

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") (the specified party) on the billing, cash receipts, and attendance records of Dramatic Education, Inc. ("Dramatic Education") 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. Dramatic Education'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: <ul style="list-style-type: none"> a. Copy of the contract between the School Board of Orange County, Florida and Dramatic Education. b. Copies of the School Age Services Attendance and Revenue Report for 2018 – 2019 for the months of July 2018 through June 2019 for Dramatic Education 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.
2.	Haphazardly select a sample of three months and perform the following: <ul style="list-style-type: none"> a. Obtain copies of daily attendance records from Dramatic Education. 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. 	The three months selected were August 2018, February 2019, and April 2019. <ul style="list-style-type: none"> a. Records were obtained without exception. b. See Exhibit A for the results of applying this procedure.

<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"> 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. c. For students whose tuition and fees were paid through a scholarship, examine the student's registration form for evidence of scholarship approval. 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. 	<ul style="list-style-type: none"> a. Reports obtained without exception. 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. c. Thirty-seven of the selected students had tuition or fees paid through a scholarship. Approval is not documented on the students' registration forms. Dramatic Education provided a copy of a list of approved scholarships dated August 2018 from the Human Resources Manager. Two of the students enrolled after the beginning of the year so they did not appear on the list. d. None of the selected students had tuition or fees paid through a grant.
4.	<p>Perform the following procedures for each month from July 2018 through June 2019:</p> <ul style="list-style-type: none"> a. Obtain a cash receipt report for each month for each school. 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. 	<ul style="list-style-type: none"> a. Reports obtained without exception. b. See Exhibit C for the results of applying this procedure. It should be noted that the amounts reported on Exhibit C include the amounts received from third parties in addition to the amounts on the cash receipts reports.

<i>Step</i>	<i>Procedure Description</i>	<i>Findings</i>
5.	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.	No exceptions were found as a result of applying this procedure.
6.	Calculate the total gross cash receipts collected by Dramatic Education 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.	The total gross cash receipts collected from individuals and third parties was \$1,069,106.18. There were no cash receipts from grants.
7.	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 Dramatic Education from individuals and third parties in step 5 above plus 3% of the total gross cash receipts collected by Dramatic Education from grants in step 5 above.	See Exhibit D for the results of applying this procedure. There were no cash receipts from grants.
8.	Calculate the portion of funds remitted 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
February 24, 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>
Castle Creek Elementary				
	August 2018	357	400	(43)
	February 2019	610	695	(85)
	April 2019	798	876	(78)
Catalina Elementary				
	August 2018	106	114	(8)
	February 2019	154	154	-
	April 2019	241	241	-
Conway Elementary				
	August 2018	319	351	(32)
	February 2019	407	455	(48)
	April 2019	528	594	(66)
Dream Lake Elementary				
	August 2018	389	410	(21)
	February 2019	579	583	(4)
	April 2019	719	724	(5)
Eccleston Elementary				
	August 2018	85	88	(3)
	February 2019	84	86	(2)
	April 2019	102	102	-
OCPS Academic Center for Excellence				
	August 2018	59	59	-
	February 2019	123	125	(2)
	April 2019	94	100	(6)
Orange Center Elementary				
	August 2018	170	170	-
	February 2019	225	225	-
	April 2019	291	291	-
Pine Hills Elementary				
	August 2018	118	121	(3)
	February 2019	188	189	(1)
	April 2019	206	214	(8)

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>
Rolling Hills Elementary				
	August 2018	57	57	-
	February 2019	73	73	-
	April 2019	84	84	-
Shingle Creek Elementary				
	August 2018	199	197	2
	February 2019	294	294	-
	April 2019	353	353	-
Ventura Elementary				
	August 2018	303	313	(10)
	February 2019	414	436	(22)
	April 2019	511	510	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 Dramatic Education</i>
Castle Creek Elementary			
	Sample #163	\$ 23.00	This student received a 50% scholarship.
Dream Lake Elementary			
	Sample #31	\$ 23.00	This student received a 50% scholarship.
OCPS Academic Center for Excellence			
	Sample #61	\$ 25.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #62	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #63	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #64	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #65	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #66	\$ 25.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #67	\$ 25.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #68	\$ 25.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #69	\$ 4.75	This school is a scholarship school. All students are given 50% scholarships. In addition, this student received a subsidy from 4C.
	Sample #70	\$ 4.75	This school is a scholarship school. All students are given 50% scholarships. In addition, this student received a subsidy from 4C.
	Sample #71	\$ 25.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #72	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #73	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #74	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #75	\$ 9.00	This school is a scholarship school. All students are given 50% scholarships.

