

**The School District of
St. Lucie County, Florida
School Internal Accounts
FINANCIAL STATEMENTS
June 30, 2021**



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The School District of St. Lucie County, Florida
School Internal Accounts
Table of Contents



REPORT

Independent Auditors' Report 1

FINANCIAL STATEMENT

Statement of Fiduciary Net Position 5

Statement of Changes in Fiduciary Net Position 6

Notes to Financial Statements 7

Supplemental Schedule of Additions, Deductions and Changes in
Fiduciary Net Position by School 13

Exhibit A – Listing of Schools 26

Independent Auditors' Report 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* 27

Summary of Recommendations for Improvements in Internal Control Over Financial
Reporting and Compliance with Certain Laws and Regulations 29

Required Communications Under Separate Cover

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the statements of fiduciary net position and changes in fiduciary net position of St. Lucie County Public Schools' Internal Accounts Fund ("Internal Funds"), for those thirty-nine schools listed in Exhibit A to the financial statements, as of and for the year ended June 30, 2021, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of St. Lucie County Public Schools' Internal Accounts Fund, for those thirty-nine schools listed in Exhibit A to the financial statements, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the statements of fiduciary net position and changes in fiduciary net position of St. Lucie County Public Schools' Internal Accounts Fund, for those thirty-nine schools listed in Exhibit A, and does not purport to, and does not, present fairly the financial position of the School District of St. Lucie County, Florida, as of and for the year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the statements of fiduciary net position and changes in fiduciary net position of St. Lucie County Public Schools' Internal Accounts Fund. The accompanying supplemental schedule of additions, deductions and changes in fiduciary net position by school for the year ended June 30, 2021, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplemental schedule of additions, deductions and changes in fiduciary net position by school for the year ended June 30, 2021, 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. Such 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 schedule of additions, deductions and changes in fiduciary net position by school 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 December 14, 2021 on our consideration of the St. Lucie County Public Schools' Internal Accounts Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements 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 St. Lucie County Public Schools' Internal Accounts Fund'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 St. Lucie County Public Schools' Internal Accounts Fund's internal control over financial reporting and compliance.

Cam, Riggs & Ingram, L.L.C.

Melbourne, Florida
December 14, 2021



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The School District of St. Lucie County, Florida
School Internal Accounts Fund
Statement of Fiduciary Net Position

<i>June 30, 2021</i>	Custodial Funds
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Assets	
Cash and cash equivalents	\$ 2,711,211
Inventory	62,715
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Total assets	\$ 2,773,926
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Liabilities	
Accounts payable	\$ 1,120
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Net Position	
Restricted for Student organizations	2,772,806
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Total liabilities and net position	\$ 2,773,926
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The accompanying notes are an integral part of these financial statements.

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Statement of Changes in Fiduciary Net Position

<i>For the year ended June 30, 2021</i>	Custodial Funds
Additions	
Charges for services	\$ 2,751,776
Total additions	2,751,776
Deductions	
Instruction and student services	2,574,293
General and central services	315,704
Total deductions	2,889,997
Net decrease in fiduciary net position	(138,221)
Net position, beginning of year	2,911,027
Net position, end of year	\$ 2,772,806

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

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

St. Lucie County Public Schools' (the "Schools") School Internal Accounts ("Internal Funds") are comprised of individual student activity account balances of the public schools located within the geographical boundaries of the School District of St. Lucie County, Florida (the "District"). This financial statement includes the internal funds of the thirty-nine schools listed in Exhibit A.

Reporting Entity

The St. Lucie County School Board is the governing body of the Schools, and is composed of five elected members. The Superintendent of Schools is the executive officer of the District. The St. Lucie County District School Board is part of the State of Florida system of public education under the general direction and control of the State Board of Education.

The Schools' Internal Funds are included as a custodial fund in the St. Lucie County Public Schools' comprehensive annual financial report. The accompanying financial statements present only the Schools' Internal Funds and are not intended to present fairly the financial position and results of operations of St. Lucie County Public Schools, in conformity with accounting principles generally accepted in the United States of America.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

St. Lucie County Public Schools accounts for its student activity accounts as a custodial fund. This fund is organized into sub-funds to account for each school in the District. The operations of each sub-fund are accounted for with a separate set of self-balancing accounts that comprise each school's assets, liabilities, fiduciary net position, additions and deductions. Each sub-fund is divided into seven student activity/project classifications. These classifications are athletics, music, classes, clubs, departments, trust and general.

Because the receipts collected by these sub-funds are not available for unrestricted use, these sub-funds are restricted in nature. Disbursements are made in accordance with their designated purposes.

The Schools at the individual school level recognize receipts and disbursements using the cash basis of accounting during the year. The Schools' Internal Funds are adjusted to the accrual basis at year-end.

The financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting* in conformity with accounting principles generally accepted in the United States of America (GAAP). Revenues are recognized when they have been earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Fund Financial Statements

Fiduciary funds are used to report assets held in a trustee or agency capacity for others that cannot be used to support the government's own programs. Custodial funds are purely custodial and do not involve measurement of results of operations.

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, and Fiduciary Net Position

Cash and cash equivalents

Cash and cash equivalents consist of deposits and other highly liquid cash equivalents held by qualified public depositories under the laws of the State of Florida. All deposits are collateralized by securities held in Florida's multiple financial institution collateral pool required by Sections 280.07 and 280.08, Florida Statutes. Certain deposits are also insured by the Federal Deposit Insurance Corporation.

Receivables

Amounts due from individuals or other organizations are recorded net of the allowance for doubtful accounts. St. Lucie County Public Schools considers all amounts due to the Schools at June 30, 2021 to be collectible; therefore, no allowance for doubtful accounts has been recorded.

Inventory

Inventory consists of book store items, school store items, clothing, and uniforms, and is valued at the lower of cost (determined on first-in, first-out method) or market.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 14, 2021, and determined there were no events that occurred that require disclosure.

Note 2: DETAILED NOTES ON CUSTODIAL FUNDS

Cash and Cash Equivalents

At June 30, 2021, the Schools' carrying amount of cash deposits was \$2,711,211 and the bank balance was \$2,761,612. As of June 30, 2021, balances of up to \$250,000 at each financial institution were covered by federal depository insurance (FDIC). Monies invested in amounts greater than the insurance coverage are secured by the qualified public depositories pledging securities with the State Treasurer in such amounts required by the Florida Security for Public

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Notes to Financial Statements

Note 2: DETAILED NOTES ON CUSTODIAL FUNDS (Continued)

Cash and Cash Equivalents (Continued)

Depositories Act. In the event of a default or insolvency of a qualified public depositor, the State Treasurer will implement procedures for payment of losses according to the validated claims of the Schools pursuant to Section 280.08, Florida Statutes.

Custodial credit risk – Custodial credit risk for deposits is the risk in the event of the failure of a depository financial institution, a government may not be able to recover deposits. Monies placed on deposit with financial institutions in the form of demand deposits, time deposits or certificates of deposit are defined as public deposits. The financial institutions in which the Schools place their deposits are certified as “qualified public depositories,” as required under the Florida Security for Public Deposits Act.

Note 3: CONTINGENCIES

In March 2020, the World Health Organization made the assessment that the outbreak of the novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the ongoing activities and the future results of the Schools’ Internal Funds. The occurrence and extent of such an impact will depend on future developments, including (i) the spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain as of December 14, 2021.



