

**Okaloosa County  
District School Board**

School Internal Funds  
Presentation of Audit Findings

For the Year Ended June 30, 2005

# OKALOOSA COUNTY DISTRICT SCHOOL BOARD

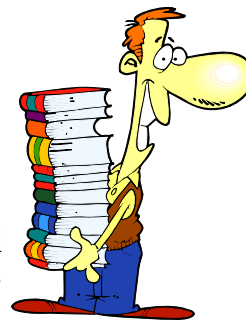


## *Presentation of Audit Findings For School Internal Funds*

## SCHOOL PERFORMANCE STANDARDS

**STANDARDS** - In our school audits of the internal funds, we are testing for compliance with the following:

1. **The Financial and Program Cost Accounting and Reporting for Florida Schools** (Red Book), Ch. 7.
2. **The Okaloosa County School District's Internal Accounting Manual.**
3. **Sound business practices as discussed in our annual training for bookkeepers and principals.**



# STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS

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- Cherokee Elementary School (pg. 3)
- Fort Walton Beach High School (pg. 28)
- Silver Sands School (pg. 39)

## RANKINGS

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All schools were OUTSTANDING with the following exceptions:

### **Acceptable**

Destin Middle

Lula J. Edge Elem.

Southside Elem. (July 2004)

### **Unacceptable**

Bluewater Elem.


# GENERAL MLC

	All Schools
Outside Support Organizations (PTOs)	<input checked="" type="checkbox"/>
Improper alteration of monies collected form	<input checked="" type="checkbox"/>

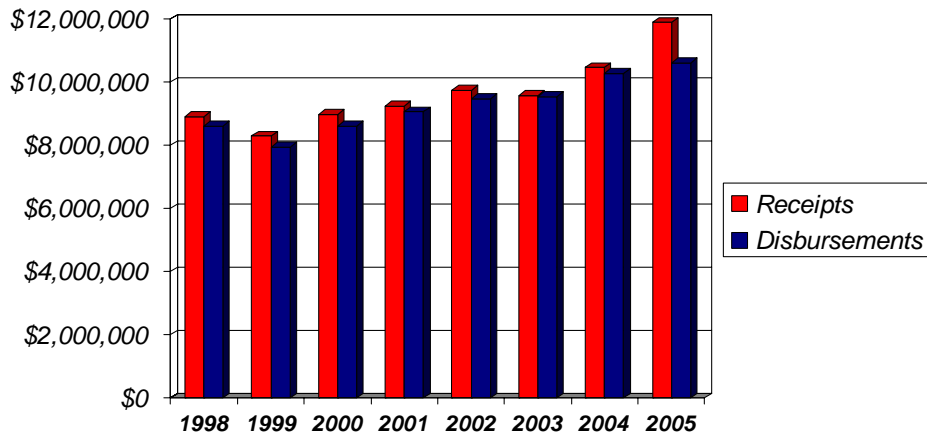
# ELEMENTARY SCHOOL MLCs

Elementary	Bluewater	Edge	Southside
Disbursements made without adequate supporting documentation	<input checked="" type="checkbox"/>		
Incorrect completion of Check Requisition/ transfer Form	<input checked="" type="checkbox"/>		
Monthly Reports not distributed	<input checked="" type="checkbox"/>		
Unsigned Checks		<input checked="" type="checkbox"/>	
Lost or missing records			<input checked="" type="checkbox"/>

