

**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, 2025*

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

In planning and performing our audit of the financial statements of the St. Johns County School District (the "District") Student Activity Special Revenue Fund, as of and for the year ended June 30, 2025, 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 were not 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  
October 30, 2025

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

*YEAR ENDED JUNE 30, 2025*

---

**Bartram Trail High**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

1. For one of the five receipts tested totaling \$40, funds were not deposited within five working days of receipt. As required by Section 5 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, 2025*

---

**Beachside High**

**Repeated Comments From Prior Year:**

1. In reviewing the checks written for fiscal year 2025, three checks totaling \$1,434 did not contain two authorized signatures. As required by Section 5 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 receipts tested totaling \$332, funds were recorded incorrectly into the general ledger with an expense object code. As required by Section 2 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. Sales tax was not paid on one of the fundraiser purchases tested. As required by Section 13 of the School Internal Accounts Handbook, all items purchased for resale are subject to Florida sales tax, unless specifically exempt.

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

*YEAR ENDED JUNE 30, 2025*

---

**Creekside High**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

1. The donation approval form was not completed correctly for one of the donations tested. As required by Section 9 of the School Internal Accounts Handbook, all approved gifts or donations received shall be documented on a District authorized donation form.
2. The transfer form was not completed for one of the transfers tested. As required by Section 1 of the School Internal Accounts Handbook, the standard transfer form is required to be completed and signed by the principal and other party requesting the transfer.

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

*YEAR ENDED JUNE 30, 2025*

---

**Crookshank Elementary**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

- None.

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

*YEAR ENDED JUNE 30, 2025*

---

**Cunningham Creek Elementary**

**Repeated Comments From Prior Year:**

1. For five of the five disbursements tested totaling \$30,071, funds were recorded incorrectly into the general ledger with a revenue object code. As required by Section 2 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, 2025*

---

**District Designated Accounts**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

1. For four of the five receipts tested totaling \$13,060, funds were recorded incorrectly into the general ledger with an expense object code. As required by Section 2 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, 2025*

---

**Durbin 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, 2025*

---

**First Coast Technical College**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

- None.

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

*YEAR ENDED JUNE 30, 2025*

---

**Freedom Crossing Academy**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

- None.

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

*YEAR ENDED JUNE 30, 2025*

---

**Fruit Cove Middle**

**Repeated Comments From Prior Year:**

1. For one of the five receipts tested totaling \$50, funds were recorded incorrectly into the general ledger with an expense object code. As required by Section 2 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.

**Current Year New Comments:**

- None.

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

*YEAR ENDED JUNE 30, 2025*

---

**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, 2025*

---

**Gamble Rogers Middle**

**Repeated Comments From Prior Year:**

1. For one of the five receipts tested totaling \$40, the funds were not turned in to the bookkeeper timely. As required by Section 3 of the School Internal Accounts Handbook, all monies collected must be submitted to the bookkeeper on the same day of collection. As required by Section 10 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.

**Current Year New Comments:**

2. For one of the five receipts tested totaling \$550, funds were recorded incorrectly into the general ledger with an expense object code. As required by Section 2 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 2025, three checks totaling \$970 did not contain two authorized signatures. As required by Section 5 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.
4. Report of Monies Collected ("ROMC") forms were not completed correctly for one of the five receipts tested totaling \$786. As required by Section 3 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, 2025*

---

**Hallowes Cove 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, 2025*

---

**Hickory Creek Elementary**

**Repeated Comments From Prior Year:**

1. For one of the five disbursements tested totaling \$60, funds were recorded incorrectly into the general ledger with a revenue object code. As required by Section 2 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.

**Current Year New Comments:**

2. For one of the five receipts tested totaling \$250, funds were recorded incorrectly into the general ledger with an expense object code. As required by Section 2 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 \$1,073, the funds were not turned in to the bookkeeper timely. As required by Section 3 of the School Internal Accounts Handbook, all monies collected must be submitted to the bookkeeper on the same day of collection. As required by Section 10 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, 2025*

---

**Julington Creek Elementary**

**Repeated Comments From Prior Year:**

1. A purchase requisition was not completed prior to the purchase being made for one of the five disbursements tested totaling \$23. As required by Section 4 of the School Internal Accounts Handbook, a purchase requisition must be completed and approved in the District's accounting system before an individual makes a purchase.

