

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

- \$4.3M of cash and short-term investments at June 30, 2014 (as compared to \$4.23M in prior year)
- Total revenues and expenditures exceed \$12M and \$11.9M, respectively
- Six schools with findings for fiscal year 2014



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FINDINGS

CRI noted findings at the following schools:

- Mary Esther Elementary School
- Walker Elementary School
- W.C. Pryor Middle School
- Niceville High School
- Baker School
- Laurel Hill School



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ELEMENTARY SCHOOL MLCs

Elementary	Mary Esther Elementary	Walker Elementary
Improper Completion of Requisition/Transfer Form	X	X



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MIDDLE SCHOOL MLCs

Middle	W.C. Pryor Middle
Improper Completion of Requisition/Transfer Form	X
Missing Activity Event Ticket Sellers Report	X
Improper completion of monies collected forms	X

HIGH SCHOOL MLCs

HIGH SCHOOL	Niceville
Improper Completion of Requisition/Transfer Form	X



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OTHER SCHOOL MLCs

Other	Baker School	Laurel Hill
Payment of Invoices		X
Improper completion of Activity Event Ticket Sellers Report	X	



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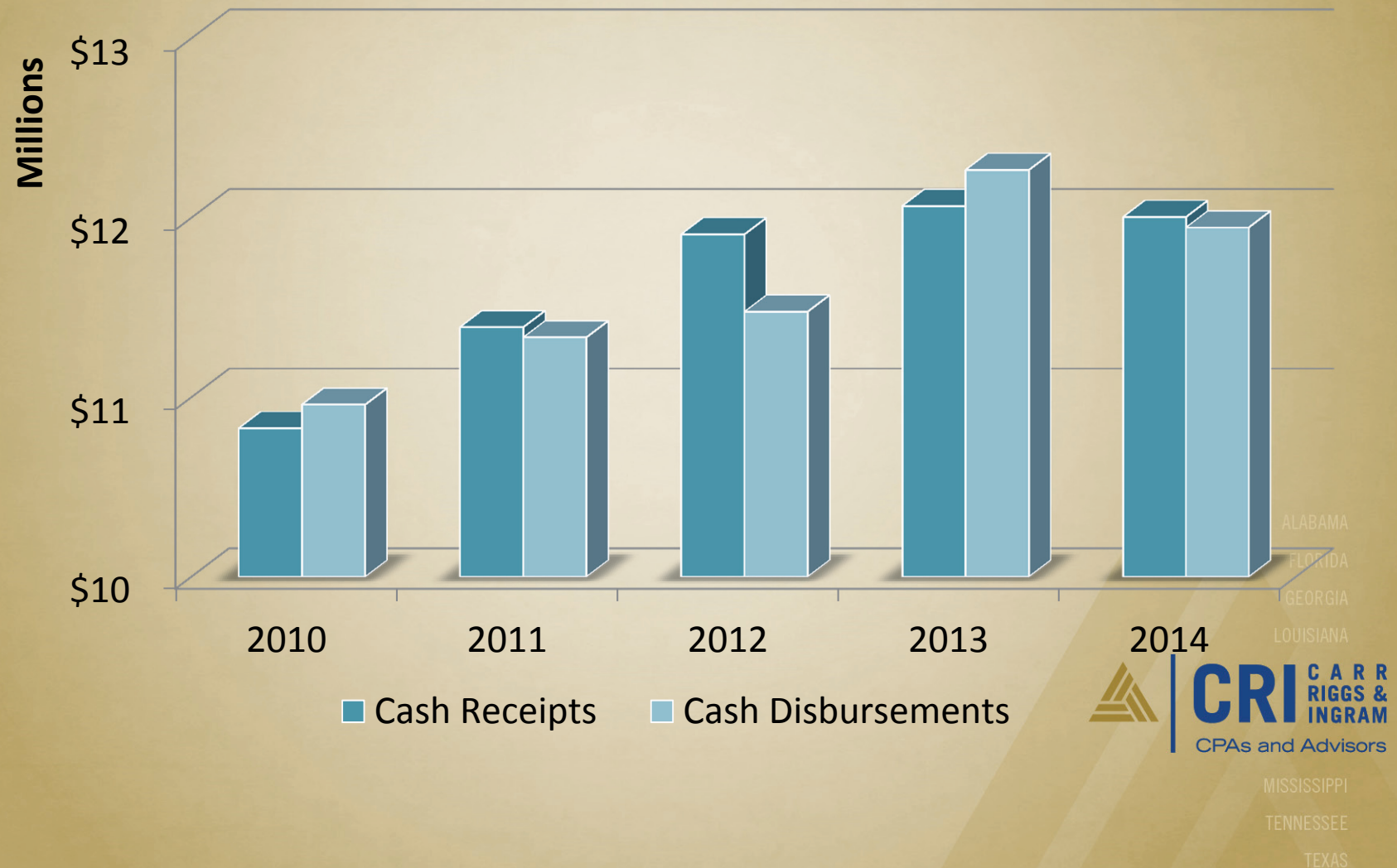
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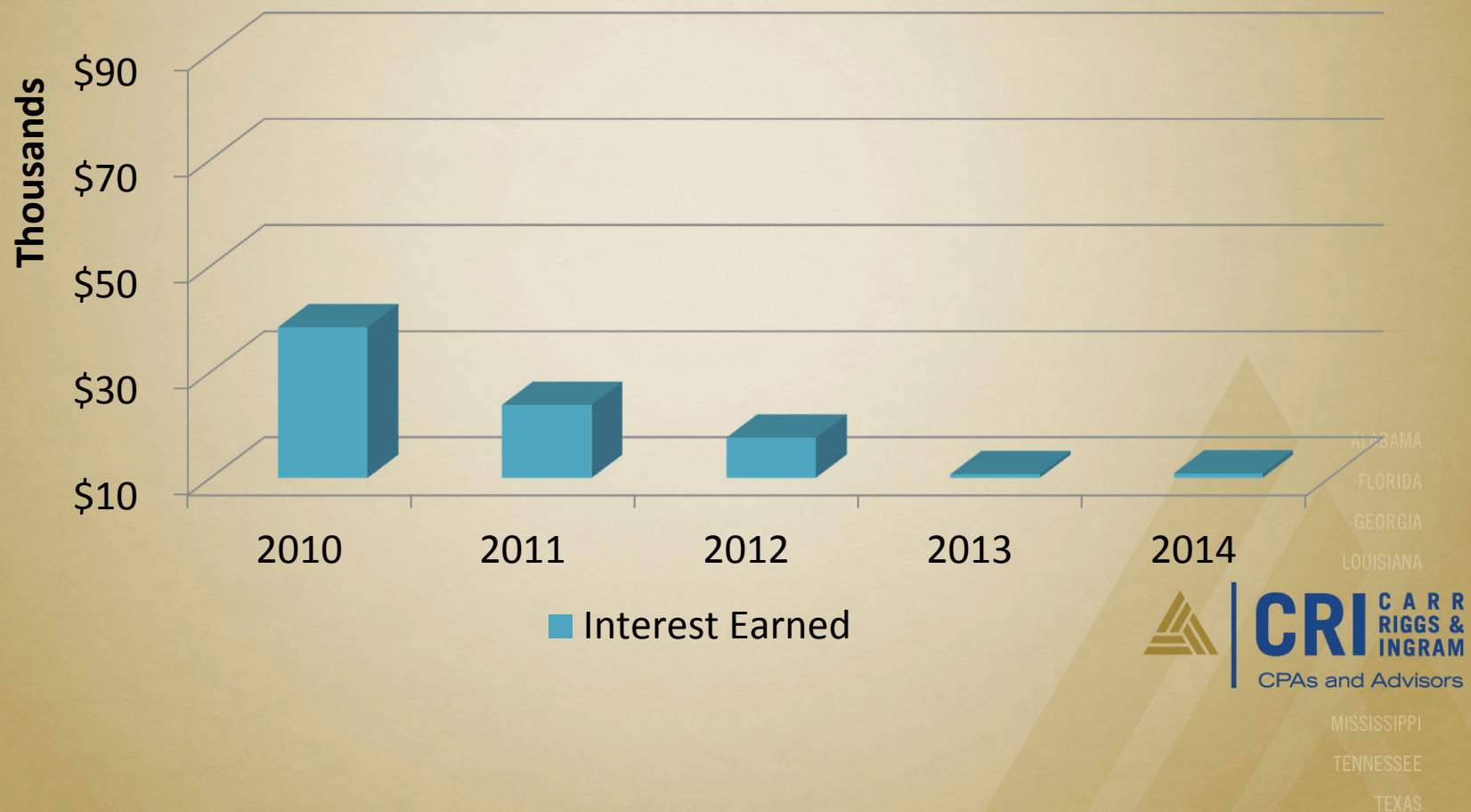
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TOTAL RECEIPTS & DISBURSEMENTS



