

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) (the responsible party) relating to the outsourcing of the before and after school and full day service care programs for Orange County Public Schools from July 2019 through June 2020. 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: <ol style="list-style-type: none"> <li>a. Copy of the contract between the School Board of Orange County, Florida and Dramatic Education.</li> <li>b. Copies of the School Age Services Attendance and Revenue Report for 2019 – 2020 for the months of July 2019 through June 2020 for Dramatic Education 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. It should be noted that there were no School Age Services Attendance and Revenue Reports for April, May or June 2020 due to no before and after school and full day service care programs being held because of school closures during this time.
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 Dramatic Education.</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 2019 – 2020 obtained in step 1b.</li> </ol>	The three months selected were September 2019, December 2019, and February 2020. <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, 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. 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 2019 from the Human Resources Manager.</li> <li>d. None of the selected students had tuition or fees paid through a grant.</li> </ul>
4.	<p>Perform the following procedures for each month from July 2019 through June 2020:</p> <ul style="list-style-type: none"> <li>a. Obtain a cash receipt report for each month for each school.</li> <li>b. Obtain a report of refunds granted for each school.</li> <li>c. 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 2019 – 2020 obtained in step 1b.</li> </ul>	<ul style="list-style-type: none"> <li>a. Reports obtained without exception.</li> <li>b. Reports obtained without exception.</li> <li>c. See Exhibit C for the results of applying this procedure.</li> </ul>
5.	<p>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.</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 Dramatic Education from individuals, third parties and on grants for the period of July 2019 through June 2020 by adding the totals from the monthly cash receipt reports obtained in step 4a.	The total gross cash receipts collected from individuals and third parties was \$1,571,638.09. There were no cash receipts from grants.
7.	Calculate the portion of funds earned by OCPS from July 2019 through June 2020 by multiplying 13% by the total gross cash receipts collected by the Dramatic Education from individuals and third parties in step 5 plus 3% of the total gross cash receipts collected by Dramatic Education from grants in step 5 less any refunds given from the report of refunds granted obtained in step 4b.	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 2019 through June 2020 by adding the total remittance amount noted on the School Age Services Attendance and Revenue Report for 2019 – 2020 for the months of July 2019 through June 2020 obtained in step 1b.	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.

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

Orlando, Florida  
February 4, 2021

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 2019-2020</i>	<i>Difference</i>
<b>Aloma Elementary</b>				
	September 2019	564	564	-
	December 2019	337	337	-
	February 2020	470	473	(3)
<b>Catalina Elementary</b>				
	September 2019	179	193	(14)
	December 2019	113	116	(3)
	February 2020	148	148	-
<b>Castle Creek Elementary</b>				
	September 2019	718	845	(127)
	December 2019	430	499	(69)
	February 2020	605	623	(18)
<b>Conway Elementary</b>				
	September 2019	576	576	-
	December 2019	352	352	-
	February 2020	456	456	-
<b>Dream Lake Elementary</b>				
	September 2019	738	738	-
	December 2019	459	460	(1)
	February 2020	594	594	-
<b>Eccleston Elementary</b>				
	September 2019	147	147	-
	December 2019	75	75	-
	February 2020	100	100	-
<b>Lake Como K-8</b>				
	September 2019	-	-	-
	December 2019	-	-	-
	February 2020	708	713	(5)
<b>OCPS Academic Center for Excellence</b>				
	September 2019	-	98	(98)
	December 2019	-	-	-
	February 2020	-	-	-

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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 2019-2020</i>	<i>Difference</i>
<b>Orange Center Elementary</b>				
	September 2019	273	274	(1)
	December 2019	141	141	-
	February 2020	162	162	-
<b>Pershing K-8</b>				
	September 2019	608	608	-
	December 2019	346	346	-
	February 2020	433	425	8
<b>Pine Hills Elementary</b>				
	September 2019	287	293	(6)
	December 2019	198	199	(1)
	February 2020	255	255	-
<b>Riverside Elementary</b>				
	September 2019	366	368	(2)
	December 2019	231	231	-
	February 2020	304	304	-
<b>Rolling Hills Elementary</b>				
	September 2019	74	74	-
	December 2019	38	38	-
	February 2020	55	55	-
<b>Sand Lake Elementary</b>				
	September 2019	518	519	(1)
	December 2019	322	322	-
	February 2020	472	471	1
<b>Shingle Creek Elementary</b>				
	September 2019	325	326	(1)
	December 2019	193	193	-
	February 2020	237	237	-
<b>Ventura Elementary</b>				
	September 2019	554	588	(34)
	December 2019	337	350	(13)
	February 2020	469	467	2

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 2019-2020</i>	<i>Difference</i>
<b>Whispering Oak Elementary</b>				
	September 2019	1,386	1,503	(117)
	December 2019	914	937	(23)
	February 2020	1,257	1,252	5

