

Independent Accountant’s 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, receipts, and attendance records of After School Programs – South, Inc. (“ASP” 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 2017 through April 2018. ASP’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"> <li>a. Copy of the contract between the School Board of Orange County, Florida and ASP.</li> <li>b. Copies of the School Age Services Attendance and Revenue Report for 2017 – 2018 for the months of July 2017 through April 2018 for ASP for each school where the Provider operates a before and after school and full day service care program.</li> <li>c. Approved tuition and other fee schedule.</li> </ol>	Documents obtained without exception.
2.	Haphazardly select a sample of three months and perform the following: <ol style="list-style-type: none"> <li>a. Obtain copies of daily attendance records from ASP.</li> <li>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 2017 – 2018 obtained in step 1b above.</li> </ol>	The three months selected were August 2017, January 2018, and April 2018. <ol style="list-style-type: none"> <li>a. Records were obtained without exception.</li> <li>b. See Exhibit A for the results of applying this procedure.</li> </ol>

<i>Step</i>	<i>Procedure Description</i>	<i>Findings</i>
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"> <li>a. Obtain billing and payment history reports for each student for that month.</li> <li>b. Compare the fee charged to the student for that month to the approved tuition and other fee schedule obtained in step 1c above.</li> <li>c. For students whose tuition and fees were paid through a scholarship, examine the student's registration form for evidence of scholarship approval.</li> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>a. Reports obtained without exception.</li> <li>b. The fee charged to each sampled student was the same amount as the fee in the approved tuition and other fee schedule other than the students noted in Exhibit B.</li> <li>c. No exceptions were found as a result of applying this procedure.</li> <li>d. No exceptions were found as a result of applying this procedure.</li> </ul>
4.	<p>Perform the following procedures for each month from July 2017 through April 2018 for schools whose tuition is not paid through a grant:</p> <ul style="list-style-type: none"> <li>a. Obtain a cash receipt report for each month for each school.</li> <li>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 2017 – 2018 obtained in step 1b above.</li> </ul>	<ul style="list-style-type: none"> <li>a. Reports obtained without exception.</li> <li>b. See Exhibit C for the results of applying this procedure.</li> </ul>
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 for schools whose tuition is not paid through a grant.</p>	<p>No exceptions were found as a result of applying this procedure.</p>

<i>Step</i>	<i>Procedure Description</i>	<i>Findings</i>
6.	Calculate the total gross cash receipts collected by ASP from individuals and from third parties for the period of July 2017 through April 2018 by adding the totals from the monthly cash receipt reports obtained in step 4a above.	The total gross cash receipts collected from individuals was \$2,546,747.42. The total gross cash receipts from grants was not included on the monthly cash receipts reports so it could not be calculated. According to ASP, they are not included since the monthly remittance amount of grant collections is based on the standard tuition fee multiplied by the number of students who attend the program and not based on the amount of cash receipts from grantors.
7.	Calculate the portion of funds earned by OCPS from July 2017 through April 2018 by: a. Multiplying 13% of the total gross cash receipts collected by the ASP from individuals in step 6 above b. For schools whose tuition and fees were paid through a grant, multiplying 3% of the product of the approved tuition rate from the schedule received in step 1c above by the number of students in attendance from the quarterly attendance reporting form provided to the grantor.	See Exhibit D for the results of applying these procedures.
8.	Calculate the portion of funds forwarded to OCPS from July 2017 through April 2018 by adding the total remittance amount noted on the School Age Services Attendance and Revenue Report for 2017 – 2018 for the months of July 2017 through April 2018 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. The purpose of this report is to aid in management's review of compliance with certain provisions in the contract for outsourcing of the before and after school and full day service care programs with ASP and is not suitable for any other purpose.

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

Orlando, Florida  
January 16, 2019

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 2017-2018</i>	<i>Difference</i>
<b>Bay Meadows Elementary</b>				
	August 2017	384	389	(5)
	January 2018	465	439	26
	April 2018	443	425	18
<b>Citrus Elementary</b>				
	August 2017	339	339	-
	January 2018	455	447	8
	April 2018	462	457	5
<b>Dillard Street Elementary</b>				
	August 2017	222	199	23
	January 2018	341	679*	(338)*
	April 2018	345	311	34
<b>Eagle's Nest Elementary</b>				
	August 2017	124	124	-
	January 2018	196	192	4
	April 2018	231	231	-
<b>Frangus Elementary</b>				
	August 2017	185	159	26
	January 2018	272	252	20
	April 2018	286	273	13
<b>Hiawassee Elementary</b>				
	August 2017	66	66	-
	January 2018	90	90	-
	April 2018	91	100	(9)

\* Per our discussions with ASP, there was an error in reporting the attendance for Dillard Street Elementary for the week of January 29, 2018 on the School Age Services Attendance and Revenue Report for 2017-2018. The report showed attendance of 470 instead of 64, resulting in an overstatement of 406 children.

