



**Independent Accountants' Report  
On Applying Agreed-Upon Procedures**

**Orange County Public Schools**

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School Board of Orange County, Florida  
Orlando, Florida

We have performed the procedures enumerated below 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 (when school is not in session) for Orange County Public Schools (OCPS) from July 2020 through June 2021. ASP’s management is responsible for the billing, cash receipts, and attendance records.

OCPS (the specified party) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of inspecting ASP’s billing, cash receipts and attendance records as stated in the contract between the School Board of Orange County, Florida and ASP. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The 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 2020 – 2021 for the months of July 2020 through June 2021 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.

<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"> <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 to the number of students in attendance as reported on the corresponding School Age Services Attendance and Revenue Report for 2020 – 2021 obtained in step 1b.</li> </ul>	<p>The three months selected were October 2020, January 2021, and March 2021.</p> <ul style="list-style-type: none"> <li>a. All daily attendance records were obtained.</li> <li>b. See Exhibit A for the results of applying this procedure.</li> </ul>
3.	<p>For each of the three months selected in step 2, haphazardly select 5 students from the daily attendance records obtained in step 2a 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.</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. Examined evidence of approval for the 28 students who received a discount of fees.</li> <li>d. Examined the Florida Department of Education Project Award Notification for the grant school.</li> </ul>
4.	<p>Perform the following procedures for each month from July 2020 through June 2021 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> </ul>	<ul style="list-style-type: none"> <li>a. Reports obtained without exception.</li> </ul>

<i>Step</i>	<i>Procedure Description</i>	<i>Findings</i>
	b. Compare the amount of cash receipts on the cash receipt report obtained in step 4a to the amount included as gross revenue from families on the School Age Services Attendance and Revenue Report for 2020 – 2021 obtained in step 1b.	b. See Exhibit C for the results of applying this procedure.
5.	For each of the three months selected in step 2, trace all cash receipts from the cash receipt report obtained in step 4a to the corresponding bank statement for schools whose tuition is not paid through a grant.	See Exhibit D for the results of tracing the cash receipts from the cash receipt report to the corresponding bank statement.
6.	Calculate the total gross cash receipts collected by ASP from individuals and from third parties for the period of July 2020 through June 2021 by adding the totals from the monthly cash receipt reports obtained in step 4a.	The total gross cash receipts collected from individuals was \$651,211. The total gross cash receipts from grants were 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.	<p>Calculate the portion of funds earned by OCPS from July 2020 through June 2021 by:</p> <p>a. Multiplying 13% of the total gross cash receipts collected by ASP from individuals in step 6.</p> <p>b. For schools whose tuition and fees were paid through a grant, multiplying 6% of the product of the approved tuition rate from the schedule received in step 1c by the number of students in attendance from the grantor’s Participant Monthly Attendance reports.</p>	<p>a. See Exhibit E for the results of applying these procedures.</p> <p>b. See Exhibit E for the results of applying these procedures.</p>
8.	Calculate the portion of funds forwarded to OCPS from July 2020 through June 2021 by adding the total remittance amount noted on the School Age Services Attendance and Revenue Report for 2020 – 2021 for the months of July 2020 through June 2021 obtained in step 1b.	See Exhibit E for the results of applying this procedure.

We were engaged by the School Board of Orange County, Florida to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on ASP's billing, cash receipts, and attendance records related to the outsourcing of the before and after school and full day service care programs for Orange County Public Schools from July 2020 through June 2021. 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.

We are required to be independent of Orange County Public Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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.

