



**ORANGE COUNTY PUBLIC SCHOOLS  
INTERNAL FUNDS**

**FINANCIAL STATEMENTS**

**June 30, 2022**



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## **INDEPENDENT AUDITORS' REPORT**

The School Board of Orange County, Florida  
Orlando, Florida

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of Orange County Public Schools Internal Funds, a component unit of the School District of Orange County, Florida (Orange County Public Schools or the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Orange County Public Schools Internal Funds' financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net position of the Orange County Public Schools Internal Funds as of June 30, 2022, and the respective changes in net position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Orange County Public Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Emphasis of Matter***

As discussed in Note 1, the financial statements present only the balance sheet and revenues, expenditures and changes in fund balance of the Orange County Public Schools' Internal Funds, and does not purport to, and does not, present fairly the financial position of the Orange County Public Schools as of June 30, 2022, or the changes in its fund balance for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Orange County Public Schools' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Orange County Public Schools' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Orange County Public Schools' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements of the Orange County Public Schools Internal Funds basic financial statements. The accompanying supplemental schedule of revenues, expenditures and changes in fund balance by school for the year ended June 30, 2022, is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedule of revenues, expenditures and changes in fund balance by school for the year ended June 30, 2022 is fairly stated, in all material respects, in relation to the basic 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 9, 2022, on our consideration of the Orange County Public Schools Internal Funds' 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. The purpose of that report is solely 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 the Orange County Public Schools' Internal Funds' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Orange County Public Schools' Internal Funds' internal control over financial reporting and compliance.

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

Orlando, Florida  
December 9, 2022

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

<b><i>June 30, 2022</i></b>	<b>Special Revenue Fund</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 17,249,619
Accounts receivable	94,615
Inventory	109,528
<b>Total assets</b>	<b>\$ 17,453,762</b>
<b>Liabilities and Fund Balance</b>	
Liabilities	
Accounts payable	\$ 208,880
Due to other funds	101,145
<b>Total liabilities</b>	<b>310,025</b>
Fund balance	
Restricted for individuals and organizations	17,143,737
<b>Total liabilities and fund balance</b>	<b>\$ 17,453,762</b>

*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><b>For the year ended June 30, 2022</b></i>	<b>Special Revenue Fund</b>
<hr/>	
<b>Revenues</b>	
Internal funds revenue	\$ 36,396,576
<b>Expenditures</b>	
Internal funds expenditures	34,710,610
<hr/>	
Excess of revenues over expenditures before other financing sources	1,685,966
<b>Other Financing Sources</b>	
Intra-fund transfers in	834,338
Intra-fund transfers out	(834,338)
Total other financing sources	-
<hr/>	
Net change in fund balance	1,685,966
<hr/>	
Fund balance, beginning of year	15,457,771
<hr/>	
Fund balance, end of year	\$ 17,143,737
<hr/> <hr/>	

*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 (the District). These financial statements include the internal funds of the two hundred fourteen 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' annual comprehensive 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 and Reporting***

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)**

***Basis of Accounting and Reporting (Continued)***

The guidance under GASB 84, *Fiduciary Activities* 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 is reported in the Governmental Funds as a Special Revenue Fund.

***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, 2022, approximately \$4,090,000 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 28 days. The weighted average life at June 30, 2022 was 71 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, 2022, 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, 2022 are fully collectible and therefore, no allowance was included in the accompanying financial statements.

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

**Note 2: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***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.

***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.

***Subsequent Events***

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 9, 2022, 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.

SUPPLEMENTAL 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, 2022*

	Aloma Elementary	Andover Elementary	Apopka Elementary	Arbor Ridge K-8
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ 70
Music	320	-	-	-
Classes	-	3,365	26,755	3,172
Clubs	4	-	6,982	1,742
Departments	428	-	-	-
Trust	3,602	51,050	1,122	52,378
General	15,856	7,603	15,716	20,796
Total revenues	<u>20,210</u>	<u>62,018</u>	<u>50,575</u>	<u>78,158</u>
<b>Expenditures</b>				
Athletics	-	-	-	3,455
Music	-	-	-	412
Classes	-	3,009	18,130	3,347
Clubs	-	21	5,399	1,720
Departments	771	52	-	-
Trust	7,068	44,052	1,989	41,140
General	12,267	1,149	17,296	20,167
Total expenditures	<u>20,106</u>	<u>48,283</u>	<u>42,814</u>	<u>70,241</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	104	13,735	7,761	7,917
Other financing sources (uses):				
Intra-fund transfers in	-	1,047	116	155
Intra-fund transfers out	-	(1,047)	(116)	(155)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>104</u>	<u>13,735</u>	<u>7,761</u>	<u>7,917</u>
Fund balance, beginning of year	<u>27,333</u>	<u>8,808</u>	<u>25,821</u>	<u>30,969</u>
Fund balance, end of year	<u>\$ 27,437</u>	<u>\$ 22,543</u>	<u>\$ 33,582</u>	<u>\$ 38,886</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, 2022***

	Audubon Park K-8	Avalon Elementary	Azalea Park Elementary	Baldwin Park Elementary
<b>Revenues</b>				
Athletics	\$ 7,219	\$ -	\$ -	\$ -
Music	4,957	4,934	-	-
Classes	24,379	13,711	-	-
Clubs	2,803	8,524	-	4,307
Departments	-	630	-	-
Trust	82,342	49,691	120,204	23,948
General	12,812	13,105	4,650	4,484
Total revenues	<u>134,512</u>	<u>90,595</u>	<u>124,854</u>	<u>32,739</u>
<b>Expenditures</b>				
Athletics	6,560	-	-	-
Music	13,423	4,095	-	-
Classes	28,373	13,703	-	-
Clubs	1,723	8,429	-	3,539
Departments	-	409	-	-
Trust	78,354	48,033	120,406	21,540
General	8,301	10,729	4,636	1,582
Total expenditures	<u>136,734</u>	<u>85,398</u>	<u>125,042</u>	<u>26,661</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(2,222)	5,197	(188)	6,078
Other financing sources (uses):				
Intra-fund transfers in	-	1,075	10	430
Intra-fund transfers out	-	(1,075)	(10)	(430)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(2,222)</u>	<u>5,197</u>	<u>(188)</u>	<u>6,078</u>
Fund balance, beginning of year	<u>46,884</u>	<u>19,550</u>	<u>6,318</u>	<u>30,078</u>
Fund balance, end of year	<u>\$ 44,662</u>	<u>\$ 24,747</u>	<u>\$ 6,130</u>	<u>\$ 36,156</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, 2022***

	Bay Lake Elementary	Bay Meadows Elementary	Blankner K-8	Bonneville Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ 6,696	\$ -
Music	-	1,040	21,669	85
Classes	-	8,552	5,440	6,868
Clubs	1,862	1,205	11,531	337
Departments	-	290	819	-
Trust	31,796	48,436	36,059	13,912
General	17,749	3,218	28,290	8,735
Total revenues	<u>51,407</u>	<u>62,741</u>	<u>110,504</u>	<u>29,937</u>
<b>Expenditures</b>				
Athletics	-	-	5,845	-
Music	-	416	13,584	76
Classes	-	8,719	5,093	5,607
Clubs	556	1,048	11,899	137
Departments	-	857	689	-
Trust	30,684	50,408	63,233	14,218
General	18,452	4,734	28,873	5,761
Total expenditures	<u>49,692</u>	<u>66,182</u>	<u>129,216</u>	<u>25,799</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	1,715	(3,441)	(18,712)	4,138
Other financing sources (uses):				
Intra-fund transfers in	1,941	2,059	249	-
Intra-fund transfers out	(1,941)	(2,059)	(249)	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>1,715</u>	<u>(3,441)</u>	<u>(18,712)</u>	<u>4,138</u>
Fund balance, beginning of year	<u>18,236</u>	<u>27,882</u>	<u>104,251</u>	<u>16,970</u>
Fund balance, end of year	<u>\$ 19,951</u>	<u>\$ 24,441</u>	<u>\$ 85,539</u>	<u>\$ 21,108</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, 2022***

	Brookshire Elementary	Camelot Elementary	Castle Creek Elementary	Castleview Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	640	-
Classes	-	-	280	945
Clubs	634	1,562	-	8,947
Departments	853	-	-	-
Trust	12,116	16,560	1,664	58,135
General	8,470	10,338	12,010	10,553
Total revenues	<u>22,073</u>	<u>28,460</u>	<u>14,594</u>	<u>78,580</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	-	591	-
Classes	-	81	280	538
Clubs	984	738	-	4,032
Departments	500	-	-	-
Trust	9,853	25,860	1,617	52,364
General	7,756	12,778	7,865	7,261
Total expenditures	<u>19,093</u>	<u>39,457</u>	<u>10,353</u>	<u>64,195</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	2,980	(10,997)	4,241	14,385
Other financing sources (uses):				
Intra-fund transfers in	865	511	1,142	110
Intra-fund transfers out	(865)	(511)	(1,142)	(110)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>2,980</u>	<u>(10,997)</u>	<u>4,241</u>	<u>14,385</u>
Fund balance, beginning of year	<u>12,536</u>	<u>26,180</u>	<u>8,932</u>	<u>16,181</u>
Fund balance, end of year	<u>\$ 15,516</u>	<u>\$ 15,183</u>	<u>\$ 13,173</u>	<u>\$ 30,566</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, 2022***

	Catalina Elementary	Cheney Elementary	Chickasaw Elementary	Citrus Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	652	-	-	-
Classes	-	-	-	3,150
Clubs	-	385	-	524
Departments	-	-	-	-
Trust	1,385	3,411	933	8,505
General	4,218	5,657	1,345	11,329
Total revenues	<u>6,255</u>	<u>9,453</u>	<u>2,278</u>	<u>23,508</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	610	86	-	1,655
Classes	-	-	-	2,883
Clubs	-	52	-	478
Departments	-	-	-	-
Trust	1,195	1,649	549	5,161
General	3,929	5,572	699	11,933
Total expenditures	<u>5,734</u>	<u>7,359</u>	<u>1,248</u>	<u>22,110</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	521	2,094	1,030	1,398
Other financing sources (uses):				
Intra-fund transfers in	744	151	11	-
Intra-fund transfers out	(744)	(151)	(11)	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>521</u>	<u>2,094</u>	<u>1,030</u>	<u>1,398</u>
Fund balance, beginning of year	<u>7,343</u>	<u>20,294</u>	<u>8,751</u>	<u>20,070</u>
Fund balance, end of year	<u>\$ 7,864</u>	<u>\$ 22,388</u>	<u>\$ 9,781</u>	<u>\$ 21,468</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, 2022***

	Clay Springs Elementary	Columbia Elementary	Conway Elementary	Cypress Springs Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	3,550	1,381	-	-
Classes	-	-	-	2,743
Clubs	330	-	-	-
Departments	-	-	-	-
Trust	36,983	1,254	1,937	27,054
General	16,149	15,391	7,786	9,259
Total revenues	<u>57,012</u>	<u>18,026</u>	<u>9,723</u>	<u>39,056</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	4,542	1,148	-	-
Classes	116	-	511	2,432
Clubs	462	-	-	-
Departments	145	-	-	-
Trust	40,138	846	1,708	25,795
General	17,801	9,944	6,505	10,050
Total expenditures	<u>63,204</u>	<u>11,938</u>	<u>8,724</u>	<u>38,277</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(6,192)	6,088	999	779
Other financing sources (uses):				
Intra-fund transfers in	2,944	131	-	841
Intra-fund transfers out	(2,944)	(131)	-	(841)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(6,192)</u>	<u>6,088</u>	<u>999</u>	<u>779</u>
Fund balance, beginning of year	<u>16,593</u>	<u>23,766</u>	<u>11,404</u>	<u>17,405</u>
Fund balance, end of year	<u>\$ 10,401</u>	<u>\$ 29,854</u>	<u>\$ 12,403</u>	<u>\$ 18,184</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, 2022***

	Deerwood Elementary	Dillard Street Elementary	Dommerich Elementary	Dover Shores Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ 650
Music	-	210	-	20
Classes	-	2,256	891	-
Clubs	198	177	1,100	-
Departments	-	-	1,684	4,233
Trust	22,131	18,691	53,292	11,289
General	9,556	14,612	2,623	2,200
Total revenues	<u>31,885</u>	<u>35,946</u>	<u>59,590</u>	<u>18,392</u>
<b>Expenditures</b>				
Athletics	-	-	-	854
Music	-	288	-	-
Classes	-	1,940	880	-
Clubs	135	1,278	1,570	40
Departments	-	55	2,382	1,330
Trust	21,971	17,136	44,211	13,852
General	8,552	15,648	4,528	1,892
Total expenditures	<u>30,658</u>	<u>36,345</u>	<u>53,571</u>	<u>17,968</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	1,227	(399)	6,019	424
Other financing sources (uses):				
Intra-fund transfers in	518	69	-	1,000
Intra-fund transfers out	(518)	(69)	-	(1,000)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>1,227</u>	<u>(399)</u>	<u>6,019</u>	<u>424</u>
Fund balance, beginning of year	<u>18,520</u>	<u>20,426</u>	<u>43,554</u>	<u>11,841</u>
Fund balance, end of year	<u>\$ 19,747</u>	<u>\$ 20,027</u>	<u>\$ 49,573</u>	<u>\$ 12,265</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, 2022***

	Dr. Phillips Elementary	Dream Lake Elementary	Eagle Creek Elementary	Eagles Nest Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	900	2,524	9,670	-
Classes	-	5,912	-	-
Clubs	-	-	1,140	-
Departments	-	-	910	-
Trust	44,034	12,311	45,252	61
General	19,388	16,719	23,718	6,624
Total revenues	<u>64,322</u>	<u>37,466</u>	<u>80,690</u>	<u>6,685</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	1,981	5,369	-
Classes	-	5,912	-	-
Clubs	-	-	995	-
Departments	540	770	-	-
Trust	36,802	12,197	45,782	456
General	14,129	17,169	11,151	4,816
Total expenditures	<u>51,471</u>	<u>38,029</u>	<u>63,297</u>	<u>5,272</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	12,851	(563)	17,393	1,413
Other financing sources (uses):				
Intra-fund transfers in	581	-	1,469	-
Intra-fund transfers out	(581)	-	(1,469)	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>12,851</u>	<u>(563)</u>	<u>17,393</u>	<u>1,413</u>
Fund balance, beginning of year	<u>15,553</u>	<u>13,290</u>	<u>35,159</u>	<u>3,662</u>
Fund balance, end of year	<u>\$ 28,404</u>	<u>\$ 12,727</u>	<u>\$ 52,552</u>	<u>\$ 5,075</u>

*See independent auditors' report.*

**Orange County Public Schools**  
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***For the year ended June 30, 2022***

	East Lake Elementary	Eccleston Elementary	Endeavor Elementary	Engelwood Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	2,949	-	-	-
Clubs	463	-	2,881	1,020
Departments	-	-	-	-
Trust	13,214	3,237	20,337	8,983
General	17,050	211	16,487	7,729
Total revenues	<u>33,676</u>	<u>3,448</u>	<u>39,705</u>	<u>17,732</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	3,694	-	-	-
Clubs	619	-	3,274	1,330
Departments	-	58	-	-
Trust	13,252	2,421	18,220	11,545
General	17,710	1,415	13,977	7,075
Total expenditures	<u>35,275</u>	<u>3,894</u>	<u>35,471</u>	<u>19,950</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(1,599)	(446)	4,234	(2,218)
Other financing sources (uses):				
Intra-fund transfers in	1,399	498	-	100
Intra-fund transfers out	(1,399)	(498)	-	(100)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(1,599)</u>	<u>(446)</u>	<u>4,234</u>	<u>(2,218)</u>
Fund balance, beginning of year	<u>12,797</u>	<u>10,348</u>	<u>25,004</u>	<u>10,387</u>
Fund balance, end of year	<u>\$ 11,198</u>	<u>\$ 9,902</u>	<u>\$ 29,238</u>	<u>\$ 8,169</u>

*See independent auditors' report.*

**Orange County Public Schools**  
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**Supplemental Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance by School**

***For the year ended June 30, 2022***

	Forsyth Woods Elementary	Frangus Elementary	Hiawassee Elementary	Hidden Oaks Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	5	-	-
Classes	-	-	-	-
Clubs	-	-	-	-
Departments	-	220	-	341
Trust	1,298	4,229	1,642	15,604
General	3,936	6,888	3,229	9,339
Total revenues	<u>5,234</u>	<u>11,342</u>	<u>4,871</u>	<u>25,284</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	2	-	-
Classes	-	-	-	-
Clubs	-	-	-	-
Departments	-	220	-	345
Trust	1,530	4,627	1,347	14,218
General	3,857	6,626	3,944	9,153
Total expenditures	<u>5,387</u>	<u>11,475</u>	<u>5,291</u>	<u>23,716</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(153)	(133)	(420)	1,568
Other financing sources (uses):				
Intra-fund transfers in	235	4	15	20
Intra-fund transfers out	(235)	(4)	(15)	(20)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(153)</u>	<u>(133)</u>	<u>(420)</u>	<u>1,568</u>
Fund balance, beginning of year	<u>8,557</u>	<u>6,027</u>	<u>8,930</u>	<u>3,066</u>
Fund balance, end of year	<u>\$ 8,404</u>	<u>\$ 5,894</u>	<u>\$ 8,510</u>	<u>\$ 4,634</u>

*See independent auditors' report.*

**Orange County Public Schools**  
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***For the year ended June 30, 2022***

	Hillcrest Elementary	Hungerford Elementary	Hunter's Creek Elementary	Independence Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	3,550	-
Clubs	-	-	1,115	-
Departments	4,361	-	-	-
Trust	29,210	2,249	36,138	1,946
General	9,829	2,640	23,783	13,116
Total revenues	<u>43,400</u>	<u>4,889</u>	<u>64,586</u>	<u>15,062</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	-	118	-
Classes	-	-	2,268	-
Clubs	-	-	1,146	-
Departments	4,346	-	-	-
Trust	26,949	1,579	38,253	-
General	8,850	675	16,227	21,508
Total expenditures	<u>40,145</u>	<u>2,254</u>	<u>58,012</u>	<u>21,508</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	3,255	2,635	6,574	(6,446)
Other financing sources (uses):				
Intra-fund transfers in	600	-	676	2,144
Intra-fund transfers out	(600)	-	(676)	(2,144)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>3,255</u>	<u>2,635</u>	<u>6,574</u>	<u>(6,446)</u>
Fund balance, beginning of year	<u>15,604</u>	<u>2,155</u>	<u>21,566</u>	<u>28,288</u>
Fund balance, end of year	<u>\$ 18,859</u>	<u>\$ 4,790</u>	<u>\$ 28,140</u>	<u>\$ 21,842</u>

