



**ORANGE COUNTY PUBLIC SCHOOLS
INTERNAL FUNDS**

FINANCIAL STATEMENTS

June 30, 2023



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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, 2023, 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 financial position of the Orange County Public Schools Internal Funds as of June 30, 2023, and the respective changes in financial 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, 2023, the changes in its financial position, or, where applicable, its cash flows 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, 2023, 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, 2023 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 8, 2023, 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, Rigg & Ingram, L.L.C.

Orlando, Florida
December 8, 2023

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

<i>June 30, 2023</i>	Special Revenue Fund
Assets	
Cash and cash equivalents	\$ 17,739,988
Accounts receivable	244,812
Inventory	127,475
<hr/>	
Total assets	\$ 18,112,275
<hr/>	
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 205,461
Due to other funds	62,790
Total liabilities	268,251
<hr/>	
Fund balance	
Restricted for individuals and organizations	17,844,024
<hr/>	
Total liabilities and fund balance	\$ 18,112,275
<hr/>	

See accompanying notes to financial statements.

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

<i>For the year ended June 30, 2023</i>	Special Revenue Fund
<hr/>	
Revenues	
Internal funds revenue	\$ 38,674,598
Expenditures	
Internal funds expenditures	37,974,311
<hr/>	
Excess of revenues over expenditures before other financing sources	700,287
Other Financing Sources	
Intra-fund transfers in	1,097,834
Intra-fund transfers out	(1,097,834)
Total other financing sources	-
<hr/>	
Net change in fund balance	700,287
<hr/>	
Fund balance, beginning of year	17,143,737
<hr/>	
Fund balance, end of year	\$ 17,844,024
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See accompanying notes to financial statements.

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

Note 1: NATURE OF OPERATIONS

Nature of Operations

The School District of Orange County, Florida (Orange County Public Schools or the Schools) Internal Funds are comprised of individual student activity account balances of the public schools located within the geographical boundaries of the School District of Orange County, Florida (the District). These financial statements include the internal funds of the two hundred seventeen 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, 2023, approximately \$4,400,000 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 37 days. The weighted average life at June 30, 2023 was 81 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, 2023, 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, 2023 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 8, 2023 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.



SUPPLEMENTARY INFORMATION



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

For the year ended June 30, 2023

	Aloma Elementary	Andover Elementary	Apopka Elementary	Arbor Ridge K-8
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ 398
Music	100	1,759	-	2,134
Classes	-	6,392	43,031	2,471
Clubs	-	205	3,386	2,122
Departments	210	2,222	-	-
Trust	11,676	48,637	1,154	43,792
General	13,539	3,087	24,331	15,405
Total revenues	<u>25,525</u>	<u>62,302</u>	<u>71,902</u>	<u>66,322</u>
Expenditures				
Athletics	-	-	-	360
Music	1,728	1,694	-	3,052
Classes	-	6,405	49,451	2,984
Clubs	24	169	3,682	3,476
Departments	-	2,041	254	-
Trust	14,994	51,484	1,147	40,604
General	13,299	3,576	29,573	16,451
Total expenditures	<u>30,045</u>	<u>65,369</u>	<u>84,107</u>	<u>66,927</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(4,520)	(3,067)	(12,205)	(605)
Other financing sources (uses):				
Intra-fund transfers in	78	12	2,100	2,710
Intra-fund transfers out	(78)	(12)	(2,100)	(2,710)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(4,520)</u>	<u>(3,067)</u>	<u>(12,205)</u>	<u>(605)</u>
Fund balance, beginning of year	<u>27,437</u>	<u>22,543</u>	<u>33,582</u>	<u>38,886</u>
Fund balance, end of year	<u>\$ 22,917</u>	<u>\$ 19,476</u>	<u>\$ 21,377</u>	<u>\$ 38,281</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, 2023

	Audubon Park K-8	Avalon Elementary	Azalea Park Elementary	Baldwin Park Elementary
Revenues				
Athletics	\$ 8,932	\$ -	\$ -	\$ -
Music	25,087	3,966	-	-
Classes	32,176	13,100	682	-
Clubs	1,161	7,081	-	5,882
Departments	-	2,610	-	-
Trust	118,980	66,571	611	30,422
General	16,768	10,443	8,025	4,180
Total revenues	<u>203,104</u>	<u>103,771</u>	<u>9,318</u>	<u>40,484</u>
Expenditures				
Athletics	7,462	-	-	-
Music	17,151	4,854	-	-
Classes	27,323	12,914	18	-
Clubs	2,086	4,858	-	4,769
Departments	-	2,798	-	31
Trust	123,791	65,935	-	31,806
General	13,792	10,595	8,678	1,759
Total expenditures	<u>191,605</u>	<u>101,954</u>	<u>8,696</u>	<u>38,365</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	11,499	1,817	622	2,119
Other financing sources (uses):				
Intra-fund transfers in	3,927	1,096	503	139
Intra-fund transfers out	<u>(3,927)</u>	<u>(1,096)</u>	<u>(503)</u>	<u>(139)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>11,499</u>	<u>1,817</u>	<u>622</u>	<u>2,119</u>
Fund balance, beginning of year	<u>44,662</u>	<u>24,747</u>	<u>6,130</u>	<u>36,156</u>
Fund balance, end of year	<u>\$ 56,161</u>	<u>\$ 26,564</u>	<u>\$ 6,752</u>	<u>\$ 38,275</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, 2023

	Bay Lake Elementary	Bay Meadows Elementary	Blankner K-8	Bonneville Elementary
Revenues				
Athletics	\$ -	\$ -	\$ 6,423	\$ -
Music	-	1,545	4,630	-
Classes	-	10,529	8,945	2,509
Clubs	3,375	565	13,013	1,045
Departments	-	800	750	-
Trust	38,778	72,173	42,666	23,119
General	18,694	17,508	31,169	5,353
Total revenues	<u>60,847</u>	<u>103,120</u>	<u>107,596</u>	<u>32,026</u>
Expenditures				
Athletics	-	-	6,502	-
Music	-	2,947	10,372	25
Classes	159	12,059	6,230	3,605
Clubs	2,595	792	13,546	566
Departments	-	1,666	445	102
Trust	38,703	76,544	41,159	23,871
General	18,595	8,198	33,427	8,131
Total expenditures	<u>60,052</u>	<u>102,206</u>	<u>111,681</u>	<u>36,300</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	795	914	(4,085)	(4,274)
Other financing sources (uses):				
Intra-fund transfers in	2,436	2,501	3,154	-
Intra-fund transfers out	<u>(2,436)</u>	<u>(2,501)</u>	<u>(3,154)</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>795</u>	<u>914</u>	<u>(4,085)</u>	<u>(4,274)</u>
Fund balance, beginning of year	<u>19,951</u>	<u>24,441</u>	<u>85,539</u>	<u>21,108</u>
Fund balance, end of year	<u>\$ 20,746</u>	<u>\$ 25,355</u>	<u>\$ 81,454</u>	<u>\$ 16,834</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, 2023

	Brookshire Elementary	Camelot Elementary	Castle Creek Elementary	Castleview Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	2,183	-
Classes	-	-	9,914	1,150
Clubs	1,575	4,210	-	6,025
Departments	369	-	-	-
Trust	43,041	33,604	13,111	57,443
General	7,558	6,097	8,699	16,717
Total revenues	<u>52,543</u>	<u>43,911</u>	<u>33,907</u>	<u>81,335</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	1,562	-
Classes	57	-	9,769	125
Clubs	1,547	2,607	-	13,666
Departments	316	-	401	-
Trust	46,142	27,202	11,964	54,492
General	7,850	6,162	6,731	17,853
Total expenditures	<u>55,912</u>	<u>35,971</u>	<u>30,427</u>	<u>86,136</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(3,369)	7,940	3,480	(4,801)
Other financing sources (uses):				
Intra-fund transfers in	2,191	468	-	4,307
Intra-fund transfers out	<u>(2,191)</u>	<u>(468)</u>	<u>-</u>	<u>(4,307)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(3,369)</u>	<u>7,940</u>	<u>3,480</u>	<u>(4,801)</u>
Fund balance, beginning of year	<u>15,516</u>	<u>15,183</u>	<u>13,173</u>	<u>30,566</u>
Fund balance, end of year	<u>\$ 12,147</u>	<u>\$ 23,123</u>	<u>\$ 16,653</u>	<u>\$ 25,765</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, 2023

	Catalina Elementary	Cheney Elementary	Chickasaw Elementary	Citrus Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	630	-	-	251
Classes	-	-	-	3,138
Clubs	-	90	110	491
Departments	-	-	-	-
Trust	4,549	5,245	2,687	4,410
General	6,180	4,593	2,091	10,637
Total revenues	<u>11,359</u>	<u>9,928</u>	<u>4,888</u>	<u>18,927</u>
Expenditures				
Athletics	-	-	-	-
Music	628	-	-	460
Classes	-	-	-	3,055
Clubs	-	84	110	593
Departments	-	-	-	36
Trust	7,547	5,898	3,444	6,703
General	5,586	9,882	276	12,505
Total expenditures	<u>13,761</u>	<u>15,864</u>	<u>3,830</u>	<u>23,352</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(2,402)	(5,936)	1,058	(4,425)
Other financing sources (uses):				
Intra-fund transfers in	750	1	841	2,463
Intra-fund transfers out	(750)	(1)	(841)	(2,463)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(2,402)</u>	<u>(5,936)</u>	<u>1,058</u>	<u>(4,425)</u>
Fund balance, beginning of year	<u>7,864</u>	<u>22,388</u>	<u>9,781</u>	<u>21,468</u>
Fund balance, end of year	<u>\$ 5,462</u>	<u>\$ 16,452</u>	<u>\$ 10,839</u>	<u>\$ 17,043</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, 2023

	Clay Springs Elementary	Columbia Elementary	Conway Elementary	Cypress Springs Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	5,636	4,052	-	1,905
Classes	19,426	-	-	5,037
Clubs	1,592	-	-	4,795
Departments	608	-	-	-
Trust	38,448	17,215	837	68,430
General	19,237	10,220	8,444	14,003
Total revenues	<u>84,947</u>	<u>31,487</u>	<u>9,281</u>	<u>94,170</u>
Expenditures				
Athletics	-	-	-	-
Music	2,289	4,296	-	1,572
Classes	14,344	-	-	4,651
Clubs	810	-	-	2,128
Departments	495	-	-	-
Trust	41,588	17,409	228	68,160
General	12,274	15,690	11,397	20,725
Total expenditures	<u>71,800</u>	<u>37,395</u>	<u>11,625</u>	<u>97,236</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	13,147	(5,908)	(2,344)	(3,066)
Other financing sources (uses):				
Intra-fund transfers in	5,564	70	267	2,059
Intra-fund transfers out	<u>(5,564)</u>	<u>(70)</u>	<u>(267)</u>	<u>(2,059)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>13,147</u>	<u>(5,908)</u>	<u>(2,344)</u>	<u>(3,066)</u>
Fund balance, beginning of year	<u>10,401</u>	<u>29,854</u>	<u>12,403</u>	<u>18,184</u>
Fund balance, end of year	<u>\$ 23,548</u>	<u>\$ 23,946</u>	<u>\$ 10,059</u>	<u>\$ 15,118</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, 2023

	Deerwood Elementary	Dillard Street Elementary	Dommerich Elementary	Dover Shores Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ 1,041
Music	-	250	1,386	-
Classes	2,101	100	-	-
Clubs	1,756	5,241	3,473	412
Departments	-	-	2,579	2,531
Trust	25,758	19,288	49,569	18,916
General	5,706	11,050	1,365	2,298
Total revenues	<u>35,321</u>	<u>35,929</u>	<u>58,372</u>	<u>25,198</u>
Expenditures				
Athletics	-	-	-	594
Music	-	118	1,549	84
Classes	1,906	-	-	-
Clubs	1,086	2,834	4,325	295
Departments	-	3	4,280	1,958
Trust	23,893	19,826	51,289	19,383
General	10,706	14,759	478	2,143
Total expenditures	<u>37,591</u>	<u>37,540</u>	<u>61,921</u>	<u>24,457</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(2,270)	(1,611)	(3,549)	741
Other financing sources (uses):				
Intra-fund transfers in	281	2,176	380	-
Intra-fund transfers out	(281)	(2,176)	(380)	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(2,270)</u>	<u>(1,611)</u>	<u>(3,549)</u>	<u>741</u>
Fund balance, beginning of year	<u>19,747</u>	<u>20,027</u>	<u>49,573</u>	<u>12,265</u>
Fund balance, end of year	<u>\$ 17,477</u>	<u>\$ 18,416</u>	<u>\$ 46,024</u>	<u>\$ 13,006</u>

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Orange County Public Schools
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For the year ended June 30, 2023

	Dr. Phillips Elementary	Dream Lake Elementary	Eagle Creek Elementary	Eagles Nest Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	950	1,153	6,908	-
Classes	-	-	-	-
Clubs	-	4,397	3,621	-
Departments	-	4,638	1,585	-
Trust	38,949	52,284	66,993	2,338
General	18,517	16,867	20,803	4,965
Total revenues	<u>58,416</u>	<u>79,339</u>	<u>99,910</u>	<u>7,303</u>
Expenditures				
Athletics	-	-	-	-
Music	1,457	1,569	6,946	-
Classes	-	-	-	-
Clubs	-	1,909	4,231	-
Departments	301	2,940	855	-
Trust	40,572	44,011	65,683	228
General	21,495	15,832	28,588	3,167
Total expenditures	<u>63,825</u>	<u>66,261</u>	<u>106,303</u>	<u>3,395</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(5,409)	13,078	(6,393)	3,908
Other financing sources (uses):				
Intra-fund transfers in	146	8,541	1,256	-
Intra-fund transfers out	(146)	(8,541)	(1,256)	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(5,409)</u>	<u>13,078</u>	<u>(6,393)</u>	<u>3,908</u>
Fund balance, beginning of year	<u>28,404</u>	<u>12,727</u>	<u>52,552</u>	<u>5,075</u>
Fund balance, end of year	<u>\$ 22,995</u>	<u>\$ 25,805</u>	<u>\$ 46,159</u>	<u>\$ 8,983</u>

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For the year ended June 30, 2023

	East Lake Elementary	Eccleston Elementary	Endeavor Elementary	Engelwood Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	1,771	-	-	-
Classes	4,406	-	-	-
Clubs	1,823	-	5,929	40
Departments	-	-	-	-
Trust	24,305	5,698	29,737	10,944
General	14,734	1,608	13,502	12,201
Total revenues	<u>47,039</u>	<u>7,306</u>	<u>49,168</u>	<u>23,185</u>
Expenditures				
Athletics	-	-	-	-
Music	1,500	-	-	-
Classes	2,617	-	-	-
Clubs	2,286	-	4,460	40
Departments	-	-	-	-
Trust	23,943	3,732	24,764	11,944
General	10,797	1,561	16,825	11,676
Total expenditures	<u>41,143</u>	<u>5,293</u>	<u>46,049</u>	<u>23,660</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	5,896	2,013	3,119	(475)
Other financing sources (uses):				
Intra-fund transfers in	244	83	-	1,698
Intra-fund transfers out	(244)	(83)	-	(1,698)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>5,896</u>	<u>2,013</u>	<u>3,119</u>	<u>(475)</u>
Fund balance, beginning of year	<u>11,198</u>	<u>9,902</u>	<u>29,238</u>	<u>8,169</u>
Fund balance, end of year	<u>\$ 17,094</u>	<u>\$ 11,915</u>	<u>\$ 32,357</u>	<u>\$ 7,694</u>

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For the year ended June 30, 2023

	Forsyth Woods Elementary	Frangus Elementary	Hamlin Elementary	Hiawassee Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	85	-	-
Clubs	200	-	2,019	-
Departments	-	-	-	-
Trust	489	5,309	47,949	540
General	4,399	1,016	12,086	2,861
Total revenues	<u>5,088</u>	<u>6,410</u>	<u>62,054</u>	<u>3,401</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	90	1,174	-
Clubs	-	-	1,868	-
Departments	-	-	-	-
Trust	496	5,758	46,355	1,476
General	5,259	1,351	3,771	2,743
Total expenditures	<u>5,755</u>	<u>7,199</u>	<u>53,168</u>	<u>4,219</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(667)	(789)	8,886	(818)
Other financing sources (uses):				
Intra-fund transfers in	-	20	2,853	1,043
Intra-fund transfers out	-	(20)	(2,853)	(1,043)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(667)</u>	<u>(789)</u>	<u>8,886</u>	<u>(818)</u>
Fund balance, beginning of year	<u>8,404</u>	<u>5,894</u>	<u>-</u>	<u>8,510</u>
Fund balance, end of year	<u>\$ 7,737</u>	<u>\$ 5,105</u>	<u>\$ 8,886</u>	<u>\$ 7,692</u>

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	Hidden Oaks Elementary	Hillcrest Elementary	Hungerford Elementary	Hunter's Creek Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	1,013
Classes	-	-	-	1,580
Clubs	-	-	-	395
Departments	264	5,412	-	-
Trust	14,445	23,777	100	49,128
General	8,076	13,871	3,172	25,165
Total revenues	<u>22,785</u>	<u>43,060</u>	<u>3,272</u>	<u>77,281</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	221
Classes	-	-	-	2,051
Clubs	-	-	-	218
Departments	262	3,836	-	-
Trust	15,220	22,081	813	45,374
General	7,454	14,066	3,757	27,632
Total expenditures	<u>22,936</u>	<u>39,983</u>	<u>4,570</u>	<u>75,496</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(151)	3,077	(1,298)	1,785
Other financing sources (uses):				
Intra-fund transfers in	13	29	-	1,796
Intra-fund transfers out	(13)	(29)	-	(1,796)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(151)</u>	<u>3,077</u>	<u>(1,298)</u>	<u>1,785</u>
Fund balance, beginning of year	<u>4,634</u>	<u>18,859</u>	<u>4,790</u>	<u>28,140</u>
Fund balance, end of year	<u>\$ 4,483</u>	<u>\$ 21,936</u>	<u>\$ 3,492</u>	<u>\$ 29,925</u>

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For the year ended June 30, 2023

	Independence Elementary	Ivey Lane Elementary	John Young Elementary	Keene's Crossing Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	900	-	200	1,697
Classes	-	1,103	-	9,832
Clubs	-	100	-	4,430
Departments	-	2,000	-	7,520
Trust	81,998	8,647	32,392	97,767
General	27,232	3,793	16,120	26,789
Total revenues	<u>110,130</u>	<u>15,643</u>	<u>48,712</u>	<u>148,035</u>
Expenditures				
Athletics	-	-	-	-
Music	834	-	-	1,586
Classes	-	1,563	-	9,171
Clubs	-	84	-	3,192
Departments	-	1,911	-	3,790
Trust	79,231	9,296	30,025	96,305
General	12,658	3,905	14,797	15,673
Total expenditures	<u>92,723</u>	<u>16,759</u>	<u>44,822</u>	<u>129,717</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	17,407	(1,116)	3,890	18,318
Other financing sources (uses):				
Intra-fund transfers in	104	251	49	179
Intra-fund transfers out	(104)	(251)	(49)	(179)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>17,407</u>	<u>(1,116)</u>	<u>3,890</u>	<u>18,318</u>
Fund balance, beginning of year	<u>21,842</u>	<u>5,154</u>	<u>15,094</u>	<u>22,238</u>
Fund balance, end of year	<u>\$ 39,249</u>	<u>\$ 4,038</u>	<u>\$ 18,984</u>	<u>\$ 40,556</u>

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For the year ended June 30, 2023