INTEREST EARNED

2009 – 2013 Internal Funds



ATHLETICS



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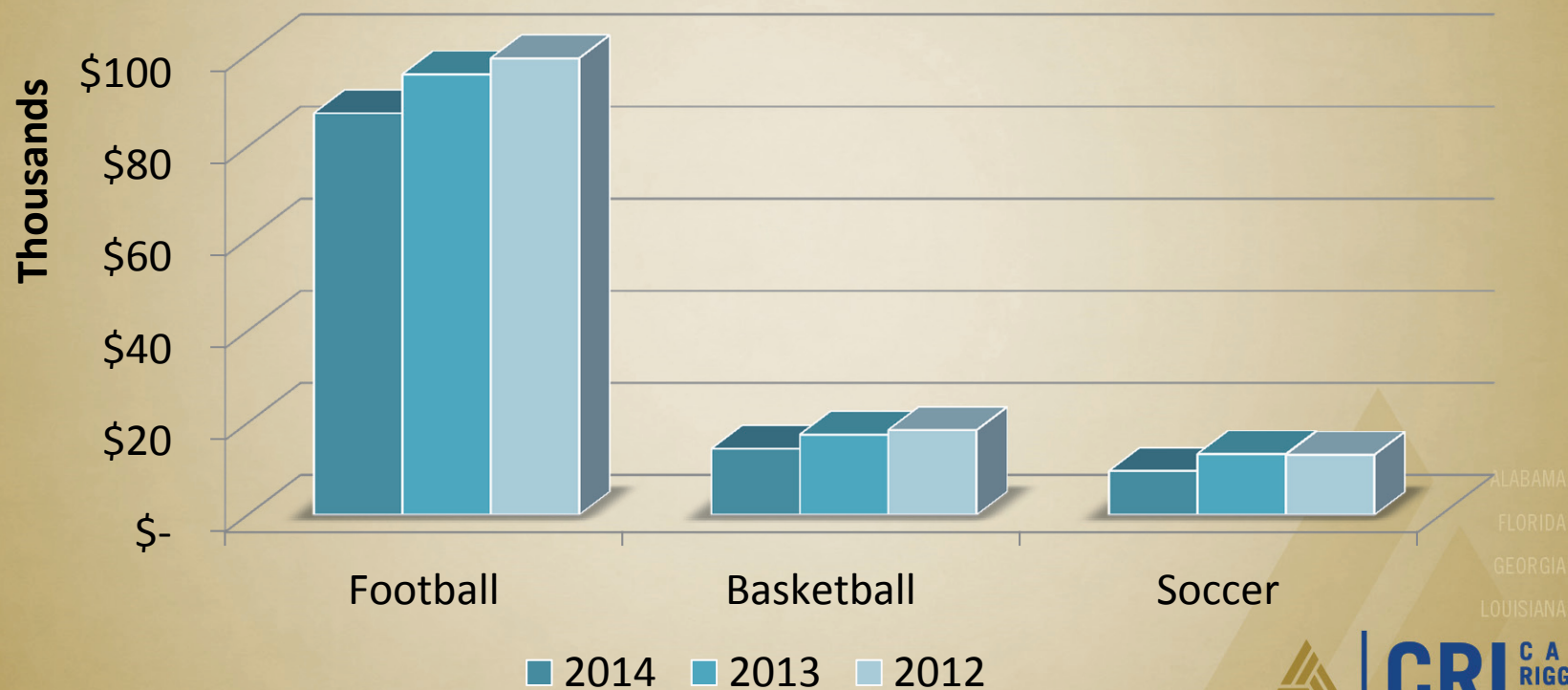
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TICKET RECEIPTS

