

OKALOOSA COUNTY DISTRICT SCHOOL BOARD

Presentation of Audit Findings For School Internal Funds



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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. 8.
2. The Okaloosa County School District's Internal Accounting Manual.
3. Sound business practices as discussed with bookkeepers and principals.



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SCOPE OF WORK

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



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ITEMS OF NOTE

- \$4.23M of cash and short-term investments at June 30, 2013 (as compared to \$4.43M in prior year)
- Total revenues and expenditures exceed \$12.1M and \$12.3M, respectively
- Eight schools with findings for FY 13



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FINDINGS

CRI noted findings at the following schools:

- Longwood Elementary School
- Mary Esther Elementary School
- Northwood Elementary School
- Walker Elementary School
- Wright Elementary School
- Max Bruner, Jr. Middle School
- W.C. Pryor Middle School
- Lance C. Richbourg School



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ELEMENTARY SCHOOL MLCs

Elementary	Longwood Elementary	Mary Esther Elementary	Northwood Elementary	Walker Elementary	Wright Elementary
Improper Completion of Requisition/Transfer Form	X				
Payment of Invoices		X		X	X
Untimely Deposits – Teachers/Sponsors			X		

MIDDLE SCHOOL MLCs

Middle	Max Bruner, Jr. Middle	W.C. Pryor Middle
Invoice not stamped paid	X	
Improper Completion of Activity Event Ticket Sellers Report		X