# MIDDLE & HIGH SCHOOL MLCs

Middle & High	Destin Middle at Regatta Bay
No cancellation of paid invoices	

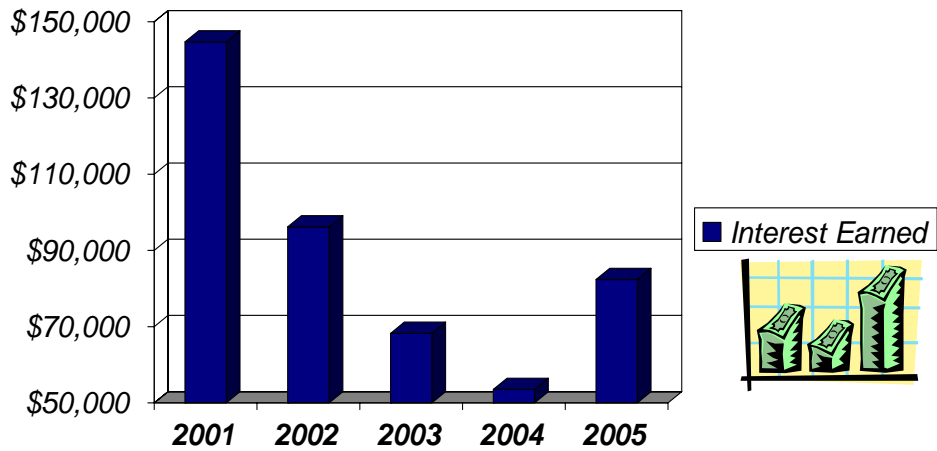
# TOTAL RECEIPTS & DISBURSEMENTS



# **INTEREST EARNED**

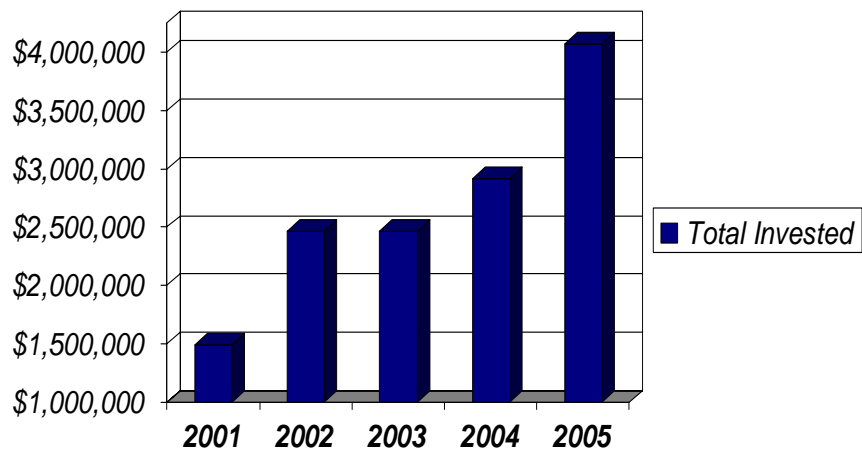
2001 - 2005

*Internal Funds*



# **SBA INVESTMENT**

2001 - 2005

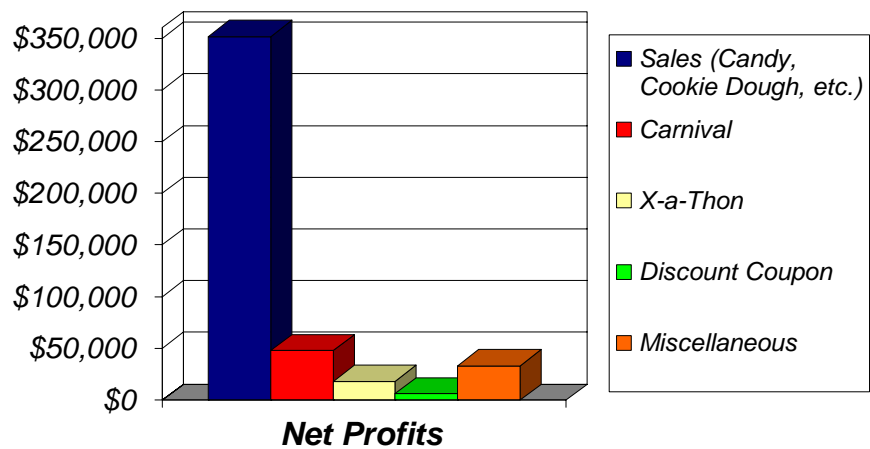


# FUNDRAISING



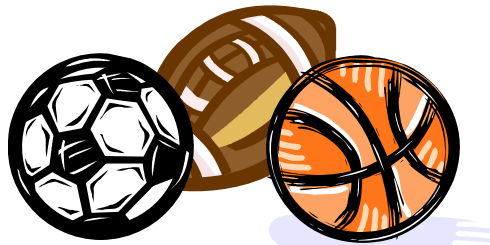
## MAJOR FUNDRAISERS

### *Elementary & Middle Schools*



# ATHLETICS

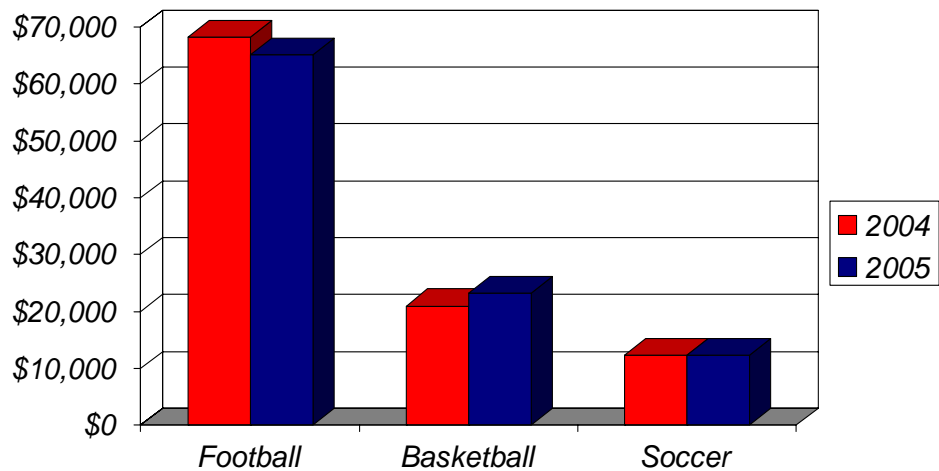
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## SPORTS RECEIPTS