Middle Schools by Sport



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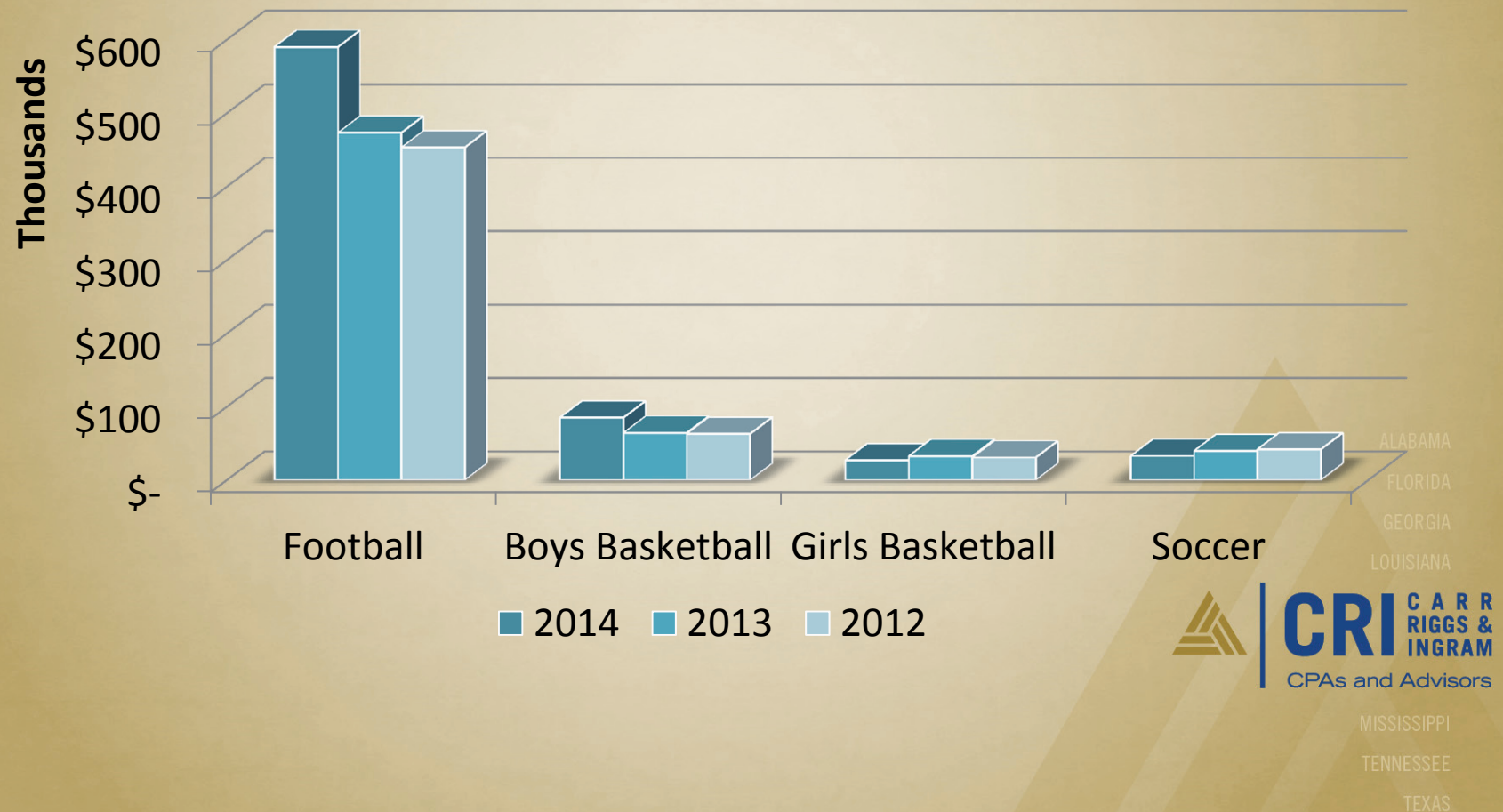
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TICKET RECEIPTS