	Kelly Park School	Killarney Elementary	Lake Como School K-8	Lake Gem Elementary
Revenues				
Athletics	\$ 5,379	\$ -	\$ 4,621	\$ -
Music	11,205	-	8,383	-
Classes	7,322	-	940	-
Clubs	14,622	-	2,696	250
Departments	2,240	-	5,654	-
Trust	53,261	2,764	46,484	6,847
General	14,658	5,436	13,843	3,183
Total revenues	<u>108,687</u>	<u>8,200</u>	<u>82,621</u>	<u>10,280</u>
Expenditures				
Athletics	4,495	-	4,917	-
Music	6,019	-	4,929	-
Classes	6,222	-	1,050	-
Clubs	10,802	-	2,942	343
Departments	927	-	12,631	1,297
Trust	46,117	2,455	39,299	6,569
General	11,152	4,292	6,448	5,642
Total expenditures	<u>85,734</u>	<u>6,747</u>	<u>72,216</u>	<u>13,851</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	22,953	1,453	10,405	(3,571)
Other financing sources (uses):				
Intra-fund transfers in	1,537	-	3,555	1,725
Intra-fund transfers out	(1,537)	-	(3,555)	(1,725)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>22,953</u>	<u>1,453</u>	<u>10,405</u>	<u>(3,571)</u>
Fund balance, beginning of year	<u>-</u>	<u>11,616</u>	<u>30,093</u>	<u>11,929</u>
Fund balance, end of year	<u>\$ 22,953</u>	<u>\$ 13,069</u>	<u>\$ 40,498</u>	<u>\$ 8,358</u>

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For the year ended June 30, 2023

	Lake George Elementary	Lake Silver Elementary	Lake Sybelia Elementary	Lake Weston Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	9,731	1,303	1,426	-
Classes	11,407	2,417	-	-
Clubs	85	-	-	-
Departments	-	238	42	-
Trust	218	106,451	21,442	2,114
General	8,256	2,588	9,834	4,446
Total revenues	<u>29,697</u>	<u>112,997</u>	<u>32,744</u>	<u>6,560</u>
Expenditures				
Athletics	-	-	-	-
Music	4,078	1,003	836	-
Classes	10,733	-	-	-
Clubs	265	-	-	-
Departments	-	-	-	-
Trust	-	107,864	21,396	2,021
General	10,657	3,818	11,886	4,561
Total expenditures	<u>25,733</u>	<u>112,685</u>	<u>34,118</u>	<u>6,582</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	3,964	312	(1,374)	(22)
Other financing sources (uses):				
Intra-fund transfers in	486	2,655	3,781	-
Intra-fund transfers out	(486)	(2,655)	(3,781)	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>3,964</u>	<u>312</u>	<u>(1,374)</u>	<u>(22)</u>
Fund balance, beginning of year	<u>10,835</u>	<u>12,547</u>	<u>15,567</u>	<u>5,409</u>
Fund balance, end of year	<u>\$ 14,799</u>	<u>\$ 12,859</u>	<u>\$ 14,193</u>	<u>\$ 5,387</u>

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For the year ended June 30, 2023

	Lake Whitney Elementary	Lakemont Elementary	Lakeville Elementary	Lancaster Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	4,004	-
Classes	15,672	-	-	-
Clubs	2,887	-	-	-
Departments	-	-	-	-
Trust	60,332	49,157	15,973	484
General	20,488	11,924	14,897	5,517
Total revenues	<u>99,379</u>	<u>61,081</u>	<u>34,874</u>	<u>6,001</u>
Expenditures				
Athletics	-	-	43	-
Music	-	-	2,577	-
Classes	14,867	-	-	-
Clubs	2,376	465	118	-
Departments	76	-	-	-
Trust	59,651	87,956	17,696	262
General	13,402	12,800	17,579	2,443
Total expenditures	<u>90,372</u>	<u>101,221</u>	<u>38,013</u>	<u>2,705</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	9,007	(40,140)	(3,139)	3,296
Other financing sources (uses):				
Intra-fund transfers in	134	12	64	677
Intra-fund transfers out	(134)	(12)	(64)	(677)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>9,007</u>	<u>(40,140)</u>	<u>(3,139)</u>	<u>3,296</u>
Fund balance, beginning of year	<u>36,591</u>	<u>55,887</u>	<u>15,613</u>	<u>12,991</u>
Fund balance, end of year	<u>\$ 45,598</u>	<u>\$ 15,747</u>	<u>\$ 12,474</u>	<u>\$ 16,287</u>

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For the year ended June 30, 2023

	Laureate Park Elementary	Lawton Chiles Elementary	Little River Elementary	Lockhart Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	6,363	481	-	-
Classes	4,378	1,145	-	495
Clubs	3,017	-	525	310
Departments	-	-	1,200	4,500
Trust	143,932	21,375	3,767	7,148
General	30,411	10,811	761	6,061
Total revenues	<u>188,101</u>	<u>33,812</u>	<u>6,253</u>	<u>18,514</u>
Expenditures				
Athletics	-	-	-	-
Music	1,124	328	-	-
Classes	2,487	470	-	1,332
Clubs	1,280	42	564	221
Departments	-	-	1,622	4,587
Trust	135,883	16,890	4,419	5,265
General	29,962	6,686	668	8,668
Total expenditures	<u>170,736</u>	<u>24,416</u>	<u>7,273</u>	<u>20,073</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	17,365	9,396	(1,020)	(1,559)
Other financing sources (uses):				
Intra-fund transfers in	1,400	2,971	556	-
Intra-fund transfers out	(1,400)	(2,971)	(556)	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>17,365</u>	<u>9,396</u>	<u>(1,020)</u>	<u>(1,559)</u>
Fund balance, beginning of year	<u>42,747</u>	<u>21,275</u>	<u>8,410</u>	<u>16,421</u>
Fund balance, end of year	<u>\$ 60,112</u>	<u>\$ 30,671</u>	<u>\$ 7,390</u>	<u>\$ 14,862</u>

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For the year ended June 30, 2023

	Lovell Elementary	Maxey Elementary	McCoy Elementary	Meadow Woods Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	1,510	1,012	-
Classes	651	-	118	-
Clubs	3,087	2,506	-	1,140
Departments	800	100	-	100
Trust	18,880	10,272	3,929	2,011
General	11,289	26,063	4,296	12,066
Total revenues	<u>34,707</u>	<u>40,451</u>	<u>9,355</u>	<u>15,317</u>
Expenditures				
Athletics	-	-	-	-
Music	-	2,968	445	-
Classes	924	-	763	27
Clubs	3,360	2,080	-	933
Departments	52	145	-	81
Trust	16,674	11,305	3,577	2,447
General	16,556	21,493	3,982	10,685
Total expenditures	<u>37,566</u>	<u>37,991</u>	<u>8,767</u>	<u>14,173</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(2,859)	2,460	588	1,144
Other financing sources (uses):				
Intra-fund transfers in	-	20	568	27
Intra-fund transfers out	-	(20)	(568)	(27)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(2,859)</u>	<u>2,460</u>	<u>588</u>	<u>1,144</u>
Fund balance, beginning of year	<u>21,989</u>	<u>16,792</u>	<u>10,998</u>	<u>12,177</u>
Fund balance, end of year	<u>\$ 19,130</u>	<u>\$ 19,252</u>	<u>\$ 11,586</u>	<u>\$ 13,321</u>

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For the year ended June 30, 2023

	MetroWest Elementary	Millennia Elementary	Millennia Gardens Elementary	Mollie Ray Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	1,904	-	-	-
Clubs	-	-	-	20,140
Departments	-	-	5	477
Trust	5,160	25,324	686	4,425
General	10,276	8,576	8,087	888
Total revenues	<u>17,340</u>	<u>33,900</u>	<u>8,778</u>	<u>25,930</u>
Expenditures				
Athletics	-	-	-	-
Music	121	-	-	-
Classes	2,683	-	-	-
Clubs	84	-	-	14,250
Departments	-	-	-	523
Trust	5,071	26,297	1,788	3,982
General	11,075	8,049	11,618	346
Total expenditures	<u>19,034</u>	<u>34,346</u>	<u>13,406</u>	<u>19,101</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(1,694)	(446)	(4,628)	6,829
Other financing sources (uses):				
Intra-fund transfers in	1,056	228	271	347
Intra-fund transfers out	(1,056)	(228)	(271)	(347)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(1,694)</u>	<u>(446)</u>	<u>(4,628)</u>	<u>6,829</u>
Fund balance, beginning of year	<u>14,130</u>	<u>10,032</u>	<u>14,128</u>	<u>9,198</u>
Fund balance, end of year	<u>\$ 12,436</u>	<u>\$ 9,586</u>	<u>\$ 9,500</u>	<u>\$ 16,027</u>

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	Moss Park Elementary	Northlake Park Community School	Oak Hill Elementary	Oakshire Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	1,580	630	-	550
Classes	13,878	430	-	3,301
Clubs	13,859	1,130	2,215	-
Departments	375	-	-	-
Trust	83,915	52,078	4,469	25,119
General	22,298	6,733	8,329	8,035
Total revenues	<u>135,905</u>	<u>61,001</u>	<u>15,013</u>	<u>37,005</u>
Expenditures				
Athletics	-	-	-	-
Music	-	37	-	1,072
Classes	14,037	427	-	2,947
Clubs	20,307	84	2,121	-
Departments	565	-	-	-
Trust	101,281	51,945	4,327	24,801
General	20,008	4,113	8,654	10,862
Total expenditures	<u>156,198</u>	<u>56,606</u>	<u>15,102</u>	<u>39,682</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(20,293)	4,395	(89)	(2,677)
Other financing sources (uses):				
Intra-fund transfers in	5,724	690	109	236
Intra-fund transfers out	(5,724)	(690)	(109)	(236)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(20,293)</u>	<u>4,395</u>	<u>(89)</u>	<u>(2,677)</u>
Fund balance, beginning of year	<u>73,523</u>	<u>18,043</u>	<u>10,248</u>	<u>15,370</u>
Fund balance, end of year	<u>\$ 53,230</u>	<u>\$ 22,438</u>	<u>\$ 10,159</u>	<u>\$ 12,693</u>

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Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
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For the year ended June 30, 2023

	Ocoee Elementary	OCPS Academic Center for Excellence	Orange Center Elementary	Orlo Vista Elementary
Revenues				
Athletics	\$ -	\$ 8,336	\$ -	\$ -
Music	374	440	-	-
Classes	-	-	-	-
Clubs	-	-	2,100	-
Departments	-	23,325	-	1,300
Trust	10,739	12,155	9,467	2,206
General	16,233	6,048	8,830	5,533
Total revenues	<u>27,346</u>	<u>50,304</u>	<u>20,397</u>	<u>9,039</u>
Expenditures				
Athletics	-	10,188	-	-
Music	499	172	-	63
Classes	-	-	-	-
Clubs	-	-	573	-
Departments	-	21,982	-	945
Trust	7,218	11,155	6,072	4,233
General	18,071	4,900	2,225	7,034
Total expenditures	<u>25,788</u>	<u>48,397</u>	<u>8,870</u>	<u>12,275</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	1,558	1,907	11,527	(3,236)
Other financing sources (uses):				
Intra-fund transfers in	-	173	-	392
Intra-fund transfers out	-	(173)	-	(392)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>1,558</u>	<u>1,907</u>	<u>11,527</u>	<u>(3,236)</u>
Fund balance, beginning of year	<u>19,186</u>	<u>4,421</u>	<u>20,697</u>	<u>13,622</u>
Fund balance, end of year	<u>\$ 20,744</u>	<u>\$ 6,328</u>	<u>\$ 32,224</u>	<u>\$ 10,386</u>

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For the year ended June 30, 2023

	Palm Lake Elementary	Palmetto Elementary	Panther Lake Elementary	Pershing School K-8
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ 7,727
Music	1,355	-	1,120	6,494
Classes	13,755	-	-	145
Clubs	330	1,594	1,120	1,514
Departments	-	-	3,000	10,855
Trust	64,477	1,096	40,018	113,906
General	15,333	10,244	18,041	34,307
Total revenues	<u>95,250</u>	<u>12,934</u>	<u>63,299</u>	<u>174,948</u>
Expenditures				
Athletics	-	-	-	8,241
Music	2,095	-	514	3,718
Classes	14,893	-	-	144
Clubs	349	-	568	868
Departments	299	-	426	9,968
Trust	66,429	800	37,679	96,118
General	9,322	7,048	12,666	21,374
Total expenditures	<u>93,387</u>	<u>7,848</u>	<u>51,853</u>	<u>140,431</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	1,863	5,086	11,446	34,517
Other financing sources (uses):				
Intra-fund transfers in	66	340	124	2,261
Intra-fund transfers out	(66)	(340)	(124)	(2,261)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>1,863</u>	<u>5,086</u>	<u>11,446</u>	<u>34,517</u>
Fund balance, beginning of year	<u>34,113</u>	<u>11,197</u>	<u>-</u>	<u>31,141</u>
Fund balance, end of year	<u>\$ 35,976</u>	<u>\$ 16,283</u>	<u>\$ 11,446</u>	<u>\$ 65,658</u>

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Orange County Public Schools
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	Pinar Elementary	Pine Hills Elementary	Pineloch Elementary	Pinewood Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	700	-
Classes	-	-	-	-
Clubs	76	-	-	100
Departments	-	1,585	-	-
Trust	10,300	23,694	10,154	11,135
General	3,963	4,343	2,464	7,387
Total revenues	<u>14,339</u>	<u>29,622</u>	<u>13,318</u>	<u>18,622</u>
Expenditures				
Athletics	-	-	-	-
Music	-	100	997	-
Classes	-	-	-	-
Clubs	-	-	-	-
Departments	-	1,771	230	-
Trust	8,915	12,784	5,424	8,964
General	4,417	4,664	2,061	6,418
Total expenditures	<u>13,332</u>	<u>19,319</u>	<u>8,712</u>	<u>15,382</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	1,007	10,303	4,606	3,240
Other financing sources (uses):				
Intra-fund transfers in	194	651	2,726	568
Intra-fund transfers out	(194)	(651)	(2,726)	(568)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>1,007</u>	<u>10,303</u>	<u>4,606</u>	<u>3,240</u>
Fund balance, beginning of year	<u>6,324</u>	<u>3,332</u>	<u>18,566</u>	<u>12,737</u>
Fund balance, end of year	<u>\$ 7,331</u>	<u>\$ 13,635</u>	<u>\$ 23,172</u>	<u>\$ 15,977</u>

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Orange County Public Schools
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For the year ended June 30, 2023

	Prairie Lake Elementary	Princeton Elementary	Ridgewood Park Elementary	Riverdale Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	324	18	-	-
Clubs	350	-	-	-
Departments	-	316	-	-
Trust	21,631	46,733	4,768	8
General	19,752	14,420	78	4,872
Total revenues	<u>42,057</u>	<u>61,487</u>	<u>4,846</u>	<u>4,880</u>
Expenditures				
Athletics	-	-	-	-
Music	-	93	-	-
Classes	-	643	-	-
Clubs	-	2,933	-	-
Departments	-	318	-	-
Trust	23,114	42,997	5,277	47
General	17,198	12,463	758	6,681
Total expenditures	<u>40,312</u>	<u>59,447</u>	<u>6,035</u>	<u>6,728</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	1,745	2,040	(1,189)	(1,848)
Other financing sources (uses):				
Intra-fund transfers in	-	800	8	-
Intra-fund transfers out	-	(800)	(8)	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>1,745</u>	<u>2,040</u>	<u>(1,189)</u>	<u>(1,848)</u>
Fund balance, beginning of year	<u>23,865</u>	<u>11,723</u>	<u>11,121</u>	<u>6,789</u>
Fund balance, end of year	<u>\$ 25,610</u>	<u>\$ 13,763</u>	<u>\$ 9,932</u>	<u>\$ 4,941</u>

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For the year ended June 30, 2023

	Riverside Elementary	Rock Lake Elementary	Rock Springs Elementary	Rolling Hills Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	153	-	1,900	-
Classes	-	9,279	-	-
Clubs	-	-	635	544
Departments	300	165	60	-
Trust	783	14,752	56,756	16,635
General	6,848	5,744	20,035	2,746
Total revenues	<u>8,084</u>	<u>29,940</u>	<u>79,386</u>	<u>19,925</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	875	-
Classes	-	8,131	229	-
Clubs	-	13	1,422	10
Departments	177	-	176	-
Trust	1,071	13,157	56,666	16,754
General	7,519	7,514	23,063	2,659
Total expenditures	<u>8,767</u>	<u>28,815</u>	<u>82,431</u>	<u>19,423</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(683)	1,125	(3,045)	502
Other financing sources (uses):				
Intra-fund transfers in	623	309	700	-
Intra-fund transfers out	<u>(623)</u>	<u>(309)</u>	<u>(700)</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(683)</u>	<u>1,125</u>	<u>(3,045)</u>	<u>502</u>
Fund balance, beginning of year	<u>12,756</u>	<u>10,043</u>	<u>30,200</u>	<u>13,551</u>
Fund balance, end of year	<u>\$ 12,073</u>	<u>\$ 11,168</u>	<u>\$ 27,155</u>	<u>\$ 14,053</u>

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	Rosemont Elementary	Sadler Elementary	Sally Ride Elementary	Sand Lake Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	250
Classes	-	5,950	3,443	-
Clubs	-	-	7,591	-
Departments	-	-	500	-
Trust	5,898	24,971	5,108	58,475
General	103	14,425	5,865	17,192
Total revenues	<u>6,001</u>	<u>45,346</u>	<u>22,507</u>	<u>75,917</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	58	-
Classes	-	4,780	2,940	-
Clubs	-	-	3,965	-
Departments	-	-	500	400
Trust	5,832	17,554	6,319	53,816
General	521	13,092	5,210	36,663
Total expenditures	<u>6,353</u>	<u>35,426</u>	<u>18,992</u>	<u>90,879</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(352)	9,920	3,515	(14,962)
Other financing sources (uses):				
Intra-fund transfers in	627	117	737	265
Intra-fund transfers out	<u>(627)</u>	<u>(117)</u>	<u>(737)</u>	<u>(265)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(352)</u>	<u>9,920</u>	<u>3,515</u>	<u>(14,962)</u>
Fund balance, beginning of year	<u>3,388</u>	<u>15,680</u>	<u>11,857</u>	<u>36,290</u>
Fund balance, end of year	<u>\$ 3,036</u>	<u>\$ 25,600</u>	<u>\$ 15,372</u>	<u>\$ 21,328</u>

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Orange County Public Schools
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Supplemental Schedule of Revenues, Expenditures and Changes in
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For the year ended June 30, 2023

	Shenandoah Elementary	Shingle Creek Elementary	Southwood Elementary	Spring Lake Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	678	-
Classes	1,182	-	-	-
Clubs	795	-	-	-
Departments	4,047	-	-	-
Trust	35,072	648	11,998	4,120
General	11,246	3,481	7,854	12,100
Total revenues	<u>52,342</u>	<u>4,129</u>	<u>20,530</u>	<u>16,220</u>
Expenditures				
Athletics	-	-	-	-
Music	-	601	439	-
Classes	916	308	-	-
Clubs	872	-	-	-
Departments	4,808	-	-	-
Trust	25,872	3,055	12,172	1,999
General	14,941	3,287	6,155	10,281
Total expenditures	<u>47,409</u>	<u>7,251</u>	<u>18,766</u>	<u>12,280</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	4,933	(3,122)	1,764	3,940
Other financing sources (uses):				
Intra-fund transfers in	2,035	-	-	-
Intra-fund transfers out	(2,035)	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>4,933</u>	<u>(3,122)</u>	<u>1,764</u>	<u>3,940</u>
Fund balance, beginning of year	<u>18,595</u>	<u>7,241</u>	<u>9,640</u>	<u>4,485</u>
Fund balance, end of year	<u>\$ 23,528</u>	<u>\$ 4,119</u>	<u>\$ 11,404</u>	<u>\$ 8,425</u>

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For the year ended June 30, 2023

