



A Component of The Arc of the St. Johns, Inc.

FINANCIAL STATEMENTS FOR THE
YEARS ENDED JUNE 30, 2023 AND 2022,
INDEPENDENT AUDITORS' REPORT AND
ADDITIONAL REPORTS

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1 - 2
FINANCIAL STATEMENTS:	
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses	5 - 6
Statements of Cash Flows	7
Notes to Financial Statements	8 - 10
ADDITIONAL REPORTS:	
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 <i>Government Auditing Standards</i>	12
Management Letter	13 - 14
SUPPLEMENTARY INFORMATION:	
Schedule of Functional Expenses (St. Johns County School District Format)	15

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
St. Johns Community Campus Charter School
a Component of the Arc of the St. Johns, Inc.
St. Augustine, Florida

Opinion

We have audited the accompanying financial statements of the St. Johns Community Campus Charter School ("SJCC"), a component of the Arc of the St. Johns, Inc., which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the SJCC as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the SJCC and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the SJCC's ability to continue as a going concern within one year after the date that the financial statement are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to the risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of SJCC's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in or judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the SJCC's ability to continue as a going concern for a reasonable period of time.

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Functional Expenses (St. Johns County School District Format) on page 15 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



St. Augustine, Florida
August 11, 2023

**ST. JOHNS COMMUNITY CAMPUS CHARTER SCHOOL
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022

ASSETS

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 1,048,123	\$ 644,971
Prepaid expenses and other assets	3,591	17,805
Leasehold improvements and equipment - net	<u>423,013</u>	<u>463,155</u>
 Total Assets	 <u>\$ 1,474,727</u>	 <u>\$ 1,125,931</u>

LIABILITIES AND NET ASSETS

Accounts payable	\$ 9,092	\$ 16,838
Accrued expenses and other liabilities	36,917	27,082
Due to The Arc of the St. Johns, Inc.	26,554	59,626
Due to St. Johns County School District	<u>3,626</u>	<u>903</u>
 Total Liabilities	 <u>76,189</u>	 <u>104,449</u>
 Net Assets:		
Net assets without donor restrictions	<u>1,398,538</u>	<u>1,021,482</u>
 Total Liabilities and Net Assets	 <u>\$ 1,474,727</u>	 <u>\$ 1,125,931</u>

See notes to the financial statements.

**ST. JOHNS COMMUNITY CAMPUS CHARTER SCHOOL
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
Revenues:		
St. Johns County School Board	\$ 1,799,321	\$ 1,136,556
Private pay - Summer Camp	5,766	9,470
Contributions	3,399	11,567
Investment income	5,558	252
Total revenues	1,814,044	1,157,845
Expenses:		
Program services	1,349,662	1,104,090
Management and general	87,326	76,786
Total expenses	1,436,988	1,180,876
Changes in net assets without donor restrictions	377,056	(23,031)
NET ASSETS WITHOUT DONOR RESTRICTIONS, BEGINNING OF YEAR	1,021,482	1,044,513
NET ASSETS WITHOUT DONOR RESTRICTIONS, END OF YEAR	\$ 1,398,538	\$ 1,021,482

See notes to the financial statements.

**ST. JOHNS COMMUNITY CAMPUS CHARTER SCHOOL
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	Program Services	Management and General	Total
Salaries and wages	\$ 826,726	\$ 47,269	\$ 873,995
Employee benefits	93,347	4,157	97,504
Payroll taxes	61,084	3,194	64,278
Client education	15,181	-	15,181
Allocated transportation expense	42,850	-	42,850
Allocated occupancy expense	153,304	1,519	154,823
Supplies	17,276	1,928	19,204
Insurance	9,945	2,725	12,670
Office supplies	9,180	-	9,180
Professional fees	65,381	11,498	76,879
Other expenses	10,975	4,730	15,705
Depreciation	44,413	10,306	54,719
Total Expenses	<u>\$ 1,349,662</u>	<u>\$ 87,326</u>	<u>\$ 1,436,988</u>

See notes to the financial statements.

