



**ORANGE COUNTY PUBLIC SCHOOLS
INTERNAL FUNDS**

FINANCIAL STATEMENTS

June 30, 2021



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INDEPENDENT AUDITORS' REPORT

The School Board of Orange County, Florida
Orlando, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the Internal Funds of the School District of Orange County, Florida (Orange County Public Schools or the District), for those two hundred eight schools listed in Exhibit A to the financial statements, as of and for the year ended June 30, 2021, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position of Orange County Public Schools Internal Funds, for those two hundred eight schools listed in Exhibit A to the financial statements, as of June 30, 2021 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the balance sheet and statement of revenues, expenditures and changes in fund balance of Orange County Public Schools Internal Funds, for those two hundred eight schools listed in Exhibit A, and does not purport to, and does not, present fairly the financial position or the changes in the financial position of the School District of Orange County, Florida, as of and for the year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

As discussed in Note 2, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, which is a change in accounting principle that addresses accounting and financial reporting for fiduciary activities. This affects the comparability of amounts reported for the year ended June 30, 2021 with amounts reported for the year ended June 30, 2020. Our opinion is not modified with respect to this matter.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Orange County Public Schools Internal Funds taken as a whole. The accompanying supplemental schedule of revenues, expenditures and changes in fund balance by school for the year ended June 30, 2021, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplemental schedule of revenues, expenditures and changes in fund balance by school for the year ended June 30, 2021, 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. Such 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2021, on our consideration of Orange County Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters over the Internal Funds. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Orange County Public Schools' internal control over financial reporting or on compliance over the Internal Funds. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Orange County Public Schools' internal control over financial reporting and compliance over the Internal Funds.

Carr, Riggs & Ingram, L.L.C.

Carr, Riggs, & Ingram, LLC

Orlando, Florida
December 10, 2021

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Balance Sheet

<i>June 30, 2021</i>	Special Revenue Fund
Assets	
Cash and cash equivalents	\$ 15,465,727
Accounts receivable	88,443
Prepaid expenses	17,322
Inventory	172,834
Total assets	
	\$ 15,744,326
 Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 126,037
Due to other funds	160,518
Total liabilities	
	286,555
 Fund balance	
Restricted for individuals and organizations	15,457,771
Total liabilities and fund balance	
	\$ 15,744,326

See accompanying notes to financial statements.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Statement of Revenues, Expenditures and Changes in Fund Balance**

<i>For the year ended June 30, 2021</i>	Special Revenue Fund
<hr/>	
Revenues	
Internal funds revenue	\$ 15,404,893
Expenditures	
Internal funds expenditures	15,761,703
<hr/>	
Excess of expenditures over revenues before other financing sources	(356,810)
Other Financing Sources	
Intra-fund transfers in	1,139,398
Intra-fund transfers out	(1,139,398)
Total other financing sources	-
<hr/>	
Net change in fund balance	(356,810)
<hr/>	
Fund balance, beginning of year, as previously stated	-
Adjustment to beginning fund balance	15,814,581
Fund balance, beginning of year, as restated	15,814,581
<hr/>	
Fund balance, end of year	\$ 15,457,771
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See accompanying notes to financial statements.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Notes to Financial Statements**

Note 1: NATURE OF OPERATIONS

Nature of Operations

The School District of Orange County, Florida (“Orange County Public Schools” or the “Schools”) Internal Funds are comprised of individual student activity account balances of the public schools located within the geographical boundaries of the School District of Orange County, Florida (District). These financial statements include the internal funds of the two hundred eight schools listed in Exhibit A.

The Orange County School Board is the governing body of the Schools, and is composed of eight elected members. The Superintendent of Schools is the executive officer of the Board. The Orange County District School Board is part of the State of Florida system of public education under the general direction and control of the State Board of Education.

The Schools’ Internal Funds are classified as a special revenue fund in the Orange County Public Schools’ comprehensive annual financial report. The accompanying financial statements present only the Schools’ Internal Funds and is not intended to present fairly the financial position and results of operations of Orange County Public Schools, in conformity with accounting principles generally accepted in the United States of America (GAAP).

Note 2: SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

In accordance with Florida Statutes, Orange County Public Schools accounts for its student activity accounts as a special revenue fund. This fund is organized into sub-funds to account for each school in the District. The operations of each sub-fund are accounted for with a separate set of self-balancing accounts that comprise each school’s assets, liabilities, fund balances, revenues and expenditures. Each sub-fund is divided into seven student activity/project classifications. These classifications are athletics, music, classes, clubs, departments, trust and general.

The financial statements of the Orange County Public Schools Internal Funds are reported using the current financial resource measurement focus and the modified accrual basis of accounting in conformity with GAAP. Revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Available is defined as collectible within the current period. Expenditures are generally recorded when a liability is incurred, regardless of the timing of the related cash flows.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Notes to Financial Statements**

Note 2: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

Cash and cash equivalents consist of deposits and other highly liquid cash equivalents held by qualified public depositories under the laws of the State of Florida. All deposits are collateralized by securities held in Florida's multiple financial institution collateral pool required by Sections 280.07 and 280.08, Florida Statutes. Certain deposits are also insured by the Federal Deposit Insurance Corporation.

At June 30, 2021, approximately \$4,100,000 was invested in the Local Government Surplus Funds Trust Fund (Florida PRIME Fund), which is rated AAAm by Standard and Poor's with a weighted maturity of 50 days. The weighted average life at June 30, 2021, was 69 days.

The investments in Florida PRIME Fund, which the SBA indicates is an external investment pool that falls under GASB 31, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. The SBA's interpretation of GASB 31, as amended by GASB 79, is that Florida PRIME Fund currently meets all of the necessary criteria to elect to measure all of the investments in Florida PRIME Fund at amortized cost. Therefore, the participant account balance of these funds would also be considered the fair value.

As of June 30, 2021, there were no redemption fees or maximum transaction amounts, or other requirements that serve to limit daily access to 100 percent of the account value.

Accounts Receivable

Accounts receivable consists primarily of tuition owed to Orange Technical College. Management believes that the balances at June 30, 2021 are fully collectible and therefore, no allowance was included in the accompanying financial statements.

Inventory

Inventory consists of book store items, school store items, locks for sale or rent, and uniforms, and is valued at the lower of cost (determined on first-in, first-out method), or market.

Due to Other Funds

Due to other funds consists of amounts due to the General Fund for Orange Technical College tuition, GED testing fees, digital device and digital device peripheral collections, lost textbook funds, and transcript fees.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Notes to Financial Statements**

Note 2: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Accounting Pronouncements Adopted

Effective July 1, 2020, the District adopted GASB 84, *Fiduciary Activities*. This guidance establishes criteria for identifying fiduciary activities for all state and local governments and how those activities should be reported. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund and should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An activity not meeting the criteria should be reported in the governmental funds and should present a balance sheet and a statement of revenues, expenditures and changes in fund balance. Based on the criteria, the District considers the school Internal Funds to not meet the criteria for reporting as fiduciary activities and should be reported in the Governmental Funds as a Special Revenue Fund. As such, the beginning fund balance of the Special Revenue Fund was increased by \$15,814,581.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 10, 2021, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Note 3: UNCERTAINTIES

In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have an adverse impact on the future operating activities for Orange County Public Schools Internal Funds. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain.



SUPPLEMENTARY INFORMATION



Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenues, Expenditures and Changes in
Fund Balance by School

For the year ended June 30, 2021

	Aloma Elementary	Andover Elementary	Apopka Elementary	Arbor Ridge K-8
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ 10
Music	800	-	-	2,180
Classes	-	-	256	2,067
Clubs	-	-	2,447	958
Departments	292	-	-	-
Trust	2,908	130	245	3,008
General	457	3,537	5,492	1,935
Total revenues	<u>4,457</u>	<u>3,667</u>	<u>8,440</u>	<u>10,158</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	3,238
Classes	-	-	1,007	2,274
Clubs	-	-	3,201	1,121
Departments	1	-	-	269
Trust	3,027	1,103	1,493	4,573
General	56	13,466	3,031	6,496
Total expenditures	<u>3,084</u>	<u>14,569</u>	<u>8,732</u>	<u>17,971</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	1,373	(10,902)	(292)	(7,813)
Other financing sources (uses):				
Intra-fund transfers in	448	-	652	-
Intra-fund transfers out	(448)	-	(652)	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>1,373</u>	<u>(10,902)</u>	<u>(292)</u>	<u>(7,813)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>25,960</u>	<u>19,710</u>	<u>26,113</u>	<u>38,782</u>
Fund balance, beginning of year, as restated	<u>25,960</u>	<u>19,710</u>	<u>26,113</u>	<u>38,782</u>
Fund balance, end of year	<u>\$ 27,333</u>	<u>\$ 8,808</u>	<u>\$ 25,821</u>	<u>\$ 30,969</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenues, Expenditures and Changes in
Fund Balance by School

For the year ended June 30, 2021

	Audubon Park K-8	Avalon Elementary	Azalea Park Elementary	Baldwin Park Elementary
Revenues				
Athletics	\$ 40	\$ -	\$ -	\$ -
Music	19,253	1,785	-	-
Classes	14,132	8,168	-	367
Clubs	14	725	-	2,655
Departments	-	760	-	-
Trust	9,374	847	129	2,879
General	6,427	5,288	959	4,976
Total revenues	<u>49,240</u>	<u>17,573</u>	<u>1,088</u>	<u>10,877</u>
Expenditures				
Athletics	362	-	-	-
Music	11,267	3,574	-	116
Classes	8,505	7,536	-	825
Clubs	-	545	551	3,132
Departments	-	1,092	-	87
Trust	6,563	3,841	-	2,767
General	10,068	8,995	313	3,826
Total expenditures	<u>36,765</u>	<u>25,583</u>	<u>864</u>	<u>10,753</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	12,475	(8,010)	224	124
Other financing sources (uses):				
Intra-fund transfers in	-	5,066	-	526
Intra-fund transfers out	-	(5,066)	-	(526)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>12,475</u>	<u>(8,010)</u>	<u>224</u>	<u>124</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>34,409</u>	<u>27,560</u>	<u>6,094</u>	<u>29,954</u>
Fund balance, beginning of year, as restated	<u>34,409</u>	<u>27,560</u>	<u>6,094</u>	<u>29,954</u>
Fund balance, end of year	<u>\$ 46,884</u>	<u>\$ 19,550</u>	<u>\$ 6,318</u>	<u>\$ 30,078</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenues, Expenditures and Changes in
Fund Balance by School

For the year ended June 30, 2021

	Bay Lake Elementary	Bay Meadows Elementary	Blankner K-8	Bonneville Elementary
Revenues				
Athletics	\$ -	\$ -	\$ 2,920	\$ -
Music	-	190	3,430	-
Classes	-	3,590	2,170	45
Clubs	-	-	2,283	-
Departments	-	115	-	-
Trust	3,354	10,226	38,935	3,094
General	1,104	4,061	10,301	1,483
Total revenues	<u>4,458</u>	<u>18,182</u>	<u>60,039</u>	<u>4,622</u>
Expenditures				
Athletics	-	-	4,035	-
Music	-	322	2,375	-
Classes	-	4,451	4,896	-
Clubs	84	179	9,888	-
Departments	-	145	-	-
Trust	891	48,300	3,835	4,195
General	3,390	15,803	12,690	1,592
Total expenditures	<u>4,365</u>	<u>69,200</u>	<u>37,719</u>	<u>5,787</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	93	(51,018)	22,320	(1,165)
Other financing sources (uses):				
Intra-fund transfers in	13	130	2,002	1
Intra-fund transfers out	(13)	(130)	(2,002)	(1)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>93</u>	<u>(51,018)</u>	<u>22,320</u>	<u>(1,165)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	18,143	78,900	81,931	18,135
Fund balance, beginning of year, as restated	<u>18,143</u>	<u>78,900</u>	<u>81,931</u>	<u>18,135</u>
Fund balance, end of year	<u>\$ 18,236</u>	<u>\$ 27,882</u>	<u>\$ 104,251</u>	<u>\$ 16,970</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenues, Expenditures and Changes in
Fund Balance by School

For the year ended June 30, 2021

	Brookshire Elementary	Camelot Elementary	Castle Creek Elementary	Castleview Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	24	-
Classes	-	1,095	4,300	3,415
Clubs	335	910	-	1,773
Departments	770	425	-	-
Trust	2,312	10,935	38	5,136
General	556	2,198	874	2,109
Total revenues	<u>3,973</u>	<u>15,563</u>	<u>5,236</u>	<u>12,433</u>
Expenditures				
Athletics	-	-	-	-
Music	300	-	-	-
Classes	-	1,451	4,163	3,235
Clubs	-	1,602	-	1,426
Departments	751	425	-	-
Trust	12,015	39,086	2,887	2,078
General	6,150	855	7,125	361
Total expenditures	<u>19,216</u>	<u>43,419</u>	<u>14,175</u>	<u>7,100</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(15,243)	(27,856)	(8,939)	5,333
Other financing sources (uses):				
Intra-fund transfers in	-	-	311	117
Intra-fund transfers out	-	-	(311)	(117)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(15,243)</u>	<u>(27,856)</u>	<u>(8,939)</u>	<u>5,333</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>27,779</u>	<u>54,036</u>	<u>17,871</u>	<u>10,848</u>
Fund balance, beginning of year, as restated	<u>27,779</u>	<u>54,036</u>	<u>17,871</u>	<u>10,848</u>
Fund balance, end of year	<u>\$ 12,536</u>	<u>\$ 26,180</u>	<u>\$ 8,932</u>	<u>\$ 16,181</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenues, Expenditures and Changes in
Fund Balance by School

For the year ended June 30, 2021

	Catalina Elementary	Cheney Elementary	Chickasaw Elementary	Citrus Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	-	1,015
Clubs	-	15	-	7
Departments	-	-	-	-
Trust	614	291	1,022	2,210
General	-	512	992	1,470
Total revenues	<u>614</u>	<u>818</u>	<u>2,014</u>	<u>4,702</u>
Expenditures				
Athletics	-	-	-	-
Music	328	-	-	203
Classes	-	-	-	1,779
Clubs	439	131	-	-
Departments	-	-	-	-
Trust	2,092	1,241	741	3,250
General	1,144	1,039	1,099	969
Total expenditures	<u>4,003</u>	<u>2,411</u>	<u>1,840</u>	<u>6,201</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(3,389)	(1,593)	174	(1,499)
Other financing sources (uses):				
Intra-fund transfers in	-	-	10	5,511
Intra-fund transfers out	-	-	(10)	(5,511)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(3,389)</u>	<u>(1,593)</u>	<u>174</u>	<u>(1,499)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>10,732</u>	<u>21,887</u>	<u>8,577</u>	<u>21,569</u>
Fund balance, beginning of year, as restated	<u>10,732</u>	<u>21,887</u>	<u>8,577</u>	<u>21,569</u>
Fund balance, end of year	<u>\$ 7,343</u>	<u>\$ 20,294</u>	<u>\$ 8,751</u>	<u>\$ 20,070</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenues, Expenditures and Changes in
Fund Balance by School

For the year ended June 30, 2021

	Clay Springs Elementary	Columbia Elementary	Conway Elementary	Cypress Springs Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	-	468
Clubs	-	-	-	-
Departments	-	-	-	-
Trust	1,097	1,322	1,788	271
General	1,489	10,637	170	4,409
Total revenues	<u>2,586</u>	<u>11,959</u>	<u>1,958</u>	<u>5,148</u>
Expenditures				
Athletics	-	-	-	-
Music	2,139	195	-	-
Classes	-	55	-	572
Clubs	-	84	-	-
Departments	-	-	-	-
Trust	-	1,530	1,504	(10)
General	66	12,304	2,985	2,404
Total expenditures	<u>2,205</u>	<u>14,168</u>	<u>4,489</u>	<u>2,966</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	381	(2,209)	(2,531)	2,182
Other financing sources (uses):				
Intra-fund transfers in	820	79	270	364
Intra-fund transfers out	(820)	(79)	(270)	(364)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>381</u>	<u>(2,209)</u>	<u>(2,531)</u>	<u>2,182</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>16,212</u>	<u>25,975</u>	<u>13,935</u>	<u>15,223</u>
Fund balance, beginning of year, as restated	<u>16,212</u>	<u>25,975</u>	<u>13,935</u>	<u>15,223</u>
Fund balance, end of year	<u>\$ 16,593</u>	<u>\$ 23,766</u>	<u>\$ 11,404</u>	<u>\$ 17,405</u>

See independent auditors' report.

Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenues, Expenditures and Changes in
Fund Balance by School

For the year ended June 30, 2021

	Deerwood Elementary	Dillard Street Elementary	Dommerich Elementary	Dover Shores Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	90	1,002	10
Classes	-	-	1,012	-
Clubs	12	230	50	-
Departments	-	-	-	-
Trust	-	880	8,048	4,432
General	1,983	804	562	1,091
Total revenues	<u>1,995</u>	<u>2,004</u>	<u>10,674</u>	<u>5,533</u>
Expenditures				
Athletics	-	-	-	30
Music	-	-	1,002	20
Classes	-	-	1,012	-
Clubs	69	237	-	-
Departments	-	309	1,340	-
Trust	304	5,552	7,225	3,055
General	-	729	8,950	1,689
Total expenditures	<u>373</u>	<u>6,827</u>	<u>19,529</u>	<u>4,794</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	1,622	(4,823)	(8,855)	739
Other financing sources (uses):				
Intra-fund transfers in	106	1,176	-	614
Intra-fund transfers out	(106)	(1,176)	-	(614)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>1,622</u>	<u>(4,823)</u>	<u>(8,855)</u>	<u>739</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	16,898	25,249	52,409	11,102
Fund balance, beginning of year, as restated	<u>16,898</u>	<u>25,249</u>	<u>52,409</u>	<u>11,102</u>
Fund balance, end of year	<u>\$ 18,520</u>	<u>\$ 20,426</u>	<u>\$ 43,554</u>	<u>\$ 11,841</u>

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Orange County Public Schools
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For the year ended June 30, 2021

	Dr. Phillips Elementary	Dream Lake Elementary	Eagle Creek Elementary	Eagles Nest Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	150	250	304	-
Classes	-	-	-	-
Clubs	-	-	-	-
Departments	-	527	375	150
Trust	15,255	4,183	3,014	9
General	2,299	2,171	4,963	301
Total revenues	<u>17,704</u>	<u>7,131</u>	<u>8,656</u>	<u>460</u>
Expenditures				
Athletics	-	-	-	-
Music	755	73	1,165	-
Classes	1	-	496	-
Clubs	-	-	-	-
Departments	167	657	248	100
Trust	12,097	3,987	3,604	1,418
General	6,216	5,220	7,932	57
Total expenditures	<u>19,236</u>	<u>9,937</u>	<u>13,445</u>	<u>1,575</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(1,532)	(2,806)	(4,789)	(1,115)
Other financing sources (uses):				
Intra-fund transfers in	137	2,508	74	36
Intra-fund transfers out	(137)	(2,508)	(74)	(36)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(1,532)</u>	<u>(2,806)</u>	<u>(4,789)</u>	<u>(1,115)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>17,085</u>	<u>16,096</u>	<u>39,948</u>	<u>4,777</u>
Fund balance, beginning of year, as restated	<u>17,085</u>	<u>16,096</u>	<u>39,948</u>	<u>4,777</u>
Fund balance, end of year	<u>\$ 15,553</u>	<u>\$ 13,290</u>	<u>\$ 35,159</u>	<u>\$ 3,662</u>

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Orange County Public Schools
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	East Lake Elementary	Eccleston Elementary	Endeavor Elementary	Engelwood Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	841	150	-	-
Clubs	200	-	250	570
Departments	-	-	-	-
Trust	147	2,433	3,640	9,727
General	3,956	258	2,502	422
Total revenues	<u>5,144</u>	<u>2,841</u>	<u>6,392</u>	<u>10,719</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	1,024	-	-	-
Clubs	330	500	62	285
Departments	-	206	-	-
Trust	1,320	7,115	7,767	6,307
General	5,328	483	5,213	2,749
Total expenditures	<u>8,002</u>	<u>8,304</u>	<u>13,042</u>	<u>9,341</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(2,858)	(5,463)	(6,650)	1,378
Other financing sources (uses):				
Intra-fund transfers in	203	454	-	113
Intra-fund transfers out	(203)	(454)	-	(113)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(2,858)</u>	<u>(5,463)</u>	<u>(6,650)</u>	<u>1,378</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	15,655	15,811	31,654	9,009
Fund balance, beginning of year, as restated	<u>15,655</u>	<u>15,811</u>	<u>31,654</u>	<u>9,009</u>
Fund balance, end of year	<u>\$ 12,797</u>	<u>\$ 10,348</u>	<u>\$ 25,004</u>	<u>\$ 10,387</u>

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	Forsyth Woods Elementary	Frangus Elementary	Hiawassee Elementary	Hidden Oaks Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	-	-
Clubs	-	42	-	-
Departments	-	-	-	-
Trust	546	709	990	317
General	637	5	390	314
Total revenues	<u>1,183</u>	<u>756</u>	<u>1,380</u>	<u>631</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	114
Classes	-	-	-	-
Clubs	-	-	-	-
Departments	-	-	-	1,199
Trust	498	1,040	1,222	1,034
General	-	-	543	5,180
Total expenditures	<u>498</u>	<u>1,040</u>	<u>1,765</u>	<u>7,527</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	685	(284)	(385)	(6,896)
Other financing sources (uses):				
Intra-fund transfers in	980	-	747	355
Intra-fund transfers out	(980)	-	(747)	(355)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>685</u>	<u>(284)</u>	<u>(385)</u>	<u>(6,896)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>7,872</u>	<u>6,311</u>	<u>9,315</u>	<u>9,962</u>
Fund balance, beginning of year, as restated	<u>7,872</u>	<u>6,311</u>	<u>9,315</u>	<u>9,962</u>
Fund balance, end of year	<u>\$ 8,557</u>	<u>\$ 6,027</u>	<u>\$ 8,930</u>	<u>\$ 3,066</u>

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Orange County Public Schools
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	Hillcrest Elementary	Hungerford Elementary	Hunter's Creek Elementary	Independence Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	30	-
Clubs	-	-	418	-
Departments	1,934	-	-	-
Trust	(60)	1,100	4,812	908
General	2,013	1,725	6,610	8,226
Total revenues	<u>3,887</u>	<u>2,825</u>	<u>11,870</u>	<u>9,134</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	-	263	-
Clubs	-	-	66	-
Departments	1,646	-	-	-
Trust	274	1,177	13,260	-
General	3,063	3,128	15,709	2,475
Total expenditures	<u>4,983</u>	<u>4,305</u>	<u>29,298</u>	<u>2,475</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(1,096)	(1,480)	(17,428)	6,659
Other financing sources (uses):				
Intra-fund transfers in	245	-	38	324
Intra-fund transfers out	(245)	-	(38)	(324)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(1,096)</u>	<u>(1,480)</u>	<u>(17,428)</u>	<u>6,659</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>16,700</u>	<u>3,635</u>	<u>38,994</u>	<u>21,629</u>
Fund balance, beginning of year, as restated	<u>16,700</u>	<u>3,635</u>	<u>38,994</u>	<u>21,629</u>
Fund balance, end of year	<u>\$ 15,604</u>	<u>\$ 2,155</u>	<u>\$ 21,566</u>	<u>\$ 28,288</u>