High Schools by Sport



FOOTBALL

	2011 – 2012 Receipts	2012 – 2013 Receipts	2013 – 2014 Receipts	Increase (Decrease) 2013 vs. 2014	Explanation for increase (decrease)
Baker	\$35,208	\$39,681	\$43,983	\$4,302	Overall, football ticket receipts increased \$116,621 or 25% from the prior year. The increase is primarily due to Niceville being the District and Regional Champions and the state runner-up.
Choctawhatchee Senior	92,442	83,912	88,319	4,407	
Crestview Senior	76,782	98,422	65,376	(33, 046)	
Fort Walton Beach	77,519	87,429	63,685	(23,744)	
Niceville Senior	171,362	163,858	328,560	164,702	
Total	\$453,313	\$473,302	\$589,923	\$116,621	



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BOYS BASKETBALL

	2011 – 2012 Receipts	2012 – 2013 Receipts	2013 – 2014 Receipts	Increase (Decrease) 2013 vs. 2014	Explanation for increase (decrease)
Baker	\$6,567	\$5,290	\$3,869	\$(1,421)	Boys Basketball ticket receipts increased \$20,640 or 32% from the prior year. The increase is primarily due to the improvement of the Crestview HS team that won the District and advanced all the way to the finals.
Choctawhatchee Senior	15,010	18,898	12,235	(6,663)	
Crestview Senior	10,234	8,695	30,843	22,148	
Fort Walton Beach	13,269	16,026	17,511	1,485	
Laurel Hill	8,241	7,070	11,691	4,621	
Niceville Senior	9,824	8,418	8,888	470	
Total	\$63,145	\$64,397	\$85,037	\$20,640	



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GIRLS BASKETBALL

	2011 – 2012 Receipts	2012 – 2013 Receipts	2013 – 2014 Receipts	Increase (Decrease) 2013 vs. 2014	Explanation for increase (decrease)
Baker	\$3,601	\$2,711	\$1,855	\$(856)	Girls Basketball ticket receipts were not materially different from the prior year.
Choctawhatchee Senior	10,304	12,597	10,040	(2,557)	
Crestview Senior	5,530	3,742	3,684	(58)	
Fort Walton Beach	2,758	4,989	4,968	(21)	
Laurel Hill	4,475	2,895	3,446	551	
Niceville Senior	4,003	5,654	3,057	(2,597)	
Total	\$30,671	\$32,588	\$27,050	\$(5,538)	



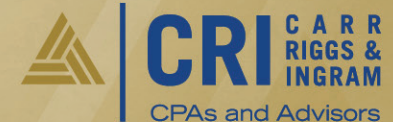
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	2011 – 2012 Receipts	2012 – 2013 Receipts	2013 – 2014 Receipts	Increase (Decrease) 2013 vs. 2014	Explanation for increase (decrease)
Baker	n/a	\$1,903	\$1,702	\$(201)	Soccer ticket receipts were not materially different from the prior year.
Choctawhatchee Senior	14,824	14,753	14,209	(544)	
Crestview Senior	6,192	6,516	4,278	(2,238)	
Fort Walton Beach	7,358	5,666	5,233	(433)	
Niceville Senior	13,492	12,757	9,052	(3,705)	
Total	\$41,866	\$41,595	\$34,474	\$(7,121)	



