

**THE SCHOOL DISTRICT OF
ST. LUCIE COUNTY, FLORIDA
SCHOOL INTERNAL ACCOUNTS**

MANAGEMENT LETTER OF SPECIFIC
SCHOOL FINDINGS

for the Year Ended June 30, 2015

Management Letter of Specific School Findings

The School District of St. Lucie County, Florida
Ft. Pierce, Florida

In planning and performing our audit of the financial statements of the School District of St. Lucie County, Florida (the District) School Internal Accounts ("School Internal Accounts") as of and for the year ended June 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the School Internal Funds financial statement, 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, as defined above. However, material weaknesses may exist that have not been identified.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. Our comments regarding these matters are provided on pages 2 through 40.

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.

This communication is intended solely for the information and use of the District, management and applicable state agencies, and is not intended to be and should not be used by anyone other than these specified parties.



Orlando, Florida
December 9, 2015

Bayshore Elementary

Current year new comments:

1. None.

Dale Cassens Educational Complex

Current year new comments:

1. None

Fairlawn Elementary

Repeated comments from prior year:

1. Money collected by a teacher on 4/17/15 for student receipt number 1015432 (official receipt number 2813) amounting to \$17.00 was not turned in to the front office until 4/23/15, four days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Floresta Elementary

Repeated comments from prior year:

1. Multiple monthly Principal's Reports and bank reconciliation reports were not completed and authorized timely. The July reports were completed and reviewed on 08/27/14, the August reports were completed and reviewed on 09/24/14, and the February reports were completed and reviewed on 3/23/15. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to completed and reviewed by the 20th of the following month.

Frances K. Sweet Elementary

Current year new comments:

1. None

Lakewood Park Elementary

Repeated comments from prior year:

1. No sales tax documentation was provided for PTO fundraisers in which shirts and carnations were bought and resold; it could not be determined whether sales taxes were paid or not. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.
2. Fundraiser Financial Forms were not completed for any fundraisers. School Board Policy (A Principal's Manual for Internal Accounting) states that a financial report must be filed with the principal after each fundraising activity.
3. Money collected by a teacher for student receipt number 443311 (official receipt number 274537), amounting to \$10, was not turned in to the front office timely. The money for this receipt was held for 4 business days. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.
4. Requests for Fundraising Activity forms were not completed for the Fall Fundraiser, Jeans Day, and Spirit Shirt Sale. Therefore, formal approval by the sponsor and principal could not be determined. School Board Policy (A Principal's Manual for Internal Accounting) states that each fundraising activity must be approved by the organization sponsor and the principal.

Current year new comments:

1. None

Lawnwood Elementary

Current year new comments:

1. None

Mariposa Elementary

Current year new comments:

1. None

Morningside Elementary

Repeated comments from prior year:

1. Monthly Principal's Reports and bank reconciliation reports were not always completed and authorized timely. The February reports were completed and reviewed on March 23, 2015. School Board Policy. (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to completed and reviewed by the 20th of the following month.
2. Money collected by a teacher on 10/31/14 for student receipt number 1050269 (official receipt number 3364) amounting to \$5.00 was not turned in to the front office until 11/25/14, 18 business days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Parkway Elementary

Current year new comments:

1. None.

Rivers Edge Elementary

Current year new comments:

1. Sales tax was not paid for a Kindergarten fundraiser in which Jack O-Lantern necklaces were bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.

Savanna Ridge Elementary

Repeated comments from prior year:

1. A Request for Fundraising Activity forms was not completed for an Enjoy the City Fundraiser and, therefore, approval by the sponsor and principal could not be determined. School Board Policy (A Principal's Manual for Internal Accounting) states that each fundraising activity must be approved by the organization sponsor and the principal.
2. A Reconciliation Fundraiser Financial Form was not completed for a PTO fundraiser. School Board Policy (A Principal's Manual for Internal Accounting) states that a financial report must be filed with the principal after each fundraising activity.
3. Money collected by a teacher for student receipt number 920785 (official receipt number 358814) amounting to \$10.00 was not turned in to the front office until 11 business days later, student receipt number 1160275 (official receipt number 358775) amounting to \$8.00 was not turned in to the front office until 3 business days later, student receipt number 920812 (official receipt number 358775) amounting to \$110.00 was not turned in to the front office until 4 business days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Current year new comments:

1. Student receipts books were not always used correctly, which made it difficult to reconcile them back to the Reports of Monies Collected. Redbook- Chapter 8, Section III, paragraph 1.4, states that all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records.
2. Check number 2639 for \$344.00 was approved by a check requisition form that was dated after the check date, which indicated there was no written approval prior to the purchase. School Board Policy (A Principal's Manual for Internal Accounting) states that prior to issuing a check, a check requisition/request form must be completed and signed by the principal, appropriate sponsor, and student officer.

St. Lucie Elementary

Current year new comments:

1. None.

Village Green Elementary

Current year new comments:

1. Money collected by a teacher for student receipt number 1120539 (official receipt number 1492) amounting to \$60.00 was not turned in to the front office until 2 business days later, and money collected by a teacher for student receipt number 1121414 (official receipt number 1624) amounting to \$8.00 was not turned in to the front office until 4 business days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.
2. Reconciliation Fundraiser Financial Forms were not completed for two PTO fundraisers. School Board Policy (A Principal's Manual for Internal Accounting) states that a financial report must be filed with the principal after each fundraising activity.

Weatherbee Elementary

Repeated comments from prior year:

1. Money collected by a teacher for student receipt number 981627 (official receipt number 613) amounting to \$6.00 was not turned in to the front office until 12 business days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.
2. Fundraiser Financial Forms were not completed for a Candy Cane and a Picture with Santa fundraiser. School Board Policy (A Principal's Manual for Internal Accounting) states that a financial report must be filed with the principal after each fundraising activity.
3. Sales tax was not paid for a PBS fundraiser in which candy canes were bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.

White City Elementary

Current year new comments:

1. None

Windmill Point Elementary

Repeated comments from prior year:

1. Not all monthly Principal's Reports and bank reconciliation reports were completed and authorized timely. The August reports were completed and reviewed on 10/2/14, October reports were completed and reviewed on 12/17/14, February reports were completed and reviewed on 5/22/15, March reports were completed and reviewed on 6/11/15, April reports were completed and reviewed on 6/25/15, and May reports were completed and reviewed on 6/25/15. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to be completed and reviewed by the 20th of the following month.
2. Fundraiser Financial Forms were not completed for PTO fundraisers. School Board Policy (A Principal's Manual for Internal Accounting) states that a financial report must be filed with the principal after each fundraising activity.

Current year new comments:

1. Money collected by the bookkeeper on 6/8/15 relating to official receipt number 3316, amounting to \$45 was held by the bookkeeper until 6/15/15, six working days. School Board Policy (A Principal's Manual for Internal Accounting) states that funds collected must be deposited within five working days after receipt and are to not be held over holidays and breaks.
2. Money collected by a teacher for student receipt number 759214 (official receipt number 3316) amounting to \$15.00 was not turned in to the front office until 4 days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Allapattah Flats K-8

Repeated comments from prior year:

1. Money collected by a teacher for student receipt number 1145381 (official receipt number 2988) amounting to \$7.00 was not turned in to the front office until 5 business days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Current year new comments:

1. Check number 3057 for \$276.00 was approved by a check requisition form that was signed for approval by only one person. School Board Policy (A Principal's Manual for Internal Accounting) states that prior to issuing a check, a check requisition/request form must be completed and signed by the principal, appropriate sponsor, and student officer.