**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, 2025*

---

**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, 2025*

---

**Lakeside Academy**

**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 Section 11 of the School Internal Accounts Handbook, all fundraising requests shall be properly documented on the Fundraising Activity Approval form.
2. In reviewing the checks written for fiscal year 2025, three checks totaling \$2,258 did not contain two authorized signatures. As required by Section 5 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. Report of Monies Collected ("ROMC") form was not completed for one of the five receipts tested totaling \$5,000, and as such it is not determinable if the funds were receipted or deposited timely. As required by Section 3 of the School Internal Accounts Handbook, the ROMC is required to be completed correctly each day funds are collected.
4. The transfer form was not properly completed for one of the transfers tested. As required by Section 1 of the School Internal Accounts Handbook, the standard transfer form is required to be completed and signed by the principal and other party requesting the transfer.

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

*YEAR ENDED JUNE 30, 2025*

---

**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, 2025*

---

**Liberty Pines Academy**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

1. District approved forms were not used for documenting a fundraiser, a ticket sale, and an account transfer. As required by Section 1 of the School Internal Accounts Handbook, forms cannot be altered, changed, or modified to suit individual school needs.
2. For one of the five receipts tested totaling \$28,645, the funds were not turned in to the bookkeeper timely. As required by Section 3 of the School Internal Accounts Handbook, all monies collected must be submitted to the bookkeeper on the same day of collection. As required by Section 10 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. In reviewing the checks written for fiscal year 2025, a check totaling \$1,155 did not contain two authorized signatures. As required by Section 5 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.
4. Sales tax was not paid on one of the fundraiser purchases tested. As required by Section 13 of the School Internal Accounts Handbook, all items purchased for resale are subject to Florida sales tax, unless specifically exempt.

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

*YEAR ENDED JUNE 30, 2025*

---

**Mill Creek Academy**

**Repeated Comments From Prior Year:**

1. A purchase requisition was not completed prior to the purchase being made for one of the five disbursements tested totaling \$87. As required by Section 4 of the School Internal Accounts Handbook, a purchase requisition must be completed and approved in the District's accounting system before an individual makes a purchase.

**Current Year New Comments:**

2. A District approved form was not used for documenting report of monies collected. As required by Section 1 of the School Internal Accounts Handbook, forms cannot be altered, changed, or modified to suit individual school needs.
3. For one of the five disbursements tested totaling \$77, a reimbursement was made to an employee for items purchased. As required by Section 4 of the School Internal Accounts Handbook, reimbursements to employees for items purchased is prohibited without District approval.
4. Report of Monies Collected ("ROMC") forms were not completed correctly for five of the five receipts tested totaling \$14,612. As required by Section 3 of the School Internal Accounts Handbook, the ROMC is required to be completed correctly each day funds are collected.
5. There was no Ticket Control Sheet for one of the ticket sales tested. As required by Section 10 of the School Internal Accounts Handbook, the Ticket Control Sheet must be updated after each ticketed event and contain the required information as detailed in the Handbook.

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

*YEAR ENDED JUNE 30, 2025*

---

**Nease High**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

1. In reviewing the checks written for fiscal year 2025, a check totaling \$170 did not contain two authorized signatures. As required by Section 5 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. One account in the general ledger was overdrawn at the end of the school year. As required by Section 4 of the School Internal Accounts Handbook, no accounts may be overdrawn at the end of the school year.

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

*YEAR ENDED JUNE 30, 2025*

---

**Ocean Palms Elementary**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

1. A purchase requisition was not completed properly for one of the five disbursements tested totaling \$47. As required by Section 4 of the School Internal Accounts Handbook, a purchase requisition must be completed and approved in the District's accounting system before an individual makes a purchase.
2. For two of the five receipts tested totaling \$1,697, funds were not deposited within five working days of receipt. As required by Section 5 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, 2025*

---

**Osceola 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 \$390. As required by Section 4 of the School Internal Accounts Handbook, a purchase requisition must be completed and approved in the District's accounting system before an individual makes a purchase.