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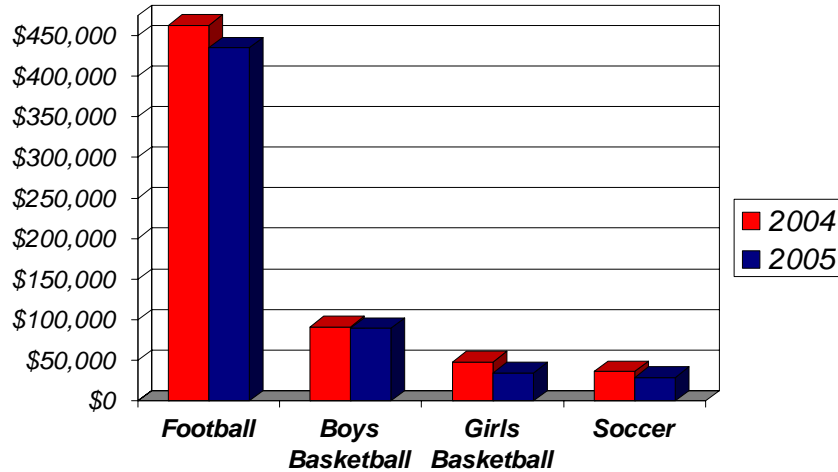
*Middle Schools by Sport*





# SPORTS RECEIPTS

## High Schools by Sport



# FOOTBALL

	2004-2005 Receipts	2003-2004 Receipts	Increase (Decrease)	% Increase (Decrease)	Explanation
Baker	37,534	36,678	856	2%	N/A
Choctawhatchee Senior	91,411	105,780	(14,369)	-14%	2 fewer games were played in 04-05 than in 03-04.
Crestview Senior	70,006	48,787	21,219	43%	Increased ticket prices by \$1. Held one more home game in 04-05 than in 03-04.
Ft. Walton Beach	104,614	86,604	18,010	21%	One more home game was played in 04-05 than in 03-04.
Niceville Senior	131,284	185,002	(53,718)	-29%	Team did not go as far in playoffs in 04-05 as in 03-04. Also cancelled one game due to Hurricane Ivan.
<b>Total</b>	<b>\$ 434,849</b>	<b>\$ 462,851</b>	<b>\$ (28,002)</b>	<b>-6%</b>	



# BOYS BASKETBALL

Boys Basketball	2004-2005 Receipts	2003-2004 Receipts	Increase (Decrease)	% Increase (Decrease)	Explanation
Baker	13,102	11,472	1,630	14%	N/A
Choctawhatchee Senior	34,688	25,800	8,888	34%	District Champions in 04-05 and went on to state competition.
Crestview Senior	8,607	5,449	3,158	58%	Increased ticket prices by \$1. More games played at home instead of away due to hurricane damage at opposing schools.
Ft. Walton Beach	26,502	25,083	1,419	6%	N/A
Laurel Hill	14,580	4,858	9,722	200%	District Champions; hosted playoffs in 04-05.
Niceville Senior	6,571	18,777	(12,206)	-65%	Team did not go as far in playoffs in 04-05 as in 03-04. Also held one game with free attendance for students.

Total                    \$ 104,050    \$ 91,439    \$ 12,611    14%



# GIRLS BASKETBALL

Girls Basketball	2004-2005 Receipts	2003-2004 Receipts	Increase (Decrease)	% Increase (Decrease)	Explanation
Baker	4,960	10,537	(5,577)	-53%	Did not host district semi-finals and playoffs or state playoffs in 04-05 as in 03-04.
Choctawhatchee Senior	7,205	9,495	(2,290)	-24%	Did not host district playoffs in 04-05 as in 03-04.
Crestview Senior	4,267	6,391	(2,124)	-33%	Did not go as far in playoffs and played fewer games in 04-05 than in 03-04.
Ft. Walton Beach	14,480	13,752	728	5%	N/A
Laurel Hill	4,343	4,188	155	4%	N/A
Niceville Senior	4,171	3,955	216	5%	N/A