**ST. JOHNS COMMUNITY CAMPUS CHARTER SCHOOL
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	Program Services	Management and General	Total
Salaries and wages	\$ 630,633	\$ 41,563	\$ 672,196
Employee benefits	65,225	3,656	68,881
Payroll taxes	47,315	2,808	50,123
Client education	14,945	-	14,945
Allocated transportation expense	43,947	-	43,947
Allocated occupancy expense	128,708	1,336	130,044
Supplies	59,794	1,695	61,489
Insurance	8,944	2,396	11,340
Office supplies	8,436	-	8,436
Professional fees	34,537	10,110	44,647
Other expenses	10,810	4,159	14,969
Depreciation	<u>50,796</u>	<u>9,063</u>	<u>59,859</u>
Total Expenses	<u>\$ 1,104,090</u>	<u>\$ 76,786</u>	<u>\$ 1,180,876</u>

See notes to the financial statements.

**ST. JOHNS COMMUNITY CAMPUS CHARTER SCHOOL
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Assets	\$ 377,056	\$ (23,031)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	44,413	50,796
Decrease (increase) in prepaid expenses and other assets	14,214	(9,651)
(Decrease) increase in due to related party	(33,072)	42,125
Increase (decrease) in accounts payable and other liabilities	2,092	(15,057)
Increase in due to district	2,723	903
Net Cash Provided by Operating Activities	407,426	46,085
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	(4,274)	(473,468)
Net Cash (Used) by Investing Activities	(4,274)	(473,468)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	403,152	(427,383)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	644,971	1,072,354
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 1,048,123	\$ 644,971

See notes to the financial statements.

**ST. JOHNS COMMUNITY CAMPUS CHARTER SCHOOL
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

St. Johns Community Campus Charter School ("SJCC") was established in August 2009 and is a component of The Arc of the St. Johns, Inc. (the "Arc"). SJCC provides education experiences for developmentally disabled students, ages of 18-22, through a combination of vocational training, integrated employment and community based work experiences with the goal of securing and maintaining employment within a more independent lifestyle.

SJCC's primary revenue source is a charter agreement with the School Board of St. Johns County (the "School Board").

SJCC's charter agreement with the School Board is effective until June 30, 2024, and may be renewed by mutual written agreement of the parties pursuant to Florida law. At the end of the term of the charter, the School Board may choose not to renew the charter under grounds specified in the charter, in which case the School Board is required to notify the SJCC in writing at least ninety (90) days prior to the charter's expiration. Pursuant to Section 1002.33(8)(e), Florida statutes, SJCC contract provides that in the event SJCC is dissolved or terminated, any encumbered funds and all SJCC property purchased with public funds automatically revert to the School Board. During the term of the charter, the School Board may also terminate the charter if good cause is shown.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Basis of Presentation

These financial statements are prepared on the accrual basis of accounting and focus on SJCC's resources and activities as a whole. Net assets, revenues, expenses, distributions, gains and losses are classified based on the existence or absence of donor-imposed or other external restrictions. Accordingly, net assets of SJCC and changes therein are classified and reported as follows:

- The change in net assets with donor restrictions.
- The change in net assets without donor restrictions.

Cash and Cash Equivalents

For purposes of the Statements of Financial Position and the Statements of Cash Flows, SJCC considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

SJCC maintains cash in one financial institution. The cash is fully insured through the Public Funds Collateralization Program.

Equipment

Equipment is carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed on the straight-line method over the estimated useful lives of the assets (five to fifteen years). All acquisitions of equipment and all expenditures for renewals and improvements of \$1,000 and above and that materially prolong the useful lives of assets are capitalized.

Public Support and Revenue

Grants and other contributions of cash and other assets are reported as donor restricted support if they are received with donor stipulations that limit the use of the donated assets. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as unrestricted contributions.

Revenues recognized from the School Board of St. Johns County (the "School Board") are pursuant to the funding provisions included in SJCC's charter agreement. In accordance with funding provisions of the charter agreements and Section 1002.33, Florida Statutes, SJCC reports the number of full-time equivalent (FTE) students and related data to the School Board. The School Board receives a five percent (5%) administrative fee based on unsighted full-time equivalent students from SJCC, which is withheld from the respective payments.

Under the provisions of Section 1011.62, Florida Statutes, the District reports the number of FTE's and related data to the Florida Department of Education (the "Department") for funding through the Florida Education Finance Program ("FEFP"). Funding for SJCC is adjusted during the year to reflect the revised calculations by the Department under the FEFP and the actual weighted FTE's reported by SJCC during the designated FTE survey periods. The Department may also adjust subsequent fiscal period allocations based on an audit of SJCC's compliance in determining and reporting FTE and related data. Generally, such adjustments are treated as reductions or additions of revenues in the year the adjustment are made.