*See independent auditors' report.*

**Orange County Public Schools**  
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***For the year ended June 30, 2022***

	Ivey Lane Elementary	John Young Elementary	Keene's Crossing Elementary	Killarney Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	2,668	-	6,223	-
Clubs	-	-	4,185	-
Departments	-	-	3,766	-
Trust	4,522	31,135	62,149	3,671
General	1,310	19,203	29,601	8,296
Total revenues	<u>8,500</u>	<u>50,338</u>	<u>105,924</u>	<u>11,967</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	-	349	-
Classes	2,358	-	6,468	443
Clubs	-	-	3,461	-
Departments	34	-	3,411	-
Trust	2,606	31,164	62,736	4,490
General	813	18,414	26,447	10,236
Total expenditures	<u>5,811</u>	<u>49,578</u>	<u>102,872</u>	<u>15,169</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	2,689	760	3,052	(3,202)
Other financing sources (uses):				
Intra-fund transfers in	114	494	284	-
Intra-fund transfers out	(114)	(494)	(284)	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>2,689</u>	<u>760</u>	<u>3,052</u>	<u>(3,202)</u>
Fund balance, beginning of year	<u>2,465</u>	<u>14,334</u>	<u>19,186</u>	<u>14,818</u>
Fund balance, end of year	<u>\$ 5,154</u>	<u>\$ 15,094</u>	<u>\$ 22,238</u>	<u>\$ 11,616</u>

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**Orange County Public Schools**  
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*For the year ended June 30, 2022*

	Lake Como School K-8	Lake Gem Elementary	Lake George Elementary	Lake Silver Elementary
<b>Revenues</b>				
Athletics	\$ 4,436	\$ -	\$ -	\$ -
Music	4,505	-	4,983	706
Classes	955	1	13,175	-
Clubs	75	310	170	-
Departments	12,350	1,297	-	-
Trust	35,738	2,103	1,660	32,250
General	12,647	1,057	7,040	14,863
Total revenues	<u>70,706</u>	<u>4,768</u>	<u>27,028</u>	<u>47,819</u>
<b>Expenditures</b>				
Athletics	4,245	-	-	-
Music	6,597	-	3,303	589
Classes	500	-	12,818	-
Clubs	21	-	35	-
Departments	1,009	-	-	-
Trust	34,882	1,360	1,591	31,744
General	11,029	-	7,731	12,745
Total expenditures	<u>58,283</u>	<u>1,360</u>	<u>25,478</u>	<u>45,078</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	12,423	3,408	1,550	2,741
Other financing sources (uses):				
Intra-fund transfers in	474	100	80	287
Intra-fund transfers out	(474)	(100)	(80)	(287)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>12,423</u>	<u>3,408</u>	<u>1,550</u>	<u>2,741</u>
Fund balance, beginning of year	<u>17,670</u>	<u>8,521</u>	<u>9,285</u>	<u>9,806</u>
Fund balance, end of year	<u>\$ 30,093</u>	<u>\$ 11,929</u>	<u>\$ 10,835</u>	<u>\$ 12,547</u>

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**Orange County Public Schools**  
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***For the year ended June 30, 2022***

	Lake Sybelia Elementary	Lake Weston Elementary	Lake Whitney Elementary	Lakemont Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	300	-	-	732
Classes	455	-	13,390	-
Clubs	-	-	3,350	-
Departments	203	-	-	-
Trust	6,896	305	37,124	60,644
General	9,372	2,646	27,188	11,815
Total revenues	<u>17,226</u>	<u>2,951</u>	<u>81,052</u>	<u>73,191</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	443	-	-	488
Classes	454	-	13,692	300
Clubs	-	-	2,748	92
Departments	-	-	105	-
Trust	6,419	311	38,476	22,577
General	9,689	1,792	21,933	12,037
Total expenditures	<u>17,005</u>	<u>2,103</u>	<u>76,954</u>	<u>35,494</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	221	848	4,098	37,697
Other financing sources (uses):				
Intra-fund transfers in	478	-	242	1,454
Intra-fund transfers out	(478)	-	(242)	(1,454)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>221</u>	<u>848</u>	<u>4,098</u>	<u>37,697</u>
Fund balance, beginning of year	<u>15,346</u>	<u>4,561</u>	<u>32,493</u>	<u>18,190</u>
Fund balance, end of year	<u>\$ 15,567</u>	<u>\$ 5,409</u>	<u>\$ 36,591</u>	<u>\$ 55,887</u>

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**Orange County Public Schools**  
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***For the year ended June 30, 2022***

	Lakeville Elementary	Lancaster Elementary	Laureate Park Elementary	Lawton Chiles Elementary
<b>Revenues</b>				
Athletics	\$ 860	\$ -	\$ -	\$ -
Music	1,000	-	3,602	444
Classes	-	-	19,392	-
Clubs	-	-	-	348
Departments	-	-	-	-
Trust	122,091	1,182	88,675	7,163
General	6,359	5,198	31,150	12,917
Total revenues	<u>130,310</u>	<u>6,380</u>	<u>142,819</u>	<u>20,872</u>
<b>Expenditures</b>				
Athletics	623	-	-	-
Music	587	-	525	213
Classes	-	-	24,202	-
Clubs	84	-	-	333
Departments	-	-	-	-
Trust	121,954	1,273	76,765	5,717
General	6,124	4,335	25,758	11,716
Total expenditures	<u>129,372</u>	<u>5,608</u>	<u>127,250</u>	<u>17,979</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	938	772	15,569	2,893
Other financing sources (uses):				
Intra-fund transfers in	-	553	8,553	155
Intra-fund transfers out	-	(553)	(8,553)	(155)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>938</u>	<u>772</u>	<u>15,569</u>	<u>2,893</u>
Fund balance, beginning of year	<u>14,675</u>	<u>12,219</u>	<u>27,178</u>	<u>18,382</u>
Fund balance, end of year	<u>\$ 15,613</u>	<u>\$ 12,991</u>	<u>\$ 42,747</u>	<u>\$ 21,275</u>

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**Orange County Public Schools**  
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**Fund Balance by School**

***For the year ended June 30, 2022***

	Little River Elementary	Lockhart Elementary	Lovell Elementary	Maxey Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	8,622
Classes	-	2,000	675	345
Clubs	100	600	2,403	962
Departments	-	500	48	300
Trust	2,031	3,722	4,766	6,492
General	692	5,490	14,390	16,889
Total revenues	<u>2,823</u>	<u>12,312</u>	<u>22,282</u>	<u>33,610</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	-	-	4,724
Classes	-	1,894	675	355
Clubs	100	548	1,997	862
Departments	150	92	37	295
Trust	1,007	780	4,688	5,088
General	1,702	8,352	12,598	18,792
Total expenditures	<u>2,959</u>	<u>11,666</u>	<u>19,995</u>	<u>30,116</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(136)	646	2,287	3,494
Other financing sources (uses):				
Intra-fund transfers in	95	-	3,160	240
Intra-fund transfers out	(95)	-	(3,160)	(240)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(136)</u>	<u>646</u>	<u>2,287</u>	<u>3,494</u>
Fund balance, beginning of year	<u>8,546</u>	<u>15,775</u>	<u>19,702</u>	<u>13,298</u>
Fund balance, end of year	<u>\$ 8,410</u>	<u>\$ 16,421</u>	<u>\$ 21,989</u>	<u>\$ 16,792</u>

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**Orange County Public Schools**  
**Internal Funds (See List of Schools at Exhibit A)**  
**Supplemental Schedule of Revenues, Expenditures and Changes in**  
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***For the year ended June 30, 2022***

	McCoy Elementary	Meadow Woods Elementary	MetroWest Elementary	Millennia Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	885	21
Classes	3,644	3,120	-	-
Clubs	1,213	740	-	-
Departments	-	100	-	-
Trust	1,904	8,439	3,566	22,161
General	6,346	9,970	12,283	7,192
Total revenues	<u>13,107</u>	<u>22,369</u>	<u>16,734</u>	<u>29,374</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	-	894	-
Classes	3,523	2,857	73	-
Clubs	752	855	26	-
Departments	-	92	150	-
Trust	2,338	6,548	6,520	20,949
General	5,125	5,995	19,495	12,803
Total expenditures	<u>11,738</u>	<u>16,347</u>	<u>27,158</u>	<u>33,752</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	1,369	6,022	(10,424)	(4,378)
Other financing sources (uses):				
Intra-fund transfers in	121	496	3,008	6
Intra-fund transfers out	(121)	(496)	(3,008)	(6)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>1,369</u>	<u>6,022</u>	<u>(10,424)</u>	<u>(4,378)</u>
Fund balance, beginning of year	<u>9,629</u>	<u>6,155</u>	<u>24,554</u>	<u>14,410</u>
Fund balance, end of year	<u>\$ 10,998</u>	<u>\$ 12,177</u>	<u>\$ 14,130</u>	<u>\$ 10,032</u>

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**Orange County Public Schools**  
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***For the year ended June 30, 2022***

	Millennia Gardens Elementary	Mollie Ray Elementary	Moss Park Elementary	Northlake Park Community School
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	367	1,614	-
Classes	-	-	15,240	-
Clubs	-	-	9,672	-
Departments	-	954	300	-
Trust	4,806	2,216	110,912	58,834
General	13,066	1,388	14,823	3,586
Total revenues	<u>17,872</u>	<u>4,925</u>	<u>152,561</u>	<u>62,420</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	367	169	-
Classes	-	-	16,368	59
Clubs	-	-	11,528	110
Departments	-	901	620	-
Trust	4,635	3,178	108,944	57,522
General	10,876	673	11,610	1,659
Total expenditures	<u>15,511</u>	<u>5,119</u>	<u>149,239</u>	<u>59,350</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	2,361	(194)	3,322	3,070
Other financing sources (uses):				
Intra-fund transfers in	13	170	2,806	100
Intra-fund transfers out	(13)	(170)	(2,806)	(100)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>2,361</u>	<u>(194)</u>	<u>3,322</u>	<u>3,070</u>
Fund balance, beginning of year	<u>11,767</u>	<u>9,392</u>	<u>70,201</u>	<u>14,973</u>
Fund balance, end of year	<u>\$ 14,128</u>	<u>\$ 9,198</u>	<u>\$ 73,523</u>	<u>\$ 18,043</u>

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	Oak Hill Elementary	Oakshire Elementary	Ocoee Elementary	OCPS Academic Center for Excellence
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ 2,473
Music	-	300	-	-
Classes	2,622	4,040	-	-
Clubs	530	-	-	-
Departments	-	-	-	2,010
Trust	7,786	7,150	504	3,319
General	366	6,595	20,683	2,807
Total revenues	<u>11,304</u>	<u>18,085</u>	<u>21,187</u>	<u>10,609</u>
<b>Expenditures</b>				
Athletics	-	-	-	949
Music	-	-	-	47
Classes	3,200	4,184	-	-
Clubs	150	-	-	-
Departments	-	-	-	1,958
Trust	6,022	8,535	2,207	3,519
General	1,386	3,991	13,821	2,650
Total expenditures	<u>10,758</u>	<u>16,710</u>	<u>16,028</u>	<u>9,123</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	546	1,375	5,159	1,486
Other financing sources (uses):				
Intra-fund transfers in	772	1,325	1,466	-
Intra-fund transfers out	(772)	(1,325)	(1,466)	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>546</u>	<u>1,375</u>	<u>5,159</u>	<u>1,486</u>
Fund balance, beginning of year	<u>9,702</u>	<u>13,995</u>	<u>14,027</u>	<u>2,935</u>
Fund balance, end of year	<u>\$ 10,248</u>	<u>\$ 15,370</u>	<u>\$ 19,186</u>	<u>\$ 4,421</u>

*See independent auditors' report.*

**Orange County Public Schools**  
**Internal Funds (See List of Schools at Exhibit A)**  
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	Orange Center Elementary	Orlo Vista Elementary	Palm Lake Elementary	Palmetto Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	950	-
Classes	-	-	14,017	-
Clubs	-	-	404	-
Departments	2,000	-	-	100
Trust	1,485	491	56,547	1,601
General	7,185	788	17,419	9,359
Total revenues	<u>10,670</u>	<u>1,279</u>	<u>89,337</u>	<u>11,060</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	-	882	-
Classes	-	-	14,384	-
Clubs	463	-	283	-
Departments	-	-	-	625
Trust	1,470	496	57,332	1,537
General	7,523	672	13,387	9,693
Total expenditures	<u>9,456</u>	<u>1,168</u>	<u>86,268</u>	<u>11,855</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	1,214	111	3,069	(795)
Other financing sources (uses):				
Intra-fund transfers in	-	-	625	516
Intra-fund transfers out	-	-	(625)	(516)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>1,214</u>	<u>111</u>	<u>3,069</u>	<u>(795)</u>
Fund balance, beginning of year	<u>19,483</u>	<u>13,511</u>	<u>31,044</u>	<u>11,992</u>
Fund balance, end of year	<u>\$ 20,697</u>	<u>\$ 13,622</u>	<u>\$ 34,113</u>	<u>\$ 11,197</u>

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**Orange County Public Schools**  
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	Pershing School K-8	Pinar Elementary	Pine Hills Elementary	Pineloch Elementary
<b>Revenues</b>				
Athletics	\$ 5,087	\$ -	\$ -	\$ -
Music	2,309	-	-	-
Classes	-	-	1,249	-
Clubs	-	570	960	-
Departments	5,511	-	2,687	-
Trust	42,818	1,738	12,295	261
General	24,346	27	2,303	1,573
Total revenues	<u>80,071</u>	<u>2,335</u>	<u>19,494</u>	<u>1,834</u>
<b>Expenditures</b>				
Athletics	2,942	-	-	-
Music	2,748	-	-	-
Classes	-	-	1,282	2,611
Clubs	-	584	959	-
Departments	4,107	-	2,714	-
Trust	46,546	1,770	12,345	2,247
General	21,397	383	3,434	4,918
Total expenditures	<u>77,740</u>	<u>2,737</u>	<u>20,734</u>	<u>9,776</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	2,331	(402)	(1,240)	(7,942)
Other financing sources (uses):				
Intra-fund transfers in	360	607	300	-
Intra-fund transfers out	(360)	(607)	(300)	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>2,331</u>	<u>(402)</u>	<u>(1,240)</u>	<u>(7,942)</u>
Fund balance, beginning of year	<u>28,810</u>	<u>6,726</u>	<u>4,572</u>	<u>26,508</u>
Fund balance, end of year	<u>\$ 31,141</u>	<u>\$ 6,324</u>	<u>\$ 3,332</u>	<u>\$ 18,566</u>

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**Orange County Public Schools**  
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***For the year ended June 30, 2022***

	Pinewood Elementary	Prairie Lake Elementary	Princeton Elementary	Ridgewood Park Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	750	150	-	-
Classes	-	150	350	-
Clubs	-	-	11,202	-
Departments	-	150	-	-
Trust	7,447	23,689	38,854	1,575
General	5,202	13,410	11,012	385
Total revenues	<u>13,399</u>	<u>37,549</u>	<u>61,418</u>	<u>1,960</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	341	-	-	-
Classes	-	-	-	-
Clubs	-	-	7,705	-
Departments	-	457	311	-
Trust	6,645	22,885	44,325	2,443
General	5,898	12,725	8,998	242
Total expenditures	<u>12,884</u>	<u>36,067</u>	<u>61,339</u>	<u>2,685</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	515	1,482	79	(725)
Other financing sources (uses):				
Intra-fund transfers in	840	50	3,515	292
Intra-fund transfers out	(840)	(50)	(3,515)	(292)
Total other financing sources	-	-	-	-
Net change in fund balance	<u>515</u>	<u>1,482</u>	<u>79</u>	<u>(725)</u>
Fund balance, beginning of year	<u>12,222</u>	<u>22,383</u>	<u>11,644</u>	<u>11,846</u>
Fund balance, end of year	<u>\$ 12,737</u>	<u>\$ 23,865</u>	<u>\$ 11,723</u>	<u>\$ 11,121</u>

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**Orange County Public Schools**  
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***For the year ended June 30, 2022***

	Riverdale Elementary	Riverside Elementary	Rock Lake Elementary	Rock Springs Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	1,349
Classes	-	756	100	-
Clubs	-	770	-	1,330
Departments	-	800	-	-
Trust	985	14,452	10,003	46,091
General	10,780	5,563	8,946	22,497
Total revenues	<u>11,765</u>	<u>22,341</u>	<u>19,049</u>	<u>71,267</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	292	48	-	1,405
Classes	-	735	-	-
Clubs	-	434	-	1,735
Departments	-	625	-	752
Trust	1,176	12,636	10,659	49,000
General	8,219	9,203	8,935	15,069
Total expenditures	<u>9,687</u>	<u>23,681</u>	<u>19,594</u>	<u>67,961</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	2,078	(1,340)	(545)	3,306
Other financing sources (uses):				
Intra-fund transfers in	30	975	16	1,667
Intra-fund transfers out	(30)	(975)	(16)	(1,667)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>2,078</u>	<u>(1,340)</u>	<u>(545)</u>	<u>3,306</u>
Fund balance, beginning of year	<u>4,711</u>	<u>14,096</u>	<u>10,588</u>	<u>26,894</u>
Fund balance, end of year	<u>\$ 6,789</u>	<u>\$ 12,756</u>	<u>\$ 10,043</u>	<u>\$ 30,200</u>

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	Rolling Hills Elementary	Rosemont Elementary	Sadler Elementary	Sally Ride Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	234	6,116
Clubs	219	-	-	1,529
Departments	-	-	-	-
Trust	14,561	3,718	11,878	9,677
General	1,710	459	12,309	3,897
Total revenues	<u>16,490</u>	<u>4,177</u>	<u>24,421</u>	<u>21,219</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	-	-	7,142
Clubs	129	-	-	1,141
Departments	-	-	-	159
Trust	10,276	5,028	6,563	9,418
General	1,670	498	10,418	3,566
Total expenditures	<u>12,075</u>	<u>5,526</u>	<u>16,981</u>	<u>21,426</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	4,415	(1,349)	7,440	(207)
Other financing sources (uses):				
Intra-fund transfers in	-	700	-	572
Intra-fund transfers out	-	(700)	-	(572)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>4,415</u>	<u>(1,349)</u>	<u>7,440</u>	<u>(207)</u>
Fund balance, beginning of year	<u>9,136</u>	<u>4,737</u>	<u>8,240</u>	<u>12,064</u>
Fund balance, end of year	<u>\$ 13,551</u>	<u>\$ 3,388</u>	<u>\$ 15,680</u>	<u>\$ 11,857</u>