Total                    \$ 39,426    \$ 48,318    \$ (8,892)    -18%



# SOCCER

Soccer	2004-2005 Receipts	2003-2004 Receipts	Increase (Decrease)	% Increase (Decrease)	Explanation
Choctawhatchee Senior	9,134	8,280	854	10%	N/A
Crestview Senior	4,773	3,652	1,121	31%	Increased ticket prices by \$1. Held games on Saturdays in 04-05, resulting in more games played than in 03-04.
Ft. Walton Beach	5,020	12,649	(7,629)	-60%	Did not host men's district playoffs in 04-05 as in 03-04.
Niceville Senior	10,300	11,806	(1,506)	-13%	N/A
<b>Total</b>	<b>\$ 29,227</b>	<b>\$ 36,387</b>	<b>\$ (7,160)</b>	<b>-20%</b>	



## Supplemental Information

Okaloosa County School Board Internal Funds Audits  
SCHOOL RANKINGS 1998 - 2005

**ALL SCHOOLS WERE RANKED OUTSTANDING FOR EACH YEAR, WITH THE FOLLOWING EXCEPTIONS:**

The names of the Principals listed below served the respective schools for the fiscal year ended 06/30/2005.

	<b>Acceptable</b>	<b>Principal</b>	<b>Unacceptable</b>
<b>2005</b>	Destin Middle Lula J. Edge Elem. Southside Elem (July 2004)	Ms. Gardner Ms. Houp Ms. Arneson Ms. Holloway	Bluewater Elem.
<b>2004</b>	Bob Sikes Elem. (from March to June 2004) Wright Elem. Choctawhatchee High Southside Elem. Silver Sands		Bob Sikes Elem. (from July 2003 to March 2004)
<b>2003</b>	Elliott Point Elem. Valparaiso Elem Destin Middle Pryor Middle Richbourg Middle		Bob Sikes Elem.
<b>2002</b>	All schools Outstanding		
<b>2001</b>	Combs New-Heights Elem. Choctawhatchee High OATC Silver Sands		Walker Elem.
<b>2000</b>	Combs New Heights Elem. Oak Hill Elem. Ocean City Elem. Shalimar Elem. Valparaiso Elem.		Walker Elem. Southside Elem.
<b>1999</b>	Elliott Point Elem. Oak Hill Elem. Ocean City Elem. Southside Elem. Valparaiso Elem. Walker Elem. Lewis Middle Meigs Middle Choctawhatchee High Niceville High		

Okaloosa County School Board Internal Funds Audits  
SCHOOL RANKINGS 1998 - 2005

**ALL SCHOOLS WERE RANKED OUTSTANDING FOR EACH YEAR, WITH THE FOLLOWING EXCEPTIONS:**

	<b>Acceptable</b>	<b>Unacceptable</b>
<b>1998</b>  <b>Initial Audits</b>	Antioch Elem. Bob Sikes Elem. Cherokee Elem. Combs New Heights Elliot Point Elem. Florosa Elem. Kenwood Elem. Longwood Elem. Northwood Elem. Oak Hill Elem. Ocean City Elem. Plew Elem. Shalimar Elem. Southside Elem. Valparaiso Elem. Walker Elem. Wright Elem. Bruner Middle Davidson Middle Meigs Middle Pryor Middle Richbourg Middle Fort Walton Beach High Laurel Hill High Silver Sands	Destin Elem. Mary Esther Destin Middle Lewis Middle Ruckel Middle Choctawhatchee High Niceville High

Okaloosa County District School Board  
 Receipts vs. Disbursements  
 Fiscal Year Ended June 30, 2005

School	2005 Receipts	2005 Disbursements
Antioch	\$ 148,762	\$ 155,301
Bluewater	199,800	211,562
Bob Sikes	62,445	66,521
Cherokee	80,489	102,172
Destin	252,507	225,010
Lula J. Edge	158,225	135,563
Annette P. Edwins	77,743	79,115
Elliott Point	97,133	83,592
Florosa	80,485	78,289
Kenwood	125,408	157,123
Longwood	59,807	54,719
Mary Esther	115,657	126,231
Northwood	53,428	48,415
Oak Hill	135,379	124,176
Ocean City	55,907	51,668
James E. Plew	133,143	129,591
Shalimar	66,188	57,862
Southside	108,412	103,999
Valparaiso	94,975	92,766
Walker	145,740	145,983
Wright	116,804	118,942
Max Bruner, Jr.	268,970	241,928
Davidson	263,510	246,825
Destin Middle at Regatta Bay	391,869	381,682
Addie R. Lewis	197,086	180,719
Clifford Meigs	231,781	223,640
W. C. Pryor	231,428	231,428
Lance C. Richbourg	211,869	193,792
C. W. Ruckel	333,073	304,353
Baker	438,820	431,003
Choctawhatchee Senior	1,157,377	1,126,445
Crestview Senior	1,152,255	1,068,713
Ft. Walton Beach	2,549,025	1,385,312
Laurel Hill	173,068	191,196
Niceville Senior	1,670,765	1,730,723
OATC	217,478	318,600
Crestview Vo-tech	105	6,761
Silver Sands	47,775	12,459
<b>Totals</b>	<b>\$ 11,904,691</b>	<b>\$ 10,624,179</b>