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

Orlando, Florida  
March 21, 2022

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 2020-2021</i>	<i>Difference</i>
<b>Bay Meadows Elementary</b>				
	October 2020	156	159	(3)
	January 2021	169	177	(8)
	March 2021	196	191	5
<b>Citrus Elementary</b>				
	October 2020	88	62	26
	January 2021	132	98	34
	March 2021	141	109	32
<b>Dillard Street Elementary</b>				
	October 2020	252	219	33
	January 2021	247	203	44
	March 2021	265	221	44
<b>Keene's Crossing Elementary</b>				
	October 2020	181	190	(9)
	January 2021	225	200	25
	March 2021	244	225	19
<b>Lake Gem Elementary</b>				
	October 2020	92	79	13
	January 2021	125	202	(77)
	March 2021	128	195	(67)
<b>Lake Sybelia Elementary</b>				
	October 2020	46	43	3
	January 2021	85	86	(1)
	March 2021	100	106	(6)
<b>Lovell Elementary</b>				
	October 2020	65	61	4
	January 2021	87	77	10
	March 2021	120	100	20
<b>McCoy Elementary</b>				
	October 2020	87	91	(4)
	January 2021	88	97	(9)
	March 2021	136	123	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 2020-2021</i>	<i>Difference</i>
<b>Oak Hill Elementary</b>				
	October 2020	30	27	3
	January 2021	36	34	2
	March 2021	30	34	(4)
<b>Oak Hill Elementary (Grant)</b>				
	October 2020	221	212	9
	January 2021	286	277	9
	March 2021	311	308	3
<b>Ocoee Elementary</b>				
	October 2020	89	85	4
	January 2021	113	112	1
	March 2021	120	132	(12)
<b>Orlando Gifted Academy</b>				
	October 2020	89	85	4
	January 2021	113	112	1
	March 2021	120	132	(12)
<b>Summerlake Elementary</b>				
	October 2020	241	231	10
	January 2021	234	244	(10)
	March 2021	248	281	(33)
<b>Thornebrooke Elementary</b>				
	October 2020	111	109	2
	January 2021	142	137	5
	March 2021	153	157	(4)
<b>Waterbridge Elementary</b>				
	October 2020	162	160	2
	January 2021	156	177	(21)
	March 2021	162	205	(43)
<b>Windermere Elementary</b>				
	October 2020	104	96	8
	January 2021	123	123	-
	March 2021	152	148	4

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

<i>School</i>	<i>Student</i>	<i>Discount received</i>	<i>Reason for difference according to ASP</i>
<b>Citrus Elementary</b>			
	Sample #25	50%	This student received a scholarship.
	Sample #28	50%	This student received a scholarship.
	Sample #29	50%	This student received a scholarship.
<b>Dillard Street Elementary</b>			
	Sample #32	50%	This student received a scholarship.
	Sample #37	100%	This student is not charged tuition for having a parent that is an ASP employee.
	Sample #39	100%	This student is not charged tuition for having a parent that is an ASP employee.
	Sample #40	50%	This student received a scholarship.
	Sample #42	50%	This student received a scholarship.
	Sample #44	100%	This student is not charged tuition for having a parent that is an ASP employee.
	Sample #45	50%	This student received a scholarship.
<b>Lake Gem Elementary</b>			
	Sample #140	100%	This student is not charged tuition for having a parent that is an ASP employee.
<b>Lovell Elementary</b>			
	Sample #176	50%	This student received a scholarship.
<b>Oak Hill Elementary (Grant)</b>			
	Sample #211	100%	This student participates in a grant program.
	Sample #212	100%	This student participates in a grant program.
	Sample #213	100%	This student participates in a grant program.
	Sample #214	100%	This student participates in a grant program.
	Sample #215	100%	This student participates in a grant program.
	Sample #216	100%	This student participates in a grant program.
	Sample #217	100%	This student participates in a grant program.
	Sample #218	100%	This student participates in a grant program.
	Sample #219	100%	This student participates in a grant program.
	Sample #220	100%	This student participates in a grant program.



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

<i>School</i>	<i>Student</i>	<i>Discount received</i>	<i>Reason for difference according to ASP</i>
<b>Oak Hill Elementary (Grant) (Continued)</b>			
	Sample #221	100%	This student participates in a grant program.
	Sample #222	100%	This student participates in a grant program.
	Sample #223	100%	This student participates in a grant program.
	Sample #224	100%	This student participates in a grant program.
	Sample #225	100%	This student participates in a grant program.
<b>Orlando Gifted Academy</b>			
	Sample #246	50%	This student received a scholarship.