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	Sand Lake Elementary	Shenandoah Elementary	Shingle Creek Elementary	Southwood Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	1,040	-	-	1,112
Classes	-	-	-	-
Clubs	512	-	-	-
Departments	624	2,317	-	-
Trust	36,213	23,534	1,513	9,850
General	17,723	8,660	5,296	7,842
Total revenues	<u>56,112</u>	<u>34,511</u>	<u>6,809</u>	<u>18,804</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	1,055	-	-	1,028
Classes	-	-	-	-
Clubs	375	84	-	-
Departments	497	1,662	-	-
Trust	30,159	23,880	1,567	9,330
General	11,436	11,141	4,671	4,283
Total expenditures	<u>43,522</u>	<u>36,767</u>	<u>6,238</u>	<u>14,641</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	12,590	(2,256)	571	4,163
Other financing sources (uses):				
Intra-fund transfers in	3,270	720	758	739
Intra-fund transfers out	(3,270)	(720)	(758)	(739)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>12,590</u>	<u>(2,256)</u>	<u>571</u>	<u>4,163</u>
Fund balance, beginning of year	<u>23,700</u>	<u>20,851</u>	<u>6,670</u>	<u>5,477</u>
Fund balance, end of year	<u>\$ 36,290</u>	<u>\$ 18,595</u>	<u>\$ 7,241</u>	<u>\$ 9,640</u>

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	Spring Lake Elementary	Stone Lakes Elementary	Summerlake Elementary	Sun Blaze Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	6,889	-	-
Classes	-	4,238	1,088	-
Clubs	600	200	625	785
Departments	-	100	-	-
Trust	5,620	43,504	81,078	64,741
General	728	16,233	24,582	23,727
Total revenues	<u>6,948</u>	<u>71,164</u>	<u>107,373</u>	<u>89,253</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	4,184	-	-
Classes	-	3,616	1,054	-
Clubs	123	74	-	910
Departments	-	-	-	-
Trust	6,308	44,711	68,402	60,376
General	2,917	17,935	22,347	11,341
Total expenditures	<u>9,348</u>	<u>70,520</u>	<u>91,803</u>	<u>72,627</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(2,400)	644	15,570	16,626
Other financing sources (uses):				
Intra-fund transfers in	2	520	-	125
Intra-fund transfers out	(2)	(520)	-	(125)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(2,400)</u>	<u>644</u>	<u>15,570</u>	<u>16,626</u>
Fund balance, beginning of year	<u>6,885</u>	<u>12,652</u>	<u>7,380</u>	<u>41,741</u>
Fund balance, end of year	<u>\$ 4,485</u>	<u>\$ 13,296</u>	<u>\$ 22,950</u>	<u>\$ 58,367</u>

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*For the year ended June 30, 2022*

	Sunridge Elementary	Sunrise Elementary	Sunset Park Elementary	Sunshine Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	2,334	525	-	-
Classes	8,806	2,944	3,990	-
Clubs	4,040	5,508	3,186	-
Departments	-	1,194	-	200
Trust	16,245	20,477	34,549	2,464
General	7,883	7,798	19,888	17,171
Total revenues	<u>39,308</u>	<u>38,446</u>	<u>61,613</u>	<u>19,835</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	1,984	981	-	-
Classes	8,809	4,684	3,984	-
Clubs	4,098	4,203	3,200	-
Departments	-	-	-	-
Trust	17,300	17,430	33,043	1,670
General	13,211	7,601	19,372	8,507
Total expenditures	<u>45,402</u>	<u>34,899</u>	<u>59,599</u>	<u>10,177</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(6,094)	3,547	2,014	9,658
Other financing sources (uses):				
Intra-fund transfers in	4,033	135	176	-
Intra-fund transfers out	(4,033)	(135)	(176)	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(6,094)</u>	<u>3,547</u>	<u>2,014</u>	<u>9,658</u>
Fund balance, beginning of year	<u>16,316</u>	<u>18,620</u>	<u>20,766</u>	<u>749</u>
Fund balance, end of year	<u>\$ 10,222</u>	<u>\$ 22,167</u>	<u>\$ 22,780</u>	<u>\$ 10,407</u>

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	Tangelo Park Elementary	Thornebrooke Elementary	Three Points Elementary	Tildenville Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	160	-	-
Classes	-	920	1,390	3,683
Clubs	-	16,270	1,095	1,570
Departments	-	4,814	-	-
Trust	13,575	31,605	2,518	27,290
General	3,774	18,018	6,532	11,823
Total revenues	<u>17,349</u>	<u>71,787</u>	<u>11,535</u>	<u>44,366</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	365	-	-
Classes	-	3,398	1,403	2,656
Clubs	-	15,139	1,247	1,134
Departments	-	7,317	-	-
Trust	10,118	30,010	2,863	27,850
General	3,078	20,506	6,398	13,768
Total expenditures	<u>13,196</u>	<u>76,735</u>	<u>11,911</u>	<u>45,408</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	4,153	(4,948)	(376)	(1,042)
Other financing sources (uses):				
Intra-fund transfers in	-	798	30	409
Intra-fund transfers out	-	(798)	(30)	(409)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>4,153</u>	<u>(4,948)</u>	<u>(376)</u>	<u>(1,042)</u>
Fund balance, beginning of year	<u>2,913</u>	<u>40,874</u>	<u>2,704</u>	<u>24,310</u>
Fund balance, end of year	<u>\$ 7,066</u>	<u>\$ 35,926</u>	<u>\$ 2,328</u>	<u>\$ 23,268</u>

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	Timber Lakes Elementary	Union Park Elementary	Ventura Elementary	Village Park Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	20	1,485	-	1,000
Classes	27,732	-	-	6,042
Clubs	10,348	-	-	674
Departments	-	200	360	-
Trust	35,399	12,216	1,848	36,082
General	25,177	2,557	5,328	9,994
Total revenues	<u>98,676</u>	<u>16,458</u>	<u>7,536</u>	<u>53,792</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	819	-	-
Classes	10,142	-	-	3,673
Clubs	5,463	-	-	585
Departments	-	-	1,040	-
Trust	52,880	9,515	2,899	31,558
General	12,055	2,733	6,970	8,476
Total expenditures	<u>80,540</u>	<u>13,067</u>	<u>10,909</u>	<u>44,292</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	18,136	3,391	(3,373)	9,500
Other financing sources (uses):				
Intra-fund transfers in	19,730	188	205	701
Intra-fund transfers out	(19,730)	(188)	(205)	(701)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>18,136</u>	<u>3,391</u>	<u>(3,373)</u>	<u>9,500</u>
Fund balance, beginning of year	<u>22,421</u>	<u>17,348</u>	<u>17,083</u>	<u>-</u>
Fund balance, end of year	<u>\$ 40,557</u>	<u>\$ 20,739</u>	<u>\$ 13,710</u>	<u>\$ 9,500</u>

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	Vista Lakes Elementary	Vista Pointe Elementary	Washington Shores Elementary	Washington Shores Primary Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	-	-
Clubs	-	-	220	-
Departments	-	-	-	-
Trust	22,128	4,015	2,755	927
General	12,907	309	3,644	7,271
Total revenues	<u>35,035</u>	<u>4,324</u>	<u>6,619</u>	<u>8,198</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	-	-	-
Clubs	-	-	220	-
Departments	817	-	130	-
Trust	19,930	2,266	4,431	-
General	11,460	150	6,206	2,083
Total expenditures	<u>32,207</u>	<u>2,416</u>	<u>10,987</u>	<u>2,083</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	2,828	1,908	(4,368)	6,115
Other financing sources (uses):				
Intra-fund transfers in	710	-	756	123
Intra-fund transfers out	(710)	-	(756)	(123)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>2,828</u>	<u>1,908</u>	<u>(4,368)</u>	<u>6,115</u>
Fund balance, beginning of year	<u>20,083</u>	<u>222</u>	<u>32,395</u>	<u>-</u>
Fund balance, end of year	<u>\$ 22,911</u>	<u>\$ 2,130</u>	<u>\$ 28,027</u>	<u>\$ 6,115</u>

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	Water Spring Elementary	Waterbridge Elementary	Waterford Elementary	Wedgefield K-8
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ 6,372
Music	977	-	722	1,509
Classes	435	-	1,875	4,689
Clubs	7,515	-	846	880
Departments	1,625	-	345	1,525
Trust	48,520	11,001	3,500	49,186
General	4,606	12,762	9,042	12,439
Total revenues	<u>63,678</u>	<u>23,763</u>	<u>16,330</u>	<u>76,600</u>
<b>Expenditures</b>				
Athletics	-	-	-	5,570
Music	1,220	-	1,011	1,566
Classes	-	-	2,071	2,777
Clubs	3,370	-	809	1,197
Departments	1,573	-	582	1,819
Trust	46,941	4,257	3,334	46,216
General	2,057	8,030	12,220	11,759
Total expenditures	<u>55,161</u>	<u>12,287</u>	<u>20,027</u>	<u>70,904</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	8,517	11,476	(3,697)	5,696
Other financing sources (uses):				
Intra-fund transfers in	130	-	394	66
Intra-fund transfers out	(130)	-	(394)	(66)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>8,517</u>	<u>11,476</u>	<u>(3,697)</u>	<u>5,696</u>
Fund balance, beginning of year	<u>11,356</u>	<u>19,371</u>	<u>21,591</u>	<u>38,568</u>
Fund balance, end of year	<u>\$ 19,873</u>	<u>\$ 30,847</u>	<u>\$ 17,894</u>	<u>\$ 44,264</u>

*See independent auditors' report.*

**Orange County Public Schools**  
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	West Creek Elementary	West Oaks Elementary	Westbrooke Elementary	Westpointe Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	500	-
Classes	566	-	7,822	-
Clubs	120	-	30	-
Departments	-	-	-	-
Trust	38,177	46	45,772	9,575
General	9,853	678	10,777	12,539
Total revenues	<u>48,716</u>	<u>724</u>	<u>64,901</u>	<u>22,114</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	-	600	-
Classes	555	-	8,178	73
Clubs	-	-	-	-
Departments	-	-	-	-
Trust	34,624	-	42,260	12,824
General	10,600	1,907	17,905	8,155
Total expenditures	<u>45,779</u>	<u>1,907</u>	<u>68,943</u>	<u>21,052</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	2,937	(1,183)	(4,042)	1,062
Other financing sources (uses):				
Intra-fund transfers in	-	-	4,242	13
Intra-fund transfers out	-	-	(4,242)	(13)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>2,937</u>	<u>(1,183)</u>	<u>(4,042)</u>	<u>1,062</u>
Fund balance, beginning of year	<u>5,892</u>	<u>8,185</u>	<u>23,535</u>	<u>22,377</u>
Fund balance, end of year	<u>\$ 8,829</u>	<u>\$ 7,002</u>	<u>\$ 19,493</u>	<u>\$ 23,439</u>

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**Orange County Public Schools**  
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***For the year ended June 30, 2022***

	Wetherbee Elementary	Wheatley Elementary	Whispering Oak Elementary	Windermere Elementary
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	3,071	851
Classes	1,230	-	36,330	6,408
Clubs	770	-	3,885	243
Departments	-	-	406	350
Trust	33,389	1,663	62,699	65,749
General	16,652	3,295	30,991	5,377
Total revenues	<u>52,041</u>	<u>4,958</u>	<u>137,382</u>	<u>78,978</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	100	142	2,025	864
Classes	179	218	34,753	6,691
Clubs	887	4	3,852	243
Departments	-	-	406	194
Trust	32,569	5,888	61,246	60,989
General	8,465	7,830	22,041	4,105
Total expenditures	<u>42,200</u>	<u>14,082</u>	<u>124,323</u>	<u>73,086</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	9,841	(9,124)	13,059	5,892
Other financing sources (uses):				
Intra-fund transfers in	2,144	6,262	573	2,377
Intra-fund transfers out	(2,144)	(6,262)	(573)	(2,377)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>9,841</u>	<u>(9,124)</u>	<u>13,059</u>	<u>5,892</u>
Fund balance, beginning of year	<u>20,343</u>	<u>12,368</u>	<u>31,543</u>	<u>9,919</u>
Fund balance, end of year	<u>\$ 30,184</u>	<u>\$ 3,244</u>	<u>\$ 44,602</u>	<u>\$ 15,811</u>

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**Orange County Public Schools**  
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	Windy Ridge K-8	Winegard Elementary	Wolf Lake Elementary	Wyndham Lakes Elementary
<b>Revenues</b>				
Athletics	\$ 1,172	\$ -	\$ -	\$ -
Music	9,436	-	-	940
Classes	6,392	533	11,113	3,923
Clubs	3,286	-	905	1,860
Departments	-	-	-	-
Trust	49,573	1,961	50,961	41,898
General	27,907	14,562	44,711	11,490
Total revenues	<u>97,766</u>	<u>17,056</u>	<u>107,690</u>	<u>60,111</u>
<b>Expenditures</b>				
Athletics	1,364	-	-	-
Music	7,036	-	-	650
Classes	6,451	434	10,202	2,912
Clubs	3,860	-	592	1,826
Departments	128	-	-	-
Trust	47,144	1,425	47,480	41,735
General	16,369	13,380	30,899	9,754
Total expenditures	<u>82,352</u>	<u>15,239</u>	<u>89,173</u>	<u>56,877</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	15,414	1,817	18,517	3,234
Other financing sources (uses):				
Intra-fund transfers in	132	484	76	584
Intra-fund transfers out	(132)	(484)	(76)	(584)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>15,414</u>	<u>1,817</u>	<u>18,517</u>	<u>3,234</u>
Fund balance, beginning of year	<u>42,415</u>	<u>4,896</u>	<u>36,986</u>	<u>15,502</u>
Fund balance, end of year	<u>\$ 57,829</u>	<u>\$ 6,713</u>	<u>\$ 55,503</u>	<u>\$ 18,736</u>

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**Orange County Public Schools  
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*For the year ended June 30, 2022*

	Zellwood Elementary	Total Elementary
<b>Revenues</b>		
Athletics	\$ -	\$ 35,035
Music	250	118,967
Classes	2,438	370,422
Clubs	590	167,978
Departments	-	61,905
Trust	19,061	3,138,584
General	18,769	1,482,909
Total revenues	41,108	5,375,800
<b>Expenditures</b>		
Athletics	-	32,407
Music	240	99,277
Classes	3,472	350,478
Clubs	205	142,439
Departments	315	48,553
Trust	15,285	3,018,263
General	16,969	1,315,207
Total expenditures	36,486	5,006,624
Excess of revenues over/ (under) expenditures before other financing sources (uses)	4,622	369,176
Other financing sources (uses):		
Intra-fund transfers in	2,878	116,454
Intra-fund transfers out	(2,878)	(116,454)
Total other financing sources	-	-
Net change in fund balance	4,622	369,176
fund balance	7,858	2,351,551
Fund balance, end of year	\$ 12,480	\$ 2,720,727

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**Orange County Public Schools**  
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*For the year ended June 30, 2022*

	Apopka Middle	Avalon Middle	Bridgewater Middle	Carver Middle
<b>Revenues</b>				
Athletics	\$ 7,759	\$ 14,448	\$ -	\$ 1,577
Music	15,267	43,422	62,280	340
Classes	-	17,294	15,217	304
Clubs	7,695	7,352	41,644	5,337
Departments	38,715	25,138	10,659	10,830
Trust	33,883	69,475	91,014	1,903
General	10,221	9,462	13,472	30
Total revenues	<u>113,540</u>	<u>186,591</u>	<u>234,286</u>	<u>20,321</u>
<b>Expenditures</b>				
Athletics	7,260	15,045	4,393	1,443
Music	14,979	42,252	66,605	845
Classes	23	14,724	10,643	-
Clubs	6,161	8,473	34,415	736
Departments	28,245	24,429	5,619	9,610
Trust	25,928	66,772	86,824	6,734
General	17,036	11,640	12,574	1,012
Total expenditures	<u>99,632</u>	<u>183,335</u>	<u>221,073</u>	<u>20,380</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	13,908	3,256	13,213	(59)
Other financing sources (uses):				
Intra-fund transfers out	5,453	8,097	11,754	4,481
Intra-fund transfers out	(5,453)	(8,097)	(11,754)	(4,481)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>13,908</u>	<u>3,256</u>	<u>13,213</u>	<u>(59)</u>
Fund balance, beginning of year	<u>42,703</u>	<u>102,116</u>	<u>109,710</u>	<u>9,337</u>
Fund balance, end of year	<u>\$ 56,611</u>	<u>\$ 105,372</u>	<u>\$ 122,923</u>	<u>\$ 9,278</u>

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**Orange County Public Schools**  
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*For the year ended June 30, 2022*

	Chain of Lakes Middle	College Park Middle	Conway Middle	Corner Lake Middle
<b>Revenues</b>				
Athletics	\$ 7,724	\$ 2,674	\$ 2,550	\$ -
Music	14,458	9,959	5,000	20,862
Classes	939	-	-	13,710
Clubs	11,126	1,831	1,752	7,715
Departments	5,642	1,583	741	28,824
Trust	4,102	15,536	17,961	1,450
General	1,673	2,477	433	5,488
Total revenues	<u>45,664</u>	<u>34,060</u>	<u>28,437</u>	<u>78,049</u>
<b>Expenditures</b>				
Athletics	7,313	3,790	3,422	-
Music	12,765	10,685	2,462	21,847
Classes	987	1,483	-	13,618
Clubs	9,595	4,260	2,050	8,765
Departments	1,022	1,239	6,697	26,787
Trust	7,048	17,465	18,148	1,262
General	11,651	5,954	518	8,309
Total expenditures	<u>50,381</u>	<u>44,876</u>	<u>33,297</u>	<u>80,588</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(4,717)	(10,816)	(4,860)	(2,539)
Other financing sources (uses):				
Intra-fund transfers out	3,156	1,378	317	140
Intra-fund transfers out	(3,156)	(1,378)	(317)	(140)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(4,717)</u>	<u>(10,816)</u>	<u>(4,860)</u>	<u>(2,539)</u>
Fund balance, beginning of year	<u>40,844</u>	<u>33,166</u>	<u>29,494</u>	<u>28,605</u>
Fund balance, end of year	<u>\$ 36,127</u>	<u>\$ 22,350</u>	<u>\$ 24,634</u>	<u>\$ 26,066</u>

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***For the year ended June 30, 2022***