Okaloosa County District School Board  
 Receipts Comparison 2004 - 2005  
 Fiscal Year Ended June 30, 2005

School	2005	2004	Increase (Decrease)	% Change
Antioch	\$ 148,762	\$ 135,739	\$ 13,023	9.6%
Bluewater	199,800	186,576	13,224	7.1%
Bob Sikes	62,445	62,916	(471)	-0.7%
Cherokee	80,489	90,897	(10,408)	-11.5%
Destin	252,507	203,268	49,239	24.2% *
Lula J. Edge	158,225	134,351	23,874	17.8% *
Annette P. Edwins	77,743	76,873	870	1.1%
Elliott Point	97,133	99,419	(2,286)	-2.3%
Florosa	80,485	82,136	(1,651)	-2.0%
Kenwood	125,408	114,375	11,033	9.6%
Longwood	59,807	55,906	3,901	7.0%
Mary Esther	115,657	132,839	(17,182)	-12.9%
Northwood	53,428	62,205	(8,777)	-14.1%
Oak Hill	135,379	113,912	21,467	18.8%
Ocean City	55,907	59,949	(4,042)	-6.7%
James E. Plew	133,143	158,294	(25,151)	-15.9% *
Shalimar	66,188	62,861	3,327	5.3%
Southside	108,412	105,572	2,840	2.7%
Valparaiso	94,975	96,723	(1,748)	-1.8%
Walker	145,740	131,219	14,521	11.1%
Wright	116,804	111,672	5,132	4.6%
Max Bruner, Jr.	268,970	377,377	(108,407)	-28.7% *
Davidson	263,510	216,571	46,939	21.7% *
Destin Middle at Regatta Bay	391,869	336,874	54,995	16.3% *
Addie R. Lewis	197,086	206,922	(9,836)	-4.8%
Clifford Meigs	231,781	246,983	(15,202)	-6.2%
W. C. Pryor	231,428	279,314	(47,886)	-17.1% *
Lance C. Richbourg	211,869	180,618	31,251	17.3% *
C. W. Ruckel	333,073	268,665	64,408	24.0% *
Baker	438,820	421,026	17,794	4.2%
Choctawhatchee Senior	1,157,377	969,971	187,406	19.3% *
Crestview Senior	1,152,255	999,458	152,797	15.3% *
Ft. Walton Beach	2,549,025	1,490,904	1,058,121	71.0% *
Laurel Hill	173,068	161,458	11,610	7.2%
Niceville Senior	1,670,765	1,648,640	22,125	1.3%
OATC	217,478	346,499	(129,021)	-37.2% *
Crestview Vocational Tech	105	-	105	0.0%
Silver Sands	47,775	37,977	9,798	25.8% *

\* Note - all schools with changes greater than 15% are explained on next page.



Okaloosa County District School Board  
 Receipts Comparison, Explanations for >15% Change  
 Fiscal Year Ended June 30, 2005

School	\$ Change	% Change	Explanation
Destin	49,239	24.22%	Five classes were added in 04/05 which contributed to the overall increase in cash receipts (field trips, teacher supply money, fund raising, etc). The 4th grade took a trip to Orlando that had not been taken in the prior year.
Lula J. Edge	23,874	17.77%	The school added a few new fundraisers during 04-05. The Cherrydale and Cookie dough fundraisers were very profitable and increased cash (\$16k). The Honor choir fundraiser also increased cash (\$3k).
James E. Plew	(25,151)	-15.89%	There was a decrease in enrollment which contributed to a decrease in field trips, fund raisers and donations. There was also a decrease in picture money.
Max Bruner, Jr.	(108,407)	-28.73%	There was a large decrease in receipts (\$50K) due to the turnover of band and chorus directors in 04-05, both took trips in 03-04 that were not taken in 04-05. Also due to Hurricane Ivan the school fundraiser produced less sales (\$28K). Athletics had smaller revenues in their fundraisers (\$25K).
Davidson	46,939	21.67%	Athletics increased due to fundraising for summer football coaching (new in 04-05); also hosted the football jamboree. Music increased due to Band & Chorus fundraising for new uniforms and trips to Disney and State competitions. Clubs increased due to adding a newspaper.
Destin Middle at Regatta Bay	54,995	16.33%	Athletics increased the number of fund raisers and the Beta Club received a donation of \$20,000 for state competition.
W. C. Pryor	26,768	-17.14%	Classes decreased because of a 20% decrease in students, and over-collection of activity fees in 03-04, reducing the amount needed in 04-05. Departments decreased because one fundraiser was discontinued.
Lance C. Richbourg	31,251	17.30%	Music increased because school collected funds from all Okaloosa middle schools for the Chorus All-State Conference, and the Chorus raised funds for new uniforms. Classes increased due to funds collected for additional field trips.