C. A. Moore

Repeated comments from prior year:

1. Money collected by a teacher on 1/26/15 for student receipt number 506483 (official receipt number 507044) amounting to \$25.00 was not turned in to the front office until 2/10/15, 11 business days later. Money collected by a teacher on 4/24/15 for student receipt number 987083 (official receipt number 507051) amounting to \$10.00 was not turned in to the front office until 5/5/15, 8 business days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.
2. Multiple monthly Principal's Reports and bank reconciliation reports were not completed and authorized timely. The April reports were completed and reviewed on 5/21/15 and the May reports were completed and reviewed on 07/14/15. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to completed and reviewed by the 20th of the following month.
3. Fundraiser Financial Forms were not completed for a Principal's Account Teacher Night at McDonald's and a PTO Jeans Day. School Board Policy (A Principal's Manual for Internal Accounting) states that a financial report must be filed with the principal after each fundraising activity.

Current year new comments:

1. The Report of Monies Collected form was not completed for official receipt number 507045 for \$205.00. School Board Policy (A Principal's Manual for Internal Accounting) states both the teacher and bookkeeper agree to the amount written on the form and both the teacher and the bookkeeper sign and date the form at the bottom.
2. Check number 2028 for \$27.00, 2064 for \$38.13, and 1009 for \$76.96 was approved by a check requisition form that was dated after the check date, which indicated there was no written approval prior to the purchase. School Board Policy (A Principal's Manual for Internal Accounting) states that prior to issuing a check, a check requisition/request form must be completed and signed by the principal, appropriate sponsor, and student officer.
3. Check number 2028 for \$27.00 was approved by a check requisition form that only contained one signature. School Board Policy (A Principal's Manual for Internal Accounting) states that prior to issuing a check, a check requisition/request form must be completed and signed by the principal, appropriate sponsor, and student officer.

Fort Pierce Magnet School of the Arts

Repeated comments from prior year:

1. Student receipt numbers were not always listed and/or were not available for the audit. Redbook - Chapter 8, Section III, paragraph 1.4, states that all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records.
2. Money collected for official receipt number 357275 amounting to \$155.00 was not turned in to the front office until 3 days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.
3. Fundraiser Financial Forms were not completed for a Donations and FPMSA - Education Foundation fundraiser. School Board Policy (A Principal's Manual for Internal Accounting) states that a financial report must be filed with the principal after each fundraising activity.
4. Sales tax was not paid for a FPMSA - Education Foundation fundraiser in which chocolate bars were bought and resold. Sales tax was also not paid for a Dance fundraiser in which candy grams were bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.
5. There were two checks written by Fort Pierce Magnet School of the Arts, check #3194 dated 9/23/14 and check #3213 dated 12/10/14 that had not been written off as stale dated as of June 30, 2015. School Board Policy (A Principal's Manual for Internal Accounting) states that all checks older than 6 months should be written off and stale dated check information should be retained for inclusion in the St. Lucie County School Board unclaimed property report.

Manatee K-8

Repeated comments from prior year:

1. Not all monthly Principal Reports and bank reconciliations were completed and authorized timely. The October Principal Report and bank reconciliation were prepared and reviewed on December 3, 2014 and the February Principal Report and bank reconciliation were prepared and reviewed on March 24, 2014. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to be completed and reviewed by the 20th of the following month.
2. Fundraiser Financial Forms were not completed for an 8th Grade Fundraiser and a Drama Fundraiser. School Board Policy (A Principal's Manual for Internal Accounting) states that a financial report must be filed with the principal after each fundraising activity.

Mosaic Digital Academy

Current year new comments:

1. Certain journal entries were not signed for approval by the principal. These include journal entry reference number 186528 for \$149.11, 189902 for \$25.00, 186525 for \$20, 186522 for \$5.00, and 186522 for \$.43. Journal entries should be reviewed and approved by the principal.
2. Multiple monthly Principal's Reports and bank reconciliation reports were not completed and authorized timely. The February reports were completed and reviewed on March 25, 2015, the March reports were completed and reviewed on April 28, 2015 and the May reports were completed and reviewed on July 14, 2015. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to completed and reviewed by the 20th of the following month.