	Stone Lakes Elementary	Stonewyck Elementary	Summerlake Elementary	Sun Blaze Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	8,538	5,491	-	1,300
Classes	5,799	-	-	8,294
Clubs	930	924	1,229	480
Departments	345	-	-	49
Trust	68,853	54,771	62,394	67,307
General	12,780	10,690	25,581	24,258
Total revenues	<u>97,245</u>	<u>71,876</u>	<u>89,204</u>	<u>101,688</u>
Expenditures				
Athletics	-	-	-	-
Music	8,071	1,261	-	1,279
Classes	7,910	-	-	8,132
Clubs	458	734	808	450
Departments	75	-	-	161
Trust	62,417	50,372	67,720	71,933
General	13,297	9,058	19,703	42,002
Total expenditures	<u>92,228</u>	<u>61,425</u>	<u>88,231</u>	<u>123,957</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	5,017	10,451	973	(22,269)
Other financing sources (uses):				
Intra-fund transfers in	1,770	112	1,136	434
Intra-fund transfers out	<u>(1,770)</u>	<u>(112)</u>	<u>(1,136)</u>	<u>(434)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>5,017</u>	<u>10,451</u>	<u>973</u>	<u>(22,269)</u>
Fund balance, beginning of year	<u>13,296</u>	<u>-</u>	<u>22,950</u>	<u>58,367</u>
Fund balance, end of year	<u>\$ 18,313</u>	<u>\$ 10,451</u>	<u>\$ 23,923</u>	<u>\$ 36,098</u>

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	Sunridge Elementary	Sunrise Elementary	Sunset Park Elementary	Sunshine Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	1,690	3,325	950	-
Classes	8,189	3,675	7,505	-
Clubs	220	12,444	4,230	-
Departments	-	1,522	-	866
Trust	19,125	21,964	51,532	53,407
General	16,025	14,685	23,920	13,315
Total revenues	<u>45,249</u>	<u>57,615</u>	<u>88,137</u>	<u>67,588</u>
Expenditures				
Athletics	-	-	-	-
Music	2,040	3,120	865	-
Classes	7,029	2,359	6,730	-
Clubs	203	7,431	4,120	-
Departments	-	1,825	-	881
Trust	18,882	22,753	52,748	47,757
General	17,168	13,393	15,982	9,689
Total expenditures	<u>45,322</u>	<u>50,881</u>	<u>80,445</u>	<u>58,327</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(73)	6,734	7,692	9,261
Other financing sources (uses):				
Intra-fund transfers in	2,053	3,215	871	176
Intra-fund transfers out	<u>(2,053)</u>	<u>(3,215)</u>	<u>(871)</u>	<u>(176)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(73)</u>	<u>6,734</u>	<u>7,692</u>	<u>9,261</u>
Fund balance, beginning of year	<u>10,222</u>	<u>22,167</u>	<u>22,780</u>	<u>10,407</u>
Fund balance, end of year	<u>\$ 10,149</u>	<u>\$ 28,901</u>	<u>\$ 30,472</u>	<u>\$ 19,668</u>

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For the year ended June 30, 2023

	Tangelo Park Elementary	Thornebrooke Elementary	Three Points Elementary	Tildenville Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	70	-	285
Classes	-	3,425	1,354	2,337
Clubs	-	5,755	2,094	2,386
Departments	9	5,941	-	-
Trust	2,461	35,344	6,020	40,282
General	2,671	15,187	6,906	10,546
Total revenues	<u>5,141</u>	<u>65,722</u>	<u>16,374</u>	<u>55,836</u>
Expenditures				
Athletics	-	-	-	-
Music	-	247	-	1,242
Classes	-	3,082	1,354	2,674
Clubs	-	4,083	2,094	969
Departments	-	2,637	-	-
Trust	4,880	37,937	5,758	37,904
General	2,427	13,357	6,000	9,303
Total expenditures	<u>7,307</u>	<u>61,343</u>	<u>15,206</u>	<u>52,092</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(2,166)	4,379	1,168	3,744
Other financing sources (uses):				
Intra-fund transfers in	278	2,084	4	2,305
Intra-fund transfers out	(278)	(2,084)	(4)	(2,305)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(2,166)</u>	<u>4,379</u>	<u>1,168</u>	<u>3,744</u>
Fund balance, beginning of year	<u>7,066</u>	<u>35,926</u>	<u>2,328</u>	<u>23,268</u>
Fund balance, end of year	<u>\$ 4,900</u>	<u>\$ 40,305</u>	<u>\$ 3,496</u>	<u>\$ 27,012</u>

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For the year ended June 30, 2023

	Timber Lakes Elementary	Union Park Elementary	Ventura Elementary	Village Park Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	5,304	2,034	-	-
Classes	14,988	630	-	8,975
Clubs	9,588	-	720	1,547
Departments	-	200	448	-
Trust	71,627	12,617	3,496	42,056
General	8,031	6,830	11,554	18,552
Total revenues	<u>109,538</u>	<u>22,311</u>	<u>16,218</u>	<u>71,130</u>
Expenditures				
Athletics	-	-	-	-
Music	2,405	955	15	-
Classes	17,215	431	-	8,201
Clubs	11,473	-	400	797
Departments	-	200	1,335	-
Trust	73,131	9,310	3,314	36,746
General	14,189	6,600	12,897	16,876
Total expenditures	<u>118,413</u>	<u>17,496</u>	<u>17,961</u>	<u>62,620</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(8,875)	4,815	(1,743)	8,510
Other financing sources (uses):				
Intra-fund transfers in	7,021	1,275	971	334
Intra-fund transfers out	<u>(7,021)</u>	<u>(1,275)</u>	<u>(971)</u>	<u>(334)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(8,875)</u>	<u>4,815</u>	<u>(1,743)</u>	<u>8,510</u>
Fund balance, beginning of year	<u>40,557</u>	<u>20,739</u>	<u>13,710</u>	<u>9,500</u>
Fund balance, end of year	<u>\$ 31,682</u>	<u>\$ 25,554</u>	<u>\$ 11,967</u>	<u>\$ 18,010</u>

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For the year ended June 30, 2023

	Vista Lakes Elementary	Vista Pointe Elementary	Washington Shores Elementary	Washington Shores Primary Learning Center
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	900	-	136	-
Clubs	-	-	180	-
Departments	-	-	-	-
Trust	35,163	1,828	3,021	9,408
General	7,398	223	4,985	147
Total revenues	<u>43,461</u>	<u>2,051</u>	<u>8,322</u>	<u>9,555</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	900	-	74	-
Clubs	-	-	162	-
Departments	50	-	-	-
Trust	35,910	2,688	3,223	7,464
General	10,186	-	5,311	3,067
Total expenditures	<u>47,046</u>	<u>2,688</u>	<u>8,770</u>	<u>10,531</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(3,585)	(637)	(448)	(976)
Other financing sources (uses):				
Intra-fund transfers in	382	-	993	1,326
Intra-fund transfers out	<u>(382)</u>	<u>-</u>	<u>(993)</u>	<u>(1,326)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(3,585)</u>	<u>(637)</u>	<u>(448)</u>	<u>(976)</u>
Fund balance, beginning of year	<u>22,911</u>	<u>2,130</u>	<u>28,027</u>	<u>6,115</u>
Fund balance, end of year	<u>\$ 19,326</u>	<u>\$ 1,493</u>	<u>\$ 27,579</u>	<u>\$ 5,139</u>

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	Water Spring Elementary	Waterbridge Elementary	Waterford Elementary	Wedgefield K-8
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ 5,291
Music	4,664	-	4,089	8,816
Classes	2,095	-	2,769	14,873
Clubs	3,336	-	1,267	2,917
Departments	-	-	815	2,600
Trust	69,525	5,181	33,794	88,874
General	50,868	16,142	10,309	13,272
Total revenues	<u>130,488</u>	<u>21,323</u>	<u>53,043</u>	<u>136,643</u>
Expenditures				
Athletics	-	-	-	6,799
Music	3,511	-	3,468	5,867
Classes	2,015	-	2,915	8,194
Clubs	2,388	-	483	667
Departments	-	-	1,589	2,119
Trust	67,045	10,485	26,341	87,669
General	42,094	12,925	9,034	12,175
Total expenditures	<u>117,053</u>	<u>23,410</u>	<u>43,830</u>	<u>123,490</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	13,435	(2,087)	9,213	13,153
Other financing sources (uses):				
Intra-fund transfers in	1,408	14	1,175	1,676
Intra-fund transfers out	<u>(1,408)</u>	<u>(14)</u>	<u>(1,175)</u>	<u>(1,676)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>13,435</u>	<u>(2,087)</u>	<u>9,213</u>	<u>13,153</u>
Fund balance, beginning of year	<u>19,873</u>	<u>30,847</u>	<u>17,894</u>	<u>44,264</u>
Fund balance, end of year	<u>\$ 33,308</u>	<u>\$ 28,760</u>	<u>\$ 27,107</u>	<u>\$ 57,417</u>

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	West Creek Elementary	West Oaks Elementary	Westbrooke Elementary	Westpointe Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	1,825	-	580	-
Classes	-	-	10,555	-
Clubs	30	464	390	-
Departments	-	-	-	-
Trust	65,773	70	48,596	29,156
General	10,455	2,403	8,230	12,864
Total revenues	<u>78,083</u>	<u>2,937</u>	<u>68,351</u>	<u>42,020</u>
Expenditures				
Athletics	-	-	-	-
Music	1,261	-	342	-
Classes	-	-	9,910	-
Clubs	-	394	306	-
Departments	-	1,394	-	-
Trust	65,318	-	46,133	30,390
General	9,510	4,331	12,209	17,881
Total expenditures	<u>76,089</u>	<u>6,119</u>	<u>68,900</u>	<u>48,271</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	1,994	(3,182)	(549)	(6,251)
Other financing sources (uses):				
Intra-fund transfers in	334	-	4,320	70
Intra-fund transfers out	(334)	-	(4,320)	(70)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>1,994</u>	<u>(3,182)</u>	<u>(549)</u>	<u>(6,251)</u>
Fund balance, beginning of year	<u>8,829</u>	<u>7,002</u>	<u>19,493</u>	<u>23,439</u>
Fund balance, end of year	<u>\$ 10,823</u>	<u>\$ 3,820</u>	<u>\$ 18,944</u>	<u>\$ 17,188</u>

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	Wetherbee Elementary	Wheatley Elementary	Whispering Oak Elementary	Windermere Elementary
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	120	-	1,686	563
Classes	-	-	21,641	5,035
Clubs	2,335	-	2,260	190
Departments	-	-	373	390
Trust	42,744	5,618	42,975	86,950
General	25,256	375	25,559	6,402
Total revenues	<u>70,455</u>	<u>5,993</u>	<u>94,494</u>	<u>99,530</u>
Expenditures				
Athletics	-	-	-	-
Music	305	-	1,937	448
Classes	-	-	23,234	9,713
Clubs	1,452	-	2,224	190
Departments	-	-	373	-
Trust	42,860	3,765	43,617	85,184
General	23,380	-	23,308	4,038
Total expenditures	<u>67,997</u>	<u>3,765</u>	<u>94,693</u>	<u>99,573</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	2,458	2,228	(199)	(43)
Other financing sources (uses):				
Intra-fund transfers in	1,032	-	1,457	2,589
Intra-fund transfers out	<u>(1,032)</u>	<u>-</u>	<u>(1,457)</u>	<u>(2,589)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>2,458</u>	<u>2,228</u>	<u>(199)</u>	<u>(43)</u>
Fund balance, beginning of year	<u>30,184</u>	<u>3,244</u>	<u>44,602</u>	<u>15,811</u>
Fund balance, end of year	<u>\$ 32,642</u>	<u>\$ 5,472</u>	<u>\$ 44,403</u>	<u>\$ 15,768</u>

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	Windy Ridge K-8	Winegard Elementary	Wolf Lake Elementary	Wyndham Lakes Elementary
Revenues				
Athletics	\$ 2,332	\$ -	\$ -	\$ -
Music	7,889	-	-	489
Classes	10,804	-	14,960	80
Clubs	4,740	-	1,469	1,621
Departments	515	-	-	-
Trust	69,658	6,618	43,518	35,773
General	22,506	13,788	26,120	11,804
	<u>118,444</u>	<u>20,406</u>	<u>86,067</u>	<u>49,767</u>
Expenditures				
Athletics	4,193	-	-	-
Music	8,259	-	125	170
Classes	8,058	-	14,894	1,355
Clubs	4,396	-	1,966	1,491
Departments	565	-	270	-
Trust	69,532	6,046	41,558	34,496
General	26,405	14,335	26,437	13,182
	<u>121,408</u>	<u>20,381</u>	<u>85,250</u>	<u>50,694</u>
Excess of revenues over/ (under) expenditures before other financing	(2,964)	25	817	(927)
Other financing sources (uses):				
Intra-fund transfers in	1,554	313	638	690
Intra-fund transfers out	(1,554)	(313)	(638)	(690)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(2,964)</u>	<u>25</u>	<u>817</u>	<u>(927)</u>
Fund balance, beginning of year	<u>57,829</u>	<u>6,713</u>	<u>55,503</u>	<u>18,736</u>
Fund balance, end of year	<u>\$ 54,865</u>	<u>\$ 6,738</u>	<u>\$ 56,320</u>	<u>\$ 17,809</u>

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	Zellwood Elementary	Total Elementary
Revenues		
Athletics	\$ -	\$ 50,480
Music	300	191,756
Classes	1,516	426,396
Clubs	310	239,833
Departments	-	109,355
Trust	28,358	4,256,496
General	24,998	1,636,346
	55,482	6,910,662
Expenditures		
Athletics	-	53,794
Music	486	151,934
Classes	584	410,637
Clubs	44	209,329
Departments	304	107,005
Trust	23,760	4,178,290
General	27,167	1,609,324
	52,345	6,720,313
Excess of revenues over/ (under) expenditures before other financing	3,137	190,349
Other financing sources (uses):		
Intra-fund transfers in	2,617	147,951
Intra-fund transfers out	(2,617)	(147,951)
Total other financing sources	-	-
Net change in fund balance	3,137	190,349
Fund balance, beginning of year	12,480	2,720,727
Fund balance, end of year	\$ 15,617	\$ 2,911,076

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	Apopka Middle	Avalon Middle	Bridgewater Middle	Carver Middle
Revenues				
Athletics	\$ 6,783	\$ 12,028	\$ 3,248	\$ 9,730
Music	17,477	33,954	45,848	11,985
Classes	-	28,946	4,350	5,795
Clubs	2,278	7,980	12,997	239
Departments	28,157	20,765	6,421	-
Trust	21,922	74,773	63,716	11,950
General	7,918	9,518	14,227	10
Total revenues	<u>84,535</u>	<u>187,964</u>	<u>150,807</u>	<u>39,709</u>
Expenditures				
Athletics	8,719	12,937	3,373	5,304
Music	19,224	38,379	39,659	6,540
Classes	226	25,481	12,062	2,260
Clubs	3,776	7,243	17,470	983
Departments	39,158	21,420	8,479	-
Trust	20,626	76,641	65,957	6,025
General	2,560	12,895	17,384	72
Total expenditures	<u>94,289</u>	<u>194,996</u>	<u>164,384</u>	<u>21,184</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(9,754)	(7,032)	(13,577)	18,525
Other financing sources (uses):				
Intra-fund transfers out	13,831	3,042	5,784	360
Intra-fund transfers out	<u>(13,831)</u>	<u>(3,042)</u>	<u>(5,784)</u>	<u>(360)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(9,754)</u>	<u>(7,032)</u>	<u>(13,577)</u>	<u>18,525</u>
Fund balance, beginning of year	<u>56,611</u>	<u>105,372</u>	<u>122,923</u>	<u>9,278</u>
Fund balance, end of year	<u>\$ 46,857</u>	<u>\$ 98,340</u>	<u>\$ 109,346</u>	<u>\$ 27,803</u>

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	Chain of Lakes Middle	College Park Middle	Conway Middle	Corner Lake Middle
Revenues				
Athletics	\$ 4,063	\$ 2,966	\$ 4,552	\$ 6,912
Music	4,117	11,279	4,185	20,232
Classes	605	-	-	17,432
Clubs	8,775	2,033	3,155	12,203
Departments	3,627	375	(558)	23,708
Trust	43,633	11,149	6,066	1,765
General	6,920	2,033	392	4,424
Total revenues	<u>71,740</u>	<u>29,835</u>	<u>17,792</u>	<u>86,676</u>
Expenditures				
Athletics	4,691	2,772	5,038	5,693
Music	4,283	10,011	3,293	18,475
Classes	170	300	315	17,778
Clubs	9,313	228	3,823	12,014
Departments	3,667	55	1,002	18,653
Trust	31,589	17,256	5,215	1,417
General	1,737	8,786	620	4,641
Total expenditures	<u>55,450</u>	<u>39,408</u>	<u>19,306</u>	<u>78,671</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	16,290	(9,573)	(1,514)	8,005
Other financing sources (uses):				
Intra-fund transfers out	435	8,116	50	1,300
Intra-fund transfers out	(435)	(8,116)	(50)	(1,300)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>16,290</u>	<u>(9,573)</u>	<u>(1,514)</u>	<u>8,005</u>
Fund balance, beginning of year	<u>36,127</u>	<u>22,350</u>	<u>24,634</u>	<u>26,066</u>
Fund balance, end of year	<u>\$ 52,417</u>	<u>\$ 12,777</u>	<u>\$ 23,120</u>	<u>\$ 34,071</u>

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For the year ended June 30, 2023

	Discovery Middle	Freedom Middle	Glenridge Middle	Gotha Middle
Revenues				
Athletics	\$ 3,646	\$ 6,613	\$ 5,624	\$ 4,484
Music	7,380	10,571	11,905	33,728
Classes	2,351	2,610	28,775	25,113
Clubs	56,143	4,294	47,806	1,619
Departments	10,000	6,159	3,541	759
Trust	28,472	73,716	43,852	24,298
General	3,040	4,731	13,441	11,201
Total revenues	<u>111,032</u>	<u>108,694</u>	<u>154,944</u>	<u>101,202</u>
Expenditures				
Athletics	3,737	5,613	5,293	7,692
Music	5,130	12,986	16,131	35,713
Classes	2,097	1,965	21,525	25,076
Clubs	55,267	4,676	41,904	2,955
Departments	9,859	1,954	4,364	1,620
Trust	24,593	67,529	46,123	22,300
General	2,535	9,036	14,795	13,436
Total expenditures	<u>103,218</u>	<u>103,759</u>	<u>150,135</u>	<u>108,792</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	7,814	4,935	4,809	(7,590)
Other financing sources (uses):				
Intra-fund transfers out	540	1,223	8,704	5,364
Intra-fund transfers out	(540)	(1,223)	(8,704)	(5,364)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>7,814</u>	<u>4,935</u>	<u>4,809</u>	<u>(7,590)</u>
Fund balance, beginning of year	<u>23,988</u>	<u>58,503</u>	<u>57,292</u>	<u>80,404</u>
Fund balance, end of year	<u>\$ 31,802</u>	<u>\$ 63,438</u>	<u>\$ 62,101</u>	<u>\$ 72,814</u>

