

Independent Accountants' Report
On Applying Agreed-Upon Procedures

School Board of Orange County, Florida
Orlando, Florida

We have performed the procedures enumerated below, which were agreed to by Orange County Public Schools ("OCPS" or the "specified party") on the billing, cash receipts, and attendance records of Central Florida Young Men's Christian Association, Inc. ("Central Florida YMCA" or "Provider") relating to the outsourcing of the before and after school and full day service care programs for Orange County Public Schools from July 2018 through June 2019. Central Florida YMCA's management is responsible for the billing, cash receipts, and attendance records. The sufficiency of these procedures is solely the responsibility of OCPS. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and associated findings are as follows:


<i>Step</i>	<i>Procedure Description</i>	<i>Findings</i>
1.	Obtain the following documents from OCPS: <ol style="list-style-type: none"> a. Copy of the contract between the School Board of Orange County, Florida and Central Florida YMCA. b. Copies of the School Age Services Attendance and Revenue Report for 2018 – 2019 for the months of July 2018 through June 2019 for Central Florida YMCA for each school where the Provider operates a before and after school and full day service care program. c. Approved tuition and other fee schedule. 	Documents obtained without exception.

<i>Step</i>	<i>Procedure Description</i>	<i>Findings</i>
2.	<p>Haphazardly select a sample of three months and perform the following:</p> <ul style="list-style-type: none"> a. Obtain copies of daily attendance records from Central Florida YMCA. b. Compare the number of students in attendance from the daily attendance records obtained in step 2a above to the number of students in attendance as reported on the corresponding School Age Services Attendance and Revenue Report for 2018 – 2019 obtained in step 1b above. 	<p>The three months selected were September 2018, January 2019, and March 2019.</p> <ul style="list-style-type: none"> a. All daily attendance records were obtained with the following exceptions: Aloma Elementary (weeks of March 4, 2019 and March 25, 2019), Bay Lake Elementary (week of September 10, 2018), Princeton Elementary (week of September 10, 2018), Winegard Elementary (weeks of September 24, 2018, January 7, 2019, and month of March 2019), and Wyndham Lakes Elementary (weeks of March 4, 2019 and March 11, 2019). b. See Exhibit A for the results of applying this procedure.
3.	<p>For each of the three months selected in step 2 above, haphazardly select 5 students from the daily attendance records obtained in step 2a above for each school and perform the following:</p> <ul style="list-style-type: none"> a. Obtain billing and payment history reports for each student for that month. b. Compare the fee charged to the student for that month to the approved tuition and other fee schedule obtained in step 1c above. 	<ul style="list-style-type: none"> a. Central Florida YMCA provided billings and payment history reports for each student selected. We were unable to select students for the weeks we did not receive daily attendance records for, as noted in the findings for step 2a above. b. The fee charged to each sample student was the same amount as the fee in the approved tuition and other fee schedule other than the students noted in Exhibit B.

<i>Step</i>	<i>Procedure Description</i>	<i>Findings</i>
	<p>c. For students whose tuition and fees were paid through a scholarship, examine the student's registration form for evidence of scholarship approval.</p> <p>d. For students whose tuition and fees were paid through a grant, examine the grant document showing the selected student was included in the grant.</p>	<p>c. Central Florida YMCA does not document evidence of scholarship approval on its registration forms; however, it is documented on the Financial Assistance Application. Out of the 144 students who received a discount of fees, five did not have documentation of approval for the discount.</p> <p>d. None of the selected students had tuition or fees paid through a grant.</p>
4.	<p>Perform the following procedures for each month from July 2018 through June 2019:</p> <p>a. Obtain a cash receipt report for each month for each school.</p> <p>b. Compare the amount of cash receipts on the cash receipt report obtained in step 4a above to the amount included as gross revenue from families on the School Age Services Attendance and Revenue Report for 2018 – 2019 obtained in step 1b above.</p>	<p>a. Reports were not obtained. Central Florida YMCA stated that the report could not be generated from the software.</p> <p>b. This step could not be performed because we were unable to obtain a cash receipt report, as noted in the findings for step 4a above.</p> <p>It should be noted that the gross revenue from families on the School Age Services Attendance and Revenue Report for 2018 – 2019 is revenue on an accrual basis and not on a cash basis.</p>
5.	<p>For each of the three months selected in step 2 above, trace all cash receipts from the cash receipt report obtained in step 4a above to the corresponding bank statement.</p>	<p>Because bank deposits consist of a combination of amounts from the before and after school and full day service care programs for Orange County Public Schools and amounts from other programs and there was no report available to show the breakdown of deposits by program, we were unable to perform this procedure.</p>