Northport K-8

Current year new comments:

1. None.

Oak Hammock K-8

Current year new comments:

1. Money collected by a teacher on 12/9/14 for student receipt number 1068543 (official receipt number 525400) amounting to \$34.00 was not turned in to the front office until 12/15/14, 4 business days later, and money collected by a teacher on 4/13/15 for student receipt number 995352 (official receipt number 525567) amounting to \$121.00 was not turned in to the front office until 4/20/15, 5 business days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Palm Pointe Educational Research

Current year new comments:

1. Multiple monthly Principal's Reports and bank reconciliation reports were not completed and authorized timely. The September reports were completed and reviewed on October 27, 2014; the November reports were completed and reviewed on January 5, 2015, and the March reports were completed and reviewed on May 11, 2015. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to completed and reviewed by the 20th of the following month.

Performance Based Preparatory Academy

Current year new comments:

1. Money collected by the bookkeeper on 2/13/15 relating to official receipt number 3, amounting to \$240 was not deposited until 2/20/15. The money for the receipt was held by the bookkeeper for 6 working days. School Board Policy (A Principal's Manual for Internal Accounting) states that funds collected must be deposited within 5 working days after receipt and are to not be held over holidays and breaks.
2. Multiple monthly Principal's Reports and bank reconciliation reports were not completed and authorized timely. The February reports were completed and reviewed on May 14, 2015, and the March reports were completed and reviewed on May 13, 2015. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to completed and reviewed by the 20th of the following month.
3. Money collected by a teacher on 12/1/14 for student receipt number 1046252 (official receipt number 3) amounting to \$10.00 was not turned in to the front office until 2/13/15, 2 months later. Money collected by a teacher on 5/1/15 student receipt number 104316 (official receipt number 10) amounting to \$5.25 was not turned in to the front office until 5/5/15, 2 business days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.
4. No Fundraiser Financial Forms were completed for fundraisers held during the year. School Board Policy (A Principal's Manual for Internal Accounting) states that a financial report must be filed with the principal after each fundraising activity.

Samuel S. Gaines Academy

Repeated comments from prior year:

1. Sales tax was not paid for a Volleyball and Basketball fundraiser in which concessions were bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.
2. Money collected by a teacher on 12/16/14 for student receipt number 552733 (official receipt number 2972) amounting to \$6.00 was not turned in to the front office until 1/7/15, 5 business days later, and money collected by a teacher on 3/25/15 for student receipt number 933825 (official receipt number 3113) amounting to \$10.00 was not turned in to the front office until 4/6/15, 8 business days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Current year new comments:

1. There were thirteen checks written by Samuel S. Gaines, with dates ranging from July 28, 2014 through July 29, 2014, that at year end June 30, 2015 had not been written off as stale dated. School Board Policy (A Principal's Manual for Internal Accounting) states that all checks older than six months should be written off and stale dated check information should be retained for inclusion in the St. Lucie County School Board unclaimed property report.

St. Lucie West K-8

Current year new comments:

1. None

West Gate K-8

Current year new comments:

1. None

Dan McCarty MS

Current year new comments:

1. None

Forest Grove Middle

Repeated comments from prior year:

1. No Fundraiser Financial Forms were completed for fundraisers tested. These include a Relay for Life, Home Economics, M.O.A Prep, Student Council, and a Band fundraiser. School Board Policy (A Principal's Manual for Internal Accounting) states that a financial report must be filed with the principal after each fundraising activity.
2. Sales tax was not paid for Home Economics and Student Council fundraisers in which Drinks and Carnations were bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.

Current year new comments:

1. Student receipt numbers were not individually listed, which made it difficult to reconcile them back to the Reports of Monies Collected. Redbook- Chapter 8, Section III, paragraph 1.4, states that all money collected by the school must be substantiated by pre-numbered receipts, consecutively numbered class receipt records, reports of monies collected, pre-numbered tickets, reports of tickets issued and sold, or other auditable records.
2. No journal entries tested were signed for approval by the principal. Those tested include journal entry reference number 202212 for \$1,371.00, 202299 for \$1,371.00, 904 for 1,286.66, 202210 for \$1,250.00, and 202682 for \$415.48. Journal entries should be reviewed and approved by the principal.
3. Money collected by a teacher on 3/10/15 for student receipt number 1084968 (official receipt number 440188) amounting to \$95 was not turned in to the front office until 3/13/15 3 days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Southern Oaks Middle

Current year new comments:

1. None

Southport Middle

Repeated comments from prior year:

1. Sales tax was not paid on a NJHS fundraiser in which Bracelets were bought and resold. Sales tax was also not paid on a Sunshine Club fundraiser in which Carnations were bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.

