

**ORANGE COUNTY PUBLIC SCHOOLS  
INTERNAL FUNDS**

**FINANCIAL STATEMENT**


**June 30, 2020**



**CRI** CARR  
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**Orange County Public Schools  
Internal Funds  
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## **INDEPENDENT AUDITORS' REPORT**

The School Board of Orange County, Florida  
Orlando, Florida

### **Report on the Financial Statement**

We have audited the accompanying statement of fiduciary assets and liabilities of the Internal Funds of the School District of Orange County, Florida (Orange County Public Schools), for those two hundred five schools listed in Exhibit A to the financial statement, as of June 30, 2020, and the related notes to the financial statement.

### ***Management's Responsibility for the Financial Statement***

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

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

**Opinion**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of Orange County Public Schools Internal Funds, for those two hundred five schools listed in Exhibit A to the financial statement, as of June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note 1, the financial statement presents only the statement of fiduciary assets and liabilities of Orange County Public Schools Internal Funds, for those two hundred five schools listed in Exhibit A, and does not purport to, and does not, present fairly the financial position of the School District of Orange County, Florida, as of June 30, 2020, in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Other Matters****Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the basic financial statement of Orange County Public Schools Internal Funds taken as a whole. The accompanying supplemental schedule of revenue, expenditures and changes in internal accounts payable by school for the year ended June 30, 2020, is presented for purposes of additional analysis and is not a required part of the basic financial statement.

The supplemental schedule of revenue, expenditures and changes in internal accounts payable by school for the year ended June 30, 2020, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2020, on our consideration of Orange County Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters over the Internal Funds. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Orange County Public Schools' internal control over financial reporting or on compliance over the Internal Funds. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Orange County Public Schools' internal control over financial reporting and compliance over the Internal Funds.

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

Orlando, Florida  
December 4, 2020

**Orange County Public Schools  
Internal Funds (See List of Schools at Exhibit A)  
Statement of Fiduciary Assets and Liabilities**

***June 30, 2020***

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**ASSETS**

Cash and cash equivalents	\$ 15,785,683
Accounts receivable	232,177
Inventory	160,835
	<hr/>
	\$ 16,178,695

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**LIABILITIES**

Accounts payable	\$ 333,527
Internal accounts payable	15,845,168
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	\$ 16,178,695

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*See accompanying notes to financial statement.*

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

**NOTE 1: NATURE OF OPERATIONS**

***Nature of Operations***

The School District of Orange County, Florida (“Orange County Public Schools” or the “Schools”) Internal Funds are comprised of individual student activity account balances of the public schools located within the geographical boundaries of the School District of Orange County, Florida (District). This financial statement includes the internal funds of the two hundred five 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 included as agency funds in the Orange County Public Schools’ comprehensive annual financial report. The accompanying financial statement presents only the Schools’ Internal Funds and is not intended to present fairly the financial position and results of operations of Orange County Public Schools, in conformity with accounting principles generally accepted in the United States of America (GAAP).

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES**

***Basis of Accounting***

In accordance with Florida Statutes, Orange County Public Schools accounts for its student activity accounts as an agency 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, internal accounts payable, revenue 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 statement of the Orange County Public Schools Internal Funds has been prepared in conformity with GAAP as applied to governmental units.

***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.

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

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

***Cash and Cash Equivalents (Continued)***

At June 30, 2020, approximately \$4,067,000 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 53 days. The weighted average life at June 30, 2020, was 76 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, 2020, 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, 2020, are fully collectible and therefore, no allowance was included in the accompanying financial statement.

***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.

***Use of Estimates***

The preparation of the financial statement 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.

***New Accounting Standards***

In January 2017 the GASB issued GASB 84, *Fiduciary Activities*. This guidance establishes criteria for identifying fiduciary activities for all state and local governments and how those activities should be reported. 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. This standard is effective for reporting periods beginning July 1, 2020. Orange County Public Schools is currently evaluating the impact of the guidance on the financial statement.

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

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

***Subsequent Events***

Management has evaluated subsequent events through the date that the financial statement was available to be issued, December 4, 2020, and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in this financial statement.

**NOTE 3: UNCERTAINTIES**

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



SUPPLEMENTAL SCHEDULES

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

*For the year ended June 30, 2020*

	Aloma Elementary	Andover Elementary	Apopka Elementary	Arbor Ridge K-8
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ 6,246
Music	600	102	-	2,850
Classes	-	3,148	31,660	2,796
Clubs	45	-	7,431	2,278
Departments	190	-	84	-
Trust	15,625	16,527	137,369	179,732
General	5,444	13,686	14,725	14,862
Total revenue	<u>21,904</u>	<u>33,463</u>	<u>191,269</u>	<u>208,764</u>
<b>Expenditures:</b>				
Athletics	-	-	-	3,353
Music	762	177	-	2,965
Classes	-	2,243	27,643	2,177
Clubs	84	32	6,762	1,972
Departments	17	-	-	266
Trust	13,498	14,836	151,938	176,949
General	9,247	12,999	13,561	11,661
Total expenditures	<u>23,608</u>	<u>30,287</u>	<u>199,904</u>	<u>199,343</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(1,704)	3,176	(8,635)	9,421
Other financing sources (uses):				
Intra-fund transfers in	1,260	1,240	250	371
Intra-fund transfers out	(1,260)	(1,240)	(250)	(371)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(1,704)	3,176	(8,635)	9,421
Internal accounts payable - beginning of year	<u>27,664</u>	<u>16,534</u>	<u>35,556</u>	<u>29,361</u>
Internal accounts payable - end of year	<u>\$ 25,960</u>	<u>\$ 19,710</u>	<u>\$ 26,921</u>	<u>\$ 38,782</u>

*See independent auditors' report.*

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

*For the year ended June 30, 2020*

	Audubon Park K-8	Avalon Elementary	Azalea Park Elementary	Baldwin Park Elementary
<b>Revenue:</b>				
Athletics	\$ 7,707	\$ -	\$ -	\$ -
Music	14,503	4,130	-	250
Classes	10,737	137,790	-	110
Clubs	4,994	6,483	600	6,007
Departments	-	4,845	-	-
Trust	408,120	261,853	92,344	207,590
General	10,074	7,288	3,264	4,124
Total revenue	<u>456,135</u>	<u>422,389</u>	<u>96,208</u>	<u>218,081</u>
<b>Expenditures:</b>				
Athletics	7,055	-	-	-
Music	8,966	2,670	-	656
Classes	10,588	142,686	-	-
Clubs	2,472	5,673	-	2,334
Departments	-	6,591	-	150
Trust	401,351	262,556	92,496	208,977
General	15,921	11,154	2,541	5,882
Total expenditures	<u>446,353</u>	<u>431,330</u>	<u>95,037</u>	<u>217,999</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	9,782	(8,941)	1,171	82
Other financing sources (uses):				
Intra-fund transfers in	110	5,434	188	376
Intra-fund transfers out	(110)	(5,434)	(188)	(376)
	-	-	-	-
Excess of revenue over/ (under) expenditures	9,782	(8,941)	1,171	82
Internal accounts payable - beginning of year	<u>24,947</u>	<u>36,501</u>	<u>5,034</u>	<u>29,880</u>
Internal accounts payable - end of year	<u>\$ 34,729</u>	<u>\$ 27,560</u>	<u>\$ 6,205</u>	<u>\$ 29,962</u>

*See independent auditors' report.*

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

*For the year ended June 30, 2020*

	Bay Lake Elementary	Bay Meadows Elementary	Blankner K-8	Bonneville Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ 6,892	\$ -
Music	-	1,393	16,674	10
Classes	776	9,524	6,107	1,190
Clubs	4,839	4,050	25,313	731
Departments	900	656	585	-
Trust	40,988	52,236	46,293	107,636
General	17,799	17,975	8,637	5,549
Total revenue	<u>65,302</u>	<u>85,834</u>	<u>110,501</u>	<u>115,116</u>
<b>Expenditures:</b>				
Athletics	-	-	5,289	-
Music	-	2,375	18,502	535
Classes	648	6,186	4,858	1,395
Clubs	3,304	2,868	29,918	718
Departments	611	362	243	-
Trust	36,819	49,199	49,675	104,760
General	18,340	16,767	9,863	3,712
Total expenditures	<u>59,722</u>	<u>77,757</u>	<u>118,348</u>	<u>111,120</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	5,580	8,077	(7,847)	3,996
Other financing sources (uses):				
Intra-fund transfers in	5	115	1,843	553
Intra-fund transfers out	<u>(5)</u>	<u>(115)</u>	<u>(1,843)</u>	<u>(553)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	5,580	8,077	(7,847)	3,996
Internal accounts payable - beginning of year	<u>12,563</u>	<u>70,823</u>	<u>89,778</u>	<u>14,139</u>
Internal accounts payable - end of year	<u>\$ 18,143</u>	<u>\$ 78,900</u>	<u>\$ 81,931</u>	<u>\$ 18,135</u>

*See independent auditors' report.*

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

*For the year ended June 30, 2020*

	Brookshire Elementary	Camelot Elementary	Castle Creek Elementary	Castlevie Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	515	-	1,874	-
Classes	-	3,427	280	666
Clubs	100	554	487	5,388
Departments	314	-	-	-
Trust	39,315	176,109	27,754	25,104
General	13,800	5,480	7,344	12,242
Total revenue	<u>54,044</u>	<u>185,570</u>	<u>37,739</u>	<u>43,400</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	813	-	1,643	-
Classes	106	2,365	492	698
Clubs	294	291	624	1,953
Departments	597	-	336	-
Trust	37,280	138,986	23,435	22,522
General	14,434	8,660	4,823	7,379
Total expenditures	<u>53,524</u>	<u>150,302</u>	<u>31,353</u>	<u>32,552</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	520	35,268	6,386	10,848
Other financing sources (uses):				
Intra-fund transfers in	2,535	1,489	118	237
Intra-fund transfers out	<u>(2,535)</u>	<u>(1,489)</u>	<u>(118)</u>	<u>(237)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	520	35,268	6,386	10,848
Internal accounts payable - beginning of year	<u>27,259</u>	<u>18,768</u>	<u>11,485</u>	<u>-</u>
Internal accounts payable - end of year	<u>\$ 27,779</u>	<u>\$ 54,036</u>	<u>\$ 17,871</u>	<u>\$ 10,848</u>

*See independent auditors' report.*

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

*For the year ended June 30, 2020*

	Catalina Elementary	Cheney Elementary	Chickasaw Elementary	Citrus Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	308	-	-	-
Classes	16	-	-	2,836
Clubs	2,043	1,130	-	132
Departments	-	-	-	-
Trust	12,173	94,093	85,965	7,780
General	2,653	7,299	870	9,761
Total revenue	<u>17,193</u>	<u>102,522</u>	<u>86,835</u>	<u>20,509</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	74	-	-	-
Classes	-	-	-	1,088
Clubs	878	1,014	-	132
Departments	-	-	-	-
Trust	8,130	93,786	86,038	6,831
General	3,012	10,330	287	9,193
Total expenditures	<u>12,094</u>	<u>105,130</u>	<u>86,325</u>	<u>17,244</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	5,099	(2,608)	510	3,265
Other financing sources (uses):				
Intra-fund transfers in	147	292	145	-
Intra-fund transfers out	(147)	(292)	(145)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over/ (under) expenditures	5,099	(2,608)	510	3,265
Internal accounts payable - beginning of year	<u>5,633</u>	<u>24,495</u>	<u>8,067</u>	<u>18,304</u>
Internal accounts payable - end of year	<u>\$ 10,732</u>	<u>\$ 21,887</u>	<u>\$ 8,577</u>	<u>\$ 21,569</u>

*See independent auditors' report.*

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

*For the year ended June 30, 2020*

	Clay Springs Elementary	Columbia Elementary	Conway Elementary	Cypress Springs Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	545	2,737	-	1,828
Classes	934	1,289	-	10,346
Clubs	1,296	856	-	4,115
Departments	-	401	-	-
Trust	44,732	130,075	4,017	36,685
General	11,307	12,360	6,180	11,163
Total revenue	<u>58,814</u>	<u>147,718</u>	<u>10,197</u>	<u>64,137</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	1,599	2,989	-	1,162
Classes	-	1,083	-	11,382
Clubs	759	145	-	3,375
Departments	1,644	131	-	-
Trust	39,024	131,251	2,791	36,250
General	16,201	14,280	6,092	12,059
Total expenditures	<u>59,227</u>	<u>149,879</u>	<u>8,883</u>	<u>64,228</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(413)	(2,161)	1,314	(91)
Other financing sources (uses):				
Intra-fund transfers in	2,472	712	1,317	1,106
Intra-fund transfers out	<u>(2,472)</u>	<u>(712)</u>	<u>(1,317)</u>	<u>(1,106)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	(413)	(2,161)	1,314	(91)
Internal accounts payable - beginning of year	<u>16,625</u>	<u>28,136</u>	<u>12,621</u>	<u>15,314</u>
Internal accounts payable - end of year	<u>\$ 16,212</u>	<u>\$ 25,975</u>	<u>\$ 13,935</u>	<u>\$ 15,223</u>

*See independent auditors' report.*

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

*For the year ended June 30, 2020*

	Deerwood Elementary	Dillard Street Elementary	Dommerich Elementary	Dover Shores Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	1,700	-	330	445
Classes	220	-	891	-
Clubs	60	804	2,586	2,220
Departments	-	-	-	1,292
Trust	123,591	15,737	39,702	17,561
General	6,445	6,288	3,129	1,670
Total revenue	<u>132,016</u>	<u>22,829</u>	<u>46,638</u>	<u>23,188</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	1,292	-	332	366
Classes	220	-	528	112
Clubs	64	694	2,581	1,525
Departments	-	200	671	525
Trust	123,843	16,405	50,592	15,157
General	4,769	7,335	6,830	2,121
Total expenditures	<u>130,188</u>	<u>24,634</u>	<u>61,534</u>	<u>19,806</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	1,828	(1,805)	(14,896)	3,382
Other financing sources (uses):				
Intra-fund transfers in	140	138	16,150	560
Intra-fund transfers out	(140)	(138)	(16,150)	(560)
	-	-	-	-
Excess of revenue over/ (under) expenditures	1,828	(1,805)	(14,896)	3,382
Internal accounts payable - beginning of year	<u>15,075</u>	<u>27,054</u>	<u>67,305</u>	<u>7,720</u>
Internal accounts payable - end of year	<u>\$ 16,903</u>	<u>\$ 25,249</u>	<u>\$ 52,409</u>	<u>\$ 11,102</u>

*See independent auditors' report.*



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

*For the year ended June 30, 2020*

	Dr. Phillips Elementary	Dream Lake Elementary	Eagle Creek Elementary	Eagles Nest Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	1,150	1,530	3,936	-
Classes	90	120	500	-
Clubs	-	1,504	4,130	-
Departments	1,000	2,872	-	-
Trust	42,230	53,635	74,989	4,945
General	9,805	7,741	20,659	5,504
Total revenue	<u>54,275</u>	<u>67,402</u>	<u>104,214</u>	<u>10,449</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	719	852	5,168	-
Classes	340	100	-	-
Clubs	-	1,709	2,763	-
Departments	516	146	278	-
Trust	50,750	49,569	67,935	3,982
General	11,996	9,492	22,338	6,553
Total expenditures	<u>64,321</u>	<u>61,868</u>	<u>98,482</u>	<u>10,535</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(10,046)	5,534	5,732	(86)
Other financing sources (uses):				
Intra-fund transfers in	548	3,244	3,213	84
Intra-fund transfers out	(548)	(3,244)	(3,213)	(84)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(10,046)	5,534	5,732	(86)
Internal accounts payable - beginning of year	<u>27,131</u>	<u>10,562</u>	<u>34,216</u>	<u>4,863</u>
Internal accounts payable - end of year	<u>\$ 17,085</u>	<u>\$ 16,096</u>	<u>\$ 39,948</u>	<u>\$ 4,777</u>

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	East Lake Elementary	Eccleston Elementary	Endeavor Elementary	Engelwood Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	270	-	-	-
Classes	2,008	-	-	-
Clubs	910	607	1,168	1,000
Departments	150	264	-	-
Trust	13,596	8,000	31,214	8,551
General	7,723	3,125	6,228	2,989
Total revenue	<u>24,657</u>	<u>11,996</u>	<u>38,610</u>	<u>12,540</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	398	-	-	-
Classes	1,194	6	-	-
Clubs	377	-	1,131	670
Departments	160	325	-	-
Trust	12,816	5,796	28,474	8,603
General	7,139	2,436	12,989	3,100
Total expenditures	<u>22,084</u>	<u>8,563</u>	<u>42,594</u>	<u>12,373</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	2,573	3,433	(3,984)	167
Other financing sources (uses):				
Intra-fund transfers in	2,119	15	1,380	-
Intra-fund transfers out	<u>(2,119)</u>	<u>(15)</u>	<u>(1,380)</u>	<u>-</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	2,573	3,433	(3,984)	167
Internal accounts payable - beginning of year	<u>13,082</u>	<u>12,378</u>	<u>35,733</u>	<u>8,842</u>
Internal accounts payable - end of year	<u>\$ 15,655</u>	<u>\$ 15,811</u>	<u>\$ 31,749</u>	<u>\$ 9,009</u>

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	Forsyth Woods Elementary	Frangus Elementary	Hiawassee Elementary	Hidden Oaks Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	195	-	-	272
Classes	-	-	-	-
Clubs	-	547	-	-
Departments	-	-	-	1,330
Trust	1,436	7,847	2,250	11,119
General	3,189	3,073	2,103	6,139
Total revenue	<u>4,820</u>	<u>11,467</u>	<u>4,353</u>	<u>18,860</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	265	-	-	280
Classes	-	-	-	-
Clubs	-	157	-	-
Departments	-	-	-	1,140
Trust	1,299	7,633	2,255	10,787
General	2,747	4,755	1,010	4,419
Total expenditures	<u>4,311</u>	<u>12,545</u>	<u>3,265</u>	<u>16,626</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	509	(1,078)	1,088	2,234
Other financing sources (uses):				
Intra-fund transfers in	54	438	247	-
Intra-fund transfers out	(54)	(438)	(247)	-
	-	-	-	-
Excess of revenue over/ (under) expenditures	509	(1,078)	1,088	2,234
Internal accounts payable - beginning of year	<u>7,363</u>	<u>7,389</u>	<u>8,227</u>	<u>7,728</u>
Internal accounts payable - end of year	<u>\$ 7,872</u>	<u>\$ 6,311</u>	<u>\$ 9,315</u>	<u>\$ 9,962</u>

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	Hillcrest Elementary	Hungerford Elementary	Hunter's Creek Elementary	Independence Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	608	-	661	-
Classes	-	-	1,445	-
Clubs	-	-	200	-
Departments	2,691	-	-	-
Trust	11,288	2,886	256,073	62,646
General	9,683	3,428	14,618	24,207
Total revenue	<u>24,270</u>	<u>6,314</u>	<u>272,997</u>	<u>86,853</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	695	-	802	-
Classes	-	-	492	-
Clubs	-	-	237	-
Departments	3,568	-	-	-
Trust	11,915	434	249,390	59,559
General	12,078	5,886	16,021	33,667
Total expenditures	<u>28,256</u>	<u>6,320</u>	<u>266,942</u>	<u>93,226</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(3,986)	(6)	6,055	(6,373)
Other financing sources (uses):				
Intra-fund transfers in	50	1,915	5,763	1,393
Intra-fund transfers out	<u>(50)</u>	<u>(1,915)</u>	<u>(5,763)</u>	<u>(1,393)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	(3,986)	(6)	6,055	(6,373)
Internal accounts payable - beginning of year	<u>20,686</u>	<u>3,641</u>	<u>33,039</u>	<u>28,002</u>
Internal accounts payable - end of year	<u>\$ 16,700</u>	<u>\$ 3,635</u>	<u>\$ 39,094</u>	<u>\$ 21,629</u>