<i>Step</i>	<i>Procedure Description</i>	<i>Findings</i>
6.	Calculate the total gross cash receipts collected by Central Florida YMCA from individuals, third parties and on grants for the period of July 2018 through June 2019 by adding the totals from the monthly cash receipt reports obtained in step 4a above.	This step could not be performed because we were unable to obtain a cash receipt report, as noted in the findings for step 4a above.
7.	<p>Perform the following procedures for each month from July 2018 through June 2019:</p> <p>a. Obtain a report of revenue earned on the accrual basis for the after school and full day service care programs for Orange County Public Schools for the period of July 2018 through June 2019.</p> <p>b. Compare the amount of revenue earned on the accrual basis on the report obtained in step 7a above to the amount included as gross revenue from families on the School Age Services Attendance and Revenue Report for 2018 – 2019 obtained in step 1b above.</p>	<p>a. Obtained an accrual basis income statement for July 2018 through June 2019.</p> <p>b. See Exhibit C for the results of applying this procedure.</p>
8.	Calculate the portion of funds earned by OCPS from July 2018 through June 2019 by multiplying 13% by the total gross cash receipts collected by the Central Florida YMCA from individuals and third parties in step 6 above plus 3% of the total gross cash receipts collected by Central Florida YMCA from grants in step 6 above.	This step could not be performed because we were unable to obtain a cash receipt report, as noted in the findings for step 4a above.
9.	Calculate the portion of funds earned by OCPS from July 2018 through June 2019 by multiplying 13% by the total revenue earned on the accrual basis in step 7b above plus 3% of the total revenue earned on the accrual basis from grants in step 7b above.	See Exhibit D for the results of applying this procedure. There were no cash receipts from grants.
10.	Calculate the portion of funds forwarded to OCPS from July 2018 through June 2019 by adding the total remittance amount noted on the School Age Services Attendance and Revenue Report for 2018 – 2019 for the months of July 2018 through June 2019 obtained in step 1b above.	See Exhibit D for the results of applying this procedure.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the billing, cash receipts, and attendance records. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.



This report is intended solely for the information and use of the management of Orange County Public Schools and is not intended to be and should not be used by anyone other than the specified party.

Carri Riggs & Ingram, L.L.C.

Orlando, Florida
April 15, 2020

EXHIBIT A
Students in Attendance

<i>School</i>	<i>Month</i>	<i>Attendance from daily attendance records</i>	<i>Attendance from School Age Services Attendance and Revenue Report for 2018-2019</i>	<i>Difference</i>
Aloma Elementary				
	September 2018	417	400	17
	January 2019	372	325	47
	March 2019	100	265	(165)
Andover Elementary				
	September 2018	659	655	4
	January 2019	621	570	51
	March 2019	504	414	90
Bay Lake Elementary				
	September 2018	482	608	(126)
	January 2019	586	538	48
	March 2019	438	426	12
Blankner Elementary				
	September 2018	571	598	(27)
	January 2019	627	621	6
	March 2019	481	487	(6)
Clay Springs Elementary				
	September 2018	549	553	(4)
	January 2019	551	556	(5)
	March 2019	415	410	5
Cypress Springs Elementary				
	September 2018	815	716	99
	January 2019	831	700	131
	March 2019	636	495	141
Dommerich Elementary				
	September 2018	457	465	(8)
	January 2019	463	495	(32)
	March 2019	350	379	(29)
Dr. Phillips Elementary				
	September 2018	464	450	14
	January 2019	484	456	28
	March 2019	355	346	9
Eagle Creek Elementary				
	September 2018	700	692	8
	January 2019	629	614	15
	March 2019	458	449	9