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SUPPLEMENTAL SCHEDULE



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The School District of St. Lucie County, Florida
School Internal Accounts Fund
Supplemental Schedule of Additions, Deductions and Changes in
Fiduciary Net Position by School

For the year ended June 30, 2021

	Bayshore Elementary	Chester A. Moore Elementary	Fairlawn Elementary	Floresta Elementary
Additions:				
Athletics	\$ -	\$ -	\$ -	\$ 507
Music	-	-	6	-
Classes	993	877	6,773	50
Clubs	924	934	959	-
Departments	7,314	2,070	19,597	3,347
Trust	3,374	3,152	34,659	5,233
General	23,393	1,617	1,937	1,567
Total additions	35,998	8,650	63,931	10,704
Deductions:				
Athletics	-	-	-	-
Music	-	-	200	243
Classes	1,112	1,024	6,394	140
Clubs	1,402	2,000	896	-
Departments	8,268	1,922	17,947	4,013
Trust	16,204	4,919	29,601	7,372
General	14,965	670	2,210	1,567
Total deductions	41,951	10,535	57,248	13,335
Net increase (decrease) in fiduciary net position	(5,953)	(1,885)	6,683	(2,631)
Net position, beginning of year	31,491	11,220	47,677	31,311
Net position, end of year	\$ 25,538	\$ 9,335	\$ 54,360	\$ 28,680

See independent auditors' report.

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Supplemental Schedule of Additions, Deductions and Changes in
Fiduciary Net Position by School

For the year ended June 30, 2021

	Frances K. Sweet Elementary	Lakewood Park Elementary	Lawnwood Elementary	Mariposa Elementary
Additions:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	279	54	-
Classes	1,915	1,435	2,621	1,194
Clubs	-	391	-	-
Departments	14,610	-	7,080	18,710
Trust	3,861	11,565	6,151	5,887
General	569	5,498	5,131	8,943
Total additions	20,955	19,168	21,037	34,734
Deductions:				
Athletics	-	-	-	-
Music	5,794	-	-	635
Classes	3,723	2,555	2,712	4,731
Clubs	665	569	-	203
Departments	6,941	646	6,697	22,300
Trust	8,027	13,741	3,911	7,756
General	982	3,941	7,286	2,551
Total deductions	26,132	21,452	20,606	38,176
Net increase (decrease) in fiduciary net position	(5,177)	(2,284)	431	(3,442)
Net position, beginning of year	33,963	27,955	28,250	35,005
Net position, end of year	\$ 28,786	\$ 25,671	\$ 28,681	\$ 31,563

(Continued)

See independent auditors' report.

For the year ended June 30, 2021

	Morningside Elementary	Parkway Elementary	Rivers Edge Elementary	Savanna Ridge Elementary
Additions:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	2,626	-	-	-
Classes	236	3,214	3,010	3,472
Clubs	-	-	293	-
Departments	3,778	4,076	10,191	1,325
Trust	4,376	23,130	1,869	1,667
General	15,563	2,739	7,648	3,555
Total additions	26,579	33,159	23,011	10,019
Deductions:				
Athletics	-	-	-	-
Music	2,791	-	364	-
Classes	1,947	3,758	1,843	4,878
Clubs	-	-	379	138
Departments	3,985	3,822	11,233	1,539
Trust	5,536	21,078	7,967	1,350
General	14,203	6,165	5,027	2,590
Total deductions	28,462	34,823	26,813	10,495
Net increase (decrease) in fiduciary net position	(1,883)	(1,664)	(3,802)	(476)
Net position, beginning of year	25,197	38,963	34,585	14,778
Net position, end of year	\$ 23,314	\$ 37,299	\$ 30,783	\$ 14,302

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Supplemental Schedule of Additions, Deductions and Changes in
Fiduciary Net Position by School

For the year ended June 30, 2021

	St. Lucie Elementary	Village Green Elementary	Weatherbee Elementary	White City Elementary
Additions:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	5,373	15	897	786
Clubs	-	-	-	-
Departments	4,045	10,492	863	762
Trust	12,824	5,586	4,607	979
General	1,934	717	4,593	3,853
Total additions	24,176	16,810	10,960	6,380
Deductions:				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	5,741	792	1,018	1,409
Clubs	93	-	96	-
Departments	4,853	9,248	1,996	453
Trust	11,083	7,755	5,544	2,415
General	2,274	382	4,817	3,945
Total deductions	24,044	18,177	13,471	8,222
Net increase (decrease) in fiduciary net position	132	(1,367)	(2,511)	(1,842)
Net position, beginning of year	6,296	19,313	20,477	7,440
Net position, end of year	\$ 6,428	\$ 17,946	\$ 17,966	\$ 5,598

(Continued)

See independent auditors' report.

For the year ended June 30, 2021

	Windmill Point Elementary	Total Elementary
Additions:		
Athletics	\$ 11,888	\$ 12,395
Music	-	2,965
Classes	-	32,861
Clubs	-	3,501
Departments	8,002	116,262
Trust	3,392	132,312
General	20,528	109,785
Total additions	43,810	410,081
Deductions:		
Athletics	11,174	11,174
Music	-	10,027
Classes	-	43,777
Clubs	-	6,441
Departments	7,727	113,590
Trust	5,811	160,070
General	18,796	92,371
Total deductions	43,508	437,450
Net increase (decrease) in fiduciary net position	302	(27,369)
Net position, beginning of year	24,803	438,724
Net position, end of year	\$ 25,105	\$ 411,355

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Supplemental Schedule of Additions, Deductions and Changes in
Fiduciary Net Position by School

For the year ended June 30, 2021

	Allapattah Flats K - 8	Creative Arts Academy of St. Lucie	Dan McCarty Middle	Forest Grove Middle
Additions:				
Athletics	\$ -	\$ -	\$ 1,183	\$ 5,763
Music	18,359	8,828	1,789	-
Classes	12,246	158	318	1,245
Clubs	-	1,571	-	502
Departments	15,762	1,894	-	25
Trust	8,624	7,604	15	6,774
General	20,325	1,237	24,967	1,716
Total additions	75,316	21,292	28,272	16,025
Deductions:				
Athletics	-	57	3,391	6,093
Music	17,722	4,113	475	413
Classes	12,909	239	318	7,803
Clubs	-	1,276	410	861
Departments	14,794	2,419	-	-
Trust	10,647	4,958	270	3,887
General	20,845	1,117	17,957	2,049
Total deductions	76,917	14,179	22,821	21,106
Net increase (decrease) in fiduciary net position	(1,601)	7,113	5,451	(5,081)
Net position, beginning of year	73,856	18,951	17,358	31,684
Net position, end of year	\$ 72,255	\$ 26,064	\$ 22,809	\$ 26,603

(Continued)

See independent auditors' report.