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	Ivey Lane Elementary	John Young Elementary	Keene's Crossing Elementary	Killarney Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	441	168
Classes	140	385	14,258	118
Clubs	260	-	4,785	-
Departments	-	-	9,534	-
Trust	5,272	131,533	60,121	7,275
General	774	10,616	20,472	1,652
Total revenue	<u>6,446</u>	<u>142,534</u>	<u>109,611</u>	<u>9,213</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	-	-	168
Classes	(60)	(16)	12,966	125
Clubs	-	-	3,609	-
Departments	176	-	12,954	-
Trust	4,729	132,324	56,908	6,374
General	1,036	18,681	17,777	1,353
Total expenditures	<u>5,881</u>	<u>150,989</u>	<u>104,214</u>	<u>8,020</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	565	(8,455)	5,397	1,193
Other financing sources (uses):				
Intra-fund transfers in	60	513	656	-
Intra-fund transfers out	(60)	(513)	(656)	-
	-	-	-	-
Excess of revenue over/ (under) expenditures	565	(8,455)	5,397	1,193
Internal accounts payable - beginning of year	<u>2,785</u>	<u>22,362</u>	<u>30,096</u>	<u>12,362</u>
Internal accounts payable - end of year	<u>\$ 3,350</u>	<u>\$ 13,907</u>	<u>\$ 35,493</u>	<u>\$ 13,555</u>

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	Lake Como School K-8	Lake Gem Elementary	Lake George Elementary	Lake Silver Elementary
<b>Revenue:</b>				
Athletics	\$ 7,731	\$ -	\$ -	\$ -
Music	4,626	-	3,277	950
Classes	3,235	-	16,121	-
Clubs	485	-	230	1,220
Departments	3,026	-	-	-
Trust	31,589	8,429	98,376	107,849
General	7,655	2,282	3,863	3,690
Total revenue	<u>58,347</u>	<u>10,711</u>	<u>121,867</u>	<u>113,709</u>
<b>Expenditures:</b>				
Athletics	3,612	-	-	-
Music	3,762	-	2,399	989
Classes	3,157	-	18,535	-
Clubs	325	-	198	1,220
Departments	7,051	-	-	200
Trust	30,792	10,494	97,258	101,576
General	9,409	2,107	3,812	6,357
Total expenditures	<u>58,108</u>	<u>12,601</u>	<u>122,202</u>	<u>110,342</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	239	(1,890)	(335)	3,367
Other financing sources (uses):				
Intra-fund transfers in	3,204	56	1,239	118
Intra-fund transfers out	<u>(3,204)</u>	<u>(56)</u>	<u>(1,239)</u>	<u>(118)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	239	(1,890)	(335)	3,367
Internal accounts payable - beginning of year	<u>17,343</u>	<u>12,962</u>	<u>11,899</u>	<u>11,006</u>
Internal accounts payable - end of year	<u>\$ 17,582</u>	<u>\$ 11,072</u>	<u>\$ 11,564</u>	<u>\$ 14,373</u>

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	Lake Sybelia Elementary	Lake Weston Elementary	Lake Whitney Elementary	Lakemont Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	200	-	774
Classes	-	-	19,090	904
Clubs	-	-	6,012	-
Departments	437	-	-	-
Trust	16,435	3,689	55,224	186,342
General	994	2,257	12,790	12,262
Total revenue	<u>17,866</u>	<u>6,146</u>	<u>93,116</u>	<u>200,282</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	199	-	1,002
Classes	-	-	16,774	904
Clubs	-	-	4,146	-
Departments	-	-	77	-
Trust	18,182	3,935	57,865	198,046
General	1,740	3,559	12,153	10,946
Total expenditures	<u>19,922</u>	<u>7,693</u>	<u>91,015</u>	<u>210,898</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(2,056)	(1,547)	2,101	(10,616)
Other financing sources (uses):				
Intra-fund transfers in	369	-	2,266	895
Intra-fund transfers out	<u>(369)</u>	<u>-</u>	<u>(2,266)</u>	<u>(895)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	(2,056)	(1,547)	2,101	(10,616)
Internal accounts payable - beginning of year	<u>21,933</u>	<u>5,855</u>	<u>35,942</u>	<u>34,579</u>
Internal accounts payable - end of year	<u>\$ 19,877</u>	<u>\$ 4,308</u>	<u>\$ 38,043</u>	<u>\$ 23,963</u>

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	Lakeville Elementary	Lancaster Elementary	Laureate Park Elementary	Lawton Chiles Elementary
<b>Revenue:</b>				
Athletics	\$ 850	\$ -	\$ -	\$ -
Music	4,473	-	-	200
Classes	-	-	-	100
Clubs	-	-	-	380
Departments	-	-	26	-
Trust	116,992	3,985	342,608	111,360
General	5,851	1,226	21,775	9,995
Total revenue	<u>128,166</u>	<u>5,211</u>	<u>364,409</u>	<u>122,035</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	2,336	-	566	-
Classes	-	-	410	202
Clubs	263	-	3,209	528
Departments	-	-	-	-
Trust	115,745	3,067	340,053	110,424
General	7,699	2,322	21,672	6,927
Total expenditures	<u>126,043</u>	<u>5,389</u>	<u>365,910</u>	<u>118,081</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	2,123	(178)	(1,501)	3,954
Other financing sources (uses):				
Intra-fund transfers in	700	63	742	575
Intra-fund transfers out	<u>(700)</u>	<u>(63)</u>	<u>(742)</u>	<u>(575)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	2,123	(178)	(1,501)	3,954
Internal accounts payable - beginning of year	<u>13,571</u>	<u>11,616</u>	<u>30,235</u>	<u>17,211</u>
Internal accounts payable - end of year	<u>\$ 15,694</u>	<u>\$ 11,438</u>	<u>\$ 28,734</u>	<u>\$ 21,165</u>

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	Little River Elementary	Lockhart Elementary	Lovell Elementary	Maxey Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ 15	\$ -	\$ 160
Music	-	-	-	1,970
Classes	-	1,379	1,484	-
Clubs	10	386	2,890	1,667
Departments	1,782	100	1,210	-
Trust	7,329	6,034	8,396	19,336
General	4,307	5,287	4,452	15,034
Total revenue	<u>13,428</u>	<u>13,201</u>	<u>18,432</u>	<u>38,167</u>
<b>Expenditures:</b>				
Athletics	-	-	-	70
Music	-	-	-	2,292
Classes	820	192	1,526	-
Clubs	-	176	1,808	1,137
Departments	1,767	-	418	135
Trust	7,326	4,970	7,483	17,342
General	4,505	2,654	6,180	8,879
Total expenditures	<u>14,418</u>	<u>7,992</u>	<u>17,415</u>	<u>29,855</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(990)	5,209	1,017	8,312
Other financing sources (uses):				
Intra-fund transfers in	586	100	671	2,681
Intra-fund transfers out	<u>(586)</u>	<u>(100)</u>	<u>(671)</u>	<u>(2,681)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	(990)	5,209	1,017	8,312
Internal accounts payable - beginning of year	<u>8,713</u>	<u>15,666</u>	<u>16,600</u>	<u>2,899</u>
Internal accounts payable - end of year	<u>\$ 7,723</u>	<u>\$ 20,875</u>	<u>\$ 17,617</u>	<u>\$ 11,211</u>

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	McCoy Elementary	Meadow Woods Elementary	MetroWest Elementary	Millennia Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	630	7
Classes	-	-	-	-
Clubs	157	1,607	-	-
Departments	-	-	472	-
Trust	6,695	160,853	87,301	148,741
General	5,323	5,556	4,344	6,246
Total revenue	<u>12,175</u>	<u>168,016</u>	<u>92,747</u>	<u>154,994</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	1	393	-
Classes	-	-	32	-
Clubs	121	1,120	84	-
Departments	-	59	403	-
Trust	3,948	157,225	96,302	145,983
General	3,930	7,231	5,115	8,499
Total expenditures	<u>7,999</u>	<u>165,636</u>	<u>102,329</u>	<u>154,482</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	4,176	2,380	(9,582)	512
Other financing sources (uses):				
Intra-fund transfers in	-	2,579	1,632	306
Intra-fund transfers out	-	(2,579)	(1,632)	(306)
	-	-	-	-
Excess of revenue over/ (under) expenditures	4,176	2,380	(9,582)	512
Internal accounts payable - beginning of year	<u>7,865</u>	<u>15,728</u>	<u>42,066</u>	<u>24,174</u>
Internal accounts payable - end of year	<u>\$ 12,041</u>	<u>\$ 18,108</u>	<u>\$ 32,484</u>	<u>\$ 24,686</u>

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	Millennia Gardens Elementary	Mollie Ray Elementary	Moss Park Elementary	Northlake Park Community School
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	190	1,621
Classes	-	-	8,084	-
Clubs	-	300	12,962	-
Departments	60	-	740	-
Trust	141,663	4,411	94,299	66,618
General	7,426	2,153	33,108	4,968
Total revenue	<u>149,149</u>	<u>6,864</u>	<u>149,383</u>	<u>73,207</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	-	300	892
Classes	-	340	5,596	-
Clubs	-	300	11,451	118
Departments	149	-	476	-
Trust	139,903	2,962	70,200	64,039
General	4,641	7,913	51,054	6,131
Total expenditures	<u>144,693</u>	<u>11,515</u>	<u>139,077</u>	<u>71,180</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	4,456	(4,651)	10,306	2,027
Other financing sources (uses):				
Intra-fund transfers in	36	-	3,816	139
Intra-fund transfers out	(36)	-	(3,816)	(139)
	-	-	-	-
Excess of revenue over/ (under) expenditures	4,456	(4,651)	10,306	2,027
Internal accounts payable - beginning of year	<u>10,150</u>	<u>14,405</u>	<u>55,733</u>	<u>13,771</u>
Internal accounts payable - end of year	<u>\$ 14,606</u>	<u>\$ 9,754</u>	<u>\$ 66,039</u>	<u>\$ 15,798</u>

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	Oak Hill Elementary	Oakshire Elementary	Ocoee Elementary	OCPS Academic Center for Excellence
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ 3,455
Music	-	50	540	2,877
Classes	-	5,642	-	-
Clubs	-	-	199	-
Departments	500	-	-	4,660
Trust	30,466	151,724	19,367	4,147
General	1,075	6,551	14,078	2,377
Total revenue	<u>32,041</u>	<u>163,967</u>	<u>34,184</u>	<u>17,516</u>
<b>Expenditures:</b>				
Athletics	-	-	61	5,460
Music	-	-	556	2,421
Classes	-	4,121	-	-
Clubs	-	-	198	-
Departments	363	-	-	4,116
Trust	30,852	151,337	18,033	7,170
General	3,432	6,919	13,501	2,709
Total expenditures	<u>34,647</u>	<u>162,377</u>	<u>32,349</u>	<u>21,876</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(2,606)	1,590	1,835	(4,360)
Other financing sources (uses):				
Intra-fund transfers in	-	551	560	336
Intra-fund transfers out	-	(551)	(560)	(336)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(2,606)	1,590	1,835	(4,360)
Internal accounts payable - beginning of year	<u>11,488</u>	<u>14,730</u>	<u>10,773</u>	<u>10,876</u>
Internal accounts payable - end of year	<u>\$ 8,882</u>	<u>\$ 16,320</u>	<u>\$ 12,608</u>	<u>\$ 6,516</u>

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	Orange Center Elementary	Orlo Vista Elementary	Palm Lake Elementary	Palmetto Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	1,030	-
Classes	-	-	11,831	-
Clubs	-	-	1,292	-
Departments	-	-	696	500
Trust	5,810	134	29,882	2,711
General	843	1,791	10,035	5,352
Total revenue	<u>6,653</u>	<u>1,925</u>	<u>54,766</u>	<u>8,563</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	-	211	238
Classes	-	-	5,773	-
Clubs	-	-	865	-
Departments	-	-	2,355	-
Trust	4,896	-	26,899	5,050
General	838	2,521	24,639	5,246
Total expenditures	<u>5,734</u>	<u>2,521</u>	<u>60,742</u>	<u>10,534</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	919	(596)	(5,976)	(1,971)
Other financing sources (uses):				
Intra-fund transfers in	-	165	2,895	638
Intra-fund transfers out	-	(165)	(2,895)	(638)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over/ (under) expenditures	919	(596)	(5,976)	(1,971)
Internal accounts payable - beginning of year	<u>17,381</u>	<u>14,222</u>	<u>39,546</u>	<u>14,790</u>
Internal accounts payable - end of year	<u>\$ 18,300</u>	<u>\$ 13,626</u>	<u>\$ 33,570</u>	<u>\$ 12,819</u>

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	Pershing- School K-8	Pinar Elementary	Pine Hills Elementary	Pineloch Elementary
<b>Revenue:</b>				
Athletics	\$ 5,121	\$ -	\$ -	\$ -
Music	1,190	-	-	-
Classes	-	-	95	-
Clubs	648	-	-	280
Departments	479	-	660	-
Trust	44,175	3,023	7,660	5,177
General	6,831	2,397	4,000	3,897
Total revenue	<u>58,444</u>	<u>5,420</u>	<u>12,415</u>	<u>9,354</u>
<b>Expenditures:</b>				
Athletics	3,497	-	-	-
Music	1,444	-	-	-
Classes	-	-	-	1,675
Clubs	275	-	-	648
Departments	373	-	510	-
Trust	39,821	2,324	6,692	1,975
General	9,650	2,133	2,710	2,628
Total expenditures	<u>55,060</u>	<u>4,457</u>	<u>9,912</u>	<u>6,926</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	3,384	963	2,503	2,428
Other financing sources (uses):				
Intra-fund transfers in	430	59	-	26
Intra-fund transfers out	<u>(430)</u>	<u>(59)</u>	<u>-</u>	<u>(26)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	3,384	963	2,503	2,428
Internal accounts payable - beginning of year	<u>27,150</u>	<u>6,120</u>	<u>3,675</u>	<u>23,782</u>
Internal accounts payable - end of year	<u>\$ 30,534</u>	<u>\$ 7,083</u>	<u>\$ 6,178</u>	<u>\$ 26,210</u>

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*For the year ended June 30, 2020*

	Pinewood Elementary	Prairie Lake Elementary	Princeton Elementary	Ridgewood Park Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	1,220	753	-	-
Classes	568	1,022	-	-
Clubs	-	-	7,665	-
Departments	-	-	524	-
Trust	6,620	15,018	95,287	1,281
General	2,780	13,674	7,852	1,552
Total revenue	<u>11,188</u>	<u>30,467</u>	<u>111,328</u>	<u>2,833</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	1,075	873	-	-
Classes	-	919	207	-
Clubs	-	381	8,271	-
Departments	-	106	1,294	-
Trust	5,711	12,573	87,489	659
General	2,936	14,277	9,474	1,485
Total expenditures	<u>9,722</u>	<u>29,129</u>	<u>106,735</u>	<u>2,144</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	1,466	1,338	4,593	689
Other financing sources (uses):				
Intra-fund transfers in	568	723	16	-
Intra-fund transfers out	<u>(568)</u>	<u>(723)</u>	<u>(16)</u>	<u>-</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	1,466	1,338	4,593	689
Internal accounts payable - beginning of year	<u>14,554</u>	<u>21,168</u>	<u>9,546</u>	<u>11,166</u>
Internal accounts payable - end of year	<u>\$ 16,020</u>	<u>\$ 22,506</u>	<u>\$ 14,139</u>	<u>\$ 11,855</u>

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*For the year ended June 30, 2020*

	Riverdale Elementary	Riverside Elementary	Rock Lake Elementary	Rock Springs Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	1,441
Classes	-	25	-	242
Clubs	-	-	-	2,805
Departments	-	1,163	-	-
Trust	92,361	11,175	4,376	124,400
General	3,406	4,571	5,804	7,704
Total revenue	<u>95,767</u>	<u>16,934</u>	<u>10,180</u>	<u>136,592</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	14	-	-	1,300
Classes	167	-	-	25
Clubs	-	-	-	1,541
Departments	-	1,391	-	-
Trust	95,010	10,243	3,196	124,063
General	2,238	7,776	4,334	8,676
Total expenditures	<u>97,429</u>	<u>19,410</u>	<u>7,530</u>	<u>135,605</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(1,662)	(2,476)	2,650	987
Other financing sources (uses):				
Intra-fund transfers in	32	211	-	1,493
Intra-fund transfers out	(32)	(211)	-	(1,493)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(1,662)	(2,476)	2,650	987
Internal accounts payable - beginning of year	<u>11,467</u>	<u>18,531</u>	<u>9,200</u>	<u>30,524</u>
Internal accounts payable - end of year	<u>\$ 9,805</u>	<u>\$ 16,055</u>	<u>\$ 11,850</u>	<u>\$ 31,511</u>

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*For the year ended June 30, 2020*

	Rolling Hills Elementary	Rosemont Elementary	Sadler Elementary	Sally Ride Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	-	2,291
Clubs	1,424	-	-	590
Departments	-	-	-	-
Trust	4,843	2,764	4,610	68,697
General	823	1,785	8,532	3,215
Total revenue	<u>7,090</u>	<u>4,549</u>	<u>13,142</u>	<u>74,793</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	-	-	3,033
Clubs	832	-	-	-
Departments	-	-	-	-
Trust	5,930	2,132	3,488	73,310
General	672	1,745	12,191	3,746
Total expenditures	<u>7,434</u>	<u>3,877</u>	<u>15,679</u>	<u>80,089</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(344)	672	(2,537)	(5,296)
Other financing sources (uses):				
Intra-fund transfers in	115	-	298	2,021
Intra-fund transfers out	(115)	-	(298)	(2,021)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(344)	672	(2,537)	(5,296)
Internal accounts payable - beginning of year	<u>9,069</u>	<u>3,706</u>	<u>12,184</u>	<u>19,497</u>
Internal accounts payable - end of year	<u>\$ 8,725</u>	<u>\$ 4,378</u>	<u>\$ 9,647</u>	<u>\$ 14,201</u>

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**Orange County Public Schools**  
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	Sand Lake Elementary	Shenandoah Elementary	Shingle Creek Elementary	Southwood Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	1,020	-	-	240
Classes	-	388	-	-
Clubs	-	-	-	180
Departments	500	2,239	-	-
Trust	32,043	143,812	1,623	90,121
General	9,774	7,571	7,547	5,849
Total revenue	<u>43,337</u>	<u>154,010</u>	<u>9,170</u>	<u>96,390</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	1,170	-	915	420
Classes	-	488	257	-
Clubs	200	110	-	-
Departments	-	3,446	-	-
Trust	30,104	141,665	5,275	97,396
General	10,914	9,077	7,736	6,461
Total expenditures	<u>42,388</u>	<u>154,786</u>	<u>14,183</u>	<u>104,277</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	949	(776)	(5,013)	(7,887)
Other financing sources (uses):				
Intra-fund transfers in	224	629	355	546
Intra-fund transfers out	<u>(224)</u>	<u>(629)</u>	<u>(355)</u>	<u>(546)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	949	(776)	(5,013)	(7,887)
Internal accounts payable - beginning of year	<u>24,108</u>	<u>23,312</u>	<u>10,735</u>	<u>12,897</u>
Internal accounts payable - end of year	<u>\$ 25,057</u>	<u>\$ 22,536</u>	<u>\$ 5,722</u>	<u>\$ 5,010</u>

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	Spring Lake Elementary	Stone Lakes Elementary	Sun Blaze Elementary	Sunridge Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	1,579	1,855	1,932
Classes	-	16,154	-	-
Clubs	-	1,194	2,010	527
Departments	-	-	354	-
Trust	11,718	272,079	71,078	31,367
General	2,136	10,579	15,882	9,974
Total revenue	<u>13,854</u>	<u>301,585</u>	<u>91,179</u>	<u>43,800</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	4,008	1,371	1,029
Classes	-	15,897	-	128
Clubs	239	939	1,909	3,164
Departments	361	-	381	-
Trust	10,946	269,704	78,771	27,294
General	5,753	16,779	14,962	16,412
Total expenditures	<u>17,299</u>	<u>307,327</u>	<u>97,394</u>	<u>48,027</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(3,445)	(5,742)	(6,215)	(4,227)
Other financing sources (uses):				
Intra-fund transfers in	230	897	485	724
Intra-fund transfers out	<u>(230)</u>	<u>(897)</u>	<u>(485)</u>	<u>(724)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	(3,445)	(5,742)	(6,215)	(4,227)
Internal accounts payable - beginning of year	<u>10,077</u>	<u>18,027</u>	<u>54,776</u>	<u>21,201</u>
Internal accounts payable - end of year	<u>\$ 6,632</u>	<u>\$ 12,285</u>	<u>\$ 48,561</u>	<u>\$ 16,974</u>