Current year new comments:

1. Check number 5000 for \$17,101.17 and Check number 6084 for \$1,528.09 were not approved by a check requisition form, which indicated there was no written approval prior to the purchase. School Board Policy (A Principal's Manual for Internal Accounting) states that prior to issuing a check, a check requisition/request form must be completed and signed by the principal, appropriate sponsor, and student officer.

Fort Pierce Central High

Repeated comments from prior year:

1. Multiple monthly Principal's Reports and bank reconciliation reports were not completed and authorized timely. The August reports were completed and reviewed on October 1, 2014, October reports were completed and reviewed on December 11, 2014, December reports were completed and reviewed on February 2, 2015, January reports were completed and reviewed on February 25, 2015, February reports were completed and reviewed on March 26, 2015, March reports were completed and reviewed on April 22, 2015, and April reports were completed and reviewed on June 5, 2015. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to be completed and reviewed by the 20th of the following month.

Current year new comments:

1. There were two checks written by Fort Pierce Central High with dates ranging from July 17, 2014 through December 3, 2014 that at year end June 30, 2015 had not been written off as stale dated. School Board Policy (A Principal's Manual for Internal Accounting) states that all checks older than six months should be written off and stale dated check information should be retained for inclusion in the St. Lucie County School Board unclaimed property report.
2. Money collected by a teacher on 10/13/14 for student receipt number 837785 (official receipt number 355724) amounting to \$20.00 was not turned in to the front office until 10/16/14, 3 business days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Fort Pierce Westwood High

Current year new comments:

1. Sales tax was not paid for a Girls' Volleyball fundraiser in which T-Shirts were bought and resold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.

Lincoln Park Academy

Current year new comments:

1. Money collected by a teacher for student receipt number 680872 (official receipt number 371270) amounting to \$25.00 was collected on 2/27/15 but was not turned in to the front office until six business days later on 3/9/15. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Port St. Lucie High

Current year new comments:

1. Monthly Principal's Reports and bank reconciliation reports were not always completed and authorized timely. The April reports were completed and reviewed on May 27, 2015. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to be completed and reviewed by the 20th of the following month.

St. Lucie West Centennial High

Current year new comments:

1. Money collected by a teacher on 12/5/14 for student receipt number 1193893 (official receipt number 442029) amounting to \$20.00 was not turned in to the front office until 12/10/14, 3 business days later. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.
2. Monthly Principal's Reports and bank reconciliation reports were not always completed and authorized timely. The May reports were completed and reviewed on June 24, 2015. School Board Policy (A Principal's Manual for Internal Accounting) states that Principal's Reports and bank reconciliation reports are to be completed and reviewed by the 20th of the following month.
3. A Fundraiser Financial Form was not completed for a Boys' Basketball fundraiser. School Board Policy (A Principal's Manual for Internal Accounting) states that a financial report must be filed with the principal after each fundraising activity.

Treasure Coast High

Repeated comments from prior year:

1. Money collected by a teacher for student receipt number 1123307 (official receipt number 3907) amounting to \$35.00 was collected on 3/12/15 but not turned in to the front office until 3 business days later on 3/17/15. Also, money collected by a teacher for student receipt number 1123639 (official receipt number 3880) amounting to \$20.00 was collected on 2/11/15, but not turned in to the front office until 9 business days later on 2/24/15. School Board Policy (A Principal's Manual for Internal Accounting) states that collections made outside of the school office must be turned in to the school office no later than the next business day.

Current year new comments:

1. Sales tax was not paid for Volleyball fundraisers in which lanyards were bought and resold, and for Cheerleading fundraisers in which spirit beads were bought and sold. School Board Policy (A Principal's Manual for Internal Accounting) states that if items are purchased to resell, they are subject to tax.