For the year ended June 30, 2021

	Manatee Academy K - 8	Northport K - 8	Oak Hammock K - 8	Palm Pointe Educational Research School
Additions:				
Athletics	\$ 1,602	\$ 3,374	\$ 506	\$ 7,581
Music	35	-	-	864
Classes	5,115	1,926	1,566	4,231
Clubs	-	1,977	-	2,954
Departments	10,571	1,923	2,997	6,807
Trust	7,804	1,511	7,251	22,617
General	5,551	13,639	2,537	12,725
Total additions	30,678	24,350	14,857	57,779
Deductions:				
Athletics	2,479	4,938	-	8,245
Music	532	374	682	712
Classes	6,915	2,186	2,384	4,429
Clubs	345	1,727	27	10,123
Departments	11,070	2,010	1,674	12,233
Trust	8,542	2,648	2,531	28,907
General	1,993	16,087	1,392	13,294
Total deductions	31,876	29,970	8,690	77,943
Net increase (decrease) in fiduciary net position	(1,198)	(5,620)	6,167	(20,164)
Net position, beginning of year	42,958	19,432	47,707	77,178
Net position, end of year	\$ 41,760	\$ 13,812	\$ 53,874	\$ 57,014

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Supplemental Schedule of Additions, Deductions and Changes in
Fiduciary Net Position by School

For the year ended June 30, 2021

	Samuel S. Gaines Academy K - 8	Southern Oaks Middle	Southport Middle	St. Lucie West K - 8
Additions:				
Athletics	\$ 1,284	\$ 5,865	\$ 4,239	\$ 4,170
Music	1,790	93	3,640	699
Classes	3,844	531	-	19,910
Clubs	3,445	-	2,706	3,448
Departments	416	858	7,011	2,963
Trust	3,926	336	2,656	7,177
General	2,134	904	6,537	6,645
Total additions	16,839	8,587	26,789	45,012
Deductions:				
Athletics	2,752	1,947	4,495	3,987
Music	2,432	461	6,489	2,257
Classes	4,021	3,655	80	31,964
Clubs	3,041	-	5,206	8,723
Departments	24	41	6,479	3,136
Trust	3,859	1,551	3,421	6,531
General	3,295	5,339	5,699	24,140
Total deductions	19,424	12,994	31,869	80,738
Net increase (decrease) in fiduciary net position	(2,585)	(4,407)	(5,080)	(35,726)
Net position, beginning of year	23,594	42,976	30,347	94,650
Net position, end of year	\$ 21,009	\$ 38,569	\$ 25,267	\$ 58,924

(Continued)

See independent auditors' report.

For the year ended June 30, 2021

	West Gate K - 8	Total Middle / K-8
Additions:		
Athletics	\$ 3,190	\$ 38,757
Music	50	36,147
Classes	22,674	73,764
Clubs	-	16,603
Departments	1,229	52,456
Trust	2,963	79,258
General	25,260	124,177
Total additions	55,366	421,162
Deductions:		
Athletics	458	38,842
Music	290	36,952
Classes	36,853	113,756
Clubs	983	32,722
Departments	4,986	58,866
Trust	6,570	84,322
General	13,050	126,257
Total deductions	63,190	491,717
Net increase (decrease) in fiduciary net position	(7,824)	(70,555)
Net position, beginning of year	144,732	665,423
Net position, end of year	\$ 136,908	\$ 594,868

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Supplemental Schedule of Additions, Deductions and Changes in
Fiduciary Net Position by School

For the year ended June 30, 2021

	Fort Pierce Central High	Fort Pierce Westwood High	Lincoln Park Academy	Port St. Lucie High
Additions:				
Athletics	\$ 116,381	\$ 82,838	\$ 92,192	\$ 188,125
Music	12,502	3,798	76,598	59,295
Classes	39,431	22,636	7,136	31,283
Clubs	30,060	131,558	18,175	43,741
Departments	10,636	16,883	7,537	7,031
Trust	136,038	42,920	1,072	7,975
General	14,437	7,437	31,501	18,581
Total additions	359,485	308,070	234,211	356,031
Deductions:				
Athletics	111,665	100,600	121,993	174,107
Music	12,119	6,153	81,060	53,930
Classes	35,516	29,072	22,482	34,289
Clubs	21,655	136,022	34,078	60,207
Departments	4,638	14,020	2,425	10,794
Trust	170,998	81,359	588	11,833
General	14,022	5,657	31,737	21,213
Total deductions	370,613	372,883	294,363	366,373
Net increase (decrease) in fiduciary net position	(11,128)	(64,813)	(60,152)	(10,342)
Net position, beginning of year	330,073	258,010	261,578	381,811
Net position, end of year	\$ 318,945	\$ 193,197	\$ 201,426	\$ 371,469

(Continued)

See independent auditors' report.

For the year ended June 30, 2021

	St. Lucie West Centennial High	Treasure Coast High	Total High
Additions:			
Athletics	\$ 161,986	\$ 207,512	\$ 849,034
Music	10,723	2,986	165,902
Classes	67,791	55,859	224,136
Clubs	69,642	5,989	299,165
Departments	13,775	8,485	64,347
Trust	8,887	12,388	209,280
General	14,590	7,230	93,776
Total additions	347,394	300,449	1,905,640
Deductions:			
Athletics	132,698	169,984	811,047
Music	5,900	4,697	163,859
Classes	61,946	52,982	236,287
Clubs	41,176	5,650	298,788
Departments	11,563	5,727	49,167
Trust	9,923	14,070	288,771
General	13,440	7,856	93,925
Total deductions	276,646	260,966	1,941,844
Net increase (decrease) in fiduciary net position	70,748	39,483	(36,204)
Net position, beginning of year	221,621	336,943	1,790,036
Net position, end of year	\$ 292,369	\$ 376,426	\$ 1,753,832

The School District of St. Lucie County, Florida
School Internal Accounts Fund
Supplemental Schedule of Additions, Deductions and Changes in
Fiduciary Net Position by School

For the year ended June 30, 2021

	Dale Cassens Education Complex	Mosaic Digital Academy	Performance Based Prepar- atory Academy	Total Other Units
Additions:				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	1,520	-	4,710	6,230
Clubs	-	-	-	-
Departments	-	-	-	-
Trust	2,000	3,999	342	6,341
General	2,221	1	100	2,322
Total additions	5,741	4,000	5,152	14,893
Deductions:				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	621	-	7,988	8,609
Clubs	-	-	-	-
Departments	-	-	-	-
Trust	1,890	5,096	240	7,226
General	3,004	147	-	3,151
Total deductions	5,515	5,243	8,228	18,986
Net increase (decrease) in fiduciary net position	226	(1,243)	(3,076)	(4,093)
Net position, beginning of year	7,902	4,172	4,770	16,844
Net position, end of year	\$ 8,128	\$ 2,929	\$ 1,694	\$ 12,751

(Continued)

See independent auditors' report.

For the year ended June 30, 2021

	Total All Schools
<hr/>	
Additions:	
Athletics	\$ 900,186
Music	205,014
Classes	336,991
Clubs	319,269
Departments	233,065
Trust	427,191
General	330,060
<hr/>	
Total additions	2,751,776
<hr/>	
Deductions:	
Athletics	861,063
Music	210,838
Classes	402,429
Clubs	337,951
Departments	221,623
Trust	540,389
General	315,704
<hr/>	
Total deductions	2,889,997
<hr/>	
Net increase (decrease) in fiduciary net position	(138,221)
<hr/>	
Net position, beginning of year	2,911,027
<hr/>	
Net position, end of year	\$ 2,772,806
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The School District of St. Lucie County, Florida
School Internal Accounts Fund
Exhibit A – Listing of Schools

Allapattah Flats K-8
Bayshore Elementary
Chester A. Moore Elementary
Creative Arts Academy of St. Lucie
Dale Cassens Education Complex
Dan McCarty Middle
Fairlawn Elementary
Floresta Elementary
Forest Grove Middle
Fort Pierce Central High
Fort Pierce Westwood High
Frances K. Sweet Elementary
Lakewood Park Elementary
Lawnwood Elementary
Lincoln Park Academy
Manatee Academy K-8
Mariposa Elementary
Morningside Elementary
Mosaic Digital Academy
Northport K-8