**Current Year New Comments:**

2. For one of the five disbursements tested totaling \$24, a reimbursement was made to an employee for items purchased. As required by Section 4 of the School Internal Accounts Handbook, reimbursements to employees for items purchased is prohibited without District approval.
3. For one of the five receipts tested totaling \$474, funds were not deposited within five working days of receipt. As required by Section 5 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, 2025*

---

**Otis Mason 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, 2025*

---

**Pacetti Bay Middle**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

1. A District approved form was not used for documenting a fundraiser. As required by Section 1 of the School Internal Accounts Handbook, forms cannot be altered, changed, or modified to suit individual school needs.
2. A purchase requisition was not completed prior to the purchase being made for two of the five disbursements tested totaling \$560. As required by Section 4 of the School Internal Accounts Handbook, a purchase requisition must be completed and approved in the District's accounting system before an individual makes a purchase.
3. For three of the five disbursements tested totaling \$1,292, a reimbursement was made to an employee for items purchased. As required by Section 4 of the School Internal Accounts Handbook, reimbursements to employees for items purchased is prohibited without District approval.

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

*YEAR ENDED JUNE 30, 2025*

---

**Palencia Elementary**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

1. The school's safe combination was not changed timely. As required by Section 3 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, 2025*

---

**Palm Valley Academy**

**Repeated Comments From Prior Year:**

1. A purchase requisition was not completed prior to the purchase being made for twenty of the thirty disbursements tested totaling \$9,155. As required by Section 4 of the School Internal Accounts Handbook, a purchase requisition must be completed and approved in the District's accounting system before an individual makes a purchase.
2. For one of the thirty disbursements tested totaling \$498, funds were recorded incorrectly into the general ledger with a revenue object code. As required by Section 2 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.
3. Proper supporting documentation was not provided for thirteen of the thirty disbursements tested totaling \$7,623. As required by Section 4 of the School Internal Accounts Handbook, all disbursements must be made by check and supporting documentation for each expenditure, which includes a copy of the purchase order and the invoice, must be kept on file.
4. The transfer form was not completed for one of the five transfers tested. As required by Section 1 of the School Internal Accounts Handbook, the standard transfer form is required to be completed and signed by the principal and other party requesting the transfer.

**Current Year New Comments:**

5. In reviewing the checks written for fiscal year 2025, thirteen checks totaling \$7,623 did not contain two authorized signatures. As required by Section 5 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.
6. The School Night Depository Data Sheet was not completed correctly for two of the fifteen receipts tested totaling \$1,385. As required by Section 3 of the School Internal Accounts Handbook, the School Night Depository Data Sheet is required to be completed correctly when the after-school event is finished.
7. For the one ticket sales receipt tested, the Report of Tickets Sold form was not filled out correctly. As required by Section 10 of the School Internal Accounts Handbook, a Report of Tickets Sold form is required to be completed correctly for all ticketed events.
8. For the two fundraiser receipts tested, the Fundraising Activity forms were not completed correctly. As required by Section 11 of the School Internal Accounts Handbook, all fundraising requests shall be properly documented on the Fundraising Activity Approval form.
9. The transfer form was not properly completed for two of the five transfers tested. As required by Section 1 of the School Internal Accounts Handbook, the standard transfer form is required to be completed and signed by the principal and other party requesting the transfer.
10. A purchase requisition was not completed properly for twenty-one of the thirty disbursements tested totaling \$11,653. As required by Section 4 of the School Internal Accounts Handbook, a purchase requisition must be completed and approved in the District's accounting system before an individual makes a purchase.

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

*YEAR ENDED JUNE 30, 2025*

---

**Palm Valley Academy (continued)**

**Current Year New Comments: (continued)**

11. District approved forms were not used for documenting the purchase requisitions for twenty-three of the thirty disbursements. As required by Section 1 of the School Internal Accounts Handbook, forms cannot be altered, changed, or modified to suit individual school needs.
12. The Yearbook Reconciliation form was not completed. As required by Section 7 of the School Internal Accounts Handbook, the Yearbook Reconciliation form must be completed by the yearbook sponsor and must be reviewed by the Bookkeeper.
13. The Monthly Checkbook Register Reports were not maintained on file at the school for six months of the year. As required by Section 1 of the School Internal Accounts Handbook, the Monthly Checkbook Register Report must be maintained 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, 2025*

---

**Patriot Oaks Academy**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

1. A District approved form was not used for documenting a fundraiser. As required by Section 1 of the School Internal Accounts Handbook, forms cannot be altered, changed, or modified to suit individual school needs.
2. For one of the five disbursements tested totaling \$520, funds were recorded incorrectly into the general ledger with a revenue object code. As required by Section 2 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.
3. For one of the five receipts tested totaling \$5,014, funds were recorded incorrectly into the general ledger with an expense object code. As required by Section 2 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.
4. For two of the two students selected for Extended Day testing, the school did not receive payment prior to attendance. As required by Section 2 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, 2025*

