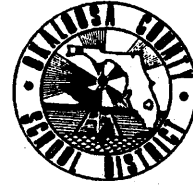


# OKALOOSA COUNTY DISTRICT SCHOOL BOARD

## 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 with bookkeepers and principals.



## SCOPE OF WORK

- Fieldwork visits at every school
- Interviewed principals and bookkeepers
- Agreed ending balances to supporting documentation
- Tested receipts and disbursements
- Tested service contracts
- Trend analysis between years
- Reviewed accounts payable for report presentation.



## ITEMS OF NOTE

- Four schools with findings for FY 09
- Total revenues and expenditures in excess of \$11M
- Ocean City closing finalized during FY 09



## FINDINGS

CRI noted findings at the following schools:

Baker School

Choctawhatchee Sr. High School

Destin Elementary

Kenwood Elementary



## ELEMENTARY SCHOOL MLCs

Elementary	Destin Elementary	Kenwood Elementary
Invoices not stamped "paid"	X	
Untimely deposits - Bookkeeper		X

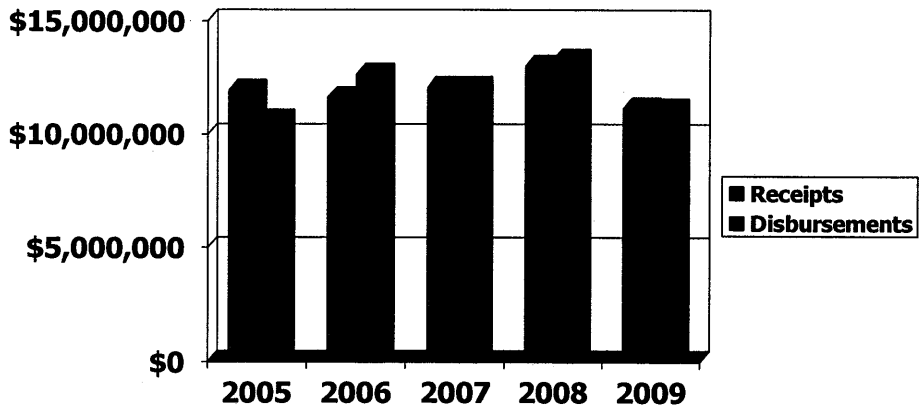


## HIGH SCHOOL MLCs

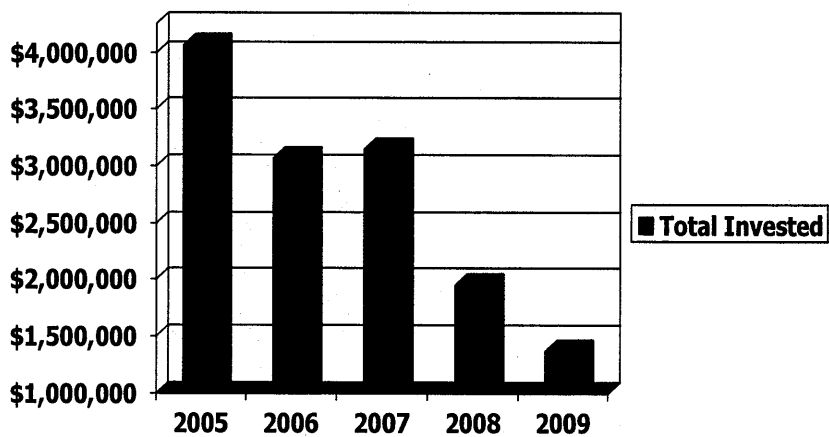
High School	Baker School	Choctawhatchee Sr. High School
Untimely deposits – teacher/sponsor	<b>X</b>	
Incorrect completion of check requisition/transfer forms		<b>X</b>