Oak Hammock K-8
Palm Pointe Educational Research School K-8
Parkway Elementary
Performance Based Preparatory Academy
Port St. Lucie High
Rivers Edge Elementary
Samuel S. Gaines Academy K-8
Savanna Ridge Elementary
Southern Oaks Middle
Southport Middle
St. Lucie Elementary
St. Lucie West Centennial High
St. Lucie West K-8
Treasure Coast High
Village Green Elementary
Weatherbee Elementary
West Gate K-8
White City Elementary
Windmill Point Elementary

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The School Board of St. Lucie County, Florida
Ft. Pierce, 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. Lucie County Public Schools' Internal Accounts Fund, for those thirty-nine schools listed in Exhibit A to the financial statements, as of and for the year ended June 30, 2021, and have issued our report thereon dated December 14, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the Internal Accounts Fund financial statements, we considered St. Lucie County Public Schools' internal control over financial reporting ("internal control") for the Internal Accounts Fund as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Internal Accounts Fund financial statements, but not for the purpose of expressing an opinion on the effectiveness of the St. Lucie County Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of St. Lucie County Public Schools' 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the St. Lucie County Public Schools' Internal Accounts Fund financial statements are free from 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*.

We noted certain matters that we reported to the School Board and management of St. Lucie County Public Schools, in a separate letter dated December 14, 2021.

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.

Cam, Riggs & Ingram, L.L.C.

Melbourne, Florida
December 14, 2021

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Allapattah Flats K-8

Comments repeated from prior report

Cash receipts:

- The following official receipt did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies collected form, or a student receipt, should accompany all official receipts.

Official receipt number	Official receipt date	Official receipt amount
3716	August 6, 2020	\$ 70.00

Current year comments

Cash receipts:

- The monies collected form for the following official receipt did not indicate the corresponding student receipt numbers. Official receipt numbers, student receipt numbers and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
3882	March 15, 2021	\$ 207.00

- The following monies collected form was not completed and provided to the bookkeeper in a timely manner. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, monies collected forms should be completed when cash is received and turned into the bookkeeper no later than the next business day.

Official receipt number	Official receipt amount	Date of collection	Date of monies collection form
3869	\$ 350.00	February 22, 2021	February 24, 2021
3882	\$ 207.00	March 10, 2021	March 12, 2021

- Student receipts were not properly completed for shirt sales. All money collected should be counted in the presence of the student and a student receipt must be issued at that time and completed in full. An official receipt needs to be completed for each event and for each person who remits money to the bookkeeper.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Allapattah Flats K-8 (Continued)

Fundraising and admission events:

- The Activity Fundraiser Request and Profit and Loss Statement was not completed for yearbook sales. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request forms be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed using the Profit and Loss portion of the form after the conclusion of the fundraiser.

Bayshore Elementary

Comments repeated from prior report

Cash receipts:

- The following bank deposit was not deposited timely in the bank. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Official receipt date	Deposit date
6887	\$ 120.00	October 16, 2020	October 26, 2020

Current year comments

General procedures:

- Transfer journal entry number 353777 dated November 24, 2020 for \$5,679.02 was an unallowable transfer made from the PTO trust account (86040) to the PTO general account (87040). According to the Financial and Program Cost Accounting and Reporting for Florida Schools manual issued by the Florida Department of Education (the "Red Book"), funds collected for a specific, restricted purpose shall be accounted for in a trust account and trust funds shall be expended only for the purpose for which collected. When the purpose of the trust has been accomplished or becomes inoperative, unused funds shall be returned to the person(s) from whom collected, if practicable.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Chester A. Moore Elementary

Comments repeated from prior report

Fundraising and admission events:

- The following Activity Fundraiser Request and Profit and Loss Statement was not signed by the principal prior to the beginning of the fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request forms be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed using the Profit and Loss portion of the form after the conclusion of the fundraiser.

Description	Fundraiser dates	Date of principal approval
PBIS Fundraiser	March 22, 2021 – May 15, 2021	June 7, 2021

Current year comments

Cash receipts:

- The following monies collected form was not signed or dated by the bookkeeper. Official receipt numbers, student receipt numbers and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
508092	October 13, 2020	\$ 20.00

- The official two-part monies collection form provided by the District was not properly distributed for the following receipt. The official monies collection form should be used and the teacher/sponsor should maintain the carbon copy to provide for an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
508012	August 24, 2020	\$ 168.00

Cash disbursements:

- Check number 1735 for \$22.00 was only signed by the principal. School Internal School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that all checks must have two signatures, one of whom must be the principal or a designated assistant principal.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Chester A. Moore Elementary (Continued)

- A check requisition for check number 1732 in the amount of \$1,092.94 was not completed. A check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.
- The check requisition for check number 1715 in the amount of \$540.00 did not have the carbon copies distributed. A check requisition must be completed each time an individual requests to make a purchase and must have each of the carbon copies distributed to the respective parties.
- The check requisition for the following check was not dated by the principal. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that a check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check date	Check amount
1715	August 10, 2020	\$ 540.00

- The check requisition for the following check was completed after the goods or services were purchased. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that a check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
1746	\$ 1,369.74	June 8, 2021	June 2, 2021

- The check requisition for the following check was completed after the check was prepared. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that a check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the check being prepared.

Check number	Check amount	Date of approval	Date of purchase
1746	\$ 1,369.74	June 8, 2021	June 2, 2021

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Creative Arts Academy of St. Lucie

Comments repeated from prior report

Fundraising and admission events:

- A ticket sales report was not completed in its entirety for the following admission events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.

Official receipt number	Official receipt amount	Description	Official receipt date
358763	\$ 69.00	Spring Show	March 30, 2021
358827	\$ 87.00	Spring Show	May 19, 2021
358857	\$ 24.00	Spring Show	June 8, 2021

Cash disbursements:

- The check requisition for the following check was completed after the goods or services were purchased. A check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
4061	\$ 627.18	May 20, 2021	April 30, 2021

Current year comments

Cash receipts:

- The following receipt was not entered into the general ledger (accounting system) within 5 business days following collection from the teacher/sponsor.

Official receipt number	Account	Amount
358733	87020 – Pictures	\$ 417.91

- Several official receipt numbers were issued days after the funds were deposited in the bank. Collections should be recorded in the accounting system in a timely manner.

Fundraising and admission events:

- The Activity Fundraiser Request and Profit and Loss Statement was not completed properly for the Spring Show and Friendship Gram fundraisers. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request forms be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed using the Profit and Loss portion of the form after the conclusion of the fundraiser.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Creative Arts Academy of St. Lucie (Continued)

General procedures:

- Transfer journal entry number 361385 dated May 18, 2021 transferring \$1,814.50 from the Middle School Dance account to the Elementary Dance account was not supported with the principal's signature. Journal entries should be signed by the principal authorizing the transfer of funds.
- The following check was more than 6 months from the report date (June 2021). School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states checks dated six months prior to the report month should be voided and journaled into the stale dated check account for end of year disbursement to the School Board as unclaimed property.

Check number	Check date	Check amount
3817	January 21, 2020	\$ 152.84

Dale Cassens Education Complex

Comments repeated from prior report

None noted.

Current year comments

None noted.

Dan McCarty Middle

Comments repeated from prior report

None noted.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Dan McCarty Middle (Continued)

Current year comments

Cash disbursements:

- The check requisitions for the following checks were completed after the goods or services were purchased. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that a check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
1763	\$ 2,172.45	October 21, 2020	October 5, 2020
1788	\$ 855.00	March 30, 2021	March 12, 2021
1807	\$ 700.00	May 14, 2021	May 12, 2021

- The following check was not supported by a vendor invoice or receipt. Vendor invoices and vendor receipts should be retained in the internal account records for auditing purposes.