Okaloosa County District School Board  
 Receipts Comparison, Explanations for >15% Change  
 Fiscal Year Ended June 30, 2005

School	\$ Change	% Change	Explanation
C. W. Ruckel	64,408	23.97%	Music increased due to numerous fundraisers for Chorus trip to Orlando. Clubs increased due to 2 new clubs, both of which had fundraisers.
Choctawhatchee Senior	187,406	19.32%	Money received for field trip increased due to a band trip to New York City, as well as an overall increase in field trips. The school also received \$25,000 from vending commissions and a \$7,500 refund from the PSAT.
Crestview Senior	\$ 152,797	15.29%	The band participated in the Macy's Day parade.
Ft. Walton Beach	1,058,121	70.97%	Increase due to large contributions for the stadium construction.
OATC	(129,021)	-37.24%	Discontinued adult day school programs and lack of home sales.
Silver Sands	9,798	25.80%	The Children's Advocacy golf tournament donated \$7,000 more than prior year.

Okaloosa County District School Board  
Receipts Per Student  
Fiscal Years  
Ended June 30, 2002-2005

School	2002			2003			2004			2005		
	Receipts	Student Population	Receipts/Student	Receipts	Student Population	Receipts/Student	Receipts	Student Population	Receipts/Student	Receipts	Student Population	Receipts/Student
Antioch	\$ 118,350	731	\$ 162	\$ 127,714	750	\$ 170	\$ 135,739	764	\$ 178	\$ 148,762	776	\$ 192
Bluewater	160,160	738	217	166,761	725	230	186,576	681	274	199,800	681	293
Bob Sikes	50,366	555	91	56,230	553	102	62,916	567	111	62,445	619	101
Cherokee	80,956	640	126	110,538	601	184	90,897	547	166	80,489	474	170
Combs-New Heights	18,734	285	66	-	-	-	-	-	-	-	-	-
Destin	194,643	783	249	198,490	800	248	203,268	848	240	252,507	844	299
Lula J. Edge	89,015	450	198	107,806	453	238	134,351	497	270	158,225	490	323
Annette P. Edwins	67,334	410	164	78,273	465	168	76,873	472	163	77,743	428	182
Elliott Point	93,219	580	161	81,184	600	135	99,419	636	156	97,133	634	153
Florosa	72,430	575	126	81,459	575	142	82,136	549	150	80,485	574	140
Kenwood	125,420	575	218	135,383	570	238	114,375	553	207	125,408	550	228
Longwood	77,743	500	155	60,945	460	132	55,906	428	131	59,807	442	135
Mary Esther	104,194	480	217	120,145	560	215	132,839	586	227	115,657	567	204
Northwood	66,056	500	132	59,475	550	108	62,205	544	114	53,428	604	88
Oak Hill	88,511	550	161	96,622	543	178	113,912	551	207	135,379	562	241
Ocean City	66,972	540	124	36,936	540	68	59,949	466	129	55,907	481	116
James E. Plew	130,286	683	191	131,526	760	173	158,294	687	230	133,143	633	210
Shalimar	88,820	545	163	74,048	530	140	62,861	565	111	66,188	540	123
Southside	63,876	530	121	87,655	550	159	105,572	575	184	108,412	594	183
Valparaiso	82,694	500	165	93,146	480	194	96,723	497	195	94,975	499	190
Walker	101,058	580	174	122,214	650	188	131,219	637	206	145,740	662	220
Wright	121,013	600	202	113,668	600	189	111,672	577	194	116,804	579	202
Max Bruner, Jr.	365,214	1,200	304	311,156	1,100	283	377,377	1,050	359	268,970	1,046	257
Davidson	205,459	812	253	211,941	850	249	216,571	883	245	263,510	940	280
Destin Middle at Regatta Bay	286,673	615	466	295,088	670	440	336,874	738	456	391,869	709	553
Addie R. Lewis	217,541	630	345	217,317	632	344	206,922	611	339	197,086	594	332
Clifford Meigs	205,414	718	286	264,548	750	353	246,983	720	343	231,781	710	326
W. C. Pryor	250,944	850	295	249,997	807	310	279,314	807	346	231,428	760	305
Lance C. Richbourg	190,223	728	261	180,247	720	250	180,618	729	248	211,869	726	292
C. W. Ruckel	364,260	1,025	355	269,856	1,100	245	268,665	898	299	333,073	896	372
Baker	428,899	1,400	306	385,190	1,400	275	421,026	1,388	303	438,820	1,420	309
Choctawhatchee Senior	989,972	1,975	501	969,313	1,875	517	969,971	1,806	537	1,157,377	1,909	606
Crestview Senior	828,829	1,750	474	1,111,876	1,850	601	999,458	1,892	528	1,152,255	1,850	623
Ft. Walton Beach	1,158,961	1,950	594	1,215,208	1,950	623	1,490,904	1,972	756	2,549,025	1,988	1,282
Laurel Hill	126,915	442	287	135,199	420	322	161,458	411	393	173,068	419	413
Niceville Senior	1,397,054	2,240	624	1,164,596	2,300	506	1,648,640	2,292	719	1,670,765	2,369	705
OATC	631,194	730	865	433,360	850	510	346,499	740	468	217,478	154	1,412
Crestview Vocational Tech	-	-	-	-	-	-	-	-	-	105	95	1
Silver Sands	39,296	127	309	33,841	130	260	37,977	150	253	47,775	154	310
Totals	\$ 9,748,698	29,522	\$ 330	\$ 9,588,951	29,719	\$ 323	\$ 10,468,959	29,314	\$ 357	\$ 11,904,691	28,972	\$ 411

