



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

Orange County Public Schools

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 Central Florida Young Men's Christian Association, Inc. ("Central Florida YMCA" or "Provider") (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. 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 2019 – 2020 for the months of July 2019 through June 2020 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.
2.	Haphazardly select a sample of three months and perform the following: <ol 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 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. 	The three months selected were July 2019, January 2020, and March 2020 <ol style="list-style-type: none"> a. All daily attendance records were obtained. 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, 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"> 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. 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. Central Florida YMCA provided billings and payment history reports for each student selected. 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. c. There were 44 students who received either a discount of fees or a scholarship. Central Florida YMCA does not document evidence of scholarship approval with a signature; however, a Financial Assistance Application is completed. Out of the 9 students who received a scholarship, 2 did not have a Financial Assistance Application. d. None of the selected students had tuition or fees paid through a grant.

<i>Step</i>	<i>Procedure Description</i>	<i>Findings</i>
4.	<p>Perform the following procedures for each month from July 2019 through June 2020:</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 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. 	<ul style="list-style-type: none"> a. Reports were not obtained. Central Florida YMCA stated that the report could not be generated from the software. 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. <p>It should be noted that the gross revenue from families on the School Age Services Attendance and Revenue Report for 2019 – 2020 is revenue on an accrual basis (based on billings) and not on a cash basis.</p>
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>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>
6.	<p>Calculate the total gross cash receipts collected by Central Florida YMCA 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.</p>	<p>This step could not be performed because we were unable to obtain a cash receipts report, as noted in the findings for step 4a.</p>

<i>Step</i>	<i>Procedure Description</i>	<i>Findings</i>
7.	<p>Perform the following procedures for each month from July 2019 through June 2020:</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 2019 through June 2020.</p> <p>b. Compare the amount of revenue earned on the accrual basis on the report obtained in step 7a 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.</p>	<p>a. Obtained a report of billings for the period of July 2019 through June 2020.</p> <p>b. See Exhibit C for the results of applying this procedure.</p>
8.	<p>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 Central Florida YMCA from individuals and third parties in step 5 plus 3% of the total gross cash receipts collected by the Central Florida YMCA from grants in step 5 less any refunds given from the report of refunds granted obtained in step 4b.</p>	<p>This step could not be performed because we were unable to obtain a cash receipts report, as noted in the findings for step 4a.</p>
9.	<p>Calculate the portion of funds earned by OCPS from July 2019 through June 2020 by multiplying 13% by the total revenue earned on the accrual basis in step 7b plus 3% of the total revenue earned on the accrual basis from grants in step 7b.</p>	<p>See Exhibit D for the results of applying this procedure. There were no amounts received from grants.</p>
10.	<p>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.</p>	<p>See Exhibit D for the results of applying this procedure.</p>

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
May 5, 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>
Andover Elementary				
	July 2019	106	102	4
	January 2020	620	525	95
	March 2020	307	302	5
Avalon Middle				
	July 2019	318	276	42
	January 2020	-	-	-
	March 2020	-	-	-
Bay Lake Elementary				
	July 2019	-	-	-
	January 2020	534	525	9
	March 2020	253	265	(12)
Blankner Elementary				
	July 2019	-	-	-
	January 2020	661	641	20
	March 2020	334	331	3
Castlevew Elementary				
	July 2019	-	-	-
	January 2020	389	372	17
	March 2020	179	176	3
Clay Springs Elementary				
	July 2019	243	213	30
	January 2020	485	477	8
	March 2020	257	250	7
Cypress Springs Elementary				
	July 2019	-	-	-
	January 2020	739	701	38
	March 2020	357	361	(4)
Dommerich Elementary				
	July 2019	-	-	-
	January 2020	478	465	13
	March 2020	234	243	(9)
Dr. Phillips Elementary				
	July 2019	-	-	-
	January 2020	576	552	24
	March 2020	285	284	1

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>
Eagle Creek Elementary				
	July 2019	-	-	-
	January 2020	554	542	12
	March 2020	276	282	(6)
East Lake Elementary				
	July 2019	-	-	-
	January 2020	410	398	12
	March 2020	210	219	(9)
Hillcrest Elementary				
	July 2019	-	-	-
	January 2020	622	609	13
	March 2020	303	308	(5)
Independence Elementary				
	July 2019	-	-	-
	January 2020	617	601	16
	March 2020	310	314	(4)
Lake Sybelia Elementary				
	July 2019	177	172	5
	January 2020	383	362	21
	March 2020	193	203	(10)
Lake Whitney Elementary				
	July 2019	-	-	-
	January 2020	389	349	40
	March 2020	192	192	-
Lockhart Elementary				
	July 2019	-	-	-
	January 2020	181	186	(5)
	March 2020	94	92	2
Maxey Elementary				
	July 2019	-	-	-
	January 2020	157	147	10
	March 2020	72	70	2
McCoy Elementary				
	July 2019	-	-	-
	January 2020	365	341	24
	March 2020	187	188	(1)