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	Hamlin Middle	Horizon West Middle	Howard Middle	Hunter's Creek Middle
Revenues				
Athletics	\$ 10,058	\$ 10,247	\$ 10,157	\$ 5,140
Music	39,743	24,761	77,099	40,373
Classes	86,014	42,939	76,942	7,830
Clubs	4,280	7,640	39,322	13,321
Departments	4,485	14,565	7,503	17,642
Trust	635	153,643	44,276	55,519
General	10,789	17,502	16,951	14,856
Total revenues	<u>156,004</u>	<u>271,297</u>	<u>272,250</u>	<u>154,681</u>
Expenditures				
Athletics	7,389	10,644	7,726	3,905
Music	28,323	30,205	72,849	45,275
Classes	57,384	45,240	77,205	7,585
Clubs	1,850	5,055	46,543	13,672
Departments	8,301	10,654	2,398	25,318
Trust	714	151,808	39,040	47,461
General	10,225	29,048	13,709	18,069
Total expenditures	<u>114,186</u>	<u>282,654</u>	<u>259,470</u>	<u>161,285</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	41,818	(11,357)	12,780	(6,604)
Other financing sources (uses):				
Intra-fund transfers out	12,163	9,147	500	1,505
Intra-fund transfers out	<u>(12,163)</u>	<u>(9,147)</u>	<u>(500)</u>	<u>(1,505)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>41,818</u>	<u>(11,357)</u>	<u>12,780</u>	<u>(6,604)</u>
Fund balance, beginning of year	<u>-</u>	<u>58,129</u>	<u>135,369</u>	<u>110,309</u>
Fund balance, end of year	<u>\$ 41,818</u>	<u>\$ 46,772</u>	<u>\$ 148,149</u>	<u>\$ 103,705</u>

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	Innovation Middle	Lake Nona Middle	Lakeview Middle	Legacy Middle
Revenues				
Athletics	\$ 4,947	\$ 10,761	\$ 8,950	\$ 4,119
Music	25,284	31,090	3,375	11,337
Classes	47,530	67,817	31,823	20,459
Clubs	4,003	13,026	10,184	894
Departments	34,010	30,298	17,404	20
Trust	113,832	69,204	33,446	47,319
General	22,941	19,921	7,398	10,234
Total revenues	<u>252,547</u>	<u>242,117</u>	<u>112,580</u>	<u>94,382</u>
Expenditures				
Athletics	6,442	12,848	10,026	2,553
Music	30,327	32,883	2,532	4,810
Classes	46,964	67,012	22,500	18,632
Clubs	5,164	13,745	8,084	1,453
Departments	37,751	33,895	18,142	-
Trust	110,897	84,753	33,739	46,507
General	18,532	19,557	5,622	9,537
Total expenditures	<u>256,077</u>	<u>264,693</u>	<u>100,645</u>	<u>83,492</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(3,530)	(22,576)	11,935	10,890
Other financing sources (uses):				
Intra-fund transfers out	4,535	1,524	1,528	1,029
Intra-fund transfers out	<u>(4,535)</u>	<u>(1,524)</u>	<u>(1,528)</u>	<u>(1,029)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(3,530)</u>	<u>(22,576)</u>	<u>11,935</u>	<u>10,890</u>
Fund balance, beginning of year	<u>102,482</u>	<u>116,271</u>	<u>40,404</u>	<u>28,602</u>
Fund balance, end of year	<u>\$ 98,952</u>	<u>\$ 93,695</u>	<u>\$ 52,339</u>	<u>\$ 39,492</u>

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	Liberty Middle	Lockhart Middle	Maitland Middle	Meadow Woods Middle
Revenues				
Athletics	\$ 2,332	\$ 2,178	\$ 24,450	\$ 4,069
Music	21,112	1,723	47,336	7,374
Classes	525	18,681	2,950	6,035
Clubs	11,289	6,453	2,142	2,243
Departments	10	-	3,250	7,388
Trust	23,457	-	50,510	45,921
General	5,151	1,084	14,428	1,530
Total revenues	<u>63,876</u>	<u>30,119</u>	<u>145,066</u>	<u>74,560</u>
Expenditures				
Athletics	5,705	2,468	12,108	3,956
Music	26,083	982	46,654	5,113
Classes	1,428	21,712	3,518	4,767
Clubs	11,872	4,200	2,725	2,059
Departments	191	-	13,025	5,905
Trust	19,780	5,599	58,060	43,648
General	7,650	968	18,970	990
Total expenditures	<u>72,709</u>	<u>35,929</u>	<u>155,060</u>	<u>66,438</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(8,833)	(5,810)	(9,994)	8,122
Other financing sources (uses):				
Intra-fund transfers out	1,404	-	8,568	750
Intra-fund transfers out	<u>(1,404)</u>	<u>-</u>	<u>(8,568)</u>	<u>(750)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(8,833)</u>	<u>(5,810)</u>	<u>(9,994)</u>	<u>8,122</u>
Fund balance, beginning of year	<u>36,000</u>	<u>25,156</u>	<u>67,148</u>	<u>17,910</u>
Fund balance, end of year	<u>\$ 27,167</u>	<u>\$ 19,346</u>	<u>\$ 57,154</u>	<u>\$ 26,032</u>

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	Meadowbrook Middle	Memorial Middle	Ocoee Middle	Odyssey Middle
Revenues				
Athletics	\$ 4,431	\$ 1,918	\$ 16,133	\$ 3,320
Music	-	280	27,348	47,555
Classes	7,605	459	1,327	5,750
Clubs	4,600	-	13,590	1,864
Departments	3,140	-	10,043	12,480
Trust	4,070	5,172	55,134	17,390
General	2,875	79	13,111	4,574
Total revenues	<u>26,721</u>	<u>7,908</u>	<u>136,686</u>	<u>92,933</u>
Expenditures				
Athletics	9,499	3,314	15,312	3,343
Music	-	1,023	14,645	44,900
Classes	6,076	127	3,121	1,020
Clubs	4,290	-	8,997	3,395
Departments	2,795	737	12,872	11,905
Trust	5,849	4,364	54,224	18,452
General	2,202	4,890	13,838	5,939
Total expenditures	<u>30,711</u>	<u>14,455</u>	<u>123,009</u>	<u>88,954</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(3,990)	(6,547)	13,677	3,979
Other financing sources (uses):				
Intra-fund transfers out	1,490	-	25	2,351
Intra-fund transfers out	(1,490)	-	(25)	(2,351)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(3,990)</u>	<u>(6,547)</u>	<u>13,677</u>	<u>3,979</u>
Fund balance, beginning of year	<u>26,772</u>	<u>18,560</u>	<u>52,764</u>	<u>38,554</u>
Fund balance, end of year	<u>\$ 22,782</u>	<u>\$ 12,013</u>	<u>\$ 66,441</u>	<u>\$ 42,533</u>

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Orange County Public Schools
Internal Funds (See List of Schools at Exhibit A)
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For the year ended June 30, 2023

	Piedmont Lakes Middle	Roberto Clemente Middle	Robinswood Middle	South Creek Middle
Revenues				
Athletics	\$ 5,735	\$ 4,404	\$ 4,590	\$ 3,704
Music	29,711	1,425	4,505	23,523
Classes	18,467	1,018	6,000	-
Clubs	6,452	1,740	1,393	565
Departments	831	14,906	-	-
Trust	4,917	5,268	53,712	50,731
General	4,510	8,609	2,798	56,375
Total revenues	<u>70,623</u>	<u>37,370</u>	<u>72,998</u>	<u>134,898</u>
Expenditures				
Athletics	7,464	3,949	9,041	4,675
Music	30,524	398	4,138	33,240
Classes	16,869	768	5,851	757
Clubs	5,833	1,710	945	1,292
Departments	1,334	12,352	95	2
Trust	3,259	517	54,768	49,098
General	3,915	7,454	2,649	53,194
Total expenditures	<u>69,198</u>	<u>27,148</u>	<u>77,487</u>	<u>142,258</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	1,425	10,222	(4,489)	(7,360)
Other financing sources (uses):				
Intra-fund transfers out	1,150	185	2,423	1,167
Intra-fund transfers out	(1,150)	(185)	(2,423)	(1,167)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>1,425</u>	<u>10,222</u>	<u>(4,489)</u>	<u>(7,360)</u>
Fund balance, beginning of year	<u>45,616</u>	<u>18,483</u>	<u>33,057</u>	<u>41,170</u>
Fund balance, end of year	<u>\$ 47,041</u>	<u>\$ 28,705</u>	<u>\$ 28,568</u>	<u>\$ 33,810</u>

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Orange County Public Schools
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For the year ended June 30, 2023

	Southwest Middle	Sunridge Middle	Timber Springs Middle	Union Park Middle
Revenues				
Athletics	\$ 2,156	\$ 30,645	11,075	\$ 6,449
Music	38,739	84,661	46,293	2,793
Classes	1,084	9,585	67,639	890
Clubs	72,770	34,087	24,863	1,398
Departments	6,201	57,098	6,077	2,034
Trust	38,230	109,596	45,041	30,219
General	3,630	24,275	10,519	3,821
Total revenues	<u>162,810</u>	<u>349,947</u>	<u>211,507</u>	<u>47,604</u>
Expenditures				
Athletics	4,035	25,274	8,197	4,078
Music	44,547	73,096	46,559	2,010
Classes	745	6,956	62,064	699
Clubs	74,467	36,661	30,923	425
Departments	13,790	49,516	4,736	1,291
Trust	33,904	108,115	33,103	30,580
General	2,803	13,912	12,000	4,981
Total expenditures	<u>174,291</u>	<u>313,530</u>	<u>197,582</u>	<u>44,064</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(11,481)	36,417	13,925	3,540
Other financing sources (uses):				
Intra-fund transfers out	5,132	2,833	3,067	675
Intra-fund transfers out	(5,132)	(2,833)	(3,067)	(675)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(11,481)</u>	<u>36,417</u>	<u>13,925</u>	<u>3,540</u>
Fund balance, beginning of year	<u>132,374</u>	<u>111,531</u>	<u>55,358</u>	<u>7,935</u>
Fund balance, end of year	<u>\$ 120,893</u>	<u>\$ 147,948</u>	<u>\$ 69,283</u>	<u>\$ 11,475</u>

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For the year ended June 30, 2023

	Walker Middle	Water Spring Middle	Westridge Middle	Wolf Lake Middle
Revenues				
Athletics	\$ 3,681	\$ 2,649	\$ 6,330	\$ 4,479
Music	2,244	14,433	2,285	62,928
Classes	690	9,848	1,134	2,075
Clubs	83	24,083	505	50,273
Departments	-	343	-	880
Trust	23,264	18,841	24,878	36,748
General	5,931	1,857	1,817	1,343
Total revenues	<u>35,893</u>	<u>72,054</u>	<u>36,949</u>	<u>158,726</u>
Expenditures				
Athletics	5,435	370	1,595	6,381
Music	1,394	10,399	4,006	71,807
Classes	1,836	5,502	-	3,675
Clubs	207	21,491	1,042	55,025
Departments	111	-	777	498
Trust	22,139	18,049	26,953	31,817
General	8,392	294	2,747	6,102
Total expenditures	<u>39,514</u>	<u>56,105</u>	<u>37,120</u>	<u>175,305</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(3,621)	15,949	(171)	(16,579)
Other financing sources (uses):				
Intra-fund transfers out	2,304	1,134	1,149	7,247
Intra-fund transfers out	<u>(2,304)</u>	<u>(1,134)</u>	<u>(1,149)</u>	<u>(7,247)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(3,621)</u>	<u>15,949</u>	<u>(171)</u>	<u>(16,579)</u>
Fund balance, beginning of year	<u>25,117</u>	<u>7,331</u>	<u>12,184</u>	<u>70,852</u>
Fund balance, end of year	<u>\$ 21,496</u>	<u>\$ 23,280</u>	<u>\$ 12,013</u>	<u>\$ 54,273</u>

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For the year ended June 30, 2023

	Total Middle
Revenues	
Athletics	\$ 279,756
Music	931,991
Classes	659,093
Clubs	512,585
Departments	353,562
Trust	1,566,285
General	366,764
Total revenues	4,670,036
Expenditures	
Athletics	268,594
Music	918,546
Classes	599,268
Clubs	522,777
Departments	378,622
Trust	1,522,468
General	386,686
Total expenditures	4,596,961
Excess of revenues over/ (under) expenditures before other financing sources (uses)	73,075
Other financing sources (uses):	
Intra-fund transfers out	123,734
Intra-fund transfers out	(123,734)
Total other financing sources	-
Net change in fund balance	73,075
Fund balance, beginning of year	2,058,986
Fund balance, end of year	\$ 2,132,061

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Orange County Public Schools
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Supplemental Schedule of Revenues, Expenditures and Changes in
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For the year ended June 30, 2023

	Apopka High	Boone High	Colonial High	Cypress Creek High
Revenues				
Athletics	\$ 586,221	\$ 587,420	\$ 209,987	\$ 221,120
Music	203,007	188,215	30,399	98,691
Classes	116,073	253,877	62,071	117,357
Clubs	324,377	61,573	127,038	18,611
Departments	43,473	117,584	30,942	96,153
Trust	13,708	12,909	26,801	76,335
General	48,778	165,452	14,091	25,604
Total revenues	<u>1,335,637</u>	<u>1,387,030</u>	<u>501,329</u>	<u>653,871</u>
Expenditures				
Athletics	631,476	497,567	196,747	266,289
Music	221,097	214,577	40,033	107,267
Classes	116,755	220,515	40,720	133,962
Clubs	279,088	74,453	118,814	14,945
Departments	42,391	123,346	30,171	87,153
Trust	12,386	17,346	29,273	65,835
General	33,184	147,126	12,375	29,773
Total expenditures	<u>1,336,377</u>	<u>1,294,930</u>	<u>468,133</u>	<u>705,224</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(740)	92,100	33,196	(51,353)
Other financing sources (uses):				
Intra-fund transfers in	17,093	8,837	6,580	10,475
Intra-fund transfers out	<u>(17,093)</u>	<u>(8,837)</u>	<u>(6,580)</u>	<u>(10,475)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(740)</u>	<u>92,100</u>	<u>33,196</u>	<u>(51,353)</u>
Fund balance, beginning of year	<u>554,686</u>	<u>608,017</u>	<u>207,598</u>	<u>337,137</u>
Fund balance, end of year	<u>\$ 553,946</u>	<u>\$ 700,117</u>	<u>\$ 240,794</u>	<u>\$ 285,784</u>

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Orange County Public Schools
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For the year ended June 30, 2023

	Dr. Phillips High	East River High	Edgewater High	Evans High
Revenues				
Athletics	\$ 422,097	\$ 314,716	\$ 266,044	\$ 127,677
Music	153,445	173,401	143,439	72,164
Classes	269,149	117,830	72,626	58,382
Clubs	141,486	127,264	142,746	31,741
Departments	131,076	32,845	8,813	21,818
Trust	48,125	113,577	6,066	42,897
General	94,802	30,885	38,100	26,420
Total revenues	<u>1,260,180</u>	<u>910,518</u>	<u>677,834</u>	<u>381,099</u>
Expenditures				
Athletics	413,079	333,495	296,881	135,819
Music	184,849	169,261	156,294	79,474
Classes	263,379	99,773	95,738	52,548
Clubs	129,554	115,524	113,657	34,004
Departments	112,582	32,478	5,278	23,832
Trust	37,607	110,476	2,361	34,347
General	97,072	7,301	76,136	26,929
Total expenditures	<u>1,238,122</u>	<u>868,308</u>	<u>746,345</u>	<u>386,953</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	22,058	42,210	(68,511)	(5,854)
Other financing sources (uses):				
Intra-fund transfers in	5,421	7,808	3,338	4,980
Intra-fund transfers out	(5,421)	(7,808)	(3,338)	(4,980)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>22,058</u>	<u>42,210</u>	<u>(68,511)</u>	<u>(5,854)</u>
Fund balance, beginning of year	<u>636,090</u>	<u>279,960</u>	<u>348,490</u>	<u>215,513</u>
Fund balance, end of year	<u>\$ 658,148</u>	<u>\$ 322,170</u>	<u>\$ 279,979</u>	<u>\$ 209,659</u>

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	Freedom High	Horizon High	Jones High	Lake Buena Vista High
Revenues				
Athletics	\$ 326,633	\$ 412,521	\$ 274,634	\$ 158,640
Music	407,730	377,855	38,594	42,544
Classes	181,387	159,370	101,148	50,835
Clubs	84,978	158,772	35,205	115,840
Departments	69,637	3,020	4,585	3,688
Trust	27,064	58,458	13,887	13,528
General	70,410	102,659	23,187	11,195
Total revenues	<u>1,167,839</u>	<u>1,272,655</u>	<u>491,240</u>	<u>396,270</u>
Expenditures				
Athletics	307,532	401,932	289,262	162,085
Music	409,818	333,337	47,454	42,563
Classes	176,817	151,159	117,585	49,447
Clubs	79,219	136,334	42,461	88,294
Departments	72,319	2,207	1,082	2,992
Trust	23,137	43,354	9,573	10,380
General	80,105	70,754	7,674	8,232
Total expenditures	<u>1,148,947</u>	<u>1,139,077</u>	<u>515,091</u>	<u>363,993</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	18,892	133,578	(23,851)	32,277
Other financing sources (uses):				
Intra-fund transfers in	13,919	2,394	15,035	4,317
Intra-fund transfers out	<u>(13,919)</u>	<u>(2,394)</u>	<u>(15,035)</u>	<u>(4,317)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>18,892</u>	<u>133,578</u>	<u>(23,851)</u>	<u>32,277</u>
Fund balance, beginning of year	<u>607,853</u>	<u>177,554</u>	<u>252,620</u>	<u>91,968</u>
Fund balance, end of year	<u>\$ 626,745</u>	<u>\$ 311,132</u>	<u>\$ 228,769</u>	<u>\$ 124,245</u>

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For the year ended June 30, 2023

	Lake Nona High	Oak Ridge High	Ocoee High	Olympia High
Revenues				
Athletics	\$ 566,983	\$ 80,414	\$ 285,329	\$ 376,590
Music	337,611	26,894	88,895	153,173
Classes	216,082	60,286	35,949	73,692
Clubs	243,105	71,713	171,278	240,647
Departments	31,269	4,590	25,521	21,189
Trust	42,947	583	62,054	21,890
General	177,949	15,567	88,359	57,971
Total revenues	<u>1,615,946</u>	<u>260,047</u>	<u>757,385</u>	<u>945,152</u>
Expenditures				
Athletics	518,661	83,652	309,394	362,308
Music	321,578	25,495	88,027	154,775
Classes	235,762	45,427	38,771	77,455
Clubs	252,220	50,125	136,850	245,804
Departments	38,033	8,106	24,420	16,006
Trust	37,874	463	69,479	21,521
General	83,163	15,504	77,608	53,182
Total expenditures	<u>1,487,291</u>	<u>228,772</u>	<u>744,549</u>	<u>931,051</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	128,655	31,275	12,836	14,101
Other financing sources (uses):				
Intra-fund transfers in	15,006	3,641	5,732	10,116
Intra-fund transfers out	<u>(15,006)</u>	<u>(3,641)</u>	<u>(5,732)</u>	<u>(10,116)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>128,655</u>	<u>31,275</u>	<u>12,836</u>	<u>14,101</u>
Fund balance, beginning of year	<u>511,988</u>	<u>92,647</u>	<u>358,605</u>	<u>541,537</u>
Fund balance, end of year	<u><u>\$ 640,643</u></u>	<u><u>\$ 123,922</u></u>	<u><u>\$ 371,441</u></u>	<u><u>\$ 555,638</u></u>

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For the year ended June 30, 2023

	Timber Creek High	University High	Wekiva High	West Orange High
Revenues				
Athletics	\$ 517,588	\$ 186,518	\$ 254,969	\$ 594,370
Music	380,350	191,552	62,593	378,847
Classes	434,949	94,638	54,353	274,406
Clubs	334,987	362,245	50,213	222,560
Departments	55,201	21,682	20,885	16,509
Trust	14,784	2,005	82,781	135,032
General	47,956	39,640	22,161	104,091
Total revenues	<u>1,785,815</u>	<u>898,280</u>	<u>547,955</u>	<u>1,725,815</u>
Expenditures				
Athletics	475,653	201,016	239,743	606,043
Music	392,271	175,701	60,945	380,849
Classes	383,020	118,990	53,402	303,787
Clubs	343,047	339,373	41,950	194,728
Departments	50,644	36,764	33,105	46,536
Trust	13,907	4,234	85,071	107,821
General	22,801	43,232	25,251	110,735
Total expenditures	<u>1,681,343</u>	<u>919,310</u>	<u>539,467</u>	<u>1,750,499</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	104,472	(21,030)	8,488	(24,684)
Other financing sources (uses):				
Intra-fund transfers in	15,782	9,701	7,920	55,723
Intra-fund transfers out	<u>(15,782)</u>	<u>(9,701)</u>	<u>(7,920)</u>	<u>(55,723)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>104,472</u>	<u>(21,030)</u>	<u>8,488</u>	<u>(24,684)</u>
Fund balance, beginning of year	<u>874,278</u>	<u>395,151</u>	<u>240,299</u>	<u>764,054</u>
Fund balance, end of year	<u>\$ 978,750</u>	<u>\$ 374,121</u>	<u>\$ 248,787</u>	<u>\$ 739,370</u>