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*For the year ended June 30, 2020*

	Sunrise Elementary	Sunset Park Elementary	Tangelo Park Elementary	Thornebrooke Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ 766	\$ -
Music	1,683	-	350	125
Classes	3,142	5,509	-	10,850
Clubs	3,545	2,040	-	870
Departments	2,463	-	495	10,749
Trust	132,831	50,854	367	35,090
General	6,781	16,155	4,948	12,747
Total revenue	<u>150,445</u>	<u>74,558</u>	<u>6,926</u>	<u>70,431</u>
<b>Expenditures:</b>				
Athletics	-	-	457	-
Music	1,916	-	-	164
Classes	1,236	5,629	-	5,338
Clubs	3,517	3,130	-	647
Departments	3,965	459	260	12,018
Trust	132,051	49,341	25	32,898
General	21,752	25,481	6,094	12,829
Total expenditures	<u>164,437</u>	<u>84,040</u>	<u>6,836</u>	<u>63,894</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(13,992)	(9,482)	90	6,537
Other financing sources (uses):				
Intra-fund transfers in	2,949	2,673	557	1,155
Intra-fund transfers out	<u>(2,949)</u>	<u>(2,673)</u>	<u>(557)</u>	<u>(1,155)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	(13,992)	(9,482)	90	6,537
Internal accounts payable - beginning of year	<u>35,653</u>	<u>36,757</u>	<u>5,521</u>	<u>39,501</u>
Internal accounts payable - end of year	<u>\$ 21,661</u>	<u>\$ 27,275</u>	<u>\$ 5,611</u>	<u>\$ 46,038</u>

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*For the year ended June 30, 2020*

	Three Points Elementary	Tildenville Elementary	Timber Lakes Elementary	Union Park Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	446	657	8,375	250
Classes	757	275	14,644	24
Clubs	-	295	9,872	-
Departments	-	85	-	250
Trust	4,879	148,163	328,181	8,129
General	3,855	4,395	16,559	5,021
Total revenue	<u>9,937</u>	<u>153,870</u>	<u>377,631</u>	<u>13,674</u>
<b>Expenditures:</b>				
Athletics	38	-	-	-
Music	405	1,873	4,372	-
Classes	654	1,055	15,031	622
Clubs	-	954	8,455	-
Departments	-	-	-	260
Trust	5,583	148,477	326,438	7,011
General	5,142	7,509	22,573	8,774
Total expenditures	<u>11,822</u>	<u>159,868</u>	<u>376,869</u>	<u>16,667</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(1,885)	(5,998)	762	(2,993)
Other financing sources (uses):				
Intra-fund transfers in	617	1,189	2,132	-
Intra-fund transfers out	<u>(617)</u>	<u>(1,189)</u>	<u>(2,132)</u>	<u>-</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	(1,885)	(5,998)	762	(2,993)
Internal accounts payable - beginning of year	<u>7,058</u>	<u>24,545</u>	<u>46,166</u>	<u>19,994</u>
Internal accounts payable - end of year	<u>\$ 5,173</u>	<u>\$ 18,547</u>	<u>\$ 46,928</u>	<u>\$ 17,001</u>

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	Ventura Elementary	Vista Lakes Elementary	Washington Shores Elementary	Water Spring Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	670	250	2,590
Classes	-	6,595	-	120
Clubs	-	991	317	1,905
Departments	400	367	-	-
Trust	858	41,113	29,419	42,348
General	6,400	10,564	2,426	3,800
Total revenue	<u>7,658</u>	<u>60,300</u>	<u>32,412</u>	<u>50,763</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	708	-	2,009
Classes	-	6,595	-	-
Clubs	-	935	342	895
Departments	118	-	-	-
Trust	1,501	36,135	12,387	41,162
General	4,913	9,400	3,102	227
Total expenditures	<u>6,532</u>	<u>53,773</u>	<u>15,831</u>	<u>44,293</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	1,126	6,527	16,581	6,470
Other financing sources (uses):				
Intra-fund transfers in	-	-	366	-
Intra-fund transfers out	-	-	(366)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over/ (under) expenditures	1,126	6,527	16,581	6,470
Internal accounts payable - beginning of year	<u>13,441</u>	<u>22,775</u>	<u>15,095</u>	<u>-</u>
Internal accounts payable - end of year	<u>\$ 14,567</u>	<u>\$ 29,302</u>	<u>\$ 31,676</u>	<u>\$ 6,470</u>

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*For the year ended June 30, 2020*

	Waterbridge Elementary	Waterford Elementary	Wedgfield K-8	West Creek Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ 6,265	\$ -
Music	-	2,285	1,721	410
Classes	-	8,489	7,212	-
Clubs	-	1,310	8,395	-
Departments	-	442	4,080	-
Trust	37,166	233,977	47,429	51,001
General	11,221	12,277	11,450	9,828
Total revenue	<u>48,387</u>	<u>258,780</u>	<u>86,552</u>	<u>61,239</u>
<b>Expenditures:</b>				
Athletics	-	-	5,192	-
Music	323	1,577	332	410
Classes	-	5,908	5,473	-
Clubs	59	508	6,259	-
Departments	-	821	4,610	-
Trust	32,503	230,975	43,841	51,402
General	11,976	22,400	10,334	9,931
Total expenditures	<u>44,861</u>	<u>262,189</u>	<u>76,041</u>	<u>61,743</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	3,526	(3,409)	10,511	(504)
Other financing sources (uses):				
Intra-fund transfers in	412	1,687	844	3
Intra-fund transfers out	<u>(412)</u>	<u>(1,687)</u>	<u>(844)</u>	<u>(3)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	3,526	(3,409)	10,511	(504)
Internal accounts payable - beginning of year	<u>18,958</u>	<u>28,634</u>	<u>26,980</u>	<u>6,732</u>
Internal accounts payable - end of year	<u>\$ 22,484</u>	<u>\$ 25,225</u>	<u>\$ 37,491</u>	<u>\$ 6,228</u>

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	West Oaks Elementary	Westbrooke Elementary	Westpointe Elementary	Wetherbee Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	450	-	795
Classes	-	13,093	-	3,556
Clubs	-	510	9	880
Departments	500	-	-	-
Trust	440	26,459	121,561	42,118
General	491	18,680	7,404	19,779
Total revenue	<u>1,431</u>	<u>59,192</u>	<u>128,974</u>	<u>67,128</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	709	-	1,154
Classes	-	14,521	-	1,892
Clubs	-	356	-	763
Departments	-	303	-	-
Trust	90	24,453	120,036	36,183
General	1,609	12,602	3,216	20,785
Total expenditures	<u>1,699</u>	<u>52,944</u>	<u>123,252</u>	<u>60,777</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(268)	6,248	5,722	6,351
Other financing sources (uses):				
Intra-fund transfers in	-	1,512	58	3,156
Intra-fund transfers out	-	(1,512)	(58)	(3,156)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over/ (under) expenditures	(268)	6,248	5,722	6,351
Internal accounts payable - beginning of year	<u>8,226</u>	<u>27,031</u>	<u>13,882</u>	<u>19,798</u>
Internal accounts payable - end of year	<u>\$ 7,958</u>	<u>\$ 33,279</u>	<u>\$ 19,604</u>	<u>\$ 26,149</u>

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	Wheatley Elementary	Whispering Oak Elementary	Windermere Elementary	Windy Ridge K-8
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ 5,557
Music	-	1,940	1,184	12,230
Classes	-	37,185	7,989	9,807
Clubs	-	1,999	-	7,898
Departments	-	450	-	-
Trust	7,355	50,709	109,235	167,974
General	7,345	12,546	9,813	26,874
Total revenue	<u>14,700</u>	<u>104,829</u>	<u>128,221</u>	<u>230,340</u>
<b>Expenditures:</b>				
Athletics	-	-	-	2,615
Music	-	2,750	1,171	11,966
Classes	-	36,701	7,862	3,423
Clubs	-	1,559	-	7,079
Departments	-	450	47	-
Trust	7,170	50,499	113,758	169,674
General	8,479	14,425	7,634	35,055
Total expenditures	<u>15,649</u>	<u>106,384</u>	<u>130,472</u>	<u>229,812</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(949)	(1,555)	(2,251)	528
Other financing sources (uses):				
Intra-fund transfers in	-	587	2,571	1,002
Intra-fund transfers out	-	(587)	(2,571)	(1,002)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over/ (under) expenditures	(949)	(1,555)	(2,251)	528
Internal accounts payable - beginning of year	<u>3,646</u>	<u>37,524</u>	<u>19,862</u>	<u>46,032</u>
Internal accounts payable - end of year	<u>\$ 2,697</u>	<u>\$ 35,969</u>	<u>\$ 17,611</u>	<u>\$ 46,560</u>

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	Winegard Elementary	Wolf Lake Elementary	Wyndham Lakes Elementary	Zellwood Elementary
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	585	390	-
Classes	-	18,113	10,173	-
Clubs	-	10,209	954	-
Departments	-	-	-	-
Trust	15,810	266,143	31,303	22,195
General	6,189	48,038	13,196	7,268
Total revenue	<u>21,999</u>	<u>343,088</u>	<u>56,016</u>	<u>29,463</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	567	36	18
Classes	-	16,629	8,048	-
Clubs	-	6,883	323	212
Departments	1,681	-	118	560
Trust	11,142	263,348	31,861	21,782
General	6,008	42,104	9,484	11,671
Total expenditures	<u>18,831</u>	<u>329,531</u>	<u>49,870</u>	<u>34,243</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	3,168	13,557	6,146	(4,780)
Other financing sources (uses):				
Intra-fund transfers in	1,715	2,054	1,226	663
Intra-fund transfers out	<u>(1,715)</u>	<u>(2,054)</u>	<u>(1,226)</u>	<u>(663)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	3,168	13,557	6,146	(4,780)
Internal accounts payable - beginning of year	<u>6,810</u>	<u>32,695</u>	<u>10,961</u>	<u>14,309</u>
Internal accounts payable - end of year	<u>\$ 9,978</u>	<u>\$ 46,252</u>	<u>\$ 17,107</u>	<u>\$ 9,529</u>

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**Orange County Public Schools  
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*For the year ended June 30, 2020*

	Total Elementary
<b>Revenue:</b>	
Athletics	\$ 50,765
Music	132,056
Classes	489,995
Clubs	198,772
Departments	67,517
Trust	8,520,822
General	1,094,277
Total revenue	10,554,204
<b>Expenditures:</b>	
Athletics	36,699
Music	121,861
Classes	449,440
Clubs	169,771
Departments	82,708
Trust	8,353,761
General	1,250,440
Total expenditures	10,464,680
Excess of revenue over/ (under) expenditures before other financing sources (uses)	89,524
<b>Other financing sources (uses):</b>	
Intra-fund transfers in	128,123
Intra-fund transfers out	(128,123)
	-
Excess of revenue over/ (under) expenditures	89,524
Internal accounts payable - beginning of year	2,607,914
Internal accounts payable - end of year	\$ 2,697,438

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**Orange County Public Schools**  
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**Supplemental Schedule of Revenue, Expenditures and Changes in**  
**Internal Accounts Payable by School**

*For the year ended June 30, 2020*

	Apopka Middle	Avalon Middle	Bridgewater Middle	Carver Middle
<b>Revenue:</b>				
Athletics	\$ 6,322	\$ 9,284	\$ 17,980	\$ 6,752
Music	19,343	73,254	32,733	2,133
Classes	2,929	12,256	17,117	5,656
Clubs	10,573	13,352	47,599	1,000
Departments	5,918	36,716	10,587	750
Trust	28,994	21,791	108,074	13,002
General	18,142	11,061	21,447	1,752
Total revenue	<u>92,221</u>	<u>177,714</u>	<u>255,537</u>	<u>31,045</u>
<b>Expenditures:</b>				
Athletics	4,485	7,156	15,009	7,024
Music	19,083	64,365	58,503	3,496
Classes	1,152	11,198	13,746	4,852
Clubs	11,519	11,293	48,390	434
Departments	10,251	30,101	8,958	450
Trust	29,624	24,327	103,278	15,875
General	13,952	10,317	16,947	1,108
Total expenditures	<u>90,066</u>	<u>158,757</u>	<u>264,831</u>	<u>33,239</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	2,155	18,957	(9,294)	(2,194)
Other financing sources (uses):				
Intra-fund transfers in	2,436	562	952	284
Intra-fund transfers out	<u>(2,436)</u>	<u>(562)</u>	<u>(952)</u>	<u>(284)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	2,155	18,957	(9,294)	(2,194)
Internal accounts payable - beginning of year	<u>50,974</u>	<u>94,597</u>	<u>117,426</u>	<u>13,495</u>
Internal accounts payable - end of year	<u>\$ 53,129</u>	<u>\$ 113,554</u>	<u>\$ 108,132</u>	<u>\$ 11,301</u>

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**Orange County Public Schools  
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*For the year ended June 30, 2020*

	Chain of Lakes Middle	College Park Middle	Conway Middle	Corner Lake Middle
<b>Revenue:</b>				
Athletics	\$ 4,305	\$ 6,517	\$ 3,614	\$ -
Music	14,301	5,139	3,145	24,577
Classes	480	913	-	17,423
Clubs	14,699	5,802	1,770	10,228
Departments	4,445	1,791	10,550	20,076
Trust	17,032	28,772	6,117	8,227
General	4,257	1,586	3,924	7,293
Total revenue	<u>59,519</u>	<u>50,520</u>	<u>29,120</u>	<u>87,824</u>
<b>Expenditures:</b>				
Athletics	4,348	4,563	2,576	-
Music	15,308	4,134	2,463	23,684
Classes	882	33	-	16,141
Clubs	15,132	4,585	2,139	9,497
Departments	3,006	592	10,170	22,092
Trust	13,920	23,188	6,176	8,282
General	5,369	1,864	9,897	13,227
Total expenditures	<u>57,965</u>	<u>38,959</u>	<u>33,421</u>	<u>92,923</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	1,554	11,561	(4,301)	(5,099)
Other financing sources (uses):				
Intra-fund transfers in	511	1,056	2,509	2,691
Intra-fund transfers out	<u>(511)</u>	<u>(1,056)</u>	<u>(2,509)</u>	<u>(2,691)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	1,554	11,561	(4,301)	(5,099)
Internal accounts payable - beginning of year	<u>43,768</u>	<u>34,235</u>	<u>36,354</u>	<u>51,136</u>
Internal accounts payable - end of year	<u>\$ 45,322</u>	<u>\$ 45,796</u>	<u>\$ 32,053</u>	<u>\$ 46,037</u>

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**Orange County Public Schools  
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*For the year ended June 30, 2020*

	Discovery Middle	Freedom Middle	Glenridge Middle	Gotha Middle
<b>Revenue:</b>				
Athletics	\$ 4,751	\$ 10,723	\$ 5,112	\$ 6,114
Music	10,157	17,388	21,561	41,146
Classes	249	610	28,258	29,781
Clubs	24,774	2,218	5,811	5,102
Departments	793	8,509	4,302	4,641
Trust	34,745	35,878	8,668	49,959
General	3,497	6,513	10,429	13,122
Total revenue	<u>78,966</u>	<u>81,839</u>	<u>84,141</u>	<u>149,865</u>
<b>Expenditures:</b>				
Athletics	3,025	10,713	4,457	3,033
Music	5,530	18,091	24,040	38,210
Classes	592	487	27,256	31,568
Clubs	20,535	2,057	4,367	3,844
Departments	2,981	5,154	3,035	3,585
Trust	30,507	35,841	9,097	49,496
General	4,658	5,747	6,739	10,673
Total expenditures	<u>67,828</u>	<u>78,090</u>	<u>78,991</u>	<u>140,409</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	11,138	3,749	5,150	9,456
Other financing sources (uses):				
Intra-fund transfers in	801	178	14	1,390
Intra-fund transfers out	<u>(801)</u>	<u>(178)</u>	<u>(14)</u>	<u>(1,390)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	11,138	3,749	5,150	9,456
Internal accounts payable - beginning of year	<u>25,969</u>	<u>47,782</u>	<u>51,026</u>	<u>75,995</u>
Internal accounts payable - end of year	<u>\$ 37,107</u>	<u>\$ 51,531</u>	<u>\$ 56,176</u>	<u>\$ 85,451</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, 2020*

	Horizon West Middle	Howard Middle	Hunter's Creek Middle	Innovation Middle
<b>Revenue:</b>				
Athletics	\$ 13,623	\$ 4,030	\$ 7,419	\$ 6,276
Music	20,185	56,506	35,651	26,748
Classes	12,957	76,431	10,254	27,663
Clubs	12,040	13,509	5,565	9,016
Departments	3,484	5,223	20,423	32,756
Trust	65,061	19,250	45,926	51,804
General	7,019	7,702	9,003	19,038
Total revenue	<u>134,369</u>	<u>182,651</u>	<u>134,241</u>	<u>173,301</u>
<b>Expenditures:</b>				
Athletics	10,248	3,364	6,915	4,442
Music	11,770	64,545	29,372	19,736
Classes	9,767	64,165	6,648	22,961
Clubs	8,383	24,990	5,010	3,644
Departments	2,411	19,227	9,770	18,492
Trust	52,465	23,293	23,814	56,141
General	4,804	4,670	9,497	15,167
Total expenditures	<u>99,848</u>	<u>204,254</u>	<u>91,026</u>	<u>140,583</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	34,521	(21,603)	43,215	32,718
Other financing sources (uses):				
Intra-fund transfers in	3,605	5,442	1,471	6,927
Intra-fund transfers out	<u>(3,605)</u>	<u>(5,442)</u>	<u>(1,471)</u>	<u>(6,927)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	34,521	(21,603)	43,215	32,718
Internal accounts payable - beginning of year	<u>-</u>	<u>169,304</u>	<u>91,624</u>	<u>35,978</u>
Internal accounts payable - end of year	<u>\$ 34,521</u>	<u>\$ 147,701</u>	<u>\$ 134,839</u>	<u>\$ 68,696</u>

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**Orange County Public Schools  
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*For the year ended June 30, 2020*

	Lake Nona Middle	Lakeview Middle	Legacy Middle	Liberty Middle
<b>Revenue:</b>				
Athletics	\$ 11,640	\$ 6,167	\$ 4,954	\$ 2,633
Music	56,554	16,578	13,567	25,151
Classes	31,048	16,829	17,787	14,096
Clubs	8,804	4,642	7,102	7,421
Departments	32,508	14,644	3,230	40
Trust	74,173	14,431	8,085	6,854
General	14,694	6,244	12,179	3,583
Total revenue	<u>229,421</u>	<u>79,535</u>	<u>66,904</u>	<u>59,778</u>
<b>Expenditures:</b>				
Athletics	7,727	6,239	5,788	858
Music	58,035	18,687	11,659	18,606
Classes	27,492	15,454	13,489	10,496
Clubs	5,219	5,148	7,983	7,273
Departments	24,744	12,600	3,180	210
Trust	58,645	15,010	8,948	5,889
General	13,909	12,467	9,534	2,887
Total expenditures	<u>195,771</u>	<u>85,605</u>	<u>60,581</u>	<u>46,219</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	33,650	(6,070)	6,323	13,559
Other financing sources (uses):				
Intra-fund transfers in	2,608	158	36	333
Intra-fund transfers out	<u>(2,608)</u>	<u>(158)</u>	<u>(36)</u>	<u>(333)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	33,650	(6,070)	6,323	13,559
Internal accounts payable - beginning of year	<u>60,106</u>	<u>54,703</u>	<u>35,956</u>	<u>22,047</u>
Internal accounts payable - end of year	<u>\$ 93,756</u>	<u>\$ 48,633</u>	<u>\$ 42,279</u>	<u>\$ 35,606</u>