Check number	Check date	Check amount
1796	April 29, 2021	\$ 300.00

- The check requisition for the following check was not supported by a vendor invoice or receipt (see above); therefore, it could not be determined if the check requisition was completed before the goods or services were purchased. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that a check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check date	Check amount
1796	April 29, 2021	\$ 300.00

Cash receipts:

- The following official receipts did not include proper supporting documentation in the form of student receipts. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that all official receipts of funds collected by school board employees must be accompanied by a detailed monies collected form and other supporting documentation such as a remittance advice or a student receipt.

Official receipt number	Official receipt date	Official receipt amount
3509	September 2, 2020	\$ 56.00
3543	October 6, 2020	\$ 152.00

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Dan McCarty Middle (Continued)

- Student receipts are not being issued immediately upon transfer of collections from the students to the teachers for shirt sales. All money collected should be counted in the presence of the student and a student receipt must be issued at that time.

Fairlawn Elementary

Comments repeated from prior report

None noted.

Current year comments

Fundraising and admission events:

- The following Activity Fundraiser Request and Profit and Loss Statement was not signed by the principal prior to the beginning of the fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request forms be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed using the Profit and Loss portion of the form after the conclusion of the fundraiser.

Description	Fundraiser date	Date of principal approval
Online Book Fundraiser	February 1, 2021 – February 15, 2021	February 3, 2021

Floresta Elementary

Comments repeated from prior report

None noted.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Floresta Elementary (Continued)

Current year comments

Cash receipts:

- The following monies collected forms were not completed and provided to the bookkeeper in a timely manner. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, monies collected forms should be completed when cash is received and turned into the bookkeeper no later than the next business day.

Official receipt number	Official receipt amount	Date of collection	Date of monies collection form	Date of deposit
5042	\$92.00	April 28, 2021	April 30, 2021	May 4, 2021
5055	\$560.00	June 15, 2021	June 17, 2021	June 17, 2021

Forest Grove Middle

Comments repeated from prior report

None noted.

Current year comments

None noted.

Fort Pierce Central High

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Account 86102 has a deficit balance of \$55.98. According to the Financial and Program Cost Accounting and Reporting for Florida Schools manual issued by the Florida Department of Education (the "Red Book"), at no time shall a trust account have a deficit.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Fort Pierce Central High (Continued)

- The following checks were more than 6 months from the report date (June 2021). School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states checks dated six months prior to the report month should be voided and journaled into the stale dated check account for end of year disbursement to the School Board as unclaimed property.

Check number	Check date	Check amount
26826	November 4, 2020	\$ 304.00
26879	December 16, 2020	\$ 25.00

Cash disbursements:

- For check number 26803, sales tax was paid on supporting receipts for student volleyball meals at regionals. When purchases are made for the benefit of students, the purchaser should utilize the school's tax-exempt certificate when making purchases to avoid paying unnecessary sales tax.

Fundraising and admission events:

- The following Activity Fundraiser Request and Profit and Loss Statement was not signed by the principal prior to the beginning of the fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request forms be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed using the Profit and Loss portion of the form after the conclusion of the fundraiser.

Description	Fundraiser date	Date of principal approval
Flag Football Fundraiser	March 3, 2021 – April 30, 2021	March 4, 2021

- Tickets were not issued for admission charges for the Chorus Banquet. The School Internal Accounts Standard Procedure Handbook states that tickets must be sold at school sponsored events if admission is charged.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Fort Pierce Westwood High

Comments repeated from prior report

General procedures:

- The following check was more than 6 months from the report date (June 2021). School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states checks dated six months prior to the report month should be voided and journaled into the stale dated check account for end of year disbursement to the School Board as unclaimed property.

Check number	Check date	Check amount
54251	November 30, 2020	\$ 24.85

Current year comments

Cash disbursements:

- For check number 54092, sales tax was paid on supporting receipts for FFA supplies. When purchases are made for the benefit of students, the purchaser should utilize the school's tax-exempt certificate when making purchases to avoid paying unnecessary sales tax.

Cash receipts:

- The following bank deposits were not deposited timely in the bank. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Official receipt date	Deposit date
289611	\$ 1,375.00	October 30, 2020	November 12, 2020
289614	\$ 1,103.00	November 2, 2020	November 12, 2020
289899	\$ 250.00	May 4, 2021	May 17, 2021
289955	\$ 75.00	May 27, 2021	June 8, 2021

Fundraising and admission events:

- A ticket sales report was not completed and ticket inventory log was not kept for the Athletics (4) Season Passes. A ticket sales report and ticket inventory log, indicating the color and/or numerical sequence of tickets sold and official receipt numbers, must be completed for each admission event and be signed by the ticket manager and the event administrator.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Frances K. Sweet Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The monies collected form did not agree with the official receipt amount or bank deposit. The breakdown of cash and checks collected should be listed on the monies collected form and agree with the official receipt amount and amount deposited into the bank.

Official receipt number	Official receipt date	Bank deposit amount	Official receipt amount	Amount on monies collected form
8331	November 20, 2020	\$ 807.27	\$ 807.27	\$ 808.27

Cash disbursements:

- Check number 11831 for \$728.00 to Golden Corral for the Spring 2020 Music trip should have been voided in the prior year upon cancellation of the event and should not have remained as a reconciling item on the bank reconciliation. All checks, including voided and cancelled checks, should be retained in the internal account records for auditing purposes. Voided checks should be clearly marked as voided so that the checks cannot be cleared at the bank.

General procedures:

- The following checks were more than 6 months from the report date (June 2021). School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states checks dated six months prior to the report month should be voided and journaled into the stale dated check account for end of year disbursement to the School Board as unclaimed property.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Frances K. Sweet Elementary (Continued)

Check number	Check date	Check amount
11831	February 26, 2020	\$ 728.00
11843	April 15, 2020	\$ 56.00
11849	April 15, 2020	\$ 84.00
11856	April 15, 2020	\$ 42.00
11895	April 17, 2020	\$ 15.00
11898	April 17, 2020	\$ 25.00
11902	April 17, 2020	\$ 25.00
11907	April 17, 2020	\$ 15.00
11925	April 22, 2020	\$ 87.00
11929	April 22, 2020	\$ 174.00
11949	April 22, 2020	\$ 5.00
11950	April 22, 2020	\$ 5.00
11952	April 22, 2020	\$ 5.00
11960	April 22, 2020	\$ 5.00
11967	April 29, 2020	\$ 10.00
11969	April 29, 2020	\$ 10.00
11977	April 29, 2020	\$ 10.00
11979	April 29, 2020	\$ 10.00
11981	April 29, 2020	\$ 10.00
11984	April 29, 2020	\$ 10.00
11991	April 29, 2020	\$ 20.00
11993	April 29, 2020	\$ 10.00
12004	April 29, 2020	\$ 10.00
12216	April 29, 2020	\$ 8.00
12018	April 29, 2020	\$ 8.00
12019	April 29, 2020	\$ 8.00
12023	April 29, 2020	\$ 8.00
12233	April 29, 2020	\$ 8.00
12236	April 29, 2020	\$ 8.00
12238	April 29, 2020	\$ 8.00
12163	December 18, 2020	\$ 38.97

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Lakewood Park Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following grant with a specific purpose designated by the grantor was posted to the wrong account. According to the *Financial and Program Cost Accounting and Reporting for Florida Schools* manual issued by the Florida Department of Education (the “Red Book”), funds collected for a specific, restricted purpose shall be accounted for in a trust account (86xxx) and expended only for the purpose for which collected.