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Students in Attendance

<i>School</i>	<i>Month</i>	<i>Attendance from daily attendance records</i>	<i>Attendance from School Age Services Attendance and Revenue Report for 2018-2019</i>	<i>Difference</i>
East Lake Elementary				
	September 2018	465	474	(9)
	January 2019	468	443	25
	March 2019	318	326	(8)
Hillcrest Elementary				
	September 2018	495	494	1
	January 2019	532	527	5
	March 2019	421	419	2
Independence Elementary				
	September 2018	521	533	(12)
	January 2019	469	518	(49)
	March 2019	380	395	(15)
Lake Sybelia Elementary				
	September 2018	392	387	5
	January 2019	365	363	2
	March 2019	268	256	12
Lake Whitney Elementary				
	September 2018	302	362	(60)
	January 2019	323	331	(8)
	March 2019	255	257	(2)
Lockhart Elementary				
	September 2018	183	212	(29)
	January 2019	205	186	19
	March 2019	157	143	14
Maxey Elementary				
	September 2018	90	88	2
	January 2019	83	81	2
	March 2019	70	69	1
McCoy Elementary				
	September 2018	330	283	47
	January 2019	357	320	37
	March 2019	289	289	-
Moss Park Elementary				
	September 2018	1,120	1,083	37
	January 2019	1,087	993	94
	March 2019	808	761	47

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Students in Attendance

<i>School</i>	<i>Month</i>	<i>Attendance from daily attendance records</i>	<i>Attendance from School Age Services Attendance and Revenue Report for 2018-2019</i>	<i>Difference</i>
Orlando Gifted Academy				
	September 2018	236	204	32
	January 2019	215	189	26
	March 2019	152	147	5
Palm Lake Elementary				
	September 2018	467	465	2
	January 2019	470	456	14
	March 2019	359	358	1
Palmetto Elementary				
	September 2018	263	255	8
	January 2019	239	238	1
	March 2019	176	168	8
Pineloch Elementary				
	September 2018	355	345	10
	January 2019	353	307	46
	March 2019	260	239	21
Pinewood Elementary				
	September 2018	151	130	21
	January 2019	131	70	61
	March 2019	103	102	1
Princeton Elementary				
	September 2018	297	397	(100)
	January 2019	440	433	7
	March 2019	329	323	6
Rosemont Elementary				
	September 2018	160	139	21
	January 2019	151	133	18
	March 2019	120	116	4
SunRidge Elementary				
	September 2018	423	379	44
	January 2019	420	395	25
	March 2019	320	307	13
Sunset Park Elementary				
	September 2018	511	533	(22)
	January 2019	465	472	(7)
	March 2019	359	372	(13)

EXHIBIT A
Students in Attendance

<i>School</i>	<i>Month</i>	<i>Attendance from daily attendance records</i>	<i>Attendance from School Age Services Attendance and Revenue Report for 2018-2019</i>	<i>Difference</i>
Tangelo Park Elementary				
	September 2018	175	177	(2)
	January 2019	156	129	27
	March 2019	115	80	35
Vista Lakes Elementary				
	September 2018	514	542	(28)
	January 2019	529	530	(1)
	March 2019	418	425	(7)
West Creek Elementary				
	September 2018	557	557	-
	January 2019	500	482	18
	March 2019	384	380	4
Winegard Elementary				
	September 2018	148	195	(47)
	January 2019	155	167	(12)
	March 2019	^	163	(163)
Wyndham Lakes Elementary				
	September 2018	486	565	(79)
	January 2019	596	545	51
	March 2019	148	412	(264)

^ Attendance reports were not provided for this month.