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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 2017-2018</i>	<i>Difference</i>
<b>Ivey Lane Elementary (Grant)</b>				
	August 2017	269	258	11
	January 2018	370	340	30
	April 2018	360	337	23
<b>Keene's Crossing Elementary</b>				
	August 2017	535	549	(14)
	January 2018	670	677	(7)
	April 2018	658	670	(12)
<b>Lake Gem Elementary</b>				
	August 2017	125	121	4
	January 2018	198	197	1
	April 2018	199	195	4
<b>Lake Weston Elementary (Grant)</b>				
	August 2017	273	262	11
	January 2018	333	321	12
	April 2018	430	324	106
<b>Lovell Elementary</b>				
	August 2017	116	118	(2)
	January 2018	131	140	(9)
	April 2018	158	157	1
<b>Mollie Ray Elementary (Grant) – Program ended in July 2017</b>				
	August 2017	-	-	-
	January 2018	-	-	-
	April 2018	-	-	-

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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 2017-2018</i>	<i>Difference</i>
<b>Oak Hill Elementary</b>				
	August 2017	133	45	88
	January 2018	298	52	246
	April 2018	476	72	404
<b>Oak Hill Elementary (Grant)</b>				
	August 2017	-	134	(134)
	January 2018	-	278	(278)
	April 2018	-	367	(367)
<b>Ocoee Elementary</b>				
	August 2017	174	156	18
	January 2018	205	180	25
	April 2018	253	199	54
<b>Ocoee Elementary (Grant)</b>				
	August 2017	117	112	5
	January 2018	381	375	6
	April 2018	410	344	66
<b>Orlo Vista Elementary</b>				
	August 2017	37	35	2
	January 2018	73	71	2
	April 2018	76	68	8
<b>Pershing Elementary</b>				
	August 2017	194	214	(20)
	January 2018	255	282	(27)
	April 2018	285	277	8

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Students in Attendance

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<b>Ridgewood Park Elementary</b>				
	August 2017	63	63	0
	January 2018	102	85	17
	April 2018	102	84	18
<b>Ridgewood Park Elementary (Grant) – Program ended in July 2017</b>				
	August 2017	-	-	-
	January 2018	-	-	-
	April 2018	-	-	-
<b>Riverside Elementary</b>				
	August 2017	245	180	65
	January 2018	383	27	356
	April 2018	452	132	320
<b>Riverside Elementary (Grant)</b>				
	August 2017	-	83	(83)
	January 2018	-	365	(365)
	April 2018	-	355	(355)
<b>Sadler Elementary</b>				
	August 2017	105	100	5
	January 2018	128	125	3
	April 2018	128	120	8
<b>Spring Lake Elementary</b>				
	August 2017	143	140	3
	January 2018	230	236	(6)
	April 2018	238	256	(18)
<b>Thornebrooke Elementary</b>				
	August 2017	304	278	26
	January 2018	360	515	(155)
	April 2018	446	345	101



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 2017-2018</i>	<i>Difference</i>
<b>Tildenville Elementary</b>				
	August 2017	384	384	-
	January 2018	515	515	-
	April 2018	502	502	-
<b>Washington Shores Elementary</b>				
	August 2017	270	15	255
	January 2018	345	36	309
	April 2018	427	20	407
<b>Washington Shores Elementary (Grant)</b>				
	August 2017	-	263	(263)
	January 2018	-	318	(318)
	April 2018	-	318	(318)
<b>Waterbridge Elementary</b>				
	August 2017	476	476	-
	January 2018	629	770	(141)
	April 2018	616	720	(104)
<b>West Oaks Elementary</b>				
	August 2017	151	23	128
	January 2018	316	24	292
	April 2018	357	20	337
<b>West Oaks Elementary (Grant)</b>				
	August 2017	-	147	(147)
	January 2018	-	307	(307)
	April 2018	-	278	(278)

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 2017-2018</i>	<i>Difference</i>
<b>Westbrooke Elementary</b>				
	August 2017	460	432	28
	January 2018	560	611	(51)
	April 2018	545	610	(65)
<b>Whispering Oak Elementary</b>				
	August 2017	780	781	(1)
	January 2018	1089	1009	80
	April 2018	1073	1031	42
<b>Windermere Elementary</b>				
	August 2017	250	255	(5)
	January 2018	366	374	(8)
	April 2018	361	360	1
<b>Winegard Elementary</b>				
	August 2017	77	77	-
	January 2018	107	117	(10)
	April 2018	117	118	(1)