	Discovery Middle	Freedom Middle	Glenridge Middle	Gotha Middle
<b>Revenues</b>				
Athletics	\$ 5,829	\$ 7,832	\$ 7,370	\$ 9,259
Music	4,957	8,751	14,043	11,853
Classes	768	1,760	35,479	10,433
Clubs	41,008	6,850	19,260	2,228
Departments	7	7,015	3,131	-
Trust	1,339	59,048	26,426	28,909
General	2,650	5,982	9,726	16,540
Total revenues	<u>56,558</u>	<u>97,238</u>	<u>115,435</u>	<u>79,222</u>
<b>Expenditures</b>				
Athletics	3,268	2,507	6,997	9,081
Music	5,542	6,415	11,631	11,640
Classes	741	1,832	32,841	10,462
Clubs	40,322	6,334	22,551	2,983
Departments	-	5,301	3,507	725
Trust	1,422	49,901	23,674	28,927
General	2,482	9,686	8,563	19,274
Total expenditures	<u>53,777</u>	<u>81,976</u>	<u>109,764</u>	<u>83,092</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	2,781	15,262	5,671	(3,870)
Other financing sources (uses):				
Intra-fund transfers out	182	5,169	2,924	558
Intra-fund transfers out	(182)	(5,169)	(2,924)	(558)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>2,781</u>	<u>15,262</u>	<u>5,671</u>	<u>(3,870)</u>
Fund balance, beginning of year	<u>21,207</u>	<u>43,241</u>	<u>51,621</u>	<u>84,274</u>
Fund balance, end of year	<u>\$ 23,988</u>	<u>\$ 58,503</u>	<u>\$ 57,292</u>	<u>\$ 80,404</u>

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	Horizon West Middle	Howard Middle	Hunter's Creek Middle	Innovation Middle
<b>Revenues</b>				
Athletics	\$ 9,766	\$ 5,863	\$ 5,755	\$ 8,317
Music	24,113	51,883	14,928	29,890
Classes	24,560	68,915	5,660	47,073
Clubs	4,398	45,515	7,344	12,773
Departments	16,351	1,180	19,726	4,622
Trust	60,978	36,678	44,249	48,506
General	29,474	6,655	32,856	8,056
Total revenues	<u>169,640</u>	<u>216,689</u>	<u>130,518</u>	<u>159,237</u>
<b>Expenditures</b>				
Athletics	7,601	9,410	7,033	3,361
Music	18,208	48,173	23,078	20,941
Classes	22,166	68,936	5,853	36,010
Clubs	5,841	38,264	10,491	10,294
Departments	22,247	2,527	9,891	1,192
Trust	62,303	31,046	44,857	43,732
General	9,938	16,190	36,342	2,295
Total expenditures	<u>148,304</u>	<u>214,546</u>	<u>137,545</u>	<u>117,825</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	21,336	2,143	(7,027)	41,412
Other financing sources (uses):				
Intra-fund transfers out	7,187	17,354	1,896	510
Intra-fund transfers out	(7,187)	(17,354)	(1,896)	(510)
Total other financing sources	-	-	-	-
Net change in fund balance	<u>21,336</u>	<u>2,143</u>	<u>(7,027)</u>	<u>41,412</u>
Fund balance, beginning of year	<u>36,793</u>	<u>133,226</u>	<u>117,336</u>	<u>61,070</u>
Fund balance, end of year	<u>\$ 58,129</u>	<u>\$ 135,369</u>	<u>\$ 110,309</u>	<u>\$ 102,482</u>

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	Lake Nona Middle	Lakeview Middle	Legacy Middle	Liberty Middle
<b>Revenues</b>				
Athletics	\$ 14,020	\$ 4,742	\$ 3,832	\$ 2,825
Music	22,109	23,320	2,500	9,752
Classes	61,751	-	7,115	5,505
Clubs	6,979	2,880	8,027	2,980
Departments	26,213	15,454	-	130
Trust	64,330	15,974	47,093	27,618
General	21,112	4,650	9,002	10,609
Total revenues	<u>216,514</u>	<u>67,020</u>	<u>77,569</u>	<u>59,419</u>
<b>Expenditures</b>				
Athletics	16,110	3,272	5,905	1,518
Music	18,174	20,432	2,850	10,295
Classes	58,816	1,309	8,011	6,322
Clubs	5,632	4,136	8,700	2,791
Departments	23,720	17,088	1,311	-
Trust	47,099	18,487	43,554	24,780
General	23,736	3,012	7,554	10,001
Total expenditures	<u>193,287</u>	<u>67,736</u>	<u>77,885</u>	<u>55,707</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	23,227	(716)	(316)	3,712
Other financing sources (uses):				
Intra-fund transfers out	3,005	2,260	1,194	2,532
Intra-fund transfers out	(3,005)	(2,260)	(1,194)	(2,532)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>23,227</u>	<u>(716)</u>	<u>(316)</u>	<u>3,712</u>
Fund balance, beginning of year	<u>93,044</u>	<u>41,120</u>	<u>28,918</u>	<u>32,288</u>
Fund balance, end of year	<u>\$ 116,271</u>	<u>\$ 40,404</u>	<u>\$ 28,602</u>	<u>\$ 36,000</u>

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***For the year ended June 30, 2022***

	Lockhart Middle	Maitland Middle	Meadow Woods Middle	Meadowbrook Middle
<b>Revenues</b>				
Athletics	\$ 1,341	\$ 14,979	\$ 4,907	\$ 2,076
Music	4,245	45,818	1,051	250
Classes	14,618	3,417	36,921	14,460
Clubs	4,111	940	1,367	-
Departments	-	17,672	2,176	2,520
Trust	1,182	34,032	1,708	4,921
General	929	17,842	498	2,762
Total revenues	<u>26,426</u>	<u>134,700</u>	<u>48,628</u>	<u>26,989</u>
<b>Expenditures</b>				
Athletics	2,736	6,749	2,160	927
Music	2,831	57,340	3,577	-
Classes	12,595	1,776	36,197	14,433
Clubs	3,288	625	791	388
Departments	-	15,440	2,805	2,986
Trust	2,167	30,193	1,763	4,075
General	1,027	17,062	-	1,778
Total expenditures	<u>24,644</u>	<u>129,185</u>	<u>47,293</u>	<u>24,587</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	1,782	5,515	1,335	2,402
Other financing sources (uses):				
Intra-fund transfers out	114	2,464	273	71
Intra-fund transfers out	(114)	(2,464)	(273)	(71)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>1,782</u>	<u>5,515</u>	<u>1,335</u>	<u>2,402</u>
Fund balance, beginning of year	<u>23,374</u>	<u>61,633</u>	<u>16,575</u>	<u>24,370</u>
Fund balance, end of year	<u>\$ 25,156</u>	<u>\$ 67,148</u>	<u>\$ 17,910</u>	<u>\$ 26,772</u>

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	Memorial Middle	Ocoee Middle	Odyssey Middle	Piedmont Lakes Middle
<b>Revenues</b>				
Athletics	\$ 2,400	\$ 5,542	\$ 4,660	\$ 5,489
Music	2,441	17,071	34,142	28,921
Classes	-	1,660	818	25,434
Clubs	-	19,317	4,552	7,398
Departments	-	9,343	4,344	1,765
Trust	4,469	51,905	19,850	6,931
General	5,678	16,060	11,859	6,315
Total revenues	<u>14,988</u>	<u>120,898</u>	<u>80,225</u>	<u>82,253</u>
<b>Expenditures</b>				
Athletics	4,249	5,563	8,351	6,332
Music	2,020	17,290	25,882	33,938
Classes	400	1,206	681	24,272
Clubs	130	18,906	1,227	8,265
Departments	3,069	6,581	9,385	2,327
Trust	4,111	46,734	19,659	4,777
General	8,512	15,631	10,499	5,605
Total expenditures	<u>22,491</u>	<u>111,911</u>	<u>75,684</u>	<u>85,516</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(7,503)	8,987	4,541	(3,263)
Other financing sources (uses):				
Intra-fund transfers out	2,812	1,133	250	2,839
Intra-fund transfers out	<u>(2,812)</u>	<u>(1,133)</u>	<u>(250)</u>	<u>(2,839)</u>
Total other financing sources	-	-	-	-
Net change in fund balance	<u>(7,503)</u>	<u>8,987</u>	<u>4,541</u>	<u>(3,263)</u>
Fund balance, beginning of year	<u>26,063</u>	<u>43,777</u>	<u>34,013</u>	<u>48,879</u>
Fund balance, end of year	<u>\$ 18,560</u>	<u>\$ 52,764</u>	<u>\$ 38,554</u>	<u>\$ 45,616</u>

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**Orange County Public Schools**  
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	Roberto Clemente Middle	Robinswood Middle	South Creek Middle	Southwest Middle
<b>Revenues</b>				
Athletics	\$ 8,834	\$ 5,296	\$ 3,650	\$ 3,222
Music	854	1,250	28,632	36,062
Classes	9,057	4,874	289	2,325
Clubs	3,903	8,012	5,868	26,449
Departments	3,434	1,954	-	-
Trust	1,364	41,276	24,963	34,866
General	7,086	3,978	7,573	19,252
Total revenues	<u>34,532</u>	<u>66,640</u>	<u>70,975</u>	<u>122,176</u>
<b>Expenditures</b>				
Athletics	7,942	3,051	3,616	3,898
Music	1,280	1,206	21,005	25,265
Classes	9,013	3,012	435	842
Clubs	4,043	6,689	1,810	28,237
Departments	2,787	938	-	6,880
Trust	1,296	37,003	24,641	32,207
General	7,186	4,467	5,107	22,914
Total expenditures	<u>33,547</u>	<u>56,366</u>	<u>56,614</u>	<u>120,243</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	985	10,274	14,361	1,933
Other financing sources (uses):				
Intra-fund transfers out	293	157	680	3,405
Intra-fund transfers out	<u>(293)</u>	<u>(157)</u>	<u>(680)</u>	<u>(3,405)</u>
Total other financing sources	-	-	-	-
Net change in fund balance	<u>985</u>	<u>10,274</u>	<u>14,361</u>	<u>1,933</u>
Fund balance, beginning of year	<u>17,498</u>	<u>22,783</u>	<u>26,809</u>	<u>130,441</u>
Fund balance, end of year	<u>\$ 18,483</u>	<u>\$ 33,057</u>	<u>\$ 41,170</u>	<u>\$ 132,374</u>

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	Sunridge Middle	Timber Springs Middle	Union Park Middle	Walker Middle
<b>Revenues</b>				
Athletics	\$ 26,517	\$ 14,820	\$ 4,892	\$ 6,665
Music	67,148	41,937	4,636	4,032
Classes	3,770	59,483	-	4,145
Clubs	27,055	21,426	311	829
Departments	65,881	5,295	-	-
Trust	52,926	41,815	24,928	20,341
General	4,519	12,604	4,002	6,640
Total revenues	<u>247,816</u>	<u>197,380</u>	<u>38,769</u>	<u>42,652</u>
<b>Expenditures</b>				
Athletics	28,049	15,590	5,410	6,208
Music	61,293	41,926	6,829	3,643
Classes	3,915	47,529	-	7,162
Clubs	20,855	15,866	206	636
Departments	59,419	10,888	1,401	35
Trust	47,140	43,194	25,807	16,183
General	9,088	14,556	4,818	10,492
Total expenditures	<u>229,759</u>	<u>189,549</u>	<u>44,471</u>	<u>44,359</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	18,057	7,831	(5,702)	(1,707)
Other financing sources (uses):				
Intra-fund transfers out	5,975	7,362	323	4,396
Intra-fund transfers out	(5,975)	(7,362)	(323)	(4,396)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>18,057</u>	<u>7,831</u>	<u>(5,702)</u>	<u>(1,707)</u>
Fund balance, beginning of year	<u>93,474</u>	<u>47,527</u>	<u>13,637</u>	<u>26,824</u>
Fund balance, end of year	<u>\$ 111,531</u>	<u>\$ 55,358</u>	<u>\$ 7,935</u>	<u>\$ 25,117</u>

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**Orange County Public Schools**  
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*For the year ended June 30, 2022*

	Water Springs Middle	Westridge Middle	Wolf Lake Middle	Total Middle
<b>Revenues</b>				
Athletics	\$ 3,275	\$ 3,545	\$ 2,847	\$ 247,099
Music	4,595	2,999	43,383	759,154
Classes	5,940	-	3,112	506,806
Clubs	1,537	8,203	38,088	424,060
Departments	-	399	1,110	331,854
Trust	17,867	16,381	29,192	1,127,389
General	1,450	4,852	669	335,136
Total revenues	<u>34,664</u>	<u>36,379</u>	<u>118,401</u>	<u>3,731,498</u>
<b>Expenditures</b>				
Athletics	2,906	1,105	6,194	239,765
Music	2,002	5,132	49,754	732,032
Classes	5,652	-	4,009	467,906
Clubs	907	4,954	33,399	384,016
Departments	-	276	533	316,907
Trust	15,866	19,352	30,132	1,056,263
General	-	5,934	6,551	368,994
Total expenditures	<u>27,333</u>	<u>36,753</u>	<u>130,572</u>	<u>3,565,883</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	7,331	(374)	(12,171)	165,615
Other financing sources (uses):				
Intra-fund transfers out	1,947	5,852	417	120,310
Intra-fund transfers out	(1,947)	(5,852)	(417)	(120,310)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>7,331</u>	<u>(374)</u>	<u>(12,171)</u>	<u>165,615</u>
Fund balance, beginning of year	<u>-</u>	<u>12,558</u>	<u>83,023</u>	<u>1,893,371</u>
Fund balance, end of year	<u>7,331</u>	<u>\$ 12,184</u>	<u>\$ 70,852</u>	<u>\$ 2,058,986</u>

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***For the year ended June 30, 2022***

	Apopka High	Boone High	Colonial High	Cypress Creek High
<b>Revenues</b>				
Athletics	\$ 515,258	\$ 489,418	\$ 176,904	231,757
Music	189,474	127,765	38,908	89,269
Classes	115,236	254,449	43,356	119,497
Clubs	289,358	80,171	72,804	15,079
Departments	40,526	86,779	7,498	67,223
Trust	12,908	17,391	20,538	45,449
General	67,544	259,441	23,302	21,198
Total revenues	<u>1,230,304</u>	<u>1,315,414</u>	<u>383,310</u>	<u>589,472</u>
<b>Expenditures</b>				
Athletics	451,311	575,496	155,770	164,318
Music	169,583	122,237	50,543	81,255
Classes	92,125	257,983	51,486	110,702
Clubs	274,945	76,255	70,278	12,521
Departments	42,743	82,178	13,768	59,792
Trust	17,715	28,734	25,011	38,287
General	52,543	157,621	19,605	14,249
Total expenditures	<u>1,100,965</u>	<u>1,300,504</u>	<u>386,461</u>	<u>481,124</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	129,339	14,910	(3,151)	108,348
Other financing sources (uses):				
Intra-fund transfers in	7,341	13,904	3,476	4,519
Intra-fund transfers out	(7,341)	(13,904)	(3,476)	(4,519)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>129,339</u>	<u>14,910</u>	<u>(3,151)</u>	<u>108,348</u>
Fund balance, beginning of year	<u>425,347</u>	<u>593,107</u>	<u>210,749</u>	<u>228,789</u>
Fund balance, end of year	<u>\$ 554,686</u>	<u>\$ 608,017</u>	<u>\$ 207,598</u>	<u>\$ 337,137</u>

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	Dr. Phillips High	East River High	Edgewater High	Evans High
<b>Revenues</b>				
Athletics	\$ 400,590	\$ 319,739	\$ 252,449	\$ 134,565
Music	122,219	134,080	177,826	46,488
Classes	234,277	96,975	88,613	54,299
Clubs	100,716	108,619	69,570	44,777
Departments	124,118	35,365	7,804	7,199
Trust	45,815	108,432	7,151	54,074
General	56,829	31,532	28,408	22,978
Total revenues	<u>1,084,564</u>	<u>834,742</u>	<u>631,821</u>	<u>364,380</u>
<b>Expenditures</b>				
Athletics	382,927	305,220	252,667	132,057
Music	155,961	139,976	165,767	49,628
Classes	215,160	81,889	72,376	57,322
Clubs	102,777	114,910	73,339	33,706
Departments	163,537	35,127	4,198	3,302
Trust	61,271	101,617	6,232	53,554
General	79,334	15,387	18,958	31,051
Total expenditures	<u>1,160,967</u>	<u>794,126</u>	<u>593,537</u>	<u>360,620</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(76,403)	40,616	38,284	3,760
Other financing sources (uses):				
Intra-fund transfers in	12,367	20,658	11,004	2,712
Intra-fund transfers out	(12,367)	(20,658)	(11,004)	(2,712)
Total other financing sources	-	-	-	-
Net change in fund balance	<u>(76,403)</u>	<u>40,616</u>	<u>38,284</u>	<u>3,760</u>
Fund balance, beginning of year	<u>712,493</u>	<u>239,344</u>	<u>310,206</u>	<u>211,753</u>
Fund balance, end of year	<u>\$ 636,090</u>	<u>\$ 279,960</u>	<u>\$ 348,490</u>	<u>\$ 215,513</u>

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*For the year ended June 30, 2022*

	Freedom High	Horizon High	Jones High	Lake Buena Vista High
<b>Revenues</b>				
Athletics	\$ 326,288	\$ 334,935	\$ 296,673	\$ 113,940
Music	176,870	86,007	28,832	23,283
Classes	156,878	81,022	81,910	15,141
Clubs	73,491	92,554	49,622	45,156
Departments	66,833	5,453	4,774	5,973
Trust	22,574	24,668	6,256	5,371
General	74,944	49,944	3,891	4,566
Total revenues	<u>897,878</u>	<u>674,583</u>	<u>471,958</u>	<u>213,430</u>
<b>Expenditures</b>				
Athletics	304,084	242,449	291,023	61,522
Music	164,426	83,024	25,841	16,235
Classes	139,971	62,421	61,528	7,536
Clubs	59,681	58,584	45,090	29,654
Departments	70,153	1,053	7,989	4,116
Trust	27,986	15,067	4,833	1,887
General	22,780	34,431	18,166	512
Total expenditures	<u>789,081</u>	<u>497,029</u>	<u>454,470</u>	<u>121,462</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	108,797	177,554	17,488	91,968
Other financing sources (uses):				
Intra-fund transfers in	11,643	7,712	8,009	7,393
Intra-fund transfers out	(11,643)	(7,712)	(8,009)	(7,393)
Total other financing sources	-	-	-	-
Net change in fund balance	<u>108,797</u>	<u>177,554</u>	<u>17,488</u>	<u>91,968</u>
Fund balance, beginning of year	<u>499,056</u>	<u>-</u>	<u>235,132</u>	<u>-</u>
Fund balance, end of year	<u>\$ 607,853</u>	<u>\$ 177,554</u>	<u>\$ 252,620</u>	<u>\$ 91,968</u>