EXHIBIT B
Differences in Tuition Charged and Approved Tuition and Other Fee Schedule

<i>School</i>	<i>Student</i>	<i>Month</i>	<i>Discount offered</i>	<i>Reason for difference according to Central Florida YMCA</i>
Aloma Elementary				
	Sample #1	September	30%	Student received a scholarship.
	Sample #4	September	30%	Student received a scholarship.
Blankner Elementary				
	Sample #46	September	30%	Student received a scholarship.
Clay Springs Elementary				
	Sample #61	September	\$ 6.00	Student was eligible for the free or reduced lunch discount since school is in 3-year grace period of being a Title I school.
	Sample #63	September	30%	Student received a scholarship.
	Sample #64	September	\$ 6.00	Student was eligible for the free or reduced lunch discount since school is in 3-year grace period of being a Title I school.
	Sample #67	January	30%	Student received a scholarship.
	Sample #68	January	\$ 6.00	Student was eligible for the free or reduced lunch discount since school is in 3-year grace period of being a Title I school.
	Sample #70	January	30%	Student received a scholarship.
Cypress Springs Elementary				
	Sample #81	January	30%	Student received a scholarship.
	Sample #82	January	30%	Student received a scholarship.
	Sample #85	January	100%	There were no charges for this student in January 2019 and there was no evidence of an approval for a discount.
Dommerich Elementary				
	Sample #91	September	30%	Student received a scholarship.
Eagle Creek Elementary				
	Sample #124	September	30%	Student received a scholarship.
East Lake Elementary				
	Sample #148	March	30%	Student received a scholarship.
Hillcrest Elementary				
	Sample #164	March	\$ 6.00	Student was eligible for the free or reduced lunch discount.

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<i>School</i>	<i>Student</i>	<i>Month</i>	<i>Discount offered</i>	<i>Reason for difference according to Central Florida YMCA</i>
Lake Sybelia Elementary				
	Sample #190	January	30%	Student received a scholarship.
	Sample #194	March	\$ 6.00	Student was eligible for the free or reduced lunch discount.
	Sample #195	March	\$ 6.00	Student was eligible for the free or reduced lunch discount.
Lockhart Elementary				
	Sample #217	January	30%	Student received a scholarship.
	Sample #218	January	30%	Student received a scholarship.
	Sample #219	January	30%	Student received a scholarship.
Maxey Elementary				
	Sample #226	September	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #227	September	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #228	September	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #229	September	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #230	September	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #232	January	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #233	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.

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<i>School</i>	<i>Student</i>	<i>Month</i>	<i>Discount offered</i>	<i>Reason for difference according to Central Florida YMCA</i>
Maxey Elementary (Continued)				
	Sample #234	January	30%	Student received a scholarship.
	Sample #235	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #236	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #237	March	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #238	March	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #239	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #240	March	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
McCoy Elementary				
	Sample #241	September	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #242	September	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #243	September	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #244	September	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.

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<i>School</i>	<i>Student</i>	<i>Month</i>	<i>Discount offered</i>	<i>Reason for difference according to Central Florida YMCA</i>
McCoy Elementary (Continued)				
	Sample #245	September	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #246	January	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #247	January	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #248	January	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #249	January	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #250	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #251	March	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #252	March	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #253	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #254	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.

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<i>School</i>	<i>Student</i>	<i>Month</i>	<i>Discount offered</i>	<i>Reason for difference according to Central Florida YMCA</i>
McCoy Elementary (Continued)				
	Sample #255	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
Moss Park Elementary				
	Sample #263	January	30%	Student received a scholarship.
Orlando Gifted Academy				
	Sample #274	September	30%	Student received a scholarship.
	Sample #281	March	30%	Student received a scholarship.
Palmetto Elementary				
	Sample #301	September	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #302	September	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #303	September	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #304	September	30%	Student received a 30% scholarship, however, was not on the approved list of scholarships.
	Sample #305	September	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #306	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #307	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.

EXHIBIT B
Differences in Tuition Charged and Approved Tuition and Other Fee Schedule

<i>School</i>	<i>Student</i>	<i>Month</i>	<i>Discount offered</i>	<i>Reason for difference according to Central Florida YMCA</i>
Palmetto Elementary (Continued)				
	Sample #308	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #309	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #310	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #311	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #312	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #313	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #314	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #315	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
Pineloch Elementary				
	Sample #316	September	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #317	September	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.