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OTHER SCHOOL MLCs

Other	Lance C. Richbourg School
Payment of Invoices	X

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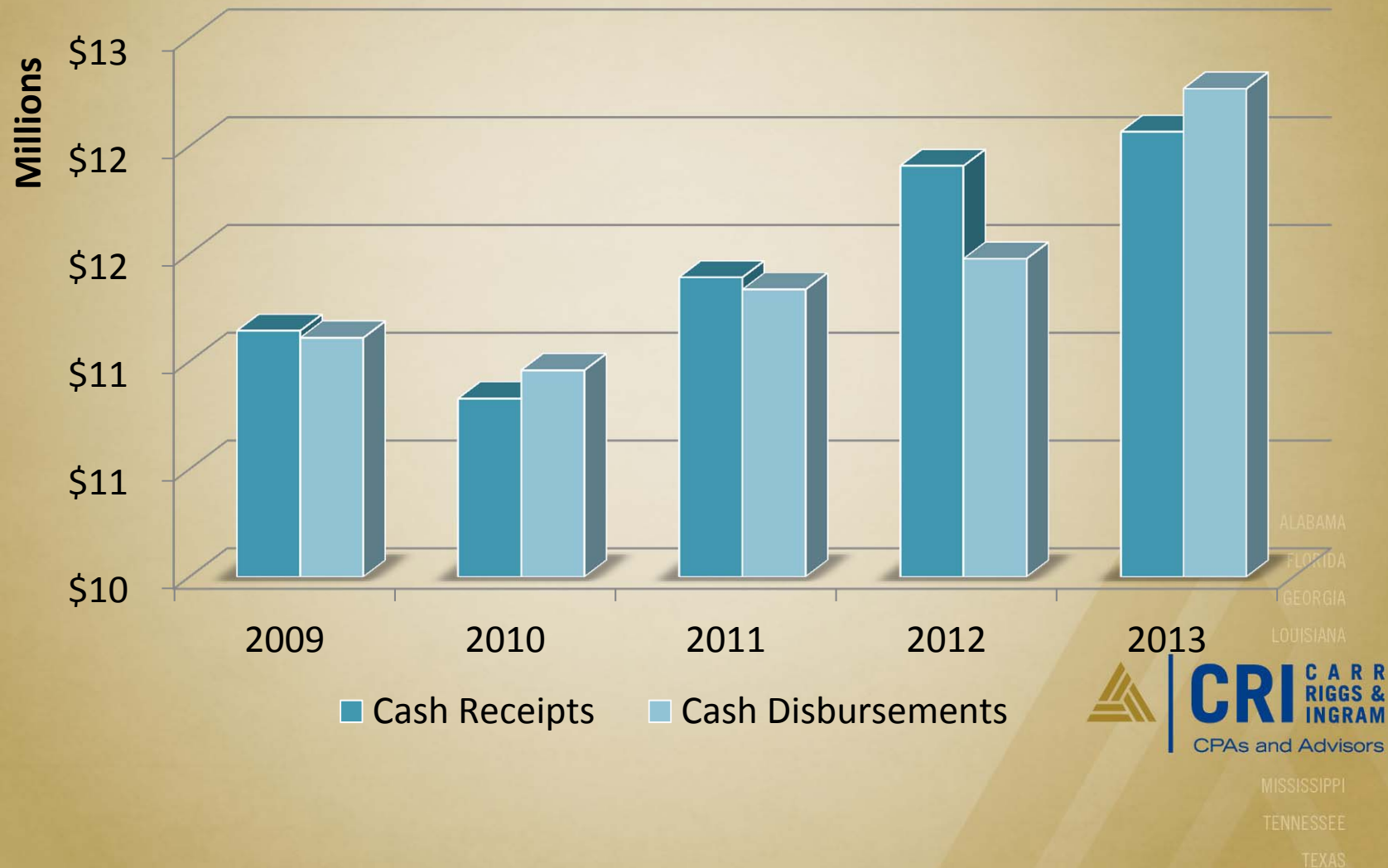
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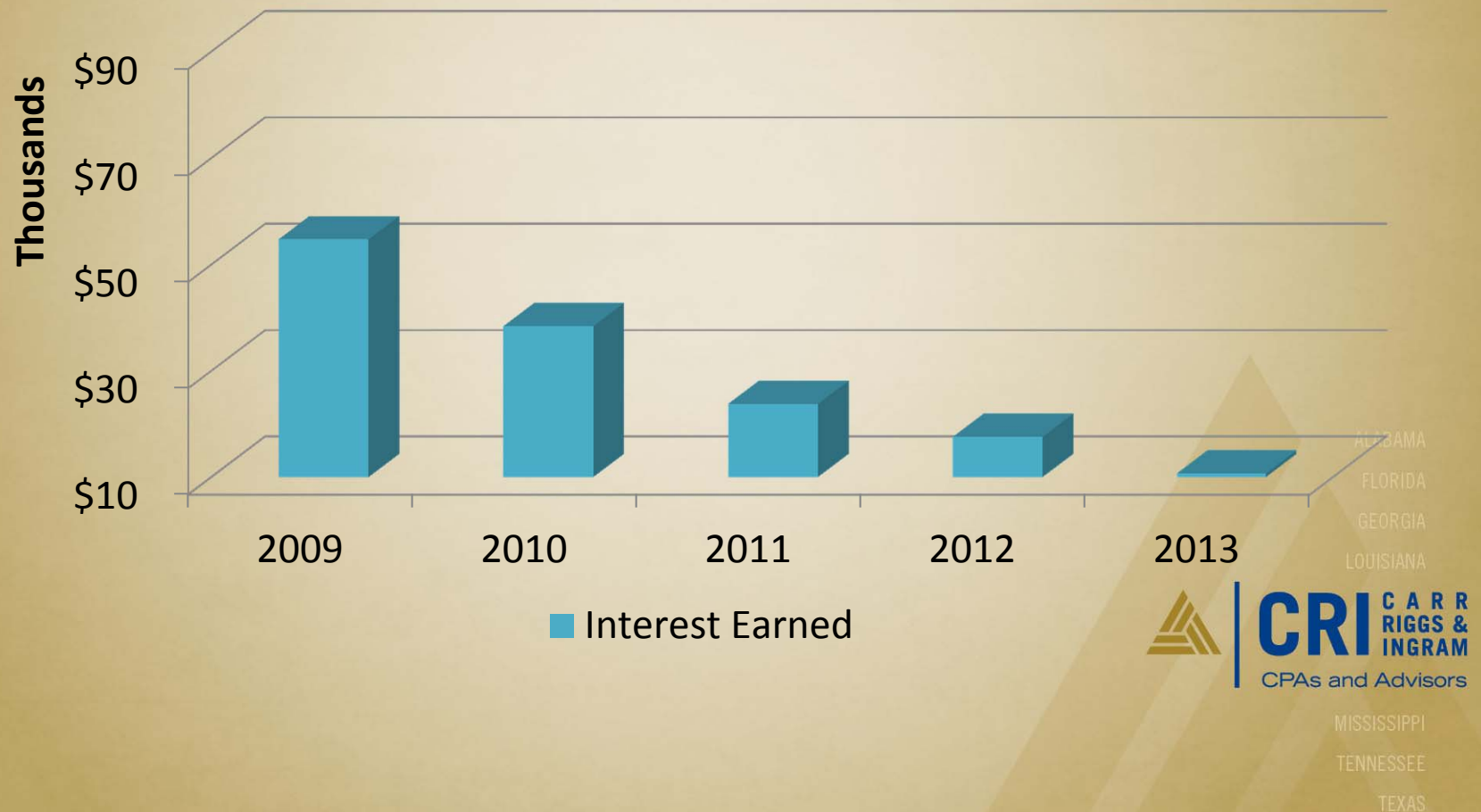
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TOTAL RECEIPTS & DISBURSEMENTS