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	Lake Nona High	Oak Ridge High	Ocoee High	Olympia High
<b>Revenues</b>				
Athletics	\$ 515,298	\$ 55,328	\$ 273,343	\$ 382,790
Music	163,637	24,355	71,323	92,402
Classes	234,152	28,630	35,919	120,807
Clubs	164,493	44,174	119,042	153,424
Departments	23,084	14,188	27,621	10,007
Trust	10,041	1,336	79,942	35,248
General	105,597	6,441	43,776	53,276
Total revenues	<u>1,216,302</u>	<u>174,452</u>	<u>650,966</u>	<u>847,954</u>
<b>Expenditures</b>				
Athletics	517,957	60,313	256,397	344,839
Music	168,080	17,427	67,129	93,514
Classes	206,600	29,318	36,758	116,964
Clubs	165,283	38,661	109,573	132,331
Departments	12,348	17,778	23,357	10,698
Trust	15,597	2,107	49,389	15,492
General	64,532	3,385	19,364	44,425
Total expenditures	<u>1,150,397</u>	<u>168,989</u>	<u>561,967</u>	<u>758,263</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	65,905	5,463	88,999	89,691
Other financing sources (uses):				
Intra-fund transfers in	8,449	3,196	18,623	3,385
Intra-fund transfers out	(8,449)	(3,196)	(18,623)	(3,385)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>65,905</u>	<u>5,463</u>	<u>88,999</u>	<u>89,691</u>
Fund balance, beginning of year	<u>446,083</u>	<u>87,184</u>	<u>269,606</u>	<u>451,846</u>
Fund balance, end of year	<u>\$ 511,988</u>	<u>\$ 92,647</u>	<u>\$ 358,605</u>	<u>\$ 541,537</u>

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	Timber Creek High	University High	Wekiva High	West Orange High
<b>Revenues</b>				
Athletics	\$ 502,871	\$ 172,247	\$ 208,071	\$ 549,794
Music	421,284	206,916	49,857	142,234
Classes	311,861	103,580	40,618	272,517
Clubs	245,267	261,464	36,601	160,236
Departments	45,123	25,089	15,915	23,515
Trust	32,469	11,234	74,797	152,891
General	78,665	44,712	17,999	98,831
Total revenues	<u>1,637,540</u>	<u>825,242</u>	<u>443,858</u>	<u>1,400,018</u>
<b>Expenditures</b>				
Athletics	472,111	158,530	180,863	502,899
Music	395,868	217,745	44,701	146,959
Classes	279,447	104,198	35,614	288,430
Clubs	246,075	220,347	32,998	156,798
Departments	38,330	30,533	14,807	21,027
Trust	31,264	11,117	82,289	78,465
General	82,417	50,886	22,198	80,925
Total expenditures	<u>1,545,512</u>	<u>793,356</u>	<u>413,470</u>	<u>1,275,503</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	92,028	31,886	30,388	124,515
Other financing sources (uses):				
Intra-fund transfers in	13,149	7,400	3,308	50,075
Intra-fund transfers out	<u>(13,149)</u>	<u>(7,400)</u>	<u>(3,308)</u>	<u>(50,075)</u>
Total other financing sources	-	-	-	-
Net change in fund balance	<u>92,028</u>	<u>31,886</u>	<u>30,388</u>	<u>124,515</u>
Fund balance, beginning of year	<u>782,250</u>	<u>363,265</u>	<u>209,911</u>	<u>639,539</u>
Fund balance, end of year	<u>\$ 874,278</u>	<u>\$ 395,151</u>	<u>\$ 240,299</u>	<u>\$ 764,054</u>

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	Windermere High	Winter Park High	Total High
<b>Revenues</b>			
Athletics	\$ 512,363	\$ 766,508	\$ 7,531,129
Music	189,297	180,758	2,783,084
Classes	89,299	149,582	2,728,618
Clubs	508,148	241,838	2,976,604
Departments	37,254	101,601	782,942
Trust	48,208	154,226	971,019
General	88,473	129,899	1,312,246
Total revenues	<u>1,473,042</u>	<u>1,724,412</u>	<u>19,085,642</u>
<b>Expenditures</b>			
Athletics	485,086	729,457	7,027,296
Music	186,047	191,434	2,753,380
Classes	69,818	145,057	2,522,703
Clubs	474,912	211,387	2,740,105
Departments	37,690	86,936	781,460
Trust	14,195	118,631	800,740
General	44,852	122,577	1,000,198
Total expenditures	<u>1,312,600</u>	<u>1,605,479</u>	<u>17,625,882</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	160,442	118,933	1,459,760
Other financing sources (uses):			
Intra-fund transfers in	7,844	14,290	240,457
Intra-fund transfers out	<u>(7,844)</u>	<u>(14,290)</u>	<u>(240,457)</u>
Total other financing sources	-	-	-
Net change in fund balance	160,442	118,933	1,459,760
Fund balance, beginning of year	<u>473,381</u>	<u>1,059,281</u>	<u>8,448,322</u>
Fund balance, end of year	<u>\$ 633,823</u>	<u>\$ 1,178,214</u>	<u>\$ 9,908,082</u>

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	Acceleration Academy East	Acceleration Academy West	Alternative Education	Cherokee School
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	4,653	1,494	-	-
Clubs	-	-	-	-
Departments	350	-	-	-
Trust	454	4,965	11,650	-
General	15,661	13,559	-	-
Total revenues	<u>21,118</u>	<u>20,018</u>	<u>11,650</u>	<u>-</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	4,755	1,577	-	3
Clubs	53	-	-	-
Departments	102	-	-	-
Trust	260	5,002	12,446	3,017
General	13,832	11,836	2,230	260
Total expenditures	<u>19,002</u>	<u>18,415</u>	<u>14,676</u>	<u>3,280</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	2,116	1,603	(3,026)	(3,280)
Other financing sources (uses):				
Intra-fund transfers in	349	120	-	-
Intra-fund transfers out	(349)	(120)	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>2,116</u>	<u>1,603</u>	<u>(3,026)</u>	<u>(3,280)</u>
Fund balance, beginning of year	<u>7,667</u>	<u>7,066</u>	<u>32,096</u>	<u>3,280</u>
Fund balance, end of year	<u>\$ 9,783</u>	<u>\$ 8,669</u>	<u>\$ 29,070</u>	<u>\$ -</u>

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	CTE FFA	Gateway School	GED Testing	Hospital Homebound
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	-	-
Clubs	3,260	-	-	-
Departments	-	-	-	-
Trust	-	-	-	2,730
General	-	-	-	-
Total revenues	<u>3,260</u>	<u>-</u>	<u>-</u>	<u>2,730</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	194	-	-
Clubs	424	-	-	-
Departments	-	-	-	-
Trust	-	9	-	58
General	-	302	-	-
Total expenditures	<u>424</u>	<u>505</u>	<u>-</u>	<u>58</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	2,836	(505)	-	2,672
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>2,836</u>	<u>(505)</u>	<u>-</u>	<u>2,672</u>
Fund balance, beginning of year	<u>6,230</u>	<u>505</u>	<u>-</u>	<u>2,221</u>
Fund balance, end of year	<u>\$ 9,066</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,893</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, 2022***

	Magnolia School	Orange County Virtual	Orlando Gifted Academy	Silver Pines Academy
<b>Revenues</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	6,181	10,801	4,733	443
Clubs	-	-	3,426	-
Departments	-	480	-	-
Trust	100	908	38,740	500
General	175	1,510	452	4,285
Total revenues	<u>6,456</u>	<u>13,699</u>	<u>47,351</u>	<u>5,228</u>
<b>Expenditures</b>				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	3,115	4,810	4,077	-
Clubs	-	-	4,828	-
Departments	-	-	-	-
Trust	1,459	620	25,655	2,101
General	2,174	5,938	4,320	477
Total expenditures	<u>6,748</u>	<u>11,368</u>	<u>38,880</u>	<u>2,578</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(292)	2,331	8,471	2,650
Other financing sources (uses):				
Intra-fund transfers in	7,969	6,551	1,024	3,221
Intra-fund transfers out	<u>(7,969)</u>	<u>(6,551)</u>	<u>(1,024)</u>	<u>(3,221)</u>
Total other financing sources	-	-	-	-
Net change in fund balance	<u>(292)</u>	<u>2,331</u>	<u>8,471</u>	<u>2,650</u>
Fund balance, beginning of year	<u>38,531</u>	<u>1,902</u>	<u>18,798</u>	<u>-</u>
Fund balance, end of year	<u>\$ 38,239</u>	<u>\$ 4,233</u>	<u>\$ 27,269</u>	<u>\$ 2,650</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, 2022*

	Total Other Units
<b>Revenues</b>	
Athletics	\$ -
Music	-
Classes	28,305
Clubs	6,686
Departments	830
Trust	60,047
General	35,642
Total revenues	131,510
<b>Expenditures</b>	
Athletics	-
Music	-
Classes	18,531
Clubs	5,305
Departments	102
Trust	50,627
General	41,369
Total expenditures	115,934
Excess of revenues over/ (under) expenditures before other financing sources (uses)	15,576
Other financing sources (uses):	
Intra-fund transfers in	19,234
Intra-fund transfers out	(19,234)
Total other financing sources	-
Net change in fund balance	15,576
Fund balance, beginning of year	118,296
Fund balance, end of year	\$ 133,872

*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, 2022***

	Orange Technical College - Downtown Campus	Orange Technical College - East Campus	Orange Technical College - South Campus
<b>Revenues</b>			
Athletics	\$ -	\$ -	\$ -
Music	-	-	-
Classes	61,289	265,554	489,499
Clubs	6,610	9,823	8,457
Departments	-	-	116
Trust	1,098,475	1,373,830	2,523,977
General	95,691	146,041	452,331
Total revenues	<u>1,262,065</u>	<u>1,795,248</u>	<u>3,474,380</u>
<b>Expenditures</b>			
Athletics	-	-	-
Music	-	-	-
Classes	126,891	231,107	632,013
Clubs	2,426	12,161	71,865
Departments	-	-	-
Trust	1,117,149	1,363,558	2,519,161
General	91,270	138,341	466,217
Total expenditures	<u>1,337,736</u>	<u>1,745,167</u>	<u>3,689,256</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(75,671)	50,081	(214,876)
Other financing sources (uses):			
Intra-fund transfers in	25,239	5,534	70,308
Intra-fund transfers out	(25,239)	(5,534)	(70,308)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(75,671)</u>	<u>50,081</u>	<u>(214,876)</u>
Fund balance, beginning of year	<u>281,671</u>	<u>432,031</u>	<u>1,168,998</u>
Fund balance, end of year	<u>\$ 206,000</u>	<u>\$ 482,112</u>	<u>\$ 954,122</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, 2022*

	Orange Technical College - West Campus	Total Technical College	Total All Schools
<b>Revenues</b>			
Athletics	\$ -	\$ -	\$ 7,813,263
Music	-	-	3,661,205
Classes	58,214	874,556	4,508,707
Clubs	5,294	30,184	3,605,512
Departments	40	156	1,177,687
Trust	1,394,550	6,390,832	11,687,871
General	82,335	776,398	3,942,331
Total revenues	<u>1,540,433</u>	<u>8,072,126</u>	<u>36,396,576</u>
<b>Expenditures</b>			
Athletics	-	-	7,299,468
Music	-	-	3,584,689
Classes	212,727	1,202,738	4,562,356
Clubs	17,524	103,976	3,375,841
Departments	-	-	1,147,022
Trust	1,206,940	6,206,808	11,132,701
General	186,937	882,765	3,608,533
Total expenditures	<u>1,624,128</u>	<u>8,396,287</u>	<u>34,710,610</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(83,695)	(324,161)	1,685,966
Other financing sources (uses):			
Intra-fund transfers in	236,802	337,883	834,338
Intra-fund transfers out	(236,802)	(337,883)	(834,338)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(83,695)</u>	<u>(324,161)</u>	<u>1,685,966</u>
Fund balance, beginning of year	<u>763,531</u>	<u>2,646,231</u>	<u>15,457,771</u>
Fund balance, end of year	<u>\$ 679,836</u>	<u>\$ 2,322,070</u>	<u>\$ 17,143,737</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  
Castleview 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 High  
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 Buena Vista High  
Lake Como School K-8  
Lake Gem Elementary  
Lake George Elementary  
Lake Nona High  
Lake Nona Middle  
Lake Silver Elementary

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

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

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

Union Park Elementary  
Union Park Middle  
University High  
Ventura Elementary  
Village Park Elementary  
Vista Lakes Elementary  
Vista Pointe Elementary  
Walker Middle  
Washington Shores Elementary  
Washington Shores Primary Learning Center  
Water Spring Elementary  
Water Spring Middle  
Waterbridge Elementary  
Waterford Elementary  
Wedgefield K-8  
Wekiva High  
West Creek Elementary

West Oaks Elementary  
West Orange High  
Westbrooke Elementary  
Westpointe Elementary  
Westridge Middle  
Wetherbee Elementary  
Wheatley Elementary  
Whispering Oak Elementary  
Windermere Elementary  
Windermere High  
Windy Ridge K-8  
Winegard Elementary  
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 fourteen schools listed in Exhibit A to the financial statements, as of and for the year ended June 30, 2022, 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 9, 2022.

**Report on 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 or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Orange County Public School's 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 9, 2022.

### **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.

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

Orlando, Florida  
December 9, 2022

**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

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**

**Acceleration Academy West**

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**

**Aloma Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Finds appears excessive as of June 30, 2022 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**

**Alternative Education**

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**

**Andover 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, 2022 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**

**Apopka Elementary**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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 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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
6408	\$1,397.00	November 29, 2021	October 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**

**Apopka High**

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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
15568	November 17, 2021	\$5,000.00	November 19, 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**

**Apopka Middle**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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:

- 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.

Current year comments

General procedures:

- Spring picture commissions of \$351.68 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 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
4445	August 31, 2021	\$30.00	September 7, 2021

Fundraisers and admission events:

- A sales report was not completed for any 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**

**Arbor Ridge K-8**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Journal entry number 153002 for \$22.69 was an improper transfer made from the FT – 5<sup>th</sup> Grade account 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.

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**

**Audubon Park K-8**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Subsidiary receipts were not issued upon transfer of collections from individuals to the teachers for the following 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
1123	August 26, 2021	\$275.00
1207	November 1, 2021	\$200.00
1208	November 1, 2021	\$738.00

**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**

**Avalon Elementary**

Comments repeated from prior report

None noted.

Current year comments

Extended day:

- The attendance roster for the extended day program for the month of March was not signed by an extended day program employee. All attendance rosters should be signed to evidence that the information provided is true and accurate.

**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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.
  
- A sales report was not properly completed for the Name the Sheep sales fundraiser for the Agriculture Class account. A sales report is required for each sales activity conducted and must be signed by the principal.

Current year comments

General procedures:

- The ending inventory cost report detail report for the physical education uniforms was not signed by the principal. The Internal Accounts Handbook states that an annual inventory of items on hand must be conducted prior to June 30 of each year and an ending inventory cost report be compiled for items sold and signed by the principal.

Fundraisers and admission events:

- State sales tax was not calculated and remitted to the Florida Department of Revenue for athletic event concession sales totaling \$107.38. The Internal Accounts Handbook states that sales tax is computed on gross taxable sales and remitted to the Florida Department of Revenue for concession sales.

**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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
4487	March 29, 2022	\$11.00	April 1, 2022

**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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.
- Spring picture commissions of \$495.50 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.

**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, 2022 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:

- A PROP-2 form was not completed for the purchases of the water bottle filler stations. 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**

**Bonneville 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, 2022 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 fund transfer journal entry proof sheet that corresponds with transfer journal entry number 150705 dated May 31, 2022, transferring \$40.64 from the Principal's Discretionary account to the 2<sup>nd</sup> Grade account 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:

- A request for fund raising activity form was not approved for the Reading for Education fundraiser. In addition, a sales report was not completed for the Reading for Education fundraiser or the Art fundraiser. A request for 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**

**Boone 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**

**Bridgewater 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, 2022 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**

**Brookshire Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Although the assignment and accountability records include an explanation for missing receipts, there was no principal signature. 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**

**Camelot Elementary**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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.

**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

None noted.

Current year comments

General procedures:

- Funds of \$680.18 and \$300.41 were transferred into the Principal's Discretionary account from the Media Center and BETA club account, respectively. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used as the principal's discretion.



**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**

**Castlevew Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The bank reconciliation for June 2022 did not include the preparer's signature and was not dated. Bank reconciliations must be completed, approved and submitted to the District office prior to the 20<sup>th</sup> of the following month.
- 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.

Cash receipts:

- A sales report was completed for the Smencils and 5<sup>th</sup> grade fundraisers; however, they were 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**

**Catalina 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**

**Chain of Lakes Middle**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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, 2022. 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:

- 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 following checks were not supported by a requisition and purchase order form. 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.

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
7261	January 13, 2022	\$16.50
7363	June 30, 2022	\$1,500.00

**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**

**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.

NOTE: This school's Internal Fund was closed out in the current 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**

**Chickasaw 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**

**Citrus Elementary**

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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
5238	April 18, 2022	\$40.00	April 22, 2022



**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

General procedures:

- Funds of \$200.00 were transferred into the Principal's Discretionary account from the PTA Donations - Staff 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.

**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

General procedures:

- Journal entry number 149362 for \$1,128.00 was an improper transfer made from the General account to the FT 6<sup>th</sup> grade account. All expenditures from the General account should be for the benefit of the entire 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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
1934	March 23, 2022 – March 25, 2022	April 6, 2022

- 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:

- Request for fund raising activity forms and sales reports were not completed for fund raising activities. 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**

**College Park Middle (Continued)**

Comments repeated from prior report (continued)

Cash disbursements:

- The requisition and purchase order form 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
6991	\$950.00	August 31, 2021	August 4, 2021
7016	\$652.50	November 12, 2021	November 11, 2021
7111	\$870.25	May 26, 2022	May 24, 2022
7114	\$1,600.00	June 2, 2022	April 18, 2022
7117	\$1,463.45	May 27, 2022	December 17, 2021

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 receipt number	Official receipt date	Official receipt amount	Deposit slip date
1867	October 28, 2021	\$70.00	November 1, 2021
1945	May 18, 2022	\$575.00	May 19, 2022

Fundraisers and admission events:

- A ticket sales report and ticket inventory report were not completed for the soccer game, volleyball game and basketball game vs Glenridge. 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:

- 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
7026	December 7, 2021	\$727.42

**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

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**

**Columbia Elementary**

Comments repeated from prior report

Fundraisers and admission events:

- Sales reports were not completed for the memory book ad sales or the memory book sales fundraisers. 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, 2022 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**

**Conway 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, 2022. 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**

**Conway 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, 2022 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**

**Corner Lake Middle**

Comments repeated from prior report

Cash receipts:

- Assignment and accountability records were not completed properly. Any missing receipts should have an explanation attached and include the principal's signature.