## TOTAL RECEIPTS & DISBURSEMENTS

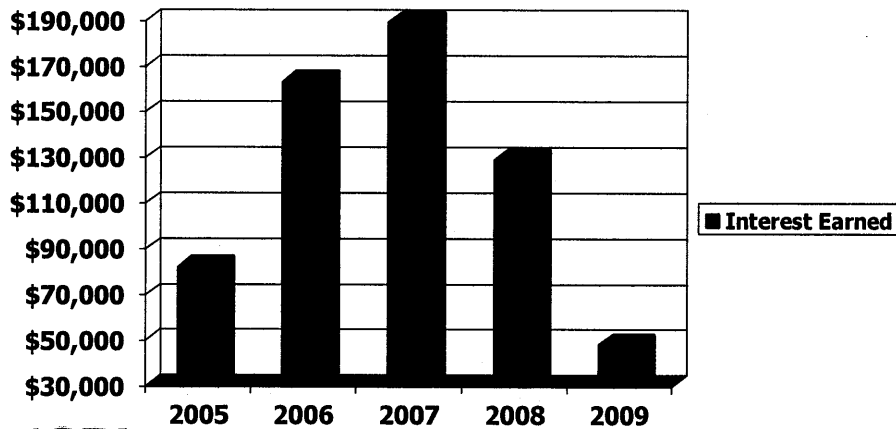


## SBA INVESTMENT 2005 - 2009

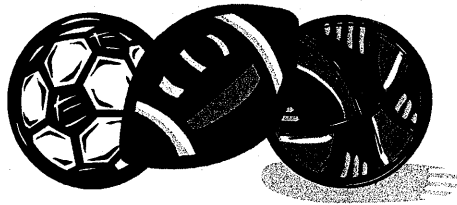


## INTEREST EARNED

2005 - 2009 Internal Funds

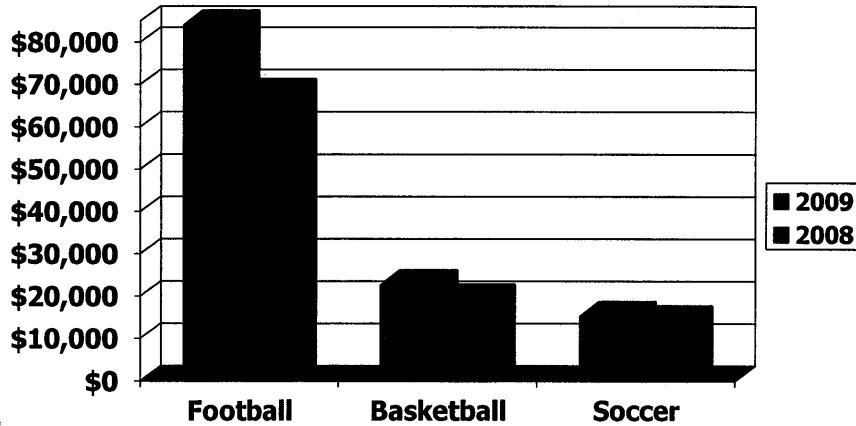


# ATHLETICS



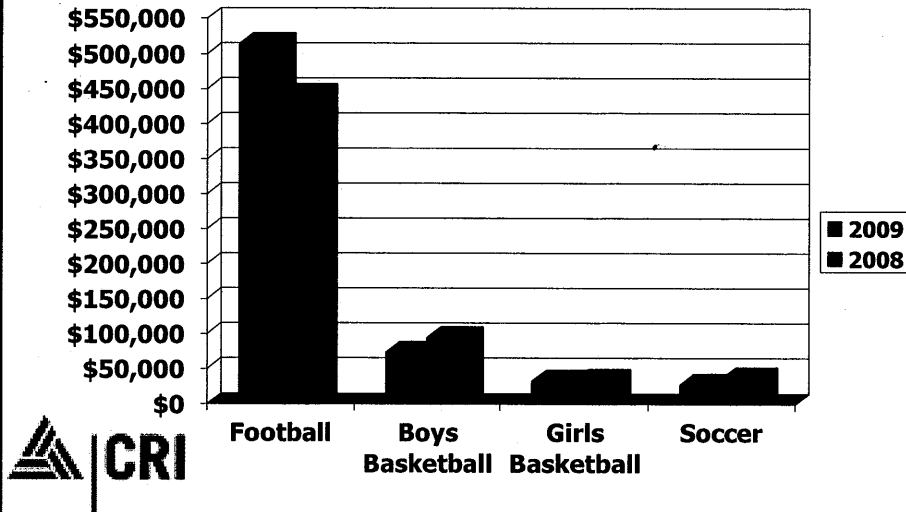
## TICKET RECEIPTS

Middle Schools by Sport



# TICKETS RECEIPTS

## High Schools by Sport



# FOOTBALL

	2008-2009 Receipts	2007-2008 Receipts	Increase (Decrease)	% Increase (Decrease)	Explanation
Baker	31,048	24,958	6,090	24 %	The football team had a good year, which increases attendance. In addition, there was a home play-off game in FY 2009.
Choctawhatchee Senior	98,116	118,213	(20,097)	(17)%	Season ticket sales decreased. Attendance at games decreased due to more away games in FY 2009.
Crestview Senior	93,064	77,162	15,902	21 %	Ticket price increased by \$1. There was also an additional home game in FY 2009.
Ft. Walton Beach	146,431	73,290	73,141	100%	Team went to regional's and had three additional games at the school.
Niceville Senior	144,975	148,692	(3,717)	(2) %	
<b>Total</b>	<b>\$ 513,634</b>	<b>\$ 442,315</b>	<b>\$ 71,139</b>	<b>16 %</b>	



# BOYS BASKETBALL

	2008-2009	2007-2008	Increase	Increase	
	Receipts	Receipts	(Decrease)	(Decrease)	Explanation
Baker	11,299	8,742	2,557	29 %	
Choctawhatchee Senior	15,603	26,503	(10,900)	(41) %	Team advanced to Regional Semifinals in the prior year.