Official receipt number	Official receipt date	Official receipt amount
275777	September 21, 2020	\$ 100.00

Lawnwood Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements

- For check number 3842, sales tax was paid on supporting receipts for student event supplies. When purchases are made for the benefit of students, the purchaser should utilize the school’s tax-exempt certificate when making purchases to avoid paying unnecessary sales tax.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Lincoln Park Academy

Comments repeated from prior report

General procedures:

- The following checks were more than 6 months from the report date (June 2021). School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states checks dated six months prior to the report month should be voided and journaled into the stale dated check account for end of year disbursement to the School Board as unclaimed property.

Check number	Check date	Check amount
30411	March 24, 2020	\$ 2,500.00
30574	June 1, 2020	\$ 610.00

Cash disbursements:

- The check requisition for the following check was completed after the goods or services were purchased. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that a check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
30938	\$ 5,082.83	December 4, 2020	September 18, 2020 September 21, 2020

Current year comments

Cash receipts:

- The following monies collected form was not completed and provided to the bookkeeper in a timely manner. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, monies collected forms should be completed when cash is received and turned into the bookkeeper no later than the next business day.

Official receipt number	Official receipt amount	Date of collection	Date of monies collection form	Date of deposit
376477	\$ 1,274.00	April 1, 2021	April 6, 2021	April 28, 2021

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Lincoln Park Academy (Continued)

Fundraising and admission events:

- The following Activity Fundraiser Request and Profit and Loss Statement was not signed by the principal prior to the beginning of the fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request forms be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed using the Profit and Loss portion of the form after the conclusion of the fundraiser.

Description	Fundraiser date	Date of principal approval
Cheer Fruit Sales	October 12, 2020 – October 30, 2020	October 25, 2020

- The Activity Fundraiser Request and Profit and Loss Statement was not signed by the club sponsor or the bookkeeper for the Jeans Day Fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request forms be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed after the conclusion of the fundraiser.
- The Activity Fundraiser Request and Profit and Loss Statement was not completed for Yearbook Ad Sales Fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request forms be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed using the Profit and Loss portion of the form after the conclusion of the fundraiser.

Manatee Academy K-8

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Account 86035 has a deficit balance of \$ 17.98. According to the Financial and Program Cost Accounting and Reporting for Florida Schools manual issued by the Florida Department of Education (the "Red Book"), at no time shall a trust account have a deficit.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Manatee Academy K-8 (Continued)

Cash disbursements:

- The check requisitions for the following checks were completed after the goods or services were purchased. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that a check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
15937	\$ 1,142.00	August 7, 2020	July 9, 2020
15991	\$ 490.00	January 28, 2021	January 25, 2021

Fundraising and admission events:

- Sales tax on the cost of items held for resale was not paid to the vendor or calculated and remitted to the Department of Revenue for the Girl Power Fundraiser. Sales tax should be remitted to the District Finance Office who will then remit a check to the Florida Department of Revenue, as required.

Mariposa Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

Morningside Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following receipt was not entered into the general ledger (accounting system) within 5 business days following collection from the teacher/sponsor.

Official receipt number	Account	Amount
7137	87002 – Popcorn	\$ 500.00

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Morningside Elementary (Continued)

Cash disbursements:

- The check requisition for the following checks were not signed by the requester. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that a check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal and requester prior to the purchase.

Check number	Check amount	Date of check
11136	\$ 85.00	October 5, 2020
11150	\$ 1,211.47	November 4, 2020
11220	\$ 106.95	April 30, 2021
11231	\$ 440.00	June 1, 2021

Mosaic Digital Academy

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- The check requisition for the following checks were completed after the goods or services were purchased. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that a check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
194	\$ 1,819.49	May 20, 2021	February 8, 2021
196	\$ 947.99	June 22, 2021	May 4, 2021

Northport K-8

Comments repeated from prior report

None noted.

Current year comments

None noted.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Oak Hammock K-8

Comments repeated from prior report

None noted.

Current year comments

Fundraising and admission events:

- The following Activity Fundraiser Request and Profit and Loss Statement was not signed by the principal prior to the beginning of the fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request forms be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed using the Profit and Loss portion of the form after the conclusion of the fundraiser.

Description	Fundraiser date	Date of principal approval
PBIS Spirit Shirt Fundraiser	July 20, 2020 – June 1, 2021	July 30, 2020

Palm Pointe Educational Research School K-8

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following bank deposit was not deposited timely in the bank. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Official receipt date	Deposit date
10962	\$ 10.00	June 7, 2021	June 17, 2021

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Palm Pointe Educational Research School K-8 (Continued)

Fundraising and admission events:

- The following Activity Fundraiser Request and Profit and Loss Statement was not signed by the principal prior to the beginning of the fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request forms be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed using the Profit and Loss portion of the form after the conclusion of the fundraiser.

Description	Fundraiser date	Date of principal approval
Dollar Days	September 9, 2020 - September 29, 2020	September 25, 2020

Parkway Elementary

Comments repeated from prior report

Cash receipts:

- The following bank deposit was not deposited timely in the bank. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Official receipt date	Deposit date
350545	\$ 320.00	July 2, 2020	July 14, 2020

Current year comments

Cash receipts:

- The following monies collected form supporting the official receipt did not include proper supporting documentation in the form of student receipts. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that a monies collected form and supporting documentation such as a remittance advice or student receipts should accompany all official receipts. Official receipt numbers, student receipt numbers and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Student receipt amount	Official receipt date	Official receipt amount
350588	\$ 6.00	February 5, 2021	\$ 146.00

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Parkway Elementary (Continued)

Cash disbursements:

- The following disbursement made from the General Miscellaneous account was not for a school-wide activity or for the benefit of the entire student body. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states the General Misc. account is to be used to benefit the entire student body.

Check Number	Check Date	Check Amount
4668	August 17, 2020	\$ 1,266.48

Fundraising and admission events:

- The Activity Fundraiser Request and Profit and Loss Statement was not completed for the Yearbook. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request forms be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed using the Profit and Loss portion of the form after the conclusion of the fundraiser.

Performance Based Preparatory Academy

Comments repeated from prior report

General procedures:

- There was a material negative balance of \$210.00 in the yearbook account. There should not be any deficit accounts at year-end. Those deficits should be removed through the use of available general funds.
- The following monthly Principal's Report and bank reconciliation report was not completed and authorized timely. School Board Policy, as presented in the *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.

Month	Report due date	Date report signed
February, 2021	March 20, 2021	March 22, 2021

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Performance Based Preparatory Academy (Continued)

Cash disbursements:

- The check requisition for the following checks were completed after the goods or services were purchased. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that a check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
1119	\$ 147.50	July 20, 2020	June 30, 2020
1125	\$ 46.76	May 6, 2021	May 4, 2021
1128	\$ 1,411.45	May 25, 2021	May 20, 2021
1129	\$ 829.34	May 25, 2021	May 11, 2021

Current year comments

Cash receipts:

- Monies collected from staff were not turned in to the school bookkeeper timely for the following collections. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Dates of collection	Date deposited with bookkeeper
314	\$ 2,475.00	March 2, 2021 – March 12, 2021	March 12, 2021
317	\$ 150.00	April 13, 2021 – April 19, 2021	April 19, 2021
322	\$ 70.00	May 17, 2021 – May 20, 2021	May 20, 2021
323	\$ 1,050.00	May 24, 2021 – June 9, 2021	June 9, 2021

Port St. Lucie High

Comments repeated from prior report

Cash disbursements:

- Check number 36002 was written for \$1,200.00; however, the supporting documentation totaled \$1,196.03. All disbursements should be properly supported and agree with the underlying documentation.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Port St. Lucie High (Continued)

- For check number 36002, sales tax was paid on supporting receipts for student mechanic shop supplies. When purchases are made for the benefit of students, the purchaser should utilize the school’s tax-exempt certificate when making purchases to avoid paying unnecessary sales tax.