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Differences in Tuition Charged and Approved Tuition and Other Fee Schedule

<i>School</i>	<i>Student</i>	<i>Month</i>	<i>Discount offered</i>	<i>Reason for difference according to Central Florida YMCA</i>
Pineloch Elementary (Continued)				
	Sample #318	September	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #319	September	30%	Student received a scholarship.
	Sample #320	September	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #321	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #322	January	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #323	January	30%	Student received a scholarship.
	Sample #324	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #325	January	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #326	March	30%	Student received a scholarship.
	Sample #327	March	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #328	March	50%	Student received 50% discount because parent is a teacher.
	Sample #329	March	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.

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<i>School</i>	<i>Student</i>	<i>Month</i>	<i>Discount offered</i>	<i>Reason for difference according to Central Florida YMCA</i>
Pineloch Elementary (Continued)				
	Sample #330	March	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
Pinewood Elementary				
	Sample #331	September	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #332	September	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #333	September	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #334	September	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #335	September	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #336	January	30%	Student received a scholarship.
	Sample #337	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #338	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #339	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #340	January	100%	There was no charge for this student in January 2019 and there was no evidence of an approval for a discount.

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<i>School</i>	<i>Student</i>	<i>Month</i>	<i>Discount offered</i>	<i>Reason for difference according to Central Florida YMCA</i>
Pinewood Elementary (Continued)				
	Sample #341	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #342	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #343	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #344	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
Princeton Elementary				
	Sample #348	September	20%	Student received a scholarship.
	Sample #357	March	100%	There was no charge for this student in March 2019 and there was no evidence of an approval for a discount.
Rosemont Elementary				
	Sample #361	September	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #362	September	30%	Student received a scholarship.
	Sample #363	September	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #364	September	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #365	September	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.

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<i>School</i>	<i>Student</i>	<i>Month</i>	<i>Discount offered</i>	<i>Reason for difference according to Central Florida YMCA</i>
Rosemont Elementary (Continued)				
	Sample #366	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #367	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #369	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #370	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #371	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #372	March	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #373	March	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #374	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #375	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
SunRidge Elementary				
	Sample #377	September	100%	There were no charges for this student for the month of September 2018 and there was no evidence of an approval for a discount.

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Differences in Tuition Charged and Approved Tuition and Other Fee Schedule

<i>School</i>	<i>Student</i>	<i>Month</i>	<i>Discount offered</i>	<i>Reason for difference according to Central Florida YMCA</i>
SunRidge Elementary (Continued)				
	Sample #386	March	30%	Student received a scholarship.
	Sample #390	March	30%	Student received a scholarship.
Sunset Park Elementary				
	Sample #396	January	30%	Student received a scholarship.
Tangelo Park Elementary				
	Sample #406	September	30%	For the 2018-2019 school year, students at this school automatically received a 30% scholarship due to serving an at-risk population.
	Sample #407	September	30%	For the 2018-2019 school year, students at this school automatically received a 30% scholarship due to serving an at-risk population.
	Sample #408	September	30%	For the 2018-2019 school year, students at this school automatically received a 30% scholarship due to serving an at-risk population.
	Sample #409	September	30%	For the 2018-2019 school year, students at this school automatically received a 30% scholarship due to serving an at-risk population.
	Sample #410	September	50%	Student received a 50% discount for being a teacher's child.
	Sample #411	January	30%	For the 2018-2019 school year, students at this school automatically received a 30% scholarship due to serving an at-risk population.
	Sample #412	January	30%	For the 2018-2019 school year, students at this school automatically received a 30% scholarship due to serving an at-risk population.