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MUSIC



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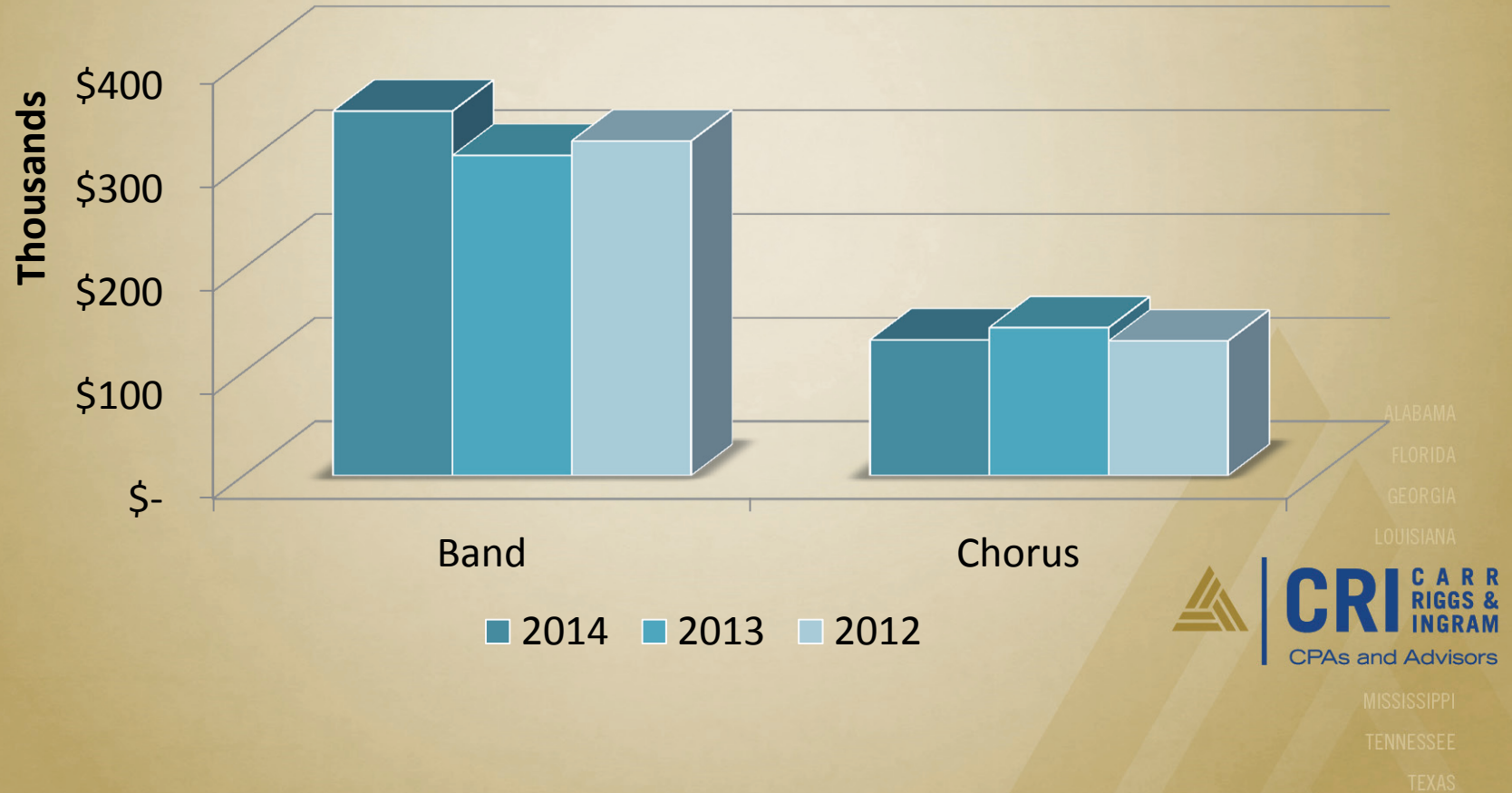
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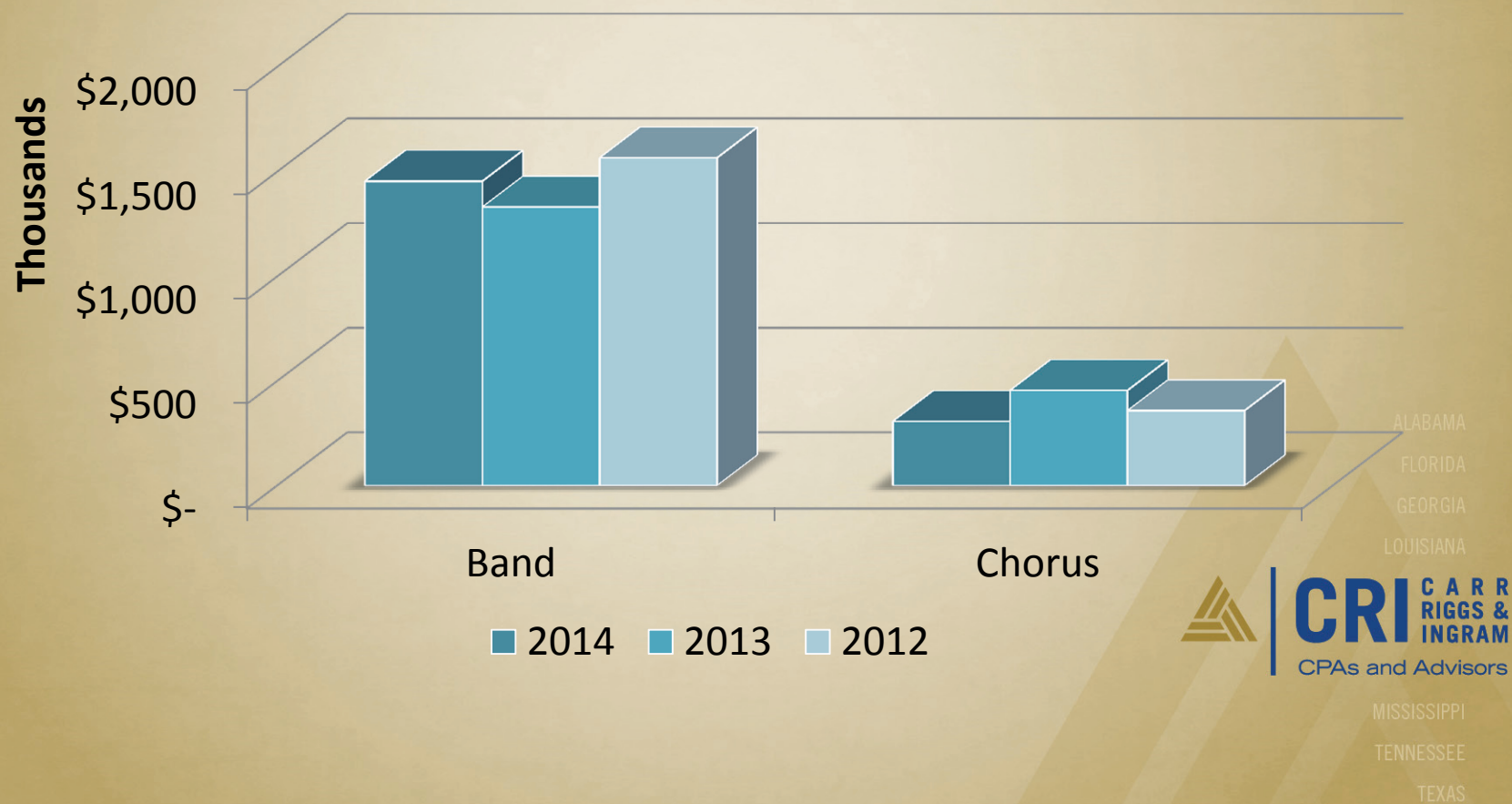
MUSIC RECEIPTS