---

**Pedro Menendez High**

**Repeated Comments From Prior Year:**

1. In reviewing the checks written for fiscal year 2025, a check totaling \$225 did not contain two authorized signatures. As required by Section 5 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. One account in the general ledger was overdrawn at the end of the school year. As required by Section 4 of the School Internal Accounts Handbook, no accounts may be overdrawn at the end of the school year.
3. Sales tax was not paid on one of the fundraiser purchases tested. As required by Section 13 of the School Internal Accounts Handbook, all items purchased for resale are subject to Florida sales tax, unless specifically exempt.



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

*YEAR ENDED JUNE 30, 2025*

---

**Picolata Crossing Elementary**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

1. A District approved form was not used for documenting a fundraiser. As required by Section 1 of the School Internal Accounts Handbook, forms cannot be altered, changed, or modified to suit individual school needs.
2. For one of the five receipts tested totaling \$150, funds were recorded incorrectly into the general ledger with an expense object code. As required by Section 2 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.
3. The transfer form was not completed for the one transfer tested. As required by Section 1 of the School Internal Accounts Handbook, the standard transfer form is required to be completed and signed by the principal and other party requesting the transfer.

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

*YEAR ENDED JUNE 30, 2025*

---

**Pine Island 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, 2025*

---

**Ponte Vedra High**

**Repeated Comments From Prior Year:**

1. In reviewing the checks written for fiscal year 2025, eight checks totaling \$10,375 did not contain two authorized signatures. As required by Section 5 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 one outstanding check totaling \$200 dated prior to December 31, 2023. As required by Section 5 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:**

3. A purchase requisition was not completed prior to the purchase being made for two of the five disbursements tested totaling \$513. As required by Section 4 of the School Internal Accounts Handbook, a purchase requisition must be completed and approved in the District's accounting system before an individual makes a purchase.
4. For one of the five disbursements tested totaling \$36, a reimbursement was made to an employee for items purchased. As required by Section 4 of the School Internal Accounts Handbook, reimbursements to employees for items purchased is prohibited without District approval.
5. For one of the five disbursements tested totaling \$7,000, funds were recorded incorrectly into the general ledger with a revenue object code. As required by Section 2 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.
6. For one of the five receipts tested totaling \$3,187, funds were recorded incorrectly into the general ledger with an expense object code. As required by Section 2 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.
7. For three of the five receipts tested totaling \$2,575, funds were not deposited within five working days of receipt. As required by Section 5 of the School Internal Accounts Handbook, all funds collected must be deposited no later than five working days after receipt.
8. For three of the five receipts tested totaling \$5,712, the funds were not turned in to the bookkeeper timely. As required by Section 3 of the School Internal Accounts Handbook, all monies collected must be submitted to the bookkeeper on the same day of collection. As required by Section 10 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.
9. Report of Monies Collected ("ROMC") forms were not completed correctly for one of the five receipts tested totaling \$3,187. As required by Section 3 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, 2025*

---

**PVPV/Rawlings Elementary**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

1. A District approved form was not used for documenting an account transfer. As required by Section 1 of the School Internal Accounts Handbook, forms cannot be altered, changed, or modified to suit individual school needs.

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

*YEAR ENDED JUNE 30, 2025*

---

**RB Hunt Elementary**

**Repeated Comments From Prior Year:**

1. The listing of outstanding checks contained one outstanding check totaling \$8 dated prior to December 31, 2023. As required by Section 5 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 one of the five receipts tested totaling \$480, funds were recorded incorrectly into the general ledger with an expense object code. As required by Section 2 of the School Internal Accounts Handbook, the proper revenue object code provided in the School District's chart of accounts should be used to record receipt activity to ensure revenue is properly stated.
3. The transfer form was not completed for the one transfer tested. As required by Section 1 of the School Internal Accounts Handbook, the standard transfer form is required to be completed and signed by the principal and other party requesting the transfer.

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

*YEAR ENDED JUNE 30, 2025*

---

**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, 2025*

---

**Sebastian Middle**

**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 Section 11 of the School Internal Accounts Handbook, all fundraising requests shall be properly documented on the Fundraising Activity Approval form.
2. Sales tax was not paid on one of the fundraiser purchases tested. As required by Section 13 of the School Internal Accounts Handbook, all items purchased for resale are subject to Florida sales tax, unless specifically exempt.

