the School Internal Accounts Handbook, all change funds shall remain in the school safe except when used at events. Each time the change fund is removed from and returned to the safe for use at events, the event shall be documented in writing on the Change Fund Log. The change funds are the responsibility of the principal.

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9. For one of the thirty disbursements tested totaling \$120, proper supporting documentation was not provided. 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.
10. The school's Change Fund Log was not properly maintained and did not document the required information. As required by Article III, Section 3.02 of the School Internal Accounts Handbook, the Change Fund Log must properly document the event description and date, amount checked out, amount returned, user signature of the individual in charge of the ticketed event, and bookkeeper signature.
11. The yearbook inventory records were not properly maintained, and the loss of yearbooks were not properly communicated to the District. 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. Additionally, as required by Article I, Section 1.01 of the School Internal Accounts Handbook, an adequate system of internal controls shall be maintained in order to safeguard the assets of the school's internal funds.
12. The donation approval form was not completed for one of the donations tested, and School Board approval was not obtained for the donation being greater than \$10,000. This donation was received from the Parent Teacher Organization in the amount of \$28,901, the receipt of this donation was not approved by the Principal or the School Board. 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 and an individual gift or donation of \$10,000 or more must be approved by the School Board.
13. For the one fundraiser receipt tested totaling \$236, the Fundraising Activity form was not completed. 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.
14. Report of Monies Collected (ROMC) forms was not completed for two of the fifteen receipts tested totaling \$5,058. 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.
15. Report of Monies Collected (ROMC) forms were not completed correctly for one of the fifteen receipts tested totaling \$406 as information was missing from the form. 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.
16. For one of the fifteen receipts tested totaling \$20, a bank deposit slip totaling \$5,681 could not be located. As required by Article IV, Section 4.03 of the School Internal Accounts Handbook, a bank deposit slip shall be prepared in duplicate and maintained on file.
17. For one of the fifteen receipts tested a student receipt could not be located. As required by Article IV, Section 4.01 of the School Internal Accounts Handbook, receipt must be issued by the bookkeeper and are to be returned to the bookkeeper by the end of school year.

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18. For six of the twenty-two Publix expenditures tested totaling \$972, funds were improperly used. Per review of the Publix purchases the School made excessive purchases of food and drink items not aligned with the Internal Accounts policy. As required by Article I, Section 1.01 of the School Internal Accounts Handbook, sound business practices shall be observed in all transactions.
19. For one of the thirty disbursements selected for testing was determined to be a prohibited expenditure totaling \$50 was made from the Internal Accounts. As required by Article V, Section 5.03 of the School Internal Accounts Handbook, the purchase of gift cards for any reason is prohibited, regardless of the source of funds.

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Patriot Oaks Academy

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. A disbursement totaling \$43 was recorded incorrectly into the general ledger as general fund activity. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the general fund should only be used for activity for the general welfare of the entire student body and not a specific or select group.
2. A purchase requisition was not completed prior to the purchase being made for one of the five disbursements tested totaling \$26. 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.

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Pedro Menendez High

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. In reviewing the checks written for fiscal year 2024, a check totaling \$56 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.

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Picolata Crossing Elementary

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. The cash balance report was not properly reviewed quarterly by the principal. As required by Article II, Section 2.07 of the School Internal Accounts Handbook, the principal shall perform and document the quarterly review of the cash balance report for all classes and clubs.

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Pine Island Academy

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

- None.

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Ponte Vedra High

Repeated Comments From Prior Year:

1. The listing of outstanding checks contained eight outstanding checks totaling \$1,469 dated prior to December 31, 2022. As required by Article VI, Section 6.06 of the School Internal Accounts Handbook, any outstanding unpaid check carried on the bank reconciliation dated more than one year prior to year-end is unclaimed property, presumed to be abandoned, and is required to be reported and remitted to the State of Florida at the end of the dormancy period.