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	Windermere High	Winter Park High	Total High
Revenues			
Athletics	\$ 497,011	\$ 720,642	\$ 7,988,124
Music	295,214	205,045	4,049,658
Classes	146,501	160,390	3,111,351
Clubs	453,421	246,959	3,766,759
Departments	30,139	143,718	934,337
Trust	24,511	350,002	1,189,944
General	47,424	184,254	1,436,955
Total revenues	<u>1,494,221</u>	<u>2,011,010</u>	<u>22,477,128</u>
Expenditures			
Athletics	520,960	736,661	7,986,255
Music	303,568	197,670	4,106,903
Classes	137,960	166,163	3,079,135
Clubs	459,803	214,333	3,504,580
Departments	29,770	123,242	942,457
Trust	38,702	398,316	1,173,463
General	98,435	158,402	1,284,974
Total expenditures	<u>1,589,198</u>	<u>1,994,787</u>	<u>22,077,767</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(94,977)	16,223	399,361
Other financing sources (uses):			
Intra-fund transfers in	7,797	46,250	277,865
Intra-fund transfers out	<u>(7,797)</u>	<u>(46,250)</u>	<u>(277,865)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(94,977)</u>	<u>16,223</u>	<u>399,361</u>
Fund balance, beginning of year	<u>633,823</u>	<u>1,178,214</u>	<u>9,908,082</u>
Fund balance, end of year	<u>\$ 538,846</u>	<u>\$ 1,194,437</u>	<u>\$10,307,443</u>

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	Acceleration Academy East	Acceleration Academy West	Alternative Education	CTE FFA
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	10,418	1,000	-	-
Clubs	3,913	-	-	3,245
Departments	75	-	-	-
Trust	952	4,630	13,251	-
General	17,932	12,114	1	-
Total revenues	<u>33,290</u>	<u>17,744</u>	<u>13,252</u>	<u>3,245</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	7,070	990	-	-
Clubs	3,260	-	-	3,032
Departments	125	-	-	-
Trust	838	4,680	10,477	-
General	17,009	10,649	2,271	-
Total expenditures	<u>28,302</u>	<u>16,319</u>	<u>12,748</u>	<u>3,032</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	4,988	1,425	504	213
Other financing sources (uses):				
Intra-fund transfers in	549	53	-	-
Intra-fund transfers out	(549)	(53)	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>4,988</u>	<u>1,425</u>	<u>504</u>	<u>213</u>
Fund balance, beginning of year	<u>9,783</u>	<u>8,669</u>	<u>29,070</u>	<u>9,066</u>
Fund balance, end of year	<u>\$ 14,771</u>	<u>\$ 10,094</u>	<u>\$ 29,574</u>	<u>\$ 9,279</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, 2023

	GED Testing	Hospital Homebound	Magnolia School	Orange County Virtual
Revenues				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	3,958	11,891
Clubs	-	-	30	70
Departments	-	-	-	301
Trust	-	5,287	94	50
General	-	-	1,031	3,277
Total revenues	<u>-</u>	<u>5,287</u>	<u>5,113</u>	<u>15,589</u>
Expenditures				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	-	2,763	10,499
Clubs	-	-	-	-
Departments	-	-	-	-
Trust	-	3,210	462	(78)
General	-	-	2,241	5,739
Total expenditures	<u>-</u>	<u>3,210</u>	<u>5,466</u>	<u>16,160</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	-	2,077	(353)	(571)
Other financing sources (uses):				
Intra-fund transfers in	-	-	30	1,375
Intra-fund transfers out	-	-	(30)	(1,375)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>2,077</u>	<u>(353)</u>	<u>(571)</u>
Fund balance, beginning of year	<u>-</u>	<u>4,893</u>	<u>38,239</u>	<u>4,233</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ 6,970</u>	<u>\$ 37,886</u>	<u>\$ 3,662</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, 2023

	Orlando Gifted Academy	Silver Pines Academy	Total Other Units
Revenues			
Athletics	\$ -	\$ -	\$ -
Music	330	-	330
Classes	13,328	-	40,595
Clubs	2,926	-	10,184
Departments	-	-	376
Trust	42,194	-	66,458
General	1,754	-	36,109
Total revenues	<u>60,532</u>	<u>-</u>	<u>154,052</u>
Expenditures			
Athletics	-	-	-
Music	330	-	330
Classes	6,936	-	28,258
Clubs	5,788	-	12,080
Departments	-	-	125
Trust	51,424	704	71,717
General	275	-	38,184
Total expenditures	<u>64,753</u>	<u>704</u>	<u>150,694</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(4,221)	(704)	3,358
Other financing sources (uses):			
Intra-fund transfers in	526	-	2,533
Intra-fund transfers out	(526)	-	(2,533)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(4,221)</u>	<u>(704)</u>	<u>3,358</u>
Fund balance, beginning of year	<u>27,269</u>	<u>2,650</u>	<u>133,872</u>
Fund balance, end of year	<u>\$ 23,048</u>	<u>\$ 1,946</u>	<u>\$ 137,230</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, 2023

	Orange Technical College - Downtown Campus	Orange Technical College - East Campus	Orange Technical College - South Campus
Revenues			
Athletics	\$ -	\$ -	\$ -
Music	-	-	-
Classes	737,759	101,199	504,434
Clubs	14,320	6,438	10,156
Departments	-	-	-
Trust	386,410	409,029	697,052
General	254,774	75,628	472,424
Total revenues	<u>1,393,263</u>	<u>592,294</u>	<u>1,684,066</u>
Expenditures			
Athletics	-	-	-
Music	-	-	-
Classes	594,040	212,163	549,827
Clubs	9,000	10,882	23,256
Departments	-	-	-
Trust	397,290	400,852	702,804
General	213,189	105,925	320,728
Total expenditures	<u>1,213,519</u>	<u>729,822</u>	<u>1,596,615</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	179,744	(137,528)	87,451
Other financing sources (uses):			
Intra-fund transfers in	11,711	31,446	81,467
Intra-fund transfers out	<u>(11,711)</u>	<u>(31,446)</u>	<u>(81,467)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>179,744</u>	<u>(137,528)</u>	<u>87,451</u>
Fund balance, beginning of year	<u>206,000</u>	<u>482,112</u>	<u>954,122</u>
Fund balance, end of year	<u>\$ 385,744</u>	<u>\$ 344,584</u>	<u>\$ 1,041,573</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, 2023

	Orange Technical College - West Campus	Total Technical College	Total All Schools
Revenues			
Athletics	\$ -	\$ -	\$ 8,318,360
Music	-	-	5,173,735
Classes	-	1,343,392	5,580,827
Clubs	3,568	34,482	4,563,843
Departments	-	-	1,397,630
Trust	754,664	2,247,155	9,326,338
General	34,865	837,691	4,313,865
Total revenues	<u>793,097</u>	<u>4,462,720</u>	<u>38,674,598</u>
Expenditures			
Athletics	-	-	8,308,643
Music	-	-	5,177,713
Classes	389,273	1,745,303	5,862,601
Clubs	4,909	48,047	4,296,813
Departments	138	138	1,428,347
Trust	347,230	1,848,176	8,794,114
General	147,070	786,912	4,106,080
Total expenditures	<u>888,620</u>	<u>4,428,576</u>	<u>37,974,311</u>
Excess of revenues over/ (under) expenditures before other financing sources (uses)	(95,523)	34,144	700,287
Other financing sources (uses):			
Intra-fund transfers in	421,127	545,751	1,097,834
Intra-fund transfers out	<u>(421,127)</u>	<u>(545,751)</u>	<u>(1,097,834)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(95,523)</u>	<u>34,144</u>	<u>700,287</u>
Fund balance, beginning of year	<u>679,836</u>	<u>2,322,070</u>	<u>17,143,737</u>
Fund balance, end of year	<u>\$ 584,313</u>	<u>\$ 2,356,214</u>	<u>\$ 17,844,024</u>

See independent auditors' report.

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

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
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
GED Testing
Glenridge Middle
Gotha Middle
Hamlin Elementary
Hamlin 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
Kelly Park School
Killarney Elementary
Lake Buena Vista High
Lake Como School K-8
Lake Gem Elementary
Lake George Elementary
Lake Nona High
Lake Nona Middle

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

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

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

Timber Creek High
Timber Lakes Elementary
Timber Springs Middle
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 seventeen schools listed in Exhibit A to the financial statements, as of and for the year ended June 30, 2023, 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 8, 2023.

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 8, 2023.

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 8, 2023

**Orange County Public Schools
Internal Funds (See 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

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**

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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Apopka 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**

Apopka 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**

Apopka Middle

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

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

Fundraisers and admission events:

- A sales report was not completed for the wooden rose fundraiser. 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**

Arbor Ridge K-8

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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.

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.

Check number	Check date	Check amount
7745	January 26, 2023	\$7,425.00
7781	April 29, 2023	\$9,119.04

**Orange County Public Schools
Internal Funds (See 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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Extended day:

- 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**

Avalon 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, 2023. 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**

Avalon Middle

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school’s activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

General procedures:

- Lost textbooks collections were not forwarded to the District office as of June 30, 2023. Any balance in the Lost Textbooks account must be sent to the District office at the end of the year for schools with textbooks purchased by the District.

Cash receipts:

- The following official 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
5470	May 26, 2023	\$1,195.00

- 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:

- 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
9255	July 20, 2022	\$7,200.00

**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**

Azalea Park 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.

Official receipt number	Official receipt date	Official receipt amount
2991	August 17, 2022	\$355.92
3126	January 6, 2023	\$897.80
3268	June 7, 2023	\$60.00

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.

Check number	Check date	Check amount
5844	February 23, 2023	\$368.00

**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**

Baldwin Park Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

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 bank reconciliation for June 2023 showed three cash deposits totaling \$1,960.00 which were outstanding for more than four months. The District treasury office contacted the bookkeeper on May 23, 2023 regarding the old deposit in transits. Since that time, the bookkeeper provided the bank with copies of the Dunbar logs, and deposit slips. The District office was included on the email communication. The last communication received by the bookkeeper from the bank was on June 1, 2023 stating the bank was still researching the missing deposits. There has been no resolution as of the audit date.

Fundraisers and admission events:

- A sales report was not completed for the Patrols – Bundt Cake fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

Cash disbursements:

- Check number 7428 for \$2,072.89 was an improper expenditure made from the General account for select students. All expenditures from the General account should be for the benefit of the entire student body.

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

Blankner K-8

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
6578	August 16, 2022	August 18, 2022

- The following subsidiary receipt could not be located. All subsidiary receipts, including voided subsidiary receipts, should be retained in the Internal Funds records for auditing purposes. Any missing receipts should have a written explanation and include the principal’s signature.

Subsidiary receipt number	Subsidiary receipt date	Subsidiary receipt amount
289051	April 4, 2023	\$20.00

- Assignment and accountability records were not completed properly. A subsidiary receipt listed as utilized could not be located. In addition, some receipts noted as missing were not listed as such on the assignment and accountability records. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal’s signature.

**Orange County Public Schools
Internal Funds (See 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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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.

Official receipt number	Date of collection	Official receipt amount
5363	February 20, 2023	\$25.00

- 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.

**Orange County Public Schools
Internal Funds (See 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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Brookshire 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**

Camelot Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Carver Middle

Comments repeated from prior report

General procedures:

- Funds of \$360.00 were transferred into the Principal's Discretionary account from the 8th Grade 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.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Castle Creek Elementary

Comments repeated from prior report

None noted.

Current year comments

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
5543	March 6, 2023	\$225.00

**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**

Castleview Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The bank reconciliation for June 2023 showed one check totaling \$34.96 which was outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void.

Cash receipts:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
875	May 22, 2023	May 30, 2023
885	March 21 -22, 2023 and April 17, 2023	May 31, 2023

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
10156	\$864.00	December 12, 2022	December 7, 2022

- The School Board Procurement Services Policy was not followed for the repair and purchase of audio visual equipment. 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**

Catalina Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Transfer journal entry number 156844 dated November 15, 2022, transferring \$750.00 from the Principal's Discretionary account to the General Activities account was not supported by a fund transfer journal entry proof sheet. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.

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
1692	September 9, 2022	\$280.00

- 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:

- There were skips in check sequence, but no voided checks were on-hand. All checks, including voided and cancelled checks, should be retained in the Internal Funds records for auditing purposes. Voided checks should be clearly marked as voided so that the checks cannot be cleared at the bank.
- A purchase order register was not completed. 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**

Catalina 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.

Check number	Check date	Check amount
5700	November 16, 2022	\$1,302.00
5703	December 8, 2022	\$2,645.47
5713	May 22, 2023	\$115.00

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

Check number	Check date	Check amount
5700	November 16, 2022	\$1,302.00

**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**

Chain of Lakes Middle

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
4569	August 22, 2022	August 24, 2022

Fundraisers and 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**

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**

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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash receipts:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
5289	August 11, 2022	August 15, 2022

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
6518	October 18, 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**

Clay Springs Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

College Park Middle

Comments repeated from prior report

General procedures:

- Funds of \$3,923.41 and \$500.00 were transferred into the Principal’s Discretionary account from the Food Donation account and OCPS foundation Grant 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 at the principal’s discretion.

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
7188	\$8,595.14	May 9, 2023	May 8, 2023

Current year comments

General procedures:

- Reimbursements to the principal totaled \$1,589.99 for the year ended June 30, 2023, which exceeded limits set by School Board policy. Individual reimbursement amounts cannot exceed \$500.00 and the cumulative amount allowed to be reimbursed per employee cannot exceed \$1,500.00 for middle schools.

Cash receipts:

- The subsidiary receipts that correspond to the following official receipt were not dated so it could not be determined if funds were turned in to the school bookkeeper timely. Dates that correspond to the amounts collected should be listed on the subsidiary receipts to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
1980	September 6, 2022	\$180.00

- The following official receipt did not have any supporting documentation for a donation received and deposited in the Principal’s Discretionary account. Supporting documentation, such as a remittance advice or a donation letter, should accompany all donations.

Official receipt number	Official receipt date	Official receipt amount
1983	September 13, 2022	\$250.00

**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**

Colonial High

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

Official receipt number	Official receipt date	Official receipt amount
20795	December 13, 2022	\$30.00

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

Columbia Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Conway 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**

Conway Middle

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

None noted.

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

Corner Lake Middle

Comments repeated from prior report

None noted.

Current year comments

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:

- 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
15171	October 27, 2022	October 31, 2022
15224	November 28, 2022	November 30, 2022
15363	January 26, 2023 – February 13, 2023	February 13, 2023
15375	February 10, 2023 – February 15, 2023	February 17, 2023

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

Fundraisers and admission events:

- State sales tax totaling \$356.00 was not calculated and remitted to the Florida Department of Revenue for football parking sales totaling \$5,480.00. 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 cap and gown sales contract did not specify the commission percentage of the amount the school was to receive for each sale so it could not be determined if the correct amount was received. All contracts are required to be completed and approved by the principal prior to inception. Copies of all contracts should include all relevant terms and should be retained for auditing purposes.
- A PROP-2 form was not completed for the purchase of a lawn mower totaling \$11,538.00 and a basketball shooting machine totaling \$8,300.00. PROP-2 forms must be completed for all capital expenditures of \$1,000.00 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**

Cypress Creek High (Continued)

Current year comments (Continued)

General procedures (Continued):

- Transfer journal entry dated April 24, 2023 transferring \$2,500.00 from the Testing account to the International Baccalaureate account was not supported by a fund transfer journal entry proof sheet. After inquiring about this transfer, it was determined that this was a duplicate transfer journal entry. 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. A report of fund transfer journal entries should be periodically reviewed to identify any errors or duplicate journal entries that need to be corrected.
- A journal entry made on May 31, 2023 to record an ACH bank credit for a School Resource Officer reimbursement for \$1,588.00 was recorded in the Staff Vending account instead of the Athletics account. The Internal Accounts Handbook states that monies collected for specific activities, classes, clubs or organizations must be recorded in the specified account.
- 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, inventory, and accounts payable at year-end.

Fundraisers and admission events:

- A ticket sales report and ticket inventory report were not completed for Prom, Grad Bash, or the Haunted House 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 the bookkeeper. All tickets must be accounted for on a ticket inventory report.
- Ticket sales reports that correspond with five athletic ticket sales 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**

Cypress Creek High (Continued)

Current year comments (Continued)

Cash disbursements:

- The following checks were improper expenditures made from the General account for food at staff meetings and for select students. All expenditures from the General account should be for the benefit of the entire student body.

Check number	Check date	Check amount
5736	August 10, 2022	\$206.84
5744	August 15, 2022	\$103.50
5747	August 16, 2022	\$140.60
8488	February 8, 2023	\$60.50
8689	April 18, 2023	\$300.00
8771	May 10, 2023	\$45.83
8772	May 10, 2023	\$500.00
8782	May 12, 2023	\$500.00
8791	May 16, 2023	\$438.40
8807	May 23, 2023	\$94.90
8824	May 24, 2023	\$99.60
8894	June 26, 2023	\$122.96

- Sales tax totaling \$105.00 was paid on an exempt purchase for lawn mower repairs. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.
- 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
5715	\$1,759.00	July 25, 2022	July 18, 2022

- Student Government Association voting software totaling \$399.00 was purchased from Internal Funds instead of budget funds. The Internal Accounts Handbook states that software purchases must be approved by the ITS Department and the request must be purchased through the iBuy purchasing system using the school's budget funds.

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

Cypress Springs Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The bank reconciliation for June 2023 showed three outstanding checks totaling \$24,659.20, which were for extended day amounts being forwarded to the District office. Outstanding checks should be followed up on to resolve or void. The school should contact the Extended Day department regarding these outstanding checks.

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

Deerwood Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

Dillard Street Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The bank reconciliation for June 2023 showed one check totaling \$125.94 which was outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void.

Cash receipts:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
2139	February 17, 2023	February 24, 2023

- The school store program funds 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.

Fundraisers and admission events:

- The goods purchased for the fifth grade dance snow cones and popcorn sales and the music club field day concessions were paid for using the cash proceeds collected. All cash collections should be deposited into the bank intact. Any purchases should be made by school check and a requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes.

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

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, 2023 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

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.

- Check number 6233 for \$49.65 was an improper expenditure made from the General account for select students. All expenditures from the General account should be for the benefit of the entire student body.

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

Dr. Phillips High

Comments repeated from prior report

General procedures:

- The change fund in the amount of \$2,500.00 was not properly closed out at the end of the year. The Internal Accounts Handbook states that change funds must be closed annually prior to June 30th
- There were eight checks outstanding for more than 180 days and six deposits in transit for periods that ranged from 7 months to over 12 months as of June 30, 2023. 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.

Cash receipts:

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

Official receipt number	Official receipt date	Official receipt amount
30477	August 22, 2022	\$5,486.71
30493	August 22, 2022	\$4,000.00
31027	December 1, 2022	\$14,195.63

Fundraisers and admission events:

- A request for fund raising activity form was not completed for the Parking Lot fundraiser, Breast Cancer Ribbons and Vertical Rise 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 these fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal.