Middle Schools



MUSIC RECEIPTS

High Schools



BAND

	2011 – 2012 Receipts	2012 – 2013 Receipts	2013 – 2014 Receipts	Increase (Decrease) 2013 vs. 2014	Explanation for increase (decrease)
Baker	\$73,274	\$68,262	\$64,307	\$(3,955)	Overall, band receipts increased \$138,078 or 9% from prior year. The increase is primarily due to the Crestview High School band attending Carnegie Hall in the current year.
Choctawhatchee Senior	312,437	341,860	282,686	(59,174)	
Crestview Senior	418,753	236,910	442,796	205,886	
Fort Walton Beach	127,307	172,926	187,331	14,405	
Niceville Senior	635,413	512,050	477,966	(34,084)	
Total	\$1,567,184	\$1,332,008	\$1,455,086	\$123,078	

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CHORUS

	2011 – 2012 Receipts	2012 – 2013 Receipts	2013 – 2014 Receipts	Increase (Decrease) 2013 vs. 2014	Explanation for increase (decrease)
Baker	\$11,628	\$3,321	\$190	\$(3,131)	Overall, chorus ticket receipts decreased \$148,260 or 33% from the prior year. The decrease is primarily due to the Niceville Senior High School chorus going to Europe in fiscal year 2013.
Choctawhatchee Senior	41,282	23,384	16,459	(6,925)	
Crestview Senior	116,065	78,931	81,910	2,979	
Fort Walton Beach	27,471	13,311	9,625	(3,686)	
Niceville Senior	162,520	336,284	198,787	(137,497)	
Total	\$358,966	\$455,231	\$306,971	\$(148,260)	

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