Donated Services

No amounts have been reflected in the financial statements for donated services. SJCC generally pays for services requiring specific expertise. However, individuals may volunteer their time and perform a variety of tasks that assist SJCC with specific assistance programs, fundraising activities and various committee assignments.

Administrative, Management and General Expense Allocation

Administrative, management and general expenses are allocated by the Arc to SJCC based on the number of employees of SJCC as a percentage of the total employees of the Arc.

**ST. JOHNS COMMUNITY CAMPUS CHARTER SCHOOL
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

Maintenance Expense Allocation

The Arc allocates maintenance expenses are allocated to SJCC based on the number of direct hours the maintenance staff works on SJCC's leased property as a percentage of the total hours of the maintenance staff.

Transportation Expense Allocation

The Arc allocates transportation expenses to SJCC based on a monthly analysis of transportation hours dedicated to the transportation of SJCC students. The allocated costs include fuel, vehicle maintenance, etc.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Actual results could differ from those estimates.

Income Tax Status

SJCC is a component of the Arc which is exempt from federal and state income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Arc qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

The Arc evaluates its tax positions for any uncertainties based on the technical merits of the position taken. The Arc recognizes the tax benefit from any uncertain tax position only if it is more likely than not that the tax position will be upheld on examination by taxing authorities.

Currently, the tax years ended 2022, 2021 and 2020 are open and subject to examination by the Internal Revenue Service. However, SJCC is not currently under audit nor has SJCC been contacted by any of these jurisdictions.

Fair Value of Financial Instruments

The carrying amounts of cash and cash equivalents, accounts receivable, accounts payable and accrued expenses approximate fair value due to the short maturity of these financial instruments.

Reclassifications

Certain reclassifications may have been made to the prior year financial statements in order for them to be in conformity with the current year presentation.

2. MANAGEMENT OF LIQUIDITY

SJCC has financial assets available within one year of the balance sheet date for general expenditures as follows.

	2023	2022
Financial assets at year end:		
Cash and cash equivalents	\$ 1,048,123	\$ 644,971
Total financial assets at year end:	1,048,123	644,971
Financial assets available within one year	\$ 1,048,123	\$ 644,971

SJCC manages their financial assets available within one year in an operating bank account.

3. LEASEHOLD IMPROVEMENTS AND EQUIPMENT - NET

Leasehold improvements and equipment consisted of the following at June 30:

	2023	2022
Leasehold improvements	\$ 456,784	\$ 456,784
Furniture and equipment	123,052	118,780
Less: Accumulated depreciation	(156,823)	(112,409)
Leasehold improvements and equipment - net	\$ 423,013	\$ 463,155

4. SIGNIFICANT CONCENTRATIONS OF REVENUE

SJCC recognizes revenue from the St. Johns County School Board (the "School Board") that represents approximately ninety-nine percent (99%) and ninety-eight (98%) of total revenues for the years ended June 30, 2023 and 2022, respectively. The School Board receives a five percent (5%) administrative fee based on unweighted full-time equivalent students from SJCC, which is withheld from the respective payments. Administrative fees incurred for the years ended June 30, 2023 and 2022 were \$20,516 and \$13,587, respectively.

5. DESCRIPTION OF PROGRAM SERVICES

SJCC provides education programs that enable students to discover their own unique individual interests and preferences that will prepare them to make choices regarding career and occupational areas they wish to pursue for eventual employment, as well as gaining greater independence and applying this new knowledge while interacting positively with others in the community.

**ST. JOHNS COMMUNITY CAMPUS CHARTER SCHOOL
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

NOTES TO FINANCIAL STATEMENTS

6. CONTINGENCIES

The State of Florida and St. Johns County funded programs are subject to special audits. Such audits could result in claims against the resources of SJCC for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

7. RELATED PARTY

The Arc of the St. Johns, Inc.

SJCC is a component of the Arc. SJCC relies on the Arc's administrative staff for accounting, human resources and management oversight. The Arc allocates administrative expenses to SJCC. These administrative expenses totaled \$87,326 and \$76,786 for the years ended June 30, 2023 and 2022, respectively.