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

<i>School</i>	<i>Student</i>	<i>Tuition amount charged</i>	<i>Reason for difference according to ASP</i>
<b>Bay Meadows Elementary</b>			
	Sample #10	\$ -	Student was child of ASP employee
<b>Citrus Elementary</b>			
	Sample #24	\$ -	Student was child of ASP employee
<b>Dillard Street Elementary</b>			
	Sample #31	\$ -	Student was child of ASP employee
	Sample #37	\$ -	Student was child of ASP employee
<b>Orlo Vista Elementary</b>			
	Sample #240	\$ -	Student was child of ASP employee
<b>Ridgewood Park Elementary</b>			
	Sample #267	\$ -	Student was child of ASP employee
<b>Riverside Elementary</b>			
	Sample #272	\$ 36	Student entered program in mid-payment cycle with 1 week remaining of 4 week cycle so ¼ of the approved rate of \$144 was charged
	Sample #278	\$ -	Student's tuition is paid through a grant.
<b>Spring Lake Elementary</b>			
	Sample #327	\$ -	Student was child of ASP employee
<b>Thornebrooke Elementary</b>			
	Sample #338	\$ -	Student was child of ASP employee

EXHIBIT C  
Comparison of Cash Receipts from July 2017 through April 2018

<i>School</i>	<i>Total cash receipts from Cash Receipts Report</i>	<i>Total gross revenue from School Age Service Attendance and Revenue Report for 2017-2018</i>	<i>Difference</i>
Bay Meadows Elementary	\$ 166,845.50	\$ 166,538.50	\$ 307.00
Citrus Elementary	\$ 143,029.00	\$ 142,825.00	\$ 204.00
Dillard Street Elementary	\$ 90,126.00	\$ 90,126.00	\$ -
Eagle's Nest Elementary	\$ 57,570.04	\$ 57,570.04	\$ -
Frangus Elementary	\$ 83,305.00	\$ 83,305.00	\$ -
Hiawassee Elementary	\$ 27,167.00	\$ 27,230.00	\$ (63.00)
Keene's Crossing Elementary	\$ 223,468.90	\$ 221,776.90	\$ 1,692.00
Lake Gem Elementary	\$ 53,969.99	\$ 54,053.99	\$ (84.00)
Lovell Elementary	\$ 46,121.00	\$ 46,221.00	\$ (100.00)
Oak Hill Elementary	\$ 15,749.00	\$ 15,749.00	\$ -
Ocoee Elementary	\$ 72,169.00	\$ 72,553.00	\$ (384.00)
Orlo Vista Elementary	\$ 21,010.90	\$ 22,200.90	\$ (1,190.00)
Pershing Elementary	\$ 80,752.44	\$ 81,196.44	\$ (444.00)
Ridgewood Park Elementary	\$ 20,453.60	\$ 21,053.60	\$ (600.00)
Riverside Elementary	\$ 23,570.00	\$ 23,570.00	\$ -
Sadler Elementary	\$ 35,318.40	\$ 35,210.40	\$ 108.00
Spring Lake Elementary	\$ 55,442.50	\$ 55,390.50	\$ 52.00
Thornebrooke Elementary	\$ 119,037.01	\$ 119,997.01	\$ (960.00)
Tildenville Elementary	\$ 172,366.00	\$ 172,260.00	\$ 106.00
Washington Shores Elementary	\$ 4,732.00	\$ 4,732.00	\$ -
Waterbridge Elementary	\$ 291,253.00	\$ 291,253.20	\$ -
West Oaks Elementary	\$ 4,996.00	\$ 4,996.00	\$ -
Westbrooke Elementary	\$ 209,046.00	\$ 209,266.00	\$ (220.00)
Whispering Oak Elementary	\$ 375,060.30	\$ 374,206.30	\$ 854.00
Windermere Elementary	\$ 112,023.64	\$ 112,095.64	\$ (72.00)
Winegard Elementary	\$ 42,165.00	\$ 42,166.00	\$ (1.00)
	<b>\$ 2,546,747.42</b>	<b>\$ 2,547,542.42</b>	<b>\$ (795.00)</b>