Current Year New Comments:

2. For the one ticket sales receipt tested, the Report of Tickets Sold form was not filled out correctly. As required by Article IV, Section 4.04 of the School Internal Accounts Handbook, a Report of Tickets Sold form is required to be completed for all events involving pre-numbered ticket sales.
3. In reviewing the checks written for fiscal year 2024, three checks totaling \$500 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, 2024

PVPV/Rawlings Elementary

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. For two 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. The cash balance report was not properly reviewed quarterly by the principal. As required by Article II, Section 2.07 of the School Internal Accounts Handbook, the principal shall perform and document the quarterly review of the cash balance report for all classes and clubs.
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.
4. The school's safe combination was not changed timely. As required by Article II, Section 2.08 of the School Internal Accounts Handbook, the safe combination shall be changed whenever there is a change in administrative personnel and/or bookkeeper or at the end of every third year.
5. In reviewing the checks written for fiscal year 2024, two checks totaling \$11,500 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, 2024

RB Hunt Elementary

Repeated Comments From Prior Year:

1. A purchase requisition was not completed prior to the purchase being made for two of the five disbursements tested totaling \$1,622. 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.

Current Year New Comments:

2. A disbursement totaling \$1,234 was recorded incorrectly into the general ledger as general fund activity. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the general fund should only be used for activity for the general welfare of the entire student body and not a specific or select group.
3. The cash balance report was not properly reviewed quarterly by the principal. As required by Article II, Section 2.07 of the School Internal Accounts Handbook, the principal shall perform and document the quarterly review of the cash balance report for all classes and clubs.
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.
5. The listing of outstanding checks contained one outstanding check totaling \$8 dated prior to December 31, 2022. As required by Article VI, Section 6.06 of the School Internal Accounts Handbook, any outstanding unpaid check carried on the bank reconciliation dated more than one year prior to year-end is unclaimed property presumed to be abandoned and is required to be reported and remitted to the State of Florida at the end of the dormancy period.

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

YEAR ENDED JUNE 30, 2024

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, 2024

Sebastian Middle

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. For one of the five receipts tested totaling \$35, 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, 2024

South Woods Elementary

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. In reviewing the checks written for fiscal year 2024, a check totaling \$1,380 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 listing of outstanding checks contained two outstanding checks totaling \$171 dated prior to December 31, 2022. As required by Article VI, Section 6.06 of the School Internal Accounts Handbook, any outstanding unpaid check carried on the bank reconciliation dated more than one year prior to year-end is unclaimed property presumed to be abandoned and is required to be reported and remitted to the State of Florida at the end of the dormancy period.

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

YEAR ENDED JUNE 30, 2024

St. Augustine High

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. For one of the five disbursements tested totaling \$39, funds 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. The listing of outstanding checks contained one outstanding check totaling \$95 dated prior to December 31, 2022. As required by Article VI, Section 6.06 of the School Internal Accounts Handbook, any outstanding unpaid check carried on the bank reconciliation dated more than one year prior to year-end is unclaimed property presumed to be abandoned and is required to be reported and remitted to the State of Florida at the end of the dormancy period.

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

YEAR ENDED JUNE 30, 2024

St. Johns Technical High

Repeated Comments From Prior Year:

1. In reviewing the checks written for fiscal year 2024, a check totaling \$140 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 listing of outstanding checks contained six outstanding checks totaling \$396 dated prior to December 31, 2022. As required by Article VI, Section 6.06 of the School Internal Accounts Handbook, any outstanding unpaid check carried on the bank reconciliation dated more than one year prior to year-end is unclaimed property, presumed to be abandoned, and is required to be reported and remitted to the State of Florida at the end of the dormancy period.

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, 2024

St. Johns Virtual School

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, 2024

Switzerland Point Middle

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. A disbursement totaling \$47 was recorded incorrectly into the general ledger as general fund activity. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the general fund should only be used for activity for the general welfare of the entire student body and not a specific or select group.
2. For one of the five receipts tested totaling \$60, funds 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. In reviewing the checks written for fiscal year 2024, two checks totaling \$130 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, 2024

The Webster School Elementary

Repeated Comments From Prior Year:

- None.