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>
Moss Park Elementary				
	July 2019	571	532	39
	January 2020	1,279	1,222	57
	March 2020	642	662	(20)
Orlando Gifted Academy				
	July 2019	262	231	31
	January 2020	380	362	18
	March 2020	189	186	3
Palm Lake Elementary				
	July 2019	193	184	9
	January 2020	553	513	40
	March 2020	256	256	-
Palmetto Elementary				
	July 2019	-	-	-
	January 2020	262	252	10
	March 2020	121	131	(10)
Pineloch Elementary				
	July 2019	-	-	-
	January 2020	386	378	8
	March 2020	177	178	(1)
Pinewood Elementary				
	July 2019	-	-	-
	January 2020	211	187	24
	March 2020	95	100	(5)
Princeton Elementary				
	July 2019	-	-	-
	January 2020	455	435	20
	March 2020	237	245	(8)
Rosemont Elementary				
	July 2019	-	-	-
	January 2020	92	89	3
	March 2020	43	41	2
SunRidge Elementary				
	July 2019	-	-	-
	January 2020	337	346	(9)
	March 2020	170	176	(6)

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>
Sunset Park Elementary				
	July 2019	348	323	25
	January 2020	689	639	50
	March 2020	347	354	(7)
Tangelo Park Elementary				
	July 2019	-	-	-
	January 2020	132	131	1
	March 2020	58	56	2
Vista Lakes Elementary				
	July 2019	166	162	4
	January 2020	692	661	31
	March 2020	328	331	(3)
West Creek Elementary				
	July 2019	339	282	57
	January 2020	487	471	16
	March 2020	235	245	(10)
Winegard Elementary				
	July 2019	-	-	-
	January 2020	189	189	-
	March 2020	99	99	-
Wyndham Lakes Elementary				
	July 2019	-	-	-
	January 2020	566	591	(25)
	March 2020	284	287	(3)

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>
Clay Springs Elementary				
	Sample #70	January	\$ 5.00	This student was given a discount in error.
Cypress Springs Elementary				
	Sample #81	January	50%	Student received 50% discount because parent is a teacher at that school.
East Lake Elementary				
	Sample #146	March	\$ 5.00	This student was given a discount in error.
Lockhart Elementary				
	Sample #224	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
Maxey Elementary				
	Sample #231	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #232	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #234	January	\$ 5.00	Student received discount because multiple siblings attend the program.
	Sample #236	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #240	March	\$ 5.00	Student received discount because multiple siblings attend the program.
McCoy Elementary				
	Sample #251	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #252	March	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>
McCoy Elementary (Continued)				
	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.
	Sample #255	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
Pineloch Elementary				
	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	50%	Student received 50% discount because parent is a teacher at that 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 #326	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #327	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #328	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #329	March	\$ 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>
Pineloch Elementary (Continued)				
	Sample #330	March	100%	Student received a scholarship under the McKinney-Vento program for homeless students, but did not have a McKinney-Vento Verification form or Financial Assistance Application.
Pinewood Elementary				
	Sample #338	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #340	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #341	March	30%	Student received a scholarship.
	Sample #343	March	30%	Student received a scholarship.
	Sample #345	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
Rosemont Elementary				
	Sample #367	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #368	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #372	March	30%	Student received a scholarship.
	Sample #373	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
SunRidge Elementary				
	Sample #381	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>
Tangelo Park Elementary				
	Sample #414	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #416	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #417	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #419	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #420	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
Vista Lakes Elementary				
	Sample #435	March	30%	This student was given a scholarship in error.
Winegard Elementary				
	Sample #456	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #458	January	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #461	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #464	March	\$ 5.00	Student was automatically eligible for the free or reduced lunch discount since school is Title I school.
	Sample #465	March	30%	Student received a scholarship.