INTEREST EARNED

2009 – 2013 Internal Funds



ATHLETICS



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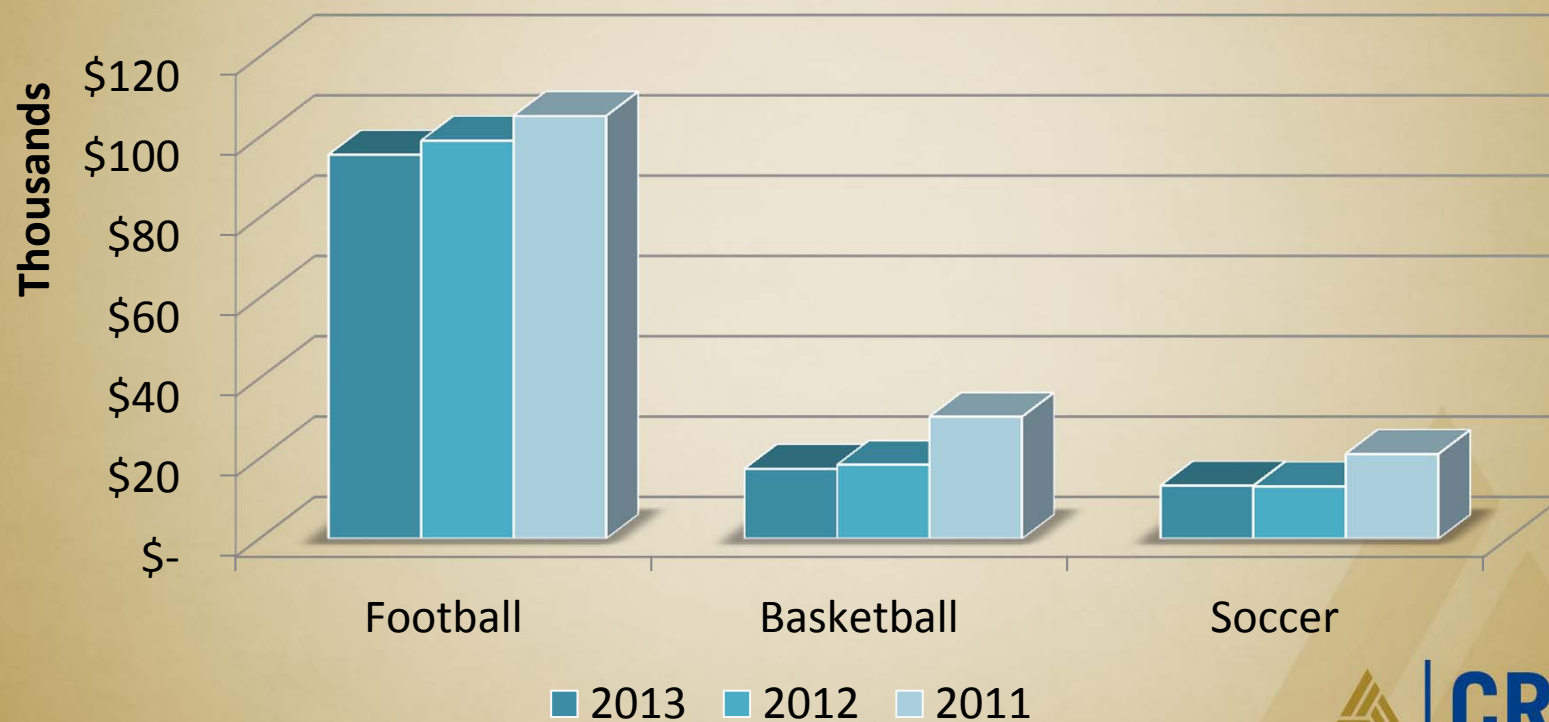
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TICKET RECEIPTS