EXHIBIT C  
Comparison of Cash Receipts from July 2020 through June 2021

<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 2020-2021</i>	<i>Difference</i>
Bay Meadows Elementary	\$ 61,431.00	\$ 68,809.00	\$ (7,378.00)
Citrus Elementary	\$ 32,052.00	\$ 29,482.00	\$ 2,570.00
Dillard Street Elementary	\$ 59,768.00	\$ 58,328.50	\$ 1,439.50
Keene's Crossing Elementary	\$ 74,271.00	\$ 87,198.00	\$ (12,927.00)
Lake Gem Elementary	\$ 34,889.00	\$ 34,889.00	\$ -
Lake Sybelia Elementary	\$ 24,760.00	\$ 24,760.00	\$ -
Lovell Elementary	\$ 31,966.00	\$ 29,309.50	\$ 2,656.50
McCoy Elementary	\$ 38,883.00	\$ 35,905.00	\$ 2,978.00
Oak Hill Elementary	\$ 4,322.00	\$ 4,058.00	\$ 264.00
Ocoee Elementary	\$ 32,254.00	\$ 27,417.00	\$ 4,837.00
Orlando Gifted Academy	\$ 39,397.00	\$ 32,083.00	\$ 7,314.00
Summerlake Elementary	\$ 85,126.00	\$ 70,648.00	\$ 14,478.00
Thornebrooke Elementary	\$ 40,352.00	\$ 35,024.00	\$ 5,328.00
Waterbridge Elementary	\$ 50,337.00	\$ 50,337.00	\$ -
Windermere Elementary	\$ 41,403.00	\$ 40,225.00	\$ 1,178.00
	<b>\$ 651,211.00</b>	<b>\$ 628,473.00</b>	<b>\$ 22,738.00</b>

EXHIBIT D  
Comparison of Receipts from Cash Receipts Report to Bank Statements

<i>Month</i>	<i>Total receipts from cash receipts report</i>	<i>Total deposits from bank statements</i>	<i>Difference</i>
October 2020	\$ 63,996.00	\$ 73,736.10	\$ (9,740.10)
January 2021	\$ 61,996.00	\$ 50,011.00	\$ 11,985.00
March 2021	\$ 77,096.00	\$ 79,098.84	\$ (2,002.84)

NOTE 1: Management of ASP would like to note that the differences between the receipts on the cash receipts report and the bank statements is partially due to timing differences of when credit card payments settle and when the receipts are recorded in the cash receipts report. In addition, there are schools that record tuition in the month the service is provided and not in the month the funds are received, which results in additional timing differences.

EXHIBIT E  
 Calculation of Funds Earned by OCPS and Remit Amounts Reported to OCPS  
 from July 2020 through June 2021

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 cash receipts report)</i>	<i>Total remit amount from School Age Services Attendance and Revenue Report for 2020-2021</i>
Bay Meadows Elementary	\$ 61,431.00	\$ 7,986.03	\$ 8,945.17
Citrus Elementary	\$ 32,052.00	\$ 4,166.76	\$ 3,832.66
Dillard Street Elementary	\$ 59,768.00	\$ 7,769.84	\$ 7,582.71
Keene's Crossing Elementary	\$ 74,271.00	\$ 9,655.23	\$ 11,335.74
Lake Gem Elementary	\$ 34,889.00	\$ 4,535.57	\$ 4,535.57
Lake Sybelia Elementary	\$ 24,760.00	\$ 3,218.80	\$ 3,218.80
Lovell Elementary	\$ 31,966.00	\$ 4,155.58	\$ 3,810.24
McCoy Elementary	\$ 38,883.00	\$ 5,054.79	\$ 4,667.65
Oak Hill Elementary	\$ 4,322.00	\$ 561.86	\$ 527.54
Ocoee Elementary	\$ 32,254.00	\$ 4,193.02	\$ 3,564.21
Orlando Gifted Academy	\$ 39,397.00	\$ 5,121.61	\$ 4,170.79
Summerlake Elementary	\$ 85,126.00	\$ 11,066.38	\$ 9,184.24
Thornebrooke Elementary	\$ 40,352.00	\$ 5,245.76	\$ 4,553.12
Waterbridge Elementary	\$ 50,337.00	\$ 6,543.81	\$ 6,543.81
Windermere Elementary	\$ 41,403.00	\$ 5,382.39	\$ 5,229.25
	<b>\$ 651,211.00</b>	<b>\$ 84,657.43</b>	<b>\$ 81,701.49</b>

Schools under grant programs

<i>School (with grant program)</i>	<i>Approved tuition rate X students in attendance from Participant Monthly Attendance Reports</i>	<i>Funds earned by OCPS (6% 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 2020-2021</i>
Oak Hill Elementary (Grant)	\$ 94,932.00	\$ 5,695.92	\$ 5,276.88
	<b>\$ 94,932.00</b>	<b>\$ 5,695.92</b>	<b>\$ 5,276.88</b>