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Orange County Public Schools
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For the year ended June 30, 2021

	Ivey Lane Elementary	John Young Elementary	Keene's Crossing Elementary	Killarney Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	955	-
Clubs	-	-	-	-
Departments	-	-	1,597	-
Trust	688	5,778	559	1,156
General	127	1,550	5,821	393
Total revenues	<u>815</u>	<u>7,328</u>	<u>8,932</u>	<u>1,549</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	-	2,633	104
Clubs	-	-	1,060	-
Departments	-	-	1,875	-
Trust	1,469	3,417	2,882	182
General	231	3,093	16,789	-
Total expenditures	<u>1,700</u>	<u>6,510</u>	<u>25,239</u>	<u>286</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(885)	818	(16,307)	1,263
Other financing sources (uses):				
Intra-fund transfers in	6	336	471	296
Intra-fund transfers out	(6)	(336)	(471)	(296)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(885)</u>	<u>818</u>	<u>(16,307)</u>	<u>1,263</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>3,350</u>	<u>13,516</u>	<u>35,493</u>	<u>13,555</u>
Fund balance, beginning of year, as restated	<u>3,350</u>	<u>13,516</u>	<u>35,493</u>	<u>13,555</u>
Fund balance, end of year	<u>\$ 2,465</u>	<u>\$ 14,334</u>	<u>\$ 19,186</u>	<u>\$ 14,818</u>

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For the year ended June 30, 2021

	Lake Como School K-8	Lake Gem Elementary	Lake George Elementary	Lake Silver Elementary
Revenues				
Athletics	\$ 957	\$ -	\$ -	\$ -
Music	3,696	-	3,262	-
Classes	510	-	512	-
Clubs	-	-	245	1,214
Departments	980	-	-	-
Trust	7,239	511	241	52,337
General	2,994	358	1,398	-
Total revenues	<u>16,376</u>	<u>869</u>	<u>5,658</u>	<u>53,551</u>
Expenditures				
Athletics	2,511	-	-	-
Music	2,040	-	4,266	-
Classes	1,075	-	757	-
Clubs	-	310	85	1,214
Departments	2,491	-	-	-
Trust	5,393	1,860	528	56,670
General	2,606	1,250	2,301	234
Total expenditures	<u>16,116</u>	<u>3,420</u>	<u>7,937</u>	<u>58,118</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	260	(2,551)	(2,279)	(4,567)
Other financing sources (uses):				
Intra-fund transfers in	429	-	-	323
Intra-fund transfers out	(429)	-	-	(323)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>260</u>	<u>(2,551)</u>	<u>(2,279)</u>	<u>(4,567)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>17,410</u>	<u>11,072</u>	<u>11,564</u>	<u>14,373</u>
Fund balance, beginning of year, as restated	<u>17,410</u>	<u>11,072</u>	<u>11,564</u>	<u>14,373</u>
Fund balance, end of year	<u>\$ 17,670</u>	<u>\$ 8,521</u>	<u>\$ 9,285</u>	<u>\$ 9,806</u>

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For the year ended June 30, 2021

	Lake Sybelia Elementary	Lake Weston Elementary	Lake Whitney Elementary	Lakemont Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	10,584	300
Clubs	-	-	140	-
Departments	186	-	-	-
Trust	3,150	673	1,996	23,950
General	1,148	410	83	1,966
Total revenues	<u>4,484</u>	<u>1,083</u>	<u>12,803</u>	<u>26,216</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	-	11,258	-
Clubs	-	-	116	-
Departments	-	-	-	-
Trust	5,525	731	5,917	27,324
General	3,490	99	1,062	4,665
Total expenditures	<u>9,015</u>	<u>830</u>	<u>18,353</u>	<u>31,989</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(4,531)	253	(5,550)	(5,773)
Other financing sources (uses):				
Intra-fund transfers in	47	-	50	277
Intra-fund transfers out	(47)	-	(50)	(277)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(4,531)</u>	<u>253</u>	<u>(5,550)</u>	<u>(5,773)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	19,877	4,308	38,043	23,963
Fund balance, beginning of year, as restated	<u>19,877</u>	<u>4,308</u>	<u>38,043</u>	<u>23,963</u>
Fund balance, end of year	<u>\$ 15,346</u>	<u>\$ 4,561</u>	<u>\$ 32,493</u>	<u>\$ 18,190</u>

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For the year ended June 30, 2021

	Lakeville Elementary	Lancaster Elementary	Laureate Park Elementary	Lawton Chiles Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	500	-	-	-
Clubs	-	-	-	-
Departments	-	100	-	-
Trust	2,095	3,567	5,457	79
General	294	543	9,739	2,196
Total revenues	<u>2,889</u>	<u>4,210</u>	<u>15,196</u>	<u>2,275</u>
Expenditures				
Athletics	-	-	-	-
Music	233	-	-	-
Classes	36	-	325	46
Clubs	1,152	-	-	-
Departments	-	76	-	-
Trust	1,487	2,966	7,604	1,221
General	1,000	387	8,823	3,009
Total expenditures	<u>3,908</u>	<u>3,429</u>	<u>16,752</u>	<u>4,276</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(1,019)	781	(1,556)	(2,001)
Other financing sources (uses):				
Intra-fund transfers in	-	995	245	60
Intra-fund transfers out	-	(995)	(245)	(60)
Total other financing sources	-	-	-	-
Net change in fund balance	<u>(1,019)</u>	<u>781</u>	<u>(1,556)</u>	<u>(2,001)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	15,694	11,438	28,734	20,383
Fund balance, beginning of year, as restated	<u>15,694</u>	<u>11,438</u>	<u>28,734</u>	<u>20,383</u>
Fund balance, end of year	<u>\$ 14,675</u>	<u>\$ 12,219</u>	<u>\$ 27,178</u>	<u>\$ 18,382</u>

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	Little River Elementary	Lockhart Elementary	Lovell Elementary	Maxey Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	10	-	-	-
Classes	185	1,500	-	-
Clubs	-	-	-	295
Departments	-	-	60	150
Trust	130	-	3,399	11,041
General	728	1,035	1,887	11,519
Total revenues	<u>1,053</u>	<u>2,535</u>	<u>5,346</u>	<u>23,005</u>
Expenditures				
Athletics	-	-	-	-
Music	-	233	-	-
Classes	185	2,198	-	-
Clubs	-	-	80	645
Departments	-	215	-	267
Trust	34	2,531	2,302	10,173
General	11	2,458	879	9,833
Total expenditures	<u>230</u>	<u>7,635</u>	<u>3,261</u>	<u>20,918</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	823	(5,100)	2,085	2,087
Other financing sources (uses):				
Intra-fund transfers in	-	377	680	-
Intra-fund transfers out	-	(377)	(680)	-
Total other financing sources	-	-	-	-
Net change in fund balance	<u>823</u>	<u>(5,100)</u>	<u>2,085</u>	<u>2,087</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>7,723</u>	<u>20,875</u>	<u>17,617</u>	<u>11,211</u>
Fund balance, beginning of year, as restated	<u>7,723</u>	<u>20,875</u>	<u>17,617</u>	<u>11,211</u>
Fund balance, end of year	<u>\$ 8,546</u>	<u>\$ 15,775</u>	<u>\$ 19,702</u>	<u>\$ 13,298</u>

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**Orange County Public Schools
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For the year ended June 30, 2021

	McCoy Elementary	Meadow Woods Elementary	MetroWest Elementary	Millennia Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	14
Classes	-	710	-	-
Clubs	-	-	-	-
Departments	-	-	-	-
Trust	1,139	4,657	6,386	407
General	-	1,110	1,896	5,212
Total revenues	<u>1,139</u>	<u>6,477</u>	<u>8,282</u>	<u>5,633</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	278	-	-
Clubs	-	146	-	-
Departments	-	642	-	-
Trust	1,560	8,871	10,868	7,259
General	1,991	8,373	5,344	8,612
Total expenditures	<u>3,551</u>	<u>18,310</u>	<u>16,212</u>	<u>15,871</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(2,412)	(11,833)	(7,930)	(10,238)
Other financing sources (uses):				
Intra-fund transfers in	46	541	1,615	1,429
Intra-fund transfers out	(46)	(541)	(1,615)	(1,429)
Total other financing sources	-	-	-	-
Net change in fund balance	<u>(2,412)</u>	<u>(11,833)</u>	<u>(7,930)</u>	<u>(10,238)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	12,041	17,988	32,484	24,648
Fund balance, beginning of year, as restated	<u>12,041</u>	<u>17,988</u>	<u>32,484</u>	<u>24,648</u>
Fund balance, end of year	<u>\$ 9,629</u>	<u>\$ 6,155</u>	<u>\$ 24,554</u>	<u>\$ 14,410</u>

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For the year ended June 30, 2021

	Millennia Gardens Elementary	Mollie Ray Elementary	Moss Park Elementary	Northlake Park Community School
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	80
Classes	-	-	5,975	47
Clubs	-	-	-	-
Departments	10	-	963	-
Trust	546	1,550	2,747	3,288
General	269	-	4,653	3,650
Total revenues	<u>825</u>	<u>1,550</u>	<u>14,338</u>	<u>7,065</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	167
Classes	-	-	5,422	250
Clubs	-	74	549	288
Departments	16	-	864	-
Trust	3,564	1,103	1,435	3,913
General	84	735	1,906	3,272
Total expenditures	<u>3,664</u>	<u>1,912</u>	<u>10,176</u>	<u>7,890</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(2,839)	(362)	4,162	(825)
Other financing sources (uses):				
Intra-fund transfers in	346	137	137	76
Intra-fund transfers out	(346)	(137)	(137)	(76)
Total other financing sources	-	-	-	-
Net change in fund balance	<u>(2,839)</u>	<u>(362)</u>	<u>4,162</u>	<u>(825)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	14,606	9,754	66,039	15,798
Fund balance, beginning of year, as restated	<u>14,606</u>	<u>9,754</u>	<u>66,039</u>	<u>15,798</u>
Fund balance, end of year	<u>\$ 11,767</u>	<u>\$ 9,392</u>	<u>\$ 70,201</u>	<u>\$ 14,973</u>

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**Orange County Public Schools
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Supplemental Schedule of Revenues, Expenditures and Changes in
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For the year ended June 30, 2021

	Oak Hill Elementary	Oakshire Elementary	Ocoee Elementary	OCPS Academic Center for Excellence
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	80	-	805
Classes	-	1,970	-	287
Clubs	-	-	-	-
Departments	-	-	-	244
Trust	2,253	220	3,514	2,978
General	544	3,081	1,474	110
Total revenues	<u>2,797</u>	<u>5,351</u>	<u>4,988</u>	<u>4,424</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	1,557
Classes	-	2,313	-	303
Clubs	-	-	-	-
Departments	137	-	-	-
Trust	1,576	553	2,138	5,453
General	264	4,810	1,431	692
Total expenditures	<u>1,977</u>	<u>7,676</u>	<u>3,569</u>	<u>8,005</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	820	(2,325)	1,419	(3,581)
Other financing sources (uses):				
Intra-fund transfers in	708	337	473	244
Intra-fund transfers out	(708)	(337)	(473)	(244)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>820</u>	<u>(2,325)</u>	<u>1,419</u>	<u>(3,581)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	8,882	16,320	12,608	6,516
Fund balance, beginning of year, as restated	<u>8,882</u>	<u>16,320</u>	<u>12,608</u>	<u>6,516</u>
Fund balance, end of year	<u>\$ 9,702</u>	<u>\$ 13,995</u>	<u>\$ 14,027</u>	<u>\$ 2,935</u>

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	Orange Center Elementary	Orlo Vista Elementary	Palm Lake Elementary	Palmetto Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	6,634	-
Clubs	-	-	87	-
Departments	-	-	581	500
Trust	4,494	292	16,979	452
General	1,023	49	905	3,011
Total revenues	<u>5,517</u>	<u>341</u>	<u>25,186</u>	<u>3,963</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	585	-
Classes	-	-	9,793	-
Clubs	-	-	399	-
Departments	-	-	68	300
Trust	3,633	4	14,629	1,085
General	81	452	2,238	3,405
Total expenditures	<u>3,714</u>	<u>456</u>	<u>27,712</u>	<u>4,790</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	1,803	(115)	(2,526)	(827)
Other financing sources (uses):				
Intra-fund transfers in	350	54	1,066	852
Intra-fund transfers out	(350)	(54)	(1,066)	(852)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>1,803</u>	<u>(115)</u>	<u>(2,526)</u>	<u>(827)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	17,680	13,626	33,570	12,819
Fund balance, beginning of year, as restated	<u>17,680</u>	<u>13,626</u>	<u>33,570</u>	<u>12,819</u>
Fund balance, end of year	<u>\$ 19,483</u>	<u>\$ 13,511</u>	<u>\$ 31,044</u>	<u>\$ 11,992</u>

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	Pershing- School K-8	Pinar Elementary	Pine Hills Elementary	Pineloch Elementary
Revenues				
Athletics	\$ 273	\$ -	\$ -	\$ -
Music	490	-	-	-
Classes	-	-	-	-
Clubs	-	-	-	-
Departments	510	-	-	600
Trust	7,144	38	2,702	689
General	20,546	303	118	45
Total revenues	<u>28,963</u>	<u>341</u>	<u>2,820</u>	<u>1,334</u>
Expenditures				
Athletics	1,682	-	-	-
Music	673	-	786	-
Classes	-	-	-	-
Clubs	-	-	200	-
Departments	-	-	-	599
Trust	19,600	610	3,075	252
General	8,732	88	365	185
Total expenditures	<u>30,687</u>	<u>698</u>	<u>4,426</u>	<u>1,036</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(1,724)	(357)	(1,606)	298
Other financing sources (uses):				
Intra-fund transfers in	55	-	-	-
Intra-fund transfers out	(55)	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(1,724)</u>	<u>(357)</u>	<u>(1,606)</u>	<u>298</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>30,534</u>	<u>7,083</u>	<u>6,178</u>	<u>26,210</u>
Fund balance, beginning of year, as restated	<u>30,534</u>	<u>7,083</u>	<u>6,178</u>	<u>26,210</u>
Fund balance, end of year	<u>\$ 28,810</u>	<u>\$ 6,726</u>	<u>\$ 4,572</u>	<u>\$ 26,508</u>

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	Pinewood Elementary	Prairie Lake Elementary	Princeton Elementary	Ridgewood Park Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	510	-	-	-
Clubs	-	-	160	-
Departments	-	1,560	-	-
Trust	1,607	838	51,809	156
General	3,181	4,391	2,485	195
Total revenues	<u>5,298</u>	<u>6,789</u>	<u>54,454</u>	<u>351</u>
Expenditures				
Athletics	-	-	-	-
Music	-	62	-	-
Classes	500	860	-	-
Clubs	-	279	207	-
Departments	-	1,554	129	-
Trust	2,238	1,166	53,363	330
General	6,358	2,991	3,250	30
Total expenditures	<u>9,096</u>	<u>6,912</u>	<u>56,949</u>	<u>360</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(3,798)	(123)	(2,495)	(9)
Other financing sources (uses):				
Intra-fund transfers in	1	416	95	458
Intra-fund transfers out	(1)	(416)	(95)	(458)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(3,798)</u>	<u>(123)</u>	<u>(2,495)</u>	<u>(9)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	16,020	22,506	14,139	11,855
Fund balance, beginning of year, as restated	<u>16,020</u>	<u>22,506</u>	<u>14,139</u>	<u>11,855</u>
Fund balance, end of year	<u>\$ 12,222</u>	<u>\$ 22,383</u>	<u>\$ 11,644</u>	<u>\$ 11,846</u>

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For the year ended June 30, 2021

	Riverdale Elementary	Riverside Elementary	Rock Lake Elementary	Rock Springs Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	441	-	-
Clubs	-	-	-	298
Departments	-	168	-	-
Trust	53	1,874	7,185	5,631
General	36	-	124	2,338
Total revenues	<u>89</u>	<u>2,483</u>	<u>7,309</u>	<u>8,267</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	180
Classes	377	44	-	156
Clubs	-	-	-	-
Departments	-	562	-	759
Trust	80	534	6,057	6,712
General	4,664	3,302	2,514	5,023
Total expenditures	<u>5,121</u>	<u>4,442</u>	<u>8,571</u>	<u>12,830</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(5,032)	(1,959)	(1,262)	(4,563)
Other financing sources (uses):				
Intra-fund transfers in	-	67	-	1,770
Intra-fund transfers out	-	(67)	-	(1,770)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(5,032)</u>	<u>(1,959)</u>	<u>(1,262)</u>	<u>(4,563)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	9,743	16,055	11,850	31,457
Fund balance, beginning of year, as restated	<u>9,743</u>	<u>16,055</u>	<u>11,850</u>	<u>31,457</u>
Fund balance, end of year	<u>\$ 4,711</u>	<u>\$ 14,096</u>	<u>\$ 10,588</u>	<u>\$ 26,894</u>

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	Rolling Hills Elementary	Rosemont Elementary	Sadler Elementary	Sally Ride Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	-	255
Clubs	108	-	-	160
Departments	-	-	-	-
Trust	5,304	2,170	692	5,020
General	17	92	672	2,253
Total revenues	<u>5,429</u>	<u>2,262</u>	<u>1,364</u>	<u>7,688</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	-	-	2,031
Clubs	-	-	-	510
Departments	-	-	-	201
Trust	5,018	1,903	842	3,013
General	-	-	1,929	4,070
Total expenditures	<u>5,018</u>	<u>1,903</u>	<u>2,771</u>	<u>9,825</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	411	359	(1,407)	(2,137)
Other financing sources (uses):				
Intra-fund transfers in	-	37	1,290	355
Intra-fund transfers out	-	(37)	(1,290)	(355)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>411</u>	<u>359</u>	<u>(1,407)</u>	<u>(2,137)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>8,725</u>	<u>4,378</u>	<u>9,647</u>	<u>14,201</u>
Fund balance, beginning of year, as restated	<u>8,725</u>	<u>4,378</u>	<u>9,647</u>	<u>14,201</u>
Fund balance, end of year	<u>\$ 9,136</u>	<u>\$ 4,737</u>	<u>\$ 8,240</u>	<u>\$ 12,064</u>

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For the year ended June 30, 2021

	Sand Lake Elementary	Shenandoah Elementary	Shingle Creek Elementary	Southwood Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	485	-	460	240
Classes	-	-	-	-
Clubs	-	-	-	-
Departments	500	1,742	-	-
Trust	1,793	3,617	665	445
General	3,020	1,495	1,339	173
Total revenues	<u>5,798</u>	<u>6,854</u>	<u>2,464</u>	<u>858</u>
Expenditures				
Athletics	-	-	-	-
Music	509	-	-	-
Classes	-	-	-	-
Clubs	-	-	-	-
Departments	-	3,002	-	-
Trust	2,441	3,587	394	-
General	4,065	1,950	1,122	261
Total expenditures	<u>7,015</u>	<u>8,539</u>	<u>1,516</u>	<u>261</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(1,217)	(1,685)	948	597
Other financing sources (uses):				
Intra-fund transfers in	625	2,480	43	330
Intra-fund transfers out	(625)	(2,480)	(43)	(330)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(1,217)</u>	<u>(1,685)</u>	<u>948</u>	<u>597</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	24,917	22,536	5,722	4,880
Fund balance, beginning of year, as restated	<u>24,917</u>	<u>22,536</u>	<u>5,722</u>	<u>4,880</u>
Fund balance, end of year	<u>\$ 23,700</u>	<u>\$ 20,851</u>	<u>\$ 6,670</u>	<u>\$ 5,477</u>

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Supplemental Schedule of Revenues, Expenditures and Changes in
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For the year ended June 30, 2021

	Spring Lake Elementary	Stone Lakes Elementary	Summerlake Elementary	Sun Blaze Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	2,312	-	-
Classes	-	3,073	-	-
Clubs	-	-	-	60
Departments	-	-	-	350
Trust	609	2,099	5,939	2,604
General	1,807	4,982	7,100	2,193
Total revenues	<u>2,416</u>	<u>12,466</u>	<u>13,039</u>	<u>5,207</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	3,014	-	-
Clubs	48	-	-	-
Departments	-	-	-	-
Trust	1,002	4,923	5,483	9,010
General	1,113	4,034	176	3,017
Total expenditures	<u>2,163</u>	<u>11,971</u>	<u>5,659</u>	<u>12,027</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	253	495	7,380	(6,820)
Other financing sources (uses):				
Intra-fund transfers in	61	326	-	433
Intra-fund transfers out	(61)	(326)	-	(433)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>253</u>	<u>495</u>	<u>7,380</u>	<u>(6,820)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	6,632	12,157	-	48,561
Fund balance, beginning of year, as restated	<u>6,632</u>	<u>12,157</u>	<u>-</u>	<u>48,561</u>
Fund balance, end of year	<u>\$ 6,885</u>	<u>\$ 12,652</u>	<u>\$ 7,380</u>	<u>\$ 41,741</u>

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For the year ended June 30, 2021

	Sunridge Elementary	Sunrise Elementary	Sunset Park Elementary	Sunshine Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	2,010	-	-	-
Classes	850	1,610	636	-
Clubs	923	-	-	-
Departments	-	-	-	-
Trust	1,215	4,541	584	815
General	4,411	4,911	326	311
Total revenues	<u>9,409</u>	<u>11,062</u>	<u>1,546</u>	<u>1,126</u>
Expenditures				
Athletics	-	-	-	-
Music	637	130	-	-
Classes	1,157	2,296	660	-
Clubs	1,623	735	-	-
Departments	-	5,055	-	-
Trust	5,034	4,418	133	377
General	1,616	1,469	7,262	-
Total expenditures	<u>10,067</u>	<u>14,103</u>	<u>8,055</u>	<u>377</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(658)	(3,041)	(6,509)	749
Other financing sources (uses):				
Intra-fund transfers in	1,848	1,393	119	-
Intra-fund transfers out	(1,848)	(1,393)	(119)	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(658)</u>	<u>(3,041)</u>	<u>(6,509)</u>	<u>749</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	16,974	21,661	27,275	-
Fund balance, beginning of year, as restated	<u>16,974</u>	<u>21,661</u>	<u>27,275</u>	<u>-</u>
Fund balance, end of year	<u>\$ 16,316</u>	<u>\$ 18,620</u>	<u>\$ 20,766</u>	<u>\$ 749</u>

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For the year ended June 30, 2021