Okaloosa County District School Board  
2000 - 2005 RECEIPTS  
Fiscal Year Ended June 30, 2005

School	Receipts					
	2000	2001	2002	2003	2004	2005
Antioch	\$ 132,678	\$ 134,298	\$ 118,350	\$ 127,714	\$ 135,739	\$ 148,762
Bluewater	161,104	156,780	160,160	166,761	186,576	199,800
Bob Sikes	49,781	44,378	50,366	56,230	62,916	62,445
Cherokee	71,460	60,832	80,956	110,538	90,897	80,489
Combs-New Heights	46,878	42,376	18,734	-	-	-
Destin	198,013	210,583	194,643	198,490	203,268	252,507
Lula J. Edge	91,976	87,798	89,015	107,806	134,351	158,225
Annette P. Edwins	67,412	54,730	67,334	78,273	76,873	77,743
Elliott Point	101,600	102,888	93,219	81,184	99,419	97,133
Florosa	81,227	63,974	72,430	81,459	82,136	80,485
Kenwood	125,910	134,548	125,420	135,383	114,375	125,408
Longwood	55,674	78,441	77,743	60,945	55,906	59,807
Mary Esther	115,336	108,592	104,194	120,145	132,839	115,657
Northwood	62,477	64,267	66,056	59,475	62,205	53,428
Oak Hill	91,153	83,942	88,511	96,622	113,912	135,379
Ocean City	63,550	66,150	66,972	36,936	59,949	55,907
James E. Plew	116,956	111,691	130,286	131,526	158,294	133,143
Shalimar	64,273	59,583	88,820	74,048	62,861	66,188
Southside	48,629	58,209	63,876	87,655	105,572	108,412
Valparaiso	123,999	119,870	82,694	93,146	96,723	94,975
Walker	83,473	82,973	101,058	122,214	131,219	145,740
Wright	93,869	130,493	121,013	113,668	111,672	116,804
Max Bruner, Jr.	317,274	301,139	365,214	311,156	377,377	268,970
Davidson	184,640	171,678	205,459	211,941	216,571	263,510
Destin Middle at Regatta Bay	254,214	241,127	286,673	295,088	336,874	391,869
Addie R. Lewis	192,625	205,224	217,541	217,317	206,922	197,086
Clifford Meigs	167,766	253,934	205,414	264,548	246,983	231,781
W. C. Pryor	209,187	272,736	250,944	249,997	279,314	231,428
Lance C. Richbourg	171,713	189,193	190,223	180,247	180,618	211,869
C. W. Ruckel	292,048	283,767	364,260	269,856	268,665	333,073
Baker	435,722	392,738	428,899	385,190	421,026	438,820
Choctawhatchee Senior	1,069,468	1,036,240	989,972	969,313	969,971	1,157,377
Crestview Senior	721,305	768,307	828,829	1,111,876	999,458	1,152,255
Ft. Walton Beach	1,021,570	1,141,899	1,158,961	1,215,208	1,490,904	2,549,025
Laurel Hill	136,988	172,501	126,915	135,199	161,458	173,068
Niceville Senior	1,261,758	1,196,223	1,397,054	1,164,596	1,648,640	1,670,765
OATC	480,496	540,707	631,194	433,360	346,499	217,478
Crestview Vocational Tech	-	-	-	-	-	105
Silver Sands	26,842	34,920	39,296	33,841	37,977	47,775
<b>TOTALS</b>	<b>\$ 8,991,044</b>	<b>\$ 9,259,728</b>	<b>\$ 9,748,698</b>	<b>\$ 9,588,951</b>	<b>\$ 10,466,959</b>	<b>\$ 11,904,691</b>