Current Year New Comments:

1. The cash balance report was not properly reviewed quarterly by the principal. As required by Article II, Section 2.07 of the School Internal Accounts Handbook, the principal shall perform and document the quarterly review of the cash balance report for all classes and clubs.
2. For the one fundraiser receipt tested, the Fundraising Activity form was not completed correctly. 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.
3. The school's safe combination was not changed timely. As required by Article II, Section 2.08 of the School Internal Accounts Handbook, the safe combination shall be changed whenever there is a change in administrative personnel and/or bookkeeper or at the end of every third year.

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

YEAR ENDED JUNE 30, 2024

Timberlin Creek Elementary

Repeated Comments From Prior Year:

1. A purchase requisition was not completed prior to the purchase being made for four of the five disbursements tested totaling \$15,762. 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.

Current Year New Comments:

2. In reviewing the checks written for fiscal year 2024, a check totaling \$1,200 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.
3. The cash balance report was not properly reviewed quarterly by the principal. As required by Article II, Section 2.07 of the School Internal Accounts Handbook, the principal shall perform and document the quarterly review of the cash balance report for all classes and clubs.
4. For the one fundraiser receipt tested, the Fundraising Activity form was not completed correctly. 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.
5. The school's safe combination was not changed timely. As required by Article II, Section 2.08 of the School Internal Accounts Handbook, the safe combination shall be changed whenever there is a change in administrative personnel and/or bookkeeper or at the end of every third year.
6. Three disbursements totaling \$680 were recorded incorrectly into the general ledger as general fund activity. As required by Article III, Section 3.01 of the School Internal Accounts Handbook, the general fund should only be used for activity for the general welfare of the entire student body and not a specific or select group.

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

YEAR ENDED JUNE 30, 2024

Tocoi Creek High

Repeated Comments From Prior Year:

1. For three of the five disbursements tested totaling \$2,041, funds 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. In reviewing the checks written for fiscal year 2024, four checks totaling \$1,649 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.

Current Year New Comments:

3. A purchase requisition was not completed prior to the purchase being made for one of the five disbursements tested totaling \$1,632. 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.
4. The cash balance report was not properly reviewed quarterly by the principal. As required by Article II, Section 2.07 of the School Internal Accounts Handbook, the principal shall perform and document the quarterly review of the cash balance report for all classes and clubs.
5. The school's safe combination was not changed timely. As required by Article II, Section 2.08 of the School Internal Accounts Handbook, the safe combination shall be changed whenever there is a change in administrative personnel and/or bookkeeper or at the end of every third year.
6. For two of the five receipts tested totaling \$7,312, funds 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.

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

YEAR ENDED JUNE 30, 2024

Trout Creek 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**

YEAR ENDED JUNE 30, 2024

Valley Ridge 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, 2024

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**

YEAR ENDED JUNE 30, 2024

WD Hartley Elementary

Repeated Comments from Prior Year:

- None.

Current Year New Comments:

1. A receipt totaling \$35 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

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

As of and for the Year Ended June 30, 2024

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, 2024, 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, 2024, 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, 2024, 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, 2024 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 November 12, 2024, 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 on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Cherry Bekaert LLP

Orlando, Florida
November 12, 2024

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

JUNE 30, 2024

ASSETS

Cash	\$	8,078,899
Cash on hand		15,100
Accounts receivable		12,229
Due from District		1,431
Total Assets	\$	8,107,659

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$	25,316
Due to District		562,784
Total Liabilities		588,100

Fund Balance:

Restricted for student organizations		7,519,559
Total Liabilities and Fund Balance	\$	8,107,659

The accompanying note to the financial statements is 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, 2024

Revenue:	
Student organization activities	<u>\$ 20,634,653</u>
Expenditures:	
Student organization activities	<u> 19,935,655</u>
Net change in fund balance	698,998
Fund balance, beginning	<u> 6,820,561</u>
Fund balance, ending	<u><u>\$ 7,519,559</u></u>

The accompanying note to the financial statements is an integral part of these statements.