SJCC conducts its education programs in a facility owned by the Arc. SJCC pays a monthly payment to the Arc for the occupancy of the facility. Total amount of these payments were \$111,330 and \$85,250 for the years ended June 30, 2023 and 2022, respectively.

The Arc allocates maintenance expenses related to the occupancy of the facility to SJCC. SJCC incurred maintenance expenses provided by the Arc of \$7,802 and \$11,046 for the years ended June 30, 2023 and 2022, respectively.

The Arc allocates transportation expenses to SJCC. These transportation expenses totaled \$42,850 and \$43,947 for the years ended June 30, 2023 and 2022, respectively.

The Arc provides support to SJCC by sponsoring special events and receiving contributions and designating the proceeds to SJCC. For the years ended June 30, 2023 and 2022, support from the Arc from special events and contributions totaled \$275 and \$5,735, respectively.

8. SUBSEQUENT EVENTS

SJCC has evaluated events and transactions for potential recognition or disclosure in the financial statements through August 11, 2023, the date the financial statements were available to be issued.

ADDITIONAL REPORTS



NEVILLE WAINIO CPAs

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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

To the Board of Directors
St. Johns Community Campus Charter School
a Component of the Arc of the St. Johns, Inc.
St. Augustine, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of St. Johns Community Campus Charter School ("SJCC"), a component of the Arc of the St. Johns, Inc., which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated August 11, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered SJCC's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of SJCC's internal control. Accordingly, we do not express an opinion on the effectiveness of SJCC's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the SJCC's 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.

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 provide an opinion on the effectiveness of the organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

St. Augustine, Florida
August 11, 2023



NEVILLE WAINIO CPAs

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MANAGEMENT LETTER

To the Board of Directors
St. Johns Community Campus Charter School
a Component of the Arc of the St. Johns, Inc.
St. Augustine, Florida

Report on the Financial Statements

We have audited the financial statements of St. Johns Community Campus Charter School ("SJCC"), Florida, a component of the Arc of the St. Johns, Inc., as of and for the fiscal year ended June 30, 2023, and have issued our report thereon dated August 11, 2023.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirement of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements For Federal Awards (Uniform Guidance); and Chapter 10.850, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in this report, which is dated August 11, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.854(1)(e)1, *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. No such findings or recommendations were made in the preceding annual financial audit report; therefore, corrective actions were not necessary.

Official Title

Section 10.854(1)(e)5 *Rules of the Auditor General*, requires the name or official title of the entity. The official title of the entity is the St. Johns Community Campus Charter School - a component of the Arc of the St. Johns, Inc.

Financial Condition and Management

Sections 10.854(1)(e)2 and 10.855(11) *Rules of the Auditor General*, require us to apply appropriate procedures and communicate whether or not SJCC has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that SJCC did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.854(1)(e)6a and 10.855(12) *Rules of the Auditor General*, we applied financial condition assessment procedures for the Charter School. It is management's responsibility to monitor SJCC's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Transparency

Sections 10.854(1)(e)7 and 10.855(13) *Rules of the Auditor General*, require that we report the results of our determination as to whether SJCC maintains on its Website the information specified in Section 1002.33(9)(p), Florida Statutes. In connection with our audit, we determined that SJCC maintained on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes.

To the Board of Directors
St. Johns Community Campus Charter School
a Component of the Arc of the St. Johns, Inc.

Additional Matters

Section 10.854(1)(e) *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, applicable management and the St. Johns County School District, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Neville Wainio CPAs". The signature is written in a cursive style.

St. Augustine, Florida
August 11, 2023

**ST. JOHNS COMMUNITY CAMPUS CHARTER SCHOOL
A COMPONENT OF THE ARC OF THE ST. JOHNS, INC.**

**SCHEDULE OF FUNCTIONAL EXPENSES (ST. JOHNS COUNTY SCHOOL DISTRICT FORMAT)
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Function</u>	<u>Account Number</u>	<u>Expenses</u>
Instruction	5000	\$ 1,004,336
Instruction and curriculum development services	6300	15,181
School administration	7300	153,656
Facilities acquisition and construction	7400	111,330
Student transportation services	7800	56,723
Operations of plant	7900	22,511
Maintenance of plant	8100	22,365
Administrative technology services	8200	6,473
Unallocated depreciation/amortization expense		<u>44,413</u>
Total expenses by function		<u>\$ 1,436,988</u>