EXHIBIT B
Differences in Tuition Charged and Approved Tuition and Other Fee Schedule

<i>School</i>	<i>Student</i>	<i>Month</i>	<i>Discount offered</i>	<i>Reason for difference according to Central Florida YMCA</i>
Tangelo Park Elementary				
	Sample #413	January	30%	For the 2018-2019 school year, students at this school automatically received a 30% scholarship due to serving an at-risk population.
	Sample #414	January	30%	For the 2018-2019 school year, students at this school automatically received a 30% scholarship due to serving an at-risk population.
	Sample #415	January	30%	For the 2018-2019 school year, students at this school automatically received a 30% scholarship due to serving an at-risk population.
	Sample #416	March	30%	For the 2018-2019 school year, students at this school automatically received a 30% scholarship due to serving an at-risk population.
	Sample #417	March	30%	For the 2018-2019 school year, students at this school automatically received a 30% scholarship due to serving an at-risk population.
	Sample #418	March	30%	For the 2018-2019 school year, students at this school automatically received a 30% scholarship due to serving an at-risk population.
	Sample #419	March	30%	For the 2018-2019 school year, students at this school automatically received a 30% scholarship due to serving an at-risk population.
	Sample #420	March	30%	For the 2018-2019 school year, students at this school automatically received a 30% scholarship due to serving an at-risk population.
Vista Lakes Elementary				
	Sample #430	January	30%	Student received a scholarship.

EXHIBIT B
Differences in Tuition Charged and Approved Tuition and Other Fee Schedule

<i>School</i>	<i>Student</i>	<i>Month</i>	<i>Discount offered</i>	<i>Reason for difference according to Central Florida YMCA</i>
Winegard Elementary				
	Sample #451	September	50%	Student received additional scholarship assistance due to financial hardship circumstances.
	Sample #452	September	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #453	September	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #454	September	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #455	September	30%	Student received a scholarship.
	Sample #456	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #457	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #458	January	\$ 6.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #459	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #460	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.

EXHIBIT C
Comparison of Accrual Revenue
from July 2018 through June 2019

<i>School</i>	<i>Total accrual revenue from income statement</i>	<i>Total gross revenue from School Age Service Attendance and Revenue Report for 2018-2019</i>	<i>Difference</i>
Aloma Elementary	\$ 133,126.00	\$ 133,126.00	\$ -
Andover Elementary	\$ 220,144.35	\$ 219,944.40	\$ 169.95
Bay Lake Elementary	\$ 206,715.80	\$ 206,705.80	\$ 10.00
Blankner Elementary	\$ 195,131.30	\$ 195,107.30	\$ 24.00
Clay Springs Elementary	\$ 230,707.10	\$ 226,036.70	\$ 4,670.40
Cypress Springs Elementary	\$ 284,407.38	\$ 278,614.58	\$ 5,792.80
Dommerich Elementary	\$ 167,322.80	\$ 167,298.80	\$ 24.00
Dr. Phillips Elementary	\$ 167,763.00	\$ 167,847.00	\$ (84.00)
Eagle Creek Elementary	\$ 243,409.30	\$ 242,875.30	\$ 534.00
East Lake Elementary	\$ 177,553.69	\$ 173,932.01	\$ 3,621.68
Hillcrest Elementary	\$ 173,287.80	\$ 173,071.80	\$ 216.00
Independence Elementary	\$ 193,843.80	\$ 193,757.30	\$ 86.50
Lake Sybelia Elementary	\$ 184,229.39	\$ 176,937.37	\$ 7,292.02
Lake Whitney Elementary	\$ 127,052.00	\$ 126,986.00	\$ 66.00
Lockhart Elementary	\$ 64,357.60	\$ 64,914.10	\$ (556.50)
Maxey Elementary	\$ 24,105.20	\$ 24,105.20	\$ -
McCoy Elementary	\$ 108,327.15	\$ 108,567.48	\$ (240.35)
Moss Park Elementary	\$ 516,789.80	\$ 504,767.48	\$ 12,022.32
Orlando Gifted Academy	\$ 113,219.40	\$ 113,219.40	\$ -
Palm Lake Elementary	\$ 210,045.85	\$ 206,128.65	\$ 3,917.20
Palmetto Elementary	\$ 72,904.20	\$ 72,904.20	\$ -
Pineloch Elementary	\$ 105,845.30	\$ 106,384.00	\$ (538.70)
Pinewood Elementary	\$ 36,718.60	\$ 36,792.60	\$ (74.00)
Princeton Elementary	\$ 189,421.65	\$ 178,584.77	\$ 10,836.88
Rosemont Elementary	\$ 45,308.45	\$ 45,294.60	\$ 13.85
SunRidge Elementary	\$ 134,834.80	\$ 135,478.80	\$ (644.00)
Sunset Park Elementary	\$ 248,622.50	\$ 240,144.86	\$ 8,477.64
Tangelo Park Elementary	\$ 37,978.44	\$ 37,912.64	\$ 65.80
Vista Lakes Elementary	\$ 229,853.70	\$ 226,708.90	\$ 3,144.80
West Creek Elementary	\$ 275,357.80	\$ 265,267.08	\$ 10,090.72
Winegard Elementary	\$ 64,087.90	\$ 64,087.90	\$ -
Wyndham Lakes Elementary	\$ 211,392.95	\$ 210,943.30	\$ 449.65
\$ 5,393,835.00	\$ 5,324,446.32	\$ 69,388.66	