Middle Schools by Sport



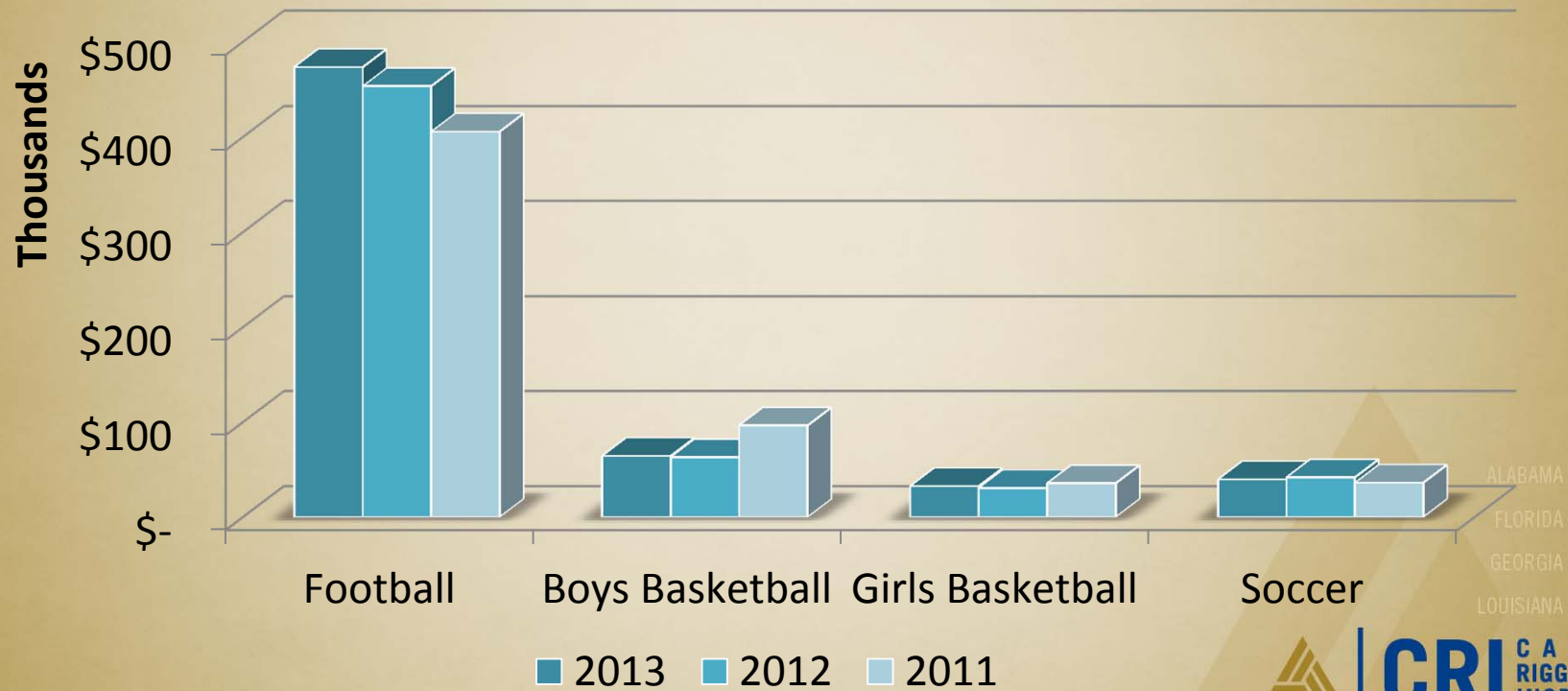
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TICKET RECEIPTS