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

*YEAR ENDED JUNE 30, 2025*

---

**South Woods Elementary**

**Repeated Comments From Prior Year:**

1. The listing of outstanding checks contained one outstanding check totaling \$27 dated prior to December 31, 2023. As required by Section 5 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. District approved forms were not used for documenting account transfer and purchase requisitions. As required by Section 1 of the School Internal Accounts Handbook, forms cannot be altered, changed, or modified to suit individual school needs.
3. For one of the five disbursements tested totaling \$61, a reimbursement was made to an employee for items purchased. As required by Section 4 of the School Internal Accounts Handbook, reimbursements to employees for items purchased is prohibited without District approval.
4. For one of the five receipts tested totaling \$1,660, funds were recorded incorrectly into the general ledger with an expense object code. As required by Section 2 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, 2025*

---

**St. Augustine High**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

1. Report of Monies Collected ("ROMC") forms were not completed correctly for three of the five receipts tested totaling \$15,370. As required by Section 3 of the School Internal Accounts Handbook, the ROMC is required to be completed correctly each day funds are collected.
2. Sales tax was not paid on one of the fundraiser purchases tested. As required by Section 13 of the School Internal Accounts Handbook, all items purchased for resale are subject to Florida sales tax, unless specifically exempt.

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

*YEAR ENDED JUNE 30, 2025*

---

**St. Johns Technical High**

**Repeated Comments From Prior Year:**

1. The listing of outstanding checks contained three outstanding checks totaling \$135 dated prior to December 31, 2023. As required by Section 5 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 fundraiser receipt tested, the Fundraising Activity form was not completed correctly. As required by Section 11 of the School Internal Accounts Handbook, all fundraising requests shall be properly documented on the Fundraising Activity Approval form.
3. One account in the general ledger was overdrawn at the end of the school year. As required by Section 4 of the School Internal Accounts Handbook, no accounts may be overdrawn at the end of the school year.
4. Sales tax was not paid on one of the fundraiser purchases tested. As required by Section 13 of the School Internal Accounts Handbook, all items purchased for resale are subject to Florida sales tax, unless specifically exempt.
5. The transfer form was not properly completed for the one transfer tested. As required by Section 1 of the School Internal Accounts Handbook, the standard transfer form is required to be completed and signed by the principal and other party requesting the transfer.

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

*YEAR ENDED JUNE 30, 2025*

---

**St. Johns Virtual School**

**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, 2025*

---

**Switzerland Point Middle**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

1. A purchase requisition was not completed prior to the purchase being made for three of the five disbursements tested totaling \$26,412. As required by Section 4 of the School Internal Accounts Handbook, a purchase requisition must be completed and approved in the District's accounting system before an individual makes a purchase.

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

*YEAR ENDED JUNE 30, 2025*

---

**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 three of the five disbursements tested totaling \$6,438. As required by Section 4 of the School Internal Accounts Handbook, a purchase requisition must be completed and approved in the District's accounting system before an individual makes a purchase.
2. In reviewing the checks written for fiscal year 2025, a check totaling \$4,075 did not contain two authorized signatures. As required by Section 5 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 donation approval form was not completed correctly for one of the donations tested. As required by Section 9 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, 2025*

---

**Timberlin Creek Elementary**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

1. District approved forms were not used for documenting purchase requisitions for four of the five disbursements. As required by Section 1 of the School Internal Accounts Handbook, forms cannot be altered, changed, or modified to suit individual school needs.
2. For two of the five receipts tested totaling \$75, funds were recorded incorrectly into the general ledger with an expense object code. As required by Section 2 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 \$20, the funds were not turned in to the bookkeeper timely. As required by Section 3 of the School Internal Accounts Handbook, all monies collected must be submitted to the bookkeeper on the same day of collection. As required by Section 10 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.
4. The listing of outstanding checks contained two outstanding checks totaling \$26 dated prior to December 31, 2023. As required by Section 5 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, 2025*