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 Dramatic Education</i>
Orange Center Elementary			
	Sample #77	\$ 23.00	This student received a 50% scholarship.
	Sample #84	\$ 17.00	This student received a 50% scholarship.
	Sample #85	\$ 17.00	This student received a 50% scholarship.
Pine Hills Elementary			
	Sample #91	\$ 25.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #92	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #93	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #94	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #95	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #96	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #97	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #98	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #99	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #100	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #101	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #102	\$ 10.75	This school is a scholarship school. All students are given 50% scholarships. In addition, this student received a subsidy from 4C.
	Sample #103	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #104	\$ 25.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #105	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
Rolling Hills Elementary			
	Sample #120	\$ 8.50	This student received a 50% scholarship.
Ventura Elementary			
	Sample #148	\$ 17.00	This student received a 50% scholarship.

EXHIBIT C
Comparison of Cash Receipts from July 2018 through June 2019

<i>School</i>	<i>Total cash receipts from cash receipts reports</i>	<i>Total gross revenue from School Age Service Attendance and Revenue Report for 2018-2019</i>	<i>Difference</i>
Castle Creek Elementary	\$ 252,288.79	\$ 254,773.44	\$ (2,484.65)
Catalina Elementary	\$ 54,179.75	\$ 54,565.99	\$ (386.24)
Conway Elementary	\$ 181,010.25	\$ 181,628.65	\$ (618.40)
Dream Lake Elementary	\$ 196,610.03	\$ 196,303.95	\$ 306.08
Eccleston Elementary	\$ 17,264.92	\$ 17,214.92	\$ 50.00
OCPS Academic Center for Excellence	\$ 17,108.50	\$ 17,807.02	\$ (698.40)
Orange Center Elementary	\$ 65,445.24	\$ 67,838.03	\$ (2,392.79)
Pine Hills Elementary	\$ 36,155.28	\$ 36,676.68	\$ (521.40)
Rolling Hills Elementary	\$ 24,447.58	\$ 24,945.78	\$ (498.20)
Shingle Creek Elementary	\$ 82,981.36	\$ 85,050.72	\$ (2,069.36)
Ventura Elementary	\$ 141,614.48	\$ 144,375.88	\$ (2,761.40)
	\$ 1,069,106.18	\$ 1,081,181.06	\$ (12,074.88)

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

<i>School</i>	<i>Total cash receipts from cash receipts reports</i>	<i>Funds earned by OCPS (13% of cash receipts from cash receipts reports)</i>	<i>Total remittance amount from School Age Services Attendance and Revenue Report for 2018-2019</i>
Castle Creek Elementary	\$ 252,288.79	\$ 32,797.54	\$ 33,120.55
Catalina Elementary	\$ 54,179.75	\$ 7,043.37	\$ 7,093.58
Conway Elementary	\$ 181,010.25	\$ 23,531.33	\$ 23,611.72
Dream Lake Elementary	\$ 196,610.03	\$ 25,559.30	\$ 25,519.51
Eccleston Elementary	\$ 17,264.92	\$ 2,244.44	\$ 2,237.94
OCPS Academic Center for Excellence	\$ 17,108.50	\$ 2,224.11	\$ 2,314.91
Orange Center Elementary	\$ 65,445.24	\$ 8,507.88	\$ 8,818.94
Pine Hills Elementary	\$ 36,155.28	\$ 4,700.19	\$ 4,767.97
Rolling Hills Elementary	\$ 24,447.58	\$ 3,178.19	\$ 3,242.95
Shingle Creek Elementary	\$ 82,981.36	\$ 10,787.58	\$ 11,056.59
Ventura Elementary	\$ 141,614.48	\$ 18,409.88	\$ 18,768.86
	\$ 1,069,106.18	\$ 138,983.81	\$ 140,553.52