High Schools by Sport



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FOOTBALL

	2010 – 2011 Receipts	2011 – 2012 Receipts	2012 – 2013 Receipts	Increase (Decrease) 2012 vs. 2013	Explanation for increase (decrease)
Baker	\$36,226	\$35,208	\$39,681	\$4,473	Overall, football ticket receipts increased \$19,989 or 4.4% from the prior year. The increase is primarily due to Crestview High School hosting two additional home games in the current year. In addition, the school hosted the Niceville, Milton, Pace, and Fort Walton Beach games in the current year, which garnered more attendees.
Choctawhatchee Senior	66,360	92,442	83,912	(8,530)	
Crestview Senior	71,488	76,782	98,422	21,640	
Fort Walton Beach	85,792	77,519	87,429	9,910	
Niceville Senior	145,669	171,362	163,858	(7,504)	
Total	\$405,535	\$453,313	\$473,302	\$19,989	

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BOYS BASKETBALL

	2010 – 2011 Receipts	2011 – 2012 Receipts	2012 – 2013 Receipts	Increase (Decrease) 2012 vs. 2013	Explanation for increase (decrease)
Baker	\$12,191	\$6,567	\$5,290	\$(1,277)	Boys Basketball ticket receipts remained virtually unchanged from the prior year.
Choctawhatchee Senior	25,818	15,010	18,898	3,888	
Crestview Senior	17,770	10,234	8,695	(1,539)	
Fort Walton Beach	19,733	13,269	16,026	2,757	
Laurel Hill	13,531	8,241	7,070	(1,171)	
Niceville Senior	7,436	9,824	8,418	(1,406)	
Total	\$96,479	\$63,145	\$64,397	\$1,252	

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GIRLS BASKETBALL

	2010 – 2011 Receipts	2011 – 2012 Receipts	2012 – 2013 Receipts	Increase (Decrease) 2012 vs. 2013	Explanation for increase (decrease)
Baker	\$5,301	\$3,601	\$2,711	\$(890)	Girls Basketball ticket receipts remained virtually unchanged from the prior year.
Choctawhatchee Senior	8,261	10,304	12,597	2,293	
Crestview Senior	3,015	5,530	3,742	(1,788)	
Fort Walton Beach	11,603	2,758	4,989	2,231	
Laurel Hill	5,201	4,475	2,895	(1,580)	
Niceville Senior	2,122	4,003	5,654	1,651	
Total	\$35,503	\$30,671	\$32,588	\$1,917	

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	2010 – 2011 Receipts	2011 – 2012 Receipts	2012 – 2013 Receipts	Increase (Decrease) 2012 vs. 2013	Explanation for increase (decrease)
Choctawhatchee Senior	\$10,346	\$14,824	\$14,753	\$(71)	Soccer ticket receipts remained virtually unchanged from the prior year.
Crestview Senior	5,570	6,192	6,516	324	
Fort Walton Beach	8,604	7,358	5,666	(1,692)	
Niceville Senior	11,644	13,492	12,757	(735)	
Total	\$36,164	\$41,866	\$39,692	\$(2,174)	