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

JUNE 30, 2024

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, 2024 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 – Cash include cash on hand and demand deposits.

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* (the “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, 2024

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.

SUPPLEMENTARY INFORMATION

ST. JOHNS COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY SPECIAL REVENUE FUND
COMBINING SCHEDULE OF CHANGES IN TOTAL FUND BALANCE BY
SCHOOL/LOCATION

JUNE 30, 2024

School/Location	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Bartram Trail High	\$ 446,073	\$ 1,372,123	\$ 1,340,862	\$ 477,334
Beachside High	235,154	1,128,120	976,076	387,198
Creeside High	844,767	1,783,157	1,642,365	985,559
Crookshank Elementary	25,526	228,081	228,900	24,707
Cunningham Creek Elementary	55,492	573,451	574,607	54,336
District Designated Accounts	370,073	359,908	369,694	360,287
Durbin Creek Elementary	88,493	502,963	496,315	95,141
First Coast Technical College	32,581	19,189	13,577	38,193
Freedom Crossing Academy	97,183	248,185	195,439	149,929
Fruit Cove Middle	127,022	182,651	180,568	129,105
Gaines Alternative (at Hamblen)	27,035	3,420	5,467	24,988
Gamble Rogers Middle	57,991	417,180	383,714	91,457
Hickory Creek Elementary	57,775	378,914	359,238	77,451
Julington Creek Elementary	73,314	638,402	666,330	45,386
Ketterlinus Elementary	64,614	291,800	292,679	63,735
Lakeside Academy	-	7,503	48	7,455
Landrum Middle	103,698	136,840	123,061	117,477
Liberty Pines Academy	137,321	681,909	674,796	144,434
Mill Creek Academy	106,391	528,281	502,653	132,019
Nease High	743,885	1,195,714	1,203,729	735,870
Ocean Palms Elementary	16,511	304,791	298,328	22,974
Osceola Elementary	31,962	162,722	164,156	30,528
Otis Mason Elementary	88,186	361,689	365,143	84,732
Pacetti Bay Middle	124,661	239,763	216,513	147,911
Palencia Elementary	62,813	86,005	96,855	51,963
Palm Valley Academy	96,909	542,779	554,893	84,795
Patriot Oaks Academy	55,264	576,055	568,968	62,351
Pedro Menendez High	386,291	603,277	584,283	405,285
Picolata Crossing Elementary	42,586	147,035	119,424	70,197
Pine Island Academy	59,123	171,657	143,641	87,139
Ponte Vedra High	480,156	1,069,362	1,148,923	400,595
PVPV/Rawlins Elementary	57,844	524,033	520,661	61,216
RB Hunt Elementary	131,399	292,376	287,676	136,099
RJ Murray Middle	40,765	64,279	60,413	44,631
Sebastian Middle	43,391	61,342	49,091	55,642
South Woods Elementary	42,622	147,052	147,164	42,510
St. Augustine High	198,821	686,630	603,422	282,029
St. Johns Technical High	25,011	21,822	32,169	14,664
St. Johns Virtual School	-	28,256	521	27,735
Switzerland Point Middle	197,136	266,887	269,173	194,850
The Webster School Elementary	37,635	52,426	41,262	48,799
Timberlin Creek Elementary	276,337	943,197	932,479	287,055
Tocoi Creek High	329,546	1,248,029	1,180,924	396,651
Trout Creek Academy	-	7,131	-	7,131
Valley Ridge Academy	161,232	628,791	608,865	181,158
Wards Creek Elementary	51,607	530,290	521,193	60,704
WD Hartley Elementary	88,365	189,186	189,397	88,154
	<u>\$ 6,820,561</u>	<u>\$ 20,634,653</u>	<u>\$ 19,935,655</u>	<u>\$ 7,519,559</u>

**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, 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, 2024, and the related notes to the financial statements, and have issued our report thereon, dated November 12, 2024.

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 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.

Cherry Bekaert LLP

Orlando, Florida

November 12, 2024