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>
<b>Aloma Elementary</b>			
	Sample #13	\$ 23.00	This student received a 50% scholarship.
<b>Conway Elementary</b>			
	Sample #55	\$ 23.00	This student received a 50% scholarship.
<b>Dream Lake Elementary</b>			
	Sample #66	\$ 23.00	This student received a 50% scholarship.
	Sample #70	\$ 23.00	This student received a 50% scholarship.
	Sample #71	\$ 17.00	This student received a 50% scholarship.
<b>Eccelston Elementary</b>			
	Sample #76	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #77	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #78	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #79	\$ 9.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #80	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #81	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #82	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #83	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #84	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #85	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #86	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #87	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #88	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #89	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #90	\$ 17.00	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>
<b>Orange Center Elementary</b>			
	Sample #103	\$ 17.00	This student received a 50% scholarship.
<b>Pine Hills Elementary</b>			
	Sample #131	\$ 25.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #132	\$ 9.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #133	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #134	\$ 25.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #135	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #136	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #137	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #138	\$ 25.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #139	\$ 25.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #140	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #141	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #142	\$ 25.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #143	\$ 25.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #144	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
	Sample #145	\$ 17.00	This school is a scholarship school. All students are given 50% scholarships.
<b>Rolling Hills Elementary</b>			
	Sample #165	\$ 6.80	This student received a 50% scholarship.



EXHIBIT C  
Comparison of Cash Receipts from July 2019 through June 2020

<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 2019-2020</i>	<i>Difference</i>
Aloma Elementary	\$ 110,877.59	\$ 110,877.59	\$ -
Castle Creek Elementary	\$ 170,512.77	\$ 170,532.77	\$ (20.00)
Catalina Elementary	\$ 34,279.62	\$ 34,218.42	\$ 61.20
Conway Elementary	\$ 122,619.00	\$ 122,619.00	\$ -
Dream Lake Elementary	\$ 147,256.61	\$ 147,348.41	\$ (91.80)
Eccleston Elementary	\$ 13,449.10	\$ 13,449.10	\$ -
Lake Como K-8	\$ 63,769.28	\$ 63,769.28	\$ -
OCPS Academic Center for Excellence	\$ 3,871.31	\$ 3,871.31	\$ -
Orange Center Elementary	\$ 41,724.92	\$ 41,464.92	\$ 260.00
Pershing K-8	\$ 117,948.63	\$ 117,948.63	\$ -
Pine Hills Elementary	\$ 33,749.48	\$ 33,749.48	\$ -
Riverside Elementary	\$ 74,528.51	\$ 74,428.71	\$ 99.80
Rolling Hills Elementary	\$ 8,638.10	\$ 8,588.48	\$ 49.62
Sand Lake Elementary	\$ 109,515.27	\$ 109,515.27	\$ -
Shingle Creek Elementary	\$ 63,018.58	\$ 63,017.58	\$ 1.00
Ventura Elementary	\$ 119,000.77	\$ 118,932.77	\$ 68.00
Whispering Oak Elementary	\$ 336,878.55	\$ 336,928.55	\$ (50.00)
	<b>\$ 1,571,638.09</b>	<b>\$ 1,571,260.27</b>	<b>\$ 377.82</b>

EXHIBIT D  
 Calculation of Funds Earned by OCPS and Amounts Remitted to OCPS  
 from July 2019 through June 2020

<i>School</i>	<i>Total cash receipts from cash receipts reports less refunds</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 2019-2020</i>
Aloma Elementary	\$ 107,604.91	\$ 13,988.64	\$ 14,414.09
Castle Creek Elementary	\$ 167,161.61	\$ 21,731.01	\$ 22,169.26
Catalina Elementary	\$ 33,177.12	\$ 4,313.03	\$ 4,448.39
Conway Elementary	\$ 119,054.20	\$ 15,477.05	\$ 15,940.47
Dream Lake Elementary	\$ 144,371.46	\$ 18,768.29	\$ 19,155.29
Eccleston Elementary	\$ 12,409.70	\$ 1,613.26	\$ 1,748.38
Lake Como K-8	\$ 61,253.34	\$ 7,962.93	\$ 8,290.01
OCPS Academic Center for Excellence	\$ 3,566.31	\$ 463.62	\$ 503.27
Orange Center Elementary	\$ 40,771.06	\$ 5,300.24	\$ 5,390.44
Pershing K-8	\$ 113,813.43	\$ 14,795.75	\$ 15,333.32
Pine Hills Elementary	\$ 33,470.68	\$ 4,351.19	\$ 4,387.43
Riverside Elementary	\$ 72,593.91	\$ 9,437.21	\$ 9,675.73
Rolling Hills Elementary	\$ 8,380.90	\$ 1,089.52	\$ 1,116.50
Sand Lake Elementary	\$ 107,213.07	\$ 13,937.70	\$ 14,236.99
Shingle Creek Elementary	\$ 62,173.18	\$ 8,082.51	\$ 8,192.29
Ventura Elementary	\$ 116,355.17	\$ 15,126.17	\$ 15,461.26
Whispering Oak Elementary	\$ 305,881.53	\$ 39,764.60	\$ 43,800.71
	<b>\$ 1,509,251.58</b>	<b>\$ 196,202.71</b>	<b>\$ 204,263.84</b>