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**

**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

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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
14373	September 1, 2021	September 3, 2021
14846	February 10, 2022	April 12, 2022
14948	May 18, 2022	May 23, 2022

Fundraisers and admission events:

- A request for fund raising activity form was not completed for the Vertical Raise fundraiser or the Snap Raise fundraiser activity. In addition, a sales report was not completed for the Vertical Raise fundraiser, Snap Raise fundraiser, or the Cookie Gram 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 State sales tax was not calculated and remitted to the Florida Department of Revenue for Cookie Gram fundraiser sales totaling \$94.00. The Internal Accounts Handbook states that sales tax is computed on gross taxable sales and remitted to the Florida Department of Revenue for concession sales.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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**

**Cypress Creek High (Continued)**

Current year comments (continued)

Cash receipts:

- The monies collected form for the following official receipt did not indicate the corresponding 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
14799	March 21, 2022	\$80.00

**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**

**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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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**

**Dillard Street 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**

**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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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**

**Dover Shores 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 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, 2022 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 2022 showed a check totaling \$17.00 which was outstanding for more than six months. Outstanding checks over six months should be followed up in a timely fashion to be resolved or voided.

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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
3615	July 2, 2021	\$600.00	July 27, 2021

- 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.

<b>Official Receipt Number</b>	<b>Official Receipt Date</b>	<b>Official Receipt Amount</b>
3771	April 14, 2022	\$150.00

**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**

**Dr. Phillips Elementary (Continued)**

Current year comments (continued)

Cash receipts (continued):

- 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
3804	May 27, 2022	\$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**

**Dr. Phillips High**

Comments repeated from prior report

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:

- State sales tax was not calculated and remitted to the Florida Department of Revenue for school spirit apparel totaling \$729. The Internal Accounts Handbook states that sales tax is computed on gross taxable sales and remitted to the Florida Department of Revenue for concession sales.

Current year comments

General procedures:

- The change fund in the amount of \$1,500.00 could not be accounted for. Change funds should be safeguarded to mitigate the risk of misappropriation of funds. The Internal Accounts Handbook states that change funds must be closed annually prior to June 30<sup>th</sup>.
- The bank balance of the checking account was not properly reconciled to the general ledger at June 30, 2022. There were eight checks outstanding for more than 180 days and three deposits in transit for periods that ranged from 7 months to 12 months as of June 30, 2022. Outstanding checks over six months should be followed up on to resolve or void. Deposits in transit should be cleared by the following month, and if not, should be researched to determine the reason. In no case should a deposit be in transit for two consecutive months.
- The class rings, cap and gown contract 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.
- Several journal entries did not have appropriate justification of approval by the principal. In addition, journal entry number 143355 for \$260.00 was to reclassify a previous receipt, but the original receipt could not be located. The Internal Accounts Handbook states that fund transfer journal entries should be limited, and when necessary, must follow internal account policies. 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**

**Dr. Phillips High (Continued)**

Current year comments (continued)

General procedures (continued):

- The school did not include a report of accounts receivable, inventory, or accounts payable in its June monthly reporting package. The Internal Accounts Handbook states that schools are required to report accounts receivable, inventory, and accounts payable at year-end.

Cash receipts:

- The following official receipts did not have any supporting documentation for a funds received. Supporting documentation, such as a remittance advice or other documentation, should accompany all receipts.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
29822	September 3, 2021	\$425.00
28823	October 27, 2021	\$2,625.00
29698	October 14, 2021	\$135.00
30284	March 30, 2022	\$4,000.00
30369	June 6, 2022	\$2,000.00

- Subsidiary receipts were not issued immediately upon transfer of collections from the students to the teachers for the following 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
29822	September 3, 2021	\$425.00
28823	October 27, 2021	\$2,625.00
29462	August 20, 2021	\$225.00
29489	August 23, 2021	\$1,075.00
30284	March 30, 2022	\$4,000.00
30369	June 6, 2022	\$2,000.00

**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**

**Dr. Phillips High (Continued)**

Current year comments (continued)

Cash receipts (continued):

- 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
30457	May 11, 2022	\$55.00	August 18, 2022
30458	May 13, 2022	\$150.00	August 18, 2022
30459	May 19, 2022	\$250.00	August 18, 2022
30460	May 1, 2022	\$1,641.97	August 18, 2022
30461	May 25, 2022	\$100.00	August 18, 2022

- Deposit slips were not numbered. School Board policy requires that all deposit slips be manually numbered in sequential order as they are utilized.
- Armored car pick-up of deposits only occurred once a week. School Board Policy DIB states that an armored car service will pick up school deposits based upon a scheduled pick up provided by the District office, which is five times a week during the school year for high schools.
- A donation for \$150.00 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.

Fundraisers and admission events:

- A request for fund raising activity form was not completed for the Football adrenaline fundraising activity or for the Boys Lacrosse 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.
- Prior approval was not obtained by the District office for the Dance Vertical Raise fundraiser or for the ROTC Snap 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**

**Dr. Phillips High (Continued)**

Current year comments (continued)

Fundraisers and admission events (continued):

- The inventory control cards for the school store inventory indicated that six damaged lanyards could not be sold, but there was no approval from the principal. The principal's signature is required on items that could not be sold to demonstrate that the principal is aware and approves of the items purchased for resale, but were disposed of due to damage, obsolescence, or for other reason. The Internal Accounts Handbook states that disposition of items on a non-sale basis that were originally placed into sales inventory must be documented. Documentation must be signed by the principal.
- A ticket sales report was not completed for the Homecoming Dance, Prom, or locker sales. 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.
- The standard ticket sales report was not used to account for physical ticket admission events. Spreadsheets were utilized instead, but the required information, including ticket series and price, were not included. In addition, ticket sales had mathematical errors, which could indicate possible sales shortages. 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.

Cash disbursements:

- Checks were not supported by a requisition and purchase order form or 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.
- 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
22424	October 21, 2021	\$200.00

**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**

**Dr. Phillips High (Continued)**

Current year comments (continued)

Cash disbursements (continued):

- The following check was only signed by the principal. All checks, regardless of amount, are required to be signed by two authorized signers.

Check number	Check date	Check amount
23122	April 21, 2022	\$100.00

- The School Board Procurement Services Policy was not followed for Homecoming dance expenditures. 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.
- The following checks to Costco and Sam’s Club were not supported by a requisition and purchase order form or a vendor invoice. The primary member for the Costco membership is no longer employed at the school. 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.

Check number	Check date	Check amount
22196	August 27, 2021	\$2,000.00
22259	September 9, 2021	\$2,000.00
22337	September 28, 2021	\$1,011.93
22421	October 21, 2021	\$100.00
23027	April 4, 2022	\$200.00
23028	April 4, 2022	\$200.00
23029	April 4, 2022	\$200.00
23052	April 12, 2022	\$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**

**Dream 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**

**Eagle Creek Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of Internal Funds appears excessive as of June 30, 2022 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**

**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

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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
17250	November 8, 2021	November 15, 2021

- 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.

Admission Events:

- There was no ticket inventory report for the athletic tickets. 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**

**Eccleston Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
1209	August 27, 2021	\$120.00

- 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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
1216	March 24, 2022 and March 29, 2022	April 1, 2022

- 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**

**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 collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
11410	September 10, 2021	September 14, 2021
11490	October 1, 2021	October 6, 2021
11525	October 15, 2021	October 21, 2021
12018	April 22 – 24, 2022	April 27, 2022

Fundraisers and admission events:

- A request for fund raising activity form was not completed for the Football card 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 this fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.
- Prior approval was not obtained by the District office for five fundraisers conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.

Current year comments

General procedures:

- The contract for a prom vendor 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.
- A copy of the school picture contract was not retained by the school. In addition, it appears that the school did not get paid the commission owed to it for the school pictures. A copy of the contract was later obtained from the Orange County Public Schools Internal Audit department and the vendor notified the school that a commission check was mailed to the school subsequent to year-end. Copies of all contracts should be retained for auditing purposes. The school should monitor commissions received to ensure that it is paid the amount agreed to in the contract.

**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):

- The contract for the cap and gown sales did not include the commission percentage so it could not be determined if the school received the proper amount. Contracts should be written in a manner that the school can determine the amount of commission that is earned.
- Transcript fee collections and property restitution funds were not forwarded to the District office as of June 30, 2022. Any balance in the Transcript account or Property Restitution must be sent to the District office at the end of the year.
- The school did not include a report of accounts receivable or accounts payable in its June monthly reporting package. The Internal Accounts Handbook states that schools are required to report accounts receivable and accounts payable at year-end.

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:

- A sales report was not signed by the principal for the Chorus candy sale. In addition, the sales report for the fundraiser disclosed a loss in inventory or sales potential of more than \$4,900. The explanation for this loss was that students did not turn in money and candy was unsold. A sales report is required for each sales activity conducted and must be signed by the principal. The school should consider whether to continue to hold fundraisers that have a history of losses. Collection efforts should be made to collect amounts owed to the school for sales.
- Concession sales reports were not completed for the Thespian fall and spring events, which had receipts totaling \$906. A financial report should be filed with the principal at the close of each resale activity.
- Unsold student parking decals and unsold prom tickets were discarded and not retained for audit verification. Any unsold decals or tickets should be retained to confirm ending inventory and to confirm that monies were not misappropriated.



**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):

- State sales tax was not calculated and remitted to the Florida Department of Revenue for athletic event concession sales, Thespian concession sales, the Chorus candy sale, the Gatorade sale, Football parking, or Student parking events totaling \$2,272. The Internal Accounts Handbook states that sales tax is computed on gross taxable sales and remitted to the Florida Department of Revenue for concession sales.
- A ticket sales report and ticket inventory report were not completed for the additional Thespian tickets sold during the fall and spring 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.
- Ticket sales reports for the Football parking ticket sales had mathematical errors, which could indicate possible sales shortages. 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.
- There was no ending inventory or number of tickets sold for the Football parking tickets listed on the ticket inventory report. All tickets must be accounted for on a ticket inventory report.
- A ticket sales report was not consistently signed by the ticket manager and the bookkeeper for the Homecoming Dance or the Football parking admission 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.

Cash disbursements:

- Sales tax totaling \$7.00 was paid on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.
- The School Board Procurement Services Policy was not followed for the purchase of a gym sound system. 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**

**Edgewater High (Continued)**

Current year comments (continued)

Cash disbursements (continued):

- A disbursement of \$423.00 made from the Angel Fund/Needy Families trust account did not appear to be appropriate. In addition, it was noted that during the last two fiscal years, donations into this account totaled \$6,707, but expenditures for needy families only totaled \$1,703. School Board Policy DIB states trust funds shall be expended only for the purpose for which they were collected and should be spent, as much as possible, in the school year when they are received.
  
- Check number 13019 for \$446.00 was an improper expenditure made from the General account for graduation cords. In addition, the requisition and purchase order form for this check was not dated by the principal. All expenditures from the General account should be for the benefit of the entire student body. 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**

**Endeavor Elementary**

Comments repeated from prior report

General procedures:

- Lost textbooks collections were not forwarded to the District office as of June 30, 2022. 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.

Current year comments

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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Official receipt amount</b>
2758	April 19, 2022	\$855.67

**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

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 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 as 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
5581	\$2,036.00	July 19, 2021	July 14, 2021
5592	\$105.95	October 25, 2021	September 7, 2021

- Check number 5581 for \$2,036.00 was an improper expenditure made from the Donation – Other account for staff shirts. The Donation – Other account is a restricted trust account in which deposits were not donor-designated for staff.
- 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
5613	May 25, 2022	\$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**

**Evans High**

Comments repeated from prior report

Fundraisers and admission events:

- A ticket inventory report was not completed for the football and basketball athletic events. All tickets must be accounted for on a ticket inventory report.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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**

**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

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 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, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.
  
- Lost textbooks collections were not forwarded to the District office as of June 30, 2022. 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 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, 2022. Any balance in the Digital Devices 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**

**Gateway School**

Comments repeated from prior report

None noted.

Current year comments

None noted.

NOTE: This school's Internal Fund was closed out in the current 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**

**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:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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:

- Missing subsidiary receipts did not include a written explanation with the principal's signature. 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.

Fundraisers and admission events:

- There was no ticket inventory report for athletic tickets. 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**

**Gotha 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**

**Hiawassee Elementary**

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, 2022. Any balance in the Digital Devices and Digital Devices – Peripheral accounts must be sent to the District office at the end of the school year.
- Spring picture commissions of \$141.38 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.

**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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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**

**Horizon High**

Comments repeated from prior report

This is the first year of operations.

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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
31	August 11, 2021	August 26, 2021
133	September 22, 2021	October 18, 2021

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the purchase of cotton shirts. 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**

**Horizon West 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**

**Hospital Homebound**

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**

**Howard Middle**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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 disbursement:

- The School Board Procurement Services Policy was not followed for the purchase of books for students. 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

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**

**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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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 collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
5401	August 25, 2021 and August 30, 2021	September 3, 2021
5647	April 18, 2022	April 20, 2022
5655	April 22, 2022	April 26, 2022

Current year comments

Fundraisers and admission events:

- State sales tax of \$200.00 was not calculated and remitted to the Florida Department of Revenue for physical education uniform sales, Future Problem Solvers fundraiser and the Student Government wristband fundraiser. The Internal Accounts Handbook states that sales tax is computed on gross taxable sales and remitted to the Florida Department of Revenue for sales.
- Staff members were not reimbursed for sales tax for items purchased for Student Government Association fundraisers related to check numbers 7445 and 7507. The Internal Accounts Handbook states that staff and faculty members may be reimbursed sales tax when purchasing items for a resale activity.

Cash disbursements:

- Check number 7569 for \$318.28 and check number 7598 for \$133.13 were improper expenditures made to the bookkeeper for Eagle Reader celebration supplies and yearbook meeting supplies reimbursements. 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**

**Hunter's Creek Middle (Continued)**

Current year comments (continued)

Cash disbursements (continued):

- A PROP-2 form was not completed for the purchase of an automated external defibrillator. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.
  
- It was noted that a significant amount of purchases made using the school's Sam's Club membership were not school-related and were personal expenses for an employee. In 2022, total purchases were \$690, of which only \$280 were for school purchases and in 2021, total purchases were \$1,391, of which only \$133 were for school purchases. Although the employee paid for these expenses with a personal credit card and not with school funds, it is recommended that only school related items be purchased through the school's membership.



**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

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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
1179	\$150.00	August 21, 2021	August 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**

**Innovation 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, 2022 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**

**Ivey Lane Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Official receipt number 785 was issued 8 days after the funds were placed in the drop safe. Collections should be recorded in the accounting system in a timely manner.

**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

Fundraisers and admission events:

- There was no ticket inventory report for the basketball tickets. 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**

**Keene's Crossing Elementary**

Comments repeated from prior report

None noted.

Current year comments

General Procedures:

- Digital device – peripheral collections were not forwarded to the District office as of June 30, 2022. 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**

**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 Buena Vista High**

Comments repeated from prior report

This is the first year of operations.

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.



**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

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 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

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 Nona 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**

**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

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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
4773	January 18, 2022	January 25, 2022

**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

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**

**Lakeview 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**

**Lakeville Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The monthly bank reconciliations for August 2021, November 2021 and February 2022 were not completed in a timely manner. Bank reconciliations must be completed, approved and submitted to the District office prior to the 20<sup>th</sup> of the following month.
- The bank reconciliation for June 2022 includes a deposit in transit, receipt number 6035 in the amount of \$1,628.00 that has not cleared the bank as of the date of fieldwork. This receipt was made on January 20, 2022.

Cash receipts:

- Official receipt number 6032 was issued 26 days after the funds were placed in the drop safe. Collections should be recorded in the accounting system in a timely manner.
- 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
5980	November 8, 2021	\$40.00
6030	December 15, 2021	\$100.00
6123	March 28, 2022	\$75.00
6174	May 19, 2022	\$10.00
6175	May 20, 2022	285.70
6176	May 20, 2022	\$1,000.00
6192	May 24, 2022	\$54.80

- Spring picture commissions of \$258.70 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.
- 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**

**Lakeville Elementary (Continued)**

**Current year comments (continued)**

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 following checks were not supported by a requisition and purchase order form. In addition, the checks were not supported by a vendor invoice or receipt. A requisition and purchase order form must be completed each time an individual request 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.

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
6478	October 8, 2021	\$96.00
6492	December 3, 2021	\$149.95

Extended day:

- The following deposits for the extended day program were not deposited in a timely manner. All extended day deposits must be made in a drop safe or the depository the same day the money is removed from the lock box.

<b>Official receipt number</b>	<b>Deposit amount</b>	<b>Date of collection</b>	<b>Date of deposit</b>
6177	\$137.00	May 13, 2022	May 20, 2022

**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

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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5286	\$96.56	December 15, 2021	December 14, 2021

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**

**Laureate Park Elementary**

Comments repeated from prior report

Extended day:

- The deposit slip for the following extended day receipt was not dated. All deposit slips must be completely filled out including the date, amount being deposited, and signed by the preparer.

<b>Official receipt number</b>	<b>Amount</b>	<b>Official receipt date</b>
1747	\$300.00	November 17, 2021

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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:

- 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**

**Lawton Chiles 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, 2022 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 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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5907	\$212.50	November 12, 2021	November 8, 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**

**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

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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:

- There were no ticket inventory reports for athletic tickets. 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**

**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

General procedures:

- Transfer journal entry number 144584 dated October 31, 2021, transferring \$87.17 to the Cash account and the Staff Vending Machine Commission 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 following check was not supported by a requisition and purchase order form. 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.

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
6645	June 14, 2022	\$91.75

**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 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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
2931	August 24, 2021 – August 25, 2021	August 30, 2021
2976	November 1, 2021 – November 4, 2021	November 9, 2021

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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:

- A sales report was not completed for the CASE Magnet Class candy sales. A sales report is required for each sales activity conducted and must be signed by the principal.
- Ticket sales reports that correspond with official receipt numbers 2973, 2988, and 3031 did not indicate the official receipt numbers. A ticket sales report, indicating the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper.
- There was no ending inventory for several athletic tickets listed on the ticket inventory report. 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**

**Lovell 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, 2022 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**

**Magnolia School**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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**

**Maitland Middle**

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- The request for fund raising activity form for the Mega Blast Event fundraiser was not approved 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**

**Maxey Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Journal entry number 150541 for \$200.00 was an improper transfer made from the National Elementary Honor Society account 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.

Cash receipts:

- The following cash receipt for backpack sales 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
1102	August 17, 2021	\$480.00

- 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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
1159	October 1, 2021 – October 26, 2021	November 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**

**McCoy 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**

**Meadow Woods 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.

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.