Crestview Senior	11,364	11,455	(91)	(1)%	
Ft. Walton Beach	12,591	10,265	2,326	23%	
Laurel Hill	18,531	18,082	449	2 %	
Niceville Senior	4,446	20,030	(15,584)	(78)%	Team advanced to Regional Finals in the prior year.
<b>Total</b>	<b>\$ 73,834</b>	<b>\$ 95,077</b>	<b>\$ (21,243)</b>	<b>(22) %</b>	



# GIRLS BASKETBALL

	2008-2009	2007-2008	Increase	Increase	
	Receipts	Receipts	(Decrease)	(Decrease)	Explanation
Baker	5,182	3,551	1,631	46%	
Choctawhatchee Senior	5,196	5,675	(479)	(8)%	
Crestview Senior	10,661	2,721	7,940	292%	There were six more home games in the current year. In addition, the girls hosted the holiday tournament.
Ft. Walton Beach	4,181	15,703	(11,522)	(73)%	Team advanced to Regional finals in the prior year.
Laurel Hill	2,867	4,249	(1,382)	(33)%	
Niceville Senior	5,083	2,435	2,648	109%	The girls hosted the district tournament.
<b>Total</b>	<b>\$ 33,170</b>	<b>\$ 34,334</b>	<b>\$ (1,164)</b>	<b>(3) %</b>	





# SOCCER

	2008-2009	2007-2008	Increase	Increase	
	Receipts	Receipts	(Decrease)	(Decrease)	Explanation
Choctawhatchee Senior	5,885	6,236	(381)	(6)%	
Crestview Senior	2,168	4,784	(2,616)	(55)%	
Ft. Walton Beach	9,768	6,780	2,988	44%	
Niceville Senior	10,522	19,538	(9,016)	(46)%	The Boys team advanced to the playoffs in the prior year.
<b>Total</b>	<b>\$ 28,313</b>	<b>\$ 37,338</b>	<b>\$ (9,025)</b>	<b>(24) %</b>	