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**Orange County Public Schools  
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*For the year ended June 30, 2020*

	Lockhart Middle	Maitland Middle	Meadow Woods Middle	Meadowbrook Middle
<b>Revenue:</b>				
Athletics	\$ 2,213	\$ 8,642	\$ 6,291	\$ 4,774
Music	1,253	64,196	20,602	3,691
Classes	24,137	4,710	6,858	-
Clubs	1,260	1,155	1,777	150
Departments	-	21,666	10,622	114
Trust	11,034	135,032	28,544	20,833
General	10,181	15,788	3,253	1,149
Total revenue	<u>50,078</u>	<u>251,189</u>	<u>77,947</u>	<u>30,711</u>
<b>Expenditures:</b>				
Athletics	2,311	13,235	3,225	2,255
Music	611	70,779	21,994	6,311
Classes	22,903	2,850	6,684	-
Clubs	1,408	763	1,478	-
Departments	-	13,277	13,025	695
Trust	8,325	129,166	28,484	18,608
General	7,496	17,017	2,448	601
Total expenditures	<u>43,054</u>	<u>247,087</u>	<u>77,338</u>	<u>28,470</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	7,024	4,102	609	2,241
Other financing sources (uses):				
Intra-fund transfers in	3	3,096	300	1,451
Intra-fund transfers out	<u>(3)</u>	<u>(3,096)</u>	<u>(300)</u>	<u>(1,451)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	7,024	4,102	609	2,241
Internal accounts payable - beginning of year	<u>16,987</u>	<u>68,825</u>	<u>21,659</u>	<u>23,811</u>
Internal accounts payable - end of year	<u>\$ 24,011</u>	<u>\$ 72,927</u>	<u>\$ 22,268</u>	<u>\$ 26,052</u>

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*For the year ended June 30, 2020*

	Memorial Middle	Ocoee Middle	Odyssey Middle	Piedmont Lakes Middle
<b>Revenue:</b>				
Athletics	\$ 1,262	\$ 2,483	\$ 12,457	\$ 2,855
Music	2,288	25,381	18,365	29,935
Classes	478	13,024	860	31,036
Clubs	-	13,814	11,528	4,633
Departments	2,755	17,250	15,112	5,831
Trust	14,836	21,326	4,704	7,740
General	242	17,318	8,458	4,329
Total revenue	<u>21,861</u>	<u>110,596</u>	<u>71,484</u>	<u>86,359</u>
<b>Expenditures:</b>				
Athletics	1,558	1,993	11,875	1,638
Music	3,300	25,376	16,895	27,270
Classes	715	10,903	1,101	26,979
Clubs	-	13,412	13,276	2,977
Departments	6,470	20,633	16,751	1,248
Trust	13,533	20,597	2,940	6,241
General	263	17,639	8,665	7,293
Total expenditures	<u>25,839</u>	<u>110,553</u>	<u>71,503</u>	<u>73,646</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(3,978)	43	(19)	12,713
Other financing sources (uses):				
Intra-fund transfers in	1,111	-	-	473
Intra-fund transfers out	(1,111)	-	-	(473)
	-	-	-	-
Excess of revenue over/ (under) expenditures	(3,978)	43	(19)	12,713
Internal accounts payable - beginning of year	<u>39,761</u>	<u>36,429</u>	<u>39,246</u>	<u>36,458</u>
Internal accounts payable - end of year	<u>\$ 35,783</u>	<u>\$ 36,472</u>	<u>\$ 39,227</u>	<u>\$ 49,171</u>

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**Orange County Public Schools**  
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*For the year ended June 30, 2020*

	Roberto Clemente Middle	Robinswood Middle	South Creek Middle	Southwest Middle
<b>Revenue:</b>				
Athletics	\$ -	\$ 5,365	\$ 6,326	\$ 3,619
Music	1,195	-	45,632	37,750
Classes	5,675	4,301	575	1,722
Clubs	10,489	536	9,221	48,712
Departments	10,695	1,500	-	20,303
Trust	4,396	42,664	33,743	51,556
General	9,067	2,880	16,939	8,452
Total revenue	<u>41,517</u>	<u>57,246</u>	<u>112,436</u>	<u>172,114</u>
<b>Expenditures:</b>				
Athletics	3,297	3,994	9,678	16,516
Music	3,314	-	47,332	41,075
Classes	4,460	2,974	5	2,111
Clubs	6,469	490	8,615	42,946
Departments	11,733	944	-	13,885
Trust	4,019	32,452	33,454	52,335
General	7,300	3,967	11,221	8,222
Total expenditures	<u>40,592</u>	<u>44,821</u>	<u>110,305</u>	<u>177,090</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	925	12,425	2,131	(4,976)
Other financing sources (uses):				
Intra-fund transfers in	515	1,533	3,941	1,248
Intra-fund transfers out	(515)	(1,533)	(3,941)	(1,248)
	-	-	-	-
Excess of revenue over/ (under) expenditures	925	12,425	2,131	(4,976)
Internal accounts payable - beginning of year	<u>21,170</u>	<u>15,844</u>	<u>30,505</u>	<u>123,791</u>
Internal accounts payable - end of year	<u>\$ 22,095</u>	<u>\$ 28,269</u>	<u>\$ 32,636</u>	<u>\$ 118,815</u>

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*For the year ended June 30, 2020*

	Sunridge Middle	Timber Springs Middle	Union Park Middle	Walker Middle
<b>Revenue:</b>				
Athletics	\$ 35,212	\$ 8,647	\$ 1,995	\$ 8,272
Music	43,985	37,044	3,620	7,094
Classes	10,517	26,153	-	8,113
Clubs	18,401	7,106	324	1,925
Departments	22,964	6,822	2,373	144
Trust	37,588	11,958	25,602	6,611
General	10,468	8,360	906	9,297
Total revenue	<u>179,135</u>	<u>106,090</u>	<u>34,820</u>	<u>41,456</u>
<b>Expenditures:</b>				
Athletics	31,651	5,577	3,343	5,301
Music	44,104	34,747	1,579	1,730
Classes	15,050	17,322	307	9,103
Clubs	15,544	7,437	899	1,777
Departments	17,044	2,822	2,445	1,290
Trust	37,498	7,965	21,696	7,679
General	12,124	10,533	176	10,428
Total expenditures	<u>173,015</u>	<u>86,403</u>	<u>30,445</u>	<u>37,308</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	6,120	19,687	4,375	4,148
Other financing sources (uses):				
Intra-fund transfers in	2,384	550	1,192	5,663
Intra-fund transfers out	<u>(2,384)</u>	<u>(550)</u>	<u>(1,192)</u>	<u>(5,663)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	6,120	19,687	4,375	4,148
Internal accounts payable - beginning of year	<u>105,016</u>	<u>31,835</u>	<u>12,959</u>	<u>21,305</u>
Internal accounts payable - end of year	<u>\$ 111,136</u>	<u>\$ 51,522</u>	<u>\$ 17,334</u>	<u>\$ 25,453</u>

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	Westridge Middle	Wolf Lake Middle	Total Middle
<b>Revenue:</b>			
Athletics	\$ 1,335	\$ 9,765	\$ 259,729
Music	19,749	53,852	931,449
Classes	283	2,770	463,949
Clubs	744	46,478	389,280
Departments	-	4,445	363,982
Trust	4,734	9,067	1,118,811
General	931	2,354	312,857
Total revenue	<u>27,776</u>	<u>128,731</u>	<u>3,840,057</u>
<b>Expenditures:</b>			
Athletics	-	7,233	236,650
Music	19,936	47,374	923,044
Classes	166	7,839	409,851
Clubs	-	38,732	357,665
Departments	330	3,678	317,279
Trust	7,479	7,263	1,033,550
General	653	2,150	301,629
Total expenditures	<u>28,564</u>	<u>114,269</u>	<u>3,579,668</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(788)	14,462	260,389
Other financing sources (uses):			
Intra-fund transfers in	117	6,523	64,064
Intra-fund transfers out	<u>(117)</u>	<u>(6,523)</u>	<u>(64,064)</u>
	-	-	-
Excess of revenue over/ (under) expenditures	(788)	14,462	260,389
Internal accounts payable - beginning of year	<u>19,133</u>	<u>65,488</u>	<u>1,842,697</u>
Internal accounts payable - end of year	<u>\$ 18,345</u>	<u>\$ 79,950</u>	<u>\$ 2,103,086</u>

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	Apopka High	Boone High	Colonial High	Cypress Creek High
<b>Revenue:</b>				
Athletics	\$ 381,941	\$ 383,710	\$ 114,848	\$ 135,162
Music	177,871	184,357	83,937	93,547
Classes	26,666	272,645	29,854	21,945
Clubs	190,070	98,201	79,473	15,062
Departments	59,196	87,294	17,158	78,928
Trust	18,160	47,719	39,059	50,948
General	81,973	166,287	8,910	35,431
Total revenue	<u>935,877</u>	<u>1,240,213</u>	<u>373,239</u>	<u>431,023</u>
<b>Expenditures:</b>				
Athletics	383,289	381,523	110,295	145,231
Music	167,633	220,171	66,770	85,022
Classes	40,883	248,453	45,927	27,958
Clubs	171,630	99,866	73,960	16,752
Departments	63,046	80,914	6,658	63,596
Trust	32,248	49,875	41,764	46,207
General	69,269	155,055	31,593	34,688
Total expenditures	<u>927,998</u>	<u>1,235,857</u>	<u>376,967</u>	<u>419,454</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	7,879	4,356	(3,728)	11,569
Other financing sources (uses):				
Intra-fund transfers in	9,133	8,962	6,030	4,614
Intra-fund transfers out	<u>(9,133)</u>	<u>(8,962)</u>	<u>(6,030)</u>	<u>(4,614)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	7,879	4,356	(3,728)	11,569
Internal accounts payable - beginning of year	<u>366,462</u>	<u>415,416</u>	<u>259,423</u>	<u>231,474</u>
Internal accounts payable - end of year	<u>\$ 374,341</u>	<u>\$ 419,772</u>	<u>\$ 255,695</u>	<u>\$ 243,043</u>

*See independent auditors' report.*

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

*For the year ended June 30, 2020*

	Dr. Phillips High	East River High	Edgewater High	Evans High
<b>Revenue:</b>				
Athletics	\$ 354,467	\$ 163,707	\$ 250,820	\$ 112,328
Music	161,832	96,847	89,135	39,608
Classes	185,350	61,215	1,916	74,308
Clubs	104,897	109,638	43,172	36,699
Departments	142,478	32,067	14,547	9,001
Trust	91,898	59,038	111,756	77,218
General	92,323	34,530	20,673	10,917
Total revenue	<u>1,133,245</u>	<u>557,042</u>	<u>532,019</u>	<u>360,079</u>
<b>Expenditures:</b>				
Athletics	356,286	147,955	243,179	99,634
Music	151,272	107,454	66,214	34,658
Classes	221,247	50,166	7,544	52,265
Clubs	99,880	111,440	53,050	34,234
Departments	141,357	29,780	11,933	10,127
Trust	96,495	63,593	129,183	72,385
General	97,524	36,010	45,938	17,001
Total expenditures	<u>1,164,061</u>	<u>546,398</u>	<u>557,041</u>	<u>320,304</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(30,816)	10,644	(25,022)	39,775
Other financing sources (uses):				
Intra-fund transfers in	9,724	11,109	16,603	17,423
Intra-fund transfers out	<u>(9,724)</u>	<u>(11,109)</u>	<u>(16,603)</u>	<u>(17,423)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	(30,816)	10,644	(25,022)	39,775
Internal accounts payable - beginning of year	<u>800,124</u>	<u>209,936</u>	<u>283,782</u>	<u>149,687</u>
Internal accounts payable - end of year	<u>\$ 769,308</u>	<u>\$ 220,580</u>	<u>\$ 258,760</u>	<u>\$ 189,462</u>

*See independent auditors' report.*

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

*For the year ended June 30, 2020*

	Freedom High	Jones High	Lake Nona High	Oak Ridge High
<b>Revenue:</b>				
Athletics	\$ 251,135	\$ 198,620	\$ 383,828	\$ 80,649
Music	167,271	44,197	232,322	17,855
Classes	76,837	43,419	49,027	26,218
Clubs	98,194	49,316	158,123	23,749
Departments	53,781	3,225	18,270	13,129
Trust	71,412	12,860	27,197	25,266
General	229,057	20,626	86,917	10,465
Total revenue	<u>947,687</u>	<u>372,263</u>	<u>955,684</u>	<u>197,331</u>
<b>Expenditures:</b>				
Athletics	205,436	161,841	349,575	69,575
Music	177,272	66,834	367,011	15,157
Classes	95,930	43,465	82,282	28,428
Clubs	77,479	53,410	188,711	21,938
Departments	57,917	4,371	12,175	19,449
Trust	80,050	11,316	27,076	25,484
General	240,598	8,556	71,362	14,485
Total expenditures	<u>934,682</u>	<u>349,793</u>	<u>1,098,192</u>	<u>194,516</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	13,005	22,470	(142,508)	2,815
Other financing sources (uses):				
Intra-fund transfers in	6,777	10,359	7,814	1,252
Intra-fund transfers out	<u>(6,777)</u>	<u>(10,359)</u>	<u>(7,814)</u>	<u>(1,252)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	13,005	22,470	(142,508)	2,815
Internal accounts payable - beginning of year	<u>534,484</u>	<u>200,379</u>	<u>558,553</u>	<u>97,090</u>
Internal accounts payable - end of year	<u>\$ 547,489</u>	<u>\$ 222,849</u>	<u>\$ 416,045</u>	<u>\$ 99,905</u>

*See independent auditors' report.*



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

*For the year ended June 30, 2020*

	Ocoee High	Olympia High	Timber Creek High	University High
<b>Revenue:</b>				
Athletics	\$ 230,113	\$ 297,218	\$ 611,238	\$ 140,687
Music	80,007	176,889	489,884	192,017
Classes	30,110	44,454	203,650	21,141
Clubs	107,075	166,760	289,815	239,610
Departments	24,260	11,056	66,100	31,572
Trust	27,562	28,712	37,659	15,131
General	49,698	43,448	102,677	49,838
Total revenue	<u>548,825</u>	<u>768,537</u>	<u>1,801,023</u>	<u>689,996</u>
<b>Expenditures:</b>				
Athletics	234,422	293,194	558,984	150,411
Music	73,848	135,947	454,775	194,524
Classes	33,659	45,382	162,677	24,199
Clubs	111,196	126,155	240,116	210,780
Departments	11,818	10,934	51,154	22,475
Trust	29,676	27,761	62,041	17,069
General	33,756	40,688	73,865	51,973
Total expenditures	<u>528,375</u>	<u>680,061</u>	<u>1,603,612</u>	<u>671,431</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	20,450	88,476	197,411	18,565
Other financing sources (uses):				
Intra-fund transfers in	5,832	2,679	20,339	5,765
Intra-fund transfers out	<u>(5,832)</u>	<u>(2,679)</u>	<u>(20,339)</u>	<u>(5,765)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	20,450	88,476	197,411	18,565
Internal accounts payable - beginning of year	<u>224,928</u>	<u>395,761</u>	<u>532,148</u>	<u>291,963</u>
Internal accounts payable - end of year	<u>\$ 245,378</u>	<u>\$ 484,237</u>	<u>\$ 729,559</u>	<u>\$ 310,528</u>

*See independent auditors' report.*

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

*For the year ended June 30, 2020*

	Wekiva High	West Orange High	Windermere High	Winter Park High
<b>Revenue:</b>				
Athletics	\$ 127,616	\$ 364,149	\$ 418,271	\$ 494,766
Music	89,797	417,528	245,305	251,333
Classes	51,019	117,887	69,042	39,917
Clubs	27,629	181,800	377,461	189,695
Departments	24,505	9,458	42,458	85,314
Trust	67,857	101,292	40,958	453,327
General	24,802	70,556	49,769	114,707
Total revenue	<u>413,225</u>	<u>1,262,670</u>	<u>1,243,264</u>	<u>1,629,059</u>
<b>Expenditures:</b>				
Athletics	106,613	326,448	374,719	477,438
Music	93,945	529,823	199,322	228,269
Classes	45,222	190,658	62,092	42,971
Clubs	37,288	168,239	383,982	165,383
Departments	28,732	14,119	32,463	70,499
Trust	71,847	54,881	50,502	304,604
General	22,139	69,387	45,755	51,095
Total expenditures	<u>405,786</u>	<u>1,353,555</u>	<u>1,148,835</u>	<u>1,340,259</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	7,439	(90,885)	94,429	288,800
Other financing sources (uses):				
Intra-fund transfers in	6,066	73,508	1,259	12,373
Intra-fund transfers out	<u>(6,066)</u>	<u>(73,508)</u>	<u>(1,259)</u>	<u>(12,373)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	7,439	(90,885)	94,429	288,800
Internal accounts payable - beginning of year	<u>201,943</u>	<u>687,514</u>	<u>347,469</u>	<u>901,109</u>
Internal accounts payable - end of year	<u>\$ 209,382</u>	<u>\$ 596,629</u>	<u>\$ 441,898</u>	<u>\$ 1,189,909</u>

*See independent auditors' report.*

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

*For the year ended June 30, 2020*

	Total High
<b>Revenue:</b>	
Athletics	\$ 5,495,273
Music	3,331,539
Classes	1,446,620
Clubs	2,586,439
Departments	823,797
Trust	1,405,029
General	1,303,604
Total revenue	16,392,301
<b>Expenditures:</b>	
Athletics	5,176,048
Music	3,435,921
Classes	1,551,408
Clubs	2,445,489
Departments	743,517
Trust	1,294,057
General	1,210,737
Total expenditures	15,857,177
Excess of revenue over/ (under) expenditures before other financing sources (uses)	535,124
<b>Other financing sources (uses):</b>	
Intra-fund transfers in	237,621
Intra-fund transfers out	(237,621)
	-
Excess of revenue over/ (under) expenditures	535,124
Internal accounts payable - beginning of year	7,689,645
Internal accounts payable - end of year	\$ 8,224,769

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

*For the year ended June 30, 2020*

	Acceleration Academy East	Acceleration Academy West	Alternative Education	Cherokee School
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	12,428	1,743	-	-
Clubs	3,175	-	-	-
Departments	-	-	-	-
Trust	1,242	5,614	20,180	1,871
General	9,223	11,458	-	176
Total revenue	<u>26,068</u>	<u>18,815</u>	<u>20,180</u>	<u>2,047</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	11,757	1,788	-	-
Clubs	3,084	-	-	-
Departments	-	-	-	-
Trust	1,119	5,587	9,286	-
General	14,079	10,047	-	176
Total expenditures	<u>30,039</u>	<u>17,422</u>	<u>9,286</u>	<u>176</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(3,971)	1,393	10,894	1,871
Other financing sources (uses):				
Intra-fund transfers in	133	11	-	-
Intra-fund transfers out	(133)	(11)	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over/ (under) expenditures	(3,971)	1,393	10,894	1,871
Internal accounts payable - beginning of year	<u>8,248</u>	<u>5,357</u>	<u>25,059</u>	<u>2,151</u>
Internal accounts payable - end of year	<u>\$ 4,277</u>	<u>\$ 6,750</u>	<u>\$ 35,953</u>	<u>\$ 4,022</u>