EXHIBIT C
Comparison of Accrual Revenue
from July 2019 through June 2020

<i>School</i>	<i>Total accrual revenue from income statement</i>	<i>Total gross revenue from School Age Service Attendance and Revenue Report for 2019-2020</i>	<i>Difference</i>
Andover Elementary	\$ 165,683.80	\$ 146,851.10	\$ 18,832.70
Avalon Middle	30,096.00	30,088.00	8.00
Bay Lake Elementary	119,741.20	126,455.50	(6,714.30)
Blankner Elementary	161,019.82	165,792.81	(4,772.99)
Castleview Elementary	104,849.00	108,753.12	(3,904.12)
Clay Springs Elementary	147,232.60	155,640.50	(8,407.90)
Cypress Springs Elementary	159,621.40	171,058.25	(11,436.85)
Dommerich Elementary	118,498.00	129,378.50	(10,880.50)
Dr. Phillips Elementary	139,537.60	150,115.71	(10,578.11)
Eagle Creek Elementary	150,661.70	162,032.00	(11,370.30)
East Lake Elementary	103,535.40	115,918.80	(12,383.40)
Hillcrest Elementary	151,032.40	163,766.90	(12,734.50)
Independence Elementary	153,489.20	160,286.70	(6,797.50)
Lake Sybelia Elementary	96,329.76	112,383.12	(16,053.36)
Lake Whitney Elementary	93,216.00	100,737.50	(7,521.50)
Lockhart Elementary	48,108.74	49,015.71	(906.97)
Maxey Elementary	13,924.00	29,728.00	(15,804.00)
McCoy Elementary	73,246.40	82,704.52	(9,458.12)
Moss Park Elementary	407,616.00	429,758.36	(22,142.36)
Orlando Gifted Academy	110,603.69	118,951.41	(8,347.72)
Palm Lake Elementary	145,969.66	158,993.03	(13,023.37)
Palmetto Elementary	56,505.67	63,618.91	(7,113.24)
Pineloch Elementary	75,037.03	91,594.83	(16,557.80)
Pinewood Elementary	38,272.08	43,237.34	(4,965.26)
Princeton Elementary	106,040.60	111,191.70	(5,151.10)
Rosemont Elementary	19,109.60	17,796.20	1,313.40
SunRidge Elementary	85,610.80	92,023.40	(6,412.60)
Sunset Park Elementary	205,782.00	215,749.10	(9,967.10)
Tangelo Park Elementary	30,451.40	32,112.20	(1,660.80)
Vista Lakes Elementary	185,715.80	187,534.04	(1,818.24)
West Creek Elementary	160,146.80	163,381.70	(3,234.90)
Winegard Elementary	43,685.80	50,990.60	(7,304.80)
Wyndham Lakes Elementary	178,217.00	181,144.77	(2,927.77)
	\$ 3,878,586.95	\$ 4,118,784.33	\$ (240,197.38)

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

<i>School</i>	<i>Funds earned by OCPS based on accrual revenue (13% of accrual revenue from income statement)</i>	<i>Total remittance amount from School Age Services Attendance and Revenue Report for 2019 - 2020</i>
Andover Elementary	\$ 21,538.89	\$ 19,090.64
Avalon Middle	3,912.48	3,911.44
Bay Lake Elementary	15,566.36	16,439.22
Blankner Elementary	20,932.58	21,553.07
Castlevew Elementary	13,630.37	14,137.91
Clay Springs Elementary	19,140.24	20,233.27
Cypress Springs Elementary	20,750.78	22,237.57
Dommerich Elementary	15,404.74	16,819.21
Dr. Phillips Elementary	18,139.89	19,515.04
Eagle Creek Elementary	19,586.02	21,064.16
East Lake Elementary	13,459.60	15,069.44
Hillcrest Elementary	19,634.21	21,289.70
Independence Elementary	19,953.60	20,837.27
Lake Sybelia Elementary	12,522.87	14,609.81
Lake Whitney Elementary	12,118.08	13,095.88
Lockhart Elementary	6,254.14	6,372.04
Maxey Elementary	1,810.12	3,864.64
McCoy Elementary	9,522.03	10,751.59
Moss Park Elementary	52,990.08	55,868.59
Orlando Gifted Academy	14,378.48	15,463.68
Palm Lake Elementary	18,976.06	20,669.09
Palmetto Elementary	7,345.74	8,270.46
Pineloch Elementary	9,754.81	11,907.33
Pinewood Elementary	4,975.37	5,620.85
Princeton Elementary	13,785.28	14,454.92
Rosemont Elementary	2,484.25	2,313.51
SunRidge Elementary	11,129.40	11,963.04
Sunset Park Elementary	26,751.66	28,047.38
Tangelo Park Elementary	3,958.68	4,174.59
Vista Lakes Elementary	24,143.05	24,379.43
West Creek Elementary	20,819.08	21,239.62
Winegard Elementary	5,679.15	6,628.78
Wyndham Lakes Elementary	23,168.21	23,548.82
	\$ 504,216.30	\$ 535,441.96