	Tangelo Park Elementary	Thornebrooke Elementary	Three Points Elementary	Tildenville Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	272	-	-
Classes	-	1,158	-	1,442
Clubs	-	330	-	383
Departments	-	4,549	-	-
Trust	551	3,325	175	5,649
General	184	3,823	416	1,756
Total revenues	<u>735</u>	<u>13,457</u>	<u>591</u>	<u>9,230</u>
Expenditures				
Athletics	-	-	-	-
Music	-	88	-	20
Classes	-	4,832	-	1,220
Clubs	-	491	90	182
Departments	-	4,257	-	-
Trust	866	2,943	1,729	661
General	2,567	6,010	1,241	1,410
Total expenditures	<u>3,433</u>	<u>18,621</u>	<u>3,060</u>	<u>3,493</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(2,698)	(5,164)	(2,469)	5,737
Other financing sources (uses):				
Intra-fund transfers in	-	3,114	128	3,942
Intra-fund transfers out	-	(3,114)	(128)	(3,942)
Total other financing sources	-	-	-	-
Net change in fund balance	<u>(2,698)</u>	<u>(5,164)</u>	<u>(2,469)</u>	<u>5,737</u>
Fund balance, beginning of year, as previously stated		-	-	-
Adjustment to beginning fund balance	5,611	46,038	5,173	18,573
Fund balance, beginning of year, as restated	<u>5,611</u>	<u>46,038</u>	<u>5,173</u>	<u>18,573</u>
Fund balance, end of year	<u>\$ 2,913</u>	<u>\$ 40,874</u>	<u>\$ 2,704</u>	<u>\$ 24,310</u>

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Supplemental Schedule of Revenues, Expenditures and Changes in
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For the year ended June 30, 2021

	Timber Lakes Elementary	Union Park Elementary	Ventura Elementary	Vista Lakes Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	2,312	-	-
Classes	2,864	691	-	-
Clubs	1,572	-	-	-
Departments	-	-	-	-
Trust	40	3,019	4,296	1,165
General	2,459	983	3,030	1,756
Total revenues	<u>6,935</u>	<u>7,005</u>	<u>7,326</u>	<u>2,921</u>
Expenditures				
Athletics	-	-	-	-
Music	4,504	2,085	-	-
Classes	4,427	652	-	-
Clubs	1,145	-	-	-
Departments	-	-	64	-
Trust	6,591	2,000	1,430	3,988
General	14,775	1,921	3,316	8,152
Total expenditures	<u>31,442</u>	<u>6,658</u>	<u>4,810</u>	<u>12,140</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(24,507)	347	2,516	(9,219)
Other financing sources (uses):				
Intra-fund transfers in	2,121	719	104	2,766
Intra-fund transfers out	(2,121)	(719)	(104)	(2,766)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(24,507)</u>	<u>347</u>	<u>2,516</u>	<u>(9,219)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	46,928	17,001	14,567	29,302
Fund balance, beginning of year, as restated	<u>46,928</u>	<u>17,001</u>	<u>14,567</u>	<u>29,302</u>
Fund balance, end of year	<u>\$ 22,421</u>	<u>\$ 17,348</u>	<u>\$ 17,083</u>	<u>\$ 20,083</u>

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For the year ended June 30, 2021

	Vista Pointe Elementary	Washington Shores Elementary	Water Spring Elementary	Waterbridge Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	297	-	-
Classes	-	-	1,991	-
Clubs	-	865	-	103
Departments	-	150	-	-
Trust	560	6,628	5,080	583
General	162	438	4,312	2,949
Total revenues	<u>722</u>	<u>8,378</u>	<u>11,383</u>	<u>3,635</u>
Expenditures				
Athletics	-	-	-	-
Music	-	528	210	325
Classes	-	-	1,862	-
Clubs	-	765	-	22
Departments	-	-	-	-
Trust	500	5,873	4,266	2,140
General	-	493	159	4,261
Total expenditures	<u>500</u>	<u>7,659</u>	<u>6,497</u>	<u>6,748</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	222	719	4,886	(3,113)
Other financing sources (uses):				
Intra-fund transfers in	-	-	88	442
Intra-fund transfers out	-	-	(88)	(442)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>222</u>	<u>719</u>	<u>4,886</u>	<u>(3,113)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>-</u>	<u>31,676</u>	<u>6,470</u>	<u>22,484</u>
Fund balance, beginning of year, as restated	<u>-</u>	<u>31,676</u>	<u>6,470</u>	<u>22,484</u>
Fund balance, end of year	<u>\$ 222</u>	<u>\$ 32,395</u>	<u>\$ 11,356</u>	<u>\$ 19,371</u>

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Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
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Fund Balance by School

For the year ended June 30, 2021

	Waterford Elementary	Wedgfield K-8	West Creek Elementary	West Oaks Elementary
Revenues				
Athletics	\$ -	\$ 1,188	\$ -	\$ -
Music	102	504	-	-
Classes	1,320	1,890	-	-
Clubs	-	1,871	-	-
Departments	135	1,274	-	500
Trust	1,285	4,856	7,169	163
General	5,341	3,744	2,219	97
Total revenues	<u>8,183</u>	<u>15,327</u>	<u>9,388</u>	<u>760</u>
Expenditures				
Athletics	-	2,298	-	-
Music	221	208	-	-
Classes	3,468	1,815	-	-
Clubs	3,467	3,363	-	-
Departments	609	647	-	531
Trust	1,036	5,752	6,771	2
General	3,016	157	2,953	-
Total expenditures	<u>11,817</u>	<u>14,240</u>	<u>9,724</u>	<u>533</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(3,634)	1,087	(336)	227
Other financing sources (uses):				
Intra-fund transfers in	251	200	-	-
Intra-fund transfers out	(251)	(200)	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(3,634)</u>	<u>1,087</u>	<u>(336)</u>	<u>227</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	25,225	37,481	6,228	7,958
Fund balance, beginning of year, as restated	<u>25,225</u>	<u>37,481</u>	<u>6,228</u>	<u>7,958</u>
Fund balance, end of year	<u>\$ 21,591</u>	<u>\$ 38,568</u>	<u>\$ 5,892</u>	<u>\$ 8,185</u>

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For the year ended June 30, 2021

	Westbrooke Elementary	Westpointe Elementary	Wetherbee Elementary	Wheatley Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	3,965	-	-	-
Clubs	40	-	-	-
Departments	-	-	-	2,991
Trust	4,532	13,245	605	13,340
General	3,614	2,228	1,054	1,652
Total revenues	<u>12,151</u>	<u>15,473</u>	<u>1,659</u>	<u>17,983</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	3,921	-	2,463	-
Clubs	-	-	-	-
Departments	-	-	-	2,991
Trust	7,266	8,499	1,455	3,500
General	10,708	4,071	3,547	1,821
Total expenditures	<u>21,895</u>	<u>12,570</u>	<u>7,465</u>	<u>8,312</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(9,744)	2,903	(5,806)	9,671
Other financing sources (uses):				
Intra-fund transfers in	273	-	-	-
Intra-fund transfers out	(273)	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(9,744)</u>	<u>2,903</u>	<u>(5,806)</u>	<u>9,671</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	33,279	19,474	26,149	2,697
Fund balance, beginning of year, as restated	<u>33,279</u>	<u>19,474</u>	<u>26,149</u>	<u>2,697</u>
Fund balance, end of year	<u>\$ 23,535</u>	<u>\$ 22,377</u>	<u>\$ 20,343</u>	<u>\$ 12,368</u>

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For the year ended June 30, 2021

	Whispering Oak Elementary	Windermere Elementary	Windy Ridge K-8	Winegard Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	4,185	-
Classes	16,888	6,015	3,737	-
Clubs	-	-	384	1,055
Departments	-	-	238	-
Trust	770	20,745	1,610	3,945
General	4,779	5,186	7,769	655
Total revenues	<u>22,437</u>	<u>31,946</u>	<u>17,923</u>	<u>5,655</u>
Expenditures				
Athletics	-	-	-	-
Music	992	-	3,313	-
Classes	17,106	7,457	8,278	-
Clubs	473	-	1,188	-
Departments	-	-	-	236
Trust	1,423	25,820	2,121	8,110
General	6,869	6,361	6,993	2,391
Total expenditures	<u>26,863</u>	<u>39,638</u>	<u>21,893</u>	<u>10,737</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(4,426)	(7,692)	(3,970)	(5,082)
Other financing sources (uses):				
Intra-fund transfers in	479	500	2,281	1,055
Intra-fund transfers out	(479)	(500)	(2,281)	(1,055)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(4,426)</u>	<u>(7,692)</u>	<u>(3,970)</u>	<u>(5,082)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>35,969</u>	<u>17,611</u>	<u>46,385</u>	<u>9,978</u>
Fund balance, beginning of year, as restated	<u>35,969</u>	<u>17,611</u>	<u>46,385</u>	<u>9,978</u>
Fund balance, end of year	<u>\$ 31,543</u>	<u>\$ 9,919</u>	<u>\$ 42,415</u>	<u>\$ 4,896</u>

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For the year ended June 30, 2021

	Wolf Lake Elementary	Wyndham Lakes Elementary	Zellwood Elementary	Total Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ 5,388
Music	-	-	-	51,084
Classes	8,549	790	-	132,465
Clubs	-	-	-	24,187
Departments	-	-	-	25,986
Trust	10,855	551	2,423	574,206
General	19,745	1,207	561	334,827
Total revenues	<u>39,149</u>	<u>2,548</u>	<u>2,984</u>	<u>1,148,143</u>
Expenditures				
Athletics	-	-	-	10,918
Music	-	-	-	51,738
Classes	9,642	1,905	99	160,763
Clubs	17	-	-	44,855
Departments	1,084	-	287	38,160
Trust	7,181	257	2,807	689,700
General	30,166	1,991	1,462	493,198
Total expenditures	<u>48,090</u>	<u>4,153</u>	<u>4,655</u>	<u>1,489,332</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(8,941)	(1,605)	(1,671)	(341,189)
Other financing sources (uses):				
Intra-fund transfers in	1,318	310	1,405	71,131
Intra-fund transfers out	(1,318)	(310)	(1,405)	(71,131)
Total other financing sources	-	-	-	-
Net change in fund balance	<u>(8,941)</u>	<u>(1,605)</u>	<u>(1,671)</u>	<u>(341,189)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	45,927	17,107	9,529	2,692,740
Fund balance, beginning of year, as restated	<u>45,927</u>	<u>17,107</u>	<u>9,529</u>	<u>2,692,740</u>
Fund balance, end of year	<u>\$ 36,986</u>	<u>\$ 15,502</u>	<u>\$ 7,858</u>	<u>\$ 2,351,551</u>

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For the year ended June 30, 2021

	Apopka Middle	Avalon Middle	Bridgewater Middle	Carver Middle
Revenues				
Athletics	\$ -	\$ 2,290	\$ 4,273	\$ 60
Music	2,344	14,140	27,218	-
Classes	-	2,867	1,880	-
Clubs	3,315	4,496	2,513	-
Departments	4,260	-	-	-
Trust	1,267	12,350	5,424	1,775
General	1,081	8,008	17,207	136
Total revenues	<u>12,267</u>	<u>44,151</u>	<u>58,515</u>	<u>1,971</u>
Expenditures				
Athletics	343	3,348	482	199
Music	3,542	22,398	22,418	1,456
Classes	-	6,173	3,822	340
Clubs	3,878	4,869	5,708	-
Departments	5,350	8,245	4,970	95
Trust	2,801	8,263	11,019	1,845
General	6,779	2,293	8,518	-
Total expenditures	<u>22,693</u>	<u>55,589</u>	<u>56,937</u>	<u>3,935</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(10,426)	(11,438)	1,578	(1,964)
Other financing sources (uses):				
Intra-fund transfers out	1,400	816	511	-
Intra-fund transfers out	(1,400)	(816)	(511)	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(10,426)</u>	<u>(11,438)</u>	<u>1,578</u>	<u>(1,964)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>53,129</u>	<u>113,554</u>	<u>108,132</u>	<u>11,301</u>
Fund balance, beginning of year, as restated	<u>53,129</u>	<u>113,554</u>	<u>108,132</u>	<u>11,301</u>
Fund balance, end of year	<u>\$ 42,703</u>	<u>\$ 102,116</u>	<u>\$ 109,710</u>	<u>\$ 9,337</u>

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For the year ended June 30, 2021

	Chain of Lakes Middle	College Park Middle	Conway Middle	Corner Lake Middle
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	4,527	2,625	-	4,507
Classes	-	24	-	265
Clubs	2,690	50	420	2,836
Departments	105	372	-	-
Trust	4,295	2,039	1,078	2,441
General	1,985	259	122	3,944
Total revenues	<u>13,602</u>	<u>5,369</u>	<u>1,620</u>	<u>13,993</u>
Expenditures				
Athletics	-	7,463	-	-
Music	4,796	3,575	-	8,887
Classes	36	-	-	1,429
Clubs	4,080	1,493	781	4,576
Departments	2,030	360	1,472	9,284
Trust	5,753	5,003	1,197	2,575
General	1,385	-	729	4,614
Total expenditures	<u>18,080</u>	<u>17,894</u>	<u>4,179</u>	<u>31,365</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(4,478)	(12,525)	(2,559)	(17,372)
Other financing sources (uses):				
Intra-fund transfers out	-	1,971	257	4,337
Intra-fund transfers out	-	(1,971)	(257)	(4,337)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(4,478)</u>	<u>(12,525)</u>	<u>(2,559)</u>	<u>(17,372)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	45,322	45,691	32,053	45,977
Fund balance, beginning of year, as restated	<u>45,322</u>	<u>45,691</u>	<u>32,053</u>	<u>45,977</u>
Fund balance, end of year	<u>\$ 40,844</u>	<u>\$ 33,166</u>	<u>\$ 29,494</u>	<u>\$ 28,605</u>

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For the year ended June 30, 2021

	Discovery Middle	Freedom Middle	Glenridge Middle	Gotha Middle
Revenues				
Athletics	\$ 20	\$ 565	\$ -	\$ -
Music	825	910	9,455	1,980
Classes	1,079	6,561	13,401	2,242
Clubs	6,502	2,443	3,490	355
Departments	5	700	469	-
Trust	3,033	12,533	7,842	11,209
General	2,031	5,200	5,472	6,929
Total revenues	<u>13,495</u>	<u>28,912</u>	<u>40,129</u>	<u>22,715</u>
Expenditures				
Athletics	4,346	4,451	1,733	59
Music	4,230	1,803	5,531	2,265
Classes	1,073	6,547	16,848	4,306
Clubs	8,710	1,651	3,357	1,083
Departments	117	2,951	618	-
Trust	6,241	15,637	4,662	11,911
General	4,678	4,162	11,935	4,268
Total expenditures	<u>29,395</u>	<u>37,202</u>	<u>44,684</u>	<u>23,892</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(15,900)	(8,290)	(4,555)	(1,177)
Other financing sources (uses):				
Intra-fund transfers out	60	547	1,114	6,593
Intra-fund transfers out	(60)	(547)	(1,114)	(6,593)
Total other financing sources	-	-	-	-
Net change in fund balance	<u>(15,900)</u>	<u>(8,290)</u>	<u>(4,555)</u>	<u>(1,177)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	37,107	51,531	56,176	85,451
Fund balance, beginning of year, as restated	<u>37,107</u>	<u>51,531</u>	<u>56,176</u>	<u>85,451</u>
Fund balance, end of year	<u>\$ 21,207</u>	<u>\$ 43,241</u>	<u>\$ 51,621</u>	<u>\$ 84,274</u>

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For the year ended June 30, 2021

	Horizon West Middle	Howard Middle	Hunter's Creek Middle	Innovation Middle
Revenues				
Athletics	\$ 855	\$ -	\$ 9,859	\$ 500
Music	7,493	16,215	1,655	2,414
Classes	4,369	36,673	1,878	7,067
Clubs	17,352	6,152	960	3,902
Departments	5,266	1,860	140	1,651
Trust	6,884	2,134	-	4,583
General	6,146	9,664	62,975	4,555
Total revenues	<u>48,365</u>	<u>72,698</u>	<u>77,467</u>	<u>24,672</u>
Expenditures				
Athletics	3,698	397	500	410
Music	6,584	27,454	7,727	7,370
Classes	4,009	45,571	4,095	5,434
Clubs	8,194	6,246	1,680	5,287
Departments	3,500	3,030	7,705	7,583
Trust	11,135	1,917	10,493	4,390
General	8,973	2,558	62,720	1,824
Total expenditures	<u>46,093</u>	<u>87,173</u>	<u>94,920</u>	<u>32,298</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	2,272	(14,475)	(17,453)	(7,626)
Other financing sources (uses):				
Intra-fund transfers out	3,058	-	15,509	196
Intra-fund transfers out	(3,058)	-	(15,509)	(196)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>2,272</u>	<u>(14,475)</u>	<u>(17,453)</u>	<u>(7,626)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	34,521	147,701	134,789	68,696
Fund balance, beginning of year, as restated	<u>34,521</u>	<u>147,701</u>	<u>134,789</u>	<u>68,696</u>
Fund balance, end of year	<u>\$ 36,793</u>	<u>\$ 133,226</u>	<u>\$ 117,336</u>	<u>\$ 61,070</u>

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For the year ended June 30, 2021

	Lake Nona Middle	Lakeview Middle	Legacy Middle	Liberty Middle
Revenues				
Athletics	\$ 1,380	\$ 1,677	\$ -	\$ -
Music	15,007	1,010	860	530
Classes	4,151	1,466	650	135
Clubs	1,110	326	510	375
Departments	11,035	2,572	1,012	45
Trust	34,468	6,810	860	11,532
General	8,813	796	5,074	1,574
Total revenues	<u>75,964</u>	<u>14,657</u>	<u>8,966</u>	<u>14,191</u>
Expenditures				
Athletics	2,473	1,547	212	-
Music	14,872	3,166	2,893	841
Classes	8,883	5,597	2,397	2,419
Clubs	2,373	1,451	2,338	676
Departments	14,404	2,521	2,702	112
Trust	26,875	3,630	919	11,409
General	6,796	4,258	10,866	2,052
Total expenditures	<u>76,676</u>	<u>22,170</u>	<u>22,327</u>	<u>17,509</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(712)	(7,513)	(13,361)	(3,318)
Other financing sources (uses):				
Intra-fund transfers out	1,363	1,635	127	625
Intra-fund transfers out	(1,363)	(1,635)	(127)	(625)
Total other financing sources	-	-	-	-
Net change in fund balance	<u>(712)</u>	<u>(7,513)</u>	<u>(13,361)</u>	<u>(3,318)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	93,756	48,633	42,279	35,606
Fund balance, beginning of year, as restated	<u>93,756</u>	<u>48,633</u>	<u>42,279</u>	<u>35,606</u>
Fund balance, end of year	<u>\$ 93,044</u>	<u>\$ 41,120</u>	<u>\$ 28,918</u>	<u>\$ 32,288</u>

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For the year ended June 30, 2021

	Lockhart Middle	Maitland Middle	Meadow Woods Middle	Meadowbrook Middle
Revenues				
Athletics	\$ -	\$ 1,920	\$ 154	\$ 140
Music	80	14,102	11,310	275
Classes	1,016	566	2,062	-
Clubs	4,441	721	255	-
Departments	-	2,941	504	
Trust	3,291	8,956	3,263	853
General	942	9,976	181	592
Total revenues	<u>9,770</u>	<u>39,182</u>	<u>17,729</u>	<u>1,860</u>
Expenditures				
Athletics	35	5,755	1,300	1,335
Music	912	17,577	8,222	375
Classes	2,080	1,315	2,234	-
Clubs	3,617	35	590	-
Departments	-	7,559	3,623	800
Trust	2,102	5,833	6,121	352
General	1,661	12,402	1,332	680
Total expenditures	<u>10,407</u>	<u>50,476</u>	<u>23,422</u>	<u>3,542</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(637)	(11,294)	(5,693)	(1,682)
Other financing sources (uses):				
Intra-fund transfers out	2,485	9,565	468	-
Intra-fund transfers out	(2,485)	(9,565)	(468)	-
Total other financing sources	-	-	-	-
Net change in fund balance	<u>(637)</u>	<u>(11,294)</u>	<u>(5,693)</u>	<u>(1,682)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>24,011</u>	<u>72,927</u>	<u>22,268</u>	<u>26,052</u>
Fund balance, beginning of year, as restated	<u>24,011</u>	<u>72,927</u>	<u>22,268</u>	<u>26,052</u>
Fund balance, end of year	<u>\$ 23,374</u>	<u>\$ 61,633</u>	<u>\$ 16,575</u>	<u>\$ 24,370</u>

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For the year ended June 30, 2021

	Memorial Middle	Ocoee Middle	Odyssey Middle	Piedmont Lakes Middle
Revenues				
Athletics	\$ -	\$ -	\$ 354	\$ 730
Music	214	975	5,589	8,424
Classes	3	972	409	-
Clubs	-	7,707	35	4,431
Departments	63	3,406	301	2,979
Trust	2,480	6,145	1,536	7,885
General	133	3,510	2,880	2,909
Total revenues	<u>2,893</u>	<u>22,715</u>	<u>11,104</u>	<u>27,358</u>
Expenditures				
Athletics	116	223	4,021	68
Music	-	1,014	7,201	5,083
Classes	76	763	200	1,537
Clubs	74	7,277	179	2,813
Departments	4,982	474	528	4,720
Trust	4,389	4,575	399	7,282
General	2,976	854	2,425	6,077
Total expenditures	<u>12,613</u>	<u>15,180</u>	<u>14,953</u>	<u>27,580</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(9,720)	7,535	(3,849)	(222)
Other financing sources (uses):				
Intra-fund transfers out	658	490	107	2,738
Intra-fund transfers out	(658)	(490)	(107)	(2,738)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(9,720)</u>	<u>7,535</u>	<u>(3,849)</u>	<u>(222)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>35,783</u>	<u>36,242</u>	<u>37,862</u>	<u>49,101</u>
Fund balance, beginning of year, as restated	<u>35,783</u>	<u>36,242</u>	<u>37,862</u>	<u>49,101</u>
Fund balance, end of year	<u>\$ 26,063</u>	<u>\$ 43,777</u>	<u>\$ 34,013</u>	<u>\$ 48,879</u>