Current year comments

General procedures:

- The monthly bank reconciliations for July 2022 and October 2022 were not completed in a timely manner. Bank reconciliations must be completed, approved and submitted to the District office prior to the end of the following month.

**Orange County Public Schools
Internal Funds (See 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:

- The deposit slip could not be located for several receipts. Deposit slips should be retained in the Internal Funds records.
- The following monies collected forms did not indicate the official receipt numbers. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Date of collection	Official receipt amount
31009	November 4, 2022	\$5,433.60
30975	December 2, 2022	\$300.00

- 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
31009	November 4, 2022	November 16, 2022
30975	December 2, 2022	December 13, 2022

Fundraisers and admission events:

- The request for fund raising activity forms for the Breast Cancer Ribbons and Vertical Rise fundraisers were not approved by the principal prior to the start of the sale. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments.

Cash disbursements:

- Check number 23425 was recorded to the Basketball – Girls account, but the supporting documentation indicates that the disbursement was for the Cross Country team. The proper account must be used for each disbursement.

**Orange County Public Schools
Internal Funds (See 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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Eagle Creek Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Eagles Nest Elementary

Comments repeated from prior report

None noted.

General procedures:

- The bank reconciliation for June 2023 showed a deposit-in-transit totaling \$25.24, which was outstanding for more than four months. Outstanding deposits should be followed up on to resolve or void.
- The fund transfer journal entry proof sheet that corresponds with transfer journal entry number 157152 dated October 31, 2022, reducing the FT – 1st Grade account and Cash account by \$102.00 was not signed by the principal or the bookkeeper. 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 official receipts did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipts.

Official receipt number	Official receipt date	Official receipt amount
1401	October 31, 2022	\$72.00
1417	December 12, 2022	\$126.00
1418	December 15, 2022	\$432.52

- 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
1429	May 23, 2023	\$250.00

- 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.

**Orange County Public Schools
Internal Funds (See 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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

East River High

Comments repeated from prior report

Cash receipts:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
19054	May 2023	June 28, 2023

Current year comments

Fundraisers and admission events:

- A sales report was not completed for the yearbook sales or the athletic shirt and apparel fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.
- The request for fund raising activity form was not dated for the athletics shirt and apparel fund raising activity so it could not be determined if the principal approved it prior to the event starting. 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.
- There was no ticket inventory report for the Prom. All tickets must be accounted for on a ticket inventory report.
- A ticket sales report was not completed for the Prom 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 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**

Eccleston Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

Edgewater High

Comments repeated from prior report

Cash receipts:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
12343	September 26, 2022	October 4, 2022

Fundraisers and admission events:

- A sales report was not signed by the principal for the Chorus chocolate sales and the Student Government Club carnation sales. A sales report is required for each sales activity conducted and must be signed by the principal.

Current year comments

Cash receipts:

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

Fundraisers and admission events:

- A sales report was not completed for the Cheerleading snap fundraiser and the Water Polo rummage sales. A sales report is required for each sales activity conducted and must be signed by the principal.

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

Endeavor 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, 2023 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**

Engelwood 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 receipts:

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

Official receipt number	Official receipt date	Official receipt amount	Deposit slip date
1392	October 26, 2022	\$2,500.00	October 27, 2022

- 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**

Evans High

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Digital device, digital device – peripheral, lost textbook, and transcript fee collections were not forwarded to the District office as of June 30, 2023. Any balance in the Digital Devices, Digital Devices – Peripheral, Lost Textbooks, and Transcript Fees accounts must be sent to the District office at the end of the year.
- The balance of \$9,777.37 in the Yearbook account as of June 30, 2023 was not transferred to the Yearbook Residual account. School Board policy requires that after all related expenditures are recorded any balance in the Yearbook account should be transferred to the Yearbook Residual account.

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
16157	December 7, 2022	\$75.00

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

**Orange County Public Schools
Internal Funds (See 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 (Continued)

Current year comments (Continued)

Cash disbursements:

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

Check number	Check amount	Date of approval	Date of purchase
14108	\$2,000.00	June 30, 2023	June 29, 2023

**Orange County Public Schools
Internal Funds (See 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

Cash receipts:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
1778	August 12, 18 and 19, 2022	August 22, 2022
1812	April 14 and April 19, 2023	April 19, 2023

Cash disbursements:

- Sales tax totaling \$8.85 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**

Freedom High

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

Freedom Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Fundraisers and admission events:

- The request for fund raising activity for the teacher's fundraiser did not note a closing date for the activity. A request for fund raising activity form should be prepared properly for all fund raising activities conducted by the school.

Cash disbursements:

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

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

Fundraisers and admission events:

- There were no ticket inventory reports for the physical education and athletic tickets. All tickets must be accounted for on a ticket inventory report.

Current year comments

General procedures:

- Lost textbooks collections were not forwarded to the District office as of June 30, 2023. 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.

Fundraisers and admission events:

- Sales reports for fundraisers were not completed during the year. A sales report is required for each sales activity conducted and must be signed by the principal.
- Ticket sales reports were not completed during the year. 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:

- 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
2378	April 14, 2023	\$10,375.85

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

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

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**

Hamlin Elementary

Comments repeated from prior report

This is the first year of operations.

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**

Hamlin 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 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
11	September 2, 2022	September 8, 2022
14	April 6, 2023	April 13, 2023

Fundraisers and admission events:

- A request for fund raising activity form was not completed for the Chorus and Orchestra 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.
- Ticket sales reports were not signed by the bookkeeper for the Volleyball Game and Basketball Game 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 athletic tickets. All tickets must be accounted for on a ticket inventory report.

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the purchase of physical education uniforms. 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**

Hiawassee Elementary

Comments repeated from prior report

None noted.

Cash receipts:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
845	May 12, 2023	May 17, 2023

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
5347	\$537.25	August 4, 2022	July 27, 2022
0007	\$120.86	January 27, 2023	September 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**

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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Horizon High

Comments repeated from prior report

Cash receipts:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
1221	February 8, 2023	February 13, 2023

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**

Horizon West Middle

Comments repeated from prior report

None noted.

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the purchase of eighth grade Gettysburg field trip. 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**

Hospital Homebound

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, 2023. 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**

Howard Middle

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
5168	August 15, 2022	September 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**

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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Hunter’s Creek Middle

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school’s activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash receipts:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
5896	January 4, 2023	December 13, 2022

Current year comments

General procedures:

- The fund transfer journal entry proof sheet that corresponds with transfer journal entry number 161619 dated May 1, 2023, transferring \$1,495.00 from the Future Problem Solvers 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.
- An inventory count was not performed on inventory held at year-end. A count of inventory is required to be conducted by school staff at a minimum of annually and is required to be reported and submitted to the District office.
- Digital device and digital device - peripheral collections were not forwarded to the District office as of June 30, 2023. 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 deposit slip could not be located for several receipts. Deposit slips should be retained in the Internal Funds records.

Fundraisers and admission events:

- Sales reports were 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**

Hunter's Creek Middle (Continued)

Current year comments (Continued)

Fundraisers and admission events (Continued):

- A ticket sales report was not completed for the volleyball ticket sale 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 the bookkeeper.

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
7672	\$13,972.80	December 16, 2022	December 15, 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**

Independence 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**

Innovation Middle

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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 bank deposit was not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.

Official receipt number	Official receipt date	Official receipt amount	Deposit slip date
2186	January 27, 2023	\$4,429.63	January 31, 2023

**Orange County Public Schools
Internal Funds (See 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

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**

John Young 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, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash receipts:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
6087	February 10, 2023	February 14, 2023

**Orange County Public Schools
Internal Funds (See 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

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.

Check number	Check date	Check amount
11191	August 2, 2022	\$1,380.84

**Orange County Public Schools
Internal Funds (See 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

General procedures:

- Digital device, digital device peripheral, and lost textbooks collections were not forwarded to the District office as of June 30, 2023. Any balance in these accounts must be sent to the District office at the end of the year for schools with textbooks purchased by the District and digital device fees.

Current year comments

Cash receipts:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
9022	October 20, 2022	October 27, 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.

Official receipt number	Official receipt date	Official receipt amount
9097	January 11, 2023	\$77.00

Fundraisers and admission events:

- A sales report was not completed for the Square 1 Art fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

Cash disbursements:

- Check number 6853 for \$4,740.00 was only signed by the bookkeeper. All checks need to be signed by two individuals authorized to sign by the bank.

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

Kelly Park School

Comments repeated from prior report

This is the first year of operations.

Current year comments

None noted.

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

Killarney Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

Lake Buena Vista High

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- The sales report for the Legally Blonde T-Shirts fundraiser disclosed a loss in inventory sales of \$178.37 or 47% of sales. An explanation for this loss was not attached to the sales report. Sales reports should be completed in their entirety and must be signed by the principal. Documentation should be attached and signed by the principal for items damaged/stolen, loss of profit or loss in sales potential.

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

Lake Como School K-8

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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 2023 showed one check totaling \$40.00 which was outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void.

Cash receipts:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
1623	September 8, 2022	September 19, 2022
1753	January 23, 2023	January 31, 2023

**Orange County Public Schools
Internal Funds (See 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

General procedures:

- The bank reconciliation for June 2023 showed one deposit of \$72.00 and one check of \$54.46 which were outstanding for more than six months. Outstanding deposits and checks over six months should be followed up on to resolve or void.

Cash receipts:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
2012	March 6, 2023 - March 7, 2023	May 4, 2023

- Commissions for truck and treat sales of \$150.00 were deposited into the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Official receipt number	Official receipt date	Official receipt amount
2021	June 2, 2023	\$150.00

- 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
2021	June 2, 2023	\$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**

Lake Gem Elementary (Continued)

Current year comments (Continued)

Cash receipts (Continued):

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

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.

Check number	Check date	Check amount
5797	September 9, 2022	\$675.00
5807	December 14, 2022	\$387.70
5809	December 16, 2022	\$1,297.18
5829	June 20, 2023	\$781.06
5830	June 20, 2023	\$68.78

**Orange County Public Schools
Internal Funds (See 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

General procedures:

- Digital device and digital device - peripheral collections were not forwarded to the District office as of June 30, 2023. Any balance in the Digital Devices and Digital Devices - Peripheral accounts must be sent to the District office at the end of the year.

Extended day:

- The full charge/credit summary report for June was not completed properly. Full charge/credit summary reports provide evidence of student balances and should be appropriately filled out and maintained in the accounting 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 Sybelia 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, 2023 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 2023 showed two deposits totaling \$68.00 which were outstanding for more than six months. Outstanding deposits over six months should be followed up on to resolve or void.

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.

Official Receipt Number	Subsidiary receipts number identified by auditor	Receipt date	Official Receipt Amount
1816	369501 and 369503	September 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**

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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

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

Extended day:

- Extended day tuition and the corresponding tuition balance report for June 2023 and was not forwarded to the District office. All tuition must be sent to the District office by the 10th of the following month.

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

Lakeview 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, 2023 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**

Lakeville Elementary

Comments repeated from prior report

Cash receipts:

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

Official receipt number	Official receipt date	Official receipt amount
6357	December 16, 2022	\$1,000.00
6421	March 7, 2023	\$1,500.00

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

Current year comments

Extended day:

- Extended day tuition and the corresponding tuition balance report for August 2022 was not forwarded to the District office until October 6, 2022. All tuition must be sent to the District office by the 10th of the following month.

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

Lancaster 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**

Laureate Park Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Lawton Chiles Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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

Fundraisers and admission events:

- Sales reports were not completed for the Art fundraiser and School Wide 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**

Legacy Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Digital device and digital device - peripheral collections were not forwarded to the District office as of June 30, 2023. Any balance in the Digital Devices and Digital Devices - Peripheral accounts must be sent to the District office at the end of the year.

Fundraisers and admission events:

- State sales tax was not calculated and remitted to the Florida Department of Revenue for eighth grade dance fundraiser. 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**

Liberty Middle

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- A sales reports was not completed for the bucket sales and the candy bar sales. A sales report is required for each sales activity conducted and must be signed by the principal.

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

Little River Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

Lockhart Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash 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**

Lockhart Middle

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
3299	May 18, 2023	May 24, 2023
3131	September 12, 2022	September 15, 2022

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
3299	May 24, 2023	\$220.00	May 26, 2023
3131	September 15, 2022	\$350.00	September 16, 2022

Cash disbursements:

- Check number 6973 was written for \$305.00, but the vendor invoice was for \$275.00. All disbursements should be properly supported and agree with the underlying documentation.

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

Lovell Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

Magnolia School

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
868	September 15, 2022	September 23, 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**

Maitland Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.
- Funds of \$1,897.09 were transferred into the Principal's Discretionary account from the AVID Department 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 donation with no specific purpose designated by the donor was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Official receipt number	Official receipt date	Official receipt amount
5862	August 1, 2022	\$760.00

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

Maxey Elementary

Comments repeated from prior report

None noted.

Current year comments

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**

McCoy Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
1434	May 12, 2023	May 18, 2023

Fundraisers and admission events:

- State sales tax was not calculated and remitted to the Florida Department of Revenue for fundraising sales totaling \$796.31. 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**

Meadow 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**

Meadow Woods 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**

Meadowbrook 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, 2023 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**

Memorial Middle

Comments repeated from prior report

Fundraisers and admission events:

- A ticket sales report was not completed for the volleyball 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 the bookkeeper.

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**

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

Extended day:

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

Current year comments

Cash receipts:

- The following 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
5849	May 22, 2023	\$100.00

Fundraisers and admission events:

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

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

Millennia Gardens Elementary

Comments repeated from prior report

None noted.

Current year comments

Extended day:

- The full balance report for the extended day program was not included as part of the extended day records. Full balance reports provide evidence of student balances and should be maintained in the accounting 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**

Mollie Ray Elementary

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- There were no ticket inventory reports for the Back to School dance and Valentine's Day 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**

Moss Park Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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, 2023. 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:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
6060	January 27, 2023	January 30, 2023

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.

Check number	Check date	Check amount
7111	December 8, 2022	\$182.50
7205	May 5, 2023	\$25,000.00
7228	June 19, 2023	\$4,499.00

- Check number 1738 was written for \$170.00, but the vendor invoice was for \$168.54. All disbursements should be properly supported and agree with the underlying documentation.
- A PROP-2 form was not completed for the purchase of the Poster Printing and Design Machine. 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**

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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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.

Official receipt number	Official receipt date	Official receipt amount	Deposit slip date
2112	August 8, 2022	\$295.00	August 15, 2022

Fundraisers and admission events:

- A request for fund raising activity form was not completed for the fifth grade animal program 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**

Oak Hill Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Transfer journal entry number 165292 dated June 30, 2023, transferring \$87.46 into the General Activities account and Cash account was not supported by a fund transfer journal entry proof sheet. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.

Cash receipts:

- 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**

Oak Ridge High

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Fund transfers totaling \$2,546.05 were transfers made from class/club accounts to the Athletics General account without the approval of the class/club officers. The Internal Accounts Handbook states that monies collected for specific activities, classes, clubs or organizations must be recorded in the specified account and expended for the students who participated in the generation of the revenue.
- The cap and gown sales contract did not specify the commission percentage of the amount the school was to receive for each sale so it could not be determined if the correct amount was received. All contracts are required to be completed and approved by the principal prior to inception. Copies of all contracts should include all relevant terms and should be retained for auditing purposes.
- 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, inventory, and accounts payable at year-end.

Fundraisers and admission events:

- Homecoming tickets produced in-house were not submitted to the school bookkeeper, along with the certification statement and ticket sales report, to be properly disposed, but were instead disposed by the Student Government Association sponsor. The Internal Accounts Handbook states that the sponsor should prepare a sequential, numerical listing of obsolete tickets to submit with the tickets to the school bookkeeper. After the annual audit, any obsolete tickets should be sent to the Records Department at the District office for proper disposal.
- A ticket sales report and ticket inventory report were not completed for the Prom and the MLK Jr. Classic basketball competition. 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.

**Orange County Public Schools
Internal Funds (See 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 (Continued)

Current year comments (Continued)

Cash disbursements:

- The following checks were written for amounts different than the corresponding receipts for advances for a basketball trip. All disbursements should be properly supported and agree with the underlying documentation. According to the Internal Accounts Handbook, checks issued to individuals as reimbursement for purchases made on behalf of the school must be documented by paid invoices or receipts. A statement of expenditures is insufficient to document such requests.

Check number	Check amount	Amount of corresponding support
14008	\$5,782.00	\$6,901.96
14084	\$500.00	\$350.23
14009	\$2,000.00	\$998.05

- Check number 14009 for \$2,000.00 was an advance to a teacher for a basketball trip. The receipts submitted to support this advance included a receipt for a \$50.00 wager at a casino. This type of expenditure is prohibited.
- The District travel agency was not utilized for the basketball trip to Nassau and Las Vegas. According to the Internal Accounts Handbook, the District's approved travel planner vendors should be used to assist schools with the planning of field trips.
- Check number 14169 was written for \$16,000.68, but the vendor invoice was for \$16,009.68. All disbursements should be properly supported and agree with the underlying documentation.
- The school purchased custom shirts in the amount of \$430.00 with check number 14106 from a company owned by an employee's spouse. School Board Policy KCE notes that such relationships present a conflict of interest and are not permitted.
- Sales tax totaling \$354.28 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**

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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Ocoee High

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

Ocoee Middle

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

OCPS Academic Center for Excellence

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

Fundraisers and admission events:

- State sales tax was not calculated and remitted to the Florida Department of Revenue for athletic event concession sales. 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**

Odyssey 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**

Olympia High

Comments repeated from prior report

Fundraisers and admission events:

- A ticket sales report was not completed for the Grad Bash 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 the bookkeeper.

Current year comments

General procedures:

- The cap and gown sales contract did not specify the commission percentage of the amount the school was to receive for each sale so it could not be determined if the correct amount was received. All contracts are required to be completed and approved by the principal prior to inception. Copies of all contracts should include all relevant terms and should be retained for auditing purposes.
- The signed yearbook contract could not be located. 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.
- The school did not include a report of accounts receivable 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 bookkeeper occasionally issued subsidiary receipts, which is in conflict with the Internal Account Handbook and sound business practices. Important internal controls include proper segregation of duties, which states that the same person should not receive and receipt funds, record entries in the accounting system, prepare bank deposits, and reconcile the monthly bank statement.

Fundraisers and admission events:

- Unsold Grad Bash tickets and student parking decals were not submitted to the school bookkeeper to be properly disposed, but were instead disposed by someone other than the school bookkeeper. The Internal Accounts Handbook states that the sponsor should prepare a sequential, numerical listing of obsolete tickets to submit with the tickets to the school bookkeeper. After the annual audit, any obsolete tickets should be sent to the Records Department at the District office for proper disposal.

**Orange County Public Schools
Internal Funds (See 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 (Continued)

Current year comments (Continued)

Fundraisers and admission events (Continued):

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

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

**Orange County Public Schools
Internal Funds (See 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:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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

Fundraisers and admission events:

- A sales report was not completed for the chocolate bar sales. A sales report is required for each sales activity conducted and must be signed by the principal.
- State sales tax was not calculated and remitted to the Florida Department of Revenue for chocolate bar sales totaling \$1,273.00 and \$454.00, 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**

Orange County Virtual

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

Orange Technical College – Downtown Campus

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- A fund transfer journal entry proof sheet could not be located for a transfer 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.

- The monthly bank reconciliations for August 2022, October 2022, November 2022 and March 2023 were not completed in a timely manner. Bank reconciliations must be completed, approved and submitted to the District office prior to the end of the following month.

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 director prior to the purchase.

Check number	Check date	Check amount
14147	January 11, 2023	\$5,383.06

**Orange County Public Schools
Internal Funds (See 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

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 – South Campus

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Several fund transfer journal entry proof sheets were not signed by the director. A fund transfer journal entry proof sheet should be signed by the director authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.