*See independent auditors' report.*

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

*For the year ended June 30, 2020*

	CTE FFA	Gateway School	GED Testing	Hospital Homebound
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	-	-	-	-
Clubs	600	-	-	-
Departments	-	-	56,906	-
Trust	-	200	-	1,190
General	-	300	-	-
Total revenue	<u>600</u>	<u>500</u>	<u>56,906</u>	<u>1,190</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	-	18	-	10
Clubs	-	-	-	-
Departments	-	-	56,906	-
Trust	-	200	-	26
General	-	-	-	25
Total expenditures	<u>-</u>	<u>218</u>	<u>56,906</u>	<u>61</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	600	282	-	1,129
Other financing sources (uses):				
Intra-fund transfers in	-	-	-	5
Intra-fund transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5)</u>
	-	-	-	-
Excess of revenue over/ (under) expenditures	600	282	-	1,129
Internal accounts payable - beginning of year	<u>4,613</u>	<u>292</u>	<u>-</u>	<u>1,107</u>
Internal accounts payable - end of year	<u>\$ 5,213</u>	<u>\$ 574</u>	<u>\$ -</u>	<u>\$ 2,236</u>

*See independent auditors' report.*

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

*For the year ended June 30, 2020*

	Magnolia School	Orange County Virtual	Orlando Gifted Academy	Total Other Units
<b>Revenue:</b>				
Athletics	\$ -	\$ -	\$ -	\$ -
Music	-	-	-	-
Classes	3,037	3,490	2,945	23,643
Clubs	16	-	10,354	14,145
Departments	-	-	-	56,906
Trust	4,624	960	16,557	52,438
General	1,034	775	3,824	26,790
Total revenue	<u>8,711</u>	<u>5,225</u>	<u>33,680</u>	<u>173,922</u>
<b>Expenditures:</b>				
Athletics	-	-	-	-
Music	-	-	-	-
Classes	1,874	1,803	631	17,881
Clubs	-	-	1,453	4,537
Departments	-	-	-	56,906
Trust	2,723	697	14,259	33,897
General	2,388	1,600	4,456	32,771
Total expenditures	<u>6,985</u>	<u>4,100</u>	<u>20,799</u>	<u>145,992</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	1,726	1,125	12,881	27,930
Other financing sources (uses):				
Intra-fund transfers in	-	1,250	3,810	5,209
Intra-fund transfers out	-	(1,250)	(3,810)	(5,209)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over/ (under) expenditures	1,726	1,125	12,881	27,930
Internal accounts payable - beginning of year	<u>34,059</u>	<u>903</u>	<u>9,660</u>	<u>91,449</u>
Internal accounts payable - end of year	<u>\$ 35,785</u>	<u>\$ 2,028</u>	<u>\$ 22,541</u>	<u>\$ 119,379</u>

*See independent auditors' report.*

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

*For the year ended June 30, 2020*

	Mid Florida Campus – Orange Technical College	Orlando Campus – Orange Technical College	Westside Campus – Orange Technical College
<b>Revenue:</b>			
Athletics	\$ -	\$ -	\$ -
Music	-	-	-
Classes	1,945,395	763,693	487,835
Clubs	58,563	10,890	14,083
Departments	-	-	-
Trust	723,544	411,162	959,155
General	302,172	113,370	212,953
Total revenue	<u>3,029,674</u>	<u>1,299,115</u>	<u>1,674,026</u>
<b>Expenditures:</b>			
Athletics	-	-	-
Music	-	-	-
Classes	1,994,568	834,584	977,023
Clubs	18,540	7,160	9,338
Departments	65	-	-
Trust	700,238	396,483	409,577
General	268,067	127,937	214,775
Total expenditures	<u>2,981,478</u>	<u>1,366,164</u>	<u>1,610,713</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	48,196	(67,049)	63,313
Other financing sources (uses):			
Intra-fund transfers in	37,424	20,010	544,468
Intra-fund transfers out	<u>(37,424)</u>	<u>(20,010)</u>	<u>(544,468)</u>
	-	-	-
Excess of revenue over/ (under) expenditures	48,196	(67,049)	63,313
Internal accounts payable - beginning of year	<u>1,208,343</u>	<u>391,171</u>	<u>644,186</u>
Internal accounts payable - end of year	<u>\$ 1,256,539</u>	<u>\$ 324,122</u>	<u>\$ 707,499</u>

*See independent auditors' report.*

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

*For the year ended June 30, 2020*

	Winter Park Campus – Orange Technical College	Total Technical College	Total All Schools
<b>Revenue:</b>			
Athletics	\$ -	\$ -	\$ 5,805,767
Music	-	-	4,395,044
Classes	730,175	3,927,098	6,351,305
Clubs	14,759	98,295	3,286,931
Departments	-	-	1,312,202
Trust	355,582	2,449,443	13,546,543
General	93,059	721,554	3,459,082
Total revenue	<u>1,193,575</u>	<u>7,196,390</u>	<u>38,156,874</u>
<b>Expenditures:</b>			
Athletics	-	-	5,449,397
Music	-	-	4,480,826
Classes	736,950	4,543,125	6,971,705
Clubs	7,607	42,645	3,020,107
Departments	-	65	1,200,475
Trust	359,323	1,865,621	12,580,886
General	115,243	726,022	3,521,599
Total expenditures	<u>1,219,123</u>	<u>7,177,478</u>	<u>37,224,995</u>
Excess of revenue over/ (under) expenditures before other financing sources (uses)	(25,548)	18,912	931,879
Other financing sources (uses):			
Intra-fund transfers in	4,260	606,162	1,041,179
Intra-fund transfers out	<u>(4,260)</u>	<u>(606,162)</u>	<u>(1,041,179)</u>
	-	-	-
Excess of revenue over/ (under) expenditures	(25,548)	18,912	931,879
Internal accounts payable - beginning of year	<u>437,884</u>	<u>2,681,584</u>	<u>14,913,289</u>
Internal accounts payable - end of year	<u>\$ 412,336</u>	<u>\$ 2,700,496</u>	<u>\$ 15,845,168</u>

*See independent auditors' report.*



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

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

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

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

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

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

Water Spring Elementary  
Waterbridge Elementary  
Waterford Elementary  
Wedgefield K-8  
Wekiva High  
West Creek Elementary  
West Oaks Elementary  
West Orange High  
Westbrooke Elementary  
Westpointe Elementary  
Westridge Middle  
Westside Campus – Orange Technical College  
Wetherbee Elementary

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

**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 statement of the School District of Orange County, Florida (Orange County Public Schools) Internal Funds, for those two hundred five schools listed in Exhibit A to the financial statement, as of and for the year ended June 30, 2020, and the related notes to the financial statement, which collectively comprise the Orange County Public Schools Internal Funds financial statement, and have issued our report thereon dated December 4, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the Orange County Public Schools Internal Funds financial statement, 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 statement, but not for the purpose of expressing an opinion on the effectiveness of Orange County Public Schools' internal control over the Internal Funds. Accordingly, we do not express an opinion on the effectiveness of Orange County Public Schools' internal control over the Internal Funds.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Orange County Public Schools Internal Funds financial statement is 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 statement. 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 4, 2020.

## 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.

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

Orlando, Florida  
December 4, 2020

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

**Acceleration Academy East**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
1848	May 6, 2020	June 9, 2020

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

**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

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 Elementary**

Comments repeated from prior report

Fundraisers and admission events:

- There was no ticket inventory report for the Drama Club production tickets. All tickets must be accounted for on a ticket inventory report.

Current year comments

Cash receipts:

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

Extended day:

- The extended day deposit records, deposit slips and subsidiary receipts for the week of October 10, 2019 was not given to the bookkeeper for 21 days. All extended day records should be forwarded to the bookkeeper by the next business day.
- Extended day tuition and the corresponding tuition balance report for September 2019 was not forwarded to the District office until December 5, 2019. All tuition must be sent to the District office by the 10<sup>th</sup> 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**

**Apopka High**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
13776	October 17, 2019 – October 22, 2019	October 22, 2019
13966	November 20, 2019 – December 6, 2019	December 9, 2019

Fundraisers and admission events:

- A certification statement was not completed for the Homecoming tickets produced in-house. The sponsor of the event and the principal must sign a certification statement indicating the series and price of the tickets produced in-house.

**Orange County Public Schools  
Internal Funds (See 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, 2020 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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
3998	September 13, 2019 – September 19, 2019	September 19, 2019

Fundraisers and admission events:

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

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
3837	September 18, 2019	\$150.00	September 20, 2019

**Orange County Public Schools  
Internal Funds (See 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

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**

**Audubon Park K-8**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Avalon Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.



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

**Avalon Middle**

Comments repeated from prior report

None noted.

Current year comments

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**

**Azalea Park Elementary**

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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
2403	February 12, 2020	\$91.00

**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

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 Lake Elementary**

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

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

**Orange County Public Schools  
Internal Funds (See 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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2020 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**

**Blankner K-8**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2020 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 form for the Red Cross Donations fundraiser was not dated by the principal so we were unable to determine if it was approved on time. A request for fundraising activity form should be prepared for all fund raising activities conducted by the school and must be signed and dated by the principal prior to making any commitments.

Current year comments

Cash receipts:

- It appears that the date on a subsidiary receipt was subsequently altered to a date that was prior to the receipt. Internal Funds records should remain intact and not be altered in any fashion.

Fundraisers and admission events:

- A request for fund raising activity form was not approved for the Red Cross Donation fundraiser. In addition, a request for fund raising activity form was not completed and a sales report was not completed for the Band cake 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.
- Use tax of approximately \$144.00 was not calculated and remitted to the Florida Department of Revenue for Band fundraiser sales totaling \$2,220.00. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

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

**Bonneville 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**

**Boone High**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
20176	September 24 – September 26, 2019	September 27, 2019
20797	January 29 and February 4, 2020	February 6, 2020



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

**Bridgewater Middle**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Brookshire Elementary**

Comments repeated from prior report

None noted.

Current year comments

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, 2020, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

Cash disbursements:

- Check number 6225 for \$96.50 was an improper expenditure made to the bookkeeper for office supplies reimbursements. The School Board prohibits reimbursements to the bookkeepers.

Extended day:

- The total deposit summary for credit card payments received from School Pay Online on December 11, 2019 and deposited on December 12, 2019 could not be located. A total deposit summary should be completed for all extended day collections for the period collected and should be given to the bookkeeper. 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**

**Carver Middle**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Transfer journal entry number 121653 dated July 18, 2019 for \$174.56 was an improper transfer made from the Chorus account to the Athletics – General account for the purchase of physical education uniforms. In addition, the transfer was not supported by a fund transfer journal entry proof sheet. All expenditures from the Chorus account should be for the benefit of those students. 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 bank reconciliation for June 2020 showed one deposit totaling \$95.00 which was outstanding for more than six months. Outstanding checks and deposits over six months should be followed up on to resolve or void.

Cash receipts:

- One official receipt was issued for collections from multiple sources. School Board policy requires that a separate official receipt be issued for each monies collected form according to its origin identified on source documents.
- It appears that the dates were written on several copies of the subsidiary receipts provided in the audit files after the funds were collected. The dates should be written on the subsidiary receipts at the time of sale or collection to provide an accurate audit trail.

Fundraisers and admission events:

- Several ticket sales reports did not indicate the official receipt numbers and were not signed by the bookkeeper. 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**

**Castle Creek Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Castleview Elementary**

Comments repeated from prior report

This was the first year of operations.

Current year comments

Fundraisers and admission events:

- A ticket sales report and ticket inventory report were not completed for the We Are Monsters show. 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**

**Catalina Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Chain of Lakes Middle**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2020 relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Cash disbursements:

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

Check number	Check amount	Date of approval	Date of purchase
6968	\$520.00	September 9, 2019	August 21, 2019

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	Official receipt date	Official receipt amount
3595	September 5, 2019	\$225.00

Cash disbursements:

- Check number 7097 for \$900.00 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**

**Cheney Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Cherokee School**

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Scholastic Book Fair. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

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

**Chickasaw Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Citrus Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- 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.

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
6343	May 26, 2020	\$20.00

**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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2020 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**

**College Park Middle**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
1535	October 24, 2019 – October 31, 2019	November 1, 2019

**Orange County Public Schools  
Internal Funds (See 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:

- It appears that the date on a subsidiary receipt was subsequently altered to match the date of the monies collected from. Internal Funds records should remain intact and not be altered in any fashion.
  
- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
16856	October 8, 2019	October 10, 2019

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

**Columbia Elementary**

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- A sales report was not completed for the 5<sup>th</sup> Grade Boo Grams sales. A sales report is required for each sales activity conducted and must be signed by the principal.
- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the 5<sup>th</sup> Grade Boo Grams Fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.



**Orange County Public Schools  
Internal Funds (See 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, 2020, 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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2020, 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 accurately completed for the Dance chocolate sales fundraiser. A sales report is required for each sales activity conducted, it must provide and accurate information and must be signed by the principal.
  
- The ticket inventory report for the athletic tickets was not accurately completed. All tickets must be accounted for on a ticket inventory report and it must provide accurate information.

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

**CTE FFA**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Cypress Creek High**

Comments repeated from prior report

None noted.

Current year comments

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 Springs Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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


**Deerwood Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.



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

**Dillard Street Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.



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

**Discovery Middle**

Comments repeated from prior report

None noted.

Current year comments

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 carnations for Valentine's Day fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

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

**Dommerich Elementary**

Comments repeated from prior report

None noted.

Current year comments

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

None noted.

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

**Dr. Phillips High**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Several deposit slips were not dated. Deposit slips should be dated by the bookkeeper to provide an accurate audit trail.

Fundraisers and admission events:

- A ticket sales report for the football game versus Edgewater High was not signed by the ticket manager. 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**

**Dream Lake Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Eagle Creek Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

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

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

**Eagles Nest Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.



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

**East Lake Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**East River High**

Comments repeated from prior report

Cash receipts:

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

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
15091	June 27, 2019	July 8, 2019
15248	August 5, 2019 – August 21, 2019	August 29, 2019
15473	October 23, 2019 – October 24, 2019	October 28, 2019
15641	December 4, 2019 – December 6, 2019	December 6, 2019
15723	January 13, 2020 – January 16, 2020	January 22, 2020

Cash disbursements:

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

**Current year comments**

General procedures:

- Independent contractor agreement forms were not completed for consulting services. An independent contractor agreement form must be completed and approved by the Superintendent or authorized designee and signed by the consultant before services are rendered.

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

Current year comments (continued)

Cash receipts:

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

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
15091	July 8, 2019	\$1,495.00	July 10, 2019

Cash disbursements:

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

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
12903	\$6,119.52	July 24, 2019	July 4, 2019
13081	\$5,328.00	September 27, 2019	September 19, 2019
13874	\$1,500.00	June 20, 2020	June 4, 2020

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

**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

General procedures:

- A year-end inventory was not completed for the Physical Education locks. An inventory should be conducted for all locks and resale merchandise on-hand 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 collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
10023	August 12 - September 20, 2019	September 26, 2019
10467	January 24, 2020	January 31, 2020

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

<b>Official receipt number</b>	<b>Monies collected date</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
9852	August 6, 2019	\$2,145.00	August 9, 2019

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
10667	May 21, 2020	\$50.00

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

**Edgewater High (Continued)**

Current year comments (continued)

Fundraisers and admission events:

- The request for fund raising activity form was not completed for the football coupon books 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. In addition, a sales report was not completed the football coupon books fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

Cash disbursements:

- Sales tax totaling \$9.46 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**

**Endeavor Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- Check number 5505 for \$117.95 was an improper expenditure made to the bookkeeper for themed umbrellas. The School Board prohibits reimbursements to the bookkeepers.

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

**Engelwood Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- There were multiple fundraiser receipts deposited into the Principal's Discretionary account. The District only permits one fund raising activity for the Principal's Discretionary account per fiscal 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**

**Evans High**

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- The request for fund raising activity forms for the Pink Table fundraiser and the Future Leaders United fundraiser were not dated by the principal so it could not be determined if it was approved on time. A request for fund raising activity form should be prepared for all fund raising activities conducted by the school and must be approved by the principal prior to making any commitments.
- The sales report for the Pink Table fundraiser disclosed a loss in inventory or sales potential of \$13.00 or 12%. 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.
- There was no ticket inventory report for the grey 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**

**Forsyth Woods Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Frangus Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Journal entry number 126095 for \$204.81 was an improper transfer made from the Clubs account to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

**Orange County Public Schools  
Internal Funds (See 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

Cash receipts:

- It appears that the dates were written on several copies of the subsidiary receipts provided in the audit files after the funds were collected. The dates should be written on the subsidiary receipts at the time of sale or collection to provide an accurate audit trail.

**Orange County Public Schools  
Internal Funds (See 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

Fundraisers and admission events:

- The ticket inventory report was not completed properly. Certain tickets listed as sold on the ticket sales report for the staff volleyball game were not included on the ticket inventory report.

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
6849	\$7,602.40	July 15, 2019	July 8, 2019 and July 12, 2019
6934	\$800.00	January 14, 2020	January 13, 2020

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

Check number	Check date	Check amount
6977	June 16, 2020	\$3,739.77

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for physical education uniforms. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

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

**Gateway School**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**GED Testing**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Glenridge Middle**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- The following official receipt amount did not agree to the amount deposited as noted on the deposit slip.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>	<b>Deposit slip amount</b>
3675	August 23, 2019	\$193.00	\$213.00

Fundraisers and Admission Events:

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

Cash disbursements:

- The School Board Procurement Services Policy was not followed for the purchase of musical instruments consumables. 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**

**Gotha Middle**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2020 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 entirely. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal’s signature.

Fundraisers and admission events:

- Ticket sales reports and ticket inventory records were not completed for 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. All tickets must be accounted for on a ticket inventory report.

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
6177	September 10, 2019	September 25, 2019

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

**Hiwassee Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
655	September 18, 2019	\$1,000.00

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

**Hidden Oaks Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Hillcrest Elementary**

Comments repeated from prior report

None noted.

Current year comments

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

This was the first year of operations.

Current year comments

Cash receipts:

- An assignment and accountability record was not signed by the preparer. All assignment and accountability records should be signed by the person responsible for maintaining the records.
- The following bank deposits were not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
100	September 11, 2019	\$841.00	September 12, 2019
126	September 18, 2019	\$80.00	September 18, 2019
152	September 26, 2019	\$2,133.00	September 25, 2019

Fundraisers and admission events:

- Several ticket sales reports 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.

Cash disbursements:

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

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
1061	\$8,900.00	September 24, 2019	July 31, 2019

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

**Hospital Homebound**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Howard Middle**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2020, 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:

- There was no ending inventory for several athletic ticket series listed on the ticket inventory report. All tickets must be accounted for on a ticket inventory report.

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

**Hungerford Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

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

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5519	\$1,300.00	August 16, 2019	August 1, 2019
5520	\$233.98	November 22, 2019	September 12, 2019 – November 19, 2019
5523	\$ 997.20	January 30, 2020	January 1, 2020



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

**Hunter's Creek Elementary**

Comments repeated from prior report

Cash disbursements:

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

Current year comments

Extended day:

- One of the lock box key holders did not sign the extended day deposit record for the week of August 16, 2019. All extended day deposit records should be signed by both key holders and 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**

**Hunter's Creek Middle**

Comments repeated from prior report

Fundraisers and admission events:

- The ticket sales reports for several admission events 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.

Current year comments

Cash receipts:

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

Official receipt number	Official receipt date	Official receipt amount
4891	October 21, 2019	\$2,500.00

Fundraisers and admission events:

- Prior approval was not obtained by the District office for the Chorus Boon Supply fundraiser conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.
- A ticket sales report was not completed for the Valentine's Day dance 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 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
7113	\$5,745.68	August 16, 2019	August 8, 2019
7134	\$482.71	September 17, 2019	August 16, 2019
7252	\$4,424.00	February 4, 2020	February 3, 2020

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

**Independence Elementary**

Comments repeated from prior report

None noted.

Current year comments

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

None noted.

Current year comments

General procedures:

- Journal entry number 127737 for \$1,165.84 was an improper transfer made from the Media Center account to the Principal’s Discretionary account. The only receipts to be recorded in the Principal’s Discretionary account are those donations that specifically state that they are to be used at the principal’s discretion.

Cash receipts:

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

<b>Official receipt number</b>	<b>Date turned into bookkeeper</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
1152	August 30, 2019	\$1,520.00	September 11, 2019
1200	September 27, 2019	\$260.00	October 8, 2019

**Orange County Public Schools  
Internal Funds (See 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

None noted.