---

**Tocoi Creek High**

**Repeated Comments From Prior Year:**

1. For four of the five receipts tested totaling \$6,528, funds were recorded incorrectly into the general ledger with an expense object code. As required by Section 2 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. For three of the five disbursements tested totaling \$10,837, funds were recorded incorrectly into the general ledger with a revenue object code. As required by Section 2 of the School Internal Accounts Handbook, the proper expense object code provided in the School District's chart of accounts should be used to record disbursement activity to ensure expenses are properly stated.
3. In reviewing the checks written for fiscal year 2025, eleven checks totaling \$4,689 did not contain two authorized signatures. As required by Section 5 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:**

4. For three of the five receipts tested totaling \$3,170, the funds were not turned in to the bookkeeper timely. As required by Section 3 of the School Internal Accounts Handbook, all monies collected must be submitted to the bookkeeper on the same day of collection. As required by Section 10 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.
5. Report of Monies Collected ("ROMC") forms were not completed correctly for two of the five receipts tested totaling \$1,648. As required by Section 3 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, 2025*

---

**Trout Creek Academy**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

1. For two of the five disbursements tested totaling \$1,523, funds were recorded incorrectly into the general ledger with a revenue object code. As required by Section 2 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 2025, a check totaling \$1,755 did not contain two authorized signatures. As required by Section 5 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. Report of Monies Collected ("ROMC") forms were not completed correctly for one of the five receipts tested totaling \$2,840. As required by Section 3 of the School Internal Accounts Handbook, the ROMC is required to be completed correctly each day funds are collected.
4. The donation approval form was not completed correctly for one of the donations tested. As required by Section 9 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, 2025*

---

**Valley Ridge Academy**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

1. Sales tax was not paid on one of the fundraiser purchases tested. As required by Section 13 of the School Internal Accounts Handbook, all items purchased for resale are subject to Florida sales tax, unless specifically exempt.

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

*YEAR ENDED JUNE 30, 2025*

---

**Wards Creek Elementary**

**Repeated Comments From Prior Year:**

- None.

**Current Year New Comments:**

1. A District approved form was not used for documenting a fundraiser. As required by Section 1 of the School Internal Accounts Handbook, forms cannot be altered, changed, or modified to suit individual school needs.
2. For one of the five receipts tested totaling \$250, funds were recorded incorrectly into the general ledger with an expense object code. As required by Section 2 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 the one fundraiser receipt tested, the Fundraising Activity form was not completed correctly. As required by Section 11 of the School Internal Accounts Handbook, all fundraising requests shall be properly documented on the Fundraising Activity Approval form.
4. For two of the five disbursements tested totaling \$33,081, funds were recorded incorrectly into the general ledger with a revenue object code. As required by Section 2 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.
5. The school's safe combination was not changed timely. As required by Section 3 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, 2025*

---

**WD Hartley 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 \$36. As required by Section 4 of the School Internal Accounts Handbook, a purchase requisition must be completed and approved in the District's accounting system before an individual makes a purchase.

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

FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION

*As of and for the Year Ended June 30, 2025*

*And Reports of Independent Auditor*

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

---

**REPORT OF INDEPENDENT AUDITOR**..... 1-2

**FINANCIAL STATEMENTS**

    Balance Sheet ..... 3

    Statement of Revenues, Expenditures, and Changes in Fund Balance ..... 4

    Note to the Financial Statements ..... 5-6

**SUPPLEMENTARY INFORMATION**

    Combining Schedule of Changes in Total Fund Balance by School/Location ..... 7

    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*..... 8-9

## Report of Independent Auditor

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

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of the St. Johns County School District (the "District") Student Activity Special Revenue Fund, as of and for the year ended June 30, 2025, and the related note 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, 2025, 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, 2025, 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, 2025 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 30, 2025, 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  
October 30, 2025

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

*JUNE 30, 2025*

---

**ASSETS**

Cash	\$	7,966,547
Cash on hand		17,451
Accounts receivable		14,675
Due from District		<u>158,780</u>
<b>Total Assets</b>	<b>\$</b>	<b><u><u>8,157,453</u></u></b>

**LIABILITIES AND FUND BALANCE**

Liabilities:

Accounts payable	\$	20,637
Due to District		<u>167,433</u>
<b>Total Liabilities</b>		<b><u>188,070</u></b>

Fund Balance:

Restricted for student organizations		<u>7,969,383</u>
<b>Total Liabilities and Fund Balance</b>	<b>\$</b>	<b><u><u>8,157,453</u></u></b>