Cash disbursements:

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

Check number	Check amount	Date of approval	Date of purchase
31477	\$8,540.02	August 11, 2022	August 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**

Orange Technical College – West 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

Orlando Gifted Academy

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash receipts:

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

Official receipt number	Date of collection	Official receipt amount
771	February 6, 2023	\$25.00
858	May 1, 2023	\$75.00

- The deposit slip could not be located for receipt number 699 on November 8, 2022. Deposit slips should be retained in the Internal Funds records.

Fundraisers and admission events:

- State sales tax was not calculated and remitted to the Florida Department of Revenue for a snack fundraiser sales totaling \$219.00. 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.

**Orange County Public Schools
Internal Funds (See 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

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

Check number	Check date	Check amount
6000	October 26, 2022	\$271.52

Current year comments

General procedures:

- The bank reconciliation for June 2023 showed a deposit-in-transit totaling \$168.22 which was outstanding for more than six months, and a deposit-in-transit totaling \$100.00 which was outstanding for more than two months. Outstanding deposits should be followed up on to resolve or void.

Cash receipts:

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

Official receipt number	Official receipt date	Official receipt amount
2288	December 1, 2022	\$5,340.00
2290	April 11, 2023	\$580.00

Cash disbursements:

- Sales tax totaling \$17.77 was reimbursed on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.
- Check number 6004 for \$480.00 was an improper expenditure made from the General account for select students. All expenditures from the General account should be for the benefit of the entire student body.

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

Palm 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**

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**

Panther Lake Elementary

Comments repeated from prior report

This is the first year of operations.

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.

Official receipt number	Official receipt date	Official receipt amount
22	October 6, 2022	\$1,000.00
98	January 24, 2023	\$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**

Pershing School K-8

Comments repeated from prior report

Fundraisers and admission events:

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

Current year comments

General procedures:

- Transfer journal entry number 164656 dated June 30, 2023, transferring \$583.11 from the Sixth Grade account to the Seventh Grade account was not supported by a fund transfer journal entry proof sheet. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.

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

Piedmont Lakes 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, 2023 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**

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 165101 dated June 30, 2023, transferring \$1,141.00 from the FT-2nd Grade account to the FT-3rd 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 chocolate bar fundraiser. In addition, a sales report was not completed for the chocolate bar 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.

Current year comments

General procedures:

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

Official receipt number	Official receipt date	Official receipt amount
901	April 18, 2023	\$73.50

Cash receipts:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
909	April 8, 2023	April 11, 2023

**Orange County Public Schools
Internal Funds (See 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

General procedures:

- The bank reconciliation for June 2023 showed a deposit-in-transit from May 31, 2023 for \$1,175.00. The documentation for this deposit and the corresponding deposit slip were for \$1,175.00. The June bank statement showed a cleared deposit amount of \$1,976.00 on June 7, 2023. The bookkeeper stated that the original deposit should have been for the cleared bank amount. The deposit-in-transit for \$1,175.00 still appears on the July 2023 bank reconciliation as outstanding. Outstanding deposits should be followed up on to resolve or void.

Cash receipts:

- Fall picture commissions of \$550.13 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.
- The following donation designated by the donor for general support was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

Official receipt number	Official receipt date	Official receipt amount
1256	October 5, 2022	\$833.33

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
5540	\$997.00	May 10, 2023	April 21, 2023

**Orange County Public Schools
Internal Funds (See 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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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 165218 dated May 30, 2023, transferring \$568.00 from the FT 5th grade account to the General Activities 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:

- 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 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.

Check number	Check date	Check amount
5286	May 19,2023	\$213.96

**Orange County Public Schools
Internal Funds (See 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, 2023 relative to the school’s activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash receipts:

- The following monies collected forms were not signed or dated by the individual who collected the funds or 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 individual who collected the funds and bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
1126	January 15, 2023	\$910.00
1164	March 1, 2023	\$2,540.00

Current year comments

Cash receipts:

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

Official receipt number	Official receipt date	Official receipt amount
1164	March 1, 2023	\$2,540.00

**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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash receipts:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
6333	November 19, 2022	November 29, 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**

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

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 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 order
5654	\$431.68	May 23, 2023	May 17 – May 18, 2023
5656	\$125.43	May 23, 2023	April 19, 2023

Current year comments

None noted.

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

Roberto Clemente Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Robinswood Middle

Comments repeated from prior report

Fundraisers and admission events:

- A request for fund raising activity form was not completed for the candy gram 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.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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 March 2023 did not include the principal's signature and was not dated. It could not be determined if the report was filed timely because the principal's signature was not dated. Bank reconciliations must be completed, approved and submitted to the District office prior to the end of the following month.

Fundraisers and admission events:

- Sales reports were not completed for the donut and chocolate bar 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**

Rock Lake Elementary

Comments repeated from prior report

None noted.

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.

Official receipt number	Date of collection	Official receipt amount
765	November 18, 2022	\$3,083.63
805	April 11, 2023	\$900.00
812	April 18, 2023	\$100.00
839	May 9, 2023	\$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**

Rock Springs Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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

Fundraisers and admission events:

- A sales report was not completed for the Chorus and Ukulele clubs bundt cake fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.
- The proceeds from the Chorus and Ukulele clubs Bundt cake fundraiser were deposited into the sponsor's personal bank account and the net proceeds were paid by personal check to the school. The goods purchased for the fundraiser were paid for using the cash proceeds collected and was not supported by a vendor invoice or receipt. All cash collections should be deposited into the bank intact. Any purchases should be made by school check and a requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes.

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

Rolling Hills 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, 2023. Any balance in the Digital Devices account must be sent to the District office at the end of the year.

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

Rosemont Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Transfer journal entry number 158836 dated January 30, 2023, transferring \$627.02 from the Running Club account to the General Activities account was not supported by a fund transfer journal entry proof sheet. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.

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

Sadler 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.
- The following official receipts 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
1678	October 25, 2022	\$225.00
1687	December 6, 2022	\$100.00

Fundraisers and admission events:

- A request for fund raising activity form was not completed for the Spring Fling 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.

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.

Current year comments

General procedures:

- The book fair and school picture contracts could not be located. 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.

**Orange County Public Schools
Internal Funds (See 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 receipts:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
1702	March 8 and 9, 2023	March 20, 2023
1735	April 17, 2023	May 3, 2023

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

Official receipt number	Official receipt date	Official receipt amount
1735	May 3, 2023	\$25.00

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

Official receipt number	Date of collection	Official receipt amount
1702	March 9, 2023	\$1,072.00

Fundraisers and admission events:

- A sales report was not completed for the Winter Wonderland Shoppe 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**

Sally Ride Elementary

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- Request for fund raising activity forms were not completed for several 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. 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.
- State sales tax was not calculated and remitted to the Florida Department of Revenue for the candy gram fund raiser totaling \$217.00 and for The Lion King concession sales totaling \$578.00. 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.

**Orange County Public Schools
Internal Funds (See 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

General procedures:

- Fall picture commissions of \$2,111.94 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**

Shenandoah 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**

Shingle Creek Elementary

Comments repeated from prior report

Cash receipts:

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

Official receipt number	Official receipt date	Official receipt amount
2955	January 4, 2023	\$100.00

- 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.

Current year comments

General procedures:

- The bank reconciliation for June 2023 showed a deposit-in-transit totaling \$10.00 which was outstanding for more than six months. Outstanding deposits should be followed up on to resolve or void.
- Spring picture commissions of \$99.88 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.
- The book fair and school picture contracts could not be located. 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.

**Orange County Public Schools
Internal Funds (See 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 (Continued)

Current year comments (Continued)

Cash receipts:

- The following donation with a specific purpose designated by the donor for Math Bee was posted to the Principal Discretionary account. Donations with specific purpose designated by the donor should be deposited into the appropriate account.

Official receipt number	Account	Official receipt amount
2962	6677 - Principal Discretionary	\$100.00

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
6107	December 16, 2022	\$275.00

- 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
6101	\$741.47	August 25, 2022	August 17, 2022

- 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.

Check number	Check date	Check amount
6107	December 16, 2022	\$275.00
6109	February 10, 2023	\$1,689.47
6114	March 10, 2023	\$750.00
6117	June 20, 2023	\$74.44

**Orange County Public Schools
Internal Funds (See 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 (Continued)

Current year comments (Continued)

Cash disbursements (Continued):

- Check number 6107 for \$275.00 was signed by one signor. All checks should be signed by two authorized signors.

- Sales tax totaling \$4.54 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**

Silver Pines Academy

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- A purchase order register could not be located. School Board policy requires that a purchase order register be maintained to record all approved purchases. This will facilitate accurate reporting of accounts payable.

**Orange County Public Schools
Internal Funds (See 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:

- A PROP-2 form was not completed for the purchase of the Synthetic Bar xylophone. 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**

Southwest Middle

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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 form was not signed or dated by the bookkeeper. Official receipt numbers, subsidiary receipt numbers, total cash collected and total checks collected, and dates that correspond to the amounts collected and deposited should be listed on the monies collected form and signed by the bookkeeper to provide an accurate audit trail.

Official receipt number	Official receipt date	Official receipt amount
3197	September 1, 2022	\$720.00

**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**

Southwood Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

Official receipt number	Date of collection	Date deposited with bookkeeper
3135	January 13, 2023	January 18, 2023

- 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	Monies collected date	Official receipt amount	Deposit slip date
3135	January 18, 2023	\$25.00	January 24, 2023

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.

Check number	Check date	Check amount
5971	December 14, 2023	\$1,567.25

**Orange County Public Schools
Internal Funds (See 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

General procedures:

- The bank reconciliation for June 2023 did not include the principal's signature and was not dated. It could not be determined if the report was filed timely because the principal's signature was not dated. Bank reconciliations must be completed, approved, and submitted to the District office prior to the end of the following month.

**Orange County Public Schools
Internal Funds (See 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**

Stonewyck Elementary

Comments repeated from prior report

This is the first year of operations.

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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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 164159 dated June 22, 2023, transferring \$1,483.35 from the FT-2nd Grade account to the FT-3rd 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 disbursements:

- Sales tax totaling \$21.52 was reimbursed 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 fourth grade St. Augustine field trip. 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**

Sun Blaze Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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, 2023. 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**

Sunridge Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The bank reconciliation for June 2023 showed a deposit-in-transit totaling \$20.00 which was outstanding for more than three months. Outstanding deposits should be followed up on to resolve or void.

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
988	August 8, 2022	\$1,269.22

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

Sunridge Middle

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

Sunrise Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

Sunset Park Elementary

Comments repeated from prior report

Cash receipts:

- Spring picture commissions of \$600.29 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.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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 school picture contract could not be located. All contracts are required to be completed and approved by the principal prior to inception. Copies of all contracts should be retained for auditing purposes.

Cash receipts:

- 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**

Sunshine 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, 2023 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 completed for the physical education department 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.

Cash disbursements:

- Sales tax totaling \$18.28 was not reimbursed on a non-exempt purchase. Purchases made by a school with ownership and title not remaining with the school are not 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**

Tangelo Park Elementary

Comments repeated from prior report

General procedures:

- Lost textbooks collections were not forwarded to the District office as of June 30, 2023. 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:

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

Cash disbursements:

- Sales tax totaling \$1.75 was reimbursed on an exempt purchase. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.
- 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. Additionally, sales tax payments could not be identified without the vendor invoice.

Check number	Check date	Check amount
5681	May 4, 2023	\$560.00

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

Thornebrooke Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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 following check was not supported by a vendor invoice, requisition and purchase order form, or check stub. All disbursement supporting documentation should be retained in the Internal Funds records for auditing purposes.

Check number	Check date	Check amount
7192	March 20, 2023	\$9,037.00

**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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Timber Creek High

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

Timber Lakes Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The fund transfer journal entry proof sheet that corresponds with transfer journal entry number 162727 dated May 31, 2023, transferring \$1,693.29 from the FT 2nd grade account to the FT 3rd 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.
- The balance of the Internal Funds appears excessive as of June 30, 2023 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 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**

Timber Springs 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**

Union 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, 2023 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**

Union Park Middle

Comments repeated from prior report

None noted.

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
2858	August 10, 2022	\$1,020.00	August 12, 2022
2859	August 8, 2022	\$320.00	August 12, 2022

- Several monies collected forms were not dated. 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.
- An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.

Fundraisers and admission events:

- Sales reports were not completed for any fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal.
- There were no ticket inventory reports for any admission 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**

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

General procedures:

- The monthly bank reconciliation for November 2022 was not completed in a timely manner. Bank reconciliations must be completed, approved and submitted to the District office prior to the end of the following month.

**Orange County Public Schools
Internal Funds (See 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

None noted.

Current year comments

None noted.

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

Vista Lakes Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Vista Pointe Elementary

Comments repeated from prior report

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.

Current year comments

Cash disbursements:

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

Check number	Check amount	Date of approval	Date of purchase
12	\$1,090.61	October 22, 2022	October 21, 2022
14	\$1,296.00	May 18, 2023	May 22, 2023

**Orange County Public Schools
Internal Funds (See 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

Cash receipts:

- The following monies collected form did not indicate the respective 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	Official receipt date	Official receipt amount
3026	August 24, 2022	\$60.00

- 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
3026	August 22, 2022	August 24, 2022
3136	March 9, 2023	March 30, 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**

Washington Shores Elementary

Comments repeated from prior report

Cash receipts:

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

Official receipt number	Official receipt date	Official receipt amount	Deposit slip date
2330	March 29, 2023	\$25.00	March 31, 2023

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**

Washington Shores Primary Learning Center

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.

Official Receipt Number	Subsidiary receipts number (as identified by auditor)	Receipt date	Official Receipt Amount
35	876001	November 11, 2022	\$94.93

**Orange County Public Schools
Internal Funds (See 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

Cash receipts:

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

Official receipt number	Official receipt date	Official receipt amount
617	January 27, 2023	\$91.80

**Orange County Public Schools
Internal Funds (See 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

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**

Waterbridge Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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.

Official receipt number	Date of collection	Date deposited with bookkeeper
2618	February 20, 2023	February 22, 2023

**Orange County Public Schools
Internal Funds (See 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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Wedgefield K-8

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 Band snap raise fundraiser conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.

- State sales tax was not remitted to the Florida Department of Revenue for athletic event concession sales tax totaling \$39.81. 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**

Wekiva High

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- 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
21775	October 28, 2022	\$1,795.00	October 31, 2022
22002	January 6, 2023	\$200.00	January 9, 2023
22357	April 21, 2023	\$5.00	April 24, 2023
22457	May 12, 2023	\$105.12	May 15, 2023
22458	May 12, 2023	\$2,405.00	May 15, 2023

**Orange County Public Schools
Internal Funds (See 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

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
3299	September 12, 2022	\$30.00

Current year comments

General procedures:

- A PROP-2 form was not completed for the donation of the Ultima 65 Lamination machine. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more. PROP-2 forms must be completed timely, within the school year it was acquired in.

Fundraisers and admission events:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the rubber duck and discount Wildcard fund raisers. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.
- A request for fund raising activity form was not completed for the discount Wildcard sales 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.

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the purchase of fourth grade fieldtrip to St. Augustine. 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**

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

Fundraisers and admission events:

- There were no ticket inventory reports for the Prom, play, and 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**

Westbrooke 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, 2023 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**

Westpointe Elementary

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

Westridge Middle

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Wetherbee 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, 2023 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 official receipts did not include proper supporting documentation. Supporting documentation, such as a remittance advice, a detailed monies collected form, or a subsidiary receipt, should accompany all official receipts.

Official receipt number	Official receipt date	Official receipt amount
2722	January 10, 2023	\$1,961.14
2723	January 10, 2023	\$301.40

- 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
2638	September 9, 2022	\$4,502.00
2775	March 3, 2023	\$2,099.00

**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**

Wheatley Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Transfer journal entry number 159593 dated January 31, 2023 transferring \$250.00 into the Principal's Discretionary account and into the Cash account was not supported by a fund transfer journal entry proof sheet. A fund transfer journal entry proof sheet should be signed by the principal authorizing the transfer of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.

Cash receipts:

- 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 approval section of the requisition and purchase order form for the following check was dated, but 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 amount	Date of approval	Date of purchase
5805	\$232.73	May 23, 2023	June 30, 2023

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

Whispering Oak Elementary

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

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

General procedures:

- A PROP-2 form was not completed for the purchase of the volleyball machine. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.

Fundraisers and admission events:

- Sales reports were not completed for the Vertical Raise fundraisers and mulch sales. A sales report is required for each sales activity conducted and must be signed by the principal.
- State sales tax was not calculated and remitted to the Florida Department of Revenue or to the vendor for boys lacrosse mulch sales totaling \$2,844.08. 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.

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the purchase of senior shirts with a cost of \$16,012.48. 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 check, which was an advance to an employee to purchase concession goods, was not supported by a vendor invoice or receipt. In addition, the amount that the check cleared for was different than the amount the check was originally written for. Vendor invoices and vendor receipts should be retained in the Internal Funds records for auditing purposes. All disbursements should be properly supported and agree with the underlying documentation.

Check number	Check date	Check amount
6350	October 19, 2022	Original check amount was \$650.00, but bank cleared amount was \$443.23

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

Windermere High (Continued)

Current year comments (Continued)

Cash disbursements (Continued):

- The following check was not supported by a requisition and purchase order form. In addition, it was not supported by 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.

Check number	Check date	Check amount
6265	October 5, 2022	\$3,906.00

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

Windy Ridge K-8

Comments repeated from prior report

Extended day:

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

Current year comments

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.
- Fall picture commissions of \$3,165.23 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:

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

Official receipt number	Official receipt date	Official receipt amount
5798	December 13, 2022	\$25.00

Fundraisers and admission events:

- A request for fund raising activity form was not completed for the Square 1 Art 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**

Winegard Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for Spirit Shirt sales. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.
- Sales tax totaling \$2.08 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**

Winter Park High

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Wolf Lake Elementary

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Wolf Lake Middle

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

Official receipt number	Official receipt date	Official receipt amount	Deposit slip date
6083	January 4, 2023	\$100.00	January 6, 2023

**Orange County Public Schools
Internal Funds (See 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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2023 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**

Zellwood Elementary

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- A PROP-2 form was not completed for the purchase of the media center furniture. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.

Cash receipts:

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

Official receipt number	Official receipt date	Official receipt amount
3058	August 18, 2022	\$1,500.00

Fundraisers and admission events:

- A sales report was not completed for the Papa John's Pizza discount card fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the purchase of furniture for the media center. 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.
- 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**

REQUIRED COMMUNICATIONS

June 30, 2023





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

407.644.7455
407.628.5277 (fax)
CRIcpa.com

December 8, 2023

The School Board of Orange County, Florida
Orlando, Florida

We are pleased to present the results of our audit of the 2023 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 2023 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 statements, 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.