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

**Jones High**

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

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

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of order</b>
9768	\$600.00	September 17, 2019	September 13, 2019

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

**Keene's Crossing Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.



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

**Killarney Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Lake Como School K-8**

Comments repeated from prior report

Cash receipts:

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

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
1161	February 24, 2020 – February 25, 2020	March 3, 2020
983	October 2, 2020 – October 4, 2020	October 7, 2019

Fundraisers and admission events:

- There was no ending inventory for several athletic ticket series listed on the ticket inventory report. All tickets must be accounted for on a ticket inventory report.

Current year comments

None noted.

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

**Lake Gem Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Lake George Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Lake Nona High**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
16005	January 10, 2020 – January 27, 2020	February 4, 2020

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

**Lake Nona Middle**

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- There was no ending inventory for several athletic ticket series listed on the ticket inventory report. All tickets must be accounted for on a ticket inventory report.

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

**Lake Silver Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Lake Sybelia Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.



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


**Lake Weston Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.



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

**Lake Whitney Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Lakemont Elementary**

Comments repeated from prior report

None noted.

Current year comments

Extended day:

- The extended day program had large balances owed from students at year-end. Such excessive accounts receivable could adversely affect the operation of the school's extended day program.
- Extended day tuition and the corresponding tuition balance reports for August, September, November, December 2019 and January 2020 were not forwarded to the District office until September 13, 2019, October 15, 2019, December 11, 2019, January 13, 2020 and February 11, 2020, respectively. All tuition must be sent to the District office by the 10<sup>th</sup> 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

None noted.

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

**Lakeville Elementary**

Comments repeated from prior report

None noted.

Current year comments

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**

**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

None noted.

Current year comments

Cash receipts:

- The following Spirit Night fundraiser was conducted and did not advertise proceeds were to benefit the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those proceeds that specifically state that they are to be used at the principal's discretion.

Official receipt number	Official receipt date	Official receipt amount
1214	February 13, 2020	\$313.55

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 Relay for Life shirt sale fundraiser. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

Cash disbursements:

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

Check number	Check date	Check amount
1310	November 1, 2019	\$1,965.00

Extended day:

- The total deposit summary report for the week of February 13, 2020 did not indicate all of the student names. In addition, it did not properly reflect the receipt numbers of that week's collection. Total deposit summary reports should be signed by the key holders, indicate all of the student names and properly reflect the receipt numbers of that week's collection to provide an accurate audit trail.

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

Current year comments (continued)

Extended day (continued):

- Assignment and accountability records were not signed by the preparer for extended day subsidiary receipts. 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**

**Lawton Chiles Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Extended day tuition was not forwarded to the District office as of June 30, 2020. Any balance in the Extended Day Tuition 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**

**Legacy Middle**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Liberty Middle**

Comments repeated from prior report

Cash receipts:

- None of the monies collected forms indicated the corresponding official receipt number or subsidiary receipt numbers. In addition, calculator tapes listing the official receipt number were not prepared for the subsidiary receipts. The official receipt number, 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.
  
- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collections. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
2643	August 22 - September 24, 2019	August 26, 2019
2679	August 16, 2019	September 17, 2019
2688-2690, 2692	September 23-27, 2019	October 4, 2019
2694	September 24, 2019	October 4, 2019
2736	November 1, 2019	November 5, 2019
2793	October 23, October 30, November 11 and November 13, 2019	January 23, 2020
2838	January 22, February 10, February 12 and February 26, 2020	March 9, 2020
2874	May 6, 2020	August 4, 2020

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

**Liberty Middle (Continued)**

Comments repeated from prior report (continued)

Cash disbursements:

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

Check number	Check amount	Date of approval	Date of purchase
6795	\$5,100.00	September 2, 2019	August 21, 2019
6800	\$3,195.00	No approval	September 18, 2019
6801	\$1,597.50	November 14, 2019	September 18, 2019
6810	\$1,544.25	November 5, 2019	September 25, 2019
6824	\$79.98	January 5, 2020	December 23, 2019
6847	\$240.00	April 29, 2020	April 27, 2020
6851	\$130.00	May 6, 2020	February 16, 2020
6854	\$160.00	May 20, 2020	January-March 2020
6862	\$381.17	August 6, 2020	June 30, 2020
6865	\$200.00	August 7, 2020	May 25, 2020
6780	\$246.18	July 23, 2019	July 16, 2019
6797	\$300.00	October 31, 2019	October 30, 2019

Current year comments

General procedures:

- Transfer journal entries for February 2020 were not supported by fund transfer journal entry proof sheets. 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 book fair 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:

- It appears that the dates on the monies collected form for the Chorus fundraiser and the book fair sales were subsequently altered. Internal Funds records should remain intact and not be altered in any fashion.

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

**Liberty Middle (Continued)**

Current year comments (continued)

Cash receipts (continued):

- Several monies collected forms were not signed by the bookkeeper or 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.
- The monies collected form for the following official receipt did not indicate all of the corresponding subsidiary receipt numbers. A shortage of \$140 was noted between the monies collected form and deposit slip. 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. All receipts should be deposited in the bank intact.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
2643	August 26, 2019	\$1,710.00

- Assignment and accountability records were not completed properly and did not include totals, signatures or principal’s approval for missing subsidiary receipts. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal’s signature.
- One official receipt was issued for collections from multiple sources. School Board policy requires that a separate official receipt be issued for each monies collected form according to its origin identified on source documents.
- The official receipt and report of monies collected forms could not be located for a book fair transaction totaling \$534.92. All official receipts and reports of monies collected should be retained in the Internal Funds records for auditing purposes.
- The deposit analysis documents could not be located for the month of December 2019. All deposit analysis documents 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**

**Liberty Middle (Continued)**

Current year comments (continued)

Fundraisers and admission events:

- The request for fund raising activity form was not completed or was not completed prior to the fundraiser 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.
- The 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. Estimated sales revenue and associated costs were calculated on the following chocolate bar fundraisers based on School Funds Online receipts and vendor invoices and it was noted that there was potentially inventory remaining at the end of the sale or there was a potential shortage in funds deposited in Internal Funds.

<b>Fundraiser</b>	<b>Cost (at \$.50 per bar)</b>	<b>Potential sales (at \$1 per bar)</b>	<b>Deposit amount</b>	<b>Potential shortage or remaining inventory</b>
Business Technology/ Chocolate	\$2,250.00	4,560 X \$1 = \$4,560	\$4,258.00	\$302.00
Drama/Chocolate	\$1,597.50	3,000 X \$1 = \$3,000	\$1,895.00	\$1,105.00
Orchestra/ Chocolate	\$3,195.00	6,600 X \$1 = \$6,600	\$6,469.35	\$130.65
<b>Total</b>	<b>\$7,042.50</b>	<b>\$14,160.00</b>	<b>\$12,622.35</b>	<b>\$1,537.65</b>

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for the Chorus and Business Technology chocolate fundraisers. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.
- Prior approval was not obtained by the District office for the Band fundraiser conducted online. Any online fundraiser must be approved in writing by the District office prior to making any commitments.
- A sales report was not accurately completed for the basketball ticket sales. The ticket sales report contained errors in initial ticket numbers and math calculation errors. 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**

**Liberty Middle (Continued)**

Current year comments (continued)

Fundraisers and admission events (continued):

- There was no ticket inventory report for the athletic tickets. All tickets must be accounted for on a ticket inventory report.
  
- Ticket sales reports did not indicate the official receipt numbers and were not signed by the ticket manager and the bookkeeper. 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:

- Check number 6787 dated September 13, 2019 in the amount of \$60.00 was voided in School Funds Online (SFO); however, the same check number was reused for the next transaction. It was noted that subsequent check numbers and amounts did not agree between SFO and the bank statement until November 15, 2019. All checks must be accounted for. If an error is made in execution, the check is to be voided and a correct check issued. Cancelled checks and voided checks are to be filed in numerical order with the records. Voided checks should be clearly marked as voided so that the checks cannot be cleared at 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**

**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

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 Middle**

Comments repeated from prior report

Cash receipts:

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

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
2739	November 30, 2019 - December 11, 2019	December 13, 2019

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**

**Lovell Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

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

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5804	\$519.74	May 18, 2020	May 15, 2020

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

**Magnolia School**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2020 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:

- Use tax of approximately \$33.00 was not calculated and remitted to the Florida Department of Revenue for cookie fundraiser resale items totaling \$500.83. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

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

**Maitland Middle**

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- A sales report was not completed for the physical education Big Blast 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**

**Maxey Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The following cash receipt for the Fall Fest benefitting the entire school was posted to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those donations that specifically state that they are to be used at the principal's discretion.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
750	October 17, 2019	\$135.00

Cash receipts:

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

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
790	January 9, 2020	\$75.00

Cash disbursements:

- Check number 5533 for \$55.94 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**

**McCoy Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Meadow Woods Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
4639	October 17, 2019	\$62.00

Cash disbursements:

- Check number 6272 for \$300.00 was an improper expenditure made from the General account for staff items. All expenditures from the General account should be for the benefit of the entire student body.

Extended day:

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



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

**Meadow Woods Middle**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- Official Receipt number 2818 shows a total of \$254.00 collected. However, according to the monies collected form, the amount collected was \$250.00. The subsidiary receipts showed the amount collected was \$248.00. Official receipts should agree to all supporting documentation.
  
- Monies collected from outside the main office were not turned in to the school bookkeeper by the following day for the following collection. All external collections should be turned in to the bookkeeper by the following day, regardless of amount.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
3011	October 9, 2019 - October 21, 2019	October 22, 2019

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

**Meadowbrook Middle**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Memorial Middle**

Comments repeated from prior report

Fundraisers and admission events:

- The request for fund raising activity form for the Orchestra chocolate fundraiser was not completed properly. The beginning and closing dates noted were for January 2020, when the sale activity occurred in February 2020. A request for fund raising activity form should be prepared properly for all fund raising activities conducted by the school. In addition, the sales reports for the Orchestra chocolate and candy grams fundraisers did not indicate the official receipt numbers. A sales report is required for each sales activity conducted and must be signed by the principal.
- Ticket sales reports that correspond with official receipt numbers 2184, 2190 and 2211 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. In addition, the ticket inventory report for athletic tickets was not completed properly. Tickets sold were included in the ending inventory instead of tickets left at year end. All tickets must be accounted for on a ticket inventory report

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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2020, 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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
7564	October 2, 2019	November 5, 2019

Current year comments

Cash receipts:

- Assignment and accountability records were not completed properly. Several reports did not list a beginning inventory and were missing signatures from the responsible personnel. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal’s signature.
- Receipts were not issued immediately upon transfer of collections from teachers to the group organizer for the following collection. All money collected should be counted in the presence of the teacher and a receipt must be issued at that time. An official receipt needs to be completed for each event and for each person who remits money to the bookkeeper.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
7610	December 12, 2019	\$370.00

**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**

**Mid Florida Campus – Orange Technical College**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Journal entry number 121617 for \$133.87 was an improper transfer made from the General account to the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those proceeds that specifically state that they are to be used at the principal's discretion. All expenditures from the General account should be for the benefit of the entire student body. In this case, the purchase was made in June of the prior year from the General account when it should have been purchased from the Principal's Discretionary account. Because of this, the transfer should have been made from the Principal's Discretionary account to the General account.

**Orange County Public Schools  
Internal Funds (See 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

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2020, 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**

**Millennia Gardens Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Mollie Ray Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The book fair contract was signed by someone other than the principal. All contracts are required to be completed and approved by the principal prior to inception. Copies of all contracts should be retained for auditing purposes.

Cash receipts:

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

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
1736	January 27, 2020 - January 31, 2020	February 12, 2020

- Assignment and accountability records were not completed properly. Several subsidiary receipts utilized were not accounted for on the assignment and accountability records as of June 30, 2020. 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.
- Assignment and accountability records disclosed the bookkeeper assigned a subsidiary receipt book to herself. The bookkeeper issued subsidiary receipt number 39563 totaling \$5.00 for the sale of a shirt on September 11, 2020. The bookkeeper should not be the initial person collecting funds.

Fundraisers and admission events:

- A year-end inventory was not completed properly for the polo and shirt sales resulting in 73 polo shirts with a resale value of \$730.00 to be unaccounted for. An inventory should be conducted for all resale merchandise on-hand at the end of the year. 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**

**Mollie Ray Elementary (Continued)**

Current year comments (continued)

Fundraisers and admission events (continued):

- The sales report for the Gatorade resale activity indicated a net receipts shortage of \$35.00. A shortage could indicate that funds were collected and not turned in or the sales report was not completed properly. All funds collected should be forwarded to the bookkeeper for deposit in the bank. A sales report, must be completed for each sales activity and 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.
- A request for fund raising activity form was not approved for the Suit sale fundraiser. In addition, a sales report was not completed for the Suit sale 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.

Cash disbursements:

- Sales tax totaling \$56.50 was reimbursed on exempt purchases. Purchases made by a school with ownership and title remaining with the school are exempt from sales tax.
- Check number 5730 for \$1,386.00 was an improper expenditure made from the Student Shirt account for staff shirts. All expenditures from the Student Shirt 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**

**Moss Park Elementary**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2020, 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**

**Northlake Park Community School**

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

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

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5648	2,468.40	July 8, 2019	July 5, 2019

**Orange County Public Schools  
Internal Funds (See 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

Cash disbursements:

- Check number 5596 for \$1,193.65 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**

**Oak Ridge High**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
10117	August 21, 2019 – September 10, 2019	September 17, 2019

Cash disbursements:

- Sales tax totaling \$12.71 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

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 High**

Comments repeated from prior report

None noted.

Current year comments

None noted.



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

**Ocoee Middle**

Comments repeated from prior report

Cash receipts:

- The subsidiary receipts were not kept in sequential order. Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year-end. In addition, assignment and accountability records were not completed entirely and were not signed by the preparer. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature. All assignment and accountability records should be signed by the person responsible for maintaining the records.

Fundraisers and admission events:

- There were no ticket inventory reports completed for any of the admission events. All tickets must be accounted for on a ticket inventory report.

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
5052	December 16, 2020	December 20, 2020

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

<b>Official receipt number</b>	<b>Date collected by bookkeeper</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
4975	November 5, 2019	\$1,880.00	November 7, 2019
5052	December 19, 2019	\$1,058.00	December 20, 2019

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

**Ocoee Middle (Continued)**

**Current year comments (continued)**

**Fundraisers and admission events:**

- A request for fund raising activity form was not dated for the NJHS chocolate 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.
- Several ticket sales reports 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.

**Cash disbursements:**

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

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
7296	\$2,731.25	August 23, 2019	August 6, 2019
7370	\$2,035.16	December 6, 2019	December 5, 2019
7424	\$675.00	January 30, 2020	January 24, 2020

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

<b>Check number</b>	<b>Check amount</b>	<b>Check date</b>
7460	\$3,766.71	March 3, 2020

- Check number 7296 for \$2,731.25 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**

**OCPS Academic Center for Excellence**

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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
328	November 22, 2019	\$10.00	December 3, 2019
329	November 22, 2019	\$10.00	December 3, 2019
367	March 6, 2020	\$208.00	March 9, 2020

Fundraisers and admission events:

- The request for fund raising activity form for the Band coupon book fundraiser did not note an opening or 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 requisition and purchase order form for the following check was completed after the goods or services were purchased. A requisition and purchase order form must be completed each time an individual requests to make a purchase and must be approved by the principal prior to the purchase.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5155	\$955.00	November 5, 2019	November 4, 2019

**Orange County Public Schools  
Internal Funds (See 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

General procedures:

- Digital devices and digital devices peripherals collections were not forwarded to the District office as of June 30, 2020. Any balance in the digital devices and digital device peripherals accounts must be sent to the District office at the end of the year for schools with digital devices and digital device peripherals 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**

**Olympia High**

Comments repeated from prior report

Cash receipts:

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

<b>Official receipt number</b>	<b>Dates of collection</b>	<b>Date deposited with bookkeeper</b>
15287	October 10, 2019 – October 24, 2019	January 24, 2020

Cash disbursements:

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

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
15444	\$5,068.00	February 12, 2020	January 27, 2020

Current year comments

None noted.

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

**Orange Center Elementary**

Comments repeated from prior report

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

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
5448	January 28, 2020	\$384.00
5450	March 11, 2020	\$210.00

Current year comments

Cash receipts:

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

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

**Orange County Virtual**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Orlando Campus – Orange Technical College**

Comments repeated from prior report

None noted.

Current year comments

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

Cash disbursements:

- Several requisition and purchase order forms were dated by the bookkeeper and then signed by the principal. The principal should date the form at the time of approval 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**

**Orlo Vista 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**

**Palm Lake Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
5577	June 30, 2020	\$1,500.00

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

**Palmetto Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Pershing School K-8**

Comments repeated from prior report

None noted.

Current year comments

Fundraisers and admission events:

- A ticket inventory report was not completed for tickets. In addition, ticket sales reports 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. All tickets must be accounted for on a ticket inventory report.

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

**Piedmont Lakes Middle**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
4361	August 19, 2019	\$100.00	August 21, 2019

**Orange County Public Schools  
Internal Funds (See 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

Cash disbursements:

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

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5406	\$501.47	December 10, 2019	October 22, 2019

**Orange County Public Schools  
Internal Funds (See 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

None noted.

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
672	August 12, 2019	\$500.00

Cash disbursements:

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

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
5409	October 22, 2019	\$509.90



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

**Pineloch Elementary**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2020, 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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
1068	October 21, 2019 - October 25, 2019	October 30, 2019

Current year comments

Cash receipts:

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

**Pinewood Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Prairie Lake Elementary**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2020, 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
695	August 29, 2019	\$109.80
824	February 27, 2020	\$1,009.00

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
799	February 19, 2020	February 24, 2020

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

**Princeton Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Ridgewood Park Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Riverdale Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Riverside Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Roberto Clemente Middle**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

- It appears that the date on subsidiary receipt for official receipt number 2292 was subsequently altered to date that was prior to the receipt. Internal Funds records should remain intact and not be altered in any fashion.

Fundraisers and admission events:

- There were no ticket inventory reports for non-athletic events. All tickets must be accounted for on a ticket inventory report.
  
- A request for fund raising activity form was not completed for the Chorus 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. In addition, a sales report was not completed for the Chorus 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**

**Robinswood Middle**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- The bank reconciliation for June 2020 showed one check totaling \$5.00 which was outstanding for more than six months. Outstanding checks over six months should be followed up on to resolve or void.
- Lost textbooks collections were not forwarded to the District office as of June 30, 2020. 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:

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

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
2148	December 5, 2019	December 9, 2019

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

<b>Official receipt number</b>	<b>Date deposited with bookkeeper</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
2148	December 9, 2019	\$9.00	December 12, 2019

Fundraisers and admission events:

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

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

**Rock Lake Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

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

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5443	\$408.87	August 6, 2019	July 31, 2019
5457	\$100.00	June 5, 2020	June 4, 2020
5458	\$157.57	June 5, 2020	March 8, 2020, March 9, 2020, May 3, 2020 and May 11, 2020
5459	\$ 28.00	June 5, 2020	April 7, 2020

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

**Rock Springs Elementary**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2020, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Fundraisers and admission events:

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

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
7801	December 12, 2019	\$165.00

**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**

**Rolling Hills Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Rosemont Elementary**

Comments repeated from prior report

Cash disbursements:

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

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
5390	January 14, 2020	\$1,745.15

Current year comments

None noted.

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

**Sadler Elementary**

Comments repeated from prior report

None noted.

Current year comments

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**

**Sally Ride Elementary**

Comments repeated from prior report

Fundraisers and admission events:

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

Extended day:

- Purchases were made from the Extended Day account for healthy habits workshop refunds and for gift cards. All extended day tuition must be sent to the District office by the 10<sup>th</sup> of the following month. Purchases for the extended day program should not be made from the Internal Funds.

Current year comments

Cash receipts:

- The following Penguin Shop fundraiser was conducted and did not advertise proceeds were to benefit the Principal's Discretionary account. The only receipts to be recorded in the Principal's Discretionary account are those proceeds that specifically state that they are to be used at the principal's discretion.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
894	December 17, 2019	\$2,582.22

Cash disbursements:

- Check number 5878 for \$79.99 was for the purchase of gift cards. School Board policy specifically prohibits expenditures for gift cards through Internal Funds, unless specifically authorized by a donor.