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, 2025

---

Revenue:	
Student organization activities	<u>\$          21,793,692</u>
Expenditures:	
Student organization activities	<u>                  21,343,868</u>
Net change in fund balance	449,824
Fund balance, beginning	<u>                  7,519,559</u>
Fund balance, ending	<u><u>\$          7,969,383</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  
NOTE TO THE FINANCIAL STATEMENTS**

*JUNE 30, 2025*

---

**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, 2025 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  
NOTE TO THE FINANCIAL STATEMENTS**

*JUNE 30, 2025*

---

**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, 2025

<b>School/Location</b>	<b>Beginning Fund Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Fund Balance</b>
Bartram Trail High	\$ 477,334	\$ 1,275,011	\$ 1,340,328	\$ 412,017
Beachside High	387,198	1,225,816	983,314	629,700
Creeside High	985,559	1,975,395	2,075,900	885,054
Crookshank Elementary	24,707	237,763	241,875	20,595
Cunningham Creek Elementary	54,336	611,641	606,719	59,258
District Designated Accounts	360,287	439,442	290,756	508,973
Durbin Creek Elementary	95,141	528,503	523,153	100,491
First Coast Technical College	38,193	17,673	17,922	37,944
Freedom Crossing Academy	149,929	609,577	635,724	123,782
Fruit Cove Middle	129,105	165,059	183,013	111,151
Gaines Alternative (at Hamblen)	24,988	4,389	7,196	22,181
Gamble Rogers Middle	91,457	373,225	366,277	98,405
Hallowes Cove Academy	-	6,481	83	6,398
Hickory Creek Elementary	77,451	328,868	346,725	59,594
Julington Creek Elementary	45,386	712,579	635,442	122,523
Ketterlinus Elementary	63,735	282,161	285,425	60,471
Lakeside Academy	7,455	216,620	185,409	38,666
Landrum Middle	117,477	122,148	129,882	109,743
Liberty Pines Academy	144,434	701,260	688,667	157,027
Mill Creek Academy	132,019	566,681	516,629	182,071
Nease High	735,870	1,356,766	1,329,878	762,758
Ocean Palms Elementary	22,974	189,552	199,750	12,776
Osceola Elementary	30,528	161,062	160,703	30,887
Otis Mason Elementary	84,732	419,003	427,897	75,838
Pacetti Bay Middle	147,911	231,523	228,958	150,476
Palencia Elementary	51,963	142,464	105,079	89,348
Palm Valley Academy	84,795	626,567	630,522	80,840
Patriot Oaks Academy	62,351	628,041	585,736	104,656
Pedro Menendez High	405,285	674,859	602,422	477,722
Picolata Crossing Elementary	70,197	137,107	164,517	42,787
Pine Island Academy	87,139	197,940	213,815	71,264
Ponte Vedra High	400,595	848,925	870,278	379,242
PVPV/Rawlins Elementary	61,216	453,837	443,936	71,117
RB Hunt Elementary	136,099	264,183	258,674	141,608
RJ Murray Middle	44,631	63,537	74,898	33,270
Sebastian Middle	55,642	48,033	54,147	49,528
South Woods Elementary	42,510	178,670	175,138	46,042
St. Augustine High	282,029	651,267	636,658	296,638
St. Johns Technical High	14,664	37,948	38,826	13,786
St. Johns Virtual School	27,735	5,605	9,300	24,040
Switzerland Point Middle	194,850	186,060	259,357	121,553
The Webster School Elementary	48,799	35,941	52,066	32,674
Timberlin Creek Elementary	287,055	818,132	828,397	276,790
Tocoi Creek High	396,651	1,673,821	1,617,270	453,202
Trout Creek Academy	7,131	197,934	163,716	41,349
Valley Ridge Academy	181,158	509,370	498,291	192,237
Wards Creek Elementary	60,704	419,467	417,486	62,685
WD Hartley Elementary	88,154	235,786	235,714	88,226
	<u>\$ 7,519,559</u>	<u>\$ 21,793,692</u>	<u>\$ 21,343,868</u>	<u>\$ 7,969,383</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 Honorable Members of the School Board  
St. Johns County School District  
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 St. Johns County School District (the "District") Student Activity Special Revenue Fund, as of and for the year ended June 30, 2025, and the related note to the financial statements, and have issued our report thereon, dated October 30, 2025.

**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 were not 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.

Orlando, Florida  
October 30, 2025