Very truly yours,

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

Carr, Riggs & Ingram, LLC

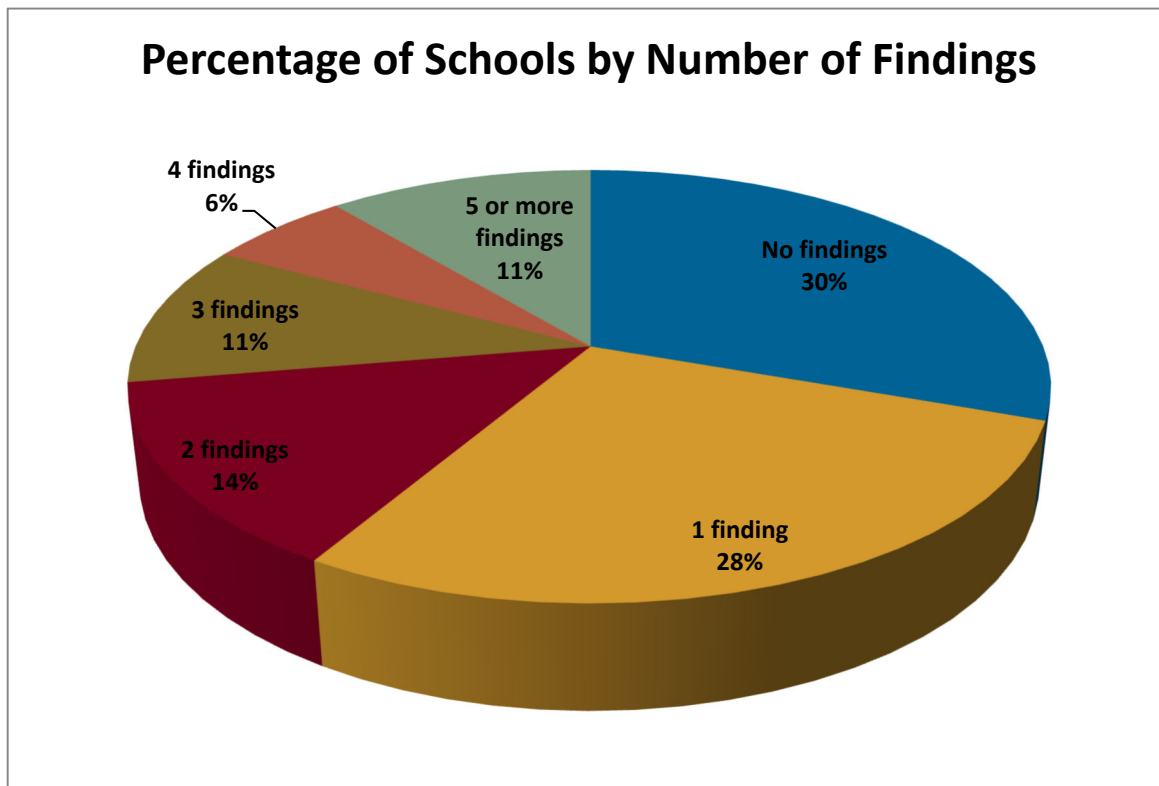


As discussed with the School Board and management during our planning process, our audit plan represented an approach responsive to the assessment of risk for the OCPS Internal Funds. Specifically, we planned and performed our audit to:

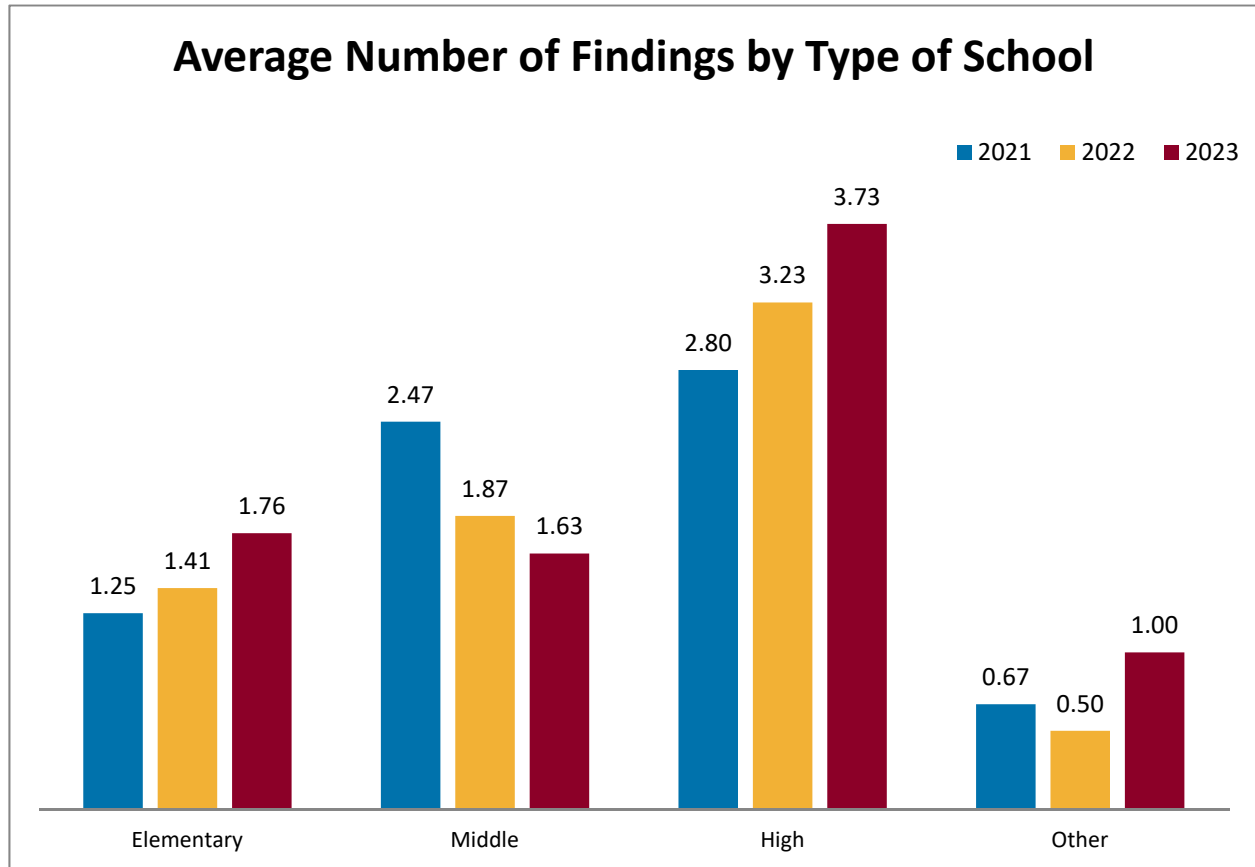
- Perform audit services, as requested by the School Board, in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, in order to express an opinion on OCPS Internal Funds' financial statements for the year ended June 30, 2023;
- 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, 2023 and 2022, are as follows:

NUMBER OF FINDINGS	2023		2022	
	NUMBER OF SCHOOLS	%	NUMBER OF SCHOOLS	%
None	66	30%	79	37%
1	61	28%	60	28%
2	30	14%	35	16%
3	23	11%	16	8%
4	13	6%	5	2%
5 or more	24	11%	19	9%
Total	217	100%	214	100%



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



A summary of the activity of the Internal Funds for the year ended June 30, 2023, is as follows:

Balance July 1, 2022	Internal Funds Revenues	Internal Funds Expenditures	Balance June 30, 2023
\$17,143,737	\$38,674,598	(\$37,974,311)	\$17,844,024



We have audited the financial statements of OCPS Internal Funds for the year ended June 30, 2023, and have issued our report thereon dated December 8, 2023. Professional standards require that we provide you with the following information related to our audit:

MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p>Auditors' responsibility under Generally Accepted Auditing Standards and Government Auditing Standards, issued by the Comptroller General of the United States</p>	<p>As stated in our engagement letter dated July 12, 2023, 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>Client's responsibility</p>	<p>Management, with oversight from those charged with governance, is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation of the balance sheet and statement of revenues, expenditures, and changes in fund balance in conformity with the applicable framework. Management is responsible for the design and implementation of programs and controls to prevent and detect fraud.</p> <p>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>Planned scope and timing of the audit</p>	<p>Our initial audit plan was not significantly altered during our fieldwork.</p>



MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p>Management judgments and accounting estimates <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>Potential effect on the financial statements of any significant risks and exposures <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>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</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, 2023. 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 disclosure 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>Significant difficulties encountered in the audit <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>Disagreements with management <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>Other findings or issues <i>Matters significant to oversight of the financial reporting practices by those charged with governance. For example, an entity's failure to obtain the necessary type of audit, such as one under Government Auditing Standards, in addition to GAAS.</i></p>	<p>None noted.</p>
<p>Matters arising from the audit that were discussed with, or the subject of correspondence with, management <i>Business conditions that might affect risk or discussions regarding accounting practices or application of auditing standards.</i></p>	<p>None noted.</p>
<p>Corrected and uncorrected misstatements <i>All significant audit adjustments arising from the audit, whether or not recorded by OCPS, that could individually or in the aggregate have a significant effect on the financial 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 controls that could have prevented the misstatements.</i></p>	<p>See "Summary of Audit Adjustments" section.</p>
<p>Major issues discussed with management prior to retention <i>Any major accounting, auditing or reporting issues discussed with management in connection with our initial or recurring retention.</i></p>	<p>Discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.</p>
<p>Consultations with other accountants <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>Written representations <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>Internal control deficiencies <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>Fraud and illegal acts <i>Fraud involving senior management, the School Board or those responsible for internal controls, or causing a material misstatement of the financial statements, where the auditor determines there is evidence that such fraud may exist. Any illegal acts coming to the 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>Other information in documents containing audited financial statements <i>The external auditors' responsibility for information in a document containing the audited financial statements, 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"> • Such information is materially inconsistent with the financial statements; and • We believe such information represents a material misstatement of fact. <p>We have not been provided any such items to date and are unaware of any other documents that contain the audited financial statements.</p>
<p>Significant unusual accounting transactions <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>Supplementary Information in relation to the financial statements as a whole <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.

Summary of Audit Adjustments



Adjusting Journal Entries:

<u>School</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>(Revenue)/ Expenditures</u>
Accelerated Academy - East	Inventory	4,089.00		
Accelerated Academy - East	General			(4,089.00)
Acceleration Academy - West	Inventory	1,941.00		
Acceleration Academy - West	General			(1,941.00)
Bay Meadows Elementary	Investments	553.00		
Bay Meadows Elementary	General			(553.00)
Boone High	Investments	109,984.00		
Boone High	General			(109,984.00)
Catalina Elementary	Accounts Payable		(3,691.00)	
Catalina Elementary	General			2,605.00
Catalina Elementary	Trusts			1,086.00
Conway Middle	Inventory	1,313.00		
Conway Middle	General			(1,313.00)
Corner Lakes Middle	Inventory	4,818.00		
Corner Lakes Middle	Clubs			(136.00)
Corner Lakes Middle	Departments			(4,682.00)
Cypress Creek High	Investments	5,008.00		
Cypress Creek High	General			(5,008.00)
Cypress Creek High	Accounts Receivable	4,728.00		
Cypress Creek High	Athletics			(160.00)
Cypress Creek High	Classes			(3,657.00)
Cypress Creek High	Trusts			(911.00)
Cypress Creek High	Accounts Payable		(1,730.00)	
Cypress Creek High	Classes			1,730.00
Cypress Creek High	Inventory	450.00		
Cypress Creek High	Athletics			(450.00)
Freedom High	Investments	13,992.00		
Freedom High	General			(13,992.00)
Freedom Middle	Inventory	15,946.00		
Freedom Middle	Trusts			(219.00)
Freedom Middle	Departments			(15,727.00)
GED Testing	Checking	(3,335.00)		
GED Testing	Due to other funds		3,335.00	
Lake Nona Middle	Inventory	9,400.00		
Lake Nona Middle	Departments			(9,400.00)
Magnolia School	Investments	728.00		
Magnolia School	General			(728.00)
Maxey Elementary	Inventory	4,393.00		
Maxey Elementary	General			(4,393.00)
Oak Ridge High	Accounts Receivable	16,010.00		
Oak Ridge High	Athletics			(2,257.00)
Oak Ridge High	Classes			(13,753.00)

Summary of Audit Adjustments



Adjusting Journal Entries (Continued):

<u>School</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>(Revenue)/ Expenditures</u>
Oak Ridge High	Accounts Payable		(7,330.00)	
Oak Ridge High	General			7,330.00
Odyssey Middle	Inventory	3,990.00		
Odyssey Middle	Departments			(3,990.00)
Olympia High	Accounts Receivable	12,670.00		
Olympia High	Athletics			(1,000.00)
Olympia High	Trusts			(11,670.00)
Olympia High	Accounts Payable		(7,250.00)	
Olympia High	Athletics			7,200.00
Olympia High	Trusts			50.00
Olympia High	Inventory	2,730.00		
Olympia High	Athletics			(2,730.00)
Orange Tech- South	Accounts Receivable	211,404.00		
Orange Tech- South	Classes			(84,803.00)
Orange Tech- South	General			(126,601.00)
Orange Tech- South	Inventory	71,987.00		
Orange Tech- South	Classes			(14,894.00)
Orange Tech- South	General			(57,093.00)
Orange Tech- South	Accounts Payable		(37,376.00)	
Orange Tech- South	Classes			32,547.00
Orange Tech- South	Clubs			321.00
Orange Tech- South	Trusts			4,508.00
Orange Tech- West	Accounts Payable		(27,337.00)	
Orange Tech- West	Classes			2,752.00
Orange Tech- West	General			24,585.00
Orange Tech- West	Investments	22,623.00		
Orange Tech- West	General			(22,623.00)
Pershing K-8	Investments	18,003.00		
Pershing K-8	General			(18,003.00)
Pineloch Elementary	Trusts			1,175.00
Pineloch Elementary	Checking	(1,175.00)		
Timber Springs Middle	Inventory	6,418.00		
Timber Springs Middle	Classes			(6,088.00)
Timber Springs Middle	Music			(330.00)
West Orange High	Accounts Payable		(120,747.00)	
West Orange High	Athletics			104,290.00
West Orange High	Music			16,457.00
Total for all schools		\$ 538,668.00	\$(202,126.00)	\$(336,542.00)

Summary of Audit Adjustments



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

	<u>Fund balance</u>	<u>(Revenue)/</u> <u>Expenditures</u>
Fund balance	102,601.00	
Athletics		(1,931.00)
Music		(31,039.00)
Classes		(39,718.00)
Clubs		(4,250.00)
Departments		14,858.00
Trusts		(1,100.00)
General		165,781.00
	\$102,601.00	\$102,601.00

Summary of Audit Adjustments



Proposed Journal Entries:

<u>School</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>(Revenue)/ Expenditures</u>
Apopka Middle	Investments	740.00		
Apopka Middle	General			(740.00)
Boone High	Investments	2,937.00		
Boone High	General			(2,937.00)
Bridgewater Middle	Inventory	2,370.00		
Bridgewater Middle	Departments			(2,370.00)
Brookshire Elementary	Investments	226.00		
Brookshire Elementary	General			(226.00)
Colonial High	Accounts Receivable	3,800.00		
Colonial High	Classes			(2,000.00)
Colonial High	General			(1,800.00)
Colonial High	Inventory	7,757.00		
Colonial High	Athletics			(1,432.00)
Colonial High	Music			(2,180.00)
Colonial High	Classes			(3,792.00)
Colonial High	Clubs			(353.00)
Corner Lakes Middle	Accounts Payable			
Corner Lakes Middle	Music		(1,000.00)	1,000.00
Dr. Phillips High	Checking	(2,500.00)		
Dr. Phillips High	General			2,500.00
East River High	Accounts Payable			
East River High	Athletics		(6,701.00)	6,701.00
East River High	Inventory	3,144.00		
East River High	Athletics			(2,335.00)
East River High	Classes			(425.00)
East River High	Clubs			(384.00)
Frangus Elementary	Investments	95.00		
Frangus Elementary	General			(95.00)
Freedom Middle	Investments	2,679.00		
Freedom Middle	General			(2,679.00)
Glenridge Middle	Investments	857.00		
Glenridge Middle	General			(857.00)
Hamlin Middle	Accounts Receivable	2,400.00		
Hamlin Middle	General			(2,400.00)
Lake Nona Middle	Investments	903.00		
Lake Nona Middle	General			(903.00)
Ocoee High	Investments	1,336.00		
Ocoee High	General			(1,336.00)
Orange Tech- South	Inventory	(2,411.00)		
Orange Tech- South	General			2,411.00

Summary of Audit Adjustments



Proposed Journal Entries (Continued):

<u>School</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>(Revenue)/ Expenditures</u>
Orlo Vista Elementary	Trusts			168.00
Orlo Vista Elementary	Checking	(168.00)		
Palm Lake Elementary	Investments	705.00		
Palm Lake Elementary	General			(705.00)
Piedmont Lakes Middle	Investments	300.00		
Piedmont Lakes Middle	General			(300.00)
Piedmont Lakes Middle	Inventory	2,002.00		
Piedmont Lakes Middle	Athletics			(2,002.00)
Princeton Elementary	Investments	617.00		
Princeton Elementary	General			(617.00)
Timber Creek High	Inventory	2,421.00		
Timber Creek High	Departments			(2,421.00)
Timber Springs Middle	Checking	2,934.00		
Timber Springs Middle	Accounts Payable		(2,934.00)	
Ventura Elementary	Investments	102.00		
Ventura Elementary	General			(102.00)
Wekiva High School	Accounts Receivable	4,550.00		
Wekiva High School	Trusts			(216.00)
Wekiva High School	General			(4,334.00)
Wekiva High School	Inventory	3,251.00		
Wekiva High School	General			(3,251.00)
Wekiva High School	Accounts Payable		(6,959.00)	
Wekiva High School	Athletics			5,498.00
Wekiva High School	Music			186.00
Wekiva High School	Classes			1,275.00
Whispering Oak Elementary	Investments	398.00		
Whispering Oak Elementary	General			(398.00)
Windy Ridge K-8	Investments	372.00		
Windy Ridge K-8	General			(372.00)
Zellwood Elementary	Investments	213.00		
Zellwood Elementary	General			(213.00)
Total for all schools		\$ 42,030.00	\$ (17,594.00)	\$ (24,436.00)

Carryforward effect of reversal of prior year passed adjustments:

	<u>Fund balance</u>	<u>(Revenue)/ Expenditures</u>
Fund balance	\$ (112,223.00)	\$ 112,223.00



This representation letter is provided in connection with your audit of the financial statements of Orange County Public Schools' Internal Funds, which comprise the balance sheet and statement of revenues, expenditures and changes in fund balance as of and for the year ended June 30, 2023, 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 12, 2023, 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 attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP. (There were no such amounts noted that need to be accounted for or disclosed in the financial statements.)



- 10) Guarantees, whether written or oral, under which the school district is contingently liable, if any, have been properly recorded or disclosed. (There were no such amounts noted that need to be accounted for or disclosed in the financial statements.)

Information Provided

- 11) We have provided you with:
- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the school district from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the School Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the school district and involves:
- Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the school district's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 18) We have disclosed to you the names of the school district's related parties and all the related party relationships and transactions, including any side agreements. There were no related party transactions noted that require disclosure in the financial 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 school district has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, and fund balance.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us and legal and contractual provisions for reporting specific activities in separate funds.
- 26) There were no instances that we identified 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 school district has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The school district has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) The financial statements properly classify all funds and activities.
- 32) Investments (reported as cash equivalents) are properly valued.
- 33) We feel that no provision for uncollectible receivables is deemed necessary as all recorded receivables are deemed collectible.



- 34) With respect to the supplemental schedule of revenues, expenditures, and changes in fund balance by school for the year ended June 30, 2023:
- 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, 2023 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, 2023, 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, 2023 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, 2023 is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 35) We will not record your proposed audit adjustments since these adjustments were done to convert the financial 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 entire fund balance is considered restricted for individuals and organizations.)



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, 2023, 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 statements, 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 8, 2023.

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

CARR, RIGGS & INGRAM, LLC

Orlando, Florida
December 8, 2023



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
2023-01	IP	Excessive fund balances	It was noted that several schools have accumulated funds over the past few years, as activities were restricted due to the coronavirus.	It would be a good practice for schools to review individual sub-fund balances and to inform the sponsors come up with a spending plan for any existing balances. This could include new purchases or decreasing the amount of future receipts by lowering prices on goods sold, reducing dues, or reducing the number of fundraisers held. Although there is no specific policy on how much can be retained in the Internal Funds, the purpose of the funds is to spend them on the same students who raised the funds.	Through ongoing training of the bookkeepers and continual review of the Internal Fund’s expenditure reports, we will encourage the sponsors to utilize the excessive funds to benefit the students in the fiscal year.

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 District should monitor the rate of turnover at the school bookkeeper position and may consider increasing the formal training sessions offered during the year, if needed.

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.