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Orange County Public Schools
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	Roberto Clemente Middle	Robinswood Middle	South Creek Middle	Southwest Middle
Revenues				
Athletics	\$ 1,413	\$ 359	\$ -	\$ -
Music	1,048	-	7,030	3,364
Classes	70	5,210	208	1,691
Clubs	90	123	-	20,131
Departments	1,490	977	-	3,415
Trust	2,392	4,201	3,311	764
General	849	2,080	-	17,869
Total revenues	<u>7,352</u>	<u>12,950</u>	<u>10,549</u>	<u>47,234</u>
Expenditures				
Athletics	1,677	461	1,109	-
Music	27	-	5,640	5,592
Classes	59	5,388	-	1,533
Clubs	589	-	270	23,075
Departments	3,519	2,107	24	1,740
Trust	2,432	7,508	3,348	1,068
General	3,646	2,857	5,968	2,600
Total expenditures	<u>11,949</u>	<u>18,321</u>	<u>16,359</u>	<u>35,608</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(4,597)	(5,371)	(5,810)	11,626
Other financing sources (uses):				
Intra-fund transfers out	1	633	17	2,170
Intra-fund transfers out	(1)	(633)	(17)	(2,170)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(4,597)</u>	<u>(5,371)</u>	<u>(5,810)</u>	<u>11,626</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>22,095</u>	<u>28,154</u>	<u>32,619</u>	<u>118,815</u>
Fund balance, beginning of year, as restated	<u>22,095</u>	<u>28,154</u>	<u>32,619</u>	<u>118,815</u>
Fund balance, end of year	<u>\$ 17,498</u>	<u>\$ 22,783</u>	<u>\$ 26,809</u>	<u>\$ 130,441</u>

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**Orange County Public Schools
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For the year ended June 30, 2021

	Sunridge Middle	Timber Springs Middle	Union Park Middle	Walker Middle
Revenues				
Athletics	\$ 2,167	\$ 1,744	\$ 1,220	\$ -
Music	20,947	14,526	2,535	1,501
Classes	1,230	491	-	1,611
Clubs	6,506	180	100	-
Departments	11,142	2,175	-	-
Trust	12,872	3,209	3,225	3,642
General	8,119	5,471	719	10,220
Total revenues	<u>62,983</u>	<u>27,796</u>	<u>7,799</u>	<u>16,974</u>
Expenditures				
Athletics	11,494	1,564	702	2,010
Music	21,832	15,705	2,209	2,346
Classes	3,114	1,560	210	2,048
Clubs	5,123	1,360	241	296
Departments	8,495	2,949	1,151	-
Trust	16,051	8,653	6,193	3,545
General	14,536	-	790	5,358
Total expenditures	<u>80,645</u>	<u>31,791</u>	<u>11,496</u>	<u>15,603</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(17,662)	(3,995)	(3,697)	1,371
Other financing sources (uses):				
Intra-fund transfers out	8,610	-	720	1,431
Intra-fund transfers out	(8,610)	-	(720)	(1,431)
Total other financing sources	-	-	-	-
Net change in fund balance	<u>(17,662)</u>	<u>(3,995)</u>	<u>(3,697)</u>	<u>1,371</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>111,136</u>	<u>51,522</u>	<u>17,334</u>	<u>25,453</u>
Fund balance, beginning of year, as restated	<u>111,136</u>	<u>51,522</u>	<u>17,334</u>	<u>25,453</u>
Fund balance, end of year	<u>\$ 93,474</u>	<u>\$ 47,527</u>	<u>\$ 13,637</u>	<u>\$ 26,824</u>

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	Westridge Middle	Wolf Lake Middle	Total Middle
Revenues			
Athletics	\$ -	\$ 745	\$ 32,425
Music	1,153	13,485	220,273
Classes	-	-	100,247
Clubs	318	4,979	109,814
Departments	-	607	59,492
Trust	1,383	13,701	215,666
General	216	816	219,453
Total revenues	<u>3,070</u>	<u>34,333</u>	<u>957,370</u>
Expenditures			
Athletics	1,090	956	65,577
Music	4,427	13,485	263,455
Classes	52	881	142,029
Clubs	865	8,694	123,529
Departments	539	-	120,259
Trust	1,341	7,041	235,908
General	493	203	214,266
Total expenditures	<u>8,807</u>	<u>31,260</u>	<u>1,165,023</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(5,737)	3,073	(207,653)
Other financing sources (uses):			
Intra-fund transfers out	447	-	70,659
Intra-fund transfers out	(447)	-	(70,659)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(5,737)</u>	<u>3,073</u>	<u>(207,653)</u>
Fund balance, beginning of year, as previously stated	-	-	-
Adjustment to beginning fund balance	<u>18,295</u>	<u>79,950</u>	<u>2,101,024</u>
Fund balance, beginning of year, as restated	<u>18,295</u>	<u>79,950</u>	<u>2,101,024</u>
Fund balance, end of year	<u>\$ 12,558</u>	<u>\$ 83,023</u>	<u>\$ 1,893,371</u>

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Orange County Public Schools
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For the year ended June 30, 2021

	Apopka High	Boone High	Colonial High	Cypress Creek High
Revenues				
Athletics	\$ 274,708	\$ 378,893	\$ 61,672	84,091
Music	49,274	75,992	10,432	17,535
Classes	29,241	82,760	15,615	6,973
Clubs	56,202	48,983	26,947	7,425
Departments	13,361	37,661	5,921	23,690
Trust	6,113	37,252	7,147	12,319
General	43,258	150,964	17,237	10,851
Total revenues	<u>472,157</u>	<u>812,505</u>	<u>144,971</u>	<u>162,884</u>
Expenditures				
Athletics	225,167	268,867	79,269	85,009
Music	47,628	27,104	25,771	25,090
Classes	32,210	61,764	13,913	14,890
Clubs	62,259	62,516	30,188	6,042
Departments	19,820	45,432	11,332	16,543
Trust	6,321	47,809	8,340	15,212
General	27,614	125,678	21,104	14,352
Total expenditures	<u>421,019</u>	<u>639,170</u>	<u>189,917</u>	<u>177,138</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	51,138	173,335	(44,946)	(14,254)
Other financing sources (uses):				
Intra-fund transfers in	19,232	8,309	1,750	2,296
Intra-fund transfers out	(19,232)	(8,309)	(1,750)	(2,296)
Total other financing sources	-	-	-	-
Net change in fund balance	<u>51,138</u>	<u>173,335</u>	<u>(44,946)</u>	<u>(14,254)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	374,209	419,772	255,695	243,043
Fund balance, beginning of year, as restated	<u>374,209</u>	<u>419,772</u>	<u>255,695</u>	<u>243,043</u>
Fund balance, end of year	<u>\$ 425,347</u>	<u>\$ 593,107</u>	<u>\$ 210,749</u>	<u>\$ 228,789</u>

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For the year ended June 30, 2021

	Dr. Phillips High	East River High	Edgewater High	Evans High
Revenues				
Athletics	\$ 203,929	\$ 152,749	\$ 185,952	\$ 69,071
Music	53,174	21,172	18,003	22,801
Classes	58,284	19,406	18,220	2,032
Clubs	16,073	39,761	13,481	6,823
Departments	36,373	7,248	6,665	4,358
Trust	9,434	53,198	7,420	52,149
General	31,246	21,596	25,607	18,094
Total revenues	<u>408,513</u>	<u>315,130</u>	<u>275,348</u>	<u>175,328</u>
Expenditures				
Athletics	219,283	143,914	143,360	76,527
Music	29,650	13,461	26,599	13,653
Classes	71,879	12,922	808	2,139
Clubs	31,788	44,995	16,456	7,951
Departments	54,896	9,747	5,469	682
Trust	29,312	54,069	1,704	32,680
General	28,520	17,258	29,506	19,405
Total expenditures	<u>465,328</u>	<u>296,366</u>	<u>223,902</u>	<u>153,037</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(56,815)	18,764	51,446	22,291
Other financing sources (uses):				
Intra-fund transfers in	7,147	4,006	10,589	7,865
Intra-fund transfers out	(7,147)	(4,006)	(10,589)	(7,865)
Total other financing sources	-	-	-	-
Net change in fund balance	<u>(56,815)</u>	<u>18,764</u>	<u>51,446</u>	<u>22,291</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	769,308	220,580	258,760	189,462
Fund balance, beginning of year, as restated	<u>769,308</u>	<u>220,580</u>	<u>258,760</u>	<u>189,462</u>
Fund balance, end of year	<u>\$ 712,493</u>	<u>\$ 239,344</u>	<u>\$ 310,206</u>	<u>\$ 211,753</u>

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For the year ended June 30, 2021

	Freedom High	Jones High	Lake Nona High	Oak Ridge High
Revenues				
Athletics	\$ 128,563	\$ 97,309	\$ 286,385	\$ 33,601
Music	60,519	4,618	68,136	975
Classes	25,580	3,250	41,070	2,355
Clubs	23,179	6,905	40,067	2,453
Departments	29,903	1,725	4,741	9,882
Trust	13,882	1,095	1,496	8,924
General	30,079	5,621	67,304	5,879
Total revenues	<u>311,705</u>	<u>120,523</u>	<u>509,199</u>	<u>64,069</u>
Expenditures				
Athletics	122,954	73,198	266,924	41,591
Music	52,582	1,128	103,513	3,502
Classes	40,439	5,375	45,445	4,702
Clubs	23,040	12,024	-	6,397
Departments	40,774	519	5,576	8,768
Trust	20,277	617	3,349	7,473
General	59,961	15,299	54,354	4,357
Total expenditures	<u>360,027</u>	<u>108,160</u>	<u>479,161</u>	<u>76,790</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(48,322)	12,363	30,038	(12,721)
Other financing sources (uses):				
Intra-fund transfers in	23,560	5,303	9,014	1,850
Intra-fund transfers out	(23,560)	(5,303)	(9,014)	(1,850)
Total other financing sources	-	-	-	-
Net change in fund balance	<u>(48,322)</u>	<u>12,363</u>	<u>30,038</u>	<u>(12,721)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>547,378</u>	<u>222,769</u>	<u>416,045</u>	<u>99,905</u>
Fund balance, beginning of year, as restated	<u>547,378</u>	<u>222,769</u>	<u>416,045</u>	<u>99,905</u>
Fund balance, end of year	<u>\$ 499,056</u>	<u>\$ 235,132</u>	<u>\$ 446,083</u>	<u>\$ 87,184</u>

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Orange County Public Schools
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For the year ended June 30, 2021

	Ocoee High	Olympia High	Timber Creek High	University High
Revenues				
Athletics	\$ 145,289	\$ 186,359	\$ 349,392	\$ 121,987
Music	19,313	39,769	72,478	70,022
Classes	8,287	9,637	125,017	23,503
Clubs	45,654	32,463	57,020	91,359
Departments	7,660	4,377	20,989	20,016
Trust	7,417	18,397	4,441	1,920
General	37,413	27,640	72,063	27,235
Total revenues	<u>271,033</u>	<u>318,642</u>	<u>701,400</u>	<u>356,042</u>
Expenditures				
Athletics	123,108	171,434	302,925	91,273
Music	21,074	71,709	111,380	59,748
Classes	7,402	10,782	88,254	13,213
Clubs	44,682	42,522	59,447	90,257
Departments	9,784	12,450	23,008	10,962
Trust	12,081	23,402	3,154	8,623
General	28,102	16,797	58,430	29,269
Total expenditures	<u>246,233</u>	<u>349,096</u>	<u>646,598</u>	<u>303,345</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	24,800	(30,454)	54,802	52,697
Other financing sources (uses):				
Intra-fund transfers in	2,632	13,516	7,027	8,397
Intra-fund transfers out	(2,632)	(13,516)	(7,027)	(8,397)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>24,800</u>	<u>(30,454)</u>	<u>54,802</u>	<u>52,697</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>244,806</u>	<u>482,300</u>	<u>727,448</u>	<u>310,568</u>
Fund balance, beginning of year, as restated	<u>244,806</u>	<u>482,300</u>	<u>727,448</u>	<u>310,568</u>
Fund balance, end of year	<u>\$ 269,606</u>	<u>\$ 451,846</u>	<u>\$ 782,250</u>	<u>\$ 363,265</u>

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Orange County Public Schools
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For the year ended June 30, 2021

	Wekiva High	West Orange High	Windermere High	Winter Park High
Revenues				
Athletics	\$ 76,748	\$ 320,487	\$ 286,452	\$ 381,724
Music	8,148	88,130	85,351	120,063
Classes	22,155	80,531	17,063	19,739
Clubs	6,659	67,429	152,475	61,543
Departments	10,532	4,976	15,672	40,875
Trust	17,336	60,758	42,468	125,491
General	18,588	72,167	52,221	126,519
Total revenues	<u>160,166</u>	<u>694,478</u>	<u>651,702</u>	<u>875,954</u>
Expenditures				
Athletics	69,471	313,974	271,767	327,582
Music	8,595	79,873	104,616	122,241
Classes	32,924	87,795	16,885	25,329
Clubs	11,580	71,982	139,675	80,664
Departments	8,984	4,061	12,215	64,631
Trust	14,778	19,071	48,674	263,807
General	13,305	74,610	22,611	122,328
Total expenditures	<u>159,637</u>	<u>651,366</u>	<u>616,443</u>	<u>1,006,582</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	529	43,112	35,259	(130,628)
Other financing sources (uses):				
Intra-fund transfers in	1,339	15,802	2,309	15,989
Intra-fund transfers out	(1,339)	(15,802)	(2,309)	(15,989)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>529</u>	<u>43,112</u>	<u>35,259</u>	<u>(130,628)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>209,382</u>	<u>596,427</u>	<u>438,122</u>	<u>1,189,909</u>
Fund balance, beginning of year, as restated	<u>209,382</u>	<u>596,427</u>	<u>438,122</u>	<u>1,189,909</u>
Fund balance, end of year	<u>\$ 209,911</u>	<u>\$ 639,539</u>	<u>\$ 473,381</u>	<u>\$ 1,059,281</u>

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**Orange County Public Schools
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For the year ended June 30, 2021

	<u>Total High</u>
Revenues	
Athletics	\$ 3,825,361
Music	905,905
Classes	610,718
Clubs	802,901
Departments	306,625
Trust	488,657
General	861,582
Total revenues	<u>7,801,749</u>
Expenditures	
Athletics	3,417,597
Music	948,917
Classes	589,070
Clubs	844,465
Departments	365,653
Trust	620,753
General	782,860
Total expenditures	<u>7,569,315</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	232,434
Other financing sources (uses):	
Intra-fund transfers in	167,932
Intra-fund transfers out	<u>(167,932)</u>
Total other financing sources	-
Net change in fund balance	232,434
Fund balance, beginning of year, as previously stated	-
Adjustment to beginning fund balance	<u>8,215,888</u>
Fund balance, beginning of year, as restated	<u>8,215,888</u>
Fund balance, end of year	<u><u>\$ 8,448,322</u></u>

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	Acceleration Academy East	Acceleration Academy West	Alternative Education	Cherokee School
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	3	-	-	-
Clubs	108	65	-	-
Departments	-	-	-	-
Trust	-	-	5,371	-
General	13,433	8,143	-	-
Total revenues	<u>13,544</u>	<u>8,208</u>	<u>5,371</u>	<u>-</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	51	-	-	-
Clubs	150	65	-	-
Departments	-	-	-	-
Trust	10	112	6,044	742
General	9,893	7,715	3,184	-
Total expenditures	<u>10,104</u>	<u>7,892</u>	<u>9,228</u>	<u>742</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	3,440	316	(3,857)	(742)
Other financing sources (uses):				
Intra-fund transfers in	3,566	-	11,599	-
Intra-fund transfers out	(3,566)	-	(11,599)	-
Total other financing sources	-	-	-	-
Net change in fund balance	<u>3,440</u>	<u>316</u>	<u>(3,857)</u>	<u>(742)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	4,227	6,750	35,953	4,022
Fund balance, beginning of year, as restated	<u>4,227</u>	<u>6,750</u>	<u>35,953</u>	<u>4,022</u>
Fund balance, end of year	<u>\$ 7,667</u>	<u>\$ 7,066</u>	<u>\$ 32,096</u>	<u>\$ 3,280</u>

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**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
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	CTE FFA	Gateway School	GED Testing	Hospital Homebound
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	-	-
Clubs	2,950	-	-	-
Departments	-	-	14,896	-
Trust	-	-	-	28
General	-	10	-	15
Total revenues	<u>2,950</u>	<u>10</u>	<u>14,896</u>	<u>43</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	-	-	-
Clubs	1,933	-	-	-
Departments	-	-	-	-
Trust	-	-	-	58
General	-	79	-	-
Total expenditures	<u>1,933</u>	<u>79</u>	<u>-</u>	<u>58</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	1,017	(69)	14,896	(15)
Other financing sources (uses):				
Intra-fund transfers in	-	-	-	-
Intra-fund transfers out	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>1,017</u>	<u>(69)</u>	<u>14,896</u>	<u>(15)</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>5,213</u>	<u>574</u>	<u>(14,896)</u>	<u>2,236</u>
Fund balance, beginning of year, as restated	<u>5,213</u>	<u>574</u>	<u>(14,896)</u>	<u>2,236</u>
Fund balance, end of year	<u>\$ 6,230</u>	<u>\$ 505</u>	<u>\$ -</u>	<u>\$ 2,221</u>

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Fund Balance by School

For the year ended June 30, 2021

	Magnolia School	Orange County Virtual	Orlando Gifted Academy	Total Other Units
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	5,725	7,396	395	13,519
Clubs	-	-	-	3,123
Departments	-	-	-	14,896
Trust	1,585	530	814	8,328
General	-	800	3,461	25,862
Total revenues	<u>7,310</u>	<u>8,726</u>	<u>4,670</u>	<u>65,728</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	678	3,480	622	4,831
Clubs	-	-	1,000	3,148
Departments	-	-	-	-
Trust	1,029	160	1,292	9,447
General	2,857	5,212	5,499	34,439
Total expenditures	<u>4,564</u>	<u>8,852</u>	<u>8,413</u>	<u>51,865</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	2,746	(126)	(3,743)	13,863
Other financing sources (uses):				
Intra-fund transfers in	-	4,367	1,764	21,296
Intra-fund transfers out	-	(4,367)	(1,764)	(21,296)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>2,746</u>	<u>(126)</u>	<u>(3,743)</u>	<u>13,863</u>
Fund balance, beginning of year, as previously stated	-	-	-	-
Adjustment to beginning fund balance	<u>35,785</u>	<u>2,028</u>	<u>22,541</u>	<u>104,433</u>
Fund balance, beginning of year, as restated	<u>35,785</u>	<u>2,028</u>	<u>22,541</u>	<u>104,433</u>
Fund balance, end of year	<u>\$ 38,531</u>	<u>\$ 1,902</u>	<u>\$ 18,798</u>	<u>\$ 118,296</u>

See independent auditors' report.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenues, Expenditures and Changes in
Fund Balance by School**

For the year ended June 30, 2021

	Mid Florida Campus – Orange Technical College	Orlando Campus – Orange Technical College	Westside Campus – Orange Technical College
Revenues			
Athletics	\$ -	\$ -	\$ -
Music	-	-	-
Classes	319,845	45,478	-
Clubs	8,748	6,863	14,101
Departments	218	-	-
Trust	1,192,214	718,493	1,456,287
General	407,949	240,646	104,374
Total revenues	<u>1,928,974</u>	<u>1,011,480</u>	<u>1,574,762</u>
Expenditures			
Athletics	-	-	-
Music	-	-	-
Classes	409,298	134,016	584,711
Clubs	13,738	800	11,945
Departments	-	-	-
Trust	1,190,872	723,759	789,296
General	402,607	195,356	132,778
Total expenditures	<u>2,016,515</u>	<u>1,053,931</u>	<u>1,518,730</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(87,541)	(42,451)	56,032
Other financing sources (uses):			
Intra-fund transfers in	85,445	81,985	620,345
Intra-fund transfers out	(85,445)	(81,985)	(620,345)
Total other financing sources	-	-	-
Net change in fund balance	<u>(87,541)</u>	<u>(42,451)</u>	<u>56,032</u>
Fund balance, beginning of year, as previously stated	-	-	-
Adjustment to beginning fund balance	<u>1,256,539</u>	<u>324,122</u>	<u>707,499</u>
Fund balance, beginning of year, as restated	<u>1,256,539</u>	<u>324,122</u>	<u>707,499</u>
Fund balance, end of year	<u>\$ 1,168,998</u>	<u>\$ 281,671</u>	<u>\$ 763,531</u>

See independent auditors' report.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Supplemental Schedule of Revenues, Expenditures and Changes in
Fund Balance by School**

For the year ended June 30, 2021

	Winter Park Campus – Orange Technical College	Total Technical College	Total All Schools
Revenues			
Athletics	\$ -	\$ -	\$ 3,863,174
Music	-	-	1,177,262
Classes	187,823	553,146	1,410,095
Clubs	6,900	36,612	976,637
Departments	-	218	407,217
Trust	612,885	3,979,879	5,266,736
General	109,079	862,048	2,303,772
Total revenues	<u>916,687</u>	<u>5,431,903</u>	<u>15,404,893</u>
Expenditures			
Athletics	-	-	3,494,092
Music	-	-	1,264,110
Classes	180,471	1,308,496	2,205,189
Clubs	3,562	30,045	1,046,042
Departments	-	-	524,072
Trust	624,892	3,328,819	4,884,627
General	88,067	818,808	2,343,571
Total expenditures	<u>896,992</u>	<u>5,486,168</u>	<u>15,761,703</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	19,695	(54,265)	(356,810)
Other financing sources (uses):			
Intra-fund transfers in	20,605	808,380	1,139,398
Intra-fund transfers out	(20,605)	(808,380)	(1,139,398)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>19,695</u>	<u>(54,265)</u>	<u>(356,810)</u>
Fund balance, beginning of year, as previously stated	-	-	-
Adjustment to beginning fund balance	<u>412,336</u>	<u>2,700,496</u>	<u>15,814,581</u>
Fund balance, beginning of year, as restated	<u>412,336</u>	<u>2,700,496</u>	<u>15,814,581</u>
Fund balance, end of year	<u>\$ 432,031</u>	<u>2,646,231</u>	<u>\$ 15,457,771</u>

See independent auditors' report.