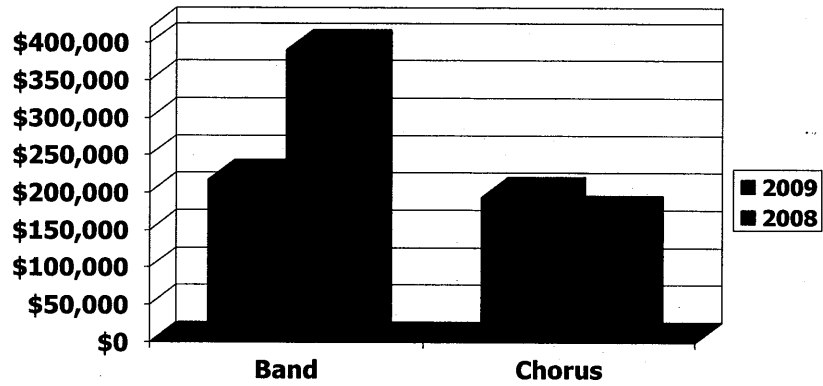


# MUSIC



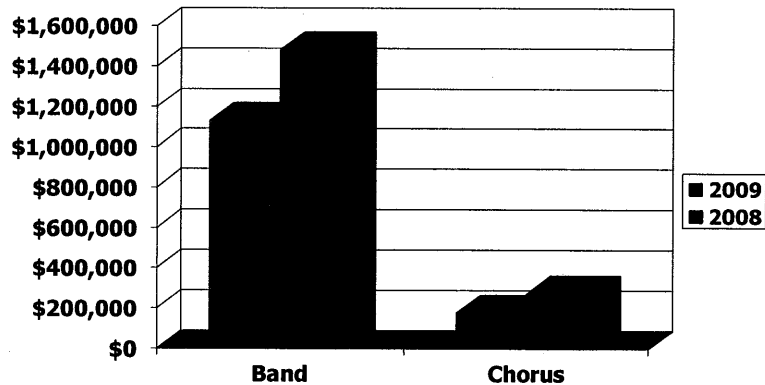
# MUSIC RECEIPTS

## Middle Schools



# MUSIC RECEIPTS

## High Schools



## BAND

	2008-2009	2007-2008	Increase	Increase	Explanation
	Receipts	Receipts	(Decrease)	(Decrease)	
Baker	61,230	55,453	5,777	10%	
Choctawhatchee Senior	409,353	321,791	87,562	27%	Band began collecting money for their trip to the Macy's parade.
Crestview Senior	162,740	540,594	(377,854)	(70)%	Band went to Hawaii in the prior year.
Ft. Walton Beach	342,943	291,340	51,603	18%	Band went Hawaii for Spring Break.
Niceville Senior	153,283	270,116	(116,833)	(43)%	Band went to the Rose Bowl in the prior year.
<b>Total</b>	<b>\$ 1,129,549</b>	<b>\$ 1,479,294</b>	<b>\$(349,745)</b>	<b>(24) %</b>	



## CHORUS

	2008-2009	2007-2008	Increase	Increase	Explanation
	Receipts	Receipts	(Decrease)	(Decrease)	
Baker	25,423	28,699	(3,276)	(11)%	
Choctawhatchee Senior	25,636	16,792	8,844	53%	Greater fundraising efforts in the current year.
Crestview Senior	57,053	153,946	(96,893)	(63)%	Chorus trip to London in the prior year.
Ft. Walton Beach	11,526	20,164	(8,638)	(43)%	There were not as many fundraisers and lack of participation in fundraisers.
Niceville Senior	57,108	52,905	4,203	8%	
<b>Total</b>	<b>\$ 176,746</b>	<b>\$ 272,506</b>	<b>\$(65,730)</b>	<b>(35) %</b>	