Extended day:

- Assignment and accountability records were not completed properly for extended day subsidiary receipts. Some receipts noted as missing were not approved by the Principal. 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**

**Sand Lake Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Journal entry number 129716 for \$137.55 was an improper transfer made from the General account to the FT – 1<sup>st</sup> Grade account. All expenditures from the General account should be for the benefit of the entire student body.
- Extended day collections were not forwarded to the District office as of June 30, 2020. Any balance in the Extended Day account must be sent to the District office at the end of the year. The extended day program was terminated at this school at the end of the 2018-19 school 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**

**Shenandoah Elementary**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2020, relative to the school's activity for the year. Monies should be utilized in the year of receipt to benefit the current student body.

Current year comments

None noted.

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

**Shingle Creek Elementary**

Comments repeated from prior report

None noted.

Current year comments

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**

**South Creek Middle**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Journal entry numbers 126341, 126342, and 126343 for \$1,922.36 was an improper multi-fund transfer made from the Life Skills Class, Literacy Department, and Yearbook Residual accounts to the Safe School Club account for a purchase made for all students. Purchases made out of the Life Skills Class, Literacy Department and Safe School Club should be for the benefit of only those students.

Cash receipts:

- Assignment and accountability records were not completed properly. An explanation was not provided for missing receipts. All subsidiary receipts need to be accounted for on an assignment and accountability record and inventoried at year-end. Any missing receipts should have an explanation attached and include the principal's signature.
- The following bank deposit was not deposited timely in the drop safe. School Board policy requires that all collections must be deposited within a drop safe or the depository the same day of collection.

<b>Official receipt number</b>	<b>Date collected</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
4642	October 21, 2019	\$65.00	October 23, 2019

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.
- The ticket inventory report was not completed properly for all admission events. The beginning inventory of tickets were the same as the ending inventory even though some of these tickets were noted as sold on ticket sales reports. 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**

**South Creek Middle (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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
6696	\$2,042.78	July 31, 2019	July 23, 2019

- Check number 6714 was written for \$5,314.73, but the vendor invoice was for \$5,155.42. In addition, check number 6736 was written for \$5,131.13, but the purchase was made up of several invoices that totaled \$4,589.00. We were unable to tell if all invoices were provided for check number 6736. In both of these cases, the check amount was paid from a quote and not from an invoice. 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**

**Southwest Middle**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2020, 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.

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
2288	October 15, 2019	October 18, 2019

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

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
7158	\$665.00	September 23, 2019	September 17, 2019

Current year comments

General procedures:

- A year-end inventory was not completed for the physical education shirts and shorts. An inventory should be conducted for all resale merchandise on-hand 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**

**Southwood 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**

**Spring Lake Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
673	July 10, 2019	\$500.00

Cash disbursements:

- Sales tax totaling \$2.14 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**

**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**

**Sun Blaze 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**

**Sunridge Elementary**

Comments repeated from prior report

Cash receipts:

- The subsidiary receipts were not kept in sequential order. Subsidiary receipts should be kept in sequential order to provide an appropriate audit trail and inventoried at year-end.

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
3069	August 7, 2019	\$100.00

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

**Sunridge Middle**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Sunrise Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Sunset Park Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Tangelo Park Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Account</b>	<b>Official receipt amount</b>
975	2115.000 Chorus	\$350.00

Cash disbursements:

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

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
5585	\$1,250.00	September 11, 2019	July 19, 2019

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

**Thornebrooke Elementary**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2020, 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

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

Cash disbursements:

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

Check number	Check amount	Date of approval	Date of purchase
6742	\$436.00	August 1, 2019	June 13, 2019

- The requisition and purchase order forms for the following checks were not completed or 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
6822	January 30, 2020	\$11,307.00
6846	April 29, 2020	\$455.70

- A purchase order register was not completed in its entirety. 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**

**Three Points Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.



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

**Tildenville Elementary**

Comments repeated from prior report

General procedures:

- Lost textbooks collections were not forwarded to the District office as of June 30, 2020. Any balance in the Lost Textbooks account must be sent to the District office at the end of the year for schools with textbooks purchased by the District.

Cash disbursements:

- Check number 6173 for \$453.15 was an improper expenditure made from the General account for a staff breakfast. All expenditures from the General account should be for the benefit of the entire student body.

Extended day:

- The attendance rosters for the extended day program for the months of September, October, November and January were not made available for audit. All attendance rosters should be completed and signed to evidence that the information provided is true and accurate.

Current year comments

General procedures:

- The unused Wells Fargo checks could not be located. The school has a new bookkeeper that began in July 2020. The last known check number used and cleared the bank is check number 6377. All checks should be stored in a secure location.
- There was a negative balance of \$62.18 in the Extended Day account as of June 30, 2020. School Board policy DIB states that at no time may a trust account have a deficit balance.
- The bank reconciliation for June 2020 does not reconcile to School Funds Online (SFO) and there was a negative deposit in transit amount. Further investigation needs to occur to determine and correct the discrepancies.
- Journal entry number 128979 for \$1,317.00 was an improper transfer made from the General account to the Cash account. There was no journal entry proof sheet completed, and no explanation for the transfer. All expenditures from the General account should be for the benefit of the entire student body.

Cash receipts:

- Deposit slips were not numbered. School Board policy requires that all deposit slips be manually numbered in sequential order as they are utilized.

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

**Tildenville Elementary (Continued)**

Current year comments (continued)

Fundraisers and admission events:

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

Extended day:

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

**Orange County Public Schools  
Internal Funds (See 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

Fundraisers and admission events:

- Several band fundraisers occurred over the entire school year without a specific objective. Fund raising activities must be for a specific purpose, must have a specific beginning and closing date, and are subject to principal approval and oversight.
- The sales report for the band blanket fundraiser disclosed a loss in inventory or sales potential of \$615.00 or 19%. An explanation for this loss was not attached to the sales report. A sales report must be completed for each sales activity and 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.
- A ticket sales report and ticket inventory report were not completed for the Homecoming dance. 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**

**Timber 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**

**Timber Springs Middle**

Comments repeated from prior report

Cash receipts:

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

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
874	October 11, 2019 – October 12, 2019	October 16, 2019
911	November 11, 2019	November 14, 2019
966	October 31, 2019 to November 1, 2019	January 17, 2020

Current year comments

Fundraisers and admission events:

- Use tax of approximately \$74.00 was not calculated and remitted to the Florida Department of Revenue for athletic event concession sales totaling \$1,141.00. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

Cash disbursements:

- Staff reimbursements for an employee exceeded the maximum cumulative limit of \$1,500.00 per school year established in the Internal Accounts Handbook and in three instances, the individual limit of \$500.00. The School Funds Online Vendor History Report for the Athletic Sponsor disclosed 6 reimbursements totaling \$4,391.60 during the school year. The Internal Accounts Handbook states that purchasing items directly from vendors is strongly encouraged and individual reimbursements cannot exceed the amounts listed above. Individual reimbursements in excess of the authorized amount require the Area Superintendent approval.
- 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.

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
398	December 11, 2019	\$996.70

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

Current year comments (continued)

Cash disbursements (continued):

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

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
398	\$996.70	December 11, 2019	December 6, 2019

- A PROP-2 form was not completed for the purchase of a Vibraphone. 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**

**Union 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.

<b>Official receipt number</b>	<b>Official receipt date</b>	<b>Official receipt amount</b>
2261	October 25, 2019	\$8.00
2291	December 11, 2019	\$30.00

- 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.
- The following check only included the bookkeeper's signature. All checks written by the school must be signed by two individuals.

<b>Check number</b>	<b>Check date</b>	<b>Check amount</b>
5471	May 18, 2020	\$210.00

**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**

**Union Park Middle**

Comments repeated from prior report

None noted.

Current year comments

None noted.



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

**University High**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Ventura Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Bank interest/credit journal entry number 130458 dated May 26, 2020, depositing \$46.48 from the Staff Vending Machine Commissions account was not supported by a bank interest/other credit journal entry proof sheet. A bank interest/other credit journal entry proof sheet should be signed by the principal authorizing the deposit of funds. A copy of this report should be retained in the Internal Funds file for auditing purposes.

Cash receipts:

- A copy of the deposit slip related to the following official receipt could not be located. Supporting documentation, such as a remittance advice, a detailed monies collected form, a subsidiary receipt, and a copy of the deposit slip, should accompany all official receipts.

Official receipt number	Official receipt date	Official receipt amount
1982	November 13, 2019	\$776.00

- 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 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
5761	\$130.00	June 8, 2020	June 4, 2020

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

**Vista Lakes Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Walker Middle**

Comments repeated from prior report

Fundraisers and admission events:

- A sales report was not completed for the yearbook movie night fundraiser. A sales report is required for each sales activity conducted and must be signed by the principal.

Current year comments

Fundraisers and admission events:

- A ticket sales report was not completed for the Winter Wonderland Dance 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.

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
6417	\$770.40	July 22, 2019	July 2, 2019

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

**Washington Shores Elementary**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- Funds of \$175.00 were transferred into the Principal's Discretionary account from the Fourth Grade Field Trip 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**

**Water Spring Elementary**

Comments repeated from prior report

This was the first year of operations.

Current year comments

Cash disbursements:

- Check number 38 for \$1,119.90 included a portion of an improper expenditure, \$186.90, 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**

**Waterbridge 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**

**Waterford Elementary**

Comments repeated from prior report

General procedures:

- The balance of the Internal Funds appears excessive as of June 30, 2020, 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**

**Wedgefield K-8**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Wekiva High**

Comments repeated from prior report

None noted.

Current year comments

General procedures:

- A year-end inventory was not completed for the locks. An inventory should be conducted for all resale merchandise on-hand at the end of the year. In addition, sales reports were not completed for the lock rental program. A sales report is required for each sales activity conducted and must be signed by the principal.
- The school bookkeeper recorded \$9,268.81 as an accounts payable accrual for culinary equipment that was ordered, but had not arrived as of June 30, 2020. Accounts payable is required to be recorded when items ordered have been received by the school but no payment has been made as of June 30, 2020.
- Commission payment from a vendor did not include proper supporting documentation. Supporting documentation to determine commission accuracy, such as an order reconciliation including return items should be performed by the school to determine the correct commission.
- The Leonard and Grad Images contracts were not signed or dated by the principal. In addition, the Leonard and Grad Images contracts were multi-year contracts. All contracts are required to be completed and approved by the principal prior to inception. All contracts must be renewed annually and multi-year contracts are prohibited.

Cash receipts:

- The 2021 Prom deposit was refunded, but 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.
- Concession sales of \$223.00 and Homecoming ticket sales of \$1,517.00 were deposited into the Basketball-Boys account and the Drama Club account, respectively. Concession sales should have been recorded in the concession account and Homecoming ticket sales should have been recorded in the Homecoming account.

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

Current year comments (continued)

Fundraisers and admission events:

- Use tax was not calculated and remitted to the Florida Department of Revenue for the aquaponics shirt sales totaling \$60.00, FFA plant sales totaling \$45.00, and athletics varsity basketball concessions totaling \$32.00. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.
- The School Funds Online (SFO) account designated for change fund transactions was not used. The change fund transactions were posted to the account of the department that requested it. This makes tracking and reconciling the change fund account more difficult and time consuming and increases the chance for errors. SFO has a change fund account that should be utilized for the purpose of recording and tracking change fund activity for the school year.
- A change fund advance was issued for an athletic event and part of it was used to purchase concession items for that athletic event. Receipts were turned in and the difference was given back to the change fund. According to Internal Accounts policy and procedures, change fund requests are only to be used for change funds. No other activity should be allowed. A requisition and purchase order form must be completed for purchases concession items and must be approved by the principal prior to the purchase.
- Tickets were not issued for admission charges for the Homecoming or Prom admission events so no ticket sales reports were completed. School Board policy requires tickets must be sold at school sponsored events if admission is charged. 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**

**Wekiva High (Continued)**

Current year comments (continued)

Cash disbursements:

- One employee received the following four reimbursements in excess of \$750 without the Area Superintendent's approval. The Internal Accounts Handbook states that purchasing items directly from vendors is strongly encouraged and individual reimbursements cannot exceed the amounts listed above. Individual reimbursements in excess of the authorized amount require the Area Superintendent approval.

Check number	Check date	Check amount
16357	August 14, 2019	\$2,000.00
16376	August 27, 2019	\$1,885.08
16394	September 5, 2019	\$2,000.00
16568	November 5, 2019	\$1,165.70

- A purchase was made from an unauthorized vendor through a reimbursement to the Family and Consumer Science Instructor. Either the vendor could have registered on the district web site to become an authorized OCPS vendor or the Internal Accounts Department could have been contacted for special authorization in writing before the purchase was made.

Check Date	Check Amount
August 14, 2019	\$3,849.05

- One employee received two reimbursements for the same invoice. The \$1,165.70 invoice was reimbursed on check number 16394 dated September 5, 2019, and check number 16568 dated November 5, 2019.
- An advance of \$2,000.00 was given to make equipment purchases. A good business practice would be to pay the vendor directly by check to avoid paying an advance. Alternatively, if an Amazon account is used, as in this case, the District has an Amazon account to make purchases and the school could reimburse the District from Internal Funds.
- The School Board Procurement Services Policy was not followed for the purchase of the Atlanta 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**

**Wekiva High (Continued)**

Current year comments (continued)

Cash disbursements (continued):

- The fiscal year 2020 Prom deposit of \$2,048.45 was kept by the hotel to be applied for next year's Prom event. This amount should be refunded to the school because school funds are to be accumulated and utilized in the same fiscal year, the pandemic may cancel next year's Prom as well, and the new Prom committee may decide to have the prom at a different venue.

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

**West Creek Elementary**

Comments repeated from prior report

None noted.

Current year comments

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 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

Cash receipts:

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

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
17566	October 30, 2019	November 14, 2019

Current year comments

None noted.



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

**Westbrooke Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Westpointe Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Westridge Middle**

Comments repeated from prior report

Cash disbursements:

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

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
6155	\$2,490.00	October 24, 2019	September 17, 2019
6184	\$165.00	February 12, 2020	February 5, 2020

Current year comments

Cash receipts:

- Use tax was not calculated and remitted to the Florida Department of Revenue for band fundraiser and carnations fundraiser totaling \$5,425.00 and \$282.61, respectively. Use tax is computed on the cost of untaxed items for resale and should be remitted to the Florida Department of Revenue as required.

Fundraisers and admission events:

- The basketball playoff ticket sales report for official receipt 2808 was not mathematically correct. The number of tickets sold should equal the difference between the ending ticket number sold and the beginning ticket number sold. The ticket sales revenue should be calculated by multiplying the number of tickets sold with the ticket sales price.

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

**Westside Campus – Orange Technical College**

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

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

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
15914	\$566.92	December 18, 2019	December 12, 2019

**Orange County Public Schools  
Internal Funds (See 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

Fundraisers and admission events:

- The request for fund raising activity form was not completed for the Speed Stacks 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. 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

Cash disbursements:

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for Spanish Club shirt sales and Chorus 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.

**Orange County Public Schools  
Internal Funds (See 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

Cash disbursements:

- Check number 5685 for \$278.08 was an improper expenditure made to the bookkeeper for breakfast and lunch data meeting reimbursements. The School Board prohibits reimbursements to the bookkeepers.

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

**Whispering Oak 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 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

General procedures:

- There was a balance of \$300.00 in the change funds account as of June 30, 2020. In addition, the change fund for the Band account totaling \$1,000.00 was not returned by June 30, 2020. School Board policy requires change funds to be closed annually prior to June 30th.
- Digital devices and digital devices peripherals collections were not forwarded to the District office as of June 30, 2020. Any balance in the digital devices and digital device peripherals accounts must be sent to the District office at the end of the year for schools with digital devices and digital device peripherals purchased by the District.

Cash receipts:

- Assignment and accountability records were not completed properly. The records did not include all utilized subsidiary receipts. In addition, not every sheet was signed by the bookkeeper. All assignment and accountability records should be signed by the person responsible for maintaining the 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.

Fundraisers and admission events:

- Request for fund raising activity forms were not completed for the Student Government hats for homeless fundraiser and the Athletics café cart 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. In addition, a sales report was not completed for several fundraisers. A sales report is required for each sales activity conducted and must be signed by the principal.

Cash disbursements:

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

Check number	Check amount	Date of approval	Date of purchase
3075	\$8,705.25	July 29, 2019	June 7, 2019

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

Comments repeated from prior report (continued)

Cash disbursements (continued):

- Use tax on the cost of items held for resale was not calculated and remitted to the Department of Revenue for hoodies and shirts that were resold to the girls soccer team and the T.V. production class. 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 PROP-2 form was not completed for the purchase of a golf cart. PROP-2 forms must be completed for all capital expenditures of \$1,000 or more.
- The School Board Procurement Services Policy was not followed for the purchase of a golf cart. Contractual services of \$5,001 to \$49,999 should be competitively quoted or facilitated through Procurement Services. Contractual expenditures of \$50,000 or more should be competitively bid.

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Moneys collected date</b>	<b>Official receipt amount</b>	<b>Deposit slip date</b>
3519	July 16, 2019	\$100.00	July 18, 2019
3629	August 20, 2019	\$60.00	August 21, 2019
4035	October 22, 2019	\$200.00	October 23, 2019
4102	October 31, 2019	\$265.42	November 1, 2019
4113	November 1, 2019	\$34.00	November 5, 2019
4442	January 17, 2020	\$165.00	January 22, 2020
4477	January 24, 2020	\$172.66	January 27, 2020
4586	February 13, 2020	\$166.00	February 14, 2020

Fundraisers and admission events:

- Ticket sales reports that correspond with official receipt numbers 3686, 3770, and 4384 did not indicate the official receipt numbers. In addition, the ticket inventory reports were not completed for several athletic events. A ticket sales report, indicating the color and numerical sequence of tickets sold and the official receipt number, must be completed for each admission event and be signed by the ticket manager and the bookkeeper. All tickets must be accounted for on a ticket inventory report.

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

**Windy Ridge K-8**

Comments repeated from prior report

None noted.

Current year comments

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**

**Winegard Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

- It appears that the dates on several requisition and purchase order forms were subsequently altered to dates that were prior to the date the goods or services were ordered. Internal Funds records should remain intact and not be altered in any fashion.

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

**Winter Park Campus – Orange Technical College**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Winter Park High**

Comments repeated from prior report

General procedures:

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

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
20988	February 5, 2020 – February 11, 2020	February 20, 2020

Fundraisers and admission events:

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

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

**Wolf Lake Elementary**

Comments repeated from prior report

None noted.

Current year comments

None noted.

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

**Wolf Lake Middle**

Comments repeated from prior report

None noted.

Current year comments

- A request for fund raising activity form was not completed for the Beta Club candy bar fundraiser. A request for fund raising activity 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**

**Wyndham Lakes Elementary**

Comments repeated from prior report

None noted.

Current year comments

Cash disbursements:

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

<b>Check number</b>	<b>Check amount</b>	<b>Date of approval</b>	<b>Date of purchase</b>
6423	\$938.00	April 24, 2020	April 21, 2020

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

**Zellwood Elementary**

Comments repeated from prior report

Cash receipts:

- Assignment and accountability records were not completed properly. Several subsidiary receipts listed as utilized could not be located. 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.

Current year comments

Cash receipts:

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

<b>Official receipt number</b>	<b>Date of collection</b>	<b>Date deposited with bookkeeper</b>
2543	October 18, 2019	October 22, 2019



Required Communications  
June 30, 2020

December 4, 2020

The School Board of Orange County, Florida  
Orlando, Florida

We are pleased to present the results of our audit of the 2020 financial statement of the Internal Funds of the School District of Orange County, Florida ("Orange County Public Schools") ("OCPS Internal Funds") ("District").