**Orange County Public Schools
Internal Funds
Exhibit A – Listing of Schools**

Acceleration Academy East
Acceleration Academy West
Aloma Elementary
Alternative Education
Andover Elementary
Apopka Elementary
Apopka High
Apopka Middle
Arbor Ridge K-8
Audubon Park K-8
Avalon Elementary
Avalon Middle
Azalea Park Elementary
Baldwin Park Elementary
Bay Lake Elementary
Bay Meadows Elementary
Blankner K-8
Bonneville Elementary
Boone High
Bridgewater Middle
Brookshire Elementary
Camelot Elementary
Carver Middle
Castle Creek Elementary
Castlevew Elementary
Catalina Elementary
Chain of Lakes Middle
Cheney Elementary
Cherokee School
Chickasaw Elementary
Citrus Elementary
Clay Springs Elementary
College Park Middle
Colonial High
Columbia Elementary
Conway Elementary
Conway Middle
Corner Lake Middle
CTE FFA
Cypress Creek High
Cypress Springs Elementary
Deerwood Elementary
Dillard Street Elementary
Discovery Middle
Dommerich Elementary

Dover Shores Elementary
Dr. Phillips Elementary
Dr. Phillips High
Dream Lake Elementary
Eagle Creek Elementary
Eagles Nest Elementary
East Lake Elementary
East River High
Eccleston Elementary
Edgewater High
Endeavor Elementary
Engelwood Elementary
Evans High
Forsyth Woods Elementary
Frangus Elementary
Freedom High
Freedom Middle
Gateway School
GED Testing
Glenridge Middle
Gotha Middle
Hiawassee Elementary
Hidden Oaks Elementary
Hillcrest Elementary
Horizon West Middle
Hospital Homebound
Howard Middle
Hungerford Elementary
Hunter's Creek Elementary
Hunter's Creek Middle
Independence Elementary
Innovation Middle
Ivey Lane Elementary
John Young Elementary
Jones High
Keene's Crossing Elementary
Killarney Elementary
Lake Como School K-8
Lake Gem Elementary
Lake George Elementary
Lake Nona High
Lake Nona Middle
Lake Silver Elementary
Lake Sybelia Elementary
Lake Weston Elementary

**Orange County Public Schools
Internal Funds
Exhibit A – Listing of Schools (Continued)**

Lake Whitney Elementary	Piedmont Lakes Middle
Lakemont Elementary	Pinar Elementary
Lakeview Middle	Pine Hills Elementary
Lakeville Elementary	Pineloch Elementary
Lancaster Elementary	Pinewood Elementary
Laureate Park Elementary	Prairie Lake Elementary
Lawton Chiles Elementary	Princeton Elementary
Legacy Middle	Ridgewood Park Elementary
Liberty Middle	Riverdale Elementary
Little River Elementary	Riverside Elementary
Lockhart Elementary	Roberto Clemente Middle
Lockhart Middle	Robinswood Middle
Lovell Elementary	Rock Lake Elementary
Magnolia School	Rock Springs Elementary
Maitland Middle	Rolling Hills Elementary
Maxey Elementary	Rosemont Elementary
McCoy Elementary	Sadler Elementary
Meadow Woods Elementary	Sally Ride Elementary
Meadow Woods Middle	Sand Lake Elementary
Meadowbrook Middle	Shenandoah Elementary
Memorial Middle	Shingle Creek Elementary
MetroWest Elementary	South Creek Middle
Mid Florida Campus – Orange Technical College	Southwest Middle
Millennia Elementary	Southwood Elementary
Millennia Gardens Elementary	Spring Lake Elementary
Mollie Ray Elementary	Stone Lakes Elementary
Moss Park Elementary	Summerlake Elementary
Northlake Park Community School	Sun Blaze Elementary
Oak Hill Elementary	Sunridge Elementary
Oak Ridge High	Sunridge Middle
Oakshire Elementary	Sunrise Elementary
Ocoee Elementary	Sunset Park Elementary
Ocoee High	Sunshine Elementary
Ocoee Middle	Tangelo Park Elementary
OCPS Academic Center for Excellence	Thornebrooke Elementary
Odyssey Middle	Three Points Elementary
Olympia High	Tildenville Elementary
Orange Center Elementary	Timber Creek High
Orange County Virtual	Timber Lakes Elementary
Orlando Campus – Orange Technical College	Timber Springs Middle
Orlando Gifted Academy	Union Park Elementary
Orlo Vista Elementary	Union Park Middle
Palm Lake Elementary	University High
Palmetto Elementary	Ventura Elementary
Pershing School K-8	Vista Lakes Elementary

**Orange County Public Schools
Internal Funds
Exhibit A – Listing of Schools (Continued)**

Vista Pointe Elementary
Walker Middle
Washington Shores Elementary
Water Spring Elementary
Waterbridge Elementary
Waterford Elementary
Wedgefield K-8
Wekiva High
West Creek Elementary
West Oaks Elementary
West Orange High
Westbrooke Elementary
Westpointe Elementary
Westridge Middle

Westside Campus – Orange Technical College
Wetherbee Elementary
Wheatley Elementary
Whispering Oak Elementary
Windermere Elementary
Windermere High
Windy Ridge K-8
Winegard Elementary
Winter Park Campus – Orange Technical College
Winter Park High
Wolf Lake Elementary
Wolf Lake Middle
Wyndham Lakes Elementary
Zellwood Elementary



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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**

The School Board of Orange County, Florida
Orlando, 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 the School District of Orange County, Florida (Orange County Public Schools) Internal Funds, for those two hundred eight schools listed in Exhibit A to the financial statements, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Orange County Public Schools Internal Funds financial statements, and have issued our report thereon dated December 10, 2021.

Internal Control Over Financial Reporting

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

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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Orange County Public Schools Internal Funds 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*.

We noted certain matters that we reported to management of the School District of Orange County, Florida, in a separate letter dated December 10, 2021.

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 to provide an opinion on the effectiveness of Orange County Public Schools' internal control or on compliance over the Internal Funds. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Orange County Public Schools' internal control and compliance over the Internal Funds. Accordingly, this communication is not suitable for any other purpose.

Carly Riggs & Ingram, L.L.C.

Orlando, Florida
December 10, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Acceleration Academy East

Comments repeated from prior report

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
1886	June 18, 2020	October 5, 2020

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Acceleration Academy West

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
5695	\$1,449.08	October 30, 2020	October 21, 2020

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Aloma Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.

Fundraisers and admission events:

- Sales reports were not signed by the principal for the art fundraiser and the gifted group candy and chips sales. A sales report is required for each sales activity conducted and must be signed by the principal.
- The goods purchased for the gifted candy and chips sales were paid for using the cash proceeds collected and was not supported by a vendor invoice or receipt. All cash collections should be deposited into the bank intact. Any purchases should be made by school check and a requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Alternative Education

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following bank deposit was not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.

Official receipt number	Date collected by bookkeeper	Official receipt amount	Deposit slip date
212	September 18, 2020	\$180.00	November 17, 2020

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Andover Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- It appears that the dates on the monies collected forms related to official receipt numbers 3913 and 3926 were subsequently altered. Internal Funds records should remain intact and not be altered in any fashion.
- Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Apopka Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Fundraisers and admission events:

- Tickets were sold for the Winnie the Pooh Musical using an online ticketing company that is not on the approved list of online ticket vendors. Any online ticket vendors utilized by the school need to be from the District list of approved vendors.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Apopka High

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- A PROP-2 form was not completed for the purchase of the Skydio Drones and Mavic 2 Zoom Drones. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.

Cash receipts:

- The following monies collected form did not indicate the total cash collected and the total checks collected. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Date of collection	Official receipt amount
14731	November 13, 2020	\$17,993.00

- The following monies collected form did not indicate the respective subsidiary receipt numbers. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
15080	May 21, 2021	\$2,700.00

Fundraisers and admission events:

- There was no ticket inventory report for athletic tickets. All tickets must be accounted for on a ticket inventory report.

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the purchase of football jerseys. Contractual services of \$5,001 to \$49,999 should be competitively quoted or facilitated through Procurement Services. Contractual expenditures of \$50,000 or more should be competitively bid.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Apopka High (Continued)

Current year comments (continued)

Cash disbursements (continued):

- Check number 21055 for \$2,790.00 was an improper expenditure made from the Parking Decals account for faculty shirts. All expenditures from the Parking Decals account should be for the benefit of the entire student body.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Apopka Middle

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

Cash receipts:

- An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.

Fundraisers and admission events:

- Request for fund raising activity forms were not completed for any fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for any fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Arbor Ridge K-8

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.
- Extended day tuition and the corresponding tuition balance report for June 2021 was not forwarded to the District office as of our fieldwork date. All tuition must be sent to the District office by the 10th of the following month.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Audubon Park K-8

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Avalon Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Avalon Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.
- Digital device and digital device peripheral collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices and Digital Devices - Peripheral accounts must be sent to the District office at the end of the year.

Cash receipts:

- The following donation with no specific purpose designated by the donor was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Official receipt number	Official receipt date	Official receipt amount
4504	September 4, 2020	\$1,000.00

- An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.

Fundraisers and admission events:

- A sales report was not properly completed for the Spirit Shirt sales fundraiser for the Principal's Discretionary account. A sales report is required for each sales activity conducted and must be signed by the principal.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Azalea Park Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Baldwin Park Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
7473	\$1,512.00	July 22, 2020	July 20, 2020

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Bay Lake Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Bay Meadows Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Blankner K-8

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Bonneville Elementary

Comments repeated from prior report

None noted.

Current year comments

Extended day:

- The extended day deposit records, deposit slips and subsidiary receipts for the week of August 27, 2020 was not given to the bookkeeper for 3 days. All extended day records should be forwarded to the bookkeeper by the next business day.
- The deposit slip for the following deposit for the extended day program was not dated. All extended day deposit slips must be dated when a deposit is being made in a drop safe or the depositor.

Official receipt number	Deposit amount	Date of deposit
4621	\$465.00	Unknown

- Assignment and accountability records were not completed for extended day subsidiary receipts. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Boone High

Comments repeated from prior report

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
21899	June 1, 2021	June 7, 2021

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Bridgewater Middle

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Brookshire Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
6869	\$611.54	July 7, 2020	July 1, 2020

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Camelot Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school’s activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

Cash disbursements:

- The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
6275	\$2,452.07	August 24, 2020	August 21, 2020
6356	\$703.15	March 29, 2021	March 25, 2021 – March 26, 2021
6364	\$490.74	May 21, 2021	May 18, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Carver Middle

Comments repeated from prior report

General procedures:

- Transfer number 138779 to record an ACH deposit of \$71.08 with no specific purpose designated by the donor was posted to the Principal’s Discretionary account. The only receipts to be recorded in the Principal’s Discretionary account are those donations that specifically state that they are to be used at the principal’s discretion. In addition, the fund transfer journal entry proof sheet was not signed by the bookkeeper or the principal. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.

Current year comments

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
1639	May 10, 2021	May 19, 2021

Cash disbursements:

- The following check was not supported by a vendor invoice or receipt. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes.

Check number	Check date	Check amount
6410	May 26, 2021	\$265.10

- Lost textbooks collections were not forwarded to the District office as of June 30, 2021. Any balance in the Lost Textbooks account must be sent to the District office at the end of the year for schools with textbooks purchased by the District.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Castle Creek Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Castleview Elementary

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- Tickets were sold for the Spring play using an online ticketing company that is not on the approved list of online ticket vendors. Any online ticket vendors utilized by the school need to be from the District list of approved vendors.

- The sales report for the House Council fundraiser disclosed a loss in inventory or sales potential of \$716.09 or over 100% of sales. An explanation for this loss was not attached to the sales report. Documentation should be attached and signed by the principal for items damaged/stolen, loss of profit or loss in sales potential.

Cash receipts:

- An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Catalina Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The monthly bank reconciliations for March 2021 and May 2021 were not completed in a timely manner. Bank reconciliations must be completed, approved and submitted to the District office prior to the end of the following month.
- Digital device and digital device peripheral collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices and Digital Devices - Peripheral accounts must be sent to the District office at the end of the year.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Chain of Lakes Middle

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Cheney Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Cherokee School

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Chickasaw Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Transfer journal entry number 132830 dated August 24, 2020, transferring \$82.71 from the General Activities account to the Public Relations account was not approved by the principal. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Citrus Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The following monies collected form did not indicate the total cash collected and the total checks collected. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Date of collection	Official receipt amount
4968	September 2-3, 2020	\$140.00

- The following donation with a specific purpose of Math Bee expenditures designated by the donor was posted to the Principal Discretionary account. Donations with a specific purpose designated by the donor should be deposited into a restricted trust account associated with the intended purpose.

Official receipt number	Official receipt date	Official receipt amount
5001	April 27, 2021	\$150.00

Cash disbursements:

- The following check was not supported by a vendor invoice or receipt, only a credit card summary. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes.

Check number	Check date	Check amount
6401	October 13, 2020	\$184.05

- Check number 6433 for \$38.21 was an improper expenditure made from the General account for select students. All expenditures from the General account should be for the benefit of the entire student body.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Clay Springs Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

College Park Middle

Comments repeated from prior report

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Dates of collection	Date deposited with bookkeeper
1767	August 28, 2020 - September 4, 2020	September 9, 2020

Current year comments

General procedures:

- Journal entry number 139833 for \$51.00 was an improper transfer made from the General account to the Orange TIPs SAT Registration account. All expenditures from the General account should be for the benefit of the entire student body.

Cash receipts:

- Assignment and accountability records were not completed properly. In addition, one of the records was not signed by the preparer. Several subsidiary receipts listed as utilized could not be located. In addition, receipts noted as missing were not listed as such on the assignment and accountability records. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.
- The following official receipt did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipts.

Official receipt number	Official receipt date	Official receipt amount
1751	July 14, 2020	\$136.25

- The deposit slip could not be located for several receipts. Deposit slips should be retained in the Internal Funds records.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

College Park Middle (Continued)

Current year comments (continued)

Fundraisers and admission events:

- Request for fund raising activity forms were not completed for any fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for several fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal.

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
6934	\$600.00	November 3, 2020	October 12, 2020

- The requisition and purchase order form for the following check was not dated by the principal. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. The principal should date the form to provide evidence of when the requisition and purchase order form was approved.

Check number	Check date	Check amount
6947	December 10, 2020	\$492.74

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Colonial High

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- It appears that the dates on several fundraiser forms were subsequently altered. Internal Funds records should remain intact and not be altered in any fashion.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Columbia Elementary

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- A sales report was not signed by the principal for the memory book fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

Extended day:

- Ledger activity reports for the extended day program were not prepared and submitted to the bookkeeper each month. A ledger activity report, total deposit summary report, and a full charge/credit summary report must be prepared and submitted to the bookkeeper at the end of each month.
- Assignment and accountability records were not completed for extended day subsidiary receipts. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Conway Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following donations with no specific purpose designated by the donor were posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Official receipt number	Official receipt date	Official receipt amount
966	November 18, 2020	\$70.50
967	January 29, 2021	\$45.48
976	May 11, 2021	\$76.39
977	May 17, 2021	\$95.70
978	May 25, 2021	\$1,600.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Conway Middle

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Corner Lake Middle

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Subsidiary receipt numbers 710264 through 710274 for a total of \$60.00 were not dated by the person collecting the funds. Subsidiary receipts should be dated to document the date the funds are collected to provide an accurate audit trail.
- Assignment and accountability records were not completed properly. In addition, they were not signed by the preparer. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature. All assignment and accountability records should be signed by the person responsible for maintaining the records.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

CTE FFA

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Cypress Creek High

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Funds of \$1,250.00 were transferred into the Principal’s Discretionary account from the Band account. The only receipts to be recorded in the Principal’s Discretionary account are those donations that specifically state that they are to be used at the principal’s discretion.
- Lost textbooks, digital device and transcript fee collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices and Transcript Fees accounts must be sent to the District office at the end of the year. Any balance in the Lost Textbooks account must be sent to the District office at the end of the year for schools with textbooks purchased by the District.

Cash receipts:

- Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal’s signature.
- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount. Some of the monies collected had collection dates from the bookkeeper that appear to be altered. Monies collected forms should not be altered in any manner.

Official receipt number	Date of collection	Date deposited with bookkeeper
14178	February 22, 2021	February 26, 2021
14285	May 27, 2021	May 29, 2021
14287	May 24, 2021	May 28, 2021
14308	June 8, 2021	June 14, 2021
14311	May 27, 2021	June 14, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Cypress Creek High (Continued)

Cash receipts (continued):

- The following donation with no specific purpose designated by the donor was posted to an account other than the General account. Donations with no specific purpose designated by the donor should be deposited into the General account for the benefit of the entire student body.

Official receipt number	Account	Official receipt amount
14308	1000.000 Athletics - General	\$54.78

- The following monies collected form was not signed or dated by the bookkeeper. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
14311	June 14, 2021	\$1,340.00

Fundraisers and admission events:

- A request for fund raising activity form was not approved for the Chipotle fundraiser, the Snap Raise fundraiser or the candy fundraiser. In addition, a sales report was not completed for the Chipotle fundraiser, Snap Raise fundraiser, Car push fundraiser, the Chick fil-A fundraiser or candy fundraiser. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the principal.
- It could not be determined if use tax of \$2.80 was calculated and remitted to the Florida Department of Revenue for Candy fundraiser sales totaling \$43.00 due to no invoice provided. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

Cash disbursements:

- During the year, the school earned cash rewards from its warehouse membership, but the funds were not deposited into the Internal Funds. When a membership fee is paid from Internal Funds, any associated benefits received from that membership should be deposited into the Internal Funds.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Cypress Creek High (Continued)

Current year comments (continued)

Cash disbursements (continued):

- The following check was not signed by two individuals, all checks must be signed by two individuals – the principal and a counter signee.

Check number	Check date	Check amount
4691	October 20, 2020	\$48.97

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Cypress Springs Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Deerwood Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Dillard Street Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Discovery Middle

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Dommerich Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash receipts:

- The following donation designated by the donor for before and after school programs was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Official receipt number	Official receipt date	Official receipt amount
2454	September 23, 2020	\$4,041.60

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Dover Shores Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Transfer journal entry number 13847 dated May 7, 2021, transferring \$20.00 from the Lost Textbooks account to the FT-4th Grade account was not supported by a signed fund transfer journal entry proof sheet. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Dr. Phillips Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Dr. Phillips High

Comments repeated from prior report

Cash receipts:

- The deposit slip related to the following official receipt was not dated. Deposit slips should be dated by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
29122	March 26, 2021	\$3,662.20

Current year comments

General procedures:

- Lost textbooks and transcript fees collections were not forwarded to the District office as of June 30, 2021. Any balance in the Transcript Fees account must be sent to the District office at the end of the year. Any balance in the Lost Textbooks account must be sent to the District office at the end of the year for schools with textbooks purchased by the District.

Cash receipts:

- Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

Fundraisers and admission events:

- Sales reports were not signed by the principal for several fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal.
- Use tax of \$63.38 on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Student Council Club spirit shirt sales fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

Cash disbursements:

- Check number 21862 was written for \$3,416.45, but the vendor invoices totaled \$3,298.87. In addition, check number 21946 was written for \$5,165.00, but the vendor invoice was for \$5,354.00. All disbursements should be properly supported and agree with the underlying documentation.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Dream Lake Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- One official receipt was issued for collections from multiple sources. School Board policy requires that a separate official receipt be issued for each monies collected form according to its origin identified on source documents.

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
6396	\$368.35	May 17, 2021	May 13, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Eagle Creek Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Transfer journal entry number 140679 dated June 30, 2021, transferring \$74.45 from the 5th Grade account to the General Activities account was not supported by a fund transfer journal entry proof sheet. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Eagles Nest Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

East Lake Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

East River High

Comments repeated from prior report

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
14348	\$5,775.00	March 25, 2021	March 24, 2021

Current year comments

Cash receipts:

- It appears that the dates on monies collected form that corresponds with official receipt number 16604 was subsequently altered. Internal Funds records should remain intact and not altered in any fashion.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Eccleston Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Edgewater High

Comments repeated from prior report

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
10852	September 24, 2021 – October 14, 2021	October 14, 2021

- The following bank deposits were not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.

Official receipt number	Official receipt date	Official receipt amount	Deposit slip date
10782	August 18, 2020	\$1,000.00	August 19, 2020
11236	May 20, 2021	\$100.00	June 1, 2021

Fundraisers and admission events:

- A request for fund raising activity form was not completed for the cheerleader shirt sale. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for the cheerleading shirt sale or the cheerleading bundt cake sales. A sales report is required for each sales activity conducted and must be signed by the principal.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Edgewater High (Continued)

Current year comments (continued)

General procedures (continued):

- Cash receipts for internal funds activities for Student Government, Junior Class, Senior Class, NJROTC, Football and Athletics were deposited directly with an outside foundation and were not deposited in the Internal Funds. The foundation charges a quarterly 2.5% administrative fee on total deposits and an additional 3.5% fee to process credit card donations, while the Internal Funds does not charge any administrative fees. In addition, the deposits held with the foundation are maintained at a local credit union, which is not a Qualified Public Depository as defined in Florida Statute, Chapter 280. The Florida Department of Education and School Board Policy DIB require Internal Funds to be in qualified public depositories, approved by the school board, and required to furnish the same type of security for deposits as is required for other school boards.

School Board Policy DIB states that all funds collected in connection with a school sponsored or related activities involving school property or students shall be included in and become a part of the Internal Funds of the school. Financial transactions of all school organizations shall be accounted for in the school's Internal Funds. In addition, this policy states that organizations which operate under the auspices and in the name of an Orange County Public School as a booster club shall deposit all funds collected or earned in the school's Internal Funds. These funds shall be controlled and accounted for in the same manner as other Internal Funds. Because these funds are handled outside the controls and procedures established for the Internal Funds by the District, it is not possible to determine whether all collections and disbursements are being accounted for or whether they are being used appropriately.

Any accounts held with an outside foundation should be closed and funds transferred to the Internal Funds in accordance with School Board Policy DIB. It is also recommended that procedures be developed to ensure all future receipts and expenditures related to these activities be accounted for in the school's Internal Funds.

Fundraisers and admission events:

- The goods purchased for the cheerleading bundt cake sales were paid for using the cash proceeds collected and was not supported by a vendor invoice or receipt. All cash collections should be deposited into the bank intact. Any purchases should be made by school check and a requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Edgewater High (Continued)

Current year comments (continued)

Fundraisers and admission events (continued):

- Prior approval was not obtained by the District office for the Orchestra fundraiser conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Endeavor Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Lost textbooks and digital device peripheral collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices - Peripheral account must be sent to the District office at the end of the year. Any balance in the Lost Textbooks account must be sent to the District office at the end of the year for schools with textbooks purchased by the District.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Engelwood Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Transfer journal entry number 139111 dated May 27, 2021, transferring \$217.00 from the Donation-other account to the Cheer Dues account was not supported by a fund transfer journal entry proof sheet. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Evans High

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- Three ticket inventory reports were not completed properly. Tickets noted as used in the ticket sales report were included as ending ticket inventory. All tickets must be accounted for on a ticket inventory report.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Forsyth Woods Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Frangus Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Lost textbooks collections were not forwarded to the District office as of June 30, 2021. Any balance in the Lost Textbooks account must be sent to the District office at the end of the year for schools with textbooks purchased by the District.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Freedom High

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Freedom Middle

Comments repeated from prior report

Cash disbursements:

- The requisition and purchase order form for the following check was not dated by the principal. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. The principal should date the form to provide evidence of when the requisition and purchase order form was approved.

Check number	Check date	Check amount
6990	August 21, 2020	\$249.48

Current year comments

Cash disbursements:

- Check number 6987 included a purchase in the amount of \$1,611.00 that was an improper expenditure made from the General account for select students. All expenditures from the General account should be for the benefit of the entire student body.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Gateway School

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

GED Testing

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Glenridge Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Several fund transfer journal entry proof sheets could not be located for transfers from one account to another account. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.