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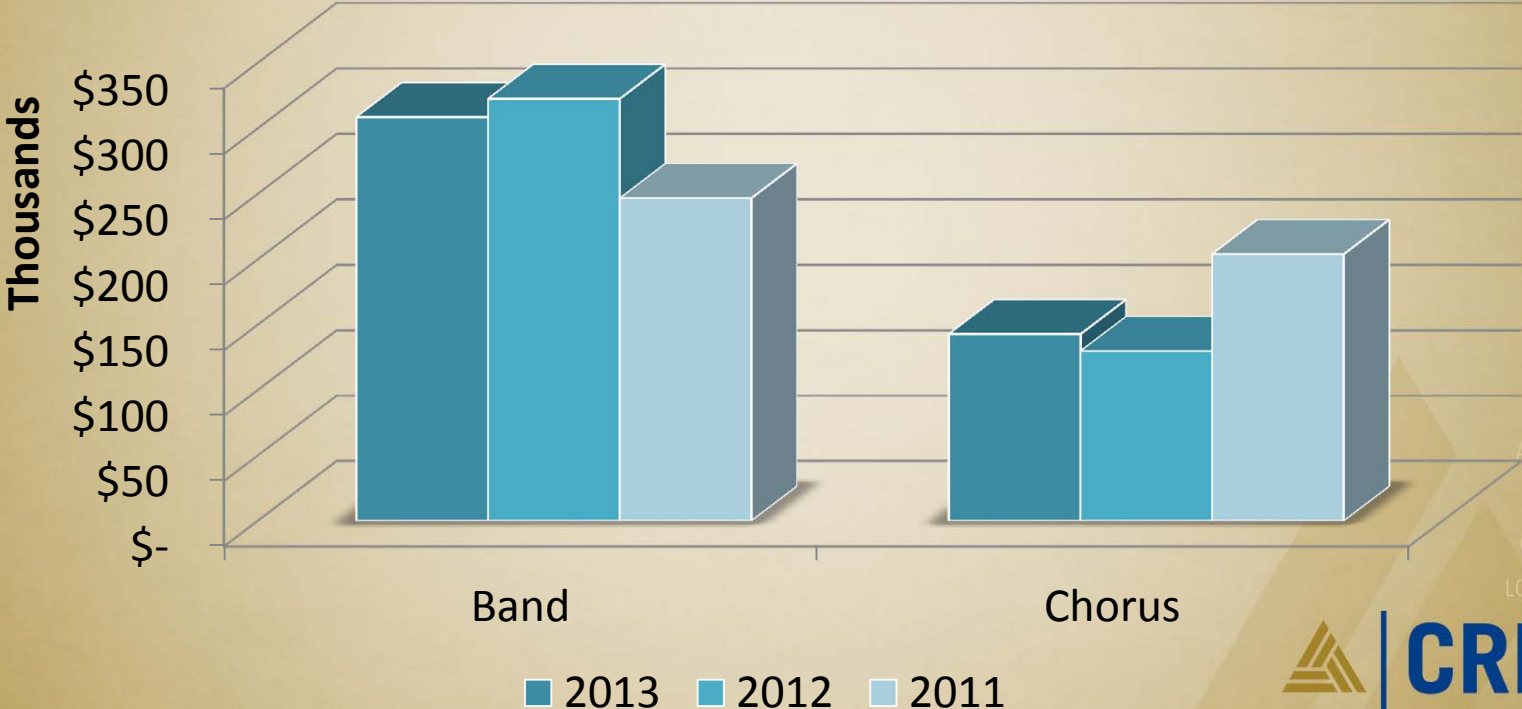
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MUSIC RECEIPTS