## EXHIBIT D

## Calculation of Funds Earned by OCPS and Remit Amounts Reported to OCPS from July 2017 through April 2018

## Schools with collections from individuals

<i>School</i>	<i>Total cash receipts from Cash Receipts Report</i>	<i>Funds earned by OCPS (13% of cash receipts from individuals from Cash Receipts Report)</i>	<i>Total remit amount from School Age Services Attendance and Revenue Report for 2017-2018</i>
Bay Meadows Elementary	\$ 166,845.50	\$ 21,689.92	\$ 21,650.01
Citrus Elementary	\$ 143,029.00	\$ 18,593.77	\$ 18,567.25
Dillard Street Elementary	\$ 90,126.00	\$ 11,716.38	\$ 11,716.38
Eagle's Nest Elementary	\$ 57,570.04	\$ 7,484.11	\$ 7,484.11
Frangus Elementary	\$ 83,305.00	\$ 10,829.65	\$ 10,829.65
Hiawassee Elementary	\$ 27,167.00	\$ 3,531.71	\$ 3,539.90
Keene's Crossing Elementary	\$ 223,468.90	\$ 29,050.96	\$ 28,831.00
Lake Gem Elementary	\$ 53,969.99	\$ 7,016.10	\$ 7,027.02
Lovell Elementary	\$ 46,121.00	\$ 5,995.73	\$ 6,008.73
Oak Hill Elementary	\$ 15,749.00	\$ 2,047.37	\$ 2,047.37
Ocoee Elementary	\$ 72,169.00	\$ 8,080.28	\$ 9,431.89
Orlo Vista Elementary	\$ 21,010.90	\$ 2,251.47	\$ 2,886.12
Pershing Elementary	\$ 80,752.44	\$ 10,497.82	\$ 10,555.54
Ridgewood Park Elementary	\$ 20,453.60	\$ 2,658.97	\$ 2,736.97
Riverside Elementary	\$ 23,570.00	\$ 3,064.10	\$ 3,064.10
Sadler Elementary	\$ 35,318.40	\$ 4,591.39	\$ 4,577.35
Spring Lake Elementary	\$ 55,442.50	\$ 7,207.53	\$ 7,200.77
Thornebrooke Elementary	\$ 119,037.01	\$ 15,474.81	\$ 15,599.61
Tildenville Elementary	\$ 172,366.00	\$ 22,407.58	\$ 22,393.80
Washington Shores Elementary	\$ 4,732.00	\$ 615.16	\$ 615.16
Waterbridge Elementary	\$ 291,253.00	\$ 35,428.86	\$ 37,862.92
West Oaks Elementary	\$ 4,996.00	\$ 649.48	\$ 649.48
Westbrooke Elementary	\$ 209,046.00	\$ 25,315.94	\$ 27,204.58
Whispering Oak Elementary	\$ 375,060.30	\$ 44,886.65	\$ 48,646.82
Windermere Elementary	\$ 112,023.64	\$ 14,563.07	\$ 14,572.43
Winegard Elementary	\$ 42,165.00	\$ 5,481.45	\$ 5,481.58
	<b>\$ 2,546,747.42</b>	<b>\$ 320,059.43</b>	<b>\$ 331,180.51</b>

EXHIBIT D

Calculation of Funds Earned by OCPS and Remit Amounts Reported to OCPS from July 2017 through April 2018

Schools under grant programs

<i>School (with grant program)</i>	<i>Approved tuition rate X students in attendance for the year</i>	<i>Funds earned by OCPS (3% of approved tuition rate X students in attendance for the year)</i>	<i>Total remit amount from School Age Services Attendance and Revenue Report for 2017-2018</i>
Ivey Lane Elementary (Grant)	\$ 84,636	\$ 2,539.08	\$ 2,908.44
Lake Weston Elementary (Grant)	\$ 98,532	\$ 2,955.96	\$ 3,025.80
Mollie Ray Elementary (Grant)	\$ -	\$ -	\$ 87.84
Oak Hill Elementary (Grant)	\$ 80,820	\$ 2,424.60	\$ 2,428.92
Ocoee Elementary (Grant)	\$ 87,984	\$ 2,639.52	\$ 2,640.60
Ridgewood Park Elementary (Grant)	\$ -	\$ -	\$ 223.20
Riverside Elementary (Grant)	\$ 86,220	\$ 2,586.60	\$ 2,811.24
Washington Shores Elementary (Grant)	\$ 104,652	\$ 3,139.56	\$ 2,947.68
West Oaks Elementary (Grant)	\$ 80,928	\$ 2,427.84	\$ 2,425.68
	<b>\$ 623,772</b>	<b>\$ 18,713.16</b>	<b>\$ 19,499.40</b>