- Digital device collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Device account must be sent to the District office at the end of the year.

Cash receipts:

- Several assignment and accountability records were not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.

Cash disbursements:

- Check number 1828 for \$247.50 and check number 1869 for \$1,170.00 were improper expenditures made from the General account for staff items. All expenditures from the General account should be for the benefit of the entire student body.

- It could not be determined whether rewards from Sam's Club purchases were deposited back into Internal Funds since the bookkeeper and principal during the audit were new and were not the bookkeeper and principal during the school year under audit.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Gotha Middle

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Hiawassee Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Hidden Oaks Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Hillcrest Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
5700	\$2,884.00	June 22, 2021	June 21, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Horizon West Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Digital device collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices account must be sent to the District office at the end of the year.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Hospital Homebound

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Howard Middle

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school’s activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

General procedures:

- Digital device and digital device peripheral collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices and Digital Devices - Peripheral accounts must be sent to the District office at the end of the year.
- A PROP-2 form was not completed for the purchase of the Dance Floor and several Guitars. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.

Cash disbursements:

- The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
8262	\$2,425.35	September 17, 2020	September 16, 2020
8347	\$4,000.00	March 24, 2021	March 12, 2021

- The School Board Procurement Services Policy was not followed for the purchase of the dance floor, dance supplies, and several guitars. Contractual services of \$5,001 to \$49,999 should be competitively quoted or facilitated through Procurement Services. Contractual expenditures of \$50,000 or more should be competitively bid.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Hungerford Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Hunter's Creek Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Hunter's Creek Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
5135	Various	July 6, 2020

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Independence Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Innovation Middle

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
1210	\$1,192.64	January 14, 2021	January 11, 2021
1252	\$145.17	May 3, 2021	April 29, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Ivey Lane Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Assignment and accountability records were not completed properly. Several subsidiary receipts listed as utilized could not be located. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

John Young Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Jones High

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Fundraisers and admission events:

- The sales report for the shirt fundraiser disclosed a loss in inventory or sales potential of \$445.50 or 54% of sales. An explanation for this loss was not attached to the sales report. Sales reports should be completed in their entirety and must be signed by the principal. Documentation should be attached and signed by the principal for items damaged/stolen, loss of profit or loss in sales potential.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Keene's Crossing Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Killarney Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lake Como School K-8

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Transfer journal entry number 134817 dated November 18, 2020, transferring \$429.00 from the Exceptional Education account to the Autistic Class account was not supported by a fund transfer journal entry proof sheet. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
6691	\$1,279.46	May 3, 2021	April 9, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lake Gem Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lake George Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
6797	\$950.00	April 29, 2021	April 20, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lake Nona High

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following donation with no specific purpose designated by the donor was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Official receipt number	Official receipt date	Official receipt amount
16304	July 21, 2021	\$250.00

Fundraisers and admission events:

- A request for fund raising activity form and sales report could not be located for the Baseball – Boys Vertical Raise fundraiser. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the principal.
- A ticket sales report for the Little Women Play was not signed by the bookkeeper. A ticket sales report must be completed for each admission event and be signed by the ticket manager and the bookkeeper.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lake Nona Middle

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lake Silver Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lake Sybelia Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lake Weston Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lake Whitney Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lakemont Elementary

Comments repeated from prior report

Extended day:

- The extended day program had large balances owed from students at year-end. Such excessive accounts receivable could adversely affect the operation of the school's extended day program.

Current year comments

Cash receipts:

- The following monies collected form did not indicate the respective subsidiary receipt number. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
4997	February 16, 2021	\$50.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lakeview Middle

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following donation designated by the donor for campus beautification and to assist students in need was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Official receipt number	Official receipt date	Official receipt amount
7428	July 14, 2020	\$4,000.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lakeville Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
5867	May 26, 2021	June 2, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lancaster Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- It could not be determined if the following bank deposits were deposited timely in the drop safe as the deposit slips were not dated. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection. The deposit slips should be dated to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
1001	September 30, 2020	\$2,000.00
1026	April 16, 2021	\$700.00

- The following bank deposit were not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.

Official receipt number	Date collected by bookkeeper	Official receipt amount	Deposit slip date
1021	April 10, 2021	\$10.95	April 13, 2021
1032	May 17, 2021	\$100.00	May 18, 2021

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
1021	April 6, 2021	April 10, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lancaster Elementary (Continued)

Current year comments (continued)

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
5270	\$387.00	February 8, 2021	January 1, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Laureate Park Elementary

Comments repeated from prior report

None noted.

Current year comments

Extended day:

- Assignment and accountability records were not properly completed for extended day subsidiary receipts. All subsidiary receipts need to be accounted for on an assignment and accountability record, inventoried at year-end, and signed by the preparer. Any missing receipts should have an explanation attached and include the principal's signature.
- The deposit slips for the following extended day receipts were not dated. All deposit slips must be completely filled out including the date, amount being deposited, and signed by the preparer.

Official receipt number	Amount	Official receipt date
1358	\$150.00	October 15, 2020
1512	\$30.00	March 29, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lawton Chiles Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Legacy Middle

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Liberty Middle

Comments repeated from prior report

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
6942	\$897.07	May 21, 2021	May 19, 2021

Current year comments

Cash disbursements:

- Sales tax totaling \$32.50 was reimbursed on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Little River Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lockhart Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Assignment and accountability records were not completed properly. Several subsidiary receipts were not listed as utilized. In addition, one of the receipt books used during the year was not listed on the assignment and accountability records. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lockhart Middle

Comments repeated from prior report

Cash receipts:

- Monies collected from outside the main office were not turned into the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
2868	November 2, 2020 - November 11, 2020	November 11, 2020

Current year comments

Cash receipts:

- An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.
- COVID-19 relief funds of \$1,200.00 were deposited into the Principal’s Discretionary account. The only receipts to be recorded in the Principal’s Discretionary account are those donations that specifically state that they are to be used at the principal’s discretion.

Cash disbursements:

- Sales tax of \$3.87 was reimbursed to a faculty member for purchases made on behalf of the Case Magnet class. Sales tax paid by faculty members are not reimbursable for goods with ownership and title remaining with the school.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Lovell Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Magnolia School

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

Cash receipts:

- Assignment and accountability records were not completed properly. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

Fundraisers and admission events:

- A sales report for the June Bistro sales was not signed by the principal. A sales report is required for each sales activity conducted and must be signed by the principal.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Maitland Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash receipts:

- The following monies collected forms did not indicate the total cash collected and the total checks collected. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Date of collection	Official receipt amount
5292	October 13, 2020	\$30.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Maxey Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- One official receipt was issued for collections from multiple sources. School Board policy requires that a separate official receipt be issued for each monies collected form according to its origin identified on source documents.

Cash disbursements:

- Requisition and purchase order forms were not dated by the principal. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. The principal should date the form to provide evidence of when the requisition and purchase order form was approved.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

McCoy Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following donation with no specific purpose designated by the donor was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Official receipt number	Official receipt date	Official receipt amount
1134	July 14, 2020	\$59.37

- Subsidiary receipts were not issued immediately upon transfer of collections from the individual to the teachers for the following collection. All money collected should be counted in the presence of the individual and a receipt must be issued at that time. A subsidiary receipt needs to be completed for all funds collected outside of the office when goods are not exchanged.

Official receipt number	Official receipt date	Official receipt amount
1143	September 18, 2020	\$240.00

Cash disbursements:

- The requisition and purchase order form for the following check was not dated by the principal. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. The principal should date the form to provide evidence of when the requisition and purchase order form was approved.

Check number	Check date	Check amount
5459	May 24, 2021	\$392.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Meadow Woods Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
6391	\$583.50	December 14, 2020	December 10, 2020

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Meadow Woods Middle

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- The request for fund raising activity form for the wristband fundraiser was not approved by the principal prior to the start of the sale. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Meadowbrook Middle

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- A purchase order register could not be located. School Board policy requires that a purchase order register be maintained to record all approved purchases. This will facilitate accurate reporting of accounts payable.
- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
7087	\$278.00	June 4, 2021	May 13, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Memorial Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Transfer journal entry number 141041 dated June 30, 2021, transferring \$528.00 from the 7th Grade FT account to the 8th Grade FT account was not approved by the principal. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds.

Cash receipts:

- Assignment and accountability records were not completed properly. Several subsidiary receipts listed as utilized could not be located. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

Cash disbursements:

- The following check was not supported by a vendor invoice or receipt. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes.

Check number	Check date	Check amount
6439	September 10, 2020	\$1,579.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

MetroWest Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school’s activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
7773	September 24, 2020 – October 7, 2020	October 12, 2020

Current year comments

General procedures:

- Lost textbooks collections were not forwarded to the District office as of June 30, 2021. Any balance in the Lost Textbooks account must be sent to the District office at the end of the year for schools with textbooks purchased by the District.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Mid Florida Campus – Orange Technical College

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Work order number 8108 corresponding to the following official receipt did not indicate the official receipt number. Official receipt numbers should be listed on the work orders to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
9513	November 19, 2020	\$15.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Millennia Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The following monies collected form was not signed or dated by the bookkeeper. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
5088	April 19, 2021	\$17.95

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
5146	May 26, 2021	June 11, 2021

Extended day:

- An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Millennia Gardens Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Mollie Ray Elementary

Comments repeated from prior report

Fundraisers and admission events:

- A sales report was not completed for the Gatorade resale activity. A sales report is required for each sales activity conducted and must be signed by the principal.

Current year comments

Cash receipts:

- Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.
- The following donation designated by the donor for decorations for the math bee and for transportation costs to the county math bee competition was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Official receipt number	Official receipt date	Official receipt amount
1763	May 21, 2021	\$150.00

- Receipts were not issued immediately upon transfer of collections from the students to the teachers for the following collection. All money collected should be counted in the presence of the student and a receipt must be issued at that time. An official receipt needs to be completed for each event and for each person who remits money to the bookkeeper.

Official receipt number	Official receipt date	Official receipt amount
1762	May 21, 2021	\$78.70

Fundraisers and admission events:

- It could not be determined if sales tax was paid on the Gatorade resale activity because no invoice or receipt could be located in the Internal Funds records. A request for services, equipment or supplies form was completed and approved, but there was no evidence in the accounting system that the purchase was made. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes.

Cash disbursements:

- Check number 5772 was written for \$326.36, but the vendor invoice was for \$924.50. All disbursements should be properly supported and agree with the underlying documentation.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Moss Park Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

Cash receipts:

- It could not be determined if the following bank deposits were deposited timely in the drop safe as the deposit slips were not dated. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection. The deposit slips should be dated to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
5212	September 3, 2020	\$16.71
5230	October 2, 2020	\$700.00
5303	December 15, 2020	\$1,000.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Northlake Park Community School

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Oak Hill Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Oak Ridge High

Comments repeated from prior report

Cash disbursements:

- Sales tax totaling \$5.42 was paid on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.

Current year comments

Fundraisers and admission events:

- Use tax of \$26.00 was not calculated and remitted to the Florida Department of Revenue for the senior class pink t-shirt fundraiser sales totaling \$400.00. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Oakshire Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Ocoee Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- A journal entry made to the Public Relations account was not appropriate. School Board policy requires that transfers to the Public Relations account cannot cause the account balance to exceed \$550 for elementary schools.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Ocoee High

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Ocoee Middle

Comments repeated from prior report

Cash receipts:

- Assignment and accountability records were not completed properly. Several subsidiary receipts listed as utilized could not be located. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.
- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
5521	April 28, 2021	May 11, 2021

- The following bank deposits were not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.

Official receipt number	Official receipt date	Official receipt amount	Deposit slip date
5475	March 2020	\$201.00	March 12, 2021
5543	March 2020	\$302.00	May 27, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Ocoee Middle (Continued)

Comments repeated from prior report (continued)

Cash disbursements:

- The requisition and purchase order forms for the following checks were completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
7625 and 7634	\$233.50	June 22, 2020 and September 4, 2020	March 6, 2021
7645 and 7538	\$385.00	March 26, 2020 and October 22, 2020	March 4, 2021
7655	\$251.50	December 8, 2020	November 18, 2020
7682	\$286.00	February 17, 2021	February 2, 2021, February 3, 2021, and February 11, 2021
7712	\$409.57	May 21, 2021	January, February, and March 2021

Current year comments

General procedures:

- The yearbook agreement was not signed by the principal. All contracts are required to be completed and approved by the principal prior to inception. Copies of all contracts should be retained for auditing purposes.

Cash receipts:

- The following donation with no specific purpose designated by the donor was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Official receipt number	Official receipt date	Official receipt amount
5325	August 11, 2020	\$318.62

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Ocoee Middle (Continued)

Current year comments (continued)

Cash receipts (continued):

- Receipts were not issued immediately upon transfer of collections from the students to the teachers for digital device collections. All money collected should be counted in the presence of the student and a receipt must be issued at that time. An official receipt needs to be completed for each event and for each person who remits money to the bookkeeper.

Fundraisers and admission events:

- The sales report for the lollipop fundraiser disclosed a loss in inventory or sales potential of \$2,636.00 or 79% of sales. Sales reports should be completed in their entirety and must be signed by the principal. Documentation should be attached and signed by the principal for items damaged/stolen, loss of profit or loss in sales potential.
- Use tax of \$2.64 was not calculated and remitted to the Florida Department of Revenue for lollipop fundraiser sales totaling \$40.61. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

Cash disbursements:

- The following checks were not supported by a vendor invoice or receipt. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes.

Check number	Check date	Check amount
7712	April 12, 2021	\$221.58
7697	May 21, 2021	\$344.12

- Check numbers 7538 and 7645 were each written for \$385.00, but the vendor invoice was for \$385.00. This invoice was incorrectly paid twice. All disbursements should be properly supported and agree with the underlying documentation.
- Gift cards totaling \$25.00 was paid from the National Junior Honor Society account. The Internal Accounts prohibits gift card purchases from Internal Account funds, unless given as a donation from an external entity with a letter stating the purpose of the donation.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

OCPS Academic Center for Excellence

Comments repeated from prior report

Cash receipts:

- The following bank deposit was not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.

Official receipt number	Official receipt date	Official receipt amount	Deposit slip date
408	September 11, 2020	\$20.00	September 14, 2020

Current year comments

Cash disbursements:

- Check number 5249 was written for \$1,288.40, but the store receipt was for \$1,278.40. All disbursements should be properly supported and agree with the underlying documentation.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Odyssey Middle

Comments repeated from prior report

General procedures:

- Digital device and digital device peripheral collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices and Digital Devices - Peripheral accounts must be sent to the District office at the end of the year.

Current year comments

General procedures:

- A PROP-2 form was not completed for the purchase of the Eastman Model 80 Bass outfit. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Olympia High

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Orange Center Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Digital device and digital device peripheral collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices and Digital Devices - Peripheral accounts must be sent to the District office at the end of the year.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Orange County Virtual

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Orlando Campus – Orange Technical College

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The bank reconciliation for June 2021 showed a check totaling \$10.00 which was outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Orlando Gifted Academy

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Orlo Vista Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Digital device and digital device peripheral collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices and Digital Devices - Peripheral accounts must be sent to the District office at the end of the year.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Palm Lake Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- Check number 6662 for \$42.00 was an improper expenditure made from the General account for select students. All expenditures from the General account should be for the benefit of the entire student body.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Palmetto Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Pershing School K-8

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Piedmont Lakes Middle

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Pinar Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Pine Hills Elementary

Comments repeated from prior report

Cash disbursements:

- The requisition and purchase order form for the following check was not signed by the principal. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check date	Check amount
5472	May 26, 2021	\$136.00

Current year comments

General procedures:

- The fund transfer journal entry proof sheet that corresponds with transfer journal entry number 138885 dated April 9, 2021, to record an electronic deposit of \$50.00 was not signed by the principal or the sponsor. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.

Fundraisers and admission events:

- Request for fund raising activity forms were not completed for any fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, no sales reports were completed for any fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Pineloch Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Pinewood Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Prairie Lake Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

Cash receipts:

- Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
6074	\$397.42	February 1, 2021	January 27, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Princeton Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Ridgewood Park Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Riverdale Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Riverside Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Roberto Clemente Middle

Comments repeated from prior report

None noted.

Current year comments

Cash receipts

- An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.
- Receipts were not issued immediately upon transfer of collections from the students to the teachers for the following collection. All money collected should be counted in the presence of the student and a receipt must be issued at that time. An official receipt needs to be completed for each event and for each person who remits money to the bookkeeper.

Official receipt number	Official receipt date	Official receipt amount
2380	November 17, 2020	\$40.00

Fundraising and admission events:

- Prior approval was not obtained by the District office for the band Snap Raise fundraiser conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Robinswood Middle

Comments repeated from prior report

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount. In addition, some of the monies collected forms had dates that the sponsor collected the cash that appeared to be altered. Internal Funds records should remain intact and not be altered in any fashion.

Official receipt number	Date of collection	Date deposited with bookkeeper
2286	July 6, 2020	July 14, 2020
2453	June 11, 2021	June 15, 2021

Current year comments

Cash receipts:

- The deposit slip that corresponds with the following official receipt could not be located. Supporting documentation, such as a deposit slip, remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipts.

Official receipt number	Official receipt date	Official receipt amount
2324	November 10, 2020	\$5,110.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Rock Lake Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

Cash disbursements:

- Sales tax totaling \$.97 was reimbursed on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Rock Springs Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

Cash disbursements:

- A purchase order register could not be located. School Board policy requires that a purchase order register be maintained to record all approved purchases. This will facilitate accurate reporting of accounts payable.
- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
6906	\$172.57	April 7, 2021	April 3, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Rolling Hills Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Digital device and digital device – peripheral collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices and Digital Devices – Peripheral accounts must be sent to the District office at the end of the year.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Rosemont Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Digital device and digital device peripheral collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices and Digital Devices - Peripheral accounts must be sent to the District office at the end of the year.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Sadler Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- Check number 5521 for \$1,929.00 was an improper expenditure made from the General account for select students. All expenditures from the General account should be for the benefit of the entire student body.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Sally Ride Elementary

Comments repeated from prior report

None noted.

Current year comments

Extended day:

- The extended day deposit records, deposit slips and subsidiary receipts for the week of February 25, 2021 were not given to the bookkeeper for 3 days. All extended day records should be forwarded to the bookkeeper by the next business day.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Sand Lake Elementary

Comments repeated from prior report

Extended day:

- Journal entry number 131885 was an improper transfer made from the Extended Day account into the FT-5th Grade account. All extended day tuition must be sent to the District office by the 10th of the following month, or refunded.

Current year comments

Cash receipts:

- Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.
- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
4961	September 23, 2020	September 29, 2020

- The deposit slip related to the following official receipt was not dated. Deposit slips should be dated by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
4961	September 29, 2020	\$50.00
4964	October 6, 2020	\$606.00
4975	February 4, 2021	\$500.00
5002	May 15, 2021	\$50.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Shenandoah Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

Extended day:

- The deposit records for October 8, 2020 did not reflect the appropriate subsidiary receipt numbers for the deposit. All deposit records must contain the appropriate subsidiary receipt numbers and be signed by both key holders.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Shingle Creek Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
2863	August 21, 2020	September 23, 2020
2887	May 3, 2021	May 26, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

South Creek Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Digital device and digital device peripheral collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices and Digital Devices - Peripheral accounts must be sent to the District office at the end of the year.

Cash receipts:

- The assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.
- The subsidiary receipts were not kept in sequential order. Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year-end.
- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
5072	April 28, 2021	May 10, 2021

Fundraisers and admission events:

- A sales report was not completed for the Latino in Action class candy sales. A sales report is required for each sales activity conducted and must be signed by the principal.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Southwest Middle

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

Cash receipts:

- The following donation with no specific purpose designated by the donor was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Official receipt number	Official receipt date	Official receipt amount
2604	October 14, 2020	\$500.00

Cash disbursements:

- Check number 7426 was written for \$2,150.00, but the vendor invoice was for \$2,000.00. All disbursements should be properly supported and agree with the underlying documentation.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Southwood Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The fund transfer journal entry proof sheet that corresponds with transfer journal entry number 132864 dated August 20, 2020, to record an electronic deposit of \$6,762.00 was not signed by the principal or the sponsor. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Spring Lake Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- Check number 5407 for \$368.03 was an improper expenditure made to the bookkeeper for reimbursement of supplies. The School Board prohibits reimbursements to the bookkeepers.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Stone Lakes Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Assignment and accountability records were not completed properly. In addition, one of the records was not signed by the preparer. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature. All assignment and accountability records should be signed by the person responsible for maintaining the records.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Summerlake Elementary

Comments repeated from prior report

This is the first year of operations.

Current year comments

General procedures:

- Lost textbooks collections were not forwarded to the District office as of June 30, 2021. Any balance in the Lost Textbooks account must be sent to the District office at the end of the year for schools with textbooks purchased by the District.

Cash receipts:

- An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.
- Request for fund raising activity forms were not completed for any fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for several fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Sun Blaze Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
1804	\$1,054.70	June 24, 2020	May 25, 2020

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Sunridge Elementary

Comments repeated from prior report

Cash receipts:

- The following cash receipts collected for classroom activity fees were posted to the Field Trip account. Cash receipts should be properly classified and recorded in the proper account.

Official receipt number	Official Receipt Date	Official Receipt Amount
3465	September 10, 2021	\$40.00
3467	September 10, 2021	\$60.00
3487	October 6, 2021	\$60.00

Current year comments

General procedures:

- Digital device peripheral fee collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices - Peripheral account must be sent to the District office at the end of the year.

Fundraisers:

- A request for fund raising activity form was not approved for the Square One Art fundraiser. In addition, a sales report was not completed for the Square One Art fundraiser. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. A sales report is required for each sales activity conducted and must be signed by the principal.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Sunridge Middle

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Sunrise Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Sunset Park Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Sunshine Elementary

Comments repeated from prior report

This is the first year of operations.

Current year comments

General procedures:

- The monthly bank reconciliation for September 2020 was not completed in a timely manner. Bank reconciliations must be completed, approved and submitted to the District office prior to the end of the following month.

Cash receipts:

- The following bank deposit was not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.

Official receipt number	Official receipt date	Official receipt amount	Deposit slip date
30	May 21, 2021	\$12.00	May 26, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Tangelo Park Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Thornebrooke Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

General procedures:

- Lost textbooks collections were not forwarded to the District office as of June 30, 2021. Any balance in the Lost Textbooks account must be sent to the District office at the end of the year for schools with textbooks purchased by the District.

Cash receipts:

- The following official receipts did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipts.

Official receipt number	Date of collection	Official receipt amount
4145	August 14, 2020	\$3,413.00
4146	September 3, 2020	\$222.00
4151	November 11, 2020	\$100.00
4153	December 9, 2020	\$50.00
4162	January 28, 2021	\$500.00

- The following monies collected forms did not indicate the total cash collected and the total checks collected. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Date of collection	Official receipt amount
4146	September 3, 2020	\$222.00
4153	December 9, 2020	\$50.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Thornebrooke Elementary (Continued)

Current year comments (continued)

Cash receipts (continued):

- The following donation specified by the donor to be used school-wide was posted to an account other than the General account. Donations with a specific purpose designated by the donor should be deposited into the specific account and used in accordance with the donor's restrictions.