Fundraising and admission events:

- The following Activity Fundraiser Request and Profit and Loss Statement was not signed by the principal prior to the beginning of the fundraiser. School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, requires that activity fundraiser request forms be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed using the Profit and Loss portion of the form after the conclusion of the fundraiser.

Description	Fundraiser date	Date of principal approval
Blood Drive Fundraiser	Undetermined	September 9, 2020

Current year comments

General procedures:

- The following checks were more than 6 months from the report date (June 2021). School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, states checks dated six months prior to the report month should be voided and journaled into the stale dated check account for end of year disbursement to the School Board as unclaimed property.

Check number	Check date	Check amount
35653	April 28, 2020	\$ 145.00
35688	April 28, 2020	\$ 145.00
35738	June 1, 2020	\$ 50.00
35855	August 11, 2020	\$ 60.00
35858	August 11, 2000	\$ 60.00
35859	August 11, 2020	\$ 60.00
35878	August 11, 2020	\$ 60.00
36004	November 5, 2020	\$ 50.00

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Port St. Lucie High (Continued)

Fundraising and admission events:

- Tickets sold at the Varsity Football vs. JCHS admission event were not accounted for on a Ticket Inventory Record. According to the Financial and Program Cost Accounting and Reporting for Florida Schools manual issued by the Florida Department of Education (the “Red Book”), all tickets shall be pre-numbered and a perpetual inventory shall be maintained. Inventories shall show the beginning and ending numbers of all documents acquired and issued.

Rivers Edge Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

Samuel S. Gaines Academy K-8

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The following check was more than 6 months from the report date (June 2021). School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, states checks dated six months prior to the report month should be voided and journaled into the stale dated check account for end of year disbursement to the School Board as unclaimed property.

Check number	Check date	Check amount
3897	April 22, 2021	\$ 10.00

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Samuel S. Gaines Academy K-8 (Continued)

Cash receipts:

- Monies collected from staff were not turned in to the school bookkeeper timely for the following collection. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
5564	\$ 450.00	March 12, 2021	March 22, 2021

- The following receipt was not entered into the general ledger (accounting system) within 5 business days following collection from the teacher/ sponsor.

Official receipt number	Account	Amount
5564	84080	\$ 450.00

- The following bank deposit was not deposited timely in the bank. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Receipt date	Deposit date
5564	\$ 450.00	March 22, 2021	April 6, 2021

Savanna Ridge Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Southern Oaks Middle

Comments repeated from prior report

General procedures:

- The following checks were more than 6 months from the report date (June 2021). School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states checks dated six months prior to the report month should be voided and journaled into the stale dated check account for end of year disbursement to the School Board as unclaimed property.

Check number	Check date	Check amount
7159	May 7, 2020	\$ 160.00
7245	May 19, 2020	\$ 150.00

Current year comments

Cash receipts:

- The following monies collected form was not completed and provided to the bookkeeper in a timely manner. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, monies collected forms should be completed when cash is received and turned into the bookkeeper no later than the next business day.

Official receipt number	Official receipt amount	Date of collection	Date of monies collection form	Date of deposit
324757	\$ 70.80	April 29, 2021	May 3, 2021	May 3, 2021

- The following donation did not include support for a written acknowledgement sent to the donor. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that every time a school receives a charitable contribution (donation) of \$250.00 or more, the school must issue a contemporaneous written acknowledgment.

Official receipt number	Account	Official receipt amount
324751	87200	\$1,000.00

Cash disbursements:

- For check number 7302, sales tax was paid on supporting receipts for student event supplies. When purchases are made for the benefit of students, the purchaser should utilize the school's tax-exempt certificate when making purchases to avoid paying unnecessary sales tax.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Southern Oaks Middle (Continued)

- Check number 7333 was written for \$681.25; however, the supporting documentation totaled \$661.25. All disbursements should be properly supported and agree with the underlying documentation.

Southport Middle

Comments repeated from prior report

None noted.

Current year comments

Fundraising and admission events:

- Tickets sold at admission events were not accounted for on a Ticket Inventory Record. According to the Financial and Program Cost Accounting and Reporting for Florida Schools manual issued by the Florida Department of Education (the “Red Book”), all tickets shall be pre-numbered and a perpetual inventory shall be maintained. Inventories shall show the beginning and ending numbers of all documents acquired and issued.
- A ticket sales report was not completed for the Drama Show admission event. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the event administrator.

St. Lucie Elementary

Comments repeated from prior report

None noted.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

St. Lucie Elementary (Continued)

Current year comments

Cash receipts:

- The following bank deposit was not deposited timely in the bank. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Official receipt date	Deposit date
509838	\$ 620.00	December 18, 2020	December 31, 2020

- The following monies collected form did not distinguish between cash and check receipts. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that a monies collected form and supporting documentation such as a remittance advice or student receipts should accompany all official receipts. Official receipt numbers, student receipt numbers and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
509880	April 23, 2021	\$ 860.00

Cash disbursements:

- For check number 1731, sales tax was paid on supporting receipts for SSYRA Books for the library. When purchases are made for the benefit of students, the purchaser should utilize the school's tax-exempt certificate when making purchases to avoid paying unnecessary sales tax.

St. Lucie West Centennial High

Comments repeated from prior report

Cash disbursements:

- For check number 54271, sales tax was paid on supporting receipts for various NJROTC supplies and cadet expenses. When purchases are made for the benefit of students, the purchaser should utilize the school's tax-exempt certificate when making purchases to avoid paying unnecessary sales tax.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

St. Lucie West Centennial High (Continued)

Fundraising and admission events:

- The following Activity Fundraiser Request and Profit and Loss Statement was not signed by the principal prior to the beginning of the fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request forms be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed using the Profit and Loss portion of the form after the conclusion of the fundraiser.

Description	Fundraiser date	Date of principal approval
NJROTC–Online Fundraiser	May 15, 2021 – April 2, 2021	Unapproved

Current year comments

Cash receipts:

- The following monies collected form was not completed and provided to the bookkeeper in a timely manner. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, monies collected forms should be completed when cash is received and turned into the bookkeeper no later than the next business day.

Official receipt number	Official receipt amount	Date of collection	Date of monies collection form	Date of deposit
448542	\$250.00	February 23, 2021	February 26, 2021	February 26, 2021

Cash disbursements:

- Check number 54271, was written for \$1,000.00; however, the supporting documentation totaled \$989.53. All disbursements should be properly supported and agree with the underlying documentation.