**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

Cash receipts:

- The following official receipt was recorded for \$35.00, but the amount on the corresponding subsidiary receipt was \$70.00. All receipts should be properly supported and agree with the underlying documentation.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
3876	April 12, 2022	\$35.00

**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**

**Meadowbrook 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**

**Memorial 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, 2022 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:

- A ticket sales report was not completed for the Volleyball Game admission event. 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 bookkeeper.
- There was no ticket inventory report for the athletic tickets. All tickets must be account 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**

**MetroWest 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**

**Millennia Elementary**

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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
5419	April 5, 2022	April 11, 2022

Current year comments

General procedures:

- The following donation designated by the donor for General account 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
5283	November 19, 2021	\$400.00

- Extended day balances were not forwarded to the District office as of June 30, 2022. Any balance in the Extended Day account must be sent to the District office at the end of the year.

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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
6742	\$2,290.00	April 5, 2022	March 3, 2022



**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 (Continued)**

Current year comments (continued)

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.

**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

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.

**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

None noted.

Current year comments

General procedures:

- Spring picture commissions of \$123.43 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 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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Official receipt amount</b>
1785	May 17, 2022	\$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**

**Moss Park Elementary**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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 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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Official receipt amount</b>
5679	January 14, 2022	\$650.00
5706	February 9, 2022	\$1,500.00
5796	April 28, 2022	\$29,648.94

- 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.

<b>Official receipt number</b>	<b>Date monies collected</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
5844	June 13, 2022	\$80.00	June 15, 2022

Fundraisers and admission events:

- A ticket sales report was not completed for the school play. In addition, there was no ticket inventory report for the school play tickets. 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 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.

**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 (Continued)**

Current year comments (continued)

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.

**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

None noted.

Current year comments

Fundraisers and admission events:

- A sales report was not completed for the Asian Culture Association 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**

**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:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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**

**Ocoee High**

Comments repeated from prior report

None noted.

Current year comments

Cash disbursement:

- The School Board Procurement Services Policy was not followed for the Prom location. 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**

**Ocoee 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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
5590	September 1, 2021	September 7, 2021

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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**

**OCPS Academic Center for Excellence**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- There were no ticket inventory reports for the athletic tickets. 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**

**Odyssey Middle**

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.
- Receipts were not issued 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
2904	December 10, 2021	\$10.00

Fundraisers and admission events:

- A request for fund raising activity form was not completed for the Chorus online donation 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.
- The request for fund raising activity form for the Orchestra online 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.
- Prior approval was not obtained by the District office for the Chorus and Orchestra fundraisers 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**

**Olympia High**

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- The ticket sales reports were not completed for the Homecoming dance, Prom, or the Black and White dance admission 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.
- There were no ticket inventory reports for the Prom, Homecoming dance, or the Black and White dance tickets. 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**

**Orange Center Elementary**

Comments repeated from prior report

General procedures:

- Digital devices and digital devices - peripheral collections were not forwarded to the District office as of June 30, 2022. 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:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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 collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
600	August 16, 2021	August 18, 2021
631	December 13, 2021	March 3, 2022
632	February 24, 2022	March 3, 2022

- 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
632	February 24, 2022	\$10.00

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.



**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 (Continued)**

Current year comments (continued)

Cash disbursements (continued):

- Check number 5483 for \$142.20 was an improper expenditure made from the Principal's Discretionary account for gift cards. Gift cards are specifically prohibited from being purchased from Internal Funds unless if a donation is received for this specific purpose.

**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

General procedures:

- The fund transfer journal entry proof sheet that corresponds with transfer journal entry number 151164 dated June 7, 2022, transferring \$507.95 from the Donation – Other account to the General Activities account was not signed by 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.

**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 Technical College – Downtown Campus**

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 Technical College – East Campus**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following receipt collected for CPR fees were posted to the Medical Records Transc ATD account. Cash receipts should be properly classified and recorded in the proper account.

<b>Official receipt number</b>	<b>Official Receipt Date</b>	<b>Official Receipt Amount</b>
14057	August 10, 2021	\$582.00

**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**

**Orange Technical College – South Campus**

Comments repeated from prior report

Cash receipts:

- Job order numbers 8540 and 8548 corresponding to the following official receipts did not indicate the official receipt number. Official receipt numbers should be listed on the job orders to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
10386	November 9, 2021	\$259.39
10614	March 7, 2022	\$15.00

Current year comments

General procedures:

- Inventory reports were not signed by the director. All inventory reports must be approved and signed by the director.

Cash receipts:

- Job order numbers 6347, 8528, and 8580 corresponding to the following official receipts did not have customer signatures on the work order forms. Customers should sign the job orders to verify the work performed.

Official receipt number	Official receipt date	Official receipt amount
10294	October 1, 2021	\$188.24
10437	December 7, 2021	\$15.00
10735	May 5, 2022	\$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**

**Orange Technical College – West Campus**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- A pre-numbered job order was not used for the following receipt. Job orders should be completed for each work order performed for a customer in order to provide an accurate audit trail.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
9623	March 22, 2022	\$25.00

**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**

**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

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.
  
- 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.

Cash disbursements:

- The following check only had one signature. All checks, regardless of amount, are required to be signed by two authorized signers.

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
5416	December 2, 2021	\$496.00



**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**

**Palm Lake Elementary**

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- Prior approval was not obtained by the District office for the Square 1 Art fundraiser conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.

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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
6708	\$10,169.00	October 28, 2021	October 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**

**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

Fundraisers and admission events:

- There was no ticket inventory report for athletic events. 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**

**Piedmont Lakes Middle**

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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
5350	February 16, 2022	March 7, 2022

**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

General procedures:

- The fund transfer journal entry proof sheet that corresponds with transfer journal entry number 150347 dated April 26, 2022, to record an electronic deposit of \$102.40 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:

- A sales report was not completed for the World's Finest fundraiser sales. A sales report is required for each sales activity conducted and must be signed by the principal.

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.
- 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.

Cash disbursements:

- Check number 5480 was written for \$165.00, but the vendor receipts totaled \$114.82. 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**

**Pineloch 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**

**Pinewood 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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5275	\$230.00	May 26, 2022	April 14, 2022



**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, 2022 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:

- 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**

Cash receipts:

- The following monies collected form was not signed or dated by the bookkeeper. In addition, the 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
1071	April 19, 2022	\$280.00

**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**

**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

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:

- A purchase order register could not be located for the period of November 11, 2021 to June 30, 2022. 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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of order</b>
5618	136.00	January 5, 2022	January 4, 2022

**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

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**

**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 collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
2659	February 16, 2022	March 4, 2022

Current year comments

Fundraisers:

- The request for fund raising activity form for the chorus concession 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.
- A request for fund raising activity form was not completed for the drama snacks 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 this 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**

**Rock Lake Elementary**

Comments repeated from prior report

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.

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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5495	\$417.00	July 30, 2021	July 25, 2021
5513	\$470.00	February 24, 2022	February 22, 2022
5533	\$386.00	June 30, 2022	June 22, 2022



**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, 2022 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**

**Rolling Hills 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**

**Rosemont 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**

**Sadler 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
1622	April 13, 2022	\$213.00
1625	April 15, 2022	\$1,795.00

- 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
1625	April 15, 2022	\$1,795.00

- 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.

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:

- 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.

**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 (Continued)**

Current year comments (continued)

Cash disbursements (continued):

- The following checks were not supported by a requisition and purchase order form. 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.

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
5533	November 9, 2021	\$5,143.13
5536	January 18, 2022	\$4,932.68

**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

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**

**Sand Lake 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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
6375	\$375.04	September 24, 2021	September 7, 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**

**Shenandoah Elementary**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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**

**Shingle Creek 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, 2022. 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 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
2916	April 26, 2022	\$60.00

- 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
2941	June 13, 2022	\$80.00

- 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.

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.

**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**

**Silver Pines Academy**

Comments repeated from prior report

This is the first year of operations.

Current year comments

Cash disbursements:

- The requisition and purchase order 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.

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
1000	August 27, 2021	\$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**

**South 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, 2022 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.
- Lost textbooks collections were not forwarded to the District office as of June 30, 2022. 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 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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
6960	\$60.00	July 21, 2021	July 16, 2021
6961	\$100.45	July 21, 2021	May 14, 2021
6970	\$310.00	September 3, 2021	April 30, 2021
7043	\$1,385.25	April 18, 2022	April 12, 2022
7060	\$2,239.90	May 6, 2022	April 28, 2022

**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, 2022 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**

**Southwood 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.

**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

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**

**Stone 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**

**Summerlake 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**

**Sun Blaze 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, 2022 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 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.
- Sales tax totaling \$7.48 was paid 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**

**Sunridge Elementary**

Comments repeated from prior report

Fundraisers and admission events:

- 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 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.

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**

**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

Extended day:

- The following deposits for the extended day program was not deposited in a timely manner. All extended day deposits must be made in a drop safe or the depository the same day the money is removed from the lock box.

<b>Official receipt number</b>	<b>Deposit amount</b>	<b>Date of collection</b>	<b>Date of deposit</b>
6718	\$284.10	May 19, 2022	May 24, 2022

**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

Cash receipts:

- Spring picture commissions of \$466.38 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:

- Check number 6141 for \$400.00 was an improper expenditure made from the General account for a staff luncheon. 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**

**Sunshine 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, 2022. Any balance in the Digital Devices and Digital Devices – Peripheral accounts must be sent to the District office at the end of the school year.

Cash receipts:

- Assignment and accountability records were not completed properly. 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**

**Tangelo Park 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, 2022. 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 digital device fine was posted to the Lost Textbook account. Receipts should be properly classified and recorded in the proper account.

Official receipt number	Official receipt date	Official receipt amount
1027	October 19, 2021	\$50.00

- 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.

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
5666	\$906.35	June 6, 2022	May 4, 2022 and May 6, 2022

**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

None noted.

Current year comments

General procedures:

- The fund transfer journal entry proof sheet that corresponds with transfer journal entry number 148254 dated March 24, 2022, transferring \$140.00 from the Angel Fund-Schoolwide account to the FT-3<sup>rd</sup> grade account 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.

Cash receipts:

- 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
4352	March 1, 2022	\$25.00



**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**

**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

None noted.

Current year comments

Fundraisers and admission events:

- A request for fund raising activity form was not approved for the Square One Art fundraising 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 this 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**

**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

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.

Current year comments

Cash receipts:

- Several deposit slips could not be located. Deposit slips should be retained in the Internal Funds records.
- 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.
- The following official receipt did not have any supporting documentation for a donation received. Supporting documentation, such as a remittance advice or a donation letter, should accompany all donations.

Official receipt number	Official receipt date	Official receipt amount
13269	September 23, 2021	\$200.00

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
7868	March 10, 2022	\$28,952.17

- 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
7862	March 7, 2022	\$290.00

**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**

**Timber Springs Middle**

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- The ticket sales report that corresponds with official receipt number 1327, official receipt number 1413, and official receipt number 1490 did not indicate the official receipt numbers. 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.

**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

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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5508	\$1,275.00	December 10, 2021	November 10, 2021 – December 5, 2021
5517	\$861.33	March 7, 2022	March 4, 2022

- Check number 5508 for \$1,275.00 was an improper expenditure made from the General account for STEAM shirts. 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**

**Union Park 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**

**University 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**

**Ventura 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.

**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**

**Village Park Elementary**

Comments repeated from prior report

This is the first year of operations.

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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
550	\$335.58	May 5, 2022	May 2, 2022

**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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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**

**Vista Pointe Elementary**

Comments repeated from prior report

General procedures:

- Digital devices collections were not forwarded to the District office as of June 30, 2022. Any balance in the Digital Devices account must be sent to the District office at the end of the year.

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 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
17	November 5, 2021	\$50.00

- 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
23	April 22, 2022	\$508.00

- 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	Date of collection	Date deposited with bookkeeper
23	April 8, 2022 – April 22, 2022	April 22, 2022
25	May 20, 2022 – June 14, 2022	June 14, 2022

**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 (Continued)**

Current year comments (continued)

Fundraisers and admission events:

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

Cash disbursements:

- Several requisition and purchase order forms were not completed. 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.
- Several 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.

**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:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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**

**Washington Shores Elementary**

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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
2146	September 16, 2021	\$50.00	September 23, 2021

- 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**

**Washington Shores Primary Learning Center**

Comments repeated from prior report

This is the first year of operations.

Current year comments

General procedures:

- Fall picture commissions of \$167.92 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:

- The following check was not supported by a requisition and purchase order form. 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.

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
500	May 23, 2022	\$537.00



**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**

**Water Spring 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**

**Water Spring Middle**

**Comments repeated from prior report**

This is the first year of operations.

**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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
55	October 6, 2021	October 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**

**Waterbridge 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, 2022 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, 2022. Any balance in the Digital Devices and Digital Devices - Peripheral accounts must be sent to the District office at the end of the year.
- 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.

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
6028	\$1,007.00	July 15, 2021	July 9, 2021
6043	\$700.50	February 3, 2022	January 31, 2022
6047	\$7,091.49	April 12, 2022	April 6, 2022
6053	\$278.14	May 24, 2022	May 23, 2022

- 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
6056	June 1, 2022	\$1,560.00

- Sales tax totaling \$13.79 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**

**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

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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
20401	August 31, 2021	September 2, 2021

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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**

**West Creek Elementary**

Comments repeated from prior report

None noted.

Current year comments

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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
3115	November 19, 2021	\$704.84
3137	January 7, 2022	\$26.30
3203	April 22, 2022	\$3,346.00
3258	June 6, 2022	\$83.25

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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
6500	\$90.97	November 4, 2021	October 27, 2021
6503	\$1,980.00	January 4, 2022	January 3, 2022
6512	\$8,717.88	April 1, 2022	March 7, 2022
6522	\$71.20	May 10, 2022	May 9, 2022

- 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.

**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

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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
19383	December 10, 2021	December 17, 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**

**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

Cash receipts:

- 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
2926	August 25, 2021	\$60.00

Fundraisers and admission events:

- State sales tax was not calculated and remitted to the Florida Department of Revenue for SGA snack fundraiser and popcorn fundraiser totaling \$94.45 and \$244.25, respectively. The Internal Accounts Handbook states that sales tax is computed on gross taxable sales and remitted to the Florida Department of Revenue for concession sales.

**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

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**

**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

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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
7941	\$1,587.19	September 28, 2021	September 15, 2021
7982	\$84.37	November 20, 2021	November 17, 2021 and November 19, 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 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

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**

**Windy Ridge K-8**

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.

Fundraisers and admission events:

- There was no ticket inventory reports for the athletic tickets. All tickets must be accounted for on a ticket inventory 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.
- Extended day tuition was not forwarded to the District office as of June 30, 2022. Any balance in the Extended Day 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**

**Winegard Elementary**

Comments repeated from prior report

General procedures:

- Digital device collections were not forwarded to the District office as of June 30, 2022. Any balance in the Digital Devices account must be sent to the District office at the end of the year.

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**

**Winter Park High**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
22326	January 6, 2022	\$2,500.00

**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**

**Wolf Lake 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, 2022 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:

- A request for fund raising activity form was not approved for the Tijuana Flats fundraiser. In addition, a sales report was not completed for the Tijuana Flats 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**

**Wolf Lake Middle**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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:

- 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.

<b>Official Receipt Number</b>	<b>Date of Collection</b>	<b>Date Deposited with Bookkeeper</b>
5665	January 19, 2022	January 24, 2022

**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:

- The balance of the Internal Funds appears excessive as of June 30, 2022 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**

**Zellwood 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.





Required Communications  
June 30, 2022



Carr, Riggs & Ingram, LLC  
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Suite 200  
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407.628.5277 (fax)  
CRIcpa.com

December 9, 2022

The School Board of Orange County, Florida  
Orlando, Florida

We are pleased to present the results of our audit of the 2022 financial statements of the Internal Funds of the School District of Orange County, Florida (Orange County Public Schools) (OCPS Internal Funds) or (the 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 2022 OCPS Internal Funds financial statements. 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 use of the School Board and management and is not intended to be, 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](mailto:jchristensen@cricpa.com).