Official receipt number	Account	Official receipt amount
4145	7456.00 Picture Commissions	\$3,413.40

Cash disbursements:

- Check numbers 6919 and 6935 for \$142.50 and \$266.32, respectively, were improper expenditures made from the Picture Commissions account for items for the staff. School Board policy states that funds shall be expended for the benefit of the students who participated in the generation of the revenue and school picture commissions shall be utilized for the general welfare of the student body.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Three Points Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Tildenville Elementary

Comments repeated from prior report

General procedures:

- There was a negative balance of \$10.00 in the Digital Devices – Peripheral account as of June 30, 2021. School Board policy DIB states that at no time may a trust account have a deficit balance.

Fundraisers and admission events:

- A sales report was not prepared for the memory book sales. A sales report is required for each sales activity and must be signed by the Principal.

Extended day:

- The extended day program had large balances owed from students at year-end. Such excessive accounts receivable could adversely affect the operation of the school’s extended day program.

Current year comments

General procedures:

- The following donation with no specific purpose designated by the donor was posted to the Principal’s Discretionary account. The only receipts to be recorded in the Principal’s Discretionary account are those donations that specifically state that they are to be used at the principal’s discretion.

Official receipt number	Official receipt date	Official receipt amount
3664	November 20, 2020	\$1,000.00

- Multiple journal entries were not supported by a fund transfer journal entry proof sheet. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.

Transfer journal entry #	Official date	Official amount
132626	July 31, 2020	\$2.89
133254	September 16, 2020	\$319.50
141491	June 30, 2021	\$10.00
141493	June 30, 2021	\$10.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Tildenville Elementary (Continued)

Current year comments (continued)

Cash receipts:

- The following online receipts received by the school were later voided, but there was no documentation to support the reason for the void.

Tax ID	Transaction date	Transaction amount
10515127	June 7, 2021	\$10.00
10515120	June 7, 2021	\$25.00

- Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.
- The amount of commission earned for the book fair did not agree with the commission percentage stated in the contract. The amount of store credit received as a commission was \$350.23 instead of the earned amount of \$405.71. In addition, the commission earned on the school pictures taken in October 2020 had not been received. The amount of commissions earned should agree with the amount per the contract and should be received in a timely manner.

Cash disbursements:

- The following checks were not supported by a vendor invoice or receipt. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes.

Check number	Check date	Check amount
1007	December 14, 2020	\$73.00
1010	January 13, 2021	\$325.00

- Sales tax totaling \$146.25 was reimbursed on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Timber Creek High

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Timber Lakes Elementary

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- The request for fund raising activity form for the Artome Art Show fundraiser and the House Club shirt sales fundraiser were not approved by the principal prior to the start of the sale. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments.

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the purchase of a mural. Contractual services of \$5,001 to \$49,999 should be competitively quoted or facilitated through Procurement Services. Contractual expenditures of \$50,000 or more should be competitively bid.

Extended day:

- Ledger activity reports for the extended day program were not prepared and submitted to the bookkeeper each month. A ledger activity report, total deposit summary report, and a full charge/credit summary report must be prepared and submitted to the bookkeeper at the end of each month.
- Assignment and accountability records were not completed properly for extended day subsidiary receipts. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Timber Springs Middle

Comments repeated from prior report

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
625	\$165.00	June 1, 2021	May 25, 2021

Current year comments

General procedures:

- Transcript fee collections were not forwarded to the District office as of June 30, 2021. Any balance in the Transcript Fees account must be sent to the District office at the end of the year.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Union Park Elementary

Comments repeated from prior report

Cash receipts:

- The following official receipt did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipts.

Official receipt number	Official receipt date	Official receipt amount
2430	October 8, 2020	\$50.00

- Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

Current year comments

General procedures:

- Transfer journal entry number 137916 dated April 20, 2021, transferring \$125 from the Staff Vending Machine Commission account to the Scholastic Book Fair account was not supported by a fund transfer journal entry proof sheet. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes

Cash receipts:

- The following bank deposits were not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.

Official receipt number	Date collected by bookkeeper	Official receipt amount	Deposit slip date
2425	September 25, 2020	\$2,000.00	September 30, 2020

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Union Park Elementary (Continued)

Current year comments (continued)

Cash receipts (continued):

- It could not be determined if the following bank deposit was deposited timely in the drop safe as the monies collected form was not dated by the bookkeeper. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection. The monies collected form should be dated by the bookkeeper on the date the money was turned into the front office to provide an accurate audit trail.

Official receipt number	Date collected by students	Official receipt amount	Deposit slip date
2430	October 7, 2020	\$50.00	October 8, 2020

Cash disbursements:

- The requisition and purchase order form for the following check was not dated by the principal. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. The principal should date the form to provide evidence of when the requisition and purchase order form was approved.

Check number	Check date	Check amount
6645	September 3, 2020	\$132.66

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Union Park Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The following journal entries were improper transfers made from club accounts to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Journal entry number	Transaction date	Disbursing fund	Amount transferred
140284	June 21, 2021	4106.000 - Builder's Club	\$120.00
140285	June 21, 2021	4527.001 - My Brother's Keeper	\$100.00
140286	June 21, 2021	4906.000 - Student Government Club	\$500.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

University High

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- A request for fund raising activity form was not completed for the sunshine state fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Ventura Elementary

Comments repeated from prior report

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
5765	\$875.00	August 20, 2020	August 17, 2020

Current year comments

Cash receipts:

- The following bank deposits were not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.

Official number	receipt	Date collected by bookkeeper	Official amount	receipt	Deposit slip date
2022		November 16, 2020	\$770.00		November 18, 2020
2037		June 28, 2021	\$3,029.71		June 30, 2021

Cash disbursements:

- The requisition and purchase order form for the following check was not signed by the principal. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check date	Check amount
5763	July 20, 2020	\$1,823.32

- The requisition and purchase order forms for the following checks were not dated by the principal. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. The principal should date the form to provide evidence of when the requisition and purchase order form was approved.

Check number	Check date	Check amount
5776	March 12, 2021	\$390.00
5783	June 23, 2021	\$223.15

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Vista Lakes Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Vista Pointe Elementary

Comments repeated from prior report

This is the first year of operations.

Current year comments

General procedures:

- Digital device collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices account must be sent to the District office at the end of the year.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Walker Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Transfer journal entry number 141447 dated June 30, 2021, transferring \$1,050.06 from the FT-8th Grade account to the General Activities account was not supported by a fund transfer journal entry proof sheet. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Washington Shores Elementary

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- A request for fund raising activity form was not completed for the National Honor Society fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Water Spring Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Digital device and digital device peripheral collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices and Digital Devices - Peripheral accounts must be sent to the District office at the end of the year.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Waterbridge Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The bank reconciliation for September 2020 did not include the principal's signature and was not dated. It could not be determined if the report was filed timely because the principal's signature was not dated. Bank reconciliations must be completed, approved and submitted to the District office prior to the end of the following month.

Cash receipts:

- Receipts were not issued immediately upon transfer of collections from the students to the teachers for the following collection. All money collected should be counted in the presence of the student and a receipt must be issued at that time. An official receipt needs to be completed for each event and for each person who remits money to the bookkeeper.

Official receipt number	Official receipt date	Official receipt amount
2424	October 26, 2020	\$74.81

- The following donation with a specific purpose designated by the donor for Health Room (Clinic) was posted to the Principal's Discretionary Account. Donations with a specific purpose designated by the donor should be deposited into the designated account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Official receipt number	Official receipt date	Official receipt amount
2434	February 25, 2021	\$180.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Waterford Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Wedgefield K-8

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Wekiva High

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Date of collection	Date deposited with bookkeeper
20239	June 10, 2021	June 16, 2021

Cash disbursements:

- The requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

Check number	Check amount	Date of approval	Date of purchase
17287	\$755.80	January 26, 2021	January 20, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

West Creek Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The subsidiary receipts were not kept in sequential order. Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year-end.
- Assignment and accountability records were not completed in its entirety. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

West Oaks Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

West Orange High

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Westbrooke Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Westpointe Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Westridge Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Journal entry number 1 for \$106.64 was an improper transfer made to the Pepsi/Coke Donation account instead of the Staff Vending Account. Journal entries should be posted to the appropriate account.

Cash receipts:

- Assignment and accountability records were not completed properly. Several subsidiary receipts listed as utilized could not be located. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.

Fundraisers and admission events:

- A request for fund raising activity form was not completed for the Orchestra fund raising activity. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments. In addition, a sales report was not completed for the Orchestra fundraiser, the NJHS fundraiser, or the Memory Book fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal. It was noted that \$19.00 of the profits from the NJHS fundraiser were not forwarded to the organization who was designated as the beneficiary of the fundraiser.

Cash disbursements:

- District employee reimbursements for the following checks were classified in the accounting system as refunds instead of as reimbursements; therefore, the accounting system does not capture the payee information. District employees are required to be reimbursed using their employee vendor account. This will enable more accurate accounting records of the amounts of reimbursements for each employee.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Westridge Middle (Continued)

Current year comments (continued)

Cash disbursements (continued):

- The following checks were improper expenditures made from the Physical Education account for teacher recognition items and food for honor roll students. School Board policy states that funds collected for a specific purpose shall be expended for the purpose collected and class and club moneys shall be expended for the benefit of the students who participated in the generation of the revenue and general funds shall be utilized for the general welfare of the student body.

Check number	Check date	Check amount
6201	October 9, 2020	\$106.65
6203	October 21, 2020	\$154.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Westside Campus – Orange Technical College

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Wetherbee Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Digital device and digital device peripheral collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices and Digital Devices - Peripheral accounts must be sent to the District office at the end of the year.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Wheatley Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Whispering Oak Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Digital device and digital device peripheral collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices and Digital Devices - Peripheral accounts must be sent to the District office at the end of the year.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Windermere Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Windermere High

Comments repeated from prior report

Fundraisers and admission events:

- Several ticket sales reports did not indicate the official receipt numbers. In addition, the ticket inventory reports were not completed for several athletic events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.

Cash disbursements:

- A PROP-2 form was not completed for the purchase of a floating goal. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.
- The School Board Procurement Services Policy was not followed for the purchase and installation of a sunshade. Contractual services of \$5,001 to \$49,999 should be competitively quoted or facilitated through Procurement Services. Contractual expenditures of \$50,000 or more should be competitively bid.

Current year comments

Cash receipts:

- It could not be determined if the following bank deposits were deposited timely in the drop safe as the deposit slips were not dated. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection. The deposit slips should be dated to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
5412	March 22, 2021	\$100.00
5600	May 27, 2021	\$385.00
5619	June 10, 2021	\$100.00

- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

Official receipt number	Dates of collection	Date deposited with bookkeeper
5437	March 26, 2021 - April 2, 2021	April 5, 2021

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Windermere High (Continued)

Current year comments (continued)

Cash receipts (continued):

- Receipts were not issued immediately upon transfer of collections from the students to the teachers for the following collection. All money collected should be counted in the presence of the student and a receipt must be issued at that time. An official receipt needs to be completed for each event and for each person who remits money to the bookkeeper.

Official receipt number	Official receipt date	Official receipt amount
5619	June 10, 2021	\$100.00

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Windy Ridge K-8

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following monies collected forms did not indicate the respective subsidiary receipt numbers. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
5103	January 14, 2021	\$50.00
5209	April 28, 2021	\$200.00

Cash disbursements:

- Check number 7471 was written for \$323.62, but the vendor invoice was for \$313.94. All disbursements should be properly supported and agree with the underlying documentation.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Winegard Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The monthly bank reconciliation for July 2020 could not be located. Bank reconciliations must be completed, approved and submitted to the District office prior to the end of the following month.
- Digital device and extended day collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices and Extended Day accounts must be sent to the District office at the end of the year.

Cash receipts:

- Assignment and accountability records were not completed. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.
- The following monies collected forms did not indicate the respective subsidiary receipt numbers. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
780	May 24, 2021	\$10.00
807	June 30, 2021	\$50.00

Cash disbursements:

- There were several purchases that were missing all supporting documentation, including the canceled check copy, requisition and purchase order and a vendor invoice or receipt. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Winegard Elementary (Continued)

Current year comments (continued)

Extended day:

- The records for the extended day program, including attendance records, deposit reports, ledger activity reports, and subsidiary receipts, could not be located. Extended Day documentation should be retained in the Internal Funds records for auditing purposes.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Winter Park Campus – Orange Technical College

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Transcript fee collections were not forwarded to the District office as of June 30, 2021. Any balance in the Transcript Fee account must be sent to the District office at the end of the year.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Winter Park High

Comments repeated from prior report

General procedures:

- The school utilized three third-party credit cards during the year. Schools are not permitted to enter into credit agreements.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash receipts:

- The following monies collected form did not indicate the official receipt number. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Date of collection	Official receipt amount
21501	November 20, 2020	\$28,000.00

Fundraisers and admission events:

- The request for fund raising activity forms for several fundraisers appear to be pre-dated as the penmanship and ink color from the signature is different from the date. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Wolf Lake Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Wolf Lake Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2021 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.
- The bank reconciliation for June 2021 showed a check totaling \$23.98 which was outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Wyndham Lakes Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Digital device and digital device peripheral collections were not forwarded to the District office as of June 30, 2021. Any balance in the Digital Devices and Digital Devices - Peripheral accounts must be sent to the District office at the end of the year.

**Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
Summary of Recommendations for Improvements in Internal Control Over
Financial Reporting and Compliance with Certain Laws and Regulations**

Zellwood Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.



Required Communications

June 30, 2021



Carr, Riggs & Ingram, LLC
1031 West Morse Boulevard
Suite 200
Winter Park, FL 32789

407.644.7455
407.628.5277 (fax)
CRIcpa.com

December 10, 2021

The School Board of Orange County, Florida
Orlando, Florida

We are pleased to present the results of our audit of the 2021 financial statement of the Internal Funds of the School District of Orange County, Florida ("Orange County Public Schools") ("OCPS Internal Funds") ("District").

This report to the School Board summarizes our audit, the report issued and various analyses and observations related to OCPS Internal Funds accounting and reporting. The document also contains the communications required by our professional standards.

Our audit was designed, primarily, to express an opinion on the 2021 OCPS Internal Funds financial statement. We considered OCPS' current and emerging business needs, along with an assessment of risks that could materially affect the financial statement, and aligned our audit procedures accordingly. We conducted the audit with the objectivity and independence that you, the School Board, expect. We received the full support and assistance of OCPS personnel.

At Carr, Riggs & Ingram, LLC ("CRI"), we are continually evaluating the quality of our professionals' work in order to deliver audit services of the highest quality that will meet or exceed your expectations. We encourage you to provide any feedback you believe is appropriate to ensure that we do not overlook a single detail as it relates to the quality of our services.

This report is intended solely for the information and use of the School Board and Management and should not be used by anyone other than these specified parties.

We appreciate this opportunity to work with you. If you have any questions or comments, please contact me at 407-644-7455 or jchristensen@cricpa.com.

Very truly yours,

A handwritten signature in blue ink that reads "Jennifer Christensen".

Jennifer Christensen, CPA

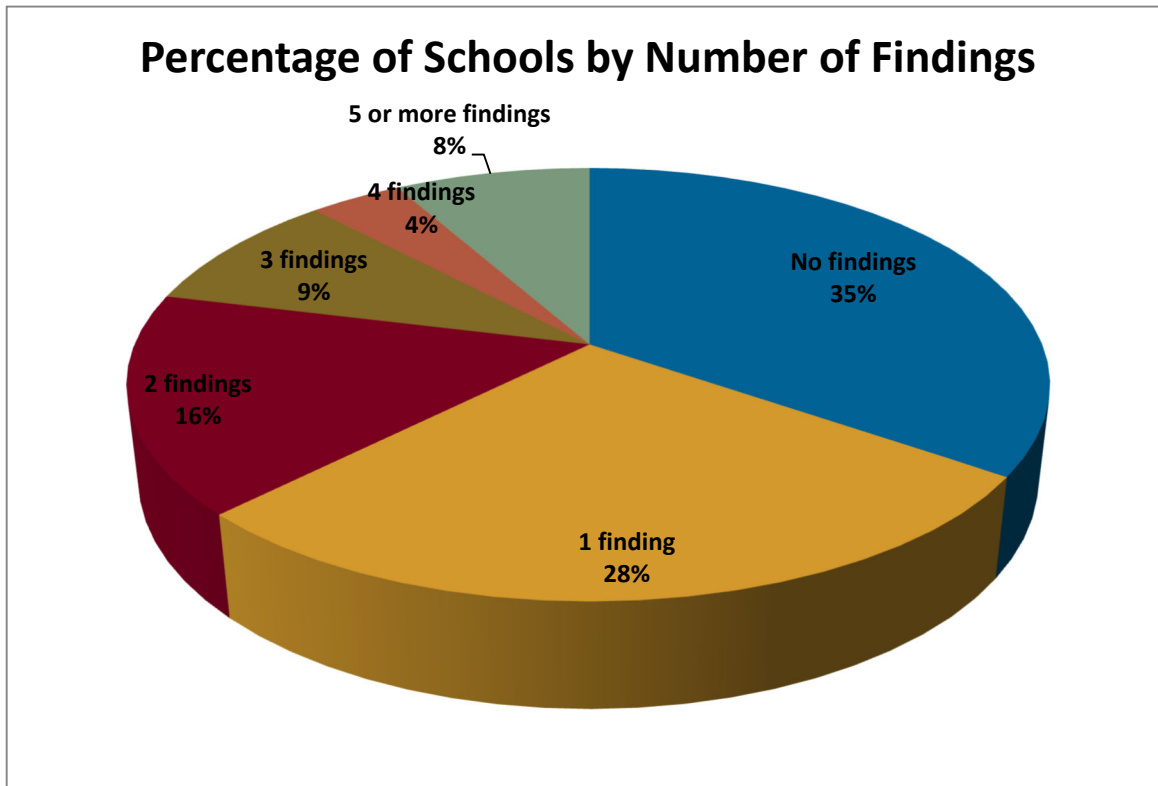


As discussed with the School Board and management during our planning process, our audit plan represented an approach responsive to the assessment of risk for the OCPS Internal Funds. Specifically, we planned and performed our audit to:

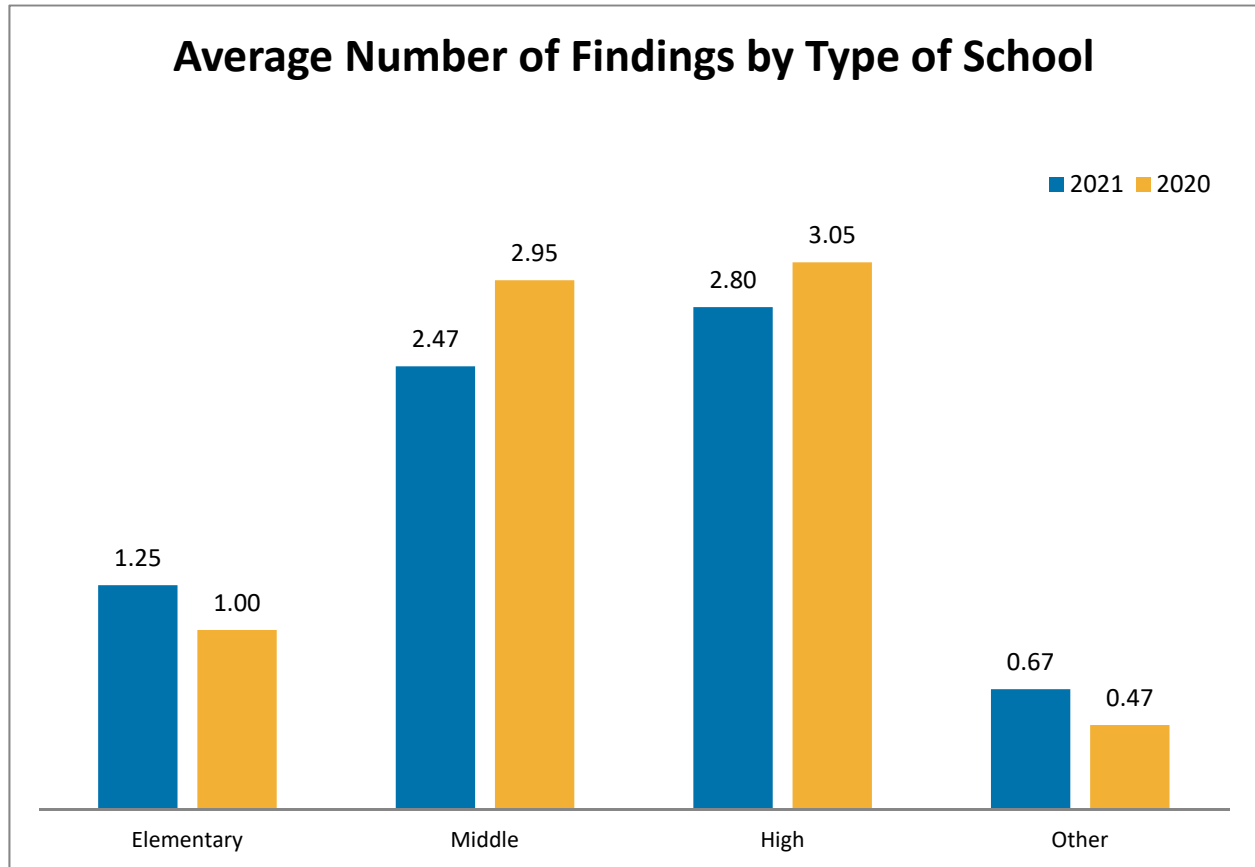
- Perform audit services, as requested by the School Board, in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, in order to express an opinion on OCPS Internal Funds' financial statement for the year ended June 30, 2021;
- Communicate directly with the School Board and management regarding the results of our procedures;
- Address with the School Board and management any accounting and financial reporting issues;
- Anticipate and respond to concerns of the School Board and management; and
- Perform other audit-related projects as they arise and upon request.

The percentage of schools by number of findings for the years ended June 30, 2021 and 2020, are as follows:

NUMBER OF FINDINGS	2021		2020	
	NUMBER OF SCHOOLS	%	NUMBER OF SCHOOLS	%
None	72	35%	93	45%
1	58	28%	47	23%
2	34	16%	23	11%
3	19	9%	14	7%
4	8	4%	11	6%
5 or more	17	8%	17	8%
Total	208	100%	205	100%



Below is a graph showing the average number of findings per type of school as compared to the prior report.