Middle Schools



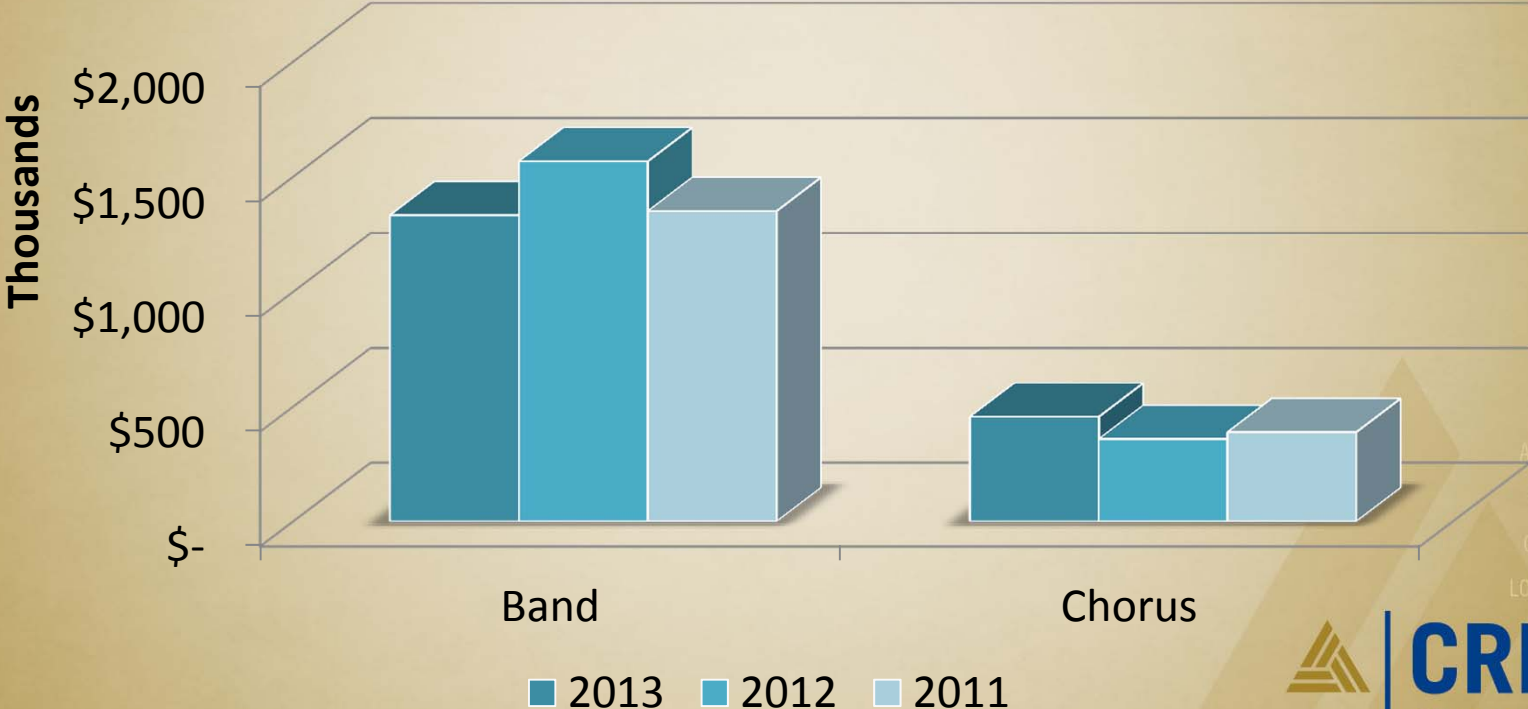
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MUSIC RECEIPTS

High Schools



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BAND

	2010 – 2011 Receipts	2011 – 2012 Receipts	2012 – 2013 Receipts	Increase (Decrease) 2012 vs. 2013	Explanation for increase (decrease)
Baker	\$63,556	\$73,274	\$68,262	\$(5,012)	Overall, band receipts decreased \$235,175 or 15% from prior year. The decrease is primarily due to the Crestview High School's band attending the Rose parade in fiscal year 2012 and Niceville High School's band collecting a significant portion of the fees in fiscal year 2012 for the Macy's trip taken in fiscal year 2013.
Choctawhatchee Senior	294,667	312,437	341,860	29,423	
Crestview Senior	502,172	418,753	236,910	(181,843)	
Fort Walton Beach	194,908	127,307	172,926	45,619	
Niceville Senior	295,144	635,413	512,050	(123,363)	
Total	\$1,350,447	\$1,567,184	\$1,332,008	\$(235,176)	

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CHORUS

	2010 – 2011 Receipts	2011 – 2012 Receipts	2012 – 2013 Receipts	Increase (Decrease) 2011 vs. 2012	Explanation for increase (decrease)
Baker	\$19,739	\$11,628	\$3,321	\$(8,307)	Overall, chorus ticket receipts increased \$96,265 or 27% from the prior year. The increase is primarily due to the Niceville Senior High School chorus going to Europe in fiscal year 2013.
Choctawhatchee Senior	36,272	41,282	23,384	(17,898)	
Crestview Senior	81,706	116,065	78,931	(37,134)	
Fort Walton Beach	17,109	27,471	13,311	(14,160)	
Niceville Senior	233,188	162,520	336,284	173,764	
Total	\$388,014	\$358,966	\$455,231	\$96,265	

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