Very truly yours,

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

Carr, Riggs & Ingram, LLC

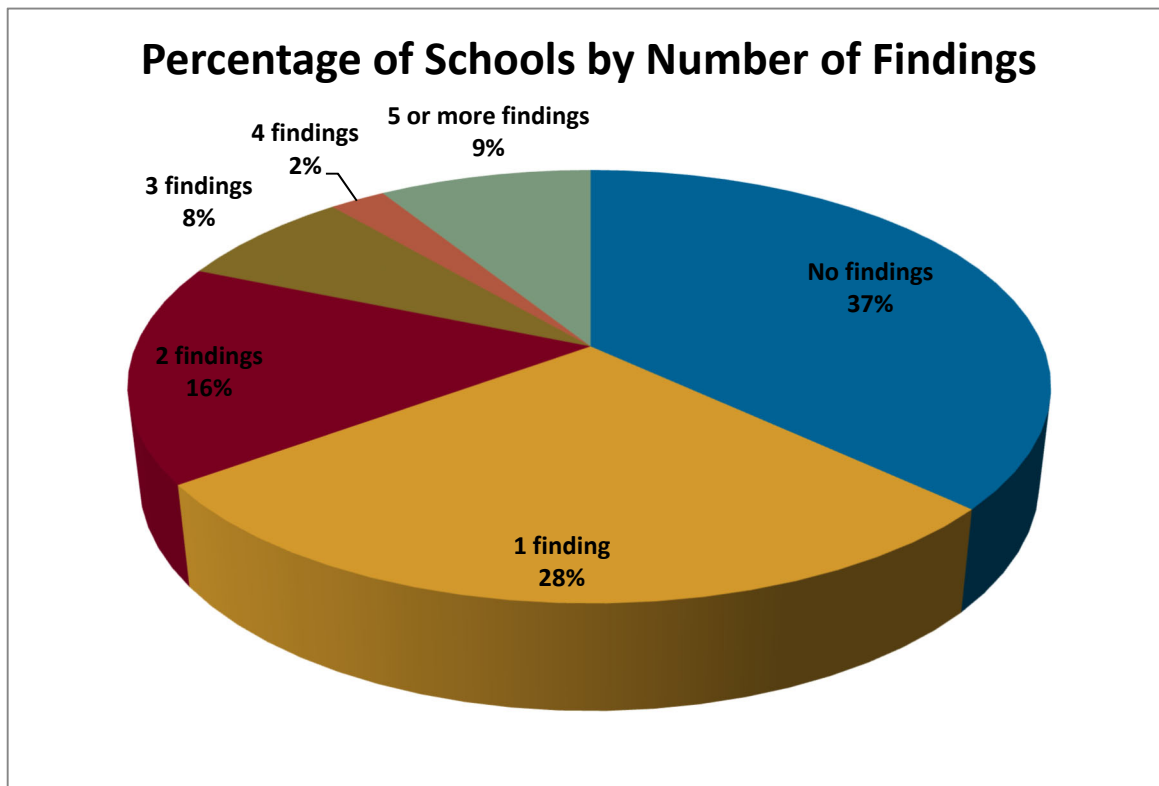


As discussed with the School Board and management during our planning process, our audit plan represented an approach responsive to the assessment of risk for the OCPS Internal Funds. Specifically, we planned and performed our audit to:

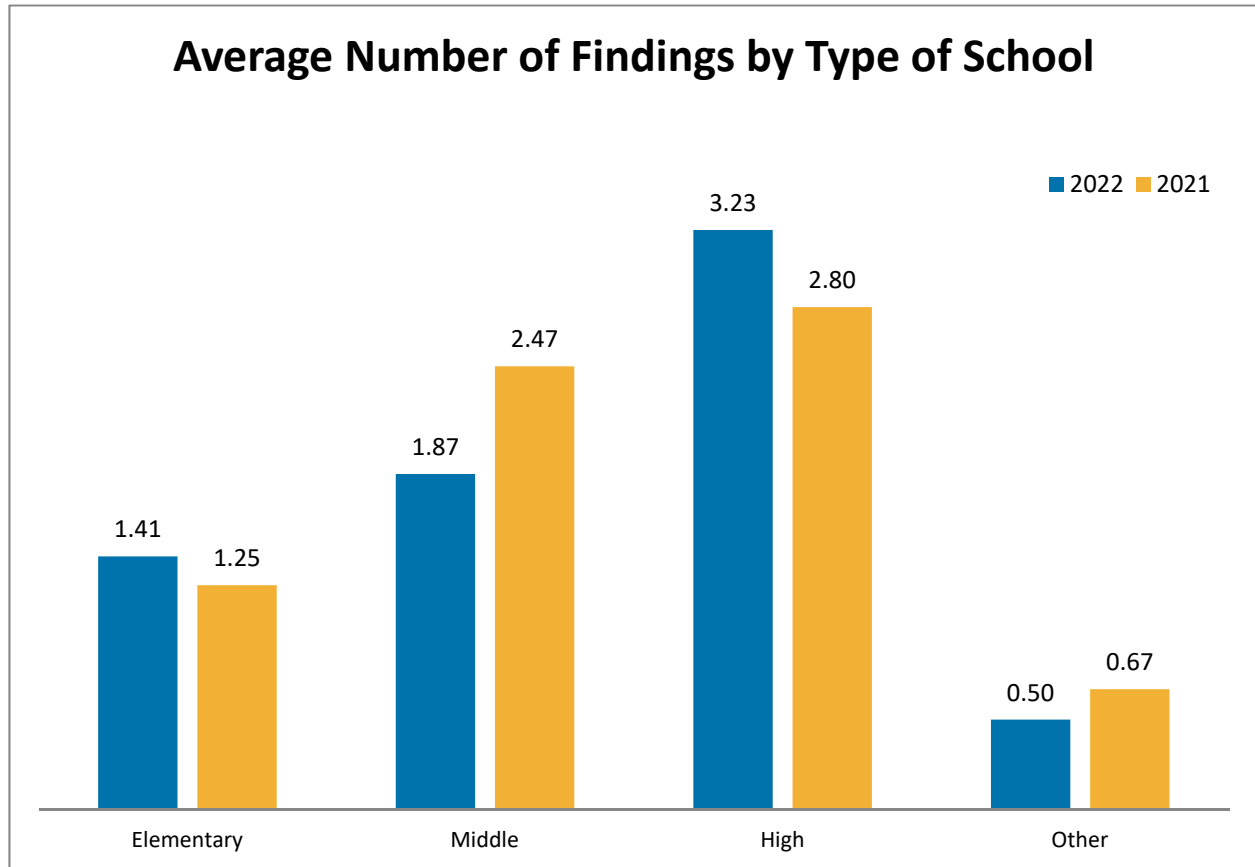
- Perform audit services, as requested by the School Board, in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, in order to express an opinion on OCPS Internal Funds' financial statements for the year ended June 30, 2022;
- 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
- Address other audit-related projects as they arise and upon request.

The percentage of schools by number of findings for the years ended June 30, 2022 and 2021, are as follows:

NUMBER OF FINDINGS	2022		2021	
	NUMBER OF SCHOOLS	%	NUMBER OF SCHOOLS	%
<b>None</b>	79	37%	72	35%
<b>1</b>	60	28%	58	28%
<b>2</b>	35	16%	34	16%
<b>3</b>	16	8%	19	9%
<b>4</b>	5	2%	8	4%
<b>5 or more</b>	19	9%	17	8%
<b>Total</b>	214	100%	208	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, 2022, is as follows:

Balance July 1, 2021	Internal Funds Revenues	Internal Funds Expenditures	Balance June 30, 2022
\$15,457,771	\$36,396,576	(\$34,710,610)	\$17,143,737



We have audited the financial statements of OCPS Internal Funds for the year ended June 30, 2022, and have issued our report thereon dated December 9, 2022. Professional standards require that we provide you with the following information related to our audit:

<b>MATTER TO BE COMMUNICATED</b>	<b>AUDITORS' RESPONSE</b>
<p><b>Auditors' responsibility under Generally Accepted Auditing Standards and Government Auditing Standards</b></p>	<p>As stated in our engagement letter dated July 6, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are 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 statements 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><b>Client's responsibility</b></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>Management is responsible for overseeing nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.</p>
<p><b>Planned scope and timing of the audit</b></p>	<p>Our initial audit plan was not significantly altered during our fieldwork.</p>



MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p><b>Management judgments and accounting estimates</b>  <i>The process used by management in forming particularly sensitive accounting estimates and the basis for the auditors' conclusion regarding the reasonableness of those estimates.</i></p>	<p>No significant estimates were noted regarding the financial statements.</p>
<p><b>Potential effect on the financial statements of any significant risks and exposures</b>  <i>Major risks and exposures facing OCPS Internal Funds and how they are disclosed.</i></p>	<p>No such risks or exposures were noted.</p>
<p><b>Significant accounting policies, including critical accounting policies and alternative treatments within generally accepted accounting principles and the auditors' judgment about the quality of accounting principles</b></p>	<p>Significant accounting policies are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2022. We noted no transactions entered into by OCPS during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.</p> <p>Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements was: The disclosure of significant accounting policies in Note 2 to the financial statements.</p> <p>The financial statement disclosures are neutral, consistent, and clear.</p>
<p><b>Significant difficulties encountered in the audit</b>  <i>Any significant difficulties, for example, unreasonable logistical constraints or lack of cooperation by management.</i></p>	<p>We encountered no significant difficulties in dealing with management in performing and completing our audit.</p>
<p><b>Disagreements with management</b>  <i>Disagreements, whether or not subsequently resolved, about matters significant to the financial statements or auditors' report. This does not include those that came about based on incomplete facts or preliminary information.</i></p>	<p>We are pleased to report that no such disagreements arose during the course of our audit.</p>



MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p><b>Other findings or issues</b>  <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 noted.</p>
<p><b>Matters arising from the audit that were discussed with, or the subject of correspondence with, management</b>  <i>Business conditions that might affect risk or discussions regarding accounting practices or application of auditing standards.</i></p>	<p>None noted.</p>
<p><b>Corrected and uncorrected misstatements</b>  <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 statements. 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 statements taken as a whole. Any internal control deficiencies that could have prevented the misstatements.</i></p>	<p>See "Summary of Audit Adjustments" section.</p>
<p><b>Major issues discussed with management prior to retention</b>  <i>Any major accounting, auditing or reporting issues discussed with management in connection with our initial or recurring retention.</i></p>	<p>Discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.</p>
<p><b>Consultations with other accountants</b>  <i>When management has consulted with other accountants about significant accounting or auditing matters.</i></p>	<p>To our knowledge, there were no such consultations with other accountants.</p>
<p><b>Written representations</b>  <i>A description of the written representations the auditor requested.</i></p>	<p>See "Listing of Management Representations" section.</p>





MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p><b>Internal control deficiencies</b>  <i>Any significant deficiencies or material weaknesses in the design or operation of internal control that came to the auditors' attention during the audit.</i></p>	<p>See "Internal Control Findings" section.</p>
<p><b>Fraud and illegal acts</b>  <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 auditors' 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>
<p><b>Other information in documents containing audited financial statement</b>  <i>The external auditors' 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 (including annual reports, etc.) containing the financial statements is to read the other information to consider whether:</p> <ul style="list-style-type: none"> <li>• Such information is materially inconsistent with the financial statements; and</li> <li>• We believe such information represents a material misstatement of fact.</li> </ul> <p>We have not been provided any such items to date and are unaware of any other documents that contain the audited financial statements.</p>
<p><b>Significant unusual accounting transactions</b>  <i>Auditor communication with governance to include auditors' views on policies and practices management used, as well as the auditors' understanding of the business purpose.</i></p>	<p>No significant unusual accounting transactions were noted during the year.</p>



MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p><b>Supplementary Information in relation to the financial statements as a whole</b>  <i>The auditors' responsibility for supplementary information accompanying the financial statements, as well as any procedures performed and the results.</i></p>	<p>We made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.</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. Uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in the auditors' judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

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>(Revenue)/ Expenditures</u>
Acceleration Academy East	Inventory	6,325		
Acceleration Academy East	General			(6,325)
Acceleration Academy West	Inventory	1,055		
Acceleration Academy West	General			(1,055)
Apopka Middle	Accounts payable		(3,211)	
Apopka Middle	Clubs			450
Apopka Middle	General			2,761
Avalon Middle	Accounts payable		(7,200)	
Avalon Middle	Trusts			7,200
Bay Meadows Elementary	Accounts receivable	3,059		
Bay Meadows Elementary	Trusts			(3,059)
Boone High	Investments	95,714		
Boone High	General			(95,714)
Chain of Lakes Middle	Accounts payable		(3,993)	
Chain of Lakes Middle	Music			547
Chain of Lakes Middle	General			3,446
Conway Middle	Inventory	2,211		
Conway Middle	Departments			(2,211)
Corner Lake Middle	Inventory	2,643		
Corner Lake Middle	Departments			(2,643)
Corner Lake Middle	Accounts payable		(8,300)	
Corner Lake Middle	Music			3,500
Corner Lake Middle	Departments			4,800
East River High	Accounts payable		(13,632)	
East River High	Athletics			9,382
East River High	Music			1,250
East River High	Clubs			3,000
Freedom High	Investments	14,173		
Freedom High	General			(14,173)
Freedom Middle	Investments	3,123		
Freedom Middle	General			(3,123)
Freedom Middle	Inventory	15,175		
Freedom Middle	Athletics			(70)
Freedom Middle	Departments			(14,804)
GED Testing	Checking	7,703		
GED Testing	Accounts payable		(7,703)	
Horizon High	Accounts payable		(11,145)	
Horizon High	Athletics			265
Horizon High	Music			10,880
Horizon West Middle	Inventory	10,501		
Horizon West Middle	Inventory			(10,501)
Jones High	Inventory	11,492		
Jones High	Athletics			(11,492)



**Recorded (Corrected Journal Entries) (Continued)**

<u>School</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>(Revenue)/ Expenditures</u>
Lake Como School K-8	General			2,277
Lake Como School K-8	Accounts payable		(2,277)	
Liberty Middle	Investments	1,839		
Liberty Middle	General			(1,839)
Orange Tech - South	Inventory	57,501		
Orange Tech - South	Inventory			(57,501)
Orange Tech - South	Accounts payable		(65,540)	
Orange Tech - South	Accounts payable			65,540
Orange Tech - West	Investments	22,373		
Orange Tech - West	General			(22,373)
Pershing School K-8	Investments	11,435		
Pershing School K-8	General			(11,435)
Princeton Elementary	Accounts payable		(2,423)	
Princeton Elementary	Trusts			2,423
Summerlake Elementary	Accounts receivable	5,473		
Summerlake Elementary	Trusts			(5,473)
University High	Accounts payable		(25,062)	
University High	General			25,062
West Orange High	Accounts payable		(2,442)	
West Orange High	Due to other funds		(16,266)	
West Orange High	Athletics			3,846
West Orange High	Music			14,862
<b>Total for all schools</b>		<b>\$ 271,795</b>	<b>\$(169,194)</b>	<b>\$ (102,601)</b>

**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:**

	<u>Fund balance</u>	<u>(Revenue)/ Expenditures</u>
Fund balance	197,416	
Athletics		34,621
Music		(2,656)
Classes		37,670
Clubs		13,425
Departments		48,254
Trusts		(454)
General		66,556
	<b>\$197,416</b>	<b>\$197,416</b>

**Passed (Uncorrected Journal Entries)**

<u>School</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>(Revenue)/ Expenditures</u>
Avalon Middle	Inventory	2,040		
Avalon Middle	Departments			(2,040)
Blankner School K-8	Investments	556		
Blankner School K-8	General			(556)
Bridgewater Middle	Inventory	2,052		
Bridgewater Middle	Departments			(2,052)
Camelot Elementary	Inventory	1,875		
Camelot Elementary	Trusts			(1,875)
Chain of Lakes Middle	Investments	118		
Chain of Lakes Middle	General			(118)
Colonial High	Inventory	8,044		
Colonial High	Music			(436)
Colonial High	Clubs			(503)
Colonial High	Departments			(7,105)
East River High	Inventory	9,951		
East River High	Athletics			(1,350)
East River High	Classes			(1,150)
East River High	General			(7,451)
Evans High	Inventory	1,184		
Evans High	General			(1,184)
Horizon High	Accounts receivable	3,297		
Horizon High	Classes			(3,297)
Horizon High	Inventory	936		
Horizon High	Athletics			(479)
Horizon High	Clubs			(457)
Innovation Middle	Inventory	2,930		
Innovation Middle	Departments			(2,930)
Lake Nona High	Inventory	1,590		
Lake Nona High	Inventory			(1,590)
Lake Nona Middle	Inventory	960		
Lake Nona Middle	Inventory			(960)
Lakeview Middle	Inventory	950		
Lakeview Middle	Classes			(950)
Legacy Middle	Inventory	960		
Legacy Middle	Athletics			(960)
Liberty Middle	Inventory	962		
Liberty Middle	General			(962)
Magnolia School	Investments	83		
Magnolia School	Investments			(83)
Millennia Elementary	Accounts receivable	2,267		
Millennia Elementary	Trusts			(2,267)

**Passed (Uncorrected Journal Entries) (Continued)**

<u>School</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>(Revenue)/ Expenditures</u>
Millennia Gardens Elementary	Accounts receivable	1,823		
Millennia Gardens Elementary	Trusts			(1,823)
Ocoee High School	Investments	1,012		
Ocoee High School	General			(1,012)
Ocoee Middle	Accounts payable		(846)	
Ocoee Middle	Classes			846
Ocoee Middle	Inventory	370		
Ocoee Middle	Trusts			(370)
Odyssey Middle	Inventory	2,065		
Odyssey Middle	Departments			(2,065)
Orange Tech - East	Accounts payable		(11,558)	
Orange Tech - East	Accounts payable			11,558
Orange Tech - East	Inventory	7,024		
Orange Tech - East	Inventory			(7,024)
Orange Tech - South	Accounts receivable	26,236		
Orange Tech - South	Accounts receivable			(26,236)
Orange Tech – South	Trusts			53,000
Orange Tech – South	Trusts			(53,000)
Orange Tech - West	Inventory	17,145		
Orange Tech - West	Inventory			(17,145)
Robinswood Middle	Accounts payable		(493)	
Robinswood Middle	General			493
Southwest Middle	Inventory	3,590		
Southwest Middle	Clubs			(175)
Southwest Middle	Departments			(3,415)
Stone Lakes Elementary	Accounts receivable	3,584		
Stone Lakes Elementary	Trusts			(3,584)
Sunridge Middle	Inventory	1,846		
Sunridge Middle	Athletics			(1,846)
Timber Creek High	Accounts payable		(2,408)	
Timber Creek High	Athletics			2,408
Timber Creek High	Inventory	8,535		
Timber Creek High	Departments			(8,535)
Timber Springs Middle	Inventory	1,895		
Timber Springs Middle	Athletics			(1,895)
Timber Springs Middle	Investments	523		
Timber Springs Middle	General			(523)
University High	Inventory	7,675		
University High	Music			(6,643)
University High	Clubs			(1,032)
Waterford Elementary	Inventory	626		
Waterford Elementary	Classes			(626)



**Passed (Uncorrected Journal Entries) (Continued)**

<u>School</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>(Revenue)/ Expenditures</u>
Wekiva High	Accounts payable		(3,278)	
Wekiva High	Athletics			2,737
Wekiva High	Music			91
Wekiva High	Clubs			450
Wekiva High	Inventory	6,320		
Wekiva High	Music			(2,246)
Wekiva High	Clubs			(270)
Wekiva High	Trusts			(804)
Wekiva High	General			(3,000)
Windy Ridge K-8	Accounts receivable	769		
Windy Ridge K-8	General			(769)
Windy Ridge K-8	Accounts payable		(4,238)	
Windy Ridge K-8	General			4,238
Winter Park High	Inventory	3,251		
Winter Park High	Athletics			(250)
Winter Park High	Music			(55)
Winter Park High	Classes			(23)
Winter Park High	Clubs			(225)
Winter Park High	Departments			(2,698)
			<b><u>Fund balance</u></b>	<b><u>(Revenue)/ Expenditures</u></b>
	Reversal of prior year passed adjustments		(26,877)	26,877





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, 2022, and the disclosures (collectively, the financial statements), for the purpose of expressing an opinion as to whether the financial statements are 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, 2022, 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) There were no related party transactions that require disclosure in the financial statements.
- 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.
- 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 included in the Summary of Audit Adjustments section of this 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 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 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 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 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 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 statements.



### 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 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 statements 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 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 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, 2022:
- 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, 2022 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, 2022, 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, 2022 have not changed from those used in the prior period, 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, 2022 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 auditors' report thereon.
- 35) We will not record your proposed audit adjustments since these adjustments were done to convert the financial statements 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 financial statements 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, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered OCPS 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 statements 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 those 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 OCPS 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 9, 2022.

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

CARR, RIGGS & INGRAM, LLC

Orlando, Florida  
December 9, 2022



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
<b>17-02</b> <b>(Repeat Comment from prior year)</b>	<b>IP</b>	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
<b>2021-01 (Repeat Comment from prior year)</b>	<b>IP</b>	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.