A summary of the activity of the Internal Funds for the year ended June 30, 2021, is as follows:

Balance July 1, 2020	Internal Funds Revenues	Internal Funds Expenditures	Balance June 30, 2021
\$15,814,581	\$15,404,893	(\$15,761,703)	\$15,457,771



We have audited the financial statement of OCPS Internal Funds for the year ended June 30, 2021, and have issued our report thereon dated December 10, 2021. Professional standards require that we provide you with the following information related to our audit:

MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Auditor's responsibility under Generally Accepted Auditing Standards</p>	<p>As stated in our engagement letter dated July 6, 2021, our responsibility, as described by professional standards, is to express an opinion about whether the financial statement prepared by management with your oversight is fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP). Our audit of the financial statement does not relieve you or management of your responsibilities.</p> <p>As part of our audit, we considered the internal control of the OCPS Internal Funds. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.</p>
<p>Client's responsibility</p>	<p>Management, with oversight from those charged with governance, is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation of the balance sheet and statement of revenues, expenditures, and changes in fund balance in conformity with the applicable framework. Management is responsible for the design and implementation of programs and controls to prevent and detect fraud.</p>
<p>Planned scope and timing of the audit</p>	<p>Our initial audit plan was not significantly altered during our fieldwork.</p>
<p>Management judgments and accounting estimates <i>The process used by management in forming particularly sensitive accounting estimates and the basis for the auditor's conclusion regarding the reasonableness of those estimates.</i></p>	<p>No significant estimates were noted regarding the financial statement.</p>



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Potential effect on the financial statement of any significant risks and exposures <i>Major risks and exposures facing OCPS Internal Funds and how they are disclosed.</i></p>	<p>It was disclosed in the footnotes of the financial statement that the COVID-19 outbreak could have an adverse financial effect on revenues and expenditures in the subsequent year.</p>
<p>Significant accounting policies, including critical accounting policies and alternative treatments within generally accepted accounting principles and the auditor's judgment about the quality of accounting principles</p>	<p>See Note 2 to the financial statement.</p> <p>It should be noted that GASB 84, <i>Fiduciary Activities</i>, was implemented by the School District on July 1, 2020. This guidance establishes criteria for identifying fiduciary activities and how these activities should be reported. The result of implementing this new standard was that the Internal Funds are now reported as part of the special revenue fund and therefore, there was an increase to the beginning fund balance of \$15,814,581.</p>
<p>Significant difficulties encountered in the audit <i>Any significant difficulties, for example, unreasonable logistical constraints or lack of cooperation by management.</i></p>	<p>None.</p>
<p>Disagreements with management <i>Disagreements, whether or not subsequently resolved, about matters significant to the financial statement or auditors' report. This does not include those that came about based on incomplete facts or preliminary information.</i></p>	<p>None.</p>
<p>Other findings or issues <i>Matters significant to oversight of the financial reporting practices by those charged with governance. For example, an entity's failure to obtain the necessary type of audit, such as one under Government Auditing Standards, in addition to GAAS.</i></p>	<p>None.</p>
<p>Matters arising from the audit that were discussed with, or the subject of correspondence with, management <i>Business conditions that might affect risk or discussions regarding accounting practices or application of auditing standards.</i></p>	<p>None.</p>



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Corrected and uncorrected misstatements <i>All significant audit adjustments arising from the audit, whether or not recorded by OCPS, that could individually or in the aggregate have a significant effect on the financial statement. All uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented, that were determined by management to be immaterial, both individually and in the aggregate, to the financial statement taken as a whole. Any internal control deficiencies that could have prevented the misstatements.</i></p>	<p>Please see the following section titled "Summary of Audit Adjustments."</p>
<p>Major issues discussed with management prior to retention <i>Any major accounting, auditing or reporting issues discussed with management in connection with our initial or recurring retention.</i></p>	<p>None.</p>
<p>Consultations with other accountants <i>When management has consulted with other accountants about significant accounting or auditing matters.</i></p>	<p>None of which we are aware.</p>
<p>Written representations <i>A description of the written representations the auditor requested.</i></p>	<p>See "Listing of Management Representations" section.</p>
<p>Internal control deficiencies <i>Any significant deficiencies or material weaknesses in the design or operation of internal control that came to the auditor's attention during the audit.</i></p>	<p>See "Internal Control Findings" section.</p>
<p>Fraud and illegal acts <i>Fraud involving senior management, the School Board or those responsible for internal controls, or causing a material misstatement of the financial statements, where the auditor determines there is evidence that such fraud may exist. Any illegal acts coming to the auditor's attention involving senior management and any other illegal acts, unless clearly inconsequential.</i></p>	<p>We are unaware of any fraud or illegal acts involving management or causing material misstatement of the financial statements.</p>



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Other information in documents containing audited financial statement <i>The external auditor's responsibility for information in a document containing the audited financial statement, as well as any procedures performed and the results.</i></p>	<p>Our responsibility related to documents containing the financial statement is to read the other information to consider whether:</p> <ul style="list-style-type: none"> • Such information is materially inconsistent with the financial statement; and • We believe such information represents a material misstatement of fact. <p>We have not been provided any such items to date and are unaware of any other documents that contain the audited financial statement.</p>



During the course of our audit, we accumulate differences between amounts recorded in the OCPS Internal Funds and amounts that we believe are required to be recorded under GAAP. Those adjustments are either recorded (corrected) by OCPS or passed (uncorrected) based on qualitative and quantitative materiality considerations on a school-by-school basis. Note that the adjustments are related to entries to convert the records from cash basis to accrual basis.

QUALITATIVE MATERIALITY CONSIDERATIONS

In evaluating the materiality of audit differences when they do arise, we consider both quantitative and qualitative factors, for example:

- Whether the difference arises from an item capable of precise measurement or whether it arises from an estimate, and, if so, the degree of imprecision inherent in the estimate.
- Whether the difference masks a change in earnings or other trends.
- Whether the difference changes a net decrease in assets to net increase, or vice versa.
- Whether the difference concerns an area of the OCPS Internal Fund's operating environment that has been identified as playing a significant role in the OCPS Internal Fund's operations or viability.
- Whether the difference affects compliance with regulatory requirements.
- Whether the difference involves concealment of an unlawful transaction.



Recorded (Corrected Journal Entries)

<u>School</u>		<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Revenues/ Expenditures</u>
Accelerated Academy East	1	Inventory	5,152.00		
Accelerated Academy East	1	General			(5,152.00)
Accelerated Academy West	1	Inventory	398.00		
Accelerated Academy West	1	General			(398.00)
Apopka Middle	1	Inventory	5,813.00		
Apopka Middle	1	General			(5,813.00)
Boone High	1	Investments	45,000.00		
Boone High	1	Athletics			(45,000.00)
Bridgewater Middle	1	Accounts receivable	10,785.00		
Bridgewater Middle	1	General			(10,785.00)
Bridgewater Middle	2	Inventory	4,273.00		
Bridgewater Middle	2	Athletics			(4,273.00)
Chain of Lakes Middle	1	Inventory	768.00		
Chain of Lakes Middle	1	General			(768.00)
Chain of Lakes Middle	2	Accounts payable		(1,220.00)	
Chain of Lakes Middle	2	Departments			1,220.00
Colonial High	2	Inventory	9,675.00		
Colonial High	2	Clubs			(4,820.00)
Colonial High	2	Departments			(4,855.00)
Conway Middle	1	Inventory	2,470.00		
Conway Middle	1	Departments			(2,470.00)
East River High	2	Accounts payable		(7,978.00)	
East River High	2	Athletics			4,986.00
East River High	2	Clubs			2,992.00
Evans High	2	Inventory	5,943.00		
Evans High	2	Music			(3,367.00)
Evans High	2	Classes			(167.00)
Evans High	2	Clubs			(1,648.00)
Evans High	2	Departments			(35.00)
Evans High	2	Trusts			(726.00)
Freedom High	3	Investments	4,884.00		
Freedom High	3	General			(4,884.00)
Freedom Middle	1	Investments	2,312.00		
Freedom Middle	1	General			(2,312.00)
Freedom Middle	2	Inventory	13,240.00		
Freedom Middle	2	Departments			(13,240.00)

Summary of Audit Adjustments



<u>School</u>		<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Revenues/ Expenditures</u>
Horizon West Middle	1	Inventory	11,024.00		
Horizon West Middle	1	Athletics			(25.00)
Horizon West Middle	1	Classes			(38.00)
Horizon West Middle	1	Clubs			(6,727.00)
Horizon West Middle	1	Departments			(4,234.00)
Hunter's Creek Middle	1	Inventory	9,179.00		
Hunter's Creek Middle	1	Athletics			(9,179.00)
Innovation Middle	1	Inventory	4,538.00		
Innovation Middle	1	Clubs			(557.00)
Innovation Middle	1	Departments			(3,981.00)
Jones High	1	Accounts payable		(6,800.00)	
Jones High	1	Athletics			6,800.00
Lake Gem Elementary	1	Clubs			310.00
Lake Gem Elementary	1	Accounts payable		(310.00)	
Lake Nona Middle	1	Inventory	8,625.00		
Lake Nona Middle	1	Departments			(8,625.00)
Lakeview Middle	1	Inventory	950.00		
Lakeview Middle	1	Classes			(950.00)
Lakeville Elementary	1	Trusts			125.00
Lakeville Elementary	1	General			(125.00)
Legacy Middle	2	Inventory	992.00		
Legacy Middle	2	Departments			(992.00)
Maxey Elementary	1	Inventory	887.00		
Maxey Elementary	1	General			(887.00)
Meadowbrook Middle	1	Inventory	(5,730.00)		
Meadowbrook Middle	1	Athletics			5,130.00
Meadowbrook Middle	1	Departments			600.00
Mid Florida Campus	1	Accounts receivable	35,527.00		
Mid Florida Campus	1	Classes			(35,327.00)
Mid Florida Campus	1	General			(200.00)
Mid Florida Campus	2	Inventory	56,119.00		
Mid Florida Campus	2	Classes			(13,706.00)
Mid Florida Campus	2	General			(42,413.00)
Mid Florida Campus	3	Accounts payable		(70,417.00)	
Mid Florida Campus	3	Classes			57,170.00
Mid Florida Campus	3	General			13,247.00
Millennia Elementary	1	Checking	4,376.00		
Millennia Elementary	1	General			(4,376.00)
Odyssey Middle	1	Inventory	7,257.00		
Odyssey Middle	1	Music			(761.00)
Odyssey Middle	1	Departments			(6,496.00)

Summary of Audit Adjustments



<u>School</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Revenues/ Expenditures</u>
Orlando Campus	1 Accounts receivable	41,571.00		
Orlando Campus	1 Classes			(41,571.00)
Pershing K-8	1 Investments	11,052.00		
Pershing K-8	1 General			(11,052.00)
Pine Hills Elementary	1 Investments	(977.00)		
Pine Hills Elementary	1 General			977.00
Riverside Elementary	1 Inventory	2,333.00		
Riverside Elementary	1 General			(2,333.00)
Southwest Middle	1 Inventory	3,602.00		
Southwest Middle	1 Clubs			(187.00)
Southwest Middle	1 Departments			(3,415.00)
Sun Blaze Elementary	1 Trusts			1,055.00
Sun Blaze Elementary	1 Accounts payable		(1,055.00)	
Timber Springs Middle	1 Inventory	2,981.00		
Timber Springs Middle	1 Classes			(2,981.00)
Union Park Middle	1 Inventory	1,731.00		
Union Park Middle	1 Departments			(1,731.00)
University High	1 Inventory	11,509.00		
University High	1 Athletics			(2,180.00)
University High	1 Music			(7,053.00)
University High	1 Clubs			(2,276.00)
University High	3 Accounts payable		(13,808.00)	
University High	3 General			13,808.00
Wekiva High	2 Inventory	5,067.00		
Wekiva High	2 Music			(1,365.00)
Wekiva High	2 Classes			(100.00)
Wekiva High	2 Clubs			(512.00)
Wekiva High	2 General			(3,090.00)
West Orange High	1 Accounts payable		(6,510.00)	
West Orange High	1 Due to District		(17,812.00)	
West Orange High	1 Athletics			9,120.00
West Orange High	1 Music			15,202.00
		<u>\$ 323,326.00</u>	<u>\$(125,910.00)</u>	<u>\$ (197,416.00)</u>

Summary of Audit Adjustments



Below are the adjustments recorded during the prior year audit and reversed during the current year audit in order to convert the beginning balances from cash basis to accrual basis:

Fund balance	209,358.00	
Athletics		1,853.00
Music		84,207.00
Classes		205,772.00
Clubs		(17,797.00)
Departments		(102.00)
Trust		(31,685.00)
General		(32,890.00)
Total for all schools	\$ 209,358.00	\$ 209,358.00

Proposed Journal Entries:

<u>School</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Balance</u>	<u>Revenue/ Expenditures</u>
Arbor Ridge K-8	1 Accounts payable		(772.00)		
Arbor Ridge K-8	1 Clubs				772.00
Colonial High	1 Accounts Receivable	1,803.00			
Colonial High	1 Classes				(1,803.00)
Deerwood Elementary	1 Investments	231.00			
Deerwood Elementary	1 General				(231.00)
Deerwood Elementary	1 Investments	257.00			
Deerwood Elementary	1 General				(257.00)
Dr. Phillips High	1 Inventory	1,600.00			
Dr. Phillips High	1 General				(1,600.00)
East Lake Elementary	1 Accounts receivable	35.00			
East Lake Elementary	1 General				(35.00)
East River High	1 Inventory	2,199.00			
East River High	1 Athletics				(919.00)
East River High	1 Classes				(180.00)
East River High	1 Trusts				(1,100.00)
Edgewater High	1 Inventory	1,431.00			
Edgewater High	1 Classes				(1,431.00)
Edgewater High	2 Accounts payable		(3,026.00)		
Edgewater High	2 Athletics				453.00
Edgewater High	2 Music				2,200.00
Edgewater High	2 Clubs				373.00

Summary of Audit Adjustments



<u>School</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Balance</u>	<u>Revenue/ Expenditures</u>
Evans High	1 Trusts				4,577.00
Evans High	1 Accounts Payable		(4,577.00)		
Frangus Elementary	1 Investments	44.00			
Frangus Elementary	1 General				(44.00)
Freedom High	1 Trusts				(570.00)
Freedom High	1 Accounts Payable		570.00		
Freedom High	2 Inventory	3,072.00			
Freedom High	2 Classes				(3,072.00)
Lake Nona High	1 Inventory	7,780.00			
Lake Nona High	1 Athletics				(5,580.00)
Lake Nona High	1 General				(2,200.00)
Legacy Middle	1 Departments				174.00
Legacy Middle	1 Accounts Payable		(174.00)		
Magnolia School	1 Investments	176.00			
Magnolia School	1 General				(176.00)
Mid Florida Campus	1 Inventory	18,438.00			
Mid Florida Campus	1 General				(18,438.00)
Olympia High	1 Accounts receivable	500.00			
Olympia High	1 Athletics				(500.00)
Olympia High	2 Accounts payable		(4,000.00)		
Olympia High	2 Music				4,000.00
Olympia High	3 Accounts payable		(1,200.00)		
Olympia High	3 Athletics				1,200.00
Princeton Elementary	1 Trusts				460.00
Princeton Elementary	1 Accounts Payable		(460.00)		
South Creek Middle	1 Checking	310.00			
South Creek Middle	1 Accounts Payable		(310.00)		
Timber Creek High	1 Inventory	3,635.00			
Timber Creek High	1 Departments				(3,635.00)
Timber Creek High	2 Accounts Payable		(1,964.00)		
Timber Creek High	2 Athletics				964.00
Timber Creek High	2 Clubs				1,000.00
Timber Springs Middle	2 Investments	327.00			
Timber Springs Middle	2 General				(327.00)
University High	2 Accounts Payable		(5,955.00)		
University High	2 Athletics				1,856.00
University High	2 Classes				2,658.00
University High	2 Clubs				1,324.00
University High	2 General				117.00

Summary of Audit Adjustments



<u>School</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Balance</u>	<u>Revenue/ Expenditures</u>
Ventura Elementary	1 Checking	79.00			
Ventura Elementary	1 General				(79.00)
Wekiva High	1 Classes				360.00
Wekiva High	1 General				670.00
Wekiva High	1 Accounts Payable		(1,030.00)		
Windermere High	1 Inventory	7,730.00			
Windermere High	1 Clubs				(7,730.00)
Winter Park Campus	1 Accounts payable		(3,123.00)		
Winter Park Campus	1 Classes				1,411.00
Winter Park Campus	1 General				1,712.00
Winter Park High	1 Inventory	3,251.00			
Winter Park High	1 Athletics				(250.00)
Winter Park High	1 Music				(55.00)
Winter Park High	1 Classes				(23.00)
Winter Park High	1 Clubs				(225.00)
Winter Park High	1 Departments				(2,698.00)
Passed Totals		52,898.00	(26,021.00)		(26,877.00)
				(70,106.00)	70,106.00
Reversal of Prior Year Passed Adjustments		-	-		
Total Effect on This Year's Financial Statements		\$ 52,898.00	\$(26,021.00)	\$ (70,106.00)	43,229.00



This representation letter is provided in connection with your audit of the financial statements of Orange County Public Schools' Internal Funds, which comprise the balance sheet and statement of revenues, expenditures and changes in fund balance as of and for the year ended June 30, 2021, and the disclosures (collectively, the financial statements), for the purpose of expressing an opinion as to whether the financial statement is presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 6, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and includes all properly classified funds and other financial information of the Internal Funds. There are no component units that are required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) There were no accounting estimates made that are significant to the financial statements.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements [or in the schedule of findings and questioned costs].
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.



- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP. (There were no such amounts noted that need to be accounted for or disclosed in the financial statements.)
- 10) Guarantees, whether written or oral, under which the school district is contingently liable, if any, have been properly recorded or disclosed. (There were no such amounts noted that need to be accounted for or disclosed in the financial statements.)

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the school district from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the School Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the school district and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the school district's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 18) We have disclosed to you the names of the school district's related parties and all the related party relationships and transactions, including any side agreements. There were no related party transactions noted that require disclosure in the financial statement.



Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have a process to track the status of audit findings and recommendations.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 24) The school district has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, and fund balance.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us and legal and contractual provisions for reporting specific activities in separate funds.
- 26) There were no instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws, regulations, contracts and grant agreements that we believe have a material effect on the financial statement or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 27) There are no violations or possible violations of laws and regulations, provisions of contracts and grant agreements whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28) As part of your audit, you assisted with preparation of the financial statements and disclosures and the conversion of the financial statements from a cash basis to an accrual basis. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have designated Linda Lindsey and Catherine Nguyen Schuessler, to oversee these services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 29) The school district has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The school district has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) The financial statements properly classify all funds and activities.
- 32) Investments (reported as cash equivalents) are properly valued.



- 33) We feel that no provision for uncollectible receivables is deemed necessary as all recorded receivables are deemed collectible.
- 34) With respect to the supplemental schedule of revenues, expenditures, and changes in fund balance by school for the year ended June 30, 2021:
- a) We acknowledge our responsibility for presenting the supplemental schedule of revenues, expenditures, and changes in fund balance by school for the year ended June 30, 2021 in accordance with accounting principles generally accepted in the United States of America, and we believe the supplemental schedule of revenues, expenditures, and changes in fund balance by school for the year ended June 30, 2021, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplemental schedule of revenues, expenditures, and changes in fund balance by school for the year ended June 30, 2021 have not changed from those used in the prior period (other than changes required from the implementation of GASB 84), and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the supplemental schedule of revenues, expenditures, and changes in fund balance by school for the year ended June 30, 2021 is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 35) We will not record your proposed audit adjustments since these adjustments were done to convert the financial statement from cash basis to accrual basis and our accounting records continue to be on the cash basis.
- 36) The Internal Funds was determined to not be fiduciary activities as defined by [GASBS No. 84](#) and therefore, should be reported in the Special Revenue fund.
- 37) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#), as amended.
- 38) Components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.



The School Board of Orange County, Florida
Orlando, Florida

In planning and performing our audit of the statement of fiduciary assets and liabilities for the Internal Funds of the School District of Orange County, Florida (“Orange County Public Schools”) (“OCPS’ Internal Funds”) as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered Orange County Public Schools’ Internal Funds’ internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of OCPS’ Internal Funds’ internal control. Accordingly, we do not express an opinion on the effectiveness of OCPS’ Internal Funds’ 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 statement will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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.

We did identify matters that we feel are appropriate to communicate to Orange County Public Schools for improving the efficiency of the present accounting system and the operation of the schools’ Internal Funds. We included in the accompanying chart of internal control recommendations for Management’s consideration. We also noted specific matters involving the internal control of the individual schools and their compliance with applicable laws and regulations that we included in our report dated December 10, 2021.

This communication is intended solely for the information and use of management, the School Board, and others within OCPS’ Internal Funds, and is not intended to be, and should not be, used by anyone other than these specified parties.

CARR, RIGGS & INGRAM, LLC

Carr, Riggs & Ingram, L.L.C.

Orlando, Florida
December 10, 2021



The following legend should be used in conjunction with reviewing the “Rating” of each of the identified internal control items:

IP = Improvement Point	D = Control Deficiency	SD = Significant Deficiency	MW = Material Weakness
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CONTROL NUMBER	RATING	AREA	ITEM NOTED	SUGGESTION	MANAGEMENT ACTION
17-02 (Repeat Comment from prior year)	IP	Information Technology General Control (ITGC)- Control Environment	One of the service organizations which provide software used for internal funds accounting does not have an annual SSAE 18 audit conducted over their internal controls.	It is recommended that management continue to seek a SOC report for the service organization since management needs to understand the service organization’s controls over the data and program development as management will still be responsible for the controls.	A clause has been added to the contract with both organizations requiring an audit in accordance with SSAE 18.



CONTROL NUMBER	RATING	AREA	ITEM NOTED	SUGGESTION	MANAGEMENT ACTION
2021-01	IP	Electronic Ticket Sales	Schools are utilizing a digital ticket vendor to perform the administration of ticket sales and the processing of credit card payments related to these sales. The ticket vendor does not have an annual SSAE 18 audit conducted over internal controls.	Because the vendor does not have an annual audit performed over its controls, we recommend that the schools track the number of tickets redeemed for each event and compare it to the number of tickets sold on the ticket vendor's sales report. Although it is possible that an individual may purchase a ticket and not redeem it, the number of tickets sold on the sales report should never be less than the tickets redeemed. This control would test the completeness of the ticket vendor's sales report.	We concur with the comment and will consider the recommendation made.

We wanted to acknowledge the continuous training that the District provides to the school Internal Fund bookkeepers, both at a group level and on a one-to-one basis. The annual bookkeeper meeting is a useful forum for bookkeepers to learn information and to exchange ideas with each other on best practices and we feel it is important to continue to hold this meeting.

The Internal Accounts, Finance, and Internal Audit Departments work seamlessly together and all continue to assess areas for improvement and are proactive in addressing any such areas.

We also wanted to thank the school principals and bookkeepers for their time and cooperation during our audit.