EXHIBIT D
 Calculation of Funds Earned by OCPS and Amounts Remitted to OCPS
 from July 2018 through June 2019

<i>School</i>	<i>Funds earned by OCPS based on accrual revenue (13% of accrual revenue from income statement)</i>	<i>Total remit amount from School Age Services Attendance and Revenue Report for 2018 - 2019</i>
Aloma Elementary	\$ 17,306.38	\$ 17,306.38
Andover Elementary	\$ 28,614.87	\$ 28,592.77
Bay Lake Elementary	\$ 26,873.05	\$ 26,871.75
Blankner Elementary	\$ 25,367.07	\$ 25,363.95
Clay Springs Elementary	\$ 29,991.92	\$ 29,384.77
Cypress Springs Elementary	\$ 36,972.96	\$ 36,219.90
Dommerich Elementary	\$ 21,751.96	\$ 21,748.84
Dr. Phillips Elementary	\$ 21,809.19	\$ 21,820.11
Eagle Creek Elementary	\$ 31,643.21	\$ 31,573.79
East Lake Elementary	\$ 23,081.98	\$ 22,611.16
Hillcrest Elementary	\$ 22,527.41	\$ 22,499.33
Independence Elementary	\$ 25,199.69	\$ 25,188.45
Lake Sybelia Elementary	\$ 23,949.82	\$ 23,001.86
Lake Whitney Elementary	\$ 16,516.76	\$ 16,508.18
Lockhart Elementary	\$ 8,366.49	\$ 8,438.83
Maxey Elementary	\$ 3,133.68	\$ 3,133.68
McCoy Elementary	\$ 14,082.53	\$ 14,113.78
Moss Park Elementary	\$ 67,182.67	\$ 65,619.77
Orlando Gifted Academy	\$ 14,718.52	\$ 14,718.52
Palm Lake Elementary	\$ 27,305.96	\$ 26,796.72
Palmetto Elementary	\$ 9,477.55	\$ 9,477.55
Pineloch Elementary	\$ 13,759.89	\$ 13,829.92
Pinewood Elementary	\$ 4,773.42	\$ 4,783.04
Princeton Elementary	\$ 24,624.81	\$ 23,216.02
Rosemont Elementary	\$ 5,890.10	\$ 5,888.30
SunRidge Elementary	\$ 17,528.52	\$ 17,612.24
Sunset Park Elementary	\$ 32,320.93	\$ 31,218.83
Tangelo Park Elementary	\$ 4,937.20	\$ 4,928.64
Vista Lakes Elementary	\$ 29,880.98	\$ 29,472.16
West Creek Elementary	\$ 35,796.51	\$ 34,484.72
Winegard Elementary	\$ 8,331.43	\$ 8,331.43
Wyndham Lakes Elementary	\$ 27,481.08	\$ 27,422.63
	\$ 701,198.54	\$ 692,178.02