Fundraising and admission events:

- The Activity Fundraiser Request and Profit and Loss Statement was not completed properly for the Girls Basketball Fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request forms be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed using the Profit and Loss portion of the form after the conclusion of the fundraiser.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

St. Lucie West K-8

Comments repeated from prior report

Cash disbursements:

- The check requisition for the following checks were completed after the goods or services were purchased. A check requisition must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of Invoice
12245	\$ 1,950.00	October 5, 2020	October 4, 2020
12272	\$ 2,068.00	January 5, 2021	September 5, 2020
12371	\$ 3,308.89	May 12, 2021	May 3, 2021
12397	\$ 1,505.61	June 9, 2021	April 29, 2021 May 12, 2021 June 7, 2021

Fundraising and admission events:

- Tickets sold for the basketball game dated April 9, 2021 were not being accounted for on a Ticket Inventory Record. According to the Financial and Program Cost Accounting and Reporting for Florida Schools manual issued by the Florida Department of Education (the “Red Book”), all tickets shall be pre-numbered and a perpetual inventory shall be maintained. Inventories shall show the beginning and ending numbers of all documents acquired and issued.
- A Ticket Sales report was not completed for the basketball game on April 9, 2021. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.

Current year comments

Cash receipts:

- The following donation did not include support for a written acknowledgement sent to the donor. School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, states that every time a school receives a charitable contribution (donation) of \$250.00 or more, the school must issue a contemporaneous written acknowledgment.

Official receipt number	Account	Official receipt amount
15711	87046	\$ 375.00

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

St. Lucie West K-8 (Continued)

- The following bank deposits were not deposited timely in the bank. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Official receipt date	Deposit date
15649	\$ 1,170.00	December 14, 2020	December 22, 2020
15711	\$ 375.00	May 4, 2021	May 12, 2021

- For check numbers 12239, 12259, and 12330, sales tax was paid on supporting receipts for school supplies and student/teacher incentives. When purchases are made for the benefit of students or teachers, the purchaser should utilize the school's tax-exempt certificate when making purchases to avoid paying unnecessary sales tax.

Treasure Coast High

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Monies collected from staff were not turned in to the school bookkeeper timely for the following collection. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Date of collection	Date deposited with bookkeeper
7611	\$ 55.00	October 16, 2020	October 22, 2020

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Treasure Coast High (Continued)

- The following official receipt did not include proper supporting documentation. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that a monies collected form and supporting documentation such as a remittance advice or student receipts should accompany all official receipts. Official receipt numbers, student receipt numbers and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt amount	Official receipt date
7947	\$ 144.70	May 27, 2021

- Student receipts were not issued immediately upon transfer of collections from the students to the sponsor. Sponsor was entering receipts into a subsidiary system, but the receipts as indicated in the subsidiary system could not be reconciled to receipts remitted to the bookkeeper to be deposited into internal accounts. A student receipt must be issued at the time of collection. Additionally, a monies collected form supported by student receipts must be turned into the bookkeeper no later than the next business day.

General procedures:

- Journal entry number 362720 dated May 31, 2021 recognizing \$6,340.00 of SchoolPay transactions was not supported with the principal's signature. Journal entries should be signed by the principal authorizing the receipt of funds.

Village Green Elementary

Comments repeated from prior report

General procedures:

- The following monthly Principal's Report and bank reconciliation report was not completed and authorized timely. School Board Policy, as presented in the *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.

Month	Report due date	Date report signed
January, 2021	February 20, 2021	February 22, 2021

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Village Green Elementary (Continued)

Current year comments

General procedures:

- Account 86112 has a deficit balance of \$64.29. According to the *Financial and Program Cost Accounting and Reporting for Florida Schools* manual issued by the Florida Department of Education (the “Red Book”), at no time shall a trust account have a deficit.
- The following checks were more than 6 months from the report date (June 2021). School Board Policy, as presented in the *Principal’s Manual for Internal Accounting*, states checks dated six months prior to the report month should be voided and journaled into the stale dated check account for end of year disbursement to the School Board as unclaimed property.

Check number	Check date	Check amount
2131	April 13, 2020	\$ 30.00
2134	April 15, 2020	\$ 25.00
2141	April 15, 2020	\$ 30.00
2153	April 15, 2020	\$ 30.00
2166	April 15, 2020	\$ 80.00
2175	April 15, 2020	\$ 80.00
2193	June 9, 2020	\$ 15.00
2195	June 9, 2020	\$ 15.00
2201	June 9, 2020	\$ 15.00
2207	June 9, 2020	\$ 15.00
2211	June 9, 2020	\$ 15.00
2213	June 9, 2020	\$ 15.00
2221	June 9, 2020	\$ 15.00
2234	June 9, 2020	\$ 15.00
2239	June 9, 2020	\$ 15.00
2249	June 9, 2020	\$ 15.00
2250	June 9, 2020	\$ 15.00
2260	October 5, 2020	\$ 75.00

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Weatherbee Elementary

Comments repeated from prior report

None noted.

Current year comments

Fundraising and admission events:

- The proceeds from the Spirit Shirt and Valentine Flower fundraisers were not properly allocated based on the Activity Fundraiser Request and Profit and Loss Statement. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that receipts from fundraising activities be allocated as designated on the Activity Fundraiser Request and Profit and Loss Statement at the time of approval.

West Gate K-8

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following official receipt did not include proper supporting documentation. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that a monies collected form and supporting documentation such as a remittance advice or student receipts should accompany all official receipts. Student receipts were not issued immediately upon transfer of collections from the students to the teachers. Official receipt numbers, student receipt numbers and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt amount	Official receipt date
29248	\$ 30.00	June 4, 2021

- Monies collected by a teacher/sponsor used to purchase supplies were not turned into the school bookkeeper. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that all official receipts of funds collected by school board employees must be remitted to the school bookkeeper accompanied by a detailed monies collected form and other supporting documentation such as a remittance advice or a student receipt. Further, all purchases made with internal accounts funds must be transacted pursuant to School Board Policy.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

White City Elementary

Comments repeated from prior report

Fundraising and admission events:

- The following Activity Fundraiser Request and Profit and Loss Statement was not signed by the principal prior to the beginning of the fundraiser. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, requires that activity fundraiser request forms be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A reconciliation of total receipts and expenses should be completed using the Profit and Loss portion of the form after the conclusion of the fundraiser.

Description	Fundraiser date	Date of principal approval
Fall Fundraiser- Band	February 10-12, 2021	February 12, 2021

Current year comments

Cash disbursements:

- Check number 1794 for \$200.00 was an unallowable expenditure made from the General account for the purchase of Employee Incentives. All expenditures from the General account should be for the benefit of the entire student body.
- For check number 1775, sales tax was paid on supporting receipts for school supplies. When purchases are made for the benefit of students, the purchaser should utilize the school's tax-exempt certificate when making purchases to avoid paying unnecessary sales tax.

Windmill Point Elementary

Comments repeated from prior report

None noted.

The School District of St. Lucie County, Florida
School Internal Accounts
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations

Windmill Point Elementary (Continued)

Current year comments

Cash receipts:

- The following monies collected forms supporting the official receipt did not include proper supporting documentation in the form of student receipts. School Board Policy, as presented in the *Principal's Manual for Internal Accounting*, states that a monies collected form and supporting documentation such as a remittance advice or student receipts should accompany all official receipts. Official receipt numbers, student receipt numbers and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
6053	September 25, 2020	\$ 48.00
6127	February 5, 2021	\$ 500.00

- Student receipts are not being issued immediately upon transfer of collections from the students to the teachers for shirt sales and yearbooks. All money collected should be counted in the presence of the student and a student receipt must be issued at that time.
- The following bank deposit was not deposited timely in the bank. School Board Policy, as presented in the *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.

Official receipt number	Official receipt amount	Official receipt date	Deposit date
6127	\$ 500.00	February 5, 2021	February 16, 2021