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

Our audit was designed, primarily, to express an opinion on the 2020 OCPS Internal Funds financial statement. We considered OCPS' current and emerging business needs, along with an assessment of risks that could materially affect the financial statement, and aligned our audit procedures accordingly. We conducted the audit with the objectivity and independence that you, the School Board, expect. We received the full support and assistance of OCPS personnel.

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

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

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

Very truly yours,



Jennifer Christensen  
**Carr, Riggs & Ingram, LLC**

## Required Communications

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

- Perform audit services, as requested by the School Board, in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, in order to express an opinion on OCPS Internal Funds' financial statement for the year ended June 30, 2020;
- Communicate directly with the School Board and management regarding the results of our procedures;
- Address with the School Board and management any accounting and financial reporting issues;
- Anticipate and respond to concerns of the School Board and management; and
- Perform other audit-related projects as they arise and upon request.

## Required Communications

We have audited the financial statement of OCPS Internal Funds for the year ended June 30, 2020, and have issued our report thereon dated December 4, 2020. Professional standards require that we provide you with the following information related to our audit:

MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p><b>Auditor's responsibility under Generally Accepted Auditing Standards</b></p>	<p>As stated in our engagement letter dated July 28, 2020, our responsibility, as described by professional standards, is to express an opinion about whether the financial statement prepared by management with your oversight is fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP). Our audit of the financial statement does not relieve you or management of your responsibilities.</p> <p>As part of our audit, we considered the internal control of the OCPS Internal Funds. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.</p>
<p><b>Client's responsibility</b></p>	<p>Management, with oversight from those charged with governance, is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation of the statement of fiduciary assets and liabilities 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><b>Planned scope and timing of the audit</b></p>	<p>Our initial audit plan was not significantly altered during our fieldwork.</p>
<p><b>Management judgments and accounting estimates</b>  <i>The process used by management in forming particularly sensitive accounting estimates and the basis for the auditor's conclusion regarding the reasonableness of those estimates.</i></p>	<p>No significant estimates were noted regarding the financial statement.</p>

## Required Communications

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

## Required Communications

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



## Required Communications

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

## Summary of Audit Adjustments

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

### QUALITATIVE MATERIALITY CONSIDERATIONS

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

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

## Summary of Audit Adjustments

### Recorded (Corrected Journal Entries)

<u>School</u>	<u>JE #</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Expense/ (Revenue)</u>
Accelerated Academy East	AJE1	Inventory	4,060		
Accelerated Academy East	AJE1	General			(4,060)
Accelerated Academy East	AJE2	Accounts Payable		(5,420)	
Accelerated Academy East	AJE2	General			5,420
Acceleration Academy West	AJE1	Inventory	638		
Acceleration Academy West	AJE1	General			(638)
Apopka Middle	AJE1	Inventory	5,778		
Apopka Middle	AJE1	General			(5,778)
Arbor Ridge K-8	AJE1	Trusts			6,500
Arbor Ridge K-8	AJE1	Accounts Payable		(6,500)	
Avalon Middle	AJE1	Inventory	6,577		
Avalon Middle	AJE1	Departments			(6,577)
Blankner K-8	AJE1	Accounts Payable		(15,761)	
Blankner K-8	AJE1	Trusts			15,761
Boone High	AJE1	Music			49,327
Boone High	AJE1	Classes			5,734
Boone High	AJE1	Accounts Payable		(55,061)	
Bridgewater Middle	AJE1	Inventory	6,940		
Bridgewater Middle	AJE1	Clubs			(1,750)
Bridgewater Middle	AJE1	Departments			(4,273)
Bridgewater Middle	AJE1	Trusts			(917)
College Park Middle	AJE1	Inventory	7,483		
College Park Middle	AJE1	Athletics			(7,483)
Colonial High	AJE1	Inventory	9,440		
Colonial High	AJE1	Clubs			(3,778)
Colonial High	AJE1	Departments			(4,992)
Colonial High	AJE1	General			(670)
Conway Middle	AJE1	Inventory	2,848		
Conway Middle	AJE1	Departments			(2,848)
Corner Lake Middle	AJE1	Inventory	2,606		
Corner Lake Middle	AJE1	Departments			(2,606)
Dr. Philips High	AJE1	Athletics			382,164
Dr. Philips High	AJE1	General			(382,164)
Edgewater High	AJE1	Accounts Payable		(14,185)	
Edgewater High	AJE1	General			14,185
Freedom High	AJE1	Accounts Payable		(20,570)	
Freedom High	AJE1	General			20,570
Freedom Middle	AJE1	Inventory	13,240		
Freedom Middle	AJE1	Classes			(13,240)
GED Testing	AJE1	Accounts Payable		(14,896)	
GED Testing	AJE1	Departments			14,896

## Summary of Audit Adjustments

<u>School</u>	<u>JE #</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Expense/ (Revenue)</u>
Innovation Middle	AJE1	Inventory	4,682		
Innovation Middle	AJE1	Music			(1,426)
Innovation Middle	AJE1	Departments			(3,256)
Jones High	AJE1	Accounts Payable		(19,427)	
Jones High	AJE1	Athletics			3,569
Jones High	AJE1	Music			2,266
Jones High	AJE1	Classes			13,592
Lake Nona High	AJE1	Accounts Payable		(60,490)	
Lake Nona High	AJE1	Athletics			2,960
Lake Nona High	AJE1	Music			84
Lake Nona High	AJE1	Classes			2,591
Lake Nona High	AJE1	Clubs			54,855
McCoy Elementary	AJE1	Inventory	2,215		
McCoy Elementary	AJE1	General			(2,215)
Meadowbrooks Middle	AJE1	Inventory	6,390		
Meadowbrooks Middle	AJE1	Athletics			(4,990)
Meadowbrooks Middle	AJE1	Departments			(1,400)
Mid Florida Tech	AJE1	Accounts Receivable	45,650		
Mid Florida Tech	AJE1	Classes			(45,450)
Mid Florida Tech	AJE1	General			(200)
Mid Florida Tech	AJE2	Inventory	52,654		
Mid Florida Tech	AJE2	General			(52,654)
Mollie Ray Elem	AJE1	Inventory	1,053		
Mollie Ray Elem	AJE1	General			(1,053)
Ocoee Middle	AJE1	General			6,654
Ocoee Middle	AJE1	Accounts Payable		(6,654)	
Odyssey Middle	AJE1	Inventory	7,263		
Odyssey Middle	AJE1	Music			(767)
Odyssey Middle	AJE1	Departments			(6,496)
Olympia High	AJE1	Accounts Receivable	25,261		
Olympia High	AJE1	Music			(23,775)
Olympia High	AJE1	Departments			(1,486)
Olympia High	AJE2	Accounts Payable		(23,775)	
Olympia High	AJE2	Music			23,775
Orlando Tech	AJE1	Accounts Receivable	28,055		
Orlando Tech	AJE1	Classes			(28,055)
Pershing K-8	AJE1	Investments	9,684		
Pershing K-8	AJE1	Trusts			(9,684)
Pine Hills Elementary	AJE1	General			1,000
Pine Hills Elementary	AJE1	Investments	(1,000)		

## Summary of Audit Adjustments

<u>School</u>	<u>JE #</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Expense/ (Revenue)</u>
Princeton Elementary	AJE1	Accounts Receivable	50,000		
Princeton Elementary	AJE1	Trusts			(50,000)
Princeton Elementary	AJE2	Trust			60,049
Princeton Elementary	AJE2	Accounts payable		(60,049)	
Riverside ES	AJE1	Inventory	2,399		
Riverside ES	AJE1	General			(2,399)
South Creek Middle	AJE1	Inventory	5,707		
South Creek Middle	AJE1	General			(5,707)
Union Park Middle	AJE1	Inventory	2,116		
Union Park Middle	AJE1	Departments			(2,116)
University High	AJE1	Accounts Receivable	7,317		
University High	AJE1	Athletics			(1,970)
University High	AJE1	Music			(500)
University High	AJE2	Clubs			(4,847)
University High	AJE2	Inventory	10,377		
University High	AJE2	Athletics			(1,944)
University High	AJE2	Music			(5,591)
University High	AJE2	Clubs			(2,842)
Ventura Elementary	AJE1	General			1,823
Ventura Elementary	AJE1	Accounts Payable		(1,823)	
West oaks Elem	AJE1	Checking	(90)		
West oaks Elem	AJE1	Trusts			90
West Orange High	AJE1	Accounts payable		(17,668)	
West Orange High	AJE1	Classes			322
West Orange High	AJE1	Clubs			6,600
West Orange High	AJE1	Trusts			10,746
Wetherbee Elementary	AJE1	Accounts Payable		(1,960)	
Wetherbee Elementary	AJE1	General			1,960
Winter Park High	AJE1	Accounts receivable	71,756		
Winter Park High	AJE1	Classes			(4,000)
Winter Park High	AJE1	Trust			(67,756)
Zellwood Elementary	AJE1	Trusts			1,542
Zellwood Elementary	AJE1	Accounts Payable		(1,542)	
			391,099	(325,781)	(65,318)

## 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.

Internal accounts payable	209,358	
Athletics		1,853
Music		84,207
Classes		205,772
Clubs		(17,797)
Departments		(102)
Trust		(31,685)
General		(32,890)
Total for all schools	-	209,358
		209,358

### Passed (Uncorrected Journal Entries)

<u>School</u>	<u>JE #</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Expense/ (Revenue)</u>
Boone High	PJE1	Inventory	10,947		
Boone High	PJE1	General			(10,947)
Chain of Lakes Middle	PJE1	Inventory	803		
Chain of Lakes Middle	PJE1	General			(803)
Colonial High	PJE1	Accounts receivable	2,500		
Colonial High	PJE1	Classes			(2,500)
Cypress Creek High	PJE1	Accounts Receivable	4,599		
Cypress Creek High	PJE1	Classes			(4,599)
Cypress Creek High	PJE2	Inventory	1,864		
Cypress Creek High	PJE2	Trusts			(1,864)
Cypress Creek High	PJE3	Accounts Payable		(5,016)	
Cypress Creek High	PJE3	Athletics			4,476
Cypress Creek High	PJE3	Music			540
Dover Shores ES	PJE1	Accounts Payable		(678)	
Dover Shores ES	PJE1	General			678
Dr. Philips High	PJE1	Inventory	8,319		
Dr. Philips High	PJE1	Music			(800)
Dr. Philips High	PJE1	Clubs			(7,519)
Dr. Philips High	PJE2	Accounts Payable		(11,574)	
Dr. Philips High	PJE2	Athletics			2,879
Dr. Philips High	PJE2	Music			2,400
Dr. Philips High	PJE2	Departments			300
Dr. Philips High	PJE2	General			5,995
East River High	PJE1	Inventory	3,387		
East River High	PJE1	General			(3,387)

## Summary of Audit Adjustments

<u>School</u>	<u>JE #</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Expense/ (Revenue)</u>
Evans High	PJE1	Inventory	5,442		
Evans High	PJE1	Clubs			(1,288)
Evans High	PJE1	Classes			(268)
Evans High	PJE1	Athletics			(319)
Evans High	PJE1	Music			(2,500)
Evans High	PJE1	Trusts			(1,067)
Evans High	PJE2	Accounts Payable		(1,944)	
Evans High	PJE2	Music			1,944
Freedom High	PJE1	Inventory	2,183		
Freedom High	PJE1	Classes			(2,183)
Freedom High	PJE2	Accounts Payable		(2,370)	
Freedom High	PJE2	Music			1,500
Freedom High	PJE2	Departments			700
Freedom High	PJE2	Trusts			170
Freedom High	PJE3	Investments	4,643		
Freedom High	PJE3	General			(4,643)
Freedom Middle	PJE1	Investments	1,591		
Freedom Middle	PJE1	General			(1,591)
Horizon West Middle	PJE1	Inventory	2,189		
Horizon West Middle	PJE1	Athletics			(25)
Horizon West Middle	PJE1	Clubs			(62)
Horizon West Middle	PJE1	Trusts			(2,102)
Hunter's Creek Middle	PJE1	Inventory	2,643		
Hunter's Creek Middle	PJE1	Departments			(2,020)
Hunter's Creek Middle	PJE1	Trusts			(623)
Innovation Middle	PJE1	Accounts Receivable	1,849		
Innovation Middle	PJE1	Classes			(1,849)
Innovation Middle	PJE2	Investments	1,345		
Innovation Middle	PJE2	General			(1,345)
Lake Nona High	PJE1	Accounts Receivable	4,649		
Lake Nona High	PJE1	Athletics			(120)
Lake Nona High	PJE1	Music			(4,500)
Lake Nona High	PJE1	Clubs			(29)
Lake Nona Middle	PJE1	Inventory	2,600		
Lake Nona Middle	PJE1	Department			(2,600)
Lakeview Middle	PJE1	Inventory	950		
Lakeview Middle	PJE1	Classes			(950)
Laureate Park Elementary	PJE1	Trusts			1,600
Laureate Park Elementary	PJE1	Accounts Payable		(1,600)	
Legacy Middle	PJE1	Inventory	1,008		
Legacy Middle	PJE1	Departments			(1,008)

## Summary of Audit Adjustments

<u>School</u>	<u>JE #</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Expense/ (Revenue)</u>
Lovell Elementary	PJE1	Accounts Receivable	506		
Lovell Elementary	PJE1	General			(506)
Maitland Middle	PJE1	General			740
Maitland Middle	PJE1	Accounts Payable		(740)	
Meadowbrook Middle	PJE1	Accounts Payable		(220)	
Meadowbrook Middle	PJE1	General			220
Memorial Middle	PJE1	Music			490
Memorial Middle	PJE1	Accounts Payable		(490)	
Oak Ridge High	PJE1	Accounts Payable		(5,900)	
Oak Ridge High	PJE1	Athletics			4,033
Oak Ridge High	PJE1	Music			1,674
Oak Ridge High	PJE1	General			193
Ocoee High	PJE1	Clubs			4,185
Ocoee High	PJE1	Accounts Payable		(4,185)	
Ocoee High	PJE2	Accounts Receivable	4,746		
Ocoee High	PJE2	Clubs			(4,696)
Ocoee High	PJE2	Trusts			(50)
Ocoee Middle	PJE1	Inventory	845		
Ocoee Middle	PJE1	Departments			(845)
OCPS ACE	PJE1	General			700
OCPS ACE	PJE1	Accounts Payable		(700)	
Piedmont Lakes Middle	PJE1	Accounts Payable		(2,105)	
Piedmont Lakes Middle	PJE1	Classes			2,105
Pinewood Elementary	PJE1	Investments	270		
Pinewood Elementary	PJE1	General			(270)
Rock Springs Elementary	PJE1	Inventory	3,638		
Rock Springs Elementary	PJE1	General			(3,638)
Sunbridge Middle	PJE1	Accounts Payable		(2,925)	
Sunbridge Middle	PJE1	General			2,925
Timber Creek High	PJE1	Inventory	4,374.00		
Timber Creek High	PJE1	Athletics			(3,590)
Timber Creek High	PJE1	General			(784)
Union Park Middle	PJE1	General			535
Union Park Middle	PJE1	Accounts payable		(535)	
Ventura Elementary	PJE1	Investments	57		
Ventura Elementary	PJE1	General			(57)
Walker Middle	PJE1	Investments	332		
Walker Middle	PJE1	General			(332)
West Orange High	PJE1	Accounts receivable	6,000		
West Orange High	PJE1	Clubs			(6,000)
Westside Tech	PJE1	Inventory	8,061		
Westside Tech	PJE1	General			(8,061)
Westside Tech	PJE2	Accounts Receivable	3,331		
Westside Tech	PJE2	Classes			(3,331)



## Summary of Audit Adjustments

<u>School</u>	<u>JE #</u>	<u>Description</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Expense/ (Revenue)</u>
Winter Park High	PJE1	Inventory	15,643		
Winter Park High	PJE1	Athletics			(12,534)
Winter Park High	PJE1	Music			(15)
Winter Park High	PJE1	Clubs			(883)
Winter Park High	PJE1	Departments			(718)
Winter Park High	PJE1	Trusts			(1,493)
Wyndham Lakes Elementary	PJE1	Classes			226
Wyndham Lakes Elementary	PJE1	Accounts Payable		(226)	
Passed Totals			<u>111,314</u>	<u>(41,208)</u>	<u>(70,106)</u>
Reversal of Prior Year Passed Adjustments			<u>-</u>	<u>(2,864)</u>	<u>2,864</u>
Total Effect on This Year's Financial Statement			<u>111,314</u>	<u>(44,072)</u>	<u>(67,242)</u>

## Listing of Management Representations

### Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 28, 2020, including our responsibility for the preparation and fair presentation of the financial statement in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statement referred to above is 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 statement that is 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 statement.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) All events subsequent to the date of the financial statement and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statement other than the possible effects of the coronavirus.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statement for the Internal Funds. A list of the uncorrected misstatements is included in the Required Communications letter and attached to this letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP. (There are no such amounts noted that need to be accounted for or disclosed in the financial statement.)
- 10) Guarantees, whether written or oral, under which the Orange County Public Schools' Internal Funds are contingently liable, if any, have been properly recorded or disclosed. (There were no such guarantees.)

## Listing of Management Representations

### 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 statement, such as records, 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 entity from whom you determined it necessary to obtain audit evidence.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statement.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statement may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statement.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statement 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 abuse, whose effects should be considered when preparing financial statement.
- 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 statement, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware. There were no related party transactions noted that require disclosure in the financial statement.

### Government—specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
- 21) We have a process to track the status of audit findings and recommendations.
- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

## Listing of Management Representations

- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the required communications letter.
- 24) The School District of Orange County, Florida has no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 26) There were no instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statement or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 27) There were no instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 28) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statement, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 29) As part of your audit, you assisted with preparation of the financial statements and related notes, including proposing journal entries to convert the financial statements from cash basis to 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 related notes.
- 30) The School District of Orange County, Florida has satisfactory title to all owned assets reported on the Internal Funds' financial statement, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 31) The School District of Orange County, Florida has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

## Listing of Management Representations

- 32) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 33) The financial statements properly classify all funds and activities.
- 34) Investments (reported as cash equivalents) are properly valued.
- 35) We feel that no provision for uncollectible receivables is deemed necessary as all recorded receivables are deemed collectible.
- 36) With respect to the schedule of revenue, expenditures, and changes in internal accounts payable by school for the year ended June 30, 2020:
  - a) We acknowledge our responsibility for presenting the schedule of revenue, expenditures, and changes in internal accounts payable by school for the year ended June 30, 2020 in accordance with accounting principles generally accepted in the United States of America, and we believe the schedule of revenue, expenditures, and changes in internal accounts payable by school for the year ended June 30, 2020, 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 schedule of revenue, expenditures, and changes in internal accounts payable by school for the year ended June 30, 2020 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 schedule of revenue, expenditures, and changes in internal accounts payable by school for the year ended June 30, 2020 is not presented with the audited financial statement, we will make the audited financial statement 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.
- 37) We will not record your proposed audit adjustments since these adjustments were done to convert the financial statement from cash basis to accrual basis and our accounting records continue to be on the cash basis.

The School Board of Orange County, Florida  
Orlando, Florida

In planning and performing our audit of the statement of fiduciary assets and liabilities for the Internal Funds of the School District of Orange County, Florida (“Orange County Public Schools”) (“OCPS’ Internal Funds”) as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Orange County Public Schools’ Internal Funds’ internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of OCPS’ Internal Funds’ internal control. Accordingly, we do not express an opinion on the effectiveness of OCPS’ Internal Funds’ internal control.

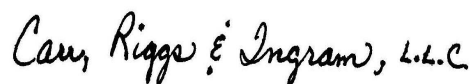
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statement will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

We did identify matters that we feel are appropriate to communicate to Orange County Public Schools for improving the efficiency of the present accounting system and the operation of the schools’ Internal Funds. We included in the accompanying chart of internal control recommendations for Management’s consideration. We also noted specific matters involving the internal control of the individual schools and their compliance with applicable laws and regulations that we included in our report dated December 4, 2020.

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

CARR, RIGGS & INGRAM, LLC



Orlando, Florida  
December 4, 2020

## Internal Control Findings

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

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

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.

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.