Okaloosa County District School Board  
2000 - 2005 DISBURSEMENTS  
Fiscal Year Ended June 30, 2004

School	Disbursements					
	2000	2001	2002	2003	2004	2005
Antioch	\$ 121,036	\$ 103,636	\$ 131,120	\$ 143,078	\$ 142,929	\$ 155,301
Bluewater	174,365	128,359	165,040	182,136	185,053	211,562
Bob Sikes	41,601	44,065	40,035	73,017	68,416	66,521
Cherokee	65,054	67,299	74,665	109,260	85,001	102,172
Combs-New Heights	43,753	55,980	42,604	-	-	-
Destin	194,403	195,090	180,539	205,450	181,487	225,010
Lula J. Edge	87,537	96,511	79,136	110,444	122,446	135,563
Annette P. Edwins	64,063	67,790	53,331	77,843	80,988	79,115
Elliott Point	71,463	123,452	111,871	82,653	157,499	83,592
Florosa	70,331	69,090	72,888	80,438	81,530	78,289
Kenwood	92,823	138,193	117,540	147,302	116,662	157,123
Longwood	46,371	76,944	81,806	49,685	55,012	54,719
Mary Esther	99,660	90,475	120,056	109,753	128,183	126,231
Northwood	64,180	62,455	58,058	52,195	56,955	48,415
Oak Hill	74,252	68,142	73,188	101,065	107,810	124,176
Ocean City	60,580	55,752	62,818	44,745	62,230	51,668
James E. Plew	101,900	107,736	123,591	131,565	132,117	129,591
Shalimar	59,317	68,145	96,349	74,247	57,619	57,862
Southside	49,067	61,185	58,082	83,709	97,090	103,999
Valparaiso	115,939	117,143	84,036	100,189	98,759	92,766
Walker	85,371	80,227	104,634	126,790	140,428	145,983
Wright	95,682	119,734	111,832	108,481	102,799	118,942
Max Bruner, Jr.	293,208	308,017	390,628	306,628	385,469	241,928
Davidson	204,973	166,393	194,936	206,593	212,282	246,825
Destin Middle at Regatta Bay	242,362	215,725	277,381	301,902	335,156	381,682
Addie R. Lewis	179,829	217,525	219,647	202,159	192,752	180,719
Clifford Meigs	176,807	241,075	190,452	255,279	251,261	223,640
W. C. Pryor	205,120	264,644	224,520	249,419	271,018	231,428
Lance C. Richbourg	166,251	194,838	203,586	174,235	170,478	193,792
C. W. Ruckel	277,328	280,743	371,347	260,610	272,170	304,353
Baker	433,977	404,160	385,606	412,479	389,067	431,003
Choctawhatchee Senior	1,075,688	1,055,598	939,052	901,311	913,152	1,126,445
Crestview Senior	699,005	798,526	799,709	1,110,100	984,736	1,068,713
Ft. Walton Beach	995,557	1,102,517	1,174,678	1,241,224	1,330,807	1,385,312
Laurel Hill	160,715	167,090	120,657	134,753	158,002	191,196
Niceville Senior	1,126,060	1,175,637	1,341,574	1,146,534	1,763,469	1,730,723
OATC	493,762	465,831	605,887	449,859	372,858	318,600
Crestview Vocational Tech	-	-	-	-	-	6,761
Silver Sands	13,312	13,853	11,474	12,527	16,818	12,459
<b>TOTALS</b>	<b>\$ 8,622,702</b>	<b>\$ 9,069,575</b>	<b>\$ 9,494,353</b>	<b>\$ 9,559,657</b>	<b>\$ 10,280,508</b>